KENAI PENINSULA BOROUGH
ALASKA

MAYOR PROPOSED

FY2025
ANNUAL BUDGET
JULY 1, 2024 TO JUNE 30, 2025

PETER A. MICCICHE
BOROUGH MAYOR

ANNUAL BUDGET

OF THE

KENAI PENINSULA BOROUGH

ALASKA

FOR THE FISCAL YEAR BEGINNING

JULY 1, 2024

PETER A. MICCICHE
BOROUGH MAYOR

PREPARED BY FINANCE DEPARTMENT

BRANDI HARBAUGH
DIRECTOR OF FINANCE

Kenai Peninsula Borough
Annual Budget for Fiscal Year 2025

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THE
KENAI PENINSULA BOROUGH
ASSEMBLY

ASSEMBLY MEMBERS	DISTRICT	TERM EXPIRES
Brent Johnson	7 – Central	2025
Tyson Cox	4 – Soldotna	2025
Brent Hibbert	1 – Kalifornsky	2024
Ryan Tunseth	2 – Kenai	2026
Peter Ribbens	3 – Nikiski	2025
Bill Elam	5 – Sterling/Funny River	2026
Cindy Ecklund	6 – East Peninsula	2024
Kelly Cooper	8 – Homer	2026
Mike Tupper	9 – South Peninsula	2024

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

Office of the Borough Mayor

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

DATE: May 7, 2024

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

Kenai Peninsula Borough Assembly Members and Residents,

Creating a responsible and sustainable budget for an organization the size and breadth of the Kenai Peninsula Borough is hard work. It requires daily discipline to ensure that we not only have an eye out for today's taxpayers, but that we also manage costs, quality and affordability for future generations of taxpayers as well. This FY2025 budget is a continued, everyday effort to manage costs at or below cost of living increases over time. We believe that government serves the people we represent and that we should require as little an investment from them as possible to provide the quality services they expect. We want to be different, to be better than everywhere else. Tight belts, prioritization and resisting the expansion of services are key principles requires a structured philosophy that must remain a key objective over time. We want to thank KPB employees for embracing the new focus; a sustainable, affordable philosophy while delivering quality essential services for the benefit of KPB citizens; today and into the distant future. The KPB Team has worked hard to arrive at this point, putting ourselves into the shoes of the typical Kenai Peninsula Borough taxpayer. We believe that this budget strikes that balance.

Key Budget Principles

The FY2025 budget is based on policies developed to maintain the stewardship of public funds and reflects the Borough's commitment to prudent financial planning. The principles that guided development of the budget are:

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

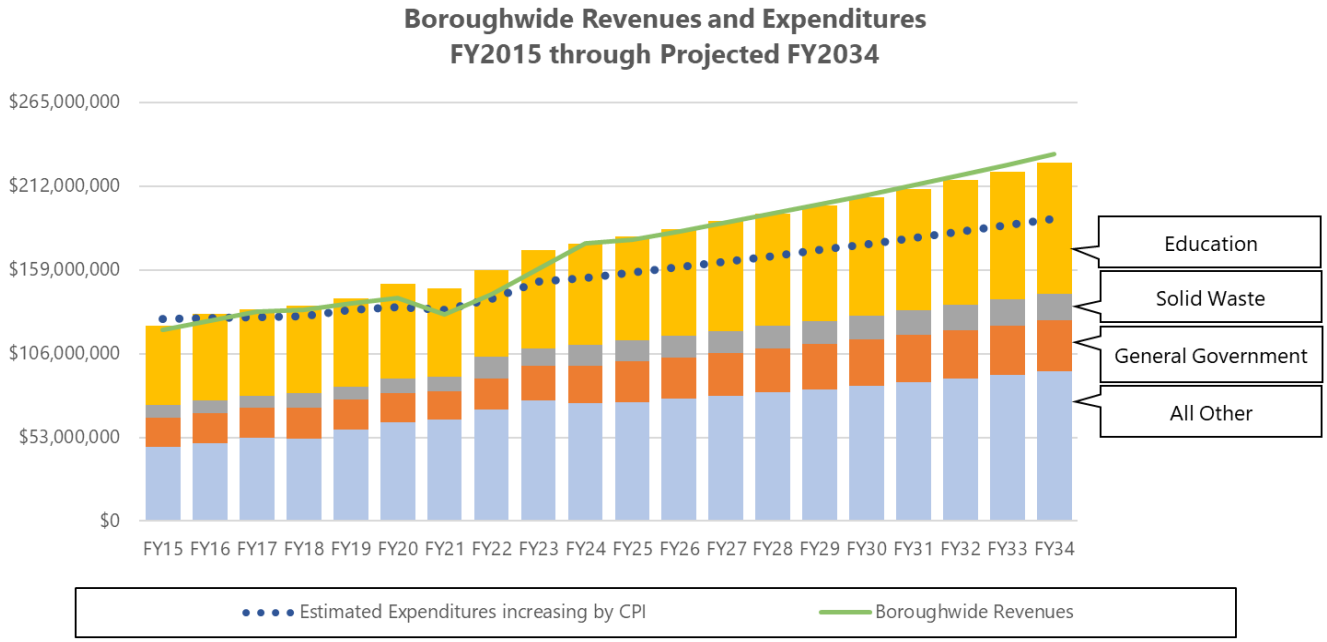
Goals & Objectives

The Borough's major budgetary goals for FY2025 include:

- An ongoing effort to be accountable to taxpayers, reducing mill rates when possible, to minimize impacts on taxpayers while maintaining an affordable revenue/expenditure trajectory over time.
- A level of local educational funding that borough residents can reasonably afford and sustain.

- A quality capital and operational maintenance program ensuring the continued use and economic value of borough assets to avoid the added cost of deferred maintenance.
- A continued effort to work with service area boards and residents to understand and support the needs of the Borough Service Areas at the lowest cost possible to their residents.
- A sufficient level of funding for borough departments to ensure their continued ability to meet the needs of borough residents, visitors, and the communities served, through thoughtfully organization.
- A re-balancing of expenditures to revenue sources in the Borough's General Fund for long-term sustainability.
- Stabilization of the borough's financial condition including compliance with the borough's fund balance policy.

The primary goal of this Administration to maintain a balanced budget philosophy this year and in future years where boroughwide expenditures decrease; or increase by an amount equal to or less than the Anchorage Consumer Price Index (CPI). Per the graph below the Kenai Peninsula Borough has shown increases in the boroughwide expenditure budget from FY2015 to FY2021 that were above the changes in CPI. In FY2022 and FY2023 the borough expenditures increased by 7.57% and 8% respectively (two-year total of 15.57% total) creating an incline in the forecasted expenditure curve that is not sustainable based on the revenues forecasted for the next ten years. Unsustainable budgets result in eventually unaffordable mill and tax rates for our borough residents. This budget is attempting to maintain the correction of that condition for current and future borough taxpayers by returning to a sustainable trend. This budget increases by only 2.50%, which is also consistent with the 2.57% increase in the FY2024 budget. The combined CPI increases for this same timeframe equal 9.6% which is significantly higher than the combined budgetary increase of 5.07% for fiscal years 2024 and 2025. In order for the Kenai Peninsula Borough to maintain a sustainable expenditure budget based on the forecasted revenues and remain affordable to Kenai Peninsula individuals and families, the borough must assert fiscal discipline and maintain an equivalent expenditure trajectory to the CPI, in the next ten fiscal years. Onetime funding and inconsistent revenue streams should not be utilized for ongoing operations, but rather capital or isolated programs that are not expected to continue beyond the current period. Other factors that affect overall expenditures and obligations of the borough, are unexpected incidents and disasters, of which the borough maintains a minimum fund balance policy to protect us from those unexpected expenditures events.



Major Budget Issues/Highlights

- FY2025 proposed state legislation was considered during the preparation of the FY2025 budget which includes continued funding for the School Bond Debt Reimbursement, a requested increase in the Base Student Allocation (BSA), PERS/TRS on behalf payments consistent with the Alaska Retirement Management Board recommendation, and strong funding for Community Assistance, fisheries business tax, resource landing tax and commercial vessel passenger tax payments.
- Operational funding for the School District: The largest component of the borough's budget is the contribution the borough makes to fund the Kenai Peninsula Borough School District. The borough's local contribution is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the school district. The required minimum local contribution is estimated to be $33,151,200 and the maximum amount is $58,170,974. The amount the Borough has appropriated for FY2025 is $56,228,307, an increase of 2.69% over FY2024. The projected number of students for FY2025 is 8,230 and the Borough's funding per student is approximately $6,832.

  Total funds provided for school purposes are $65.2 million; the Borough portion is $63.4 million and the State of Alaska is forecasted to provide $1.8 million for debt reimbursement. Funding provided by the borough, net of the State's contribution for debt service, for school purposes is equivalent to 6.15 mills. Sales tax revenue is expected to cover $44.4 million, which represents a 2% increase in sales tax revenue from the forecast amount of sales tax revenue anticipated for FY2024; the balance of funding of $18 million (equivalent to 1.79 mills) comes from property taxes, federal and state revenue, and other sources. Total funding provided for schools (not including post-secondary education funding) represents an amount equal to 64% of the Borough's General Fund budget.
- Quality public services require adequate facilities that are suitable for their use and deferred maintenance creates additional cost over and above adequate maintenance. The budget includes a continued effort to address the borough's major maintenance and capital facility needs. The adopted FY2025 budget provides a $200,000 transfer to the general government capital project fund and $4.0 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 FY2025 increase is related to inflationary impacts on contractual services in the department. Hauling contracts, ongoing maintenance and operations for all of the solid waste facilities, fuel and supplies are the most impacted categories. The General Fund contribution for FY2025 is budgeted at $11.7 million. The General Fund contribution to the Solid Waste program represents an amount equal to approximately 11.6% of total General Fund expenditures. The equivalent of 1.11 mills of the Borough's General Fund mill rate of 4.30 mills goes to support the Borough's Solid Waste program.
- The FY2025 budget includes local funding for the Road Service Area Capital Project Fund of $2.32 million, with consistent transfer amounts of $2.2 million annually for FY2026-FY2028. Prior to FY2021, grant funds were utilized to support a significant portion of the annual capital project spend to upgrade numerous roads in the Borough, all grant funds have been fully expended shifting the required burden to be supported by local funds, thus property taxes collected through the Roads Service Area mill rate.
- Although significant requests for additional FTEs exist, only 1 FTE (employee) was added to the General Fund Purchasing Department to provide for the insurgence of capital projects funded by bond proceeds and grant funds; and only 5 FTEs were added to Special Revenue Funds. A summary of all position changes for FY2016 to FY2025 can be found on pages 428-429.

Financial Condition Summary

For FY2025, Borough-wide real and personal taxable assessed values increased 8.9%, compared to FY2024 forecast values which increased 9.2% when compared to Actual FY2023 values. 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. Over the last five years, large national and multinational companies have been replaced by independents, which resulted in a resurgence in exploration and production. This has led to new wells in the Anchor Point and Kenai area, jackup rigs being used in Cook Inlet, along with increased exploration in other areas of the borough, resulting in an increase in assessed value for oil and gas properties. Assessed values for oil and gas properties increased from $1.1 million for FY2015, to $1.6 billion in FY2025. During this same timeframe, oil production for the borough has decreased from approximately 6.5 million barrels annually to approximately 2.3 million barrels annually. Since 1988, oil production for the borough has decreased from 15.9 million barrels annually to 2.3 million barrels annually. The impact to the Borough if the global reduction in the price of gas and oil continues is unknown at this time.

Traditionally the borough's unemployment rate has been 2% to 3% higher than the statewide rate, much of this due to the seasonality of work in the fishing and tourism industry. In FY2020 and FY2021, the Covid-19 worldwide pandemic created temporary increases in unemployment across the nation and in the Borough as high as 17.2% in April 2020. Unemployment rates in the borough have come down to 5.6% as of February 2024 and it is anticipated that unemployment rates will slowly flatten in 2024.

Calendar Year Ending	Unemployment Rate	Increase (Decrease)	Calendar Year Ending	Unemployment Rate	Increase (Decrease)
2016	8.21%	0.61%	2020	9.58%	3.27%
2017	7.76%	-0.45%	2021	7.35%	-2.22%
2018	7.10%	-0.65%	2022	4.53%	-2.83%
2019	6.31%	-0.80%	2023	4.63%	0.10%

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

Financial Plans

General Fund

Revenues and other financing sources of $99,649,616 support the FY2025 general fund budget. This total consists of $47.1 million in property tax revenue, $44.4 million in sales tax revenue, $3.3 million in state revenue, $3.7 million in federal revenue, and $1,024,602 in other revenues and financing sources. Proposed expenditures are more than projected revenues net of a projected lapse; by $291,837.

Overall expenditures increased $2.5 million when compared to the original FY2024 adopted budget. Factors impacting the budget for FY2025 are as follows:

- The total amount appropriated for school purposes is $65.2 million, a $1.6 million increase when compared to FY2024. Local educational funding for FY2025 includes $56.2 million for school district operations, $5.0 million for school related debt service, and $4.0 million for capital projects. It should be noted that the borough expects to receive $1.8 million from the State of Alaska under the school debt reimbursement program, which decreases the Borough's expense. In 1964 the Borough citizens voted to implement an areawide sales tax which would be 100% dedicated to funding education. In FY2025, sales tax revenues are estimated to only be up $900,000 from the FY24 forecasted amount, reducing the borough's ability to fund education.

- Personnel costs increased $750,238 or 4.48%; primarily due to the impacts of the negotiated collective bargaining agreement offset by static healthcare costs as a result of slowed healthcare experience in the qualified high deductible healthcare plan. There was one new position added to the General Fund Purchasing and Capital Projects Department in FY2025.
- Supplies are down by approximately $3,394 or 1.46% due to a tightening of supply line items in efficiencies reduction in use.
- Services are up by approximately $186,959 or 2.84%; which includes; $138,608 increase in contractual services, $94,873 increase in annual software costs, $100,903 decrease in equipment replacement payments, and a $21,686 increase in insurance premiums.
- Transfers increased approximately $1.9 million or 2.5%; which includes an increase to the local contribution for schools of $1.6 million, a small increase in the transfer to Solid Waste of $334,914 as a result of the increases in operational costs, and a $100,000 increase to the General Fund contribution to the general government capital project fund.

The FY2025 General Fund property tax rate remained at 4.30 mills. Sales tax revenue for FY2025 is expected to increase slightly over the FY2024 forecasted sales tax amount by about $900,000. The estimated FY2025 sales tax revenue generates the equivalent of 4.19 mills in property tax revenue. State revenues include $850,000 for Community Assistance (Revenue Sharing) and $1.8 million for school debt reimbursement; representing 70% of only a portion of the outstanding school debt service; fish tax of $500,000, $50,000 for facility rental, and $155,000 from co-op distributions. Federal revenues consist of $3.1 million for Payment in Lieu of Taxes (PILT) receipts, $500,000 for National Forest Receipts, and a civil defense grant of $140,000.

Local Contribution for Kenai Peninsula Borough School District:

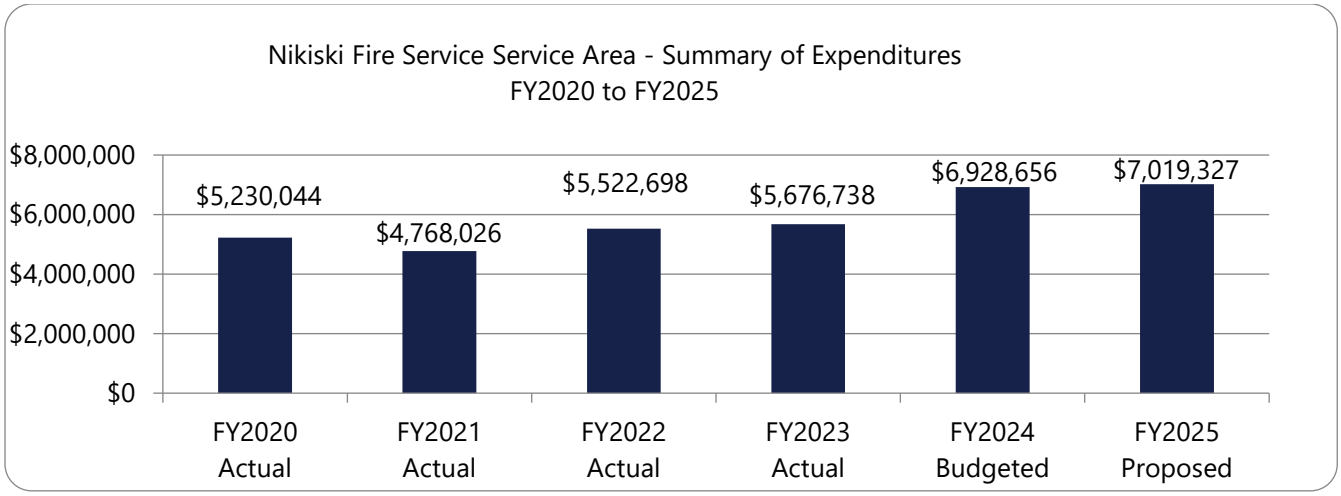
Fiscal Year	Local Contribution	Additional Federal Funding	Total Payments to School District	Increase (Decrease)	Mill Rate Equivalent
2021	$ 47,888,909	$ 2,111.091	$ 50,000,000	$ 261,568	.03
2022	48,000,000	2,000,000	50,000,000	-	-
2023	52,564,284	-	52,564,284	2,564,284	.29
2024	54,753,114	-	54,753,114	2,188,830	.22
2025	56,228,307	-	56,228,307	1,475,193	.14

Service Areas and Special Revenue Funds

As a whole, the FY2025 service area budgets increased .03% from the FY2024 originally adopted. Selected individual funds are as follows:

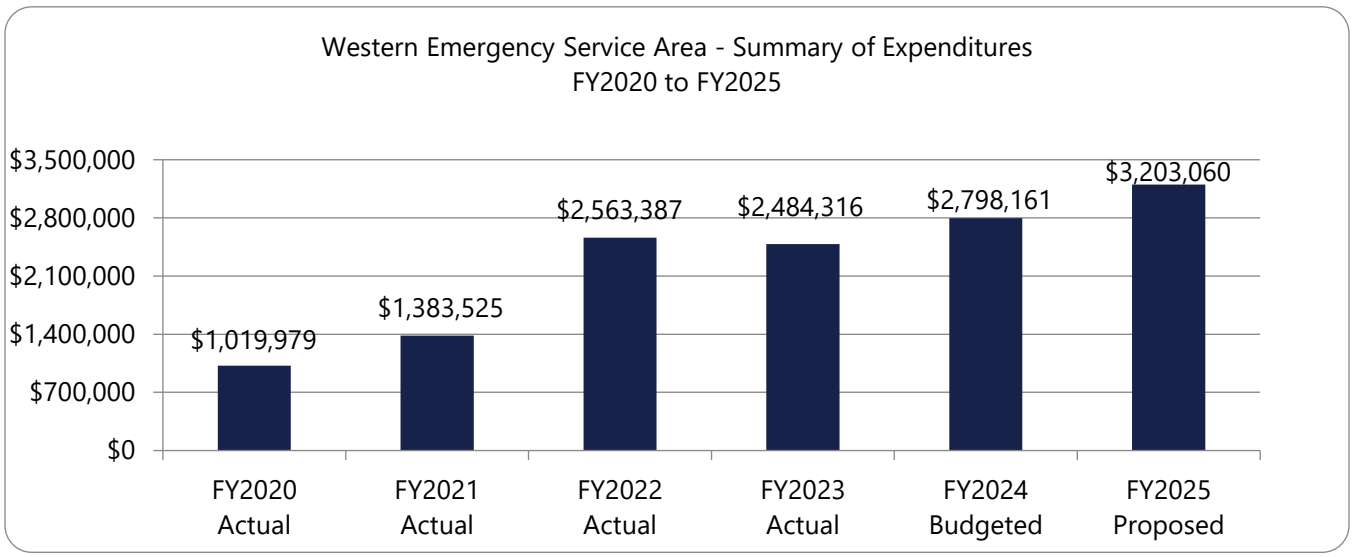
Nikiski Fire Service Area

The Nikiski Fire Service Area (NFSA) expenditure budget is up $352,588 or 5.29% when compared to the prior year. The increase in expenditures is primarily related to increases in personnel due to the addition of a firefighter and conversion of a 56 hours captain to a 40-hour training officer. Other factors are increases in insurance premiums and an increase to the capital transfer. Oil tax revenues, the largest revenue source for the Service Area, have increased approximately 51% since FY2015. The mill rate has remained at 2.70 mills since FY2018.



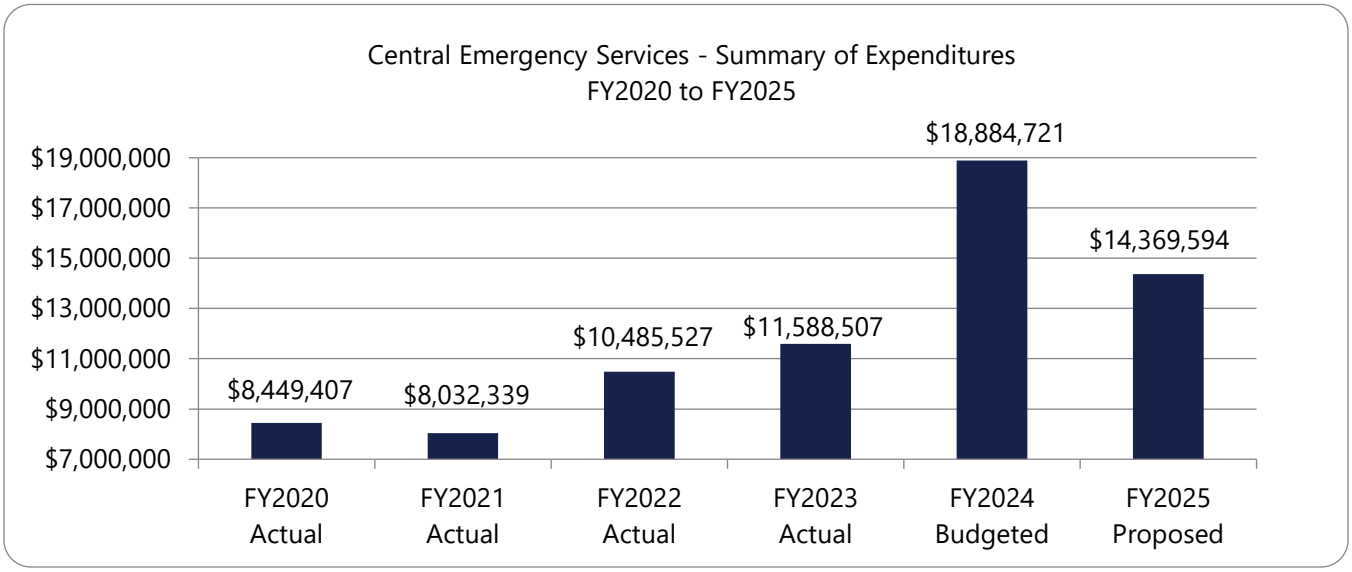
Western Emergency Service Area

The Western Emergency Service Area expenditure budget is up $473,681 or 17.35% primarily related to increases in personnel associated with the addition of 3 firefighters, one being a captain. Western Emergency Services also saw increases in property, liability and workers' compensation insurance premium of $25,678 partly due to additional wages and a one-time purchase of tires for apparatus and emergency response vehicles.



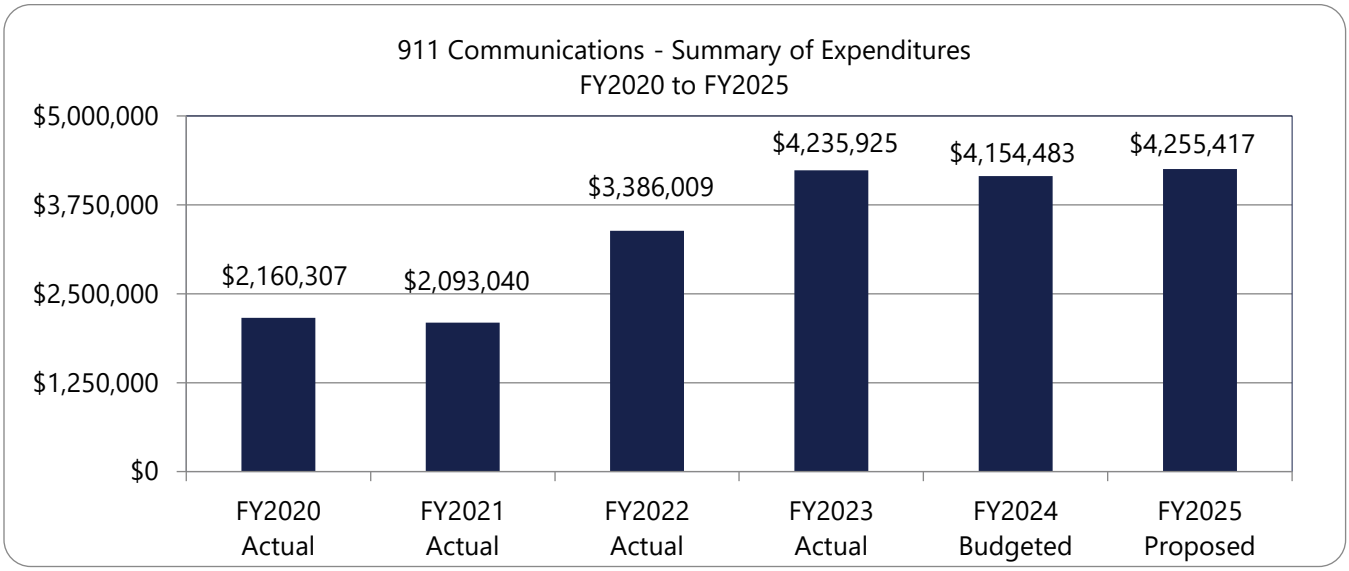
Central Emergency Services

Central Emergency Services expenditure budget is up $501,336 or 3.61% primarily related to increased personnel costs associated with the collective bargaining agreement, the cost of fire, medical and rescue supplies, property, liability and workers' compensation insurance premiums of $26,354 and building and grounds maintenance increases to cover a leach field for station 4.



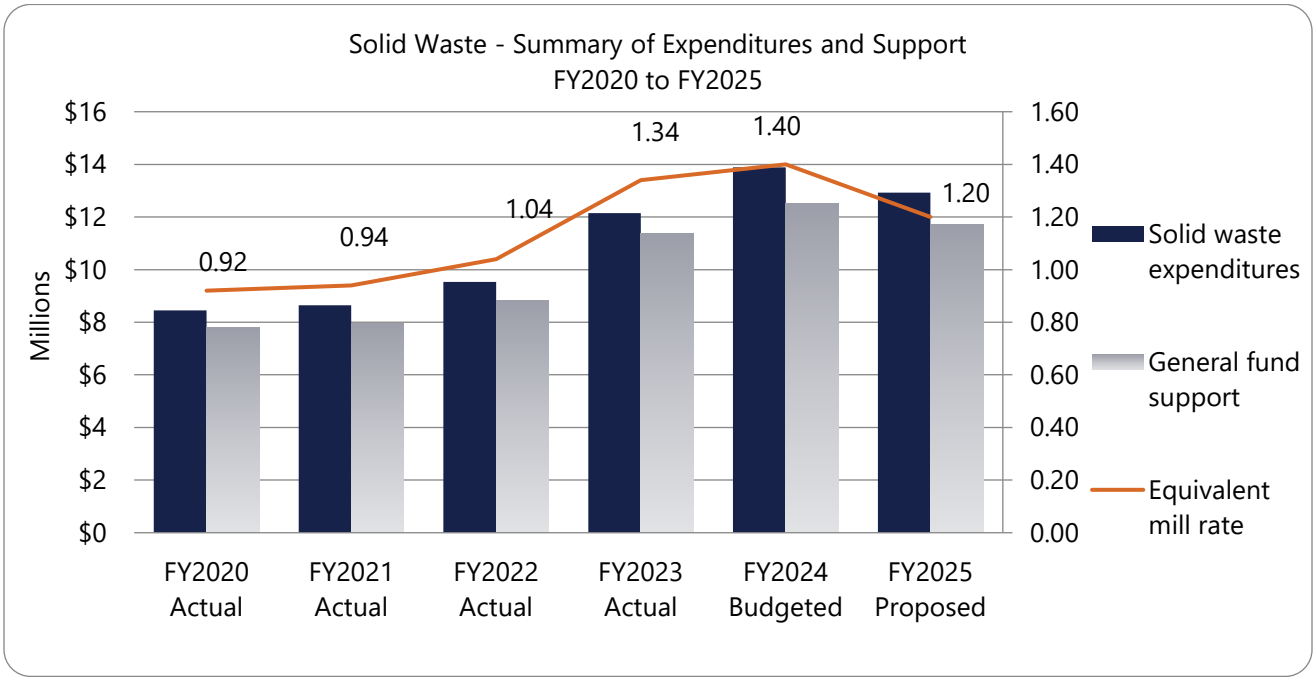
911 Communications

The 911 Communications Center expenditure budget are up $102,434 or 2.47% as a result of personnel expenditures associated with the collective bargaining agreement and property, liability and workers' comp insurance premiums. In 2021 the Center entered into agreements with agencies to provide call taking and other services for a fee. The fee is based on call volume and specific specialized services. As part of the agreement the Center is required to establish a restricted capital reserve fund for replacement of critical infrastructure.



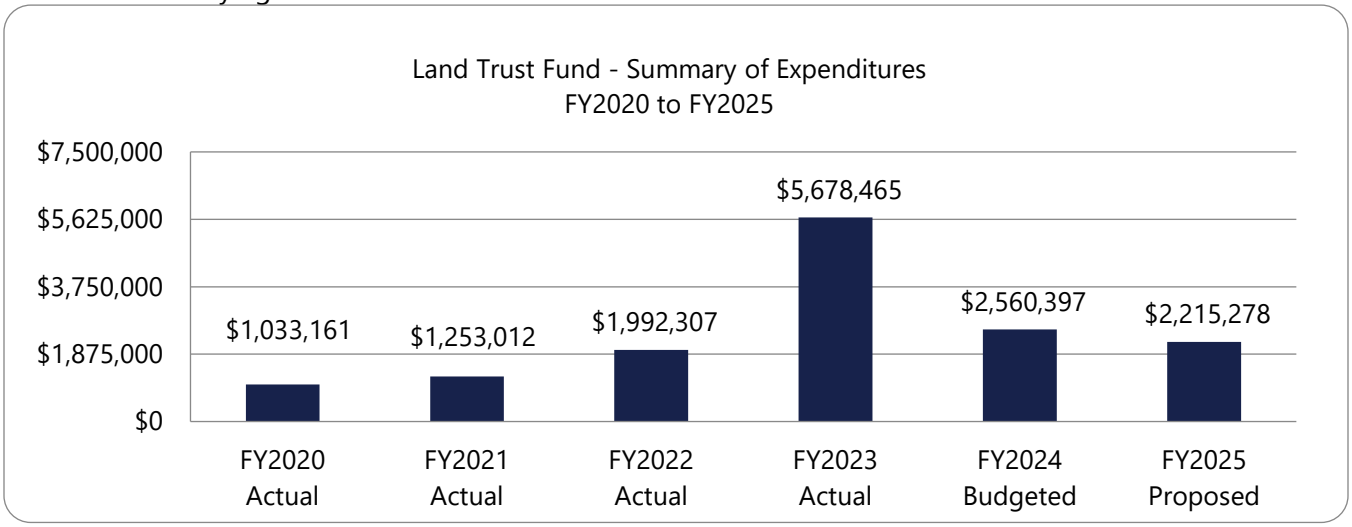
Solid Waste

The Solid Waste expenditure budget is up $347,248 or 2.76% when compared to FY2024 primarily due to increases to hauling and operations & maintenance contracts, ongoing contractual obligations and renewed operations & maintenance contracts that were bid at a higher cost than in previous years. The Borough's General Fund continues to provide the majority of the funding necessary to operate solid waste operations. For FY2025, this amount is $11,719,442 or approximately 90% of the revenue necessary to fund the solid waste program. There are fee changes proposed for FY2025, these fees provide approximate $1.0 million in support for solid waste operations. The General fund contribution is equal to 1.11 mills or 11.5% of the General Fund budget.



Land Trust Fund

The Land Trust Fund expenditure budget is down ($218,698) or 8.99% when compared to FY2024 primarily due to a decreased land sale revenue transfer of $475,810 to the Land Trust Investment Fund to be invested for the purpose of supporting the Land Trust Fund activities in the future. The Land Trust Fund also had increases to their contractual services to provide for subdivision development, auction services and entitlement surveying.



Capital Projects

The FY2025 Capital Budget includes $3,857,140 for school district major facility maintenance. Several major school maintenance projects have been accomplished over the past couple fiscal years due to additional capital funding provided. This years' funding provides for projects such as heating ventilation and air conditioning (HVAC), boiler upgrades that will reduce utility costs, security and safety in school facilities, roofs, windows, siding, flooring replacements, electrical and lighting upgrade projects in school facilities. The 911 Communications Center capital budget includes $61,220 for facility and communications equipment and the Solid Waste Department capital budget includes, and $985,000 for call 4 design and preliminary construction, equipment, facility improvements and landfill gas and leachate collection materials.

Service Area capital budgets include funding for facility improvements and equipment purchases of $225,000 at Nikiski Fire Service Area for response and plowing pickup trucks; $1,100,000 at Central Emergency Services for a tanker replacement, $160,000 at Kachemak Emergency Service Area for a command vehicle and a utility vehicle; $60,000 at Western Emergency Services for commend vehicle and shop door replacement; $2,275,000 in Road Service Area for capital road construction and improvements; $762,000 at North Peninsula Recreation Service Area for recreation remodel, fitness equipment, furnishings and well line replacement and $2,458,393 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 FY2025 is 8.64 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 Mayor's budget does not propose a change to the General Fund property tax rate of 4.30 mills for FY2025. There is one service area property tax rate increase of .20 mills to 3.15 mills for Western Emergency Services and two tax rate decreases; a decrease of .66 mill to .34 mills for South Peninsula Hospital Service Area (Debt Prior to 7/1/2019) Fund and a decrease of .10 mills to 1.30 mills for North Peninsula Recreation Service Area. All other service areas are to stay at their FY2024 levels.

Summary Data - Governmental Functions

The following schedule is a summary of the FY2025 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 FY2024 budget.

Revenues:	FY2024 Original Revenues	FY2025 Estimated Revenues	Increase (Decrease)
General Property Taxes	$ 83,921,083	$ 89,616,218	$ 5,695,135
Sales Tax	47,000,000	44,400,000	(2,600,000)
Intergovernmental:			
Federal	3,740,000	3,740,000	-
State	3,351,919	3,350,641	(1,278)
Other Revenue	37,674,208	36,868,440	(805,768)
Fund Balance Appropriated (Lapsed)	(6,348)	2,092,275	2,098,623
	$ 175,680,862	$ 180,067,574	$ 4,386,712

- Property and sales tax revenues are up by a combined 1.24% and represents approximately 75% of total revenues (not including fund balance), this compares to 75% for FY2024 and 74% for FY2023. Other information is as follows:
- Property taxes are projected to increase approximately $5.7 million due to the FY2025 taxable assessed values increasing 9.8% from the FY2024 original budgeted amounts. The FY2025 property tax revenue estimate is up 6.8% with decreases to the North Peninsula Recreation Service Area mill rate of .10 mills and the South Peninsula Hospital Fund with debt prior to 7/1/2019 of .66 mills. An increase in mill rate of .20 mills is proposed for Western Emergency Services, when compared to FY2024.
- Sales taxes are projected to level out during FY2025 coming in less than the originally estimated FY2024 amounts. This is a result of several lines of business showing declining taxable sales from FY2023 to FY2024, such as construction, information and professional services are each 5% down, commercial rentals 7.6% down, and retail sales being the largest category for the borough is down 1%.
- Other revenues are projected to decrease $805,768 primarily due to internal service fund interfund revenue increases of $1.2 million to provide for increased premiums and claim projections for both healthcare and property, liability and workers' compensation offset by a decrease in ambulance revenues associate with a one-time catch-up of rural ambulance revenue from prior years.
- State revenues are expected to decrease approximately $1,278 as a result of a decrease in debt reimbursement on education debt satisfied in FY2024. The new education bonds issued in FY2023 are not reimbursable due to a moratorium on new debt service eligibility for the program.
- The use of fund balance as a revenue source increased due to an anticipated increase associated with education funding, contractual obligations, software costs and new positions in FY2025.

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 FY2025. Please note that the FY2024 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:	FY2024 Original Appropriation	FY2025 Mayor Proposed	Increase (Decrease)
General Government	$25,167,719	$26,234,767	$ 1,067,048
Solid Waste	12,928,404	13,265,652	337,248
Public Safety	31,056,316	32,430,810	1,374,494
Recreation	2,851,795	3,384,769	532,974
Education	64,453,566	66,008,198	1,554,632
Road Maintenance	8,402,195	9,885,309	1,483,114
Hospitals	13,679,649	10,077,908	(3,601,741)
Internal Service	17,141,218	18,780,161	1,638,943
	$175,680,862	$180,067,574	$ 4,386,712

Total FY2025 appropriations are up 2.50% when compared to the FY2024 original budget. For comparative purposes, the FY2024 budget was up 2.57% when compared to the original FY2023 budget and the FY2023 budget was up 8.00% when compared to the FY2022 budget. The primary drivers of this change include:

- General Government increases of $1,067,048 are primarily due to, one-time capital projects associated with the River Center facility of $643,925, personnel costs associated with Collective Bargaining Agreement (CBA) requirements, increases of $138,608 in contractual services, $94,873 in annual

software costs, $21,686 in insurance premiums, offset by a $100,903 decrease in equipment replacement payments.

- Solid waste costs have increased $337,248 due to capital and infrastructure needs as well as increases to operations and maintenance for hauling contracts due to contractual obligations and renewed operations and maintenance contracts that were bid at a higher cost than in previous years.
- Public safety increase of $1,374,494 is primarily due to costs associated with an increase of four additional firefighters; one at Nikiski Fire Service Area and three at Western Emergency Services, a 40 to 56 hour conversion at Kachemak Emergency Services, increases in personnel costs associated with Collective Bargaining Agreement (CBA) requirements, and increases in insurance premiums as a result of increasing insurance rates due to increasing wages, property replacement values and large liability settlement cases.
- Education costs indicate an increase of approximately $1.55 million. This increase is primarily due to an increase to the local contribution of $1.5 million, a $2,701 decrease to FY2025 educational debt service payments, and a $82,140 increase to the FY2025 school capital contribution.
- Hospital expenditures have decreased due to a reduction in debt service for Central Peninsula Hospital Service Area and South Peninsula Hospital Service Area when compared to FY2024.
- Internal Services have increased due to increased premiums and claim projections for healthcare premiums and property, liability and workers' compensation. Increases in the Insurance and Litigation Fund of $1,191,903, and increases in healthcare premium expenditures of $327,040.

The Future

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

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

Acknowledgement

Credit is given to those who have participated in the preparation of the FY2025 budget. Service area boards, department heads, and their staffs have all worked very hard to develop department/service area budgets that will provide residents with a high level of service at a reasonable cost. Finance Department staff deserving recognition include: Financial Planning Manager Chad Friedersdorff, Controller Sara Dennis, Auditor Accountant Tiffany Boardman, Payroll Accountant Sarah Hostetter, Grant/Treasury Accountants Christina Griffith and Tracy Davis, Sales Tax Supervisor Lauri Lingafelt, Property Tax Supervisor Nolan Scarlett, and Finance Department Administrative Assistant Lori Johnson. All have put in long hours preparing this document.

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

Respectfully submitted,

Peter A. Micciche
Borough Mayor

Brandi Harbaugh

Brandi Harbaugh, CPA CPFO
Director of Finance

Kenai Peninsula Borough
FY2025 Budget

User Guide

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

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

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

Brief Introduction to the Borough

The Kenai Peninsula Borough was incorporated in 1964 as a second-class borough. It occupies a geographic area of approximately 24,750 miles and is located in the south central part of the state of Alaska. Per the State of Alaska, Department of Commerce, Community, and Economic Development, the Borough's population for April 2024 is estimated to be 60,017.

Structure

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

Powers/Areas of Responsibilities

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

Currently, the Borough has the following powers: (see page 25 for more detail)

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

- Non-areawide services provided by the Borough include fire protection, hospital services, emergency medical and ambulance services, recreation, senior citizen funding, road maintenance, economic development, tourism promotion, and special assessment authority for utility extensions and road improvement districts.

- The Borough also has non-areawide powers of port and harbor that are authorized but not exercised.

School District

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

The Borough does assume various funding responsibility for the School District. State of Alaska statutes require the Borough to contribute to the School District a minimum contribution in an amount equal to 2.65 mills of the prior year full and true assessed value of property. The State has also established a maximum contribution, which is an amount equal to the minimum contribution plus 2.00 mills of the full and true assessed value of property. In prior years the maximum allowable contribution was based on 23% of basic need. Basic need is defined as total of the adjusted average daily membership times the base student allocation. For FY2025, the Borough's contribution is $56,228,307. The Borough's sales tax revenue is estimated to fund $44.4 million of that amount; the balance or $11,828,307 will come from other sources including property taxes, state and federal sources, and interest earnings.

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

Total funding, net of state debt reimbursement, for Borough schools for FY2025 is $63,379,617; an amount equal to 64% of the Borough's General Fund budget.

Basis of Accounting & Budgeting

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

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

The Borough's budgets are prepared and adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) for all governmental funds and proprietary funds except capital project funds, which are adopted on a project-length basis, and the Solid Waste Special Revenue Fund, which is prepared on a budgetary basis. The Borough utilizes encumbrance accounting for its governmental fund types under which purchase orders, contracts, and other commitments are recorded in order to set budget aside for that specific use. Encumbrances lapse and are automatically reappropriated and 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 for their accounting basis. Proprietary Funds use the accrual basis of accounting; however, their budgets more closely follow the modified accrual method used for governmental funds. For example, the proprietary fund budgets include capital outlay amounts for the initial purchase

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

Budget Process

The annual budget, which includes both operating and capital budgets, is the mechanism through which the Borough Assembly establishes the appropriations for the Borough. Ordinance 2024-19, a copy of which is included on pages 35 - 38, authorizes spending for the operating and capital budgets indicated in this document. The appropriations are by the fund level for operating funds and at the project level for capital funds.

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

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

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

Mill Levy

A resolution setting the mill rates is submitted to the assembly at the first Assembly meeting in June for approval as mill rates must be established prior to June 15th in accordance with Alaska Statutes. The Borough voters have approved a tax cap of 8.0 mills not including the amount needed for debt service or to meet an emergency threatening public peace, health or safety. The maximum mill rate calculation for FY2025 is 8.64 mills. The adopted mill rate for FY2025 is 4.30 mills.

Amending the Budget

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

Budget Presentation and Fund Structure

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

- The introduction section includes the table of contents, the transmittal letter, this user guide, major financial policies, the budget calendar, an organizational chart, the Kenai Peninsula Borough departmental staff chart, and the appropriating ordinance.

- The overview section includes data on the Borough as a whole.

- The Fund section includes individual budgets for the General Fund, the Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Internal Service Funds. The Special Revenue Funds include Service Area Funds and other special revenue funds that are established when there are legal requirements restricting specific revenue sources to expenditures for specific purposes, which are not appropriately budgeted elsewhere.

    - Operating budgets for the General Fund, Service Area Funds, Debt Service Funds, and Internal Service Funds present detailed expenditure plans. These plans contain a mission/program description, major long-term issues and concerns, current-year objectives, previous-year accomplishments, and performance measures. Expenditure detail is provided for each division and in summary for each department. All detail pages contain historical data for the current year budget and two prior fiscal years.

    - Capital Project budgets have detailed expenditure plans that include general objectives, a description of the current-year projects that have been authorized including a brief description of the impact on future operating budgets, and a nine-year plan of expenditures.

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

Powers of the Kenai Peninsula Borough

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

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

Fund Structure

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

GOVERNMENTAL FUNDS

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

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

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

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

PROPRIETARY FUNDS

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

FIDUCIARY FUNDS

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

FUNDS OMITTED FROM THE BUDGET

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

Fund Relationship Table

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

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

(1) Also supported by a Capital Project Fund

(2) Also supported by a Debt Service Fund

Financial Policies

The financial policies establish the framework for overall fiscal planning and management, and set forth guidelines for both current and long-term planning. These policies are intended to be consistent with the Kenai Peninsula Borough's Code of Ordinances found at KPB Code of Ordinances Chapter 5 – Revenue and Finance. Policies are to be reviewed annually to assure the highest standards of fiscal management. The Mayor and the Department Directors have the primary role of reviewing financial actions and providing guidance on financial issues to the Borough Assembly.

Overall Goals

The overall financial goals underlying these policies are:

1. **Fiscal Conservatism:** To ensure that the Borough is in a solid financial condition at all times. This can be defined as:

    A. Cash Solvency – the ability to pay bills
    B. Budgetary Solvency – the ability to balance the budget
    C. Solvency – the ability to pay future costs
    D. Service Level Solvency – the ability to provide needed and desired services

2. **Flexibility:** To ensure that the Borough is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.

3. **Adherence to the Highest Accounting and Management Practices:** As set by the Government Finance Officers' Association (GFOA) standards for financial reporting and budgeting, the Governmental Accounting Standards Board, and other professional standards.

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

1. Operating Budget Policies

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

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

2. Debt Policies

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

3. Revenue Policies

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

4. Investment Policies

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

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

5. Accounting, Auditing, and Reporting Policies

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

6. Capital Budget Policies

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

7. Fund Balance Policy

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

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

Strategic & Long-Term Planning

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

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

Our Vision: What is Our Future Kenai Peninsula Borough?

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

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

1. Providing for economic exemptions to encouraging independent power producers to establish in the Borough.
2. Implementation of a Property Assessed Clean Energy Financing Program (PACE).
3. Implementing the Anadromous Waters Habitat Protection Work Group recommendations.
4. Funding response, recovery and resiliency projects such as public warning system infrastructure, geographic information systems and broadband to our rural communities.

FY2025 Budget Calendar

November 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
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December 2023

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31						

January 2024

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February 2024

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March 2024

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April 2024

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May 2024

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June 2024

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23	24	25	26	27	28	29
30						

November 2023

01-30 Meetings with Mayor and Finance staff to discuss budget process and budget guidelines.
08 Notification of budget kickoff meeting sent to departments/service areas.
08 Send departments/service areas the forms to request staffing changes for the new fiscal year.
15-30 Load current year budget information into budget excel spreadsheets and update personnel information into budgeting system and worksheets.
27 Due date for additional staffing changes from departments/service areas due to Mayor.

December 2023

01-22 Schedule budget informational meetings with Service Area boards for January meeting.
01 Personnel requests for overtime & temporary employees due to Finance.
20 Review of personnel requests submitted to Mayor including fiscal impact.
18-22 Personnel numbers and electronic budget packets emailed to departments/service areas.

January 2024

02-12 Send budget calendars, preliminary personnel budgets and budget forms to all departments and service areas.
02-12 Schedule budget review meetings with Mayor and administrators.
02-31 Internal budget development process begins.
04 Receive preliminary assessed value estimates from Assessor.
09-24 Finance Department meets with service area boards to provide results of operation of prior year activity, fund balance information and to discuss their 10-year CIP needs and projections.
11 Budget kickoff meeting: Mayor/department heads/service area administrators.
26 Provide preliminary insurance costs to departments and service areas.
26 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 2024

05-16 Review department budget requests and proposed fee changes. Prepare packets for meetings with the Mayor and the administrative staff.
12-16 Department budget review meetings with Mayor and administrators.

March 2024

01 Real Property assessment notices mailed.
01 Service area board approved budget requests submitted to Finance.
01-11 Review Service Area budget requests and proposed fee changes. Prepare packets for meetings with the Mayor and the administrative staff.
18-22 Service Area Budget review meetings with Mayor and administrators.
15 Senior citizens grant application due.
11-22 Strategic budget planning with administration, departments and service areas.
22-31 Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.

April 2024

1-5 Prepare preliminary budget document for printing and update minimum/maximum fund balance ranges for all funds.
8-12 Review draft of preliminary budget documents.
16 BCFSA, EPHESA and SBCFSA budget presentations to the Assembly.
19 Preliminary budget completed and to the printer.
25 FY2025 appropriating Ordinance to Assembly packet.
25 Resolution setting school local effort amount to Assembly packet.
30 Preliminary budget presented to Borough Clerk and Assembly President for distribution to Assembly.

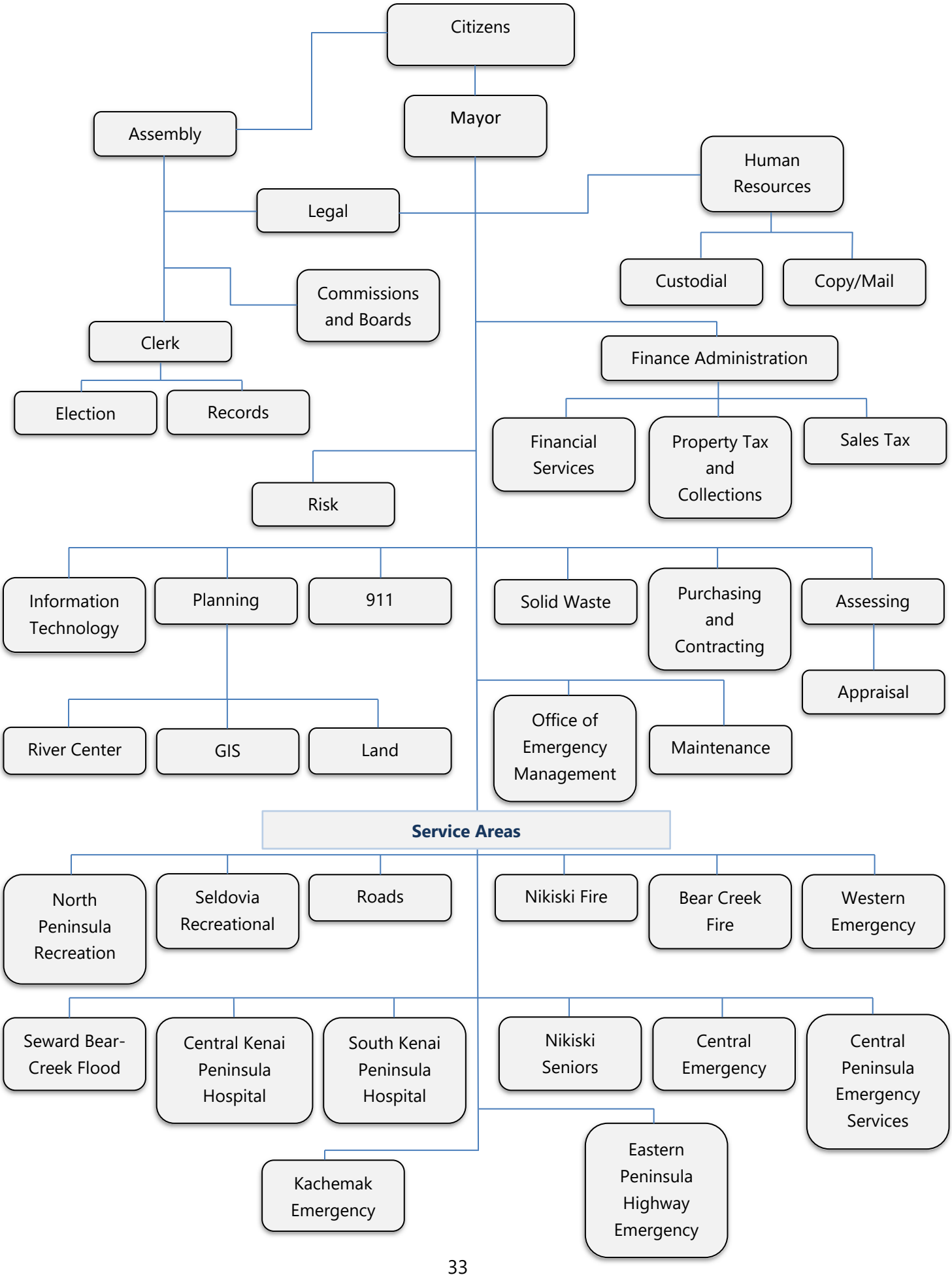
May 2024

07 Introduce appropriating budget ordinance.
07 Mayor's proposed budget documents presented to the Assembly.
07 Department/service area budget presentations to the Assembly.
20-21 Department and service area budget presentations to Assembly continue.
22 Resolution setting the mill levy to the assembly packet.

June 2024

01 Assessor certifies final assessment roll.
01-21 Update budget documents to reflect final adopted budget.
04 Public hearing and final adoption of budgets and setting mill rates.
07 Complete input of budget into financial system.
21-22 Roll FY2025 budget into financial system.
24-27 Finalize budget document for publication and distribution.

Kenai Peninsula Borough - Organizational Chart



Kenai Peninsula Borough Staff

Peter A. Micciche, Borough Mayor

Vacant	Chief of Staff
Joe Rizzo	Special Assistant to the Mayor
Dana Cannava	Special Assistant to the Mayor

Department and Service Area Leadership

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

Introduced by:	Mayor
Date:	05/07/24
Hearings:	05/21/24 & 06/04/24
Action:	Postponed as Amended to 06/04/24

KENAI PENINSULA BOROUGH
ORDINANCE 2024-19

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2025

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

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

WHEREAS, 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 Kenai Peninsula Borough, setting fee schedule and the Salary Range Schedule for Appendix A Personnel;

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

SECTION 1. That $101,305,556 is appropriated in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025 as follows:

General Government Operations	$22,735,056
Transfer to School District for Operations and In-kind Services	56,228,307
Transfer to School Debt Service	4,946,951
Transfer to Special Revenue Funds:	
Solid Waste	11,719,442
Post-Secondary Education	975,800
911 Communications Fund	150,000
Eastern Peninsula Highway Emergency Service Area	350,000
Transfer to Capital Projects Funds:	
School Revenue	4,000,000
General Government	200,000

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

A. Local Effort	$40,914,211
Maintenance	9,613,555
C. School District Utilities	81,600
D. School District Insurance	5,325,586
E. School District Audit	146,770
F. Custodial Services	146,585
Total Local Contribution per AS 14.17.410	$56,228,307

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

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2024 and ending June 30, 2025 are as follows:

Nikiski Fire Service Area	$7,019,327
Bear Creek Fire Service Area	1,097,294
Western Emergency Service Area	3,203,060
Central Emergency Service Area	14,369,594
Central Peninsula Emergency Medical Service Area	10,227
Kachemak Emergency Service Area	2,284,024
Eastern Peninsula Highway Emergency Area	366,923
Seward Bear Creek Flood Service Area	673,961
911 Communications	4,255,417
Kenai Peninsula Borough Road Service Area	9,930,309
Engineer's Estimate Fund	22,550
North Peninsula Recreation Service Area	3,095,767
Seldovia Recreational Service Area	127,002
Post-Secondary Education	975,800
Land Trust	2,215,278
Nikiski Senior Service Area	500,000
Solid Waste	12,930,652
Central Kenai Peninsula Hospital Service Area	5,758,567
South Kenai Peninsula Hospital Service Area (Prior Debt Fund 601)	1,495,169
South Kenai Peninsula Hospital Service Area (Operations Fund 602)	2,824,172

SECTION 5. That $4,946,951 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

SECTION 6. That $1,629,438 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

SECTION 7. That $86,504 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

SECTION 8. That $5,017,038 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

SECTION 9. That $1,495,169 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

SECTION 10. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2024 and ending June 30, 2025 are as follows:

School Revenue	$3,857,140
General Government	$693,925
911 Communications	61,220
Solid Waste	2,275,000
Service Areas:	
Nikiski Fire	225,000
Western Emergency Services	60,000
Central Emergency Services	1,100,000
North Peninsula Recreation	762,000
Road Service Area	2,275,000
South Kenai Peninsula Hospital	2,458,393

SECTION 11. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2024 and ending June 30, 2025 are as follows:

Insurance and Litigation	$8,128,161
Health Insurance Reserve	9,802,000
Equipment Replacement	850,000

SECTION 12. That the FY2025 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 7, 2024, 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 13. That funds reserved for outstanding encumbrances as of June 30, 2024 are reappropriated for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

SECTION 14. That the Salary Range Schedule for Appendix A Personnel presented in the budget document is approved.

SECTION 15. That the fee schedule presented in the budget document is approved.

SECTION 16. Notwithstanding KPB 5.22.040, which provides that grant funds for senior citizen centers and adult day care centers will be distributed proportionately to the number of persons served be each existing center in relation to the total number being served by all centers that have applied for funding, the grant funds distributed pursuant to KPB Chapter 5.22 will be distributed as set out in this ordinance for FY25.

SECTION 17. That this ordinance takes effect at 12:01 a.m. on July 1, 2024.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 4TH DAY OF JUNE, 2024.

Brent Johnson, Assembly President

ATTEST:

Michele Turner CMC, Borough Clerk

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Kenai Peninsula Borough
Alaska

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

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, 2023.

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

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

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Kenai Peninsula Borough

Date of Incorporation: January 1, 1964

Authority for Incorporation: State of Alaska Borough Act of 1961

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

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

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

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

Area	24,750 square miles	**Education**	42 schools in operation
Population	60,898	**Solid Waste Disposal**	8 landfills; 5 manned transfer facilities; and 8 drop box transfer sites
Emergency Services	19 fire stations		
Hospitals	2 hospitals		
Roads	653 miles maintained		

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Mill Rate History 54
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Interdepartmental Charges 56

S. Hostetter

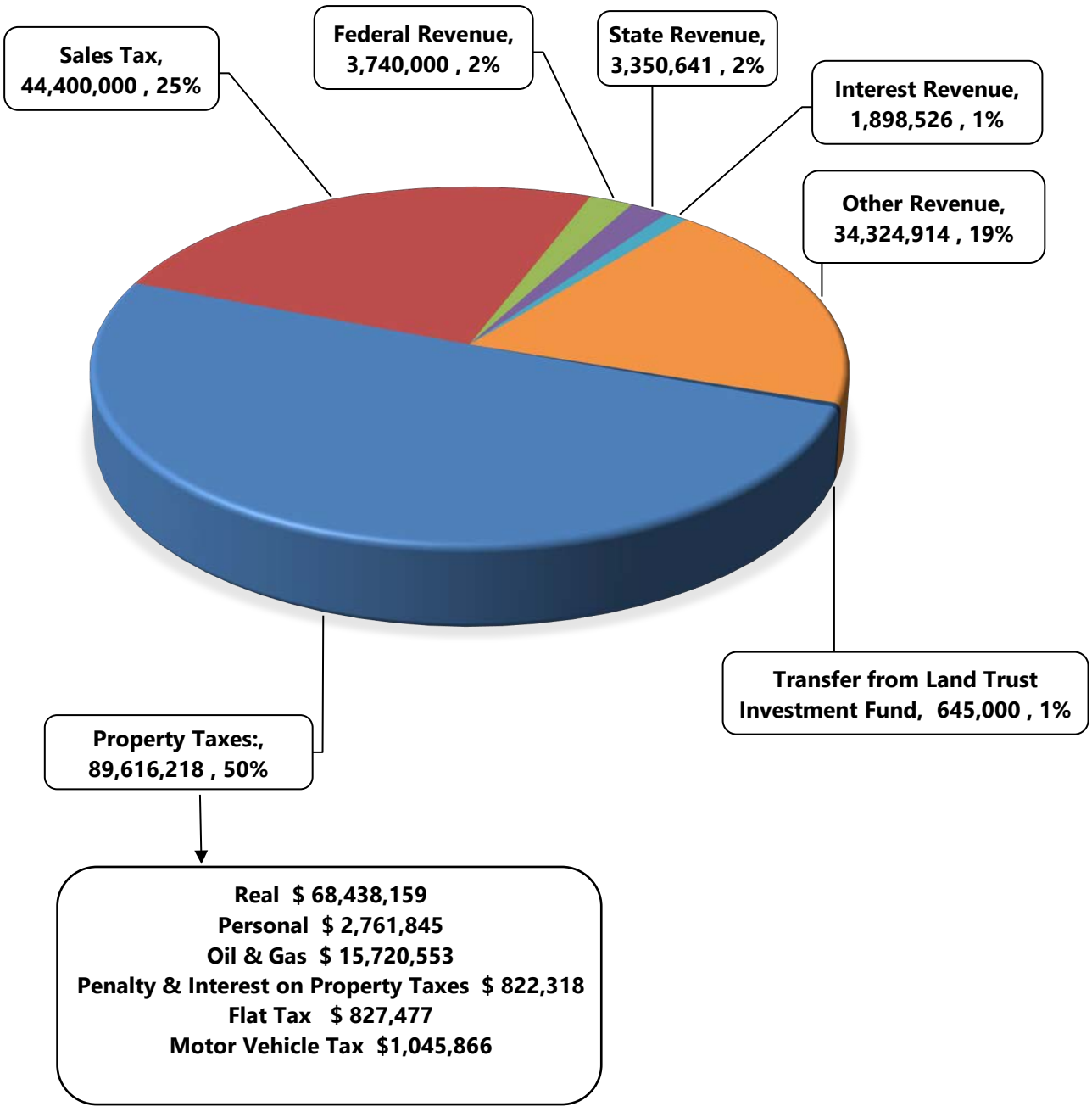
Kenai Peninsula Borough
Combined Revenues and Appropriations
All Fund Types
Fiscal Year 2025

	FY2025 General Fund	FY2025 Special Revenue Fund	FY2025 Debt Service Fund	FY2025 Capital Projects Fund	FY2025 Internal Service Fund	FY2025 Total (Memorandum Only)	FY2024 Forecast Total All Fund Types	FY2023 Actual Total All Fund Types
Revenues:								
Property Taxes:								
Real	$ 36,741,741	$ 31,696,418	$ -	$ -	$ -	$ 68,438,159	$ 63,072,034	$ 57,498,108
Personal	1,505,280	1,256,565	-	-	-	2,761,845	2,748,815	2,780,536
Oil & Gas (AS 43.56)	6,947,080	8,773,473	-	-	-	15,720,553	15,508,286	15,021,794
Penalty & Interest	746,815	75,503	-	-	-	822,318	817,309	783,219
Flat Tax	550,877	276,600	-	-	-	827,477	836,097	834,631
Motor Vehicle Tax	642,580	403,286	-	-	-	1,045,866	1,314,092	958,814
Total Property Taxes	47,134,373	42,481,845	-	-	-	89,616,218	84,296,633	77,877,102
Sales Tax	44,400,000	-	-	-	-	44,400,000	43,500,000	42,650,831
Federal Revenue	3,740,000	-	-	-	-	3,740,000	5,636,954	13,683,795
State Revenue	3,350,641	-	-	-	-	3,350,641	3,317,671	5,500,859
Interest Revenue	777,367	622,403	-	335,987	162,769	1,898,526	3,572,578	4,828,234
Other Revenue	247,235	15,369,186	-	-	18,708,493	34,324,914	64,475,640	100,034,457
Transfer from Land Trust Investment Fund	-	645,000	-	-	-	645,000	595,000	-
Total Revenues	99,649,616	59,118,434	-	335,987	18,871,262	177,975,299	205,394,476	244,575,278
Other Financing Sources/Transfers	-	69,747,290	13,175,100	12,131,931	-	95,054,321	103,623,070	102,021,360
Total Revenue and Other Financing Sources	99,649,616	128,865,724	13,175,100	12,467,918	18,871,262	273,029,620	309,017,546	346,596,638
Appropriations:								
Expenditures/Expenses								
Personnel	17,497,684	36,315,681	-	-	923,294	54,736,659	52,198,566	43,681,535
Supplies	229,542	3,286,820	-	-	3,650	3,520,012	3,456,027	2,869,498
Services	6,897,762	29,950,791	-	-	17,853,217	54,701,770	54,744,743	44,437,471
Debt Service	-	-	13,175,100	-	-	13,175,100	17,222,978	16,908,787
Capital Outlay	164,894	838,175	-	11,216,245	-	12,219,314	84,331,448	33,914,312
Payment to School District	-	40,914,211	-	-	-	40,914,211	40,460,663	39,741,388
Interdepartmental Charges	(2,054,826)	793,393	-	1,261,433	-	-	-	-
Transfer to Land Trust Investment Fund	-	800,508	-	-	-	800,508	1,293,530	4,565,000
Total Expenditures/Expenses	22,735,056	112,899,579	13,175,100	12,477,678	18,780,161	180,067,574	253,707,955	186,117,991
Other Financing Uses/Transfers	78,570,500	16,483,821	-	-	-	95,054,321	103,623,070	102,021,360
Total Appropriations and Other Financing Uses	101,305,556	129,383,400	13,175,100	12,477,678	18,780,161	275,121,895	357,331,025	288,139,351
Net Results From Operations	(1,655,940)	(517,676)	-	(9,760)	91,101	(2,092,275)	(48,313,479)	58,457,287
Projected Lapse	1,364,103	2,274,547	-	-	-	3,638,650	4,796,682	-
Change in Fund Balance/ Retained Earnings	(291,837)	1,756,871	-	(9,760)	91,101	1,546,375	(43,516,797)	58,457,287.10
Beginning Fund Balance/ Retained Earnings	39,260,974	30,873,459	-	20,314,118	14,988,962	105,437,513	148,954,310	124,824,987
Ending Fund Balance/ Retained Earnings	$ 38,969,137	$ 32,630,330	$ -	$ 20,304,358	$ 15,080,063	$ 106,983,888	$ 105,437,513	$ 148,955,843

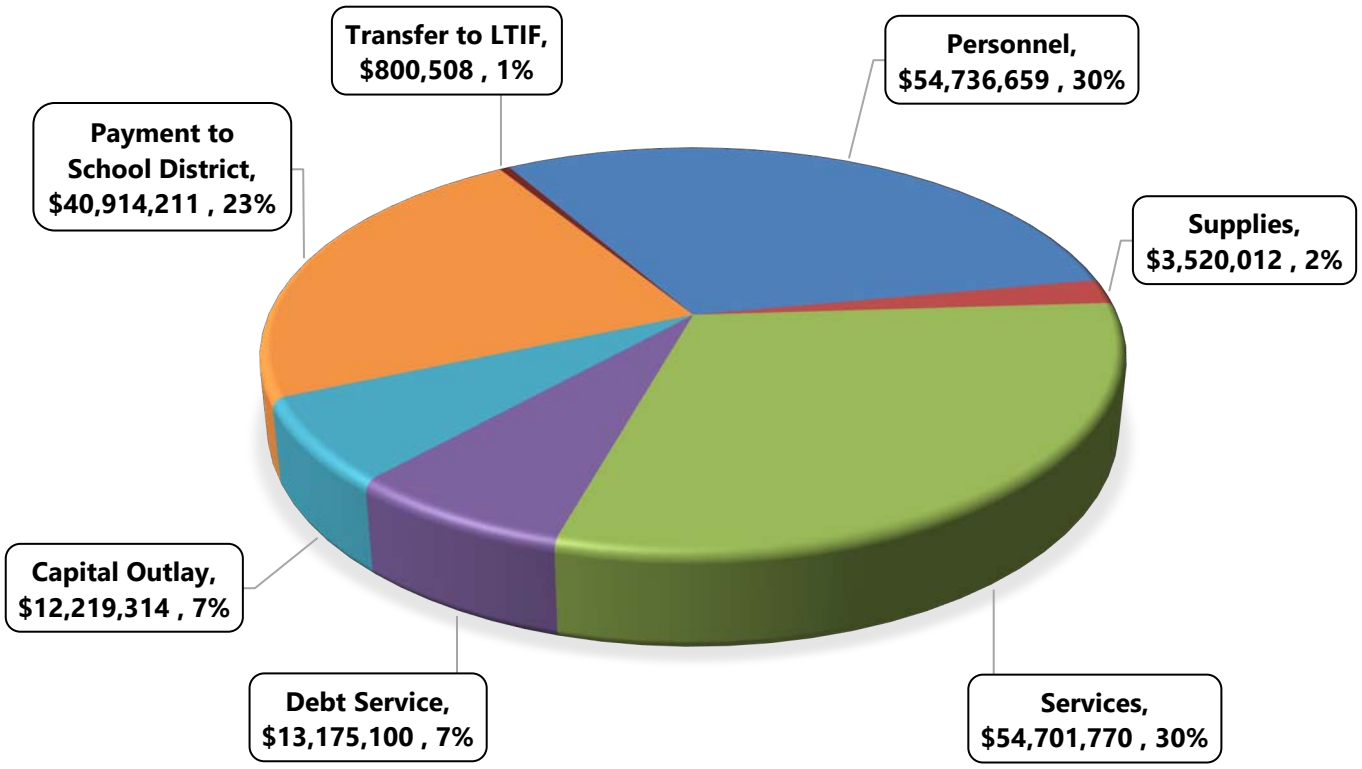
Kenai Peninsula Borough
Summary of Major Funds and Non-Major Funds in the Aggregate
Prior Year, Current Year andProposed Budget

	Major Fund General Fund			All Other Non-Major Funds - Aggregate		
	FY2023 Actual	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2023 Actual	FY2024 Forecast Budget	FY2025 Mayor Proposed
Revenues:						
Property Taxes:						
Real	$ 31,788,010	$ 33,145,884	$ 36,741,741	$ 25,710,098	$ 29,926,150	$ 31,696,418
Personal	1,522,852	1,453,375	1,505,280	1,257,684	1,295,440	1,256,565
Oil & Gas (AS 43.56)	6,755,285	6,752,054	6,947,080	8,266,509	8,756,232	8,773,473
Penalty and Interest	708,417	740,288	746,815	74,802	77,021	75,503
Flat Tax	546,238	559,018	550,877	288,393	277,079	276,600
Motor Vehicle Tax	548,015	642,580	642,580	410,799	671,512	403,286
Total Property Taxes	41,868,817	43,293,199	47,134,373	36,008,285	41,003,434	42,481,845
Sales Tax	42,650,831	43,500,000	44,400,000	-	-	-
Federal Revenue	4,481,904	3,902,200	3,740,000	9,201,891	1,734,754	-
State Revenue	4,688,798	3,310,589	3,350,641	812,061	7,082	-
Interest Revenue	1,974,871	1,200,000	777,367	2,853,363	2,372,578	1,121,159
Other Revenue	226,274	286,715	247,235	99,808,183	64,783,925	34,722,679
Total Revenues	95,891,495	95,492,703	99,649,616	148,683,783	109,901,773	78,325,683
Other Financing Sources:						
Transfers From Other Funds:	-	-	-	102,021,360	103,623,070	95,054,321
Total Other Financing Sources	-	-	-	102,021,360	103,623,070	95,054,321
Total Revenues and Other Financing Sources	95,891,495	95,492,703	99,649,616	250,705,143	213,524,843	173,380,004
Expenditures:						
Personnel	13,887,205	16,706,687	17,497,684	29,794,330	35,491,879	37,238,975
Supplies	136,226	246,935	229,542	2,733,272	3,209,092	3,290,470
Services	5,966,960	7,580,325	6,897,762	95,120,686	64,387,396	101,893,319
Capital Outlay	174,771	270,508	164,894	33,739,541	124,521,603	12,054,420
Interdepartmental Charges	(1,514,211)	(1,751,219)	(2,054,826)	1,514,211	1,751,219	2,054,826
Transfer to LTIF/Disaster Relief	-	-	-	4,565,000	1,293,530	800,508
Total Expenditures	18,650,951	23,053,236	22,735,056	167,467,040	230,654,719	157,332,518
Other Financing Uses:						
Operating Transfers Out	78,075,537	78,461,898	78,570,500	23,945,823	25,161,172	16,483,821
Total Other Financing Uses	78,075,537	78,461,898	78,570,500	23,945,823	25,161,172	16,483,821
Total Expenditures and Operating Transfers	96,726,488	101,515,134	101,305,556	191,412,863	255,815,891	173,816,339
Net Results From Operations	(834,993)	(6,022,431)	(1,655,940)	59,292,280	(42,291,048)	(436,335)
Projected Lapse	-	977,899	1,364,103	-	3,818,783	2,274,547
Change in Fund Balance	(834,993)	(5,044,532)	(291,837)	59,292,280	(38,472,265)	1,838,212
Beginning Fund Balance	45,140,499	44,305,506	39,260,974	79,684,488	138,976,768	100,504,503
Ending Fund Balance	$ 44,305,506	$ 39,260,974	$ 38,969,137	$ 138,976,768	$ 100,504,503	$ 102,342,715

TOTAL PROJECTED GOVERNMENT REVENUES SOURCES - FY2025
$177,975,299



TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2025 - BY OBJECT
$180,067,574

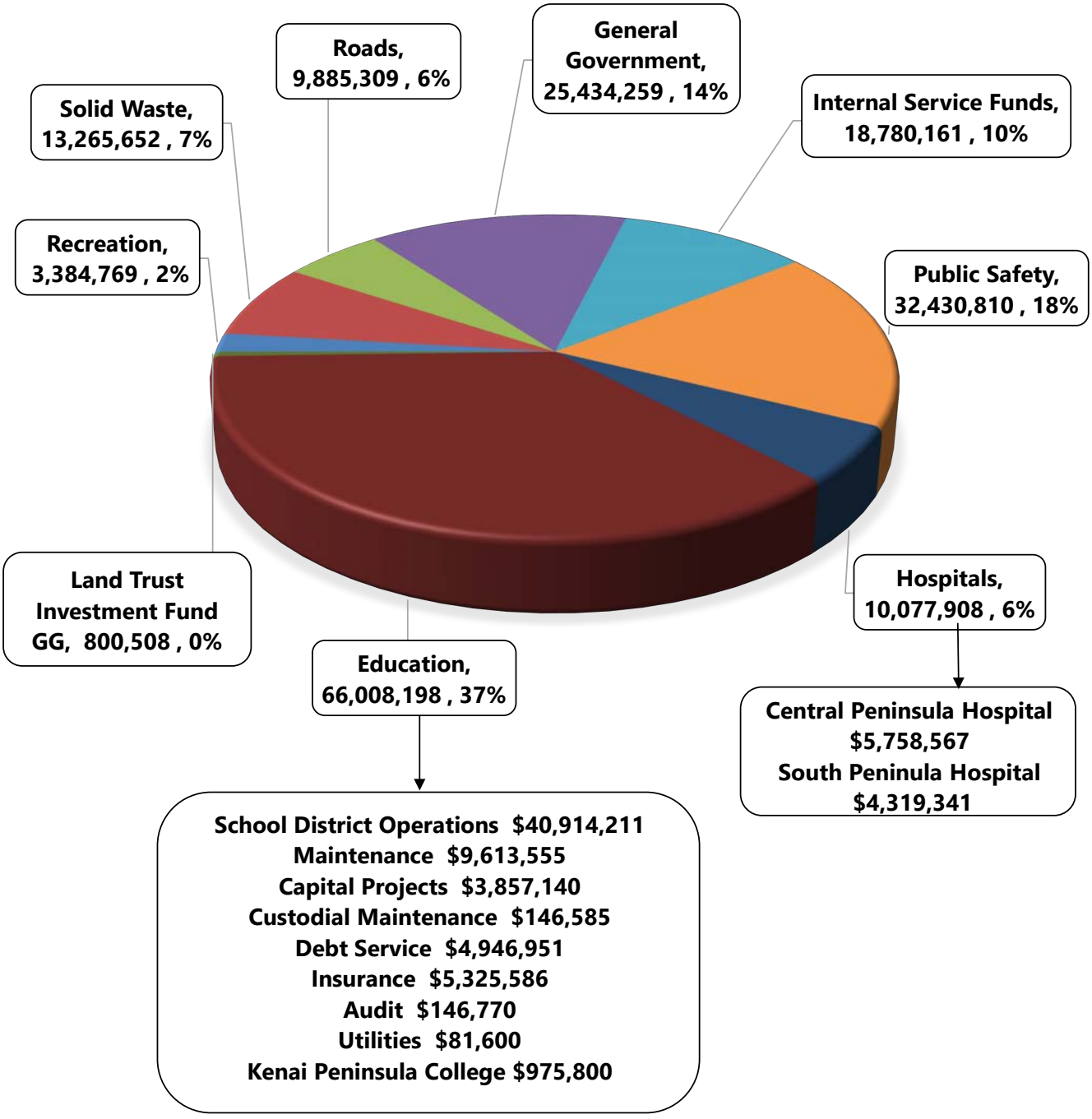


Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	($2,054,826)
Special Revenue Funds:	$ 793,393
Capital Project Funds:	$1,261,433
Other Funds*	$ -

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

TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2025 - BY FUNCTION
$180,067,574



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Major Revenue Sources

OVERVIEW

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

PROPERTY TAXES

Real, Personal and Oil Property Taxes: The Borough's authorization to levy a property tax is provided under Alaska State Statutes 29.45. Under this section, the State requires the assessor to assess property at full and true value as of January 1 each year. The full and true value is the estimated price that the property would bring in an open market between a willing seller and a willing buyer. The total estimated taxable assessed value for the Borough for FY2025 is $10,596,565,000.

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 FY2025 (not including governmental property that has been exempted), these exemptions represent approximately $7.3 million in property tax not collected in the General Fund, Borough-wide the estimated amount is $14 million. In addition, the Borough has granted optional exemptions. In FY2025, these optional exemptions represent approximately $5.9 million in property tax not collected for the General Fund; Borough-wide the estimated amount is $11.6 million. See page 52 for the estimated exemption amount for the Borough's General Fund.

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

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

SALES TAX

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

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

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

FEDERAL REVENUES

Payment in Lieu of Taxes: A pro rata payment for federally-owned entitlement land is authorized by Chapter 69, 31 USC, Section 6902, based on the number of acres of federal lands within the Borough and the Borough population. However, the payment may not exceed a statutory limit. Funds received may be used for any governmental purpose. The estimated amount for FY2025 is $3,100,000.

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

National Forest Receipts (Rural Secure Schools): In accordance with 43–CFR 1881.1-2, funds flow from the Federal Government through the State of Alaska to municipalities for in-lieu-of-taxes on national forest lands. Payments are allocated on the basis of a formula. Funds of $500,000 have been included in the FY2025 budget anticipating funding from the program by Congress.

STATE REVENUES

School Debt Reimbursement: A.S. Title 14.11.100, State Aid for Retirement of School Construction Debt, outlines the procedure by which the Alaska Department of Education will reimburse the Borough for expenditures on school debt. For Borough bonds issued after April 30, 1993, the reimbursement rate is 70%. For FY2025 the Borough's entitlement for debt reimbursement is projected to be the entire 70% reimbursement of $1,795,641 based on the State's Preliminary FY2024 budget; compared to FY2023 debt reimbursement of $2,442,114 and estimated FY2024 debt reimbursement of $1,796,919.

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 FY2025 budget includes CAP funding in the amount of $850,000.

Fisheries Taxes: A.S. Title 43.75.015 refunds to local governments a portion of the taxes levied on the fishing industry. Fishery businesses are those which take, purchase, or otherwise acquire a fishery resource. This revenue sharing is based on 50% of the amount of taxes collected in the Kenai Peninsula Borough outside cities and 25% of the taxes collected within the cities of the Borough; the Borough's projected share for FY2025 is $500,000.

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

OTHER REVENUES

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

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

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

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

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

OTHER FINANCING SOURCES

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

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

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

	Real	Personal	Oil	Total Taxable Valuation	Tax Rate (Mills)	Tax Revenues Penalties, Interest
Borough	$ 8,630,900	$ 350,065	$ 1,615,600	$ 10,596,565	4.30	$ 46,491,793
Bear Creek Fire	277,400	2,506	-	279,906	3.25	914,843
Central Emergency Services	3,540,300	120,000	137,700	3,798,000	3.21	12,267,876
Central Peninsula Emergency Medical	8,200	725	-	8,925	1.00	9,727
Central Peninsula Hospital	5,222,000	200,300	1,348,200	6,770,500	0.01	68,600
Kachemak Emergency	590,400	9,362	-	599,762	3.66	2,203,380
Nikiski Fire	820,500	44,616	1,163,300	2,028,416	2.70	5,496,808
Nikiski Senior	726,300	43,000	1,145,676	1,914,976	0.27	517,084
North Peninsula Recreation	820,500	48,600	1,214,200	2,083,300	1.30	2,719,948
Road Service Area	5,600,500	236,200	1,570,150	7,406,850	1.40	10,428,519
Seldovia Recreational	91,100	1,070	-	92,170	0.75	71,020
Seward Bear Creek Flood	644,600	23,800	-	668,400	1.00	690,420
South Peninsula Hospital	2,380,000	104,500	175,900	2,660,400	1.12	3,035,262
South Peninsula Hospital (prior debt)	2,347,000	105,000	271,700	2,723,700	0.34	977,221
Western Emergency Service	544,100	47,400	254,500	846,000	3.15	2,677,851

Property Tax Exemptions - Fiscal Year 2025 (Applicable to 2024 Tax Year)

General Fund - 4.30 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	$ 894,393	6,310	$ 3,845,889	$ 7,524,862
ANCSA Native	803,237	1,849	3,453,918	6,515,200
Cemetery	1,716	11	7,379	12,076
Charitable	99,923	163	429,670	589,632
Disabled Veteran	63,508	443	273,084	560,861
Electric Cooperative	21,768	111	93,602	129,350
Fire Suppression	-	-	-	-
Government	7,354,103	5,042	31,622,641	54,349,942
Hospital	277,830	8	1,194,669	1,976,421
Mental Health Trust	106,220	142	456,744	1,000,202
Multi-Purpose Senior Center	9,781	10	42,056	85,714
Native Allotment (BIA)	38,953	260	167,497	314,438
Religious (Real and PPV)	117,936	208	507,123	900,302
State Educational	114,503	56	492,364	645,940
University	95,083	188	408,856	708,883
Veterans	3,052	10	13,124	22,661
Total Mandatory Exemptions	$ 10,002,004	$ 14,811	$ 43,008,616	$ 75,336,484
OPTIONAL EXEMPTIONS				
$10,000 Volunteer Firefighter/EMS	220	22	946	1,734
$50,000 Homeowner - Borough	550,064	11,533	2,365,274	4,677,227
$100,000 Personal Property	24,595	717	105,757	176,205
$150,000 Senior Citizen - Borough Only	624,266	5,451	2,684,344	5,227,907
Housing Authority	13,762	43	59,178	101,995
Community Purpose (Real and PPV)	79,522	202	341,944	601,100
Disabled Veteran - Borough Only	90,489	413	389,104	793,835
River Restoration & Rehabilitation	363	24	1,562	3,003
Total Optional Exemptions	$ 1,383,281	18,405	$ 5,948,109	$ 11,583,006
TOTAL ALL KPB EXEMPTIONS	$ 11,385,285		$ 48,956,725	$ 86,919,490
DEFERMENTS				
Agriculture Deferment	$ -	-	$ -	$ -
Conservation Easement Deferment	-	-	-	-
LIHT Deferment	-	-	-	-
Total Deferments	$ -	-	$ -	$ -
TAX CREDITS - amt deducted from actual taxes owed.				
Disabled Resident up to $500 tax credit - Borough	$ -	3	$ -	$ -
Habitat	3,761	32	16,173	$ 31,377
Total Tax Credits	$ 3,761	35	$ 16,173	$ 31,377

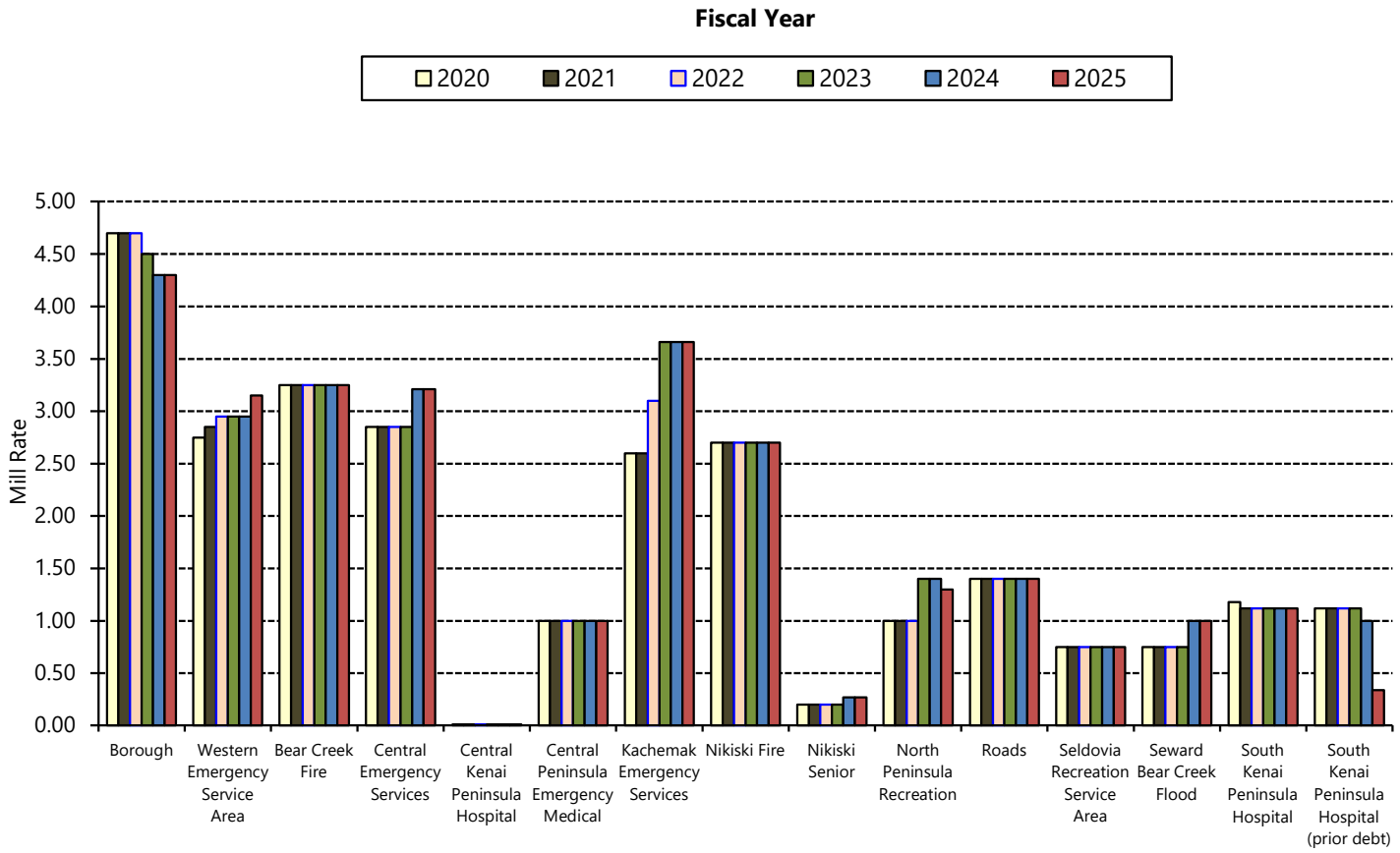
Overlapping Mill Rates

TCA	Tax Code Area	Service Area	Borough	NFSA	CES	CPEMS	NPR	SRSA	SBCF	WESA	CPH	SPH (Prior Debt)	SPH	Road Service Area	Total FY2025	Total FY2024	Difference FY2024 MILL/ FY2025 MILL
68	Western Emergency Services (formerly Anchor Pt Fire & EMS)	3.15	4.30									0.34	1.12	1.40	10.31	10.77	-0.46
57	Bear Creek Fire	3.25	4.30						1.00					1.40	9.95	9.95	0.00
58	Central Emergency Services (CES)	3.21	4.30								0.01			1.40	8.92	8.92	0.00
64	Central Peninsula Emergency Medical (CPEMS)	1.00	4.30									0.34	1.12	1.40	8.16	8.82	-0.66
59	Central Peninsula Hospital (CPH)	0.01	4.30							3.15		0.34		1.40	9.20	9.66	-0.46
61	Central Peninsula Hospital (WEST) (CPH)	0.01	4.30											1.40	5.71	5.71	0.00
62	Central Peninsula Hospital (SOUTH) (CPH)	0.01	4.30			1.00						0.34		1.40	7.05	7.71	-0.66
63	Central Peninsula Hospital (EAST) (CPH)	0.01	4.30			1.00								1.40	6.71	6.71	0.00
81	Kachemak Emergency Services (KES)	3.66	4.30									0.34	1.12	1.40	10.82	11.48	-0.66
53	Nikiski Fire (NFSA)	2.70	4.30				1.30				0.01			1.40	9.71	9.81	-0.10
55	Nikiski Senior	0.27	4.30	2.70			1.30				0.01			1.40	9.98	10.08	-0.10
54	North Peninsula Recreation (NPR)	1.30	4.30		3.21						0.01			1.40	10.22	10.32	-0.10
67	Road Service Area	1.40	4.30												5.70	5.70	0.00
11	Seldovia Recreation (SRSA)	0.75	4.30										1.12	1.40	7.57	7.57	0.00
43	Seward Bear Creek Flood (SBCF)	1.00	4.30											1.40	6.70	6.70	0.00
52	South Peninsula Hospital (SPH-[Prior debt)	0.34	4.30										1.12		5.76	6.42	-0.66
69	South Peninsula Hospital (SPH-K-Bay)	1.12	4.30											1.40	6.82	6.82	0.00
65	South Peninsula Hospital (Roads) / (SPH)	1.46	4.30											1.40	7.16	7.82	-0.66
20	City of Homer	4.50	4.30									0.34	1.12		10.26	10.92	-0.66
21	City of Homer- ODLSA	5.50	4.30									0.34	1.12		11.26	11.92	-0.66
80	City of Kachemak	1.50	4.30									0.34	1.12		7.26	7.92	-0.66
30	City of Kenai	4.35	4.30								0.01				8.66	8.66	0.00
10	City of Seldovia	7.50	4.30					0.75							12.55	12.55	0.00
40	City of Seward	3.84	4.30						1.00						9.14	9.14	0.00
41	City of Seward Special	3.84	4.30						1.00						9.14	9.14	0.00
70	City of Soldotna	0.50	4.30		3.21						0.01				8.02	8.02	0.00

Mill Rate History

	Fiscal Year					
	2020	2021	2022	2023	2024	2025
Borough	4.70	4.70	4.70	4.50	4.30	4.30
Service Areas:						
* Western Emergency Service Area	2.75	2.85	2.95	2.95	2.95	3.15
Bear Creek Fire	3.25	3.25	3.25	3.25	3.25	3.25
Central Emergency Services	2.85	2.85	2.85	2.85	3.21	3.21
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	3.10	3.66	3.66	3.66
Nikiski Fire	2.70	2.70	2.70	2.70	2.70	2.70
Nikiski Senior	0.20	0.20	0.20	0.20	0.27	0.27
North Peninsula Recreation	1.00	1.00	1.00	1.40	1.40	1.30
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	1.00	1.00
South Kenai Peninsula Hospital	1.18	1.12	1.12	1.12	1.12	1.12
South Kenai Peninsula Hospital (prior debt)	1.12	1.12	1.12	1.12	1.00	0.34

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



Interfund Transfers
Fiscal Year 2025

		Transfers In								
		Special Revenue Funds								
	Transfers Out	Central Emergency	Eastern Peninsula Highway Emergency	School Fund	Post-secondary Education	911 Fund	Roads Engineers Estimate Fund	Solid Waste	Debt Service	Capital Projects
General Fund	$ 78,570,500	-	350,000	$ 56,228,307	$ 975,800	$ 150,000	$ -	$ 11,719,442	$ 4,946,951	$ 4,200,000
Special Revenue Funds:										
Nikiski Fire	369,111	-	-	-	-	69,111	-	-	-	300,000
Bear Creek Fire	319,945	-	-	-	-	8,441	-	-	86,504	225,000
Western Emergency Services	132,258	-	-	-	-	32,258	-	-	-	100,000
Central Emergency Services	2,583,332	-	-	-	-	153,894	-	-	1,629,438	800,000
Kachemak Emergency Services	318,117	-	-	-	-	18,117	-	-	-	300,000
Eastern Peninsula Highway Emergency	9,143	-	-	-	-	9,143	-	-	-	-
911 Communications	178,538	-	-	-	-	-	-	-	-	178,538
Central Peninsula Emergency Medical	10,227	10,227	-	-	-	-	-	-	-	-
North Peninsula Recreation	600,000	-	-	-	-	-	-	-	-	600,000
Road Service Area	2,342,550	-	-	-	-	-	22,550	-	-	2,320,000
Solid Waste	650,000	-	-	-	-	-	-	-	-	650,000
Central Kenai Peninsula Hospital	5,017,038	-	-	-	-	-	-	-	5,017,038	-
South Kenai Peninsula Hospital Operations	2,458,393	-	-	-	-	-	-	-	-	2,458,393
South Kenai Peninsula Hospital Debt Fund 601	1,495,169	-	-	-	-	-	-	-	1,495,169	-
	$ 95,054,321	$ 10,227	$ 350,000	$ 56,228,307	$ 975,800	$ 440,964	$ 22,550	$ 11,719,442	$ 13,175,100	$ 12,131,931

Interdepartmental Charges
Fiscal Year 2025

	Transfers Out	Transfers In: General Fund	Transfers In: Special Revenue Fund	Transfers In: Capital Projects
General Fund:				
Purchasing & Contracting	$ 988,721	$ 10,000	$ 262,113	$ 716,608
Human Resources Print Shop	19,825	-		19,825
Planning - GIS Addressing	113,316	-	113,316	-
Admin Service Fee	927,964	-	927,964	-
Indirect Charges	125,000	-	-	125,000
Special Revenue Funds:				
School Fund-Maintenance	800,000	110,000	290,000	400,000
	$ 2,974,826	$ 120,000	$ 1,593,393	$ 1,261,433

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.

General Fund

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

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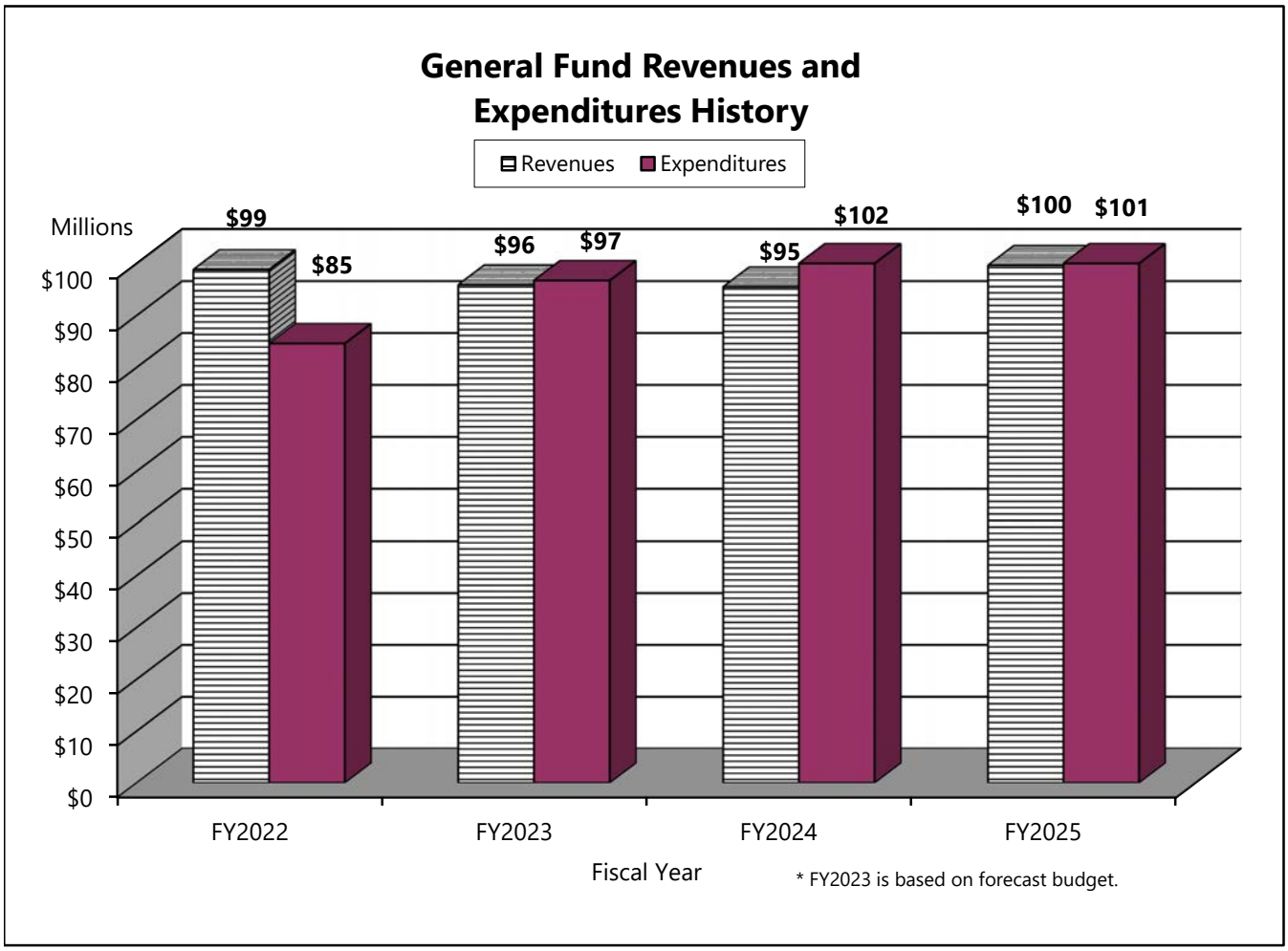
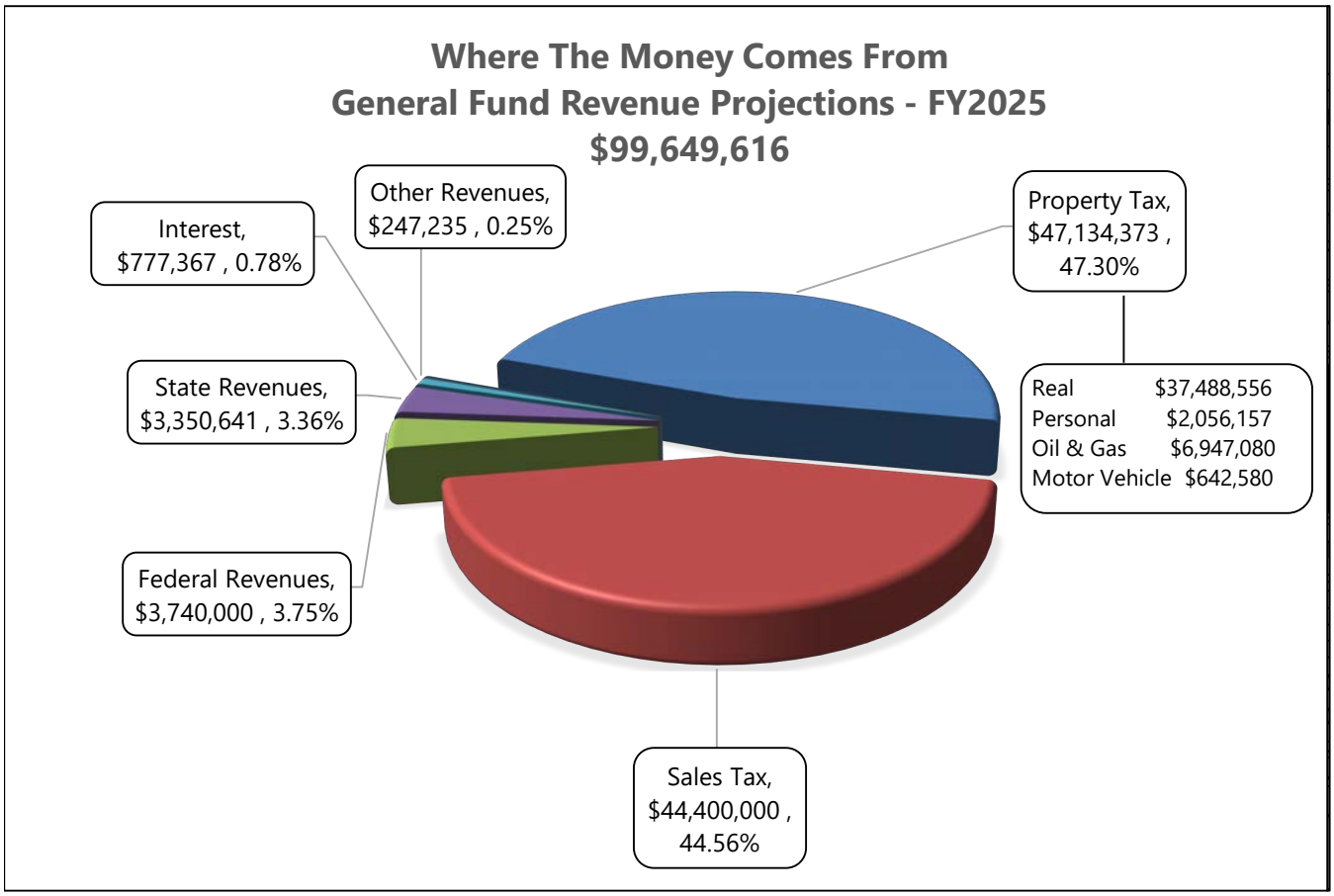
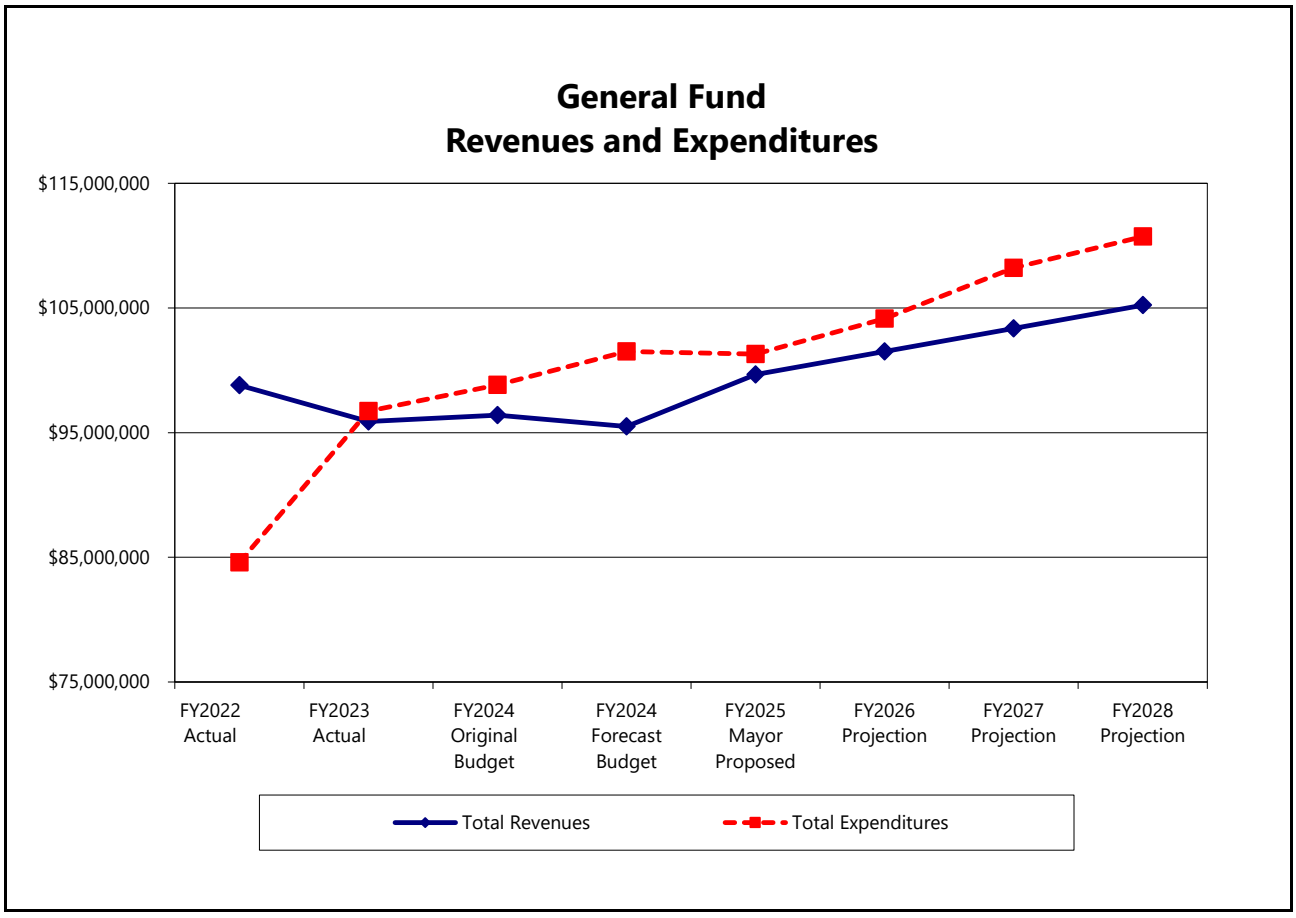
Total General Fund 150

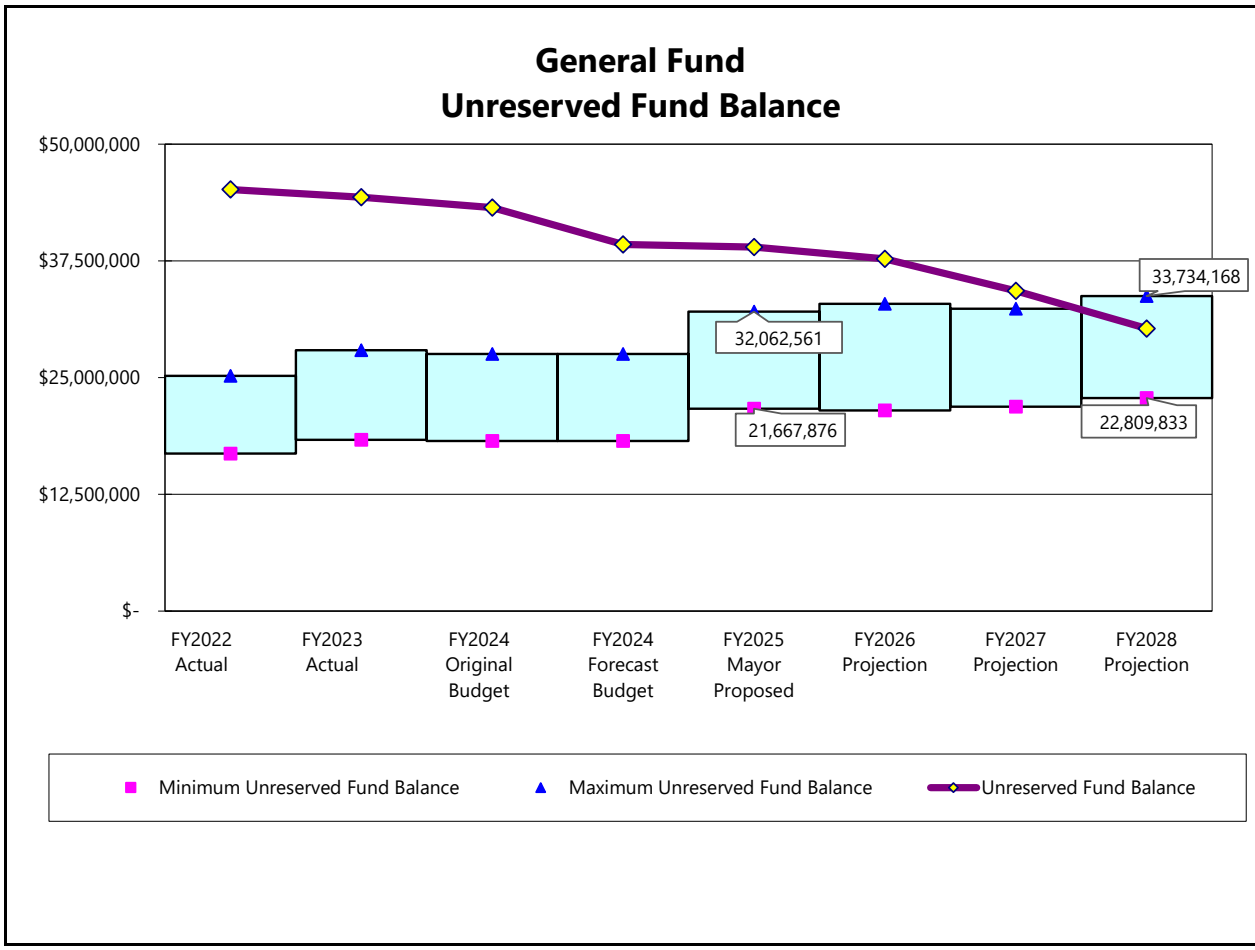
Fund: 100 General Fund

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Values (000'S)								
Real	6,720,391	7,090,334	7,825,731	7,825,731	8,630,900	8,889,827	9,156,522	9,431,218
Personal	326,301	330,378	330,326	344,892	350,065	360,567	371,384	382,526
Oil & Gas (AS 43.56)	1,421,416	1,501,174	1,570,245	1,570,245	1,615,600	1,615,600	1,615,600	1,615,600
Total Taxable Values	8,468,108	8,921,886	9,726,302	9,740,868	10,596,565	10,865,994	11,143,506	11,429,344
Mill Rate	4.70	4.50	4.30	4.30	4.30	4.30	4.30	4.30
Revenues:								
Property Taxes:								
Real	$ 31,482,882	$ 31,788,010	$ 33,145,884	$ 33,145,884	$ 36,741,741	$ 38,226,256	$ 39,373,045	$ 40,554,237
Personal	1,562,831	1,522,852	1,420,402	1,453,375	1,505,280	1,519,429	1,565,012	1,611,965
Oil & Gas (AS 43.56)	6,680,656	6,755,285	6,752,054	6,752,054	6,947,080	6,947,080	6,947,080	6,947,080
Penalty and Interest	785,212	708,417	740,288	740,288	746,815	746,815	746,815	746,815
Flat Tax	555,516	546,238	559,018	559,018	550,877	550,877	550,877	550,877
Motor Vehicle Tax	567,079	548,015	642,580	642,580	642,580	642,580	642,580	642,580
Total Property Taxes	41,634,176	41,868,817	43,260,226	43,293,199	47,134,373	48,633,037	49,825,409	51,053,554
Sales Tax	44,988,984	42,650,831	45,000,000	43,500,000	44,400,000	45,066,000	45,741,990	46,428,120
Federal Revenue	4,294,370	4,481,904	3,740,000	3,902,200	3,740,000	3,740,000	3,740,000	3,740,000
State Revenue	8,843,263	4,688,798	3,301,919	3,310,589	3,350,641	3,350,380	3,346,534	3,342,462
Interest Revenue (Loss)	(1,212,390)	1,974,871	802,522	1,200,000	777,367	467,630	452,583	411,417
Other Revenue	268,196	226,274	286,715	286,715	247,235	247,235	247,235	247,235
Total Revenues	98,816,599	95,891,495	96,391,382	95,492,703	99,649,616	101,504,282	103,353,751	105,222,788
Total Revenues and Other Financing Sources	98,816,599	95,891,495	96,391,382	95,492,703	99,649,616	101,504,282	103,353,751	105,222,788
Expenditures:								
Personnel	13,236,893	13,887,205	16,747,446	16,696,687	17,497,684	18,022,615	18,563,293	19,120,192
Supplies	110,621	136,226	232,936	246,935	229,542	234,133	238,816	243,592
Services	4,815,585	5,966,960	6,710,803	7,580,325	6,897,762	7,104,695	7,317,836	7,537,371
Capital Outlay	126,108	174,771	225,818	280,508	164,894	168,192	171,556	174,987
Interdepartmental Charges	(1,239,011)	(1,514,211)	(1,751,219)	(1,751,219)	(2,054,826)	(2,268,923)	(2,314,301)	(2,360,587)
Total Expenditures	17,050,196	18,650,951	22,165,784	23,053,236	22,735,056	23,260,712	23,977,200	24,715,555
Operating Transfers To:								
Special Revenue Fund - Schools	48,000,000	52,564,284	54,753,114	54,753,114	56,228,307	57,634,015	59,074,865	60,551,737
Special Revenue Fund - Solid Waste	8,832,850	11,355,538	11,384,528	12,503,673	11,719,442	13,705,480	13,470,036	13,732,137
Special Revenue Funds - Other	1,181,820	1,343,886	1,465,800	1,544,602	1,475,800	1,505,316	1,535,422	1,566,130
Debt Service - School Debt	3,528,890	3,931,900	4,949,652	4,949,652	4,946,951	4,948,328	7,065,358	7,061,166
Capital Projects - Schools	4,050,000	5,250,000	4,000,000	4,000,000	4,000,000	3,000,000	3,000,000	3,000,000
Capital Projects - General Govt.	950,000	1,643,846	100,000	265,755	200,000	100,000	100,000	100,000
Capital Projects - Solid Waste Fund	-	840,000	-	-	-	-	-	-
Capital Projects - General Govt.-PILT	-	14,315	-	98,185	-	-	-	-
Capital Projects - Fire Service Area-PILT	995,946	1,131,768	-	346,917	-	-	-	-
Total Operating Transfers	67,539,506	78,075,537	76,653,094	78,461,898	78,570,500	80,893,139	84,245,681	86,011,170
Total Expenditures and Operating Transfers	84,589,702	96,726,488	98,818,878	101,515,134	101,305,556	104,153,851	108,222,881	110,726,725
Net Results From Operations	14,226,897	(834,993)	(2,427,496)	(6,022,431)	(1,655,940)	(2,649,569)	(4,869,130)	(5,503,937)
Projected Lapse	-	-	1,329,947	977,899	1,364,103	1,395,643	1,438,632	1,482,933
Change in Fund Balance	14,226,897	(834,993)	(1,097,549)	(5,044,532)	(291,837)	(1,253,926)	(3,430,498)	(4,021,004)
Beginning Fund Balance	30,913,602	45,140,499	44,305,506	44,305,506	39,260,974	38,969,137	37,715,211	34,284,713
Ending Fund Balance	$ 45,140,499	$ 44,305,506	$ 43,207,957	$ 39,260,974	$ 38,969,137	$ 37,715,211	$ 34,284,713	$ 30,263,709


General Fund Revenues and Expenditures History
Revenues
Expenditures
Millions
$100
$90
$80
$70
$60
$50
$40
$30
$20
$10
$0
$99
$85
$96
$97
$95
$102
$100
$101
FY2022
FY2023
FY2024
FY2025
Fiscal Year
* FY2023 is based on forecast budget.


Where The Money Comes From
General Fund Revenue Projections - FY2025
$99,649,616
Other Revenues, $247,235 , 0.25%
Interest, $777,367 , 0.78%
Property Tax, $47,134,373 , 47.30%
State Revenues, $3,350,641 , 3.36%
Real $37,488,556
Personal $2,056,157
Oil & Gas $6,947,080
Motor Vehicle $642,580
Federal Revenues, $3,740,000 , 3.75%
Sales Tax, $44,400,000 , 44.56%


General Fund
Revenues and Expenditures
$115,000,000
$105,000,000
$95,000,000
$85,000,000
$75,000,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenditures


General Fund
Unreserved Fund Balance
$50,000,000
$37,500,000
$25,000,000
$12,500,000
$-
33,734,168
32,062,561
21,667,876
22,809,833
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unreserved Fund Balance
Maximum Unreserved Fund Balance
Unreserved Fund Balance

Kenai Peninsula Borough
Budget Detail

Fund 100 General Fund
Total General Fund Expenditures By Line Item

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 6,895,790	$ 7,183,364	$ 8,896,060	$ 8,849,667	$ 9,461,695	$ 565,635	6.36%
40120	Temporary Wages	120,884	265,891	212,404	214,202	212,701	297	0.14%
40130	Overtime Wages	43,714	41,807	98,318	98,318	102,488	4,170	4.24%
40210	FICA	590,313	621,422	819,246	819,246	868,509	49,263	6.01%
40221	PERS	2,209,227	1,887,519	2,015,221	2,015,221	2,141,053	125,832	6.24%
40321	Health Insurance	2,422,814	2,958,729	3,516,010	3,516,010	3,510,320	(5,690)	-0.16%
40322	Life Insurance	10,484	10,928	14,105	14,105	13,783	(322)	-2.28%
40410	Leave	929,970	908,665	1,126,082	1,126,082	1,137,135	11,053	0.98%
40511	Other Benefits	13,697	8,880	50,000	53,836	50,000	-	0.00%
	Total: Personnel	13,236,893	13,887,205	16,747,446	16,706,687	17,497,684	750,238	4.48%
Supplies								
42020	Signage Supplies	1,765	6,024	14,500	15,014	21,000	6,500	44.83%
42021	Promotional Supplies	52	1,434	450	1,250	450	-	0.00%
42120	Computer Software	18,533	14,287	21,685	22,185	31,075	9,390	43.30%
42210	Operating Supplies	50,763	71,255	115,466	117,934	107,707	(7,759)	-6.72%
42230	Fuel, Oils and Lubricants	6,315	6,638	11,850	11,850	10,600	(1,250)	-10.55%
42250	Uniforms	3,405	2,732	3,983	4,583	6,199	2,216	55.64%
42263	Training Supplies	-	-	200	200	200	-	0.00%
42310	Repair/Maintenance Supplies	13,961	18,140	31,870	29,788	22,754	(9,116)	-28.60%
42360	Motor Vehicle Supplies	4,462	3,139	5,300	5,300	5,300	-	0.00%
42410	Small Tools & Minor Equipment	11,365	12,577	27,632	38,831	24,257	(3,375)	-12.21%
	Total: Supplies	110,621	136,226	232,936	246,935	229,542	(3,394)	-1.46%
Services								
43006	Senior Centers Grant Program	719,494	777,876	843,878	843,878	843,878	-	0.00%
43009	Economic Development District	100,000	150,000	175,000	175,000	175,000	-	0.00%
43011	Contractual Services	916,636	1,484,220	1,388,191	2,106,574	1,526,799	138,608	9.98%
43012	Audit Services	136,816	143,520	165,000	165,000	177,422	12,422	7.53%
43015	Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43016	KPB Public Relations	40,801	76,949	100,000	208,716	100,000	-	
43017	Investment Portfolio Fees	23,570	22,830	30,000	30,000	30,000	-	0.00%
43018	KPB Promotion	60,441	70,767	100,000	133,963	100,000	-	
43019	Software Maintenance	781,175	919,393	1,062,191	749,429	741,839	(320,352)	-30.16%
43021	Peninsula Promotion	509	2,297	3,500	3,500	3,500	-	0.00%
43026	Software Maintenance	-	-	-	316,632	415,225	415,225	-
43031	Litigation	10,567	12,268	15,000	15,000	17,000	2,000	13.33%
43034	Attorney Fees - Special Cases	78,728	112,768	125,000	125,000	120,000	(5,000)	-4.00%
43036	Contractual Services - ARSSTC Fee	402,226	403,631	450,000	450,000	455,000	5,000	1.11%
43110	Communications	114,940	121,980	150,502	150,502	175,533	25,031	16.63%
43140	Postage and Freight	100,484	121,509	119,085	113,180	140,125	21,040	17.67%
43210	Transportation/Subsistence	78,466	131,999	244,305	239,361	256,146	11,841	4.85%
43215	Travel Out of State	615	-	9,050	2,857	-	(9,050)	-100.00%
43216	Travel In State	4,157	5,009	13,800	13,800	13,900	100	0.72%
43220	Car Allowance	136,924	142,562	160,200	163,510	169,800	9,600	5.99%
43221	Car Allowance/PC	16,350	20,700	25,200	25,200	16,200	(9,000)	-35.71%
43260	Training	29,966	17,382	65,090	63,207	73,173	8,083	12.42%
43270	Employee Development	-	891	10,000	10,000	10,000	-	0.00%
43310	Advertising	58,439	65,759	70,376	67,356	71,050	674	0.96%
43410	Printing	51,063	85,240	64,880	73,080	72,486	7,606	11.72%
43510	Insurance/Litigation Fund Premiums	125,097	160,478	191,194	191,194	212,880	21,686	11.34%
43610	Utilities	214,175	208,678	247,191	247,191	246,983	(208)	-0.08%
43720	Equipment Maintenance	47,118	49,464	65,835	68,332	62,073	(3,762)	-5.71%
43750	Vehicle Maintenance	1,697	2,474	4,500	4,568	4,000	(500)	-11.11%
43780	Buildings/Grounds Maintenance	46,678	56,819	82,424	82,356	60,100	(22,324)	-27.08%
43810	Rents and Operating Leases	12,542	59,793	14,106	13,176	14,233	127	0.90%

Kenai Peninsula Borough
Budget Detail

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

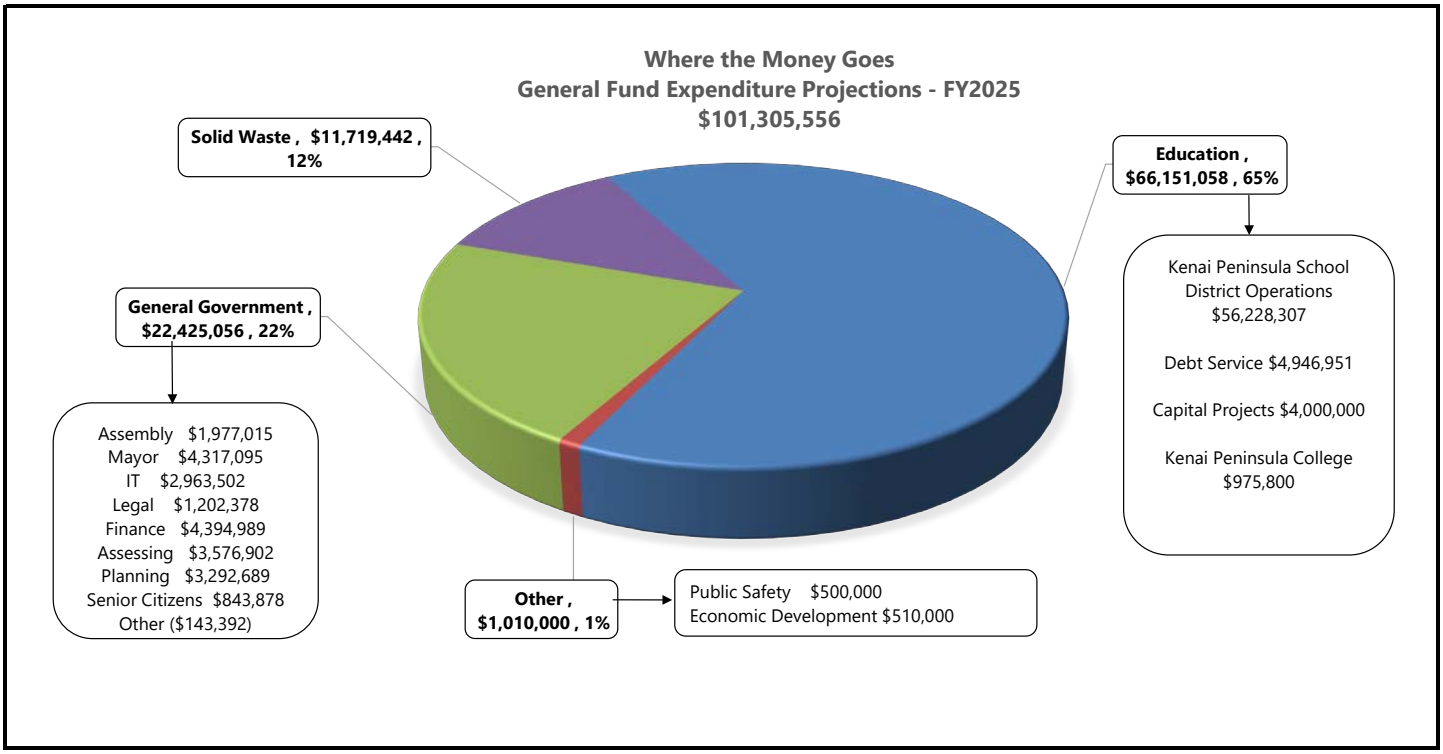
		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services - Continued								
43812	Equipment Replacement Payments	363,397	403,000	401,288	401,288	300,385	(100,903)	-25.14%
43920	Dues and Subscription	76,401	77,329	89,517	84,057	78,532	(10,985)	-12.27%
43931	Recording Fees	9,023	15,245	14,100	14,100	14,100	-	0.00%
43932	Litigation Reports	52,090	39,130	100,000	118,918	90,000	(10,000)	-10.00%
43999	Contingency	-	-	105,400	105,400	105,400	-	0.00%
	Total: Services	4,815,585	5,966,960	6,710,803	7,580,325	6,897,762	186,959	2.79%
Capital Outlay								
48110	Major Office Furniture	14,225	-	-	-	-	-	-
48120	Major Office Equipment	12,153	21,992	55,000	72,085	17,500	(37,500)	-68.18%
48311	Major Machinery & Equipment	8,686	18,184	-	-	-	-	-
48525	Major Computer Software	-	-	30,000	46,975	-	(30,000)	-100.00%
48710	Minor Office Equipment	70,062	86,635	111,278	120,116	113,455	2,177	1.96%
48720	Minor Office Furniture	20,333	40,945	26,540	28,332	21,939	(4,601)	-17.34%
48740	Minor Machinery & Equipment	649	6,020	2,000	2,000	12,000	10,000	500.00%
48750	Minor Medical Equipment	-	995	1,000	1,000	-	(1,000)	-100.00%
	Total: Capital Outlay	126,108	174,771	225,818	270,508	164,894	(60,924)	-26.98%
Transfers								
50235	Tfr EPHESA	215,067	178,338	340,000	340,000	350,000	10,000	2.94%
50241	Tfr S/D Operations	48,000,000	52,564,284	54,753,114	54,753,114	56,228,307	1,475,193	2.69%
50242	Tfr Postsecondary Education	828,306	834,762	975,800	974,086	975,800	-	0.00%
50260	Tfr Disaster Relief Fund	(13,226)	-	-	80,516	-	-	-
50264	Tfr 911 Fund	151,673	150,000	150,000	150,000	150,000	-	0.00%
50271	Tfr Misc Grants	-	180,786	-	-	-	-	-
50290	Tfr Solid Waste	8,832,850	11,355,538	11,384,528	12,503,673	11,719,442	334,914	2.94%
50308	Tfr School Debt	3,527,390	3,930,400	4,939,652	4,939,652	4,936,951	(2,701)	-0.05%
50349	Tfr School Debt Expense	1,500	1,500	10,000	10,000	10,000	-	0.00%
50400	Tfr School Capital Projects	4,050,000	5,250,000	4,000,000	4,000,000	4,000,000	-	0.00%
50407	Tfr General Gov't. Capital Projects	950,000	1,658,161	100,000	363,940	200,000	100,000	100.00%
50411	Solid Waste Fund Capital Projects	-	840,000	-	-	-	-	-
50441	Tfr Nikiski Fire SA Capital Projects	82,934	258,727	-	8,339	-	-	-
50442	Tfr Bear Creek Fire SA Capital Projects	91,865	10,105	-	248,029	-	-	-
50443	Tfr CES Capital Projects	7,086	342,914	-	-	-	-	-
50444	Tfr WESA Capital Projects	175,000	175,000	-	-	-	-	-
50446	Tfr KESA Capital Projects	175,000	175,000	-	-	-	-	-
50841	South Bend RIAD Fund	385,082	-	-	-	-	-	-
50842	Lookout USAD Fund	78,979	(78,978)	-	-	-	-	-
50843	Whale USAD Fund	-	249,000	-	42,562	-	-	-
50844	Oxford USAD Fund	-	-	-	47,987	-	-	-
	Total: Transfers	67,539,506	78,075,537	76,653,094	78,461,898	78,570,500	1,917,406	2.50%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(1,239,011)	(1,508,576)	(1,743,544)	(1,743,544)	(2,054,826)	(311,282)	17.85%
60004	Mileage Ticket Credits	-	(5,635)	(7,675)	(7,675)	-	7,675	-100.00%
	Total: Interdepartmental Charges	(1,239,011)	(1,514,211)	(1,751,219)	(1,751,219)	(2,054,826)	(303,607)	17.34%
Department Total		$ 84,589,702	$ 96,726,488	$ 98,818,878	$ 101,515,134	$ 101,305,556	$ 2,486,678	2.52%

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2022 Actual		FY2023 Actual		FY2024 Forecast Budget		FY2025 Proposed Budget	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	8,468,108,000	Equivalent	8,921,886,000	Equivalent	9,740,868,000	Equivalent	10,596,565,000	Equivalent
REVENUES:								
Taxes:								
Property Tax	$ 41,067,097	4.850	$ 41,320,802	4.631	$ 42,650,619	4.379	$ 46,491,793	4.387
Motor Vehicle Tax	567,079	0.067	548,015	0.061	642,580	0.066	642,580	0.061
Sales Tax	44,988,984	5.313	42,650,831	4.780	43,500,000	4.466	44,400,000	4.190
Total Taxes	86,623,160	10.229	84,519,648	9.473	86,793,199	8.910	91,534,373	8.638
Federal Revenues	4,294,370	0.507	4,481,904	0.502	3,902,200	0.401	3,740,000	0.353
State Revenues:								
Reimbursement for School Debt	7,000,220	0.827	2,442,114	0.274	1,796,919	0.184	1,795,641	0.169
Revenue Sharing	630,031	0.074	1,058,041	0.119	850,000	0.087	850,000	0.080
Fish Tax	600,482	0.071	972,034	0.109	500,000	0.051	500,000	0.047
Other	612,530	0.072	216,609	0.024	163,670	0.017	205,000	0.019
Total State Revenues	8,843,263	1.044	4,688,798	0.526	3,310,589	0.340	3,350,641	0.316
Fees, Costs & Miscellaneous	268,196	0.032	226,274	0.025	286,715	0.029	247,235	0.023
Interest Earned	(1,212,390)	-0.143	1,974,871	0.221	1,200,000	0.123	777,367	0.073
Total Revenues and Other Financing Sources	$ 98,816,599	11.669	$ 95,891,495	10.748	$ 95,492,703	9.803	$ 99,649,616	9.404
EXPENDITURES:								
General Government:								
Assembly								
Administration	$ 412,228	0.049	$ 459,205	0.051	$ 612,409	0.063	$ 630,118	0.059
Clerk	541,392	0.064	413,034	0.046	657,438	0.067	664,699	0.063
Elections	110,042	0.013	338,991	0.038	194,788	0.020	202,992	0.019
Records Management	321,542	0.038	421,277	0.047	527,184	0.054	479,206	0.045
Total Assembly	1,385,204	0.164	1,632,507	0.183	1,991,819	0.204	1,977,015	0.187
Mayor								
Administration	669,463	0.079	620,937	0.070	1,110,214	0.114	1,108,382	0.105
Purchasing and Contracting	609,165	0.072	621,853	0.070	779,658	0.080	848,452	0.080
Emergency Management	814,946	0.096	779,593	0.087	1,075,964	0.110	1,079,815	0.102
Human Resources-Administration	648,355	0.077	797,795	0.089	964,813	0.099	913,368	0.086
Print/Mail Services	176,749	0.021	199,200	0.022	213,278	0.022	220,493	0.021
Custodial Maintenance	127,989	0.015	127,885	0.014	133,652	0.014	146,585	0.014
Total Mayor	3,046,667	0.360	3,147,263	0.353	4,277,579	0.439	4,317,095	0.407
Information Technology	1,916,219	0.226	2,058,241	0.231	2,613,358	0.268	2,963,502	0.280
Legal	967,485	0.114	1,317,570	0.148	1,326,950	0.136	1,202,378	0.113
Finance			-					
Administration	555,307	0.066	581,959	0.065	622,704	0.064	651,983	0.062
Financial Services	1,070,206	0.126	1,181,433	0.132	1,369,001	0.141	1,309,861	0.124
Property Tax & Collections	1,036,448	0.122	1,002,199	0.112	1,252,320	0.129	1,223,836	0.115
Sales Tax	1,079,066	0.127	1,092,327	0.122	1,212,600	0.124	1,209,309	0.114
Total Finance	3,741,027	0.442	3,857,918	0.432	4,456,625	0.458	4,394,989	0.415
Assessing								
Administration	1,326,940	0.157	1,409,418	0.158	1,678,947	0.172	1,695,147	0.160
Appraisal	1,447,716	0.171	1,597,262	0.179	1,934,563	0.199	1,881,755	0.178
Total Assessing	2,774,656	0.328	3,006,680	0.337	3,613,510	0.371	3,576,902	0.338
Planning								
Administration	1,060,583	0.125	1,259,482	0.141	1,913,617	0.196	1,505,159	0.142
Geographic Information Systems	659,267	0.078	588,516	0.066	697,848	0.072	922,674	0.087
River Center	686,116	0.081	772,862	0.087	872,246	0.090	864,856	0.082
Total Planning	2,405,966	0.284	2,620,860	0.294	3,483,711	0.358	3,292,689	0.311
Senior Citizens	719,494	0.085	777,876	0.087	843,878	0.087	843,878	0.080

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2022 Actual		FY2023 Actual		FY2024 Forecast Budget		FY2025 Proposed Budget	
	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate	Taxable Value	Mill Rate
	8,468,108,000	Equivalent	8,921,886,000	Equivalent	9,740,868,000	Equivalent	10,596,565,000	Equivalent
Economic Development	301,242	0.036	422,716	0.047	652,679	0.067	510,000	0.048
Non-Departmental								
Contract Services	326,484	0.039	407,944	0.046	388,802	0.040	360,000	0.034
Insurance	103,923	0.012	136,125	0.015	161,125	0.017	179,572	0.017
Other	13,697	0.002	37,877	0.004	53,836	0.006	50,000	0.005
Interdepartmental Charges	(651,868)	-0.077	(772,626)	-0.087	(810,636)	-0.083	(932,964)	-0.088
Total Non-Departmental	(207,764)	-0.025	(190,680)	-0.021	(206,873)	-0.021	(343,392)	-0.032
Total Operations	17,050,196	2.013	18,650,951	2.090	23,053,236	2.367	22,735,056	2.146
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	48,000,000	5.668	52,564,284	5.892	54,753,114	5.621	56,228,307	5.306
Postsecondary Education	828,306	0.098	834,762	0.094	974,086	0.100	975,800	0.092
Disaster Relief	(13,226)	-0.002	-	0.000	80,516	0.008	-	0.000
911 Communications	151,673	0.018	150,000	0.017	150,000	0.015	150,000	0.014
Eastern Highway Peninsula Emergency	215,067	0.025	178,338	0.020	340,000	0.035	350,000	0.033
Misc Grant Fund	-	0.000	180,786	0.020	-	0.000	-	0.000
Solid Waste	8,832,850	1.043	11,355,538	1.273	12,503,673	1.284	11,719,442	1.106
Debt Service Fund:								
School Debt	3,528,890	0.417	3,931,900	0.441	4,949,652	0.508	4,946,951	0.467
Capital Projects Funds:								
School Revenue	4,050,000	0.478	5,250,000	0.588	4,000,000	0.411	4,000,000	0.377
School Bond Fund	-	0.000	-	0.000	-	0.000	-	0.000
General Government	950,000	0.112	1,658,161	0.186	363,940	0.037	200,000	0.019
Nikiski Fire SA Capital Projects	82,934		258,727		8,339		-	0.000
Bear Creek Fire SA Capital Projects	91,865		10,105		248,029		-	0.000
CES Capital Projects	7,086		342,914		-		-	0.000
WESA Capital Projects	175,000		175,000		-		-	0.000
KESA Capital Projects	175,000		175,000		-		-	0.000
Special Assessements	464,061		170,022		90,549		-	0.000
Solid Waste Fund Capital Projects	-		840,000		-		-	0.000
Total Other Financing Uses	67,539,506	7.976	78,075,537	8.751	78,461,898	8.055	78,570,500	7.415
Total Expenditures and Other Financing Uses	84,589,702	9.989	96,726,488	10.841	101,515,134	10.422	101,305,556	9.560
Fund Balance Increase/(Decrease)	$ 14,226,897	1.680	$ (834,993)	-0.094	$ (6,022,431)	-0.618	$ (1,655,940)	-0.156



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).

FY2024 Accomplishments:

- Amended KPB 21.25 Conditional Land Use Permits through the unanimous adoption of Ordinance 2022-36 Substitute.
- Established the Voter Turnout Working Group pursuant to Resolution 2023-053.
- Approved 16 amendments to various sections of borough code per requests from assembly and administration in CY2023, including but not limited to:
  - the borough Flood Plain Management Plan
  - Service Area Board Loans from the General Fund
  - Modified the boundaries of the Nikiski Advisory Planning Commission
  - Updated the election code to improve processes
  - Updated assembly attendance, excused absences and remote participation
  - Updated assembly district boundaries in accordance with census redistricting
- Approved the borough's state capital project priorities for possible funding with the state legislature.
- Accepted and appropriated federal grant funding to update the Hazard Mitigation Plan
- Accepted year one and year two opioid settlement funds.
- Conducted an Assembly meeting in Homer for the first time since COVID.
- Annual meetings in Seward and Homer are scheduled

Performance Measures:

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

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

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

Key Measures	CY2021* Actual	CY2022* Actual	CY2023* Actual	CY2024 Estimated
Regular and Special Assembly Meetings	20	20	20	20
Legislative Priority Community Meetings	0	0	11	11
Number of Ordinances Heard	95	129	107	100
Number of Resolutions Heard	96	68	80	90
Committee Meetings/Work Sessions/Other Meetings*	78	80	94	80

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

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11110 - Assembly Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40120	Temporary Wages	$ 44,400	$ 44,400	$ 44,400	$ 44,400	$ 44,400	$ -	0.00%
40120	Temporary Wages - BOE	2,000	2,950	6,000	6,000	6,000	-	0.00%
40210	FICA	4,014	3,931	5,391	5,391	5,555	164	3.04%
40321	Health Insurance	81,100	113,700	196,560	196,560	199,060	2,500	1.27%
40322	Life Insurance	248	248	248	248	248	-	0.00%
	Total: Personnel	131,762	165,229	252,599	252,599	255,263	2,664	1.05%
Supplies								
42120	Computer Software	-	-	-	-	10,500	10,500	-
42210	Operating Supplies	336	659	1,500	1,500	1,500	-	0.00%
42410	Small Tools & Minor Equipment	-	513	1,500	1,500	1,500	-	0.00%
	Total: Supplies	336	1,172	3,000	3,000	13,500	10,500	350.00%
Services								
43011	Contractual Services	10,340	14,047	14,000	14,000	14,000	-	0.00%
43012	Audit Services	136,816	143,520	165,000	165,000	177,422	12,422	7.53%
43019	Software Maintenance	29,413	28,757	37,710	1,310	-	(37,710)	-100.00%
43026	Software Licensing	-	-	-	39,843	33,550	33,550	-
43110	Communications	2,894	2,897	3,000	3,000	3,000	-	0.00%
43210	Transportation/Subsistence	14,751	18,754	15,000	15,000	16,000	1,000	6.67%
43210	Transportation/Subsistence - BOE	298	693	1,500	1,500	1,500	-	0.00%
43215	Travel Out of State	615	-	9,050	2,857	-	(9,050)	-100.00%
43216	Travel In State	4,157	5,009	13,800	13,800	13,900	100	0.72%
43220	Car Allowance	19,800	19,800	19,800	19,800	22,200	2,400	12.12%
43260	Training	2,505	1,800	5,700	5,700	5,700	-	0.00%
43610	Utilities	17,632	17,182	19,500	19,500	20,185	685	3.51%
43720	Equipment Maintenance	1,998	3,118	2,000	2,000	2,000	-	0.00%
43920	Dues and Subscriptions	35,248	37,227	38,250	38,250	39,398	1,148	3.00%
	Total: Services	276,467	292,804	344,310	341,560	348,855	4,545	1.32%
Capital Outlay								
48120	Office Machinery & Equipment	-	-	10,000	10,000	10,000	-	0.00%
48710	Minor Office Equipment	3,663	-	2,500	5,250	2,500	-	0.00%
	Total: Capital Outlay	3,663	-	12,500	15,250	12,500	-	0.00%
Department Total		$ 412,228	$ 459,205	$ 612,409	$ 612,409	$ 630,118	$ 17,709	2.89%

Line-Item Explanations

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

42120 Computer Software. Purchase Boards and Commissions software module to assist with borough board/commission appointment process.

43011 Contractual Services. Radio broadcasts - based on regular meetings and additional funding for off-site and special meetings if required ($12,000), and miscellaneous items including Assembly photos, plaques, hearing transcripts, and miscellaneous small contracts ($2,000.)

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. Legistar, Media Manager, Live Manager, In-Site, and Vote Cast software used to administer Assembly meetings, legislation, capture audio/video live and on demand streaming, public facing website, and eComment portal. ($31,200), security camera software renewal ($350), and Zoom ($2,000.)

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

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

43920 Dues and Subscriptions. Includes Alaska Municipal League ($38,110) and National Association of Counties ($1,288.)

48120 Office Machinery & Equipment. Replace Granicus encoder.

48710 Minor Office Equipment. iPad replacement as needed ($600), 2 cameras in chambers ($800), 2 conference phones ($800), and printer in chambers ($300.)

Department Function

Fund 100 **General Fund**

Dept 11120 **Assembly - Clerk**

Mission

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

Program Description

The Borough Clerk's office is comprised of the Borough Clerk ("Clerk"), the Deputy Borough Clerk, Borough Clerk Assistant and Borough Clerk Administrative Assistant. The Clerk serves as the Clerk of the Assembly. The Clerk serves as the parliamentarian to the Borough Assembly 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 certifies petitions and verifies signatures for initiatives, referendum, and recall elections.

Major Long-Term Issues and Concerns:

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

FY2024 Accomplishments:

- Staffed regular and special Assembly meetings, committees, working groups, and work sessions
- Processed 309 Real Property Tax Assessment Appeal Applications
- Staffed 26 Board of Equalization Hearings
- Processed 76 Liquor Licenses (new/renewal/transfers)
- Processed 75 Marijuana Licenses (new/renewal/transfers)
- Administered 43 appointments to the Planning Commission, Advisory Planning Commission, Resilience and Security Advisory Board, working groups and service area boards
- Administered website updates to service area boards and working groups meeting information and documents

FY2025 New Initiatives:

- Review of notification requirements to ensure effectiveness, efficiency and fiscal responsibility.
- Staff education and professional development.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	3.67	4	4	4

Performance Measures:

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

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

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

Key Measures	CY2021 Actual	CY2022 Actual	CY2023 Actual	CY2024 Projected
Public Notices	70	113	95	100
Board of Equalization Appeal Application Processed	248	135	309	300
Board of Equalization Appeals Heard	34	13	26	20
Planning Commission Decision Appeals	1	3	1	2
Regular and Special Assembly Meetings	22	20	20	20
Legislative Priority Community Meetings	0	0	11	10
Utility/Road Improvement Special Assessment Districts	2	2	2	5
Administrative Appeals KPB 21.50	0	0	1	1

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11120 - Assembly Clerk

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget $	Difference Between Mayor Proposed & Original Budget %
Personnel								
40110	Regular Wages	$ 259,984	$ 199,969	$ 345,799	$ 345,799	$ 326,333	$ (19,466)	-5.63%
40130	Overtime Wages	1,201	1,133	8,330	8,330	8,528	198	2.38%
40210	FICA	21,641	16,657	31,147	31,147	29,550	(1,597)	-5.13%
40221	PERS	84,023	53,303	78,899	78,899	74,677	(4,222)	-5.35%
40321	Health Insurance	84,373	61,553	98,280	98,280	131,040	32,760	33.33%
40322	Life Insurance	400	292	521	521	460	(61)	-11.71%
40410	Leave	41,625	26,437	39,907	39,907	37,836	(2,071)	-5.19%
40511	Other Benefits	-	-	-	-	-	-	-
	Total: Personnel	493,247	359,344	602,883	602,883	608,424	5,541	0.92%
Supplies								
42210	Operating Supplies	991	706	1,000	1,600	1,000	-	0.00%
42410	Small Tools & Minor Equipment	44	1,349	100	100	100	-	0.00%
	Total: Supplies	1,035	2,055	1,100	1,700	1,100	-	0.00%
Services								
43011	Contractual Services	9,467	9,080	10,000	10,000	10,000	-	0.00%
43019	Software Maintenance	553	149	200	175	200	-	0.00%
43026	Software Licensing	-	-	-	25	-	-	-
43110	Communications	2,843	2,420	3,200	3,200	3,200	-	0.00%
43140	Postage and Freight	1,445	1,391	1,500	1,500	2,000	500	33.33%
43210	Transportation/Subsistence	1,380	5,647	3,775	3,175	5,450	1,675	44.37%
43220	Car Allowance	6,044	3,994	7,200	7,200	7,200	-	0.00%
43260	Training	-	1,225	2,400	2,400	2,400	-	0.00%
43310	Advertising	14,825	17,237	13,000	13,000	13,000	-	0.00%
43410	Printing	-	65	-	-	-	-	-
43610	Utilities	6,326	6,171	7,010	7,010	7,255	245	3.50%
43720	Equipment Maintenance	1,998	3,118	2,000	2,000	2,000	-	0.00%
43920	Dues and Subscriptions	1,045	585	1,170	1,170	1,170	-	0.00%
	Total: Services	45,926	51,082	51,455	50,855	53,875	2,420	4.70%
Capital Outlay								
48710	Minor Office Equipment	1,184	1,578	2,000	2,000	1,300	(700)	-35.00%
48720	Minor Office Furniture	-	-	-	-	-	-	-
	Total: Capital Outlay	1,184	1,578	2,000	2,000	1,300	(700)	-35.00%
Interdepartmental Charges								
60004	Mileage Ticket Credits	-	(1,025)	-	-	-	-	-
	Total: Interdepartmental Charges	-	(1,025)	-	-	-	-	-
Department Total		$ 541,392	$ 413,034	$ 657,438	$ 657,438	$ 664,699	$ 7,261	1.10%

Line-Item Explanations

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

Added. 1/3 time Deputy Clerk (Ordinance 2022-19-33.)

43011 Contractual Services. Ordinance codification services.

43019 Software Licensing. Security camera annual license ($200.)

43210 Transportation/Subsistence. Travel costs for Clerk & Deputy Clerk 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 Borough Clerk and Deputy Borough Clerk.

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

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

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

48710 Minor Office Equipment. One desktop computer ($1,300) for a regular replacement schedule.

Department Function

Fund 100 **General Fund**

Dept 11130 **Assembly - Elections**

Mission

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

Program Description

The Borough Clerk is responsible for programming and processing municipal elections including elections of the cities of Homer, Kenai, Seldovia, Seward, and Soldotna; 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 municipal elections.
- Monitor and review Alaska Statutes on election laws making changes to the Borough's process as needed.
- Conduct efficient and litigation-free elections.

FY2024 Accomplishments:

- Administered the regular Borough election without challenge.
- Programmed ballots for the Borough and Cities of Homer, Kenai, Seldovia, 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.
- Pursuant to the executed Memorandums of Agreement, assisted the cities of Homer, Seldovia, and Kachemak with the administration of elections (i.e., ballot programming, inclusion in voter pamphlet, and recruitment).
- Review of the informational brochure (voter pamphlet) content and future distribution process.
- Provided for accessible voting experiences for all eligible voters.
- Worked with the Planning Department, GIS Division, and Legal Department to draw new district lines.
- Upgraded election software and equipment.
- Updated the candidacy and write-in process as defined in borough election code.

FY2025 New Initiatives:

Administer Borough elections without challenge.

Performance Measures:

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

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

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

Key Measures	CY2022 Actual	CY2023 Actual	CY2024 Projected	CY2025 Estimated
Regular Election	1	1	1	1
Special/Runoff Elections	0	2	0	0
Petitions Reviewed (Initiative, Referendum, Recall, Service Area)	0	0	0	0
Petitions Certified	0	0	0	0
Absentee, Special Needs & Questioned Ballots Processed	844	836	600	1,000

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11130 - Assembly Elections

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40120	Temporary Wages	$ 32,187	$ 106,425	$ 56,003	$ 56,003	$ 58,701	$ 2,698	4.82%
40130	Overtime Wages	277	1,374	-	-	-	-	-
40210	FICA	396	1,910	4,285	4,285	4,491	206	4.81%
40221	PERS	-	70	-	-	-	-	-
	Total: Personnel	32,860	109,779	60,288	60,288	63,192	2,904	4.82%
Supplies								
42210	Operating Supplies	1,419	2,925	2,000	1,744	2,000	-	0.00%
42410	Small Tools & Minor Equipment	907	-	-	9,586	-	-	-
	Total: Supplies	2,326	2,925	2,000	11,330	2,000	-	0.00%
Services								
43011	Contractual Services	12,177	38,100	39,000	28,309	39,000	-	0.00%
43019	Software Maintenance	4,568	38,338	23,000	-	23,000	-	0.00%
43026	Software Licensing	-	-	-	20,254	-	-	-
43110	Communications	2,041	1,933	3,000	3,000	3,000	-	0.00%
43140	Postage and Freight	6,283	15,214	7,000	2,200	7,000	-	0.00%
43210	Transportation/Subsistence	140	425	500	500	500	-	0.00%
43310	Advertising	4,122	12,504	8,000	5,000	8,000	-	0.00%
43410	Printing	40,184	71,807	50,000	58,700	55,300	5,300	10.60%
43720	Equipment Maintenance	-	-	-	3,207	-	-	-
43810	Rents and Operating Leases	500	47,966	2,000	700	2,000	-	0.00%
	Total: Services	70,015	226,287	132,500	121,870	137,800	5,300	4.00%
Capital Outlay								
48120	Major Office Equipment	4,841	-	-	1,300	-	-	-
	Total: Capital Outlay	4,841	-	-	1,300	-	-	-
Department Total		$ 110,042	$ 338,991	$ 194,788	$ 194,788	$ 202,992	$ 8,204	4.21%

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 ($4,000), and election/ballot Set-Up and on-site support ($35,000.)

43019 Software Licensing. Annual licensing and maintenance agreement for election software ($23,000.)

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

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

43210 Transportation/Subsistence. Delivery of election materials and equipment, meetings with city clerks throughout the Borough in preparing for the October election. Training Election Officials throughout the Borough (transportation and refreshments.)

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

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

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

43810 Rents and Operating Leases. Polling Site Rentals.

Department Function

Fund 100 — **General Fund**

Dept 11140 — **Assembly – Records Management**

Mission

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

Program Description

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

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

Major Long-Term Issues and Concerns:

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

FY2024 Accomplishments:

- 112 boxes were transferred to microfilm and/or electronic images.
- 70 microfilm reels were created.
- 107 borough boxes were shredded for the annual destruction of obsolete physical records.
- Updates to the Borough's retention schedule to mirror current business practices, while adhering to borough, state and federal laws.
- Assisted department record custodians with the new records management software.
- In collaboration with the Legal Department, administered a consistent and thorough public records request process.
- Processed 324 public records requests.

FY2025 New Initiatives:

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

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	2.33	3	3	3

Department Function

Fund 100 **General Fund**

Dept 11140 **Assembly – Records Management - Continued**

Performance Measures:

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

Measures	CY2021 Actual	CY2022 Actual	CY2023 Actual	CY2024 Projected
Public Records Requests	322	322	324	350
Files Returned	235	235	190	300
Files Out for Review	248	248	163	300
Reviewed Box Returned	20	20	22	20
Boxes Out for Review	13	13	22	20
Microfilm Reels Indexed	402	402	210	400
Microfilm Reels Processed	402	402	210	240
New Boxes Received	277	277	315	300
Number of Boxes Shredded	591	591	352	600
Obsolete Document Destruction/Shredded	7,475 lbs.	7,475 lbs.	6,241 lbs.	8,000 lbs.

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11140 - Assembly Records Management

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 117,241	$ 163,148	$ 210,994	$ 210,994	$ 171,007	$ (39,987)	-18.95%
40130	Overtime Wages	-	-	2,041	2,041	3,504	1,463	71.68%
40210	FICA	9,384	13,458	19,107	19,107	15,489	(3,618)	-18.94%
40221	PERS	40,121	42,850	47,835	47,835	39,220	(8,615)	-18.01%
40321	Health Insurance	62,260	85,992	98,280	98,280	98,280	-	0.00%
40322	Life Insurance	185	242	326	326	244	(82)	-25.15%
40410	Leave	20,089	25,060	30,918	30,918	19,704	(11,214)	-36.27%
	Total: Personnel	249,280	330,750	409,501	409,501	347,448	(62,053)	-15.15%
Supplies								
42120	Computer Software	-	490	-	500	5,270	5,270	-
42210	Operating Supplies	820	1,275	5,000	4,800	5,000	-	0.00%
42230	Fuel, Oil & Lubricants	105	100	400	400	400	-	0.00%
42250	Uniforms	418	416	416	416	832	416	100.00%
42410	Small Tools & Minor Equipment	340	-	500	500	500	-	0.00%
	Total: Supplies	1,683	2,281	6,316	6,616	12,002	5,686	90.03%
Services								
43011	Contractual Services	6,261	16,229	25,900	25,900	25,900	-	0.00%
43019	Software Maintenance	22,199	17,493	24,550	16,200	-	(24,550)	-100.00%
43026	Software Licensing	-	-	-	9,280	28,790	28,790	-
43110	Communications	729	1,048	900	900	900	-	0.00%
43140	Postage and Freight	55	117	500	500	500	-	0.00%
43210	Transportation/Subsistence	471	7	3,450	1,450	5,490	2,040	59.13%
43220	Car Allowance	1,194	2,524	3,600	3,600	3,600	-	0.00%
43260	Training	49	1,699	825	825	2,500	1,675	203.03%
43610	Utilities	30,062	29,805	26,700	26,700	27,635	935	3.50%
43720	Equipment Maintenance	89	2,903	8,950	7,300	8,950	-	0.00%
43750	Vehicle Maintenance	-	-	200	200	200	-	0.00%
43812	Equipment Replacement Payments	6,252	15,981	15,137	15,137	13,336	(1,801)	-11.90%
43920	Dues and Subscriptions	850	440	655	655	655	-	0.00%
	Total: Services	68,211	88,246	111,367	108,647	118,456	7,089	6.37%
Capital Outlay								
48710	Minor Office Equipment	2,368	-	-	2,420	1,300	1,300	-
	Total: Capital Outlay	2,368	-	-	2,420	1,300	1,300	-
Department Total		$ 321,542	$ 421,277	$ 527,184	$ 527,184	$ 479,206	$ (47,978)	-9.10%

Line-Item Explanations

40110 Regular Wages. Staff includes: Records Manager and 2 Records Technicians. **Added:** 2/3 time Records Manager (Ordinance 2022-19-33).

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

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

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

43019 Software Licensing. Records Management Software, Content Manager ($19,065), Public Records Request Software, GovQA ($5,725) security camera annual license ($500), and Archive Social ($3,500).

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

43220 Car Allowance. Records Manager car allowance.

43500 Insurance Premiums. Property premium for Records Center.

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

43812 Equipment Replacement Payments. Records software, high speed scanners, Records Van, and copier. See schedule below.

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

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11140 - Assembly Records Management - Continued

Equipment Replacement Payment Schedule

Items	Prior Years	FY2024 Estimated	FY2025 Projected	Projected Payments FY2026-28
Records software - supplemental *	$ 16,834	$ 3,607	$ 3,607	$ 10,821
Scanners (2)	7,935	1,801	-	-
FY23 Copier	2,176	2,176	2,176	3,467
FY23 Vehicle	-	7,553	7,553	22,659
	$ 26,945	$ 15,137	$ 13,336	$ 36,947

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

Kenai Peninsula Borough
Budget Detail

Fund 100
Assembly Department Totals

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 377,225	$ 363,117	$ 556,793	$ 556,793	$ 497,340	$ (59,453)	-10.68%
40120	Temporary Wages	78,587	153,775	106,403	106,403	109,101	2,698	2.54%
40130	Overtime Wages	1,478	2,507	10,371	10,371	12,032	1,661	16.02%
40210	FICA	35,435	35,956	59,930	59,930	55,085	(4,845)	-8.08%
40221	PERS	124,144	96,223	126,734	126,734	113,897	(12,837)	-10.13%
40321	Health Insurance	227,733	261,245	393,120	393,120	428,380	35,260	8.97%
40322	Life Insurance	833	782	1,095	1,095	952	(143)	-13.06%
40410	Leave	61,714	51,497	70,825	70,825	57,540	(13,285)	-18.76%
	Total: Personnel	907,149	965,102	1,325,271	1,325,271	1,274,327	(50,944)	-3.84%
Supplies								
42120	Computer Software	-	490	-	500	15,770	15,770	-
42210	Operating Supplies	3,566	5,565	9,500	9,644	9,500	-	0.00%
42230	Fuel, Oil, and Lubricant	105	100	400	400	400	-	0.00%
42250	Uniforms	418	416	416	416	832	416	100.00%
42410	Small Tools & Minor Equipment	1,291	1,862	2,100	11,686	2,100	-	0.00%
	Total: Supplies	5,380	8,433	12,416	22,646	28,602	16,186	130.36%
Services								
43011	Contractual Services	38,245	77,456	88,900	78,209	88,900	-	0.00%
43012	Audit Services	136,816	143,520	165,000	165,000	177,422	12,422	7.53%
43019	Software Maintenance	56,733	84,737	85,460	17,685	23,200	(62,260)	-72.85%
43026	Software Licensing	-	-	-	69,402	62,340	62,340	-
43110	Communication	8,507	8,298	10,100	10,100	10,100	-	0.00%
43140	Postage and Freight	7,783	16,722	9,000	4,200	9,500	500	5.56%
43210	Transportation/Subsistence	17,040	25,526	24,225	21,625	28,940	4,715	19.46%
43215	Travel Out of State	615	-	9,050	2,857	-	(9,050)	-100.00%
43216	Travel In State	4,157	5,009	13,800	13,800	13,900	100	0.72%
43220	Car Allowance	27,038	26,318	30,600	30,600	33,000	2,400	7.84%
43260	Training	2,554	4,724	8,925	8,925	10,600	1,675	18.77%
43310	Advertising	18,947	29,741	21,000	18,000	21,000	-	0.00%
43410	Printing	40,184	71,872	50,000	58,700	55,300	5,300	10.60%
43610	Utilities	54,020	53,158	53,210	53,210	55,075	1,865	3.50%
43720	Equipment Maintenance	4,085	9,139	12,950	14,507	12,950	-	0.00%
43750	Vehicle Maintenance	-	-	200	200	200	-	0.00%
43810	Rents and Operating Leases	500	47,966	2,000	700	2,000	-	0.00%
43812	Equipment Replacement Payments	6,252	15,981	15,137	15,137	13,336	(1,801)	-11.90%
43920	Dues and Subscriptions	37,143	38,252	40,075	40,075	41,223	1,148	2.86%
	Total: Services	460,619	658,419	639,632	622,932	658,986	19,354	3.03%
Capital Outlay								
48120	Major Office Equipment	4,841	-	10,000	11,300	10,000	-	0.00%
48710	Minor Office Equipment	7,215	1,578	4,500	9,670	5,100	600	13.33%
	Total: Capital Outlay	12,056	1,578	14,500	20,970	15,100	600	4.14%
Interdepartmental Charges								
60004	Mileage Ticket Credits	-	(1,025)	-	-	-	-	-
	Total: Interdepartmental Charges	-	(1,025)	-	-	-	-	-
Department Total		$ 1,385,204	$ 1,632,507	$ 1,991,819	$ 1,991,819	$ 1,977,015	$ (14,804)	-0.74%

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 oversite for all personnel, finances, and operations throughout the Borough.

Major Long-Term Issues and Concerns:

- Finding practical solutions for the lack of affordable housing on the Kenai.
- Recruitment of quality KPB employees that meet high expectations in service to the public.
- Assist KPB partners in growing a sustainable Kenai Peninsula Borough economy.
- Deliver the best possible services for the residents of the KPB at the lowest possible cost.
- Improve services by taking input from the public and living up to our motto "We Work for You."
- Maintain the KPB as a safe, functional, and efficient workplace while observing a philosophy of excellence.
- Work proactively with state and federal agency partners to effectively meet the challenges facing the KPB.
- Deliver out-of-the-box improvements to Solid Waste facilities to lower costs and create efficiencies.
- Continue to involve citizens both formally and informally to achieve a citizen-run borough government.

FY2024 Accomplishments:

- Delivered a genuine conservative budget philosophy, achieved a balanced boroughwide budget while reducing the mill rate.
- Updated harassment and anti-bullying policies to ensure the safety of KPB employees and protect the borough, and thus the tax payer, from legal and settlement costs.
- Made elections more safe, secure, and transparent by enacting an ordinance that gives greater information to the public about canvass board meetings, requiring hand-counting ballots as a check on machine balloting, created a clear process for write-in candidates, and added additional viewing areas for citizen election observers.
- Established reuse areas at solid waste sites to reduce the cost of storing reusable materials in perpetuity.
- Through a comprehensive survey, we have targeted and improved specific services offered by the borough to residents, such as road service and communications.
- Created a new mission, vision, and values, shifting from an internal focus to an external focus on how best to serve our 60,000 residents. This was accompanied by creation and rollout of new branding including a new logo and style guide creating better brand identity for the borough and consistent communications.
- Created a Mayor's Working Group empowering citizens to work with the administration on issues that affect all regions of the borough, including housing, transportation, and workforce development.
- Facilitated a Crisis Now Group working to get citizens the emergency help they need while reducing costs to emergency services and our hospitals.
- Promoted tourism and defined the borough's role in aiding tourism support organizations to increase economic benefits to the communities of the borough.
- Successfully awarded three Congressionally Directed Spending Requests supporting Bear Creek Flood Service mitigation, South Peninsula Hospital renovation, and the installation of Central Peninsula Landfill gas collection system.
- Responding to grassroots efforts brought to us by our citizens, the administration brought together state officials to significantly reduce brine placement on state highways.

FY2025 New Initiatives:

- Complete the fight to secure the Kenai Peninsula Borough's remaining 53,000 acres from the State of Alaska to satisfy the remainder of our municipal land entitlement.
- Continuing to maintain a balanced budget and controlling growth in a fiscally responsible manner to ensure the borough remains an affordable place to live now and in the future.
- Establish a comprehensive Land Plan to safeguard irreplaceable multi-generational land resources. This begins with creating an inventory of existing fee lands and determining appropriate future use, including getting land into the ownership of KPB residents.
- Implement a comprehensive tourism and marketing program that increases visitors to the borough, generates revenue for local businesses, and offsets tax costs for local residents.
- Revamping of the borough's webpage; creating a convenient and navigable tool for vital information for the public and improving the borough's ability to communicate with those we serve.
- Evaluating the potential to combine certain service areas to consolidate/reduce expenses and better serve our residents.

Department Function	
Fund 100	**General Fund**
Dept 11210	**Mayor - Continued**

Measures:

Staffing	**FY2022 Actual**	**FY2023 Actual**	**FY2024 Actual**	**FY2025 Proposed**
Staffing history	4.25	6	6	6

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11210 - Mayor Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 359,692	$ 300,881	$ 594,374	$ 555,824	$ 616,217	$ 21,843	3.67%
40120	Temporary Wages	231	68,405	4,412	4,412	6,243	1,831	41.50%
40130	Overtime Wages	-	30	881	881	1,062	181	20.54%
40210	FICA	32,464	29,127	52,346	52,346	54,085	1,739	3.32%
40221	PERS	109,686	72,692	121,401	121,401	125,475	4,074	3.36%
40321	Health Insurance	97,482	79,572	196,560	196,560	163,800	(32,760)	-16.67%
40322	Life Insurance	528	439	886	886	854	(32)	-3.61%
40410	Leave	34,088	12,788	44,127	44,127	46,775	2,648	6.00%
	Total: Personnel	634,171	563,934	1,014,987	976,437	1,014,511	(476)	-0.05%
Supplies								
42021	Promotional Supplies	52	1,434	450	1,250	450	-	0.00%
42120	Computer Software	175	221	650	650	650	-	0.00%
42210	Operating Supplies	3,141	3,129	4,550	4,550	4,550	-	0.00%
42250	Uniforms	-	3	-	-	-	-	-
42310	Repair/Maintenance Supply	-	9	-	-	-	-	-
42410	Small Tools & Minor Equipment	154	65	1,215	1,215	1,215	-	0.00%
	Total: Supplies	3,522	4,861	6,865	7,665	6,865	-	0.00%
Services								
43011	Contractual Services	1,085	5,469	1,709	34,709	1,709	-	0.00%
43019	Software Maintenance	936	4,929	10,000	5,200	10,000	-	0.00%
43021	Peninsula Promotion	509	2,297	3,500	3,500	3,500	-	0.00%
43026	Software Licensing	-	-	-	8,000	-	-	-
43110	Communications	3,600	3,056	5,575	5,575	6,000	425	7.62%
43140	Postage and Freight	26	171	375	375	375	-	0.00%
43210	Transportation/Subsistence	2,302	10,414	15,698	15,698	15,698	-	0.00%
43220	Car Allowance	10,019	8,432	18,000	18,000	18,000	-	0.00%
43260	Training	-	175	4,100	4,100	3,000	(1,100)	-26.83%
43310	Advertising	-	1,146	1,800	1,800	3,500	1,700	94.44%
43410	Printing	30	-	500	500	500	-	0.00%
43610	Utilities	10,408	10,160	11,296	11,296	11,635	339	3.00%
43720	Equipment Maintenance	453	221	450	1,650	1,000	550	122.22%
43810	Rents and Operating Leases	-	-	-	350	-	-	-
43920	Dues and Subscriptions	983	2,627	3,829	3,829	3,829	-	0.00%
43999	Contingency	-	-	5,400	5,400	5,400	-	0.00%
	Total: Services	30,351	49,097	82,232	119,982	84,146	1,914	2.33%
Capital Outlay								
48710	Minor Office Equipment	1,419	1,680	6,380	6,380	1,410	(4,970)	-77.90%
48720	Minor Office Furniture	-	1,365	3,250	3,250	1,450	(1,800)	-55.38%
	Total: Capital Outlay	1,419	3,045	9,630	9,630	2,860	(6,770)	-70.30%
Interdepartmental Charges								
60004	Mileage Ticket Credits	-	-	(3,500)	(3,500)	-	3,500	-100.00%
	Total: Interdepartmental Charges	-	-	(3,500)	(3,500)	-	3,500	-100.00%
Department Total		$ 669,463	$ 620,937	$ 1,110,214	$ 1,110,214	$ 1,108,382	$ (1,832)	-0.17%

Line-Item Explanations

40110 Regular Wages. Staff includes: Mayor, Chief of Staff, Community and Fiscal Project Manager, Administrative Assistant, 2 halftime Special Assistants to the Mayor and 1 Special Assistant to the Mayor - Facilities and Operations Manager (initial development).

43019 Software Licensing. Zoom subscription ($300), mass communications networking program ($6,500), DocuSign ($2,000), and other miscellaneous software for new computer ($1,200).

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

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

48710 Minor Office Equipment. Replacement of 1 computer ($850) and 2 monitors ($560.)

48720 Minor Office Furniture. Replacement of office chair(s) ($450) and other office furniture ($1,000.)

43999 Contingency. Funds set aside to cover unanticipated expenditures.

Department Function

Fund 100 **General Fund**

Dept 11227 **Purchasing & Contracting**

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Inflation and escalation.
- Improving inventory and supply chain management and purchasing support to departments and service areas.
- Identifying efficiencies to improve the borough's internal business processes.
- Continuing to work on modernizing the procurement process, updating procurement documentation, contracts and code.
- Reduction in state capital grants.
- Limited funding for major maintenance and capital improvement needs.
- Alignment of project funds with project management time on the projects.
- Minimal Master Planning boroughwide.

FY2024 Accomplishments:

- Maintained advancing efforts on borough procurement and capital improvements with minimal staffing increases and elevated workloads.
- Advanced the CES Station #1 Relocation Bond project to the construction phase starting in 2024.
- Worked closely with the KPBSD to find solutions to the many challenges facing the 2023 School Bond Projects.
- Completed the roof replacement of Homer High School.
- Supported the borough in the acquisition of approximately $75.7 million worth of goods and services.
- Adopted the Maintenance Departments Asset Essentials software for use by the warehouse purchasing process.
- Implemented the use of electronic signature long form contract process.
- Developed and implemented a public information notification platform and process for Road Service Area capital improvement projects.
- Established the Borough's state capital requests for submission early enough to allow for consideration and discussion with state departments and agencies.

FY2025 New Initiatives:

- Complete the development of an area wide 5-year capital plan and process.
- Review and update antiquated portions of the borough purchasing code.
- Continued a process to align project management practices with the methodologies recommended by Project Management Institute and instructed by Project Management Professional (PMP) training program.
- Support leadership training and development for project managers.
- In coordination with the Borough web page redesign project, develop a public advertising/information page for Borough purchasing and contracting opportunities; also develop and capital projects information page that identifies project status, completed results, and any special information or notifications that may be appropriate.
- Overhaul the Purchasing SharePoint page to more clearly outline purchasing policy and practices.
- Assist in the development of central facilities management for Borough facilities areawide.
- Begin the construction phases of the first round of school bond projects. Continue to seek cost saving measures and grant funding to deal with the impacts of escalation on the bond projects.
- Source and implement the use of project management software in the projects division.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	8	9	9	10

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

Major Projects in Progress: Broadband Project Design; Safe Streets for All (SS4A) Comp Safety Action Plan; Municipal Govt Services & Tourism/Economic Develop PR Campaigns; Forestry Consultant for Prescriptions Sites; KPB Website Overhaul & Redesign; Eastway Drainage; 2024 Hazard Mitigation Plan Update; OEM Eaton UPS Install; BAB HVAC IT AAON Chiller; BAB Roof Replace; Parent/Student Drop Off Improve; KMS Security/Food Service Reno; KCHS Concession / Restroom; KCHS Pool Flooring Replace; KCHS Pool Boiler Replace; KCHS Votec Structural Repair Design; KPBSD BAS controls; HMS Kitchen; Hope School Roof Replace Design; NNS & Mtn View Roofs Design; Nikiski Mid/HS Track Construct; Seward HS Track Const; Soldotna HS Siding; Soldotna Elementary Replace; Soldotna Prep Reno; CES Station 1 Design & Const; CPL Leachate Improvements & Infrastructure Phase II; CPL Master Plan; CPL Baler Boiler Replace Design; SW Leachate Hauling; Areawide Capital Plan; KSELO School Design & Const; SBCFSA Const Surveys; SBCFSA Sediment Manage Projects; SBCFSA Japanese Creek Levee Flood Feasibility Study; SBCFSA Dieckgraeff Road; SPH LTC HVAC Upgrades; SPH Nuclear Medicine/Pharmacy/Infusion; KESA Electronic Signage; WES Electronic Signage; RSA Projects: CIP FY22 (Duke St; St Andrews Rd) Construction; Kenai Spur Hwy Ext - North Rd Surfacing; Gravel Rd Construction CIP FY23 (Bridges; Parkway Ave, Sylvan Cir, Northern Lights Blvd, Lisburne Ave, Griffing Ct, Griffing Way, Territorial Dr); Design CIP FY24 – Seclusion, Lourdes, Robert W., Robin; Rollins Way RIAD

Major Projects Completed: Seldovia Community Center; Homer HS Roof – Phase II; BAB Dry Well Replace; Arc Loop Training Facility Fencing; West Homer Elementary School moisture infiltration issues; KRC Boiler Replace; HR Structure Removal; ZipMart Structure Demolition; CPH Door & Roof Ladder; Redoubt Elementary SPED Upgrades; SPH Pioneer St Clinic Roof; Homer MS Asbestos; KCHS VOTEC Portable Classroom; CES Training Site Phase 2 Expansion; CES Electronic Digital Signage; OEM Mass Notification System; Access Control Improvements; Nikiski Middle/HS Track Design; Seward HS Track Design; NPRSA Skate Park Asphalt; NPRSA Pool Sidewalk Replace; NPRSA Boiler Replace; NPRSA Multi-Use Court Design & Repairs; SW Homer C&D Cut Fill; CPL Leachate Improve & Infrastructure Phase I; SBCFSA Sawmill Creek Maintenance; SBCFSA Lost Creek Maint; SBCFSA Kwechak Creek Maint; SBCFSA Fish Passage/Old Exit Glacier Bridge Culvert SBCFSA Sawmill Creek Channel Extraction; NFSA Repeater Upgrade; NFSA Electronic Signage; NFSA Station #2 Lighting Upgrades Phase II; SPH/Homer Medical Center Roof; SPH Roof Replace; SPH A/C & DHW Professional Design; SPH Lobby Door Replace; RSA Projects: Basargin Rd Gravel Phase III Design; Walters St, Sarah St, Wilderness Ln, Frontier Ln; Sports Lake Rd, Hakala Dr, Cotman Ct Gravel CIP; Mansfield Ave CIP; South Bend Bluff Sub RIAD; Old Exit Glacier Road Bridge Replace; Poolside Ave Asphalt; Moose River Dr; River Ridge Rd Gravel; Gravel Design CIP FY22 (Duke St; St Andrews Rd); Gravel Road Design CIP FY23 (Bridges; Parkway Ave, Sylvan Cir, Northern Lights Blvd, Lisburne Ave, Griffing Ct, Griffing Way, Territorial Dr);

Purchasing:

Priority: Procurement
Goal: To provide procurement support and services to various entities of the borough.
Objective: To obtain the best value and business efficiencies while preserving the integrity of the procurement process.

Contract Management	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Contracts/Agreements (long form/short form)	74/248	76/267	80/320	83/356
Formal Solicitations	84	91	95	100
Number of Appeals/Affirmed Appeals	1	1	0	0
Supplier/Contractor Contacts	1,460	1,460	1,460	1,460

Capital Projects:

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

Staffing Measures	Benchmark	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Project Manager to Project Ratio (Project Managers: FY20-22: 3, FY23: 4)	1:7	1:10	1:10	1:13	1:13
Projects Completed Within Funding Time Requirements	100%	100%	100%	100%	100%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11227 - Purchasing and Contracting

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget $	Difference Between Mayor Proposed & Original Budget %
Personnel								
40110	Regular Wages	$ 554,176	$ 635,749	$ 800,423	$ 800,423	$ 932,685	$ 132,262	16.52%
40120	Temporary Wages	-	-	7,484	7,484	7,484	-	0.00%
40130	Overtime Wages	2,482	7,982	5,265	5,265	5,545	280	5.32%
40210	FICA	48,237	55,093	72,240	72,240	83,354	11,114	15.38%
40221	PERS	185,250	169,257	179,632	179,632	208,919	29,287	16.30%
40321	Health Insurance	168,216	223,609	262,080	262,080	327,600	65,520	25.00%
40322	Life Insurance	858	943	1,205	1,205	1,311	106	8.80%
40410	Leave	82,271	83,235	104,585	104,585	109,083	4,498	4.30%
	Total: Personnel	1,041,490	1,175,868	1,432,914	1,432,914	1,675,981	243,067	16.96%
Supplies								
42120	Computer Software	1,308	4,122	-	-	-	-	-
42210	Operating Supplies	1,494	1,326	5,000	5,000	5,000	-	0.00%
42250	Uniforms	386	376	832	832	832	-	0.00%
42263	Training Supplies	-	-	200	200	200	-	0.00%
42310	Repair/Maintenance Supplies	-	-	200	200	200	-	0.00%
42410	Small Tools & Minor Equipment	95	786	400	400	400	-	0.00%
	Total: Supplies	3,283	6,610	6,632	6,632	6,632	-	0.00%
Services								
43011	Contractual Services	4,215	4,250	8,200	8,200	8,200	-	0.00%
43019	Software Maintenance	8,435	10,890	13,324	6,015	5,565	(7,759)	-58.23%
43026	Software Licensing	-	-	-	13,309	22,300	22,300	-
43110	Communications	6,480	6,543	13,000	13,000	13,900	900	6.92%
43140	Postage and Freight	485	541	400	400	400	-	0.00%
43210	Transportation/Subsistence	9,217	13,772	46,109	46,109	51,290	5,181	11.24%
43220	Car Allowance	13,897	15,564	18,000	18,000	21,600	3,600	20.00%
43260	Training	953	198	1,850	1,850	3,350	1,500	81.08%
43310	Advertising	1,026	(13)	4,600	4,600	4,500	(100)	-2.17%
43410	Printing	-	65	100	100	100	-	0.00%
43610	Utilities	5,097	5,110	6,500	6,500	6,500	-	0.00%
43720	Equipment Maintenance	2,099	2,004	3,500	3,500	4,000	500	14.29%
43920	Dues and Subscriptions	8,501	6,846	11,020	5,020	2,355	(8,665)	-78.63%
	Total: Services	60,405	65,770	126,603	126,603	144,060	17,457	13.79%
Capital Outlay								
48120	Major Office Equipment	-	2,458	-	-	-	-	-
48710	Minor Office Equipment	5,599	12,641	10,100	10,100	10,000	(100)	-0.99%
48720	Minor Office Furniture	-	3,326	500	500	500	-	0.00%
	Total: Capital Outlay	5,599	18,425	10,600	10,600	10,500	(100)	-0.94%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(501,612)	(644,820)	(797,091)	(797,091)	(988,721)	(191,630)	24.04%
	Total: Interdepartmental Charges	(501,612)	(644,820)	(797,091)	(797,091)	(988,721)	(191,630)	24.04%
Department Total		$ 609,165	$ 621,853	$ 779,658	$ 779,658	$ 848,452	$ 68,794	8.82%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11227 - Purchasing and Contracting - Continued

Line-Item Explanations

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

Added: 1 FTE Lead Project Manager

40120 Temporary Wages. New temporary Parts Runner ($880) and temporary hours for Purchasing Assistant and Supply Specialists.

43011 Contractual Services. Custodial services ($4,200) and leadership/project management training for project managers ($4,000).

43019 Software Maintenance. Blue Beam Revu ($2,500), milestone cameras ($65), and three annual Adobe Software upgrades ($3,000.)

43026 Software Licensing. Equipment Watch ($6,500), Info Tech, Inc., Bid Express ($1,200), Microsoft Projects ($2,000), RS Means ($5,500), Zoom Licensing ($1,600), and software for new Lead Project Manager ($5,500.)

43210 Transportation/Subsistence. Increase due to raised mileage reimbursement rate.

43260 Training. Training due to turn over of project managers.

43720 Equipment Maintenance. Increased cost for maintenance of two department copiers as well as increased usage due to increased projects.

43920 Dues / Subscriptions. SW Assoc of North America ($300), ASHE ($400), NIGP ($400), PMI Project Management Institute ($1,200), and Amazon Business Prime ($1,300.)

48710 Minor Office Equipment. 2 monitors ($250 ea.), 2 UPS units ($500 ea.), 2 desktop computers ($1,300 ea.), 2 Surface Pros ($2,350 ea.), and 3 phones ($400 ea.).

48720 Minor Office Furniture. New chair $500.

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

Department Function

Fund 100 **General Fund**

Dept 11250 **Office of Emergency Management**

Mission

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

Program Description

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

Major programs within the office include KPB Alerts (public notification system), public information coordination, incident management team development, volunteer cadre development, planning, training and exercises.

Major Long-Term Issues and Concerns:

- Disaster response framework begins at the local level, expanding incident management functions as resources are needed. Responses with other municipalities must include resource coordination that is proficiently ordered, tracked and documented per FEMA regulations for reimbursement in the event of a state or federal disaster declaration approvals. In the event of a catastrophic areawide response, the borough and municipal partners must regularly exercise together to address resource gaps and to build proficient knowledge of state and federal reimbursement requirements.
- National prevention outreach programs do not identify or support local initiatives, often causing informational confusion or hesitancy for the public to effectively practice or adopt.
- The need to manage and maintain all communication assets for OEM, 911 and all emergency services areas is critical to ensure unified interoperability and redundancy.

FY2024 Accomplishments:

- Completed wildfire risk assessments for Cooper Landing and Funny River in partnership with fire departments and the WiRé Group (Wildfire Research).
- Tested evacuation protocols in collaboration with local, state and federal partners in preparedness for wildfire season.
- Completed the mass notification system replacement project to include 16 sirens located in Anchor Point, Homer, Lowell Point, Nanwalek, Port Graham, Seldovia, and Seward.
- Added the tsunami awareness campaign to the borough-wide Ready, Set, Go! (RSG!) Program outreach materials for preparedness and evacuation key messaging.
- Finalized public assistance funding and authorization to complete Dieckgraeff Road drainage improvement; a hazard mitigation project to improve access to the Seward solid waste facility.
- Provided guidance for 14 projects completed through the Health Equity grant to support areawide prevention or response measures.
- Secured multiple grants to supplement training, exercise, planning, and capital project costs including: hazard mitigation plan update, electronic signage, siren system, and security gate projects.
- Managed incident responses: Spring and Fall 2023 Areawide Flooding.

FY2025 New Initiatives:

- Coordinate with response agencies to create statewide, unified messaging specific to evacuation protocols.
- Conduct Incident Command System trainings that supports all cooperating agencies' understanding of roles and responsibilities pre and post disaster response.
- Work with municipalities to execute a public awareness campaign specific to the mass notification system capabilities during areawide activation or local, isolated level dependent upon the emergency response.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	4	4	4	4

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

Key Measures	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Number of Declared Disaster Responses	1	1	1	2
Number of Small Incident Responses (not including declared disasters)	5	5	2	2
Number of Public Presentations, Outreach, Media Interviews	15	34	35	35
Number of Exercises Conducted	6	6	9	5
Number of Active Incident Management Team Members Including Volunteers	24	23	25	30
Number of Borough Employees and Volunteers Meeting NIMS Certification Requirements	257	239	250	250
Number of ICS Classes Conducted or Hosted	3	3	3	3

Note: Community Emergency Response Team (CERT) active members incorporated into IMT structure, no longer tracked separately.

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

Key Measures	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Number of Public Alert and Warning Improvement Projects	0	1	1	1
Number of Public Alert and Warning Implementation Plans	0	1	1	1
Number of Radio Interoperability Projects (service area or other borough departments)	0	0	10	0
Number of Hazard Mitigation or Resource Plans	1	0	0	1

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

Key Measures	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Number of Emergency Operations Plans or Annexes	0	2	2	2
Number of Response Manuals or Continuity of Operations Plans	9	2	3	2
Number of Recovery Plans	0	0	0	1

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11250 - Emergency Management - Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 288,258	$ 288,395	$ 348,896	$ 348,896	$ 356,851	$ 7,955	2.28%
40120	Temporary Wages	5,986	1,153	7,626	7,626	7,626	-	0.00%
40130	Overtime Wages	125	-	3,624	3,624	3,701	77	2.12%
40210	FICA	23,645	25,496	31,239	31,239	31,956	717	2.30%
40221	PERS	95,276	76,351	77,832	77,832	79,629	1,797	2.31%
40321	Health Insurance	55,517	59,085	68,020	68,020	68,020	-	0.00%
40322	Life Insurance	441	428	523	523	498	(25)	-4.78%
40410	Leave	41,932	46,273	49,060	49,060	46,616	(2,444)	-4.98%
	Total: Personnel	511,180	497,181	586,820	586,820	594,897	8,077	1.38%
Supplies								
42020	Signage Supplies	-	-	-	514	-	-	-
42120	Computer Software	820	490	480	480	480	-	0.00%
42210	Operating Supplies	1,718	2,000	4,000	4,000	3,000	(1,000)	-25.00%
42230	Fuels, Oils and Lubricants	2,773	3,297	4,500	4,500	3,000	(1,500)	-33.33%
42250	Uniforms	1,252	1,092	1,000	1,000	1,000	-	0.00%
42310	Repair/Maintenance Supplies	3,294	1,751	12,000	11,486	6,000	(6,000)	-50.00%
42360	Motor Vehicle Supplies	4,462	3,139	1,500	1,500	1,500	-	0.00%
42410	Small Tools & Minor Equipment	1,345	2,076	2,500	2,500	2,000	(500)	-20.00%
	Total: Supplies	15,664	13,845	25,980	25,980	16,980	(9,000)	-34.64%
Services								
43011	Contractual Services	121,118	118,126	178,863	178,323	220,983	42,120	23.55%
43019	Software Maintenance	11,285	10,373	19,016	19,016	4,890	(14,126)	-74.28%
43026	Software Licensing	-	-	-	-	2,720	2,720	-
43110	Communications	36,580	43,155	37,287	37,287	37,287	-	0.00%
43140	Postage and Freight	176	22	300	300	300	-	0.00%
43210	Transportation/Subsistence	2,958	3,600	5,297	5,297	3,087	(2,210)	-41.72%
43260	Training	-	-	1,100	1,100	-	(1,100)	-100.00%
43310	Advertising	480	-	676	676	300	(376)	-55.62%
43410	Printing	-	348	300	300	300	-	0.00%
43610	Utilities	15,405	14,224	16,360	16,360	16,360	-	0.00%
43720	Equipment Maintenance	-	40	1,400	1,400	1,400	-	0.00%
43750	Vehicle Maintenance	1,697	2,368	1,250	1,318	1,250	-	0.00%
43780	Building/Grounds Maintenance	25,703	22,011	45,149	45,081	25,000	(20,149)	-44.63%
43810	Rents and Operating Leases	5,098	5,098	5,098	5,098	5,098	-	0.00%
43812	Equipment Replacement Payments	48,043	48,043	48,043	48,043	48,043	-	0.00%
43920	Dues and Subscriptions	189	164	525	1,065	920	395	75.24%
43999	Contingency	-	-	100,000	100,000	100,000	-	0.00%
	Total: Services	268,732	267,572	460,664	460,664	467,938	7,274	1.58%
Capital Outlay								
48110	Major Office Furniture	14,225	-	-	-	-	-	-
48710	Minor Office Equipment	2,663	-	1,500	1,500	-	(1,500)	-100.00%
48720	Minor Office Furniture	2,449	-	-	-	-	-	-
48750	Minor Medical Equipment	-	995	1,000	1,000	-	(1,000)	-100.00%
	Total: Capital Outlay	19,337	995	2,500	2,500	-	(2,500)	-100.00%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	33	-	-	-	-	-	-
	Total: Interdepartmental Charges	33	-	-	-	-	-	-
Department Total		$ 814,946	$ 779,593	$ 1,075,964	$ 1,075,964	$ 1,079,815	$ 3,851	0.36%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11250 - Emergency Management - Administration - Continued

Line-Item Explanations

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

42210 Operating Supplies. Decrease due to one-time purchases in FY24. Includes replacement of shelter supplies at designated areas throughout the Borough ($1,000).

42230 Fuels, Oils, and Lubricants. Decrease based upon prior averages.

42310 Repair/Maintenance Supplies. Decrease due to siren replacements which need less maintenance.

42410 Small Tools & Minor Equipment. Decrease 20% one-time purchases in FY24.

43011 Contractual Services. Siren system maintenance ($60,000), flood warning stations ($107,200), KPB alerts system ($26,783), radio repeater flight charter ($17,200), janitorial services ($9,000), and volunteer background checks ($800).

43019 Software Maintenance. Incident Management Software ($3,850), security cameras ($240), and Emergency Management Network ($800).

43026 Software Licensing. Canva online design content membership ($120) and Zoom video conferencing ($2,600).

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

43260 Training. Decrease due to grant-funded training opportunities.

43310 Advertising. Decrease 55% due to grant-funded projects.

43780 Building/Grounds Maintenance. Decrease due to FY24 grant-funded security gate project. Funds were included in FY24 budget in case grant was not approved.

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

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

43920 Dues and Subscriptions. Increase due to addition of Dropbox document sharing platform ($560). Also includes International Association of Emergency Managers ($200), vehicle registrations ($40), Peninsula Fire Chiefs Association ($70), and Alaska Emergency Management Association ($50).

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

48710 Minor Office Equipment. Decrease due to one-time purchases in FY24.

48750 Minor Medical Equipment. Decrease due to shelter supplies now budgeted under 42210.

Equipment Replacement Payment Schedule

Items	Prior Years	FY2024 Estimated	FY2025 Projected	Projected Payments FY2026-2028
Radio Purchase (4)	$ 16,396	$ 3,937	$ 3,937	7,874
OEM SUV	36,562	9,078	9,078	9,078
2021 Radio Purchase (4)	9,411	3,137	3,137	6,274
2021 EOC Upgrade	28,311	9,437	9,437	28,311
2021 Siren Upgrade	52,152	17,384	17,384	52,152
2022 Towing Vehicle	10,140	5,070	5,070	15,210
Total	$ 152,972	$ 48,043	$ 48,043	$ 118,899

Department Function

Fund 100 **General Fund**

Dept 11230 **Human Resources – Administration**

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Provide meaningful training to the HR team to be able to provide a high level of support from a knowledgeable staff with limited means for training venues.
- Strategic recruitment with a budget that does not permit competitive wages in a restricted candidate pool.
- Increased costs for relocation incentives with a stagnant budget.
- Continued design and implementation of digital and electronic solutions for HR files and processes.

FY2024 Accomplishments:

- Added clarifying policies and updated existing policies, creating better processes for KPB operations.
- Improved knowledge of HR staff through additional training on recruiting, retention, and development.
- Supported 97 position status changes, including 63 external regular new hires.
- Identified platform for converting HR files and processes to a digital format.

FY2025 New Initiatives:

- Implement program for digital HR filing initiative, which will enable more efficient filing, as well as easier access to employee records.
- Utilizing an email campaign and narratives throughout the year, HR will provide guidance and support to KPB employees in an effort to improve mental health.
- Provide continuing leadership development for all Senior and Mid-Level Managers.
- Review and update borough policies and code to create better processes for borough operations.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	4	4.5	4.5	4.5

Priority: Human Resources
Goal: Voluntary, regrettable turnover under 10%
Objective: 1. Low turnover signifies a healthy employee environment.
2. Low turnover equates to less time and money training new employees.
3. Low regrettable turnover indicates positive employee morale and may result in higher productivity.

Turnover	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Voluntary Turnover Ratio (Resignations)	8.2%	9.7%	11.3%	10.0%

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

Grievances	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Grievances Unresolved by Step 3	0	0	0	0

Department Function

Fund 100 **General Fund**

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

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

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

FY2024 Accomplishments:

- Continued supporting annexes in cross training for the multiple functions (maintenance, roads etc.) required to better serve the communities.
- Successfully supported annexes in their efforts to better serve the local community.

FY2025 New Initiatives:

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

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	.75	.75	.75	.75

Priority: Homer and Seward Annexes
Goal: Provide Borough departmental service for the residents of those areas as effectively as possible.
Objective: 1. Train the personnel covering those annexes in those areas where they can perform the service.
2. If they are unable to perform the service, train the personnel on how to properly service the resident; i.e., obtaining information, referral to department personnel, etc.
3. Continue to educate the public on the services available.

Average Number of Residents Served per Month	FY2022 Actual*	FY2023 Actual*	FY2024 Projected	FY2025 Estimated
Homer	200	200	62.5	45
Seward	30	7.2	15	12

*Exact number of residents served are not tracked and these numbers represent estimated averages

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11230 - Human Resources - Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 301,838	$ 359,183	$ 425,368	$ 425,368	$ 437,453	$ 12,085	2.84%
40120	Temporary Wages	-	-	1,441	1,441	1,802	361	25.05%
40210	FICA	27,739	30,369	36,889	36,889	38,215	1,326	3.59%
40221	PERS	94,016	93,747	94,759	94,759	97,451	2,692	2.84%
40321	Health Insurance	99,158	151,550	171,990	171,990	155,610	(16,380)	-9.52%
40322	Life Insurance	424	530	740	740	615	(125)	-16.89%
40410	Leave	42,053	40,854	47,750	47,750	50,283	2,533	5.30%
	Total: Personnel	565,228	676,233	778,937	778,937	781,429	2,492	0.32%
Supplies								
42120	Computer Software	589	491	500	500	500	-	0.00%
42210	Operating Supplies	2,793	4,081	8,495	8,495	6,000	(2,495)	-29.37%
42250	Uniforms	201	116	-	-	-	-	-
42310	Repair/Maintenance Supplies	107	-	1,320	1,320	820	(500)	-37.88%
42410	Small Tools & Minor Equipment	193	561	700	700	700	-	0.00%
	Total: Supplies	3,883	5,249	11,015	11,015	8,020	(2,995)	-27.19%
Services								
43011	Contractual Services	4,623	19,821	19,734	59,334	16,512	(3,222)	-16.33%
43019	Software Maintenance	30,729	36,286	35,400	16,062	14,498	(20,902)	-59.05%
43026	Software Licensing	-	-	-	19,338	36,645	36,645	-
43110	Communications	5,400	5,684	6,800	6,800	5,500	(1,300)	-19.12%
43140	Postage and Freight	234	160	300	300	300	-	0.00%
43210	Transportation/Subsistence	2,880	13,022	10,037	10,037	8,809	(1,228)	-12.23%
43220	Car Allowance	1,711	3,303	3,600	3,600	3,600	-	0.00%
43260	Training	2,228	3,728	3,570	3,570	4,663	1,093	30.62%
43270	Employee Development	-	891	10,000	10,000	10,000	-	0.00%
43310	Advertising	3,897	4,168	5,000	4,980	5,000	-	0.00%
43410	Printing	-	-	50	50	50	-	0.00%
43610	Utilities	13,234	9,261	15,635	15,635	9,000	(6,635)	-42.44%
43720	Equipment Maintenance	2,724	1,590	3,120	3,120	2,000	(1,120)	-35.90%
43780	Buildings/Grounds Maintenance	70	-	175	175	-	(175)	-100.00%
43810	Rents and Operating Leases	5,248	5,268	5,248	5,268	5,285	37	0.71%
43920	Dues and Subscription	454	512	1,145	1,145	1,057	(88)	-7.69%
	Total: Services	73,432	103,694	119,814	159,414	122,919	3,105	2.59%
Capital Outlay								
48710	Minor Office Equipment	5,779	10,428	8,567	8,567	-	(8,567)	-100.00%
48720	Minor Office Furniture	-	2,191	6,880	6,880	1,000	(5,880)	-85.47%
	Total: Capital Outlay	5,779	12,619	15,447	15,447	1,000	(14,447)	-93.53%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	33	-	-	-	-	-	-
	Total: Interdepartmental Charges	33	-	-	-	-	-	-
Department Total		$ 648,355	$ 797,795	$ 925,213	$ 964,813	$ 913,368	$ (11,845)	-1.28%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11230 - Human Resources - Administration - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Director of Human Resources, 1 HR Specialist, 1 HR Generalist, 1 1/2 HR Assistant, 1/4 Administrative Assistant-Homer, and 1/2 Administrative Assistant-Seward.

42210 Operating Supplies. Decrease to reflect historical needs.

42310 Repair & Maintenance Supplies. Replacement batteries for battery backups at two stations.

43011 Contractual Services. Overall decrease attributed to reduction in leadership training services. Background/driving checks through Verified First ($2,500), annual State of Alaska FICA administrative fee ($1,432), document shredding ($150), 1095 form filing ($2,000), miscellaneous small contracts ($100), Homer janitor services ($330), and Leadership training ($10,000).

43019 Software Maintenance. Annual fee for security camera software renewal ($140), HR share of City Suite ($10,658), and HR share of GEMS ($3,700).

43026 Software Licensing. Increase due to new digitial initiative software license for NEOGOV E-Forms (13,180), and NEOGOV Single Sign On ($2,735). Annual fee for on-line recruitment license, subscription, maintenance and tech support NEOGOV Insight ($10,870), Onboarding software maintenance ($9,600) and Zoom license ($260).

43110 Communications. Overall decrease due to Seward Annex phone/internet incluced in rent cost.

43210 Transportation/Subsistence. Costs include travel for HR Director to attend quarterly Society of Human Resources meetings and department meetings, travel for HR Staff to attend State of Alaska SHRM conference, and travel for HR Staff to National SHRM, and National Benefits conferences.

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

43270 Employee Development. The Collective Bargaining Agreement, effective for the period 7/1/24 through 6/30/25 set the fiscal year amount at $10,000.

43720 Equipment Maintenance. Reduce to reflect historical actuals.

43810 Rents and Operating Leases. Seward Annex location out of Bear Creek Fire Station.

43920 Dues and Subscriptions. SHRM membership three HR employees and IFEBP membership for HR Specialist.

48720 Minor Office Furniture. Replace two office chairs ($500 ea).

Department Function

Fund 100 **General Fund**

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

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Maintaining efficiencies and cost effectiveness in an often time-sensitive environment.
- Controlling maintenance costs and out-of-service delays.
- Print Shop staffing coverage and security.

FY2024 Accomplishments:

- Replaced out-of-date meter machine with more effective and efficient model, saving time and avoiding downtime regarding mailouts.
- Created desk manual for new/temporary Print Shop staff.
- Improve functionality of Print Shop, supply closet and off-site storage location(s) through organization and sale of items in auctions.

FY2025 New Initiatives:

- Reduce cost of mailings by working with other departments and the School District to determine ways to digitally deliver certain materials.
- Ensure current equipment is properly serviced to extend service life and improve efficiencies.
- Ensure cutting machines are regularly recalibrated and get regular maintenance.
- Ensure regular maintenance and inspections of the envelope stuffer to reduce down time.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	1.5	2.0	1.5	1.5

Priority: Print/Mail Room

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

Objective: 1. Meeting deadlines on mail and print requests which will allow our departments, school district and service areas to better serve the residents.

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

Average Percentage of Deadlines Met	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Print	98%	98%	98%	98%
Mail	98%	98%	98%	98%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11233 - Human Resources - Print/Mail

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 57,830	$ 78,624	$ 81,069	$ 81,069	$ 84,285	$ 3,216	3.97%
40120	Temporary Wages	-	-	2,399	2,399	2,699	300	12.51%
40130	Overtime Wages	-	59	-	-	-	-	-
40210	FICA	4,428	6,402	7,242	7,242	7,621	379	5.23%
40221	PERS	18,830	20,761	18,551	18,551	19,293	742	4.00%
40321	Health Insurance	27,855	32,089	32,760	32,760	32,760	-	0.00%
40322	Life Insurance	82	109	176	176	123	(53)	-30.11%
40410	Leave	5,859	7,317	8,207	8,207	9,221	1,014	12.36%
	Total: Personnel	114,884	145,361	150,404	150,404	156,002	5,598	3.72%
Supplies								
42210	Operating Supplies	11,206	14,196	22,065	22,065	21,055	(1,010)	-4.58%
42250	Uniforms	217	248	416	416	832	416	100.00%
42310	Repair/Maintenance Supplies	-	45	-	-	840	840	-
42410	Small Tools & Minor Equipment	895	603	900	900	900	-	0.00%
	Total: Supplies	12,318	15,092	23,381	23,381	23,627	246	1.05%
Services								
43011	Contract Services	-	100	125	30	75	(50)	-40.00%
43019	Software Maintenance	1,195	1,195	1,295	100	-	(1,295)	-100.00%
43026	Software Licensing	-	-	-	1,195	1,295	1,295	-
43110	Communications	1,092	1,090	1,200	1,200	1,200	-	0.00%
43140	Postage & Freight	-	218	-	95	50	50	-
43210	Transportation/Subsistence	595	951	702	702	702	-	0.00%
43410	Printing	-	-	5	5	5	-	0.00%
43610	Utilities	7,542	7,340	10,015	10,015	10,366	351	3.50%
43720	Equipment Maintenance	28,017	25,097	27,450	27,450	25,048	(2,402)	-8.75%
43812	Equipment Replacement Payments	8,606	16,225	21,327	21,327	18,969	(2,358)	-11.06%
	Total: Services	47,047	52,216	62,119	62,119	57,710	(4,409)	-7.10%
Capital Outlay								
48710	Minor Office Equipment	2,500	511	1,636	1,636	-	(1,636)	-100.00%
48720	Minor Office Furniture	-	-	-	-	979	979	-
48740	Minor Machinery & Equipment	-	-	2,000	2,000	2,000	-	0.00%
	Total: Capital Outlay	2,500	511	3,636	3,636	2,979	(657)	-18.07%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	-	(13,980)	(26,262)	(26,262)	(19,825)	6,437	-24.51%
	Total: Interdepartmental Charges	-	(13,980)	(26,262)	(26,262)	(19,825)	6,437	-24.51%
Department Total		$ 176,749	$ 199,200	$ 213,278	$ 213,278	$ 220,493	$ 7,215	3.38%

Kenai Peninsula Borough
Budget Detail

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

Line-Item Explanations

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

42250 Uniforms. Increase to reflect uniform allowance for both positions in the department.

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

43011 Contract Services. Blade sharpening ($75).

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

43210 Transportation/Subsistence. Increase due to number of mailings.

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

48720 Minor Office Furniture. Adjustable workspace table ($979).

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

Equipment Replacement Payment Schedule

Items	Prior Years	FY2024 Estimated	FY2025 Projected	Projected Payments FY2026-2028
Letter Opener	$ 20,690	$ 2,358	$ -	$ -
Folder/Stuffer	2,050	1,025	1,025	1,025
2023 Copier (2)	12,842	12,842	12,842	38,526
2024 Mail Meter	-	5,102	5,102	15,306
Total	$ 35,582	$ 21,327	$ 18,969	$ 54,857

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:

- Retaining existing staff.
- Snow removal with limited staffing.

FY2024 Accomplishments:

- Successfully met building needs.
- Improved safety on pathways and entryways for employees by increasing focus on maintaining those areas based on weather and other factors.

FY2025 New Initiatives:

- Improve work assignment efficiency to ensure maximum return on investment of custodial efforts.
- Conduct a building equipment audit to determine needs related to efficient and effective building maintenance.
- Ensure staff knowledge on custodial equipment and procedures for quality facility maintenance.
- Audit current custodial practices to ensure a safe and healthy work environment and staff.

Performance Measures:

Staffing	**FY2022 Actual**	**FY2023 Actual**	**FY2024 Actual**	**FY2025 Proposed**
Staffing History*	1.25	1.25	1.25	1.25

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

Priority: Custodial Maintenance
Goal: In addition to regular custodial activities, timely response to all non-routine custodial requests.
Objective: 1. Timely response to requests may lower the risk of injury to employees and the public.
2. Timely response may lower our overall maintenance costs.

Percentage of Timely Response*	**FY2022 Actual**	**FY2023 Actual**	**FY2024 Projected**	**FY2025 Estimated**
Custodial	100%	100%	100%	100%

*Percentages gauged by number of complaints received by Human Resources

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11235 - Human Resources - Custodial Maintenance

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget $	Difference Between Mayor Proposed & Original Budget %
Personnel								
40110	Regular Wages	$ 63,950	$ 61,877	$ 64,722	$ 64,722	$ 67,604	$ 2,882	4.45%
40120	Temporary Wages	-	-	901	901	901	-	0.00%
40130	Overtime Wages	44	-	1,247	1,247	1,301	54	4.33%
40210	FICA	5,146	5,087	5,963	5,963	6,281	318	5.33%
40221	PERS	20,306	16,050	15,086	15,086	15,758	672	4.45%
40321	Health Insurance	27,319	34,072	32,760	32,760	40,950	8,190	25.00%
40322	Life Insurance	89	85	124	124	97	(27)	-21.77%
40410	Leave	8,661	7,733	8,914	8,914	9,573	659	7.39%
	Total: Personnel	125,515	124,904	129,717	129,717	142,465	12,748	9.83%
Supplies								
42210	Operating Supplies	87	196	150	150	325	175	116.67%
42250	Uniforms	313	293	624	624	624	-	0.00%
42310	Repair/Maintenance Supplies	61	-	100	100	100	-	0.00%
42410	Small Tools & Minor Equipment	397	297	700	700	800	100	14.29%
	Total: Supplies	858	786	1,574	1,574	1,849	275	17.47%
Services								
43011	Contractual Services	875	892	1,075	1,075	950	(125)	-11.63%
43110	Communications	(29)	66	130	130	130	-	0.00%
43210	Transportation/Subsistence	56	-	60	60	60	-	0.00%
43610	Utilities	714	698	996	996	1,031	35	3.51%
43720	Equipment Maintenance	-	-	100	100	100	-	0.00%
	Total: Services	1,616	1,656	2,361	2,361	2,271	(90)	-3.81%
Capital Outlay								
48710	Minor Office Equipment	-	539	-	-	-	-	-
	Total: Capital Outlay	-	539	-	-	-	-	-
Department Total		$ 127,989	$ 127,885	$ 133,652	$ 133,652	$ 146,585	$ 12,933	9.68%

Line-Item Explanations

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

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

42210 Operating Supplies. Increased due to cost of toner replacement.

42410 Small Toolls & Minor Equipment. Increase due to purchase of additional safe snow removal equipment.

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

Kenai Peninsula Borough
Budget Detail

Fund 100
Human Resource Department Totals

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 423,618	$ 499,684	$ 571,159	$ 571,159	$ 589,342	$ 18,183	3.18%
40120	Temporary Wages	-	-	4,741	4,741	5,402	661	13.94%
40130	Overtime Wages	44	59	1,247	1,247	1,301	54	4.33%
40210	FICA	37,313	41,858	50,094	50,094	52,117	2,023	4.04%
40221	PERS	133,152	130,558	128,396	128,396	132,502	4,106	3.20%
40321	Health Insurance	154,332	217,711	237,510	237,510	229,320	(8,190)	-3.45%
40322	Life Insurance	595	724	1,040	1,040	835	(205)	-19.71%
40410	Leave	56,573	55,904	64,871	64,871	69,077	4,206	6.48%
	Total: Personnel	805,627	946,498	1,059,058	1,059,058	1,079,896	20,838	1.97%
Supplies								
42120	Computer Software	589	491	500	500	500	-	0.00%
42210	Operating Supplies	14,086	18,473	30,710	30,710	27,380	(3,330)	-10.84%
42250	Uniforms	731	657	1,040	1,040	1,456	416	40.00%
42310	Repair/Maintenance Supplies	168	45	1,420	1,420	1,760	340	23.94%
42410	Small Tools & Minor Equipment	1,485	1,461	2,300	2,300	2,400	100	4.35%
	Total: Supplies	17,059	21,127	35,970	35,970	33,496	(2,474)	-6.88%
Services								
43011	Contractual Services	5,498	20,813	20,934	60,439	17,537	(3,397)	-16.23%
43019	Software Maintenance	31,924	37,481	36,695	16,162	14,498	(22,197)	-60.49%
43026	Software Licensing	-	-	-	20,533	37,940	37,940	-
43110	Communications	6,463	6,840	8,130	8,130	6,830	(1,300)	-15.99%
43140	Postage and Freight	234	378	300	395	350	50	16.67%
43210	Transportation/Subsistence	3,531	13,973	10,799	10,799	9,571	(1,228)	-11.37%
43220	Car Allowance	1,711	3,303	3,600	3,600	3,600	-	0.00%
43260	Training	2,228	3,728	3,570	3,570	4,663	1,093	30.62%
43270	Employee Development	-	891	10,000	10,000	10,000	-	0.00%
43310	Advertising	3,897	4,168	5,000	4,980	5,000	-	0.00%
43410	Printing	-	-	55	55	55	-	0.00%
43610	Utilities	21,490	17,299	26,646	26,646	20,397	(6,249)	-23.45%
43720	Equipment Maintenance	30,741	26,687	30,670	30,670	27,148	(3,522)	-11.48%
43780	Buildings/Grounds Maintenance	70	-	175	175	-	(175)	-100.00%
43810	Rents and Operating Leases	5,248	5,268	5,248	5,268	5,285	37	0.71%
43812	Equipment Replacement Payments	8,606	16,225	21,327	21,327	18,969	(2,358)	-11.06%
43920	Dues and Subscriptions	454	512	1,145	1,145	1,057	(88)	-7.69%
	Total: Services	122,095	157,566	184,294	223,894	182,900	(1,394)	-0.76%
Capital Outlay								
48710	Minor Office Equipment	8,279	11,478	10,203	10,203	-	(10,203)	-100.00%
48720	Minor Office Furniture	-	2,191	6,880	6,880	1,979	(4,901)	-71.24%
48740	Minor Machinery & Equipment	-	-	2,000	2,000	2,000	-	0.00%
	Total: Capital Outlay	8,279	13,669	19,083	19,083	3,979	(15,104)	-79.15%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	33	(13,980)	(26,262)	(26,262)	(19,825)	6,437	-24.51%
	Total: Interdepartmental Charges	33	(13,980)	(26,262)	(26,262)	(19,825)	6,437	-24.51%
Department Total		$ 953,093	$ 1,124,880	$ 1,272,143	$ 1,311,743	$ 1,280,446	$ 8,303	0.65%

Department Function

Fund 100 — **General Fund**

Dept 11231 — **Information Technology**

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Changing technology and required cost to maintain systems.
- Ongoing training required by constantly changing IT landscape.
- Managing increasing Information Technology scope without staffing increases.
- Bringing electronic document management, classification and retention up to the standards applied to permanent records such as microfilm/microfiche and paper.
- Increased cost due to vendor-mandated migration to cloud platforms.
- Increasing cost and complexity of cybersecurity infrastructure.

FY2024 Accomplishments:

- Completed a major overhaul to the KPB Website, including visual design, information architecture and technology infrastructure. These changes are intended to make it far easier for the public to find important resources related to KPB services.
- Utilized grant funding to overhaul our edge network as well as all at-risk network infrastructure. This allowed us to implement another layer of security.
- Increased our cybersecurity posture by utilizing our outsourced SOC (Security Operations Center) to perform investigations, implement recommendations, and improvement in risk metrics.

FY2025 New Initiatives:

- Perform WAN (Wide Area Network) and Internet Bandwidth upgrades across the Borough, in an effort to improve productivity and efficiency at remote KPB locations.
- Establish multiple KPB-owned wireless links to Kenai and Nikiski KPB sites, while establishing infrastructure that commercial ISP's (Internet Service Providers) can use to improve internet services to those communities. This grant funded project was deferred in FY2024.
- Create a formal KPB cybersecurity audit framework, encompassing our existing automatic system audits and establishing new standards, policies, controls and audit of IT practices. This framework will improve KPB's resiliency in the face of ever-increasing cybersecurity threats.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	12	12	13	13

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

Average Incident Closed Time by Priority	Benchmark	FY2022 Actual	FY2023 Actual *	FY2024 Projected	FY2025 Estimated
High Priority Incident Response Time	4 hours	12.25 hours	11 hours	6 hours	6 hours
Medium Priority Incident Response Time	8-12 hours	17.5 hours	45.25 hours	36 hours	36 hours
Low Priority Incident Response Time	48 hours	49 hours	104.25 hours	64 hours	64 hours

*Failure to meet customer service metric in FY2023 was due to leadership turnover in the department. The benchmark is being addressed with new leadership and increased positions in the department

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

Devices Supported	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Desktop PC's	479	450	473	481
Phones	433	404	425	433
Printers	158	154	158	160
Servers (Virtual and Physical)	168	170	173	175
Total Number of Networked Devices	2,293	2,395	2,410	2,490
Annual Support Incidents	2,293	2,188	2,538	2,650
Ratio of Support Incidents to IT Dept FTE	191:1	182:1	195:1	204:1

Priority: Customer Service
Goal: Timely resolution of desktop computing issues.
Objective: Increase percentage of incidents closed within 1 business week.

Percentage of Incidents Closed	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
% of Incidents Closed Within 120 Hours	93.2%	94.9%	96.2%	97.5%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11231 - Information Technology

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 867,842	$ 827,973	$ 1,070,722	$ 1,070,722	$ 1,257,665	$ 186,943	17.46%
40130	Overtime Wages	6,410	2,233	6,557	6,557	6,619	62	0.95%
40210	FICA	66,849	66,632	95,044	95,044	111,491	16,447	17.30%
40221	PERS	274,414	224,538	244,222	244,222	285,527	41,305	16.91%
40321	Health Insurance	280,522	324,814	393,120	393,120	425,880	32,760	8.33%
40322	Life Insurance	1,230	1,280	1,636	1,636	1,789	153	9.35%
40410	Leave	95,792	82,572	133,221	133,221	154,139	20,918	15.70%
	Total: Personnel	1,593,059	1,530,042	1,944,522	1,944,522	2,243,110	298,588	15.36%
Supplies								
42120	Computer Software	6,904	5,039	12,975	12,975	8,775	(4,200)	-32.37%
42210	Operating Supplies	3,539	11,989	18,380	18,380	16,480	(1,900)	-10.34%
42230	Fuels, Oils & Lubricants	275	540	1,350	1,350	1,350	-	0.00%
42310	Repair/Maintenance Supplies	9,469	10,266	14,000	12,387	12,000	(2,000)	-14.29%
42410	Small Tools & Minor Equipment	2,330	2,436	10,600	12,213	7,600	(3,000)	-28.30%
	Total: Supplies	22,517	30,270	57,305	57,305	46,205	(11,100)	-19.37%
Services								
43011	Contractual Services	7,319	108,658	124,037	124,037	132,840	8,803	7.10%
43019	Software Maintenance	201,749	261,678	342,380	254,886	135,079	(207,301)	-60.55%
43026	Software Licensing	-	-	-	87,494	235,920	235,920	-
43110	Communications	13,699	12,728	31,480	31,480	53,880	22,400	71.16%
43140	Postage and Freight	45	11	300	300	300	-	0.00%
43210	Transportation/Subsistence	776	1,999	2,500	2,500	2,500	-	0.00%
43220	Car Allowance	-	1,157	-				
43260	Training	5,469	570	9,500	9,500	9,325	(175)	-1.84%
43310	Advertising	400	-	-	-	-	-	-
43610	Utilities	17,861	17,421	23,245	23,245	24,059	814	3.50%
43720	Equipment Maintenance	633	1,313	2,000	2,000	2,000	-	0.00%
43780	Buildings/Grounds Maintenance	-	-	2,600	2,600	2,600	-	0.00%
43810	Rents & Operating Leases	-	-	250	250	250	-	0.00%
43812	Equipment Replacement Payments	32,676	37,819	37,819	37,819	40,739	2,920	7.72%
43920	Dues and Subscriptions	2,549	2,634	2,720	2,720	95	(2,625)	-96.51%
	Total: Services	283,176	445,988	578,831	578,831	639,587	60,756	10.50%
Capital Outlay								
48120	Major Office Equipment	757	4,399	-	-	-	-	-
48710	Minor Office Equipment	13,917	22,587	32,700	32,700	34,600	1,900	5.81%
48720	Minor Office Furniture	2,727	24,955	-	-	-	-	-
	Total: Capital Outlay	17,401	51,941	32,700	32,700	34,600	1,900	5.81%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	66	-	-	-	-	-	-
	Total: Interdepartmental Charges	66	-	-	-	-	-	-
Department Total		$ 1,916,219	$ 2,058,241	$ 2,613,358	$ 2,613,358	$ 2,963,502	$ 350,144	13.40%

Line-Item Explanations

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

Added: Full time IT Systems Manager (Ordinance 2023-073)

42120 Computer Software. Decrease is due to moving the recurring cost of inventory and deployment software to 43026. Also includes developer software development kits, mobile apps, minor software updates, and additional backup licensing.

42210 Operating Supplies. Decrease is due to efficiencies in toner management.

42310 Repair & Maintenance Supplies. Decrease coincides with an increase in 42410 to shift from break-fix replacement to proactive replacement. Accounts for parts for repairing and maintaining desktop computers, server equipment and network infrastructure.

42410 Small Tools & Minor Equipment. Overall decrease is due to removal of the one-time cost from FY24 for MFA hardware tokens. Small increase in recurring cost of the replacement hardware tokens, as well as a shift from 42310 to provide more proactive replacement of hardware.

43011 Contractual Services. Increase due to electronic signature and routing usage and contract pricing for the outsourced SOC. Also accounts for outsourced Security Operations Center (SOC) ($113,103), Electronic Signature and Routing ($9,009), Contract Consultation ($5,000), web application firewall ($2,400), SSL certificates ($2,000), hosted code repository ($768), application debugging service ($390), domain hosting ($120), and records shredding fees ($50).

43019 Software Maintenance. Decrease due to new accounting standards requiring software licensing to come from 43026 instead of 43019, due to this there is a large shift from 43019 to 43026 this FY. Decrease also due to removed proxy content filter ($5,000), password reset portal ($2,000), and backup SAN support ($2,500) as we were able to consolidate services across platforms. Also accounts for minor increases in backup software support and wireless network support, as well as a fairly substantial anticipated increase to support cost of our virtualization platform New addition is expanded firewall network support, with initial purchase made in FY24 using the 22HSP cybersecurity grant. Backup software ($35,880), virtualization platform ($22,050), network equipment support ($18,000), expanded firewall network support ($15,265), mobile device management ($12,000), legacy mainframe software support ($9,667), patch management ($5,000), process automation software ($3,671), advanced threat protection support ($3,296), wireless network support ($3,196), backup drive support ($2,581), network configuration management ($2,000), website legacy support ($1,200), and misc renewals ($1,273).

43026 Software Licensing. Primary increases are for mobile device management, Microsoft software assurance, inventory and deployment software, and IT help-desk software. Cloud SIEM platform is a new addition this year, with its first year funded with the 22HSP cybersecurity grant in FY24. Also included Microsoft Software assurance ($95,230), SPAM and data loss prevention gateway ($42,000), malware prevention software ($38,000), multi-factor authentication ($19,800), phone and voicemail system support ($13,507), inventory and deployment software ($6,400), legacy mainframe software ($3,500), IT help-desk software ($2,700), end-user remote access software ($2,500), help-desk remote access ($2,200), adobe creative suite ($1,800), project and task management ($1,500), website accessibility functionality ($1,490), google workplace ($1,080), developer SDK's ($1,080), web conferencing ($1,040), encrypted password vault ($900), and misc. renewals ($1,193).

43110 Communications. Increase due to a planned expansion of both WAN and Internet services across the Borough. Also includes internet connection, Borough Administration building TLS and VPLS circuits, cellular.

43210 Transportation and Subsistence. Maintained reduction in training-related travel due to focus on training online.

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.

48710 Minor Office Equipment. 3 distribution switches ($3,500 ea.), 4 mid-range and unmanaged switches ($1,600 ea.), 4 rental laptops ($1,350 ea.), scheduled replacement of development workstation ($5,000), Scheduled replacement of 3 high-end workstations ($1,600 ea.), and point-to-point radio equipment ($2,500).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2024 Estimated	FY2025 Projected	Projected Payments FY2026-2028
Virtual Server Software Phase II	$ 29,304	$ 7,326	$ 7,326	$ -
10G Switch Fabric Replacement	28,296	4,716	-	-
San Array Replacement	89,485	17,897	17,897	17,897
2023 Security Software	-	-	7,636	22,908
2025 Virtual Cluster	7,880	7,880	7,880	23,640
Total	$ 154,965	$ 37,819	$ 40,739	$ 64,445

Department Function

Fund 100 **General Fund**

Dept 11310 **Legal Department**

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Ongoing review of Borough code to revise or repeal outdated or conflicting sections of the code.
- Continuing emphasis on preventive law; including increasing Open Meetings Act, Conflicts of Interest, Local Government 101 training opportunities for elected and appointed officials, as well as provide training on specific legal issues or related matters for staff.
- Strategizing and cross collaborating with administrations, departments, and stakeholders for the future direction of KPB&SD.

FY2024 Accomplishments:

- Assisted Road Service Area and Purchasing & Contracting with standardizing contracts and general conditions template documents.
- Provided Open Meeting Act and Conflicts of Interest training opportunity, in collaboration with the Clerk's Office and Planning Department, to all Planning Commission, Advisory Planning Commission, and Service Area board members.
- Supported Assembly and Administration throughout multi-year process to rewrite KPB Chapter 21.29 - Material Sites.
- Worked with Assessing on KPB 5.12 code rewrite drafting and internal review process.
- Drafted KPB Chapter 21.20 code amendments for conformance with current laws and practice, and to provide the most efficient process possible in view of the limited time afforded the citizen volunteers who act as commissioners, while at the same time ensuring the due process rights of the appellant.
- Developed filming in public areas memorandum and training for employees, and helped the Mayor with a corresponding policy.

FY2025 New Initiatives:

- Update Borough Code Chapters 3.04, 5.28, and 17.10 for compliance with current laws and procedures, clarification for understanding and avoidance of potential non-compliance
- Continue work with Planning Department to create uniform template forms and permits to provide consistency and uniformity, reduction in errors, costs, and staff time.
- Increase training opportunities for both staff, volunteer boards, and elected officials to remain current with ever-changing laws, regulations, mandates, the environment, and societal changes and trends, for liability mitigation & public assurance.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	5	5	5	5

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

Delinquent Taxes Collected	CY2022 Actual	CY2023 Actual	CY2024 Projected	CY2025 Estimated
Delinquent Sales and Property Taxes Collected (including bankruptcy case claims).	$352,046*	$223,178	$250,000	$250,000

*Average active tax collection cases for CY2022 were 90 per month

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

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.

Requests for Legal Assistance	**CY2022 Actual**	**CY2023 Actual**	**CY2024 Projected**	**CY2025 Estimated**
Contracts, Permits, Grants & Misc. Document Drafting &/or Reviewed	562	578	500	500
Ordinances and Amendments	97	148	75	75
Resolutions and Amendments	65	86	70	70
Collection Lawsuits Filed on Behalf of KPB*	2	3	7	7
Planning Commission Appeals	5	5	6	6
Other Lawsuits re KPB &/or KPBSD	6	10	5	5
Public Record Requests Reviewed	356	324	330	330
Abandoned/Impounded Vehicle Notices & Citations Reviewed &/or Issued	178	165	85	85
Code Enforcement Actions	21	14	9	9

*This data does not include small claims cases filed by the Finance Department.

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11310 - Legal Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 407,542	$ 468,982	$ 524,485	$ 524,485	$ 545,006	$ 20,521	3.91%
40120	Temporary Wages	-	-	2,002	2,002	2,017	15	0.75%
40130	Overtime Wages	397	-	3,118	3,118	3,288	170	5.45%
40210	FICA	36,406	39,674	46,641	46,641	48,415	1,774	3.80%
40221	PERS	126,778	123,035	117,330	117,330	121,976	4,646	3.96%
40321	Health Insurance	119,329	160,831	163,800	163,800	163,800	-	0.00%
40322	Life Insurance	572	692	779	779	765	(14)	-1.80%
40410	Leave	55,096	61,104	64,662	64,662	64,715	53	0.08%
	Total: Personnel	746,120	854,318	922,817	922,817	949,982	27,165	2.94%
Supplies								
42120	Computer Software	394	491	490	490	-	(490)	-100.00%
42210	Operating Supplies	1,228	1,040	2,520	2,400	2,520	-	0.00%
42250	Uniforms	-	-	-	600	-	-	-
42310	Repair/Maintenance Supplies	-	-	100	220	100	-	0.00%
42410	Small Tools & Minor Equipment	46	194	300	300	300	-	0.00%
	Total: Supplies	1,668	1,725	3,410	4,010	2,920	(490)	-14.37%
Services								
43011	Contractual Services	73,963	287,477	64,000	196,753	54,000	(10,000)	-15.63%
43019	Software Maintenance	9,589	1,264	6,173	6,173	6,043	(130)	-2.11%
43031	Litigation	10,567	12,268	15,000	15,000	17,000	2,000	13.33%
43034	Attorney Fees - Special Cases	78,728	112,768	125,000	125,000	120,000	(5,000)	-4.00%
43110	Communications	3,431	3,929	4,500	4,500	4,500	-	0.00%
43140	Postage and Freight	570	636	1,000	1,000	1,000	-	0.00%
43210	Transportation/Subsistence	185	1,982	2,988	2,988	2,888	(100)	-3.35%
43220	Car Allowance	8,919	10,800	10,800	10,800	10,800	-	0.00%
43260	Training	863	850	3,650	3,650	3,650	-	0.00%
43410	Printing	-	-	100	100	100	-	0.00%
43610	Utilities	5,930	5,791	7,700	7,700	7,970	270	3.51%
43720	Equipment Maintenance	256	268	575	575	575	-	0.00%
43812	Equipment Replacement Payments	1,167	1,168	-	-	-	-	-
43920	Dues and Subscriptions	17,470	18,830	18,684	18,684	19,029	345	1.85%
	Total: Services	211,638	458,031	260,170	392,923	247,555	(12,615)	-4.85%
Capital Outlay								
48710	Minor Office Equipment	3,179	3,343	3,000	7,200	1,921	(1,079)	-35.97%
48720	Minor Office Furniture	4,880	153	-	-	-	-	-
	Total: Capital Outlay	8,059	3,496	3,000	7,200	1,921	(1,079)	-35.97%
Department Total		$ 967,485	$ 1,317,570	$ 1,189,397	$ 1,326,950	$ 1,202,378	$ 12,981	1.09%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11310 - Legal Administration - Continued

Line-Item Explanations

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

42120 Computer Software. Reduction due to one time purchase of new software in FY24.

43011 Contractual Services. Reduction for services which will be secured on a short-term or limited basis; a specific appropriating ordinance will go before the Assembly for approval to engage outside counsel for longer committments on cases not covered by insurance and litigation fund.

43031 Litigation. Increase due to costs associated with in-house handling of cases and collection costs. Specific appropriate ordinance will be requested for any litigation matter that requires hiring experts.

43034 Attorney Fees - Special Cases. Reduction to meet estimated cost of hearing officers for adminstrative appeals in FY25.

48710 Minor Office Equipment. Replacement of one standard workstation ($1,177), 2 monitors ($264 ea.); and one sound bar ($41), including a 10% cost increase contingency.

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.

FY2024 Accomplishments:

- Implemented the following Accounting Pronouncements:
  - GASB Statement 91 – Conduit Debt Obligations
  - GASB Statement 93 – Public/Private & Public/Public Partnerships and Availability Payment Arrangements
  - GASB Statement 96 – Subscription Based Information Technology Arrangements
  - GASB Statement 99 – Omnibus 2022
- Received GFOA Certificate of Achievement for Excellence:
  - Distinguished Budget Presentation Award for the FY2024 budget document, 32nd year.
- Anticipate receipt of GFOA Certificates of Achievement for Excellence:
  - Popular Annual Financial Reporting for the FY2023 Annual Financial Report, 10th consecutive year.
  - Financial Reporting for the FY2023 Annual Comprehensive Financial Report, 45th consecutive year.

FY2025 New Initiatives:

- Complete Implementation of the following Accounting Pronouncements:
  - GASB Statement 100 – Accounting Changes and Error Corrections
  - GASB Statement 101 – Compensated Absences
- Earn Government Finance Officer Associate of North America and Canada "GFOA" Certificates of Achievement for Excellence in Reporting and Presentation. GFOA awards reflect the Borough's ability to go beyond the minimum requirements of General Accepted Accounting Principles to provide transparent and thorough disclosure and reporting.
  - Certificate of Achievement for Excellence in Financial Reporting (Annual Comprehensive Financial Report).
  - Certificate of Achievement for Excellence in Popular Annual Financial Reporting (PAFR).
  - Distinguished Budget Presentation Award (Annual Budget).

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	3	3	3	3

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

Award Programs	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
GFOA Certificate of Achievement - Annual Comprehensive Financial Report	Yes	Yes	Yes	Yes
GFOA Certificate of Achievement - Popular Report	Yes	Yes	Yes	Yes
GFOA Budget Award	Yes	Yes	Yes	Yes

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

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

Ordinances and Resolutions	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Number of Ordinances Reviewed/Prepared	61	83	60	60
Number of Resolutions Reviewed/Prepared	26	22	30	30

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11410 - Finance - Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 273,059	$ 288,206	$ 309,899	$ 309,899	$ 329,503	$ 19,604	6.33%
40120	Temporary Wages	-	-	1,441	1,441	1,441	-	0.00%
40130	Overtime Wages	41	209	1,796	1,796	1,861	65	3.62%
40210	FICA	22,119	24,625	27,912	27,912	29,619	1,707	6.12%
40221	PERS	85,580	72,914	69,103	69,103	73,446	4,343	6.28%
40321	Health Insurance	81,348	95,400	98,280	98,280	98,280	-	0.00%
40322	Life Insurance	389	406	459	459	461	2	0.44%
40410	Leave	43,740	44,812	45,902	45,902	43,791	(2,111)	-4.60%
	Total: Personnel	506,276	526,572	554,792	554,792	578,402	23,610	4.26%
Supplies								
42120	Computer Software	-	-	1,470	1,470	500	(970)	-65.99%
42210	Operating Supplies	1,323	1,740	2,700	2,700	2,700	-	0.00%
42410	Small Tools & Minor Equipment	305	323	432	432	432	-	0.00%
	Total: Supplies	1,628	2,063	4,602	4,602	3,632	(970)	-21.08%
Services								
43011	Contractual Services	3,974	3,353	4,450	4,450	4,465	15	0.34%
43017	Investment Portfolio Fees	23,570	22,830	30,000	30,000	30,000	-	0.00%
43019	Software Maintenance	517	688	-	-	400	400	-
43026	Software Licensing	-	-	-	260	260	260	-
43110	Communication	1,928	2,099	2,500	2,500	2,500	-	0.00%
43140	Postage and Freight	290	-	80	80	80	-	0.00%
43210	Transportation/Subsistence	767	5,956	7,530	7,530	7,530	-	0.00%
43220	Car Allowance	7,239	7,200	7,200	7,200	7,200	-	0.00%
43260	Training	961	1,715	2,600	2,600	4,600	2,000	76.92%
43310	Advertising	597	145	-	-	-	-	-
43410	Printing	181	803	150	150	150	-	0.00%
43610	Utilities	3,124	3,310	4,400	4,400	4,554	154	3.50%
43720	Equipment Maintenance	90	124	500	240	500	-	0.00%
43920	Dues and Subscriptions	3,666	3,450	3,850	3,850	3,360	(490)	-12.73%
	Total: Services	46,904	51,673	63,260	63,260	65,599	2,339	3.70%
Capital Outlay								
48120	Major Office Equipment	-	-	1,250	1,250	-	(1,250)	-100.00%
48710	Minor Office Equipment	499	3,159	1,150	1,150	4,100	2,950	256.52%
48720	Minor Office Furniture	-	212	400	400	250	(150)	-37.50%
	Total: Capital Outlay	499	3,371	2,800	2,800	4,350	1,550	55.36%
Interdepartmental Charges								
60004	Mileage Ticket Credits	-	(1,720)	(2,750)	(2,750)	-	2,750	-100.00%
	Total: Interdepartmental Charges	-	(1,720)	(2,750)	(2,750)	-	2,750	-100.00%
Department Total		$ 555,307	$ 581,959	$ 622,704	$ 622,704	$ 651,983	$ 29,279	4.70%

Line-Item Explanations

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

42120 Computer Software. Adobe software upgrade for one computer.

43011 Contractual Services. File sharing service ($965) and miscellaneous financial services ($3,500).

43017 Investment Portfolio Fees. Fees paid for managing a portion of the Borough's investment pool. Total costs are estimated at $125,000, the general fund portion is approximately $30,000; the balance is charged out to other funds and is shown as a reduction of interest earnings.

43019 Software Maintenance. Security camera software maintenance.

43026 Software Licensing. Annual Zoom renewal.

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

43260 Training. Increase for one time registration for CPFO certification for Controller.

48710 Minor Office Equipment. 2 cisco phones ($400 ea.), UPS battery backup ($250), replacement laptop ($2,000), standard PC ($950) and replacement calculator ($100).

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

Department Function

Fund 100 **General Fund**

Dept 11430 **Finance – Financial Services**

Mission

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

Program Description

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

FY2024 Accomplishments:

- Completed history import of old GEMS software data into CitySuite software; moving the ultimate sunsetting of the GEMS software closer to finalization.
- Continued the strategy of digitizing records by adding new fixed assets record backup documentation from FY23 directly into the finance software, allowing faster access to historical information for capitalized assets.
- Collaborated with Purchasing to host in house training sessions on Finance and Purchasing procedures for directors and administration staff within all departments and service areas of the borough; which helps to increase efficiencies and accuracy of borough processes overall.

FY2025 New Initiatives:

- Continue finalizing history imports or alternatives on the HR/Payroll software; allowing the full sunsetting of the old GEMS software, which will save on recurring software maintenance fees.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	7.5	8	8	8

Priority: Operations
Goal: To provide timely and accurate payment to vendors and employees.
Objective: 1. Produce direct deposits and W-2's for all employees.
2. Process invoices and provide timely payment to vendors.

Process	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Payroll Checks and Direct Deposits Issued	10,182	10,481	10,500	10,500
W-2's Issued	722	777	780	780
Ratio of PR Checks Issued to Voided/Reissued Checks	2,036:1	10,481:1	3,500:1	3,500:1
Number of Accounts Payable Invoices Paid*	19,375	18,045	18,300	18,300
1099's Processed	761	388	450	450
Ratio of Invoices Paid per Accounts Payable Staff	19,375:1	18,045:1	18,300:1	18,300:1

*Total number of AP invoices processed decline partially due to Roads Service Area contract change to Monthly billing format. As more contracts are converted, a significant reduction to road maintenance invoicing has been seen.

Priority: Grant Compliance
Goal: Maintain compliance and eligibility for future grant funding by producing timely and accurate required grants reports.
Objective: 1. Remain in compliance by providing monthly, quarterly, and annual grant reports.
2. Request and receive grants funds for grant objectives met or achieved.

Grant/Process	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Grant Reports Filed	75	79	83	53
Grants Administered	37	46	46	39
Grant Revenue Received	$5,421,795	$10,585,794	$6,891,990	$5,029,500
Ratio of Revenue Received for Each Grant Report Filed	$72,291:1	$133,997:1	$83,036:1	$94,896:1
Other State and Federal Revenue Receipts	$14,243,670	$9,425,999	$8,141,596	$8,136,140

Priority: Sales Tax Compliance
Goal: To have all businesses that have retails sales, rents or services within the borough, registered to collect sales tax, filing and remitting properly.
Objective: 1. Through the audit process, verify that businesses are accurately filing and remitting sales tax.
2. Educate those doing business within the Borough on the sales tax code requirements.
3. Identify and contact unregistered businesses operating within the Borough, to bring them into compliance.

Process	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Sales Tax Audits Completed	172	167	183	210
Registration of Previously Unregistered Businesses	48	91	118	136
Sales Tax Estimates Completed	125	186	209	240
Ratio of Registered Businesses to Completed Audits and Estimates	28:1	20:1	24:1	22:1
New Short Term Rental Businesses Registered	9	36	165	64

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11430 - Finance - Financial Services

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 484,425	$ 535,355	$ 628,611	$ 628,611	$ 651,973	$ 23,362	3.72%
40120	Temporary Wages	-	-	3,198	3,198	1,602	(1,596)	-49.91%
40130	Overtime Wages	6,444	4,549	12,593	12,593	12,748	155	1.23%
40210	FICA	41,312	45,738	58,222	58,222	60,471	2,249	3.86%
40221	PERS	156,456	143,576	145,827	145,827	151,182	5,355	3.67%
40321	Health Insurance	141,159	191,012	229,320	229,320	196,560	(32,760)	-14.29%
40322	Life Insurance	707	783	972	972	937	(35)	-3.60%
40410	Leave	70,682	76,400	88,584	88,584	89,076	492	0.56%
	Total: Personnel	901,185	997,413	1,167,327	1,167,327	1,164,549	(2,778)	-0.24%
Supplies								
42120	Computer Software	409	981	490	490	-	(490)	-100.00%
42210	Operating Supplies	2,442	3,471	4,500	4,500	4,500	-	0.00%
42310	Repair/Maintenance Supplies	-	-	300	225	300	-	0.00%
42410	Small Tools & Minor Equipment	1,197	563	400	400	500	100	25.00%
	Total: Supplies	4,048	5,015	5,690	5,615	5,300	(390)	-6.85%
Services								
43011	Contractual Services	145	245	5,300	3,100	5,300	-	0.00%
43019	Software Maintenance	63,817	75,967	80,850	44,033	46,998	(33,852)	-41.87%
43026	Software Licensing	-	-	-	41,000	47,000	47,000	-
43110	Communication	2,856	2,872	3,100	3,100	3,100	-	0.00%
43140	Postage and Freight	5,542	6,994	6,000	6,000	6,000	-	0.00%
43210	Transportation/Subsistence	4,819	7,216	8,558	8,558	8,574	16	0.19%
43220	Car Allowance	9,454	10,800	10,800	10,800	10,800	-	0.00%
43260	Training	490	145	3,000	1,017	3,000	-	0.00%
43310	Advertising	288	-	300	300	750	450	150.00%
43410	Printing	699	315	250	250	250	-	0.00%
43610	Utilities	4,237	4,156	5,500	5,500	5,650	150	2.73%
43720	Equipment Maintenance	90	124	500	500	500	-	0.00%
43812	Equipment Replacement Payments	67,336	67,336	67,336	67,336	-	(67,336)	-100.00%
43920	Dues and Subscriptions	282	150	384	384	384	-	0.00%
	Total: Services	160,055	176,320	191,878	191,878	138,306	(53,572)	-27.92%
Capital Outlay								
48120	Major Office Equipment	-	-	1,250	1,250	-	(1,250)	-100.00%
48710	Minor Office Equipment	4,574	3,509	3,356	3,356	1,456	(1,900)	-56.62%
48720	Minor Office Furniture	200	170	250	325	250	-	0.00%
	Total: Capital Outlay	4,774	3,679	4,856	4,931	1,706	(3,150)	-64.87%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	144	-	-	-	-	-	-
60004	Mileage Ticket Credits	-	(994)	(750)	(750)	-	750	-100.00%
	Total: Interdepartmental Charges	144	(994)	(750)	(750)	-	750	-100.00%
Department Total		$ 1,070,206	$ 1,181,433	$ 1,369,001	$ 1,369,001	$ 1,309,861	$ (59,140)	-4.32%

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 Auditor, 1 Auditor/Accountant, 1 Audit Specialist, and 2 Grants/Treasury Accountants.

42410 Small Tools & Minor Equipment. Increase for replacement of a desk floor mat ($130).

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

43019 Software Maintenance. CitySuite financial software annual maintenance cost ($24,340), CitySuite records integration maintenance ($2,500), legacy finance and hr/payroll software read only access ($9,500), and half of software maintenance for the Human Resources/payroll software ($10,658).

43026 Software Licensing. Temporary lodging compliance software ($36,000), and lease management software for GASB 87/96 compliance ($11,000).

43210 Transportation/Subsistence. Travel for essential meetings including the PERS conference.

43310 Advertising. Increase to focus on public education ads regarding sales tax.

43812 Equipment Replacement Payments. Payments completed, no new projects at this time.

48710 Minor Office Equipment. Replacement standard pc ($950) and replacement single use high volume scanner for AP position ($506).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2024 Estimated	FY2025 Projected	Projected Payments FY2026-2028
Electronic Timekeeping Software	$ 139,620	$ 23,270	$ -	$ -
GEMS FMS/HRMS Software Upgrade	264,396	44,066	-	-
Total	$ 404,016	$ 67,336	$ -	$ -

Department Function

Fund 100 **General Fund**

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

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Per a settlement the State of Alaska has entered into with the three consumer reporting agencies, we are no longer able to report certain debts making collection efforts even tougher and more complicated than in the past.
- With the high rate of turnover, finding staff that has the experience and knowledge to contribute to the department.

FY2024 Accomplishments:

- Converted the special assessment software from an outdated software to one that allows for more efficient billing, in-depth data analysis, and an online payment option.
- Converted the property tax website to a more user-friendly version, allowing for payment of multiple parcels at once and access to GIS mapping.
- Acquired and put into service new credit card terminals to allow contactless payments of property tax, sales tax and special assessments.

FY2025 New Initiatives:

- Find an effective collection agency to decrease the amount of delinquent taxes written off each year.
- Research and find a software for tracking delinquent accounts including judgements and those sent to external collection agencies.
- Determine whether additional payment options and locations would be cost-effective for residents in the Homer and Seward areas of the Kenai Peninsula to allow for easier access to pay property taxes.
- Create a compilation of instructions and training manuals for each position to reduce the learning curve with the higher rate of turnover in recent years.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	7	7	7	7

Priority: Collection of Real Property Tax
Goal: Collect at least 99% of real property tax prior to taking clerk's deed.
Objective: To contact as many owners as possible for payment of delinquent taxes prior to obtaining clerk's deed, to avoid taxpayers having to repurchase the property.

Real Property Tax Collections	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Real Property PINs	66,253	66,424	66,500	66,500
Foreclosure Notices Sent	1,995	1,767	1,800	1,800
Number of Properties with Foreclosure Judgement	1,037	982	1,000	1,000
Clerk's Deed Filed (foreclosure process completed)	0*	26	53**	35
% of Real Property Tax Collected	98.8%	98.8%	99.0%	99.2%

*Zero Clerk's Deed's filed for FY2022 due to postponed judgement on 2019 taxes due to COVID-19
**17 properties owned by the same individuals

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

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

Sales Tax/Personal Property Tax	**FY2022 Actual**	**FY2023 Actual**	**FY2024 Projected**	**FY2025 Estimated**
Sales Tax Liens Filed	53	53	65	65
Small Claims Filed	32	40	50	50
Amounts Secured thru Small Claim Judgements	$75,800	$103,433	$115,000	$125,000
Percentage of Personal Property Tax Accounts Transferred to Collection Agency	1.9%	1.4%	2%	3%
Sales Tax/Personal Property Tax Collected in House (000's)	$875	$721*	$825	$850

*Not fully staffed for a portion of FY2023

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11440 - Finance - Property Tax and Collections

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 369,346	$ 353,915	$ 438,155	$ 430,312	$ 447,646	$ 9,491	2.17%
40120	Temporary Wages	3,448	-	2,402	4,200	2,803	401	16.69%
40130	Overtime Wages	292	246	2,545	2,545	2,566	21	0.83%
40210	FICA	30,395	28,502	38,998	38,998	39,966	968	2.48%
40221	PERS	123,643	97,674	100,055	100,055	102,211	2,156	2.15%
40321	Health Insurance	181,522	200,516	229,320	229,320	196,560	(32,760)	-14.29%
40322	Life Insurance	572	547	692	692	642	(50)	-7.23%
40410	Leave	50,497	43,674	54,595	54,595	50,534	(4,061)	-7.44%
	Total: Personnel	759,715	725,074	866,762	860,717	842,928	(23,834)	-2.75%
Supplies								
42120	Computer Software	5,085	-	-	-	500	500	-
42210	Operating Supplies	2,853	3,787	4,000	4,000	4,000	-	0.00%
42310	Repair/Maintenance Supplies	-	-	300	300	300	-	0.00%
42410	Small Tools & Minor Equipment	577	220	435	435	450	15	3.45%
	Total: Supplies	8,515	4,007	4,735	4,735	5,250	515	10.88%
Services								
43011	Contractual Services	13,949	16,530	19,721	21,443	23,230	3,509	17.79%
43019	Software Maintenance	131,878	137,223	144,762	141,887	164,792	20,030	13.84%
43026	Software Licensing	-	-	-	2,875	2,975	2,975	-
43110	Communications	1,712	1,742	1,800	1,800	1,800	-	0.00%
43140	Postage and Freight	34,504	37,760	36,225	36,225	40,175	3,950	10.90%
43210	Transportation/Subsistence	-	1,563	902	902	3,830	2,928	324.61%
43220	Car Allowance	-	-	-	3,310	3,600	3,600	-
43260	Training	-	750	300	300	3,345	3,045	1015.00%
43310	Advertising	9,333	10,508	10,100	10,100	10,500	400	3.96%
43410	Printing	259	147	560	560	1,775	1,215	216.96%
43610	Utilities	6,376	6,232	7,700	7,700	7,000	(700)	-9.09%
43720	Equipment Maintenance	615	697	1,100	1,100	900	(200)	-18.18%
43810	Rents & Operating Leases	432	460	460	460	500	40	8.70%
43812	Equipment Replacement Payment	-	-	-	-	4,636	4,636	-
43920	Dues and Subscriptions	514	297	550	550	550	-	0.00%
43931	Recording Fees	8,846	15,101	13,500	13,500	13,500	-	0.00%
43932	Litigation Reports	52,090	39,130	100,000	118,918	90,000	(10,000)	-10.00%
	Total: Services	260,508	268,140	337,680	361,630	373,108	35,428	10.49%
Capital Outlay								
48120	Major Office Equipment	-	-	1,250	6,108	-	(1,250)	-100.00%
48525	Major Computer Software	-	-	15,000	15,975	-	(15,000)	-100.00%
48710	Minor Office Equipment	7,636	5,374	3,268	2,736	2,030	(1,238)	-37.88%
48720	Minor Office Furniture	-	71	350	1,094	520	170	48.57%
	Total: Capital Outlay	7,636	5,445	19,868	25,913	2,550	(17,318)	-87.17%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	74	-	-	-	-	-	-
60004	Mileage Ticket Credits	-	(467)	(675)	(675)	-	675	-100.00%
	Total: Interdepartmental Charges	74	(467)	(675)	(675)	-	675	-100.00%
Department Total		$ 1,036,448	$ 1,002,199	$ 1,228,370	$ 1,252,320	$ 1,223,836	$ (4,534)	-0.37%

Kenai Peninsula Borough
Budget Detail

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

Line-Item Explanations

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

42120 Computer Software. Adobe Pro software for one workstation.

43011 Contractual Services. Armored car service ($7,970), web reports and electronic payments ($2,280), special assessment electronic payments ($200), collection agency fees ($1,000), tax bill printing of property tax bills ($7,600), monthly shredding service ($180), vault servicing ($1,000), and process servers ($3,000).

43019 Software Maintenance. Increased for new special assessment software maintenance, ($16,397) and property tax software/website maintenance increase ($148,395).

43026 Software Licensing. Yearly licensing fee for the payment processing remittance system ($2,975).

43140 Postage and Freight. Increase in postage rates and mailings projected.

43210 Transportation/Subsistence. Transportation to property tax software conference ($2,150) and management training ($1,680).

43220 Car Allowance. Addition of car allowance for Property Tax & Collections Manager.

43260 Training. To attend training on an alternating year basis to a property tax software conference - did not attend last fiscal year ($850) and management training ($2,495).

43410 Printing. Increase due to restocking of property tax and special assessment envelopes.

43812 Equipment Replacement Payment. Payment kiosk, see payment schedule below.

43952 Litigation Reports. Reduction based on historical actuals.

48710 Minor Office Equipment. One standard desktop ($950), two monitors ($265 ea), one portable monitor ($300), and two privacy screen coverings ($125 ea).

48720 Minor Office Furniture. Replace office chair ($250) and three chair mats ($90 ea).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2024 Estimated	FY2025 Projected	Projected Payments FY2026-2028
KIOSK Project	$ -	$ -	$ 4,636	$ 13,908

Department Function

Fund 100 **General Fund**

Dept 11441 **Finance – Sales Tax**

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Collaboration with the Alaska Remote Sellers Sales Tax Commission (ARSSTC) for remote sales, ensuring compliance to the sales tax ordinance of businesses currently registered with KPB; determining physical presence and proper agency to report sales tax.
- Increased complexity of borough and city sales tax collections and reporting and the resources needed to support the increased workload as a result of the changing landscape.
- Progressing towards a paperless process with sales tax; utilizing Software potentials to accomplish task as well as education to businesses towards paperless.

FY2024 Accomplishments:

- Shift to managing two platforms for sales tax filing; paper forms and electronic submission. Reduction in paper forms has allowed STX to focus on third party filers, realizing efficiencies. Focus on electronic filings has increased business contact, as business owners have more inquiries when filing online and application of sales tax.
- Continued working with Harris Govern implementing improvements regarding resale and owner builder cards to be filed and paid online. Also working with Harris Govern to provide more robust internal reporting.
- Worked with Audit Division to help Short Term Rental businesses register and file sales tax. Helped educate the public of sales tax applicable to long term and short-term rental.
- Collaborated as co-project manager with the Property Tax Manager on special assessment software conversion. Understanding the software and testing of software to ensure application of Special Assessments Ordinance. Anticipated projected go live May 2024.
- Continued work on Alaska Remote Streamline Sales Tax Commission (ARSSTC) Policy Committee clarifying physical presence for marketplace facilitators, ensuring proper reporting to taxing jurisdictions.

FY2025 New Initiatives:

- Complete the conversion with Harris Govern implementing electronic submission of resale and owner builder cards to be filed and paid online. This efficiency will reduce costs for postage and streamline the process for businesses.
- Establish quarterly news notification as a communication tool to educate the public of the E-Tax module, upcoming tax changes, or education on common sales tax inquiries.
- Support Property Tax Manager after special assessment software conversion; assisting with the first year billing review and process establishment.
- Continue to evaluate ARSSTC monthly reporting and encourage ARSSTC to communicate with third party filers to report the sales they charge customers for the use of their platforms.

Performance Measures:

Priority: Effective Governance
Goal: Provide professional and efficient customer service to business owners and members of the public.
Objective: Forms submitted by business owners are completed correctly and are ready for processing by staff.

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	4	4	4	4

Department Function	
Fund 100	**General Fund**
Dept 11441	**Finance – Sales Tax – Continued**

Priority: Effective Governance
Goal: Process incoming sales tax returns in timely manner. Provide accurate sales tax information to interested parties.
Objective: Comply with Borough sales tax code, policies and Alaska State Statutes.

Revenue Collected/Forms Processed (Code Section 5.18)	**FY2022 Actual**	**FY2023 Actual**	**FY2024 Projected**	**FY2025 Estimated**
Sales Tax Revenue	$42.4M	$39.1M	$43.2M	$43.5M
Sales Tax Collected on Behalf of Five Incorporated Cities (cash basis)	$36.7M	$38.8M	$40.9M	$42.8M
Sales Tax Returns Processed	34,800	35,690	35,690	35,690
Registered Businesses	8,367	8,689	8,500	8,500
Sales Tax Certificates Issued	1,125	1,059	1,075	1,150
Resale Cards Issued	2,200	2,347	2,450	2,450
Exempt Cards Issued	2197	2,003	2,025	2,025
Owner Builder Cards Issued	150	159	170	170

Revenue Collected (Code Section 5.19) *	**FY2022 Actual**	**FY2023 Actual**	**FY2024 Projected**	**FY2025 Estimated**
Sales Tax Revenue	$2.6M	$3.5M	$3.8M	$4.2M

*Code Section 5.19; Remote Sales (ARSSTC) established 3/2020; as of 11/2023 filings, there are 1,498 ARSSTC accounts reporting sales to the Kenai Peninsula Borough.

E Tax Modules	**FY2022 Actual**	**FY2023 Actual**	**FY2024 Projected**	**FY2025 Estimated**
Revenue Collected	$22.4M	$28.9M	$39.5M	$42M
Transactions Processed	7,607	9,573	13,000	16,300

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

Land Management Accounts Receivable	**FY2022 Actual**	**FY2023 Actual**	**FY2024 Projected**	**FY2025 Estimated**
Land Sales Escrows Maintained	27	34	35	35
Land Leases Monitored	25	24	24	24
Tower Leases Monitored	11	13	13	13

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11441 - Finance - Sales Tax

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 233,691	$ 224,652	$ 252,373	$ 252,373	$ 281,498	$ 29,125	11.54%
40120	Temporary Wages	-	-	6,298	6,298	6,298	-	0.00%
40130	Overtime Wages	512	2,483	1,199	1,199	729	(470)	-39.20%
40210	FICA	19,115	18,982	22,873	22,873	25,503	2,630	11.50%
40221	PERS	75,656	59,407	57,212	57,212	63,628	6,416	11.21%
40321	Health Insurance	90,715	118,593	131,040	131,040	131,040	-	0.00%
40322	Life Insurance	345	325	395	395	401	6	1.52%
40410	Leave	31,566	30,449	31,077	31,077	34,258	3,181	10.24%
	Total: Personnel	451,600	454,891	502,467	502,467	543,355	40,888	8.14%
Supplies								
42120	Computer Software	-	-	980	980	-	(980)	-100.00%
42210	Operating Supplies	1,213	1,025	2,300	2,300	2,100	(200)	-8.70%
42410	Small Tools & Minor Equipment	291	424	300	300	250	(50)	-16.67%
	Total: Supplies	1,504	1,449	3,580	3,580	2,350	(250)	-6.98%
Services								
43011	Contractual Services	6,600	6,854	8,300	8,300	8,150	(150)	-1.81%
43019	Software Maintenance	76,836	83,054	93,911	93,911	100,659	6,748	7.19%
43036	Contractual Services - ARSSTC Fee	402,226	403,631	450,000	450,000	455,000	5,000	1.11%
43110	Communications	787	766	850	850	850	-	0.00%
43140	Postage and Freight	23,673	26,195	25,000	25,000	26,000	1,000	4.00%
43210	Transportation/Subsistence	-	-	3,000	3,000	1,400	(1,600)	-53.33%
43220	Car Allowance	3,619	3,600	3,600	3,600	3,600	-	0.00%
43260	Training	-	-	1,400	1,400	500	(900)	-64.29%
43310	Advertising	1,587	-	700	700	500	(200)	-28.57%
43410	Printing	5,726	6,906	5,000	5,000	5,500	500	10.00%
43610	Utilities	2,398	2,350	3,300	3,300	3,400	100	3.03%
43720	Equipment Maintenance	2,280	2,315	2,690	2,690	500	(2,190)	-81.41%
43812	Equipment Replacement Payments	99,304	99,304	99,304	99,304	55,475	(43,829)	-44.14%
43920	Dues and Subscriptions	96	96	220	220	220	-	0.00%
	Total: Services	625,132	635,071	697,275	697,275	661,754	(35,521)	-5.09%
Capital Outlay								
48120	Major Office Equipment	-	-	8,250	8,250	-	(8,250)	-100.00%
48710	Minor Office Equipment	800	518	778	778	1,600	822	105.66%
48720	Minor Office Furniture	-	398	250	250	250	-	0.00%
	Total: Capital Outlay	800	916	9,278	9,278	1,850	(7,428)	-80.06%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	30	-	-	-	-	-	-
	Total: Interdepartmental Charges	30	-	-	-	-	-	-
Department Total		$ 1,079,066	$ 1,092,327	$ 1,212,600	$ 1,212,600	$ 1,209,309	$ (2,311)	-0.19%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11441 - Finance - Sales Tax - Continued

Line-Item Explanations

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

43011 Contractual Services. Sales Tax Division's share (50%) of web reports and electronic payment system ($3,150), and creation/revision of scannable or other forms ($5,000).

43019 Software Licensing. Small decrease due to change in Sales Tax software services. Sales tax software annual maintenance ($74,321), InStream ($22,438), email messaging service ($1,200), and other misc contracts ($2,700).

43036 Contractual Services - ARSSTC Fee. Alaska Remote Sellers Sales Tax Commission collection fees ($455,000).

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

43310 Advertising. Decrease due to change in which Sales Tax delinquency publications are no longer required to be published in periodicals.

43720 Equipment Maintenance. Reduction caused by new scanners purchased in FY24 not needing maintenance contracts. Allocation fo maintenance costs of finance deparment copier ($500).

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

48710 Minor Office Equipment. Standard latptop ($1,600).

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

Equipment Replacement Payment Schedule

Items	Prior Years	FY2024 Estimated	FY2025 Projected	Projected Payments FY2026-2028
SRT Version 6 Upgrade	$ 262,974	$ 43,829	$ -	$ -
Sales Tax Software	110,950	55,475	55,475	166,425
Total	$ 373,924	$ 99,304	$ 55,475	$ 166,425

Kenai Peninsula Borough
Budget Detail

Fund 100
Finance Department Totals

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 1,360,521	$ 1,402,128	$ 1,629,038	$ 1,621,195	$ 1,710,620	$ 81,582	5.01%
40120	Temporary Wages	3,448	-	13,339	15,137	12,144	(1,195)	-8.96%
40130	Overtime Wages	7,289	7,487	18,133	18,133	17,904	(229)	-1.26%
40210	FICA	112,941	117,847	148,005	148,005	155,559	7,554	5.10%
40221	PERS	441,335	373,571	372,197	372,197	390,467	18,270	4.91%
40321	Health Insurance	494,744	605,521	687,960	687,960	622,440	(65,520)	-9.52%
40322	Life Insurance	2,013	2,061	2,518	2,518	2,441	(77)	-3.06%
40410	Leave	196,485	195,335	220,158	220,158	217,659	(2,499)	-1.14%
	Total: Personnel	2,618,776	2,703,950	3,091,348	3,085,303	3,129,234	37,886	1.23%
Supplies								
42120	Computer Software	5,494	981	2,940	2,940	1,000	(1,940)	-65.99%
42210	Operating Supplies	7,831	10,023	13,500	13,500	13,300	(200)	-1.48%
42310	Repair/Maintenance Supplies	-	-	600	525	600	-	0.00%
42410	Small Tools & Minor Equipment	2,370	1,530	1,567	1,567	1,632	65	4.15%
	Total: Supplies	15,695	12,534	18,607	18,532	16,532	(2,075)	-11.15%
Services								
43011	Contractual Services	24,668	26,982	37,771	37,293	41,145	3,374	8.93%
43017	Investment Portfolio Fees	23,570	22,830	30,000	30,000	30,000	-	0.00%
43019	Software Maintenance	273,048	296,932	319,523	279,831	312,849	(6,674)	-2.09%
43026	Software Licensing	-	-	-	44,135	50,235	50,235	-
43036	Contractual Services - ARSSTC Fee	402,226	403,631	450,000	450,000	455,000	5,000	1.11%
43110	Communication	7,283	7,479	8,250	8,250	8,250	-	0.00%
43140	Postage and Freight	64,009	70,949	67,305	67,305	72,255	4,950	7.35%
43210	Transportation/Subsistence	5,586	14,735	19,990	19,990	21,334	1,344	6.72%
43220	Car Allowance	20,312	21,600	21,600	24,910	25,200	3,600	16.67%
43260	Training	1,451	2,610	7,300	5,317	11,445	4,145	56.78%
43310	Advertising	11,805	10,653	11,100	11,100	11,750	650	5.86%
43410	Printing	6,865	8,171	5,960	5,960	7,675	1,715	28.78%
43610	Utilities	16,135	16,048	20,900	20,900	20,604	(296)	-1.42%
43720	Equipment Maintenance	3,075	3,260	4,790	4,530	2,400	(2,390)	-49.90%
43810	Rents & Operating Leases	432	460	460	460	500	40	8.70%
43812	Equipment Replacement Payments	166,640	166,640	166,640	166,640	60,111	(106,529)	-63.93%
43920	Dues and Subscriptions	4,558	3,993	5,004	5,004	4,514	(490)	-9.79%
43931	Recording Fees	8,846	15,101	13,500	13,500	13,500	-	0.00%
43932	Litigation Reports	52,090	39,130	100,000	118,918	90,000	(10,000)	-10.00%
	Total: Services	1,092,599	1,131,204	1,290,093	1,314,043	1,238,767	(51,326)	-3.98%
Capital Outlay								
48120	Major Office Equipment	-	-	12,000	16,858	-	(12,000)	-100.00%
48525	Major Computer Software	-	-	15,000	15,975	-	(15,000)	-100.00%
48710	Minor Office Equipment	13,509	12,560	8,552	8,020	9,186	634	7.41%
48720	Minor Office Furniture	200	851	1,250	2,069	1,270	20	1.60%
	Total: Capital Outlay	13,709	13,411	36,802	42,922	10,456	(26,346)	-71.59%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	248	-	-	-	-	-	-
60004	Mileage Ticket Credits	-	(3,181)	(4,175)	(4,175)	-	4,175	-100.00%
	Total: Interdepartmental Charges	248	(3,181)	(4,175)	(4,175)	-	4,175	-100.00%
Department Total		$ 3,741,027	$ 3,857,918	$ 4,432,675	$ 4,456,625	$ 4,394,989	$ (37,686)	-0.85%

Department Function

Fund 100 **General Fund**

Dept 11510 **Assessing Administration**

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

Current CAMA system has been highly customized from off the shelf systems, making updates and support increasingly difficult. Employees that are familiar with our system are retiring. Vendor is encouraging an upgrade to newest software product and version. Portion of system needs to be compatible with the finance department. Additionally ongoing support costs are compounding.

FY2024 Accomplishments:

- Update to Assessing public website in conjunction with Finance department, customizing view and layout to be more user-friendly.
- Created workflow and templates to streamline and standardize appeal prep packages.
- Updated Residential exemption form to include sales reporting section to obtain additional sales data.
- Streamlined religious audit procedures.
- Continue to improve department work culture.

FY2025 New Initiatives:

- Continue training and cross training newer staff members.
- Develop and deploy process to submit exemptions electronically.
- Continue to work towards a 3-year plan with Finance Department for a CAMA System upgrade.
- Institute process to transition to electronic sales questionnaires and online submission.
- Further refine and streamline internal processes for efficiency in parcel split/merge process.
- Refine Standard Operating Procedures for Split/Merge Process.
- Rewrite office policy & procedure manual.
- Develop audit procedure for entity exemptions.
- Working with legal to finalize proposed code changes.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	9	10	10	10

Priority: Public Service
Goal: Administer Exemption Programs
Objective: 1. Notify new property owners of exemption programs and eligibility requirements.
2. Audit ownership information to ensure that exemptions are removed when residents move or sell property.

Exemption Program Counts	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Assessment Year	2021	2022	2023	2024
50K Residential Applications Approved (new)	911	874	909	945
Senior Citizen Applications Approved (new)	559	555	577	600
Disabled Veteran Applications Approved (new)	234	230	264	303
Disabled Resident Tax Credit Applications Approved (all)	204	381	187	200
Other Exemption Applications Approved (all)	498	450	500	500
Parcels with Exemption of Any Type	37,215	41,544	39,355	39,000

Department Function

Fund 100 **General Fund**

Dept 11510 **Assessing Administration - Continued**

Priority: Public Service
Goal: Maintain accurate records of parcels including ownership and legal descriptions
Objective:
1. Create and retire parcels to identify newly platted parcels.
2. Review recorded documents to determine ownership interest of parties.
3. Maintain address information for all taxable real and personal property accounts.

Parcel and Change Counts	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Assessment Year	2021	2022	2023	2024
Parcel Count – Real Property	66,120	66,253	66,422	66,591
Parcel Count – Oil & Gas Accounts	209	215	209	210
Personal Property Count	7,183	7,270	7,517	7,000*
Ownership Changes	7,078	7,513	8,500	9,000
Address Changes	5,552	9,690	5,708	6,329

* Decrease in FY25 Estimated Personal Property Count due to change in City of Kenai code (Ordinance 3382-2023) added 100K Exemption on Business Personal Property causing inactivated accounts.

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11510 - Assessing Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 573,463	$ 599,275	$ 714,186	$ 714,186	$ 737,330	$ 23,144	3.24%
40120	Temporary Wages	-	-	4,244	4,244	6,232	1,988	46.84%
40130	Overtime Wages	10,043	3,384	10,428	10,428	11,040	612	5.87%
40210	FICA	48,611	50,814	65,130	65,130	67,460	2,330	3.58%
40221	PERS	187,518	154,994	163,746	163,746	169,156	5,410	3.30%
40321	Health Insurance	221,552	285,326	327,600	317,600	294,840	(32,760)	-10.00%
40322	Life Insurance	843	899	1,107	1,107	1,054	(53)	-4.79%
40410	Leave	76,286	83,866	96,984	96,984	94,108	(2,876)	-2.97%
	Total: Personnel	1,118,316	1,178,558	1,383,425	1,373,425	1,381,220	(2,205)	-0.16%
Supplies								
42120	Computer Software	420	-	650	650	650	-	0.00%
42210	Operating Supplies	1,976	4,146	4,579	4,579	4,750	171	3.73%
42310	Repair/Maintenance Supplies	-	-	-	-	44	44	-
42410	Small Tools & Minor Equipment	286	488	500	500	1,400	900	180.00%
	Total: Supplies	2,682	4,634	5,729	5,729	6,844	1,115	19.46%
Services								
43011	Contractual Services	36,940	45,852	48,800	58,800	68,100	19,300	39.55%
43019	Software Maintenance	122,996	130,130	138,075	138,075	150,575	12,500	9.05%
43110	Communications	4,583	4,721	4,560	4,560	4,720	160	3.51%
43140	Postage and Freight	12,287	11,658	16,170	16,170	22,500	6,330	39.15%
43210	Transportation/Subsistence	1,542	517	10,883	10,883	11,249	366	3.36%
43220	Car Allowance	10,858	10,800	10,800	10,800	10,800	-	0.00%
43260	Training	398	499	2,650	2,650	2,650	-	0.00%
43310	Advertising	-	523	1,200	1,200	1,000	(200)	-16.67%
43410	Printing	2,816	1,887	2,365	2,365	2,956	591	24.99%
43610	Utilities	6,844	7,053	10,074	10,074	10,430	356	3.53%
43720	Equipment Maintenance	408	439	1,100	1,100	1,100	-	0.00%
43920	Dues and Subscriptions	666	631	835	835	835	-	0.00%
	Total: Services	200,338	214,710	247,512	257,512	286,915	39,403	15.92%
Capital Outlay								
48120	Major Office Equipment	-	-	10,000	10,000	-	(10,000)	-100.00%
48311	Major Machinery & Equipment	-	2,834	-	-	-	-	-
48525	Major Computer Software	-	-	15,000	16,000	-	(15,000)	-100.00%
48710	Minor Office Equipment	24	4,009	10,381	10,381	13,268	2,887	27.81%
48720	Minor Office Furniture	5,271	4,673	6,900	5,900	6,900	-	0.00%
48740	Minor Machinery & Equipment	162	-	-	-	-	-	-
	Total: Capital Outlay	5,457	11,516	42,281	42,281	20,168	(22,113)	-52.30%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	147	-	-	-	-	-	-
	Total: Interdepartmental Charges	147	-	-	-	-	-	-
Department Total		$ 1,326,940	$ 1,409,418	$ 1,678,947	$ 1,678,947	$ 1,695,147	$ 16,200	0.96%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11510 - Assessing Administration - Continued

Line-Item Explanations

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

42410 Small Tools & Minor Equipment. 2 UPS Battery Back-up Report Analyst/Title ($450 ea.) Misc small tools ($500).

43011 Contractual Services. Increase due to all assessment notices and informational brochures annual printing and mailing ($61,000). Also provides for electronic copies of recorded documents from all districts ($4,000), DMV data access ($800), shredding service ($200), microfiche certified rolls ($2,000), and OK Data ($100).

43019 Software Maintenance. Assessment maint/support ($128,500), CAMA rate tables ($21,000), Pictometry Connect ($375), camera license portion ($450), and service fee for Microfiche ($250).

43140 Postage and Freight. Notified by mail room of postage increase, mailing of personal and business property statements (previously done by vendor).

43310 Advertising. Reduced due to historical less use.

43410 Printing. Increased cost of printing envelopes and personal /business property statements.

48525 Major Computer Software and Intellectual Property. Decrease due to one time set up fee for Assessment webpage FY24.

48710 Minor Office Equipment. Replace 2 Standard PC ($950 ea.), 2 High End PC($1,750 ea.), 2 laptops ($1,600 ea.), 8 monitors ($265 ea.), 4 sound bars ($42 ea.), 2 replacement phones ($400 ea.), 2 Web Cams ($50 ea.), 2 fans ($20 ea.), 2 heaters ($50 ea.), 2 mats for office chairs ($70 ea.), and air conditioning unit ($300) and replacement HP607 printer ($900).

48720 Minor Office Furniture. Replacement of 2 office chairs ($600 ea.), and 2 sit-stand workstations ($600 ea.), and systematic replacement of work stations ($4,500).

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:

- CAMA System update need in next few years.
- Developing staff to replace positions that will be vacated by retirement.

FY2024 Accomplishments:

- Completed required full canvas using Pictometry and field inspections accurately and on time while successfully training 50% of staff that are new.
- Located unreported improvements/encroachments with Pictometry, creating a reporting system for Planning Department notification.
- No major accidents/incidents since 2019.
- Continued to improve work culture and developed a mentor system for new members to be successful.

FY2025 New Initiatives:

- Continue with the use of Pictometry in upcoming canvas areas Anchor Point, Ninilchik, Kasilof, Clam Gulch and Caribou Hills.
- Work with Assessing Admin and Finance for an update/new CAMA System.
- Review and analyze recently submitted appraisal data.
- Continued focus on safe work habits.

Performance Measures:

Staffing and Miles	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	12	12	12	12
Staff Miles Traveled	23,842	29,241	35,000	40,000

Priority: 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

Real Property Assessment Roll	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Value (000's)	$6,720,391	$7,090,335	$7,829,164	$8,318,485
% Change From Prior Year	0.79%	6.34%	10.42%	6.25%

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

Inspections	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Improved Parcels	5,323	8,669	7,087	7,041
Vacant Parcels	12,239	12,058	15,293	8,136
Total Inspections	17,562	20,727	22,380	15,177

Department Function

Fund 100 **General Fund**

Dept 11520 **Assessing Appraisal - Continued**

Priority: Respond to Property Owners' Requests for Review
Goal: Respond to owner's requests through informal review and BOE appeals
Objective: 1. Work to resolve disputes first informally
2. Inspect appealed properties and review with owners in advance of hearing
3. Defend assessed values at Board of Equalization

Appeals	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Informal Review	665	449	651	700
Appeals Filed	242	135	309	300
Heard by Board of Equalization	65	19	28	60
Assessor Value Upheld	39	15	27	48

Inspection Areas	Improved Parcels	Vacant Parcels	Total Parcels	FY2019*	FY2020*	FY2021*	FY2022*	FY2023*	FY2024 Projection	FY2025 Estimate
Anchor Point	2,080	2,833	4,913	951	1,613	301	213	325	659	4,913
Caribou Hills/Caribou Lake	429	861	1,290	7	4	38	20	605	65	1,290
Cooper Landing	417	248	665	26	18	301	677	70	40	
Funny River	1,364	1,696	3,060	1,239	169	366	142	2,797	274	
Homer	5,640	3,982	9,622	3	1	789	668	773	13,184	
Hope/Sunrise	311	260	571	1,817	616	855	555	59	42	
K-Beach	2,824	1,129	3,953	23	1	1,590	5,914	761	180	
Kasilof/Clam Gulch	3,314	2,886	6,200	550	441	1,918	343	412	307	6,200
Kenai	2,950	2,054	5,004	2,918	217	2,405	224	448	374	
Moose Pass	276	299	575	264	1,906	22	813	27	29	
Nikiski	2,972	4,028	7,000	64	62	7,363	392	4,699	412	
Nikiski Remote/Pt Possess.	218	766	984	0	57	1,141	8	1,190	0	
Ninilchik/Deep Creek	1,218	1,556	2,774	387	1,227	115	132	173	243	2,774
Port Graham/Nanwalek	135	58	193	137	1,687	-	-	-	193	
Ridgeway	1,943	1,203	3,146	0	89	2,049	154	776	149	
S Kachemak Bay/Waterfront	364	1,273	1,637	191	2,051	5	784	15	1,982	
Seldovia/Barabara Heights	520	613	1,133	2	355	963	50	85	1,197	
Seward	2,178	1,067	3,245	39	53	230	3,129	319	329	
Seward Remote	59	374	433	164	129	19	481	-	437	
Soldotna	1,985	842	2,827	149	158	4,028	2,518	580	148	
Sterling	3,442	2,213	5,655	407	274	530	336	6,613	365	
West Side Cook Inlet	293	1,249	1,542	0	70	785	9	-	1,771	
Total	34,932	31,490	66,422	9,338	11,198	25,813	17,562	20,727	22,380	**15,177**

Note: 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 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

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget $	Difference Between Mayor Proposed & Original Budget %
Personnel								
40110	Regular Wages	$ 679,086	$ 756,796	$ 904,562	$ 904,562	$ 937,333	$ 32,771	3.62%
40130	Overtime Wages	1,821	978	12,287	12,287	13,727	1,440	11.72%
40210	FICA	58,078	66,872	84,652	84,652	87,523	2,871	3.39%
40221	PERS	228,461	206,233	208,781	208,781	216,580	7,799	3.74%
40321	Health Insurance	281,264	342,323	360,360	360,360	327,600	(32,760)	-9.09%
40322	Life Insurance	1,056	1,149	1,406	1,406	1,345	(61)	-4.34%
40410	Leave	97,793	110,597	124,702	124,702	119,138	(5,564)	-4.46%
	Total: Personnel	1,347,559	1,484,948	1,696,750	1,696,750	1,703,246	6,496	0.38%
Supplies								
42210	Operating Supplies	1,621	944	2,727	2,727	2,727	-	0.00%
42230	Fuel, Oil & Lubricants	-	-	100	100	100	-	0.00%
42250	Uniforms	42	-	150	150	684	534	356.00%
42310	Repair/Maintenance Supplies	17	42	50	50	50	-	0.00%
42360	Motor Vehicle Supplies	-	-	200	200	200	-	0.00%
42410	Small Tools & Minor Equipment	75	99	1,000	1,000	1,360	360	36.00%
	Total: Supplies	1,755	1,085	4,227	4,227	5,121	894	21.15%
Services								
43011	Contractual Services	1,070	1,428	78,107	78,107	9,515	(68,592)	-87.82%
43110	Communications	6,044	6,034	7,020	7,020	7,266	246	3.50%
43210	Transportation/Subsistence	20,441	28,304	55,727	55,727	62,009	6,282	11.27%
43220	Car Allowance	34,592	37,157	39,600	39,600	39,600	-	0.00%
43260	Training	8,710	2,585	11,245	11,245	11,655	410	3.65%
43610	Utilities	8,345	7,821	10,510	10,510	10,878	368	3.50%
43750	Vehicle Maintenance	-	-	800	800	800	-	0.00%
43812	Equipment Replacement Payments	14,928	16,800	16,800	16,800	13,660	(3,140)	-18.69%
43920	Dues and Subscriptions	1,585	1,694	2,705	2,705	2,205	(500)	-18.48%
	Total: Services	95,715	101,823	222,514	222,514	157,588	(64,926)	-29.18%
Capital Outlay								
48311	Machinery & Equipment	-	2,833	-	-	-	-	-
48710	Minor Office Equipment	2,000	5,784	8,462	8,462	13,260	4,798	56.70%
48720	Minor Office Furniture	450	789	2,610	2,610	2,540	(70)	-2.68%
48740	Minor Machinery & Equipment	162	-	-	-	-	-	-
	Total: Capital Outlay	2,612	9,406	11,072	11,072	15,800	4,728	42.70%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	75	-	-	-	-	-	-
	Total: Interdepartmental Charges	75	-	-	-	-	-	-
Department Total		$ 1,447,716	$ 1,597,262	$ 1,934,563	$ 1,934,563	$ 1,881,755	$ (52,808)	-2.73%

Line-Item Explanations

40110 Regular Wages. Staff includes: Appraisal Manager, Appraisal Analyst, Principal Appraiser, Lead Appraiser, Senior Appraiser/Auditor, Appraiser II, 3 Appraiser I (depending on exp), Senior Personal/Real Property Appraiser, and 2 Appraisal Technicians.

42250 Uniforms. 12 logo hats ($35 ea.) and replacement of 12 vests for appraisel staff ($22 ea.)

42410 Small Tools & Equipment. Tape measures ($1,000) and 6 iPad carrying tethers ($60 ea.)

43011 Contractual Services. Decrease due to Tesoro appraisal budgeted in FY24. Also proviBoat/air charters for appeal inspections Kachemak Bay ($1500) and West Side Cook Inlet properties ($5,000), and appraisal photo processing ($2,080). Embroidery required on uniform vests ($935).

43210 Transportation/Subsistence. Increase in mileage due to canvassing locations of Anchor Point, Caribou Hills, Ninilchik and Clam Gulch.

43920 Dues and Membership. Decrease due to dropping Snow Shoe Gun Club membership.

48710 Minor Office Equipment. 2 standard computers ($950 ea.), 1 high end computer ($1,750), 1 laptop ($1,600), 3 sound bars ($42 ea.), 6 monitors ($265 ea.), 2 phones ($400 ea.), 6 iPads ($849 ea.), 2 computer web cams ($50 ea.) and 1 air conditioning unit ($300).

48720 Minor Office Furniture. Replacement of 2 office chairs ($600) ea., purchase 2 sit-stand work station ($600) ea., and 2 chair floor mats ($70 ea).

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11520 - Assessing Appraisal - Continued

Equipment Replacement Payment Schedule

Items	Prior Years	FY2024 Estimated	FY2025 Projected	Projected Payments FY2026-28
Assessing IPADS/Tablets	$ 41,341	$ 16,800	$ 13,660	$ -

Kenai Peninsula Borough
Budget Detail

Fund 100
Assessing Department Totals

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 1,252,549	$ 1,356,071	$ 1,618,748	$ 1,618,748	$ 1,674,663	$ 55,915	3.45%
40120	Temporary Wages	-	-	4,244	4,244	6,232	1,988	46.84%
40130	Overtime Wages	11,864	4,362	22,715	22,715	24,767	2,052	9.03%
40210	FICA	106,689	117,686	149,782	149,782	154,983	5,201	3.47%
40221	PERS	415,979	361,227	372,527	372,527	385,736	13,209	3.55%
40321	Health Insurance	502,816	627,649	687,960	687,960	622,440	(65,520)	-9.52%
40322	Life Insurance	1,899	2,048	2,513	2,513	2,399	(114)	-4.54%
40410	Leave	174,079	194,463	221,686	221,686	213,246	(8,440)	-3.81%
	Total: Personnel	2,465,875	2,663,506	3,080,175	3,080,175	3,084,466	4,291	0.14%
Supplies								
42120	Computer Software	420	-	650	650	650	-	0.00%
42210	Operating Supplies	3,597	5,090	7,306	7,306	7,477	171	2.34%
42230	Fuel, Oil & Lubricants	-	-	100	100	100	-	0.00%
42250	Uniforms	42	-	150	150	684	534	356.00%
42310	Repair/Maintenance Supplies	17	42	50	50	94	44	88.00%
42360	Motor Vehicle Supplies	-	-	200	200	200	-	0.00%
42410	Small Tools & Minor Equipment	361	587	1,500	1,500	2,760	1,260	84.00%
	Total: Supplies	4,437	5,719	9,956	9,956	11,965	2,009	20.18%
Services								
43011	Contractual Services	38,010	47,280	126,907	136,907	77,615	(49,292)	-38.84%
43019	Software Maintenance	122,996	130,130	138,075	138,075	150,575	12,500	9.05%
43026	Software Licensing	-	-	-	-	-		
43110	Communications	10,627	10,755	11,580	11,580	11,986	406	3.51%
43140	Postage and Freight	12,287	11,658	16,170	16,170	22,500	6,330	39.15%
43210	Transportation/Subsistence	21,983	28,821	66,610	66,610	73,258	6,648	9.98%
43220	Car Allowance	45,450	47,957	50,400	50,400	50,400	-	0.00%
43260	Training	9,108	3,084	13,895	13,895	14,305	410	2.95%
43310	Advertising	-	523	1,200	1,200	1,000	(200)	-16.67%
43410	Printing	2,816	1,887	2,365	2,365	2,956	591	24.99%
43610	Utilities	15,189	14,874	20,584	20,584	21,308	724	3.52%
43720	Equipment Maintenance	408	439	1,100	1,100	1,100	-	0.00%
43750	Vehicle Maintenance	-	-	800	800	800	-	0.00%
43812	Equipment Replacement Payments	14,928	16,800	16,800	16,800	13,660	(3,140)	-18.69%
43920	Dues and Subscriptions	2,251	2,325	3,540	3,540	3,040	(500)	-14.12%
	Total: Services	296,053	316,533	470,026	480,026	444,503	(25,523)	-5.43%
Capital Outlay								
48120	Major Office Equipment	-	-	10,000	-	-	(10,000)	-100.00%
48311	Major Machinery & Equipment	-	5,667	-	-	-	-	-
48525	Major Computer Software	-	-	15,000	16,000	-	(15,000)	-100.00%
48710	Minor Office Equipment	2,024	9,793	18,843	18,843	26,528	7,685	40.78%
48720	Minor Office Furniture	5,721	5,462	9,510	8,510	9,440	(70)	-0.74%
48740	Minor Machinery & Equipment	324	-	-	-	-	-	-
	Total: Capital Outlay	8,069	20,922	53,353	43,353	35,968	(17,385)	-32.58%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	222	-	-	-	-	-	-
	Total: Interdepartmental Charges	222	-	-	-	-	-	-
Department Total		$ 2,774,656	$ 3,006,680	$ 3,613,510	$ 3,613,510	$ 3,576,902	$ (36,608)	-1.01%

Department Function

Fund 100 — **General Fund**

Dept 21110 — **Resource Planning Administration**

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Guide land use at the regional scale to promote economic development, improve public roads, facilities, & other services, and maintain environmental quality.
- Keep the Kenai Peninsula unique, prosperous, vibrant, and an attractive place to live by balancing economic benefits of tourism with residents' quality of life.
- Refine and support ordinances that minimize conflict among competing property values while also preserving private property rights.
- 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 public regarding subdivision regulations, local option zoning, land use regulations, and land use planning.
- Continue to identify procedures that will improve information sharing and problem solving between Borough departments.
- Acquire software to track calls, complaints, and public issues to aid in workflow documentation and statistically track data.

FY2024 Accomplishments:

- Material Site Committee: Supported the Assembly's Committee of the Whole in an effort to rewrite 21.29 (Material Site Code). Met with numerous stakeholders and planning commission members to understand concerns with gravel pits in order to offer advice to the Assembly. As a result of these meetings, a new code was adopted in FY24.
- Funny River Advisory Planning Commission and the Hope Advisory Commission completed their Community Plans.
- Nikiski Advisory Planning Commission has begun to build their Community Plan.
- Provided continuity and stabilized Planning Department functions through KPB transitions.
- With key positions being open due to retirements and other staff departures, remaining department staff continued to work in collaboration to ensure that all Planning Department functions were maintained for the public.
- Obtained a nearly $1 million grant from the US Department of Transportation's Sate Streets and Roads for All (SS4A) Grant Program to create a Safety Action Plan. The Action Plan will focus on all users in order to create a long-term strategy for enhancing the safety of the Borough's roadways, identify priority projects, and allocate resources effectively.
- The KPB received a $1.5 million grant through the Community Projects Funds - 2023 Congressionally Directed Spending Program to address the boroughwide impacts of the current spruce bark beetle infestation. This grant will provide funds to mitigate hazardous trees on rights-of-way of Borough-owned roads.
- Through the $43,350 Alaska Clean Water Action grant we received in 2024, we received an engineering study for the drainage in the Big Eddy area.
- Worked with the KPB Roads Director to acquire a professional study for the K-Beach area to identify potential long-term solutions to mitigate the impact of flood waters on KPB roads and rights-of-way.

FY2025 New Initiatives:

- Migration of historic platting data into the Platting SharePoint platform has been on project with a goal of being completed by the end of 2025.
- Obtain permitting software to improve the department's public interface with permitting and complaint tracking.
- Will continue to work with interested communities outside the incorporated cities to help develop locally driven community plans.
- Finalize the process of migrating historic Planning Commission data into the Granicus meetings/records management software.
- Will continue to work with AK Department of Transportation (DOT) and the community of Cooper Landing on the design of the Sterling Highway Cooper Landing Bypass.
- Review and update as necessary zoning related chapters of KPB Code Chapter 21, including 21.04, 21.09, 21.10, 21.18, 21.40, 21.42, 21.44, and 21.46.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	8	8	8	8

Priority: Provide quality levels of service while continuously improving our efficiency.
Goal: Meet all public requests in a timely manner.
Objective: Provide staff with updated equipment, technology, and adequate training to provide timely response to public requests.

Key Measures	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Front Counter Walk Ins	2,764	1,687	2,500	2,000
Planning Call Log	7,586	3,884	7,000	6,500
Code Compliance Reporting Call Log	35	55	50	50
Email Correspondence with Members of the Public	610	335	700	600
Generated Special Order Maps and Plats	730	757	800	800

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

Key Measures	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Platting and Planning Reports Prepared for the Planning Commission	197	160	175	175
Public Hearing Notices	5,978	6,572	7,500	8,000
Recorded Plats	143	162	140	140
Platting Notices of Decision Issued	830	753	850	900
Gravel Pit Conditional Land Use Permits Issued	13	6	7	7
Initiated Code Compliance Investigations	44	33	35	35
Platting Deadlines Met per AS 29.40.110 (a) Plat Procedure	100%	100%	100%	100%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 21110 - Resource Planning Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 497,573	$ 537,845	$ 608,994	$ 608,994	$ 633,572	$ 24,578	4.04%
40120	Temporary Wages	335	1,418	10,779	10,779	13,250	2,471	22.92%
40120	Meeting Allowance PC	25,125	39,475	42,374	42,374	26,999	(15,375)	-36.28%
40130	Overtime Wages	9,782	12,257	11,488	11,488	13,177	1,689	14.70%
40210	FICA	49,151	49,658	60,621	60,621	61,271	650	1.07%
40221	PERS	139,632	134,603	141,538	141,538	146,703	5,165	3.65%
40321	Health Insurance	142,741	186,862	196,560	196,560	196,560	-	0.00%
40322	Life Insurance	754	795	1,027	1,027	1,009	(18)	-1.75%
40410	Leave	58,165	55,650	72,867	72,867	74,975	2,108	2.89%
	Total: Personnel	923,258	1,018,563	1,146,248	1,146,248	1,167,516	21,268	1.86%
Supplies								
42020	Signage Supplies	-	5,720	1,000	1,000	1,000	-	0.00%
42120	Computer Software	1,039	1,472	2,000	2,000	2,000	-	0.00%
42210	Operating Supplies	5,588	3,890	10,000	10,000	7,500	(2,500)	-25.00%
42230	Fuel, Oil & Lubricants	2,216	1,843	3,500	3,500	2,750	(750)	-21.43%
42250	Uniforms	-	-	-	-	800	800	-
42310	Repair/Maintenance Supplies	97	-	500	500	500	-	0.00%
42360	Motor Vehicle Supplies	-	-	2,500	2,500	2,000	(500)	-20.00%
42410	Small Tools & Minor Equipment	247	765	2,000	2,000	2,000	-	0.00%
	Total: Supplies	9,187	13,690	21,500	21,500	18,550	(2,950)	-13.72%
Services								
43011	Contractual Services	16,462	128,928	154,800	551,734	164,800	10,000	6.46%
43015	Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019	Software Maintenance	2,238	1,969	4,600	3,041	1,500	(3,100)	-67.39%
43026	Software Licensing	-	-	-	1,559	2,560	2,560	-
43110	Communications	5,071	6,176	5,000	5,000	5,400	400	8.00%
43140	Postage and Freight	9,832	16,197	16,800	16,800	26,000	9,200	54.76%
43210	Transportation/Subsistence	11,160	2,214	14,600	14,600	12,700	(1,900)	-13.01%
43210	Transportation/Subsistence PC	2,060	8,086	25,200	25,200	10,928	(14,272)	-56.63%
43220	Car Allowance	5,054	3,600	3,600	3,600	3,600	-	0.00%
43221	Car Allowance PC	16,350	20,700	25,200	25,200	16,200	(9,000)	-35.71%
43260	Training	765	745	3,000	3,000	5,200	2,200	73.33%
43260	Training PC	200	-	6,150	6,150	3,960	(2,190)	-35.61%
43310	Advertising	21,143	15,098	22,000	22,000	22,000	-	0.00%
43410	Printing	449	241	500	500	1,000	500	100.00%
43610	Utilities	10,012	9,778	13,750	13,750	14,400	650	4.73%
43720	Equipment Maintenance	3,306	3,862	4,000	4,000	5,000	1,000	25.00%
43750	Vehicle Maintenance	-	106	1,500	1,500	1,000	(500)	-33.33%
43810	Rents & Operating Leases	122	445	550	550	600	50	9.09%
43812	Equipment Replacement Payments	5,626	10,302	5,500	5,500	5,500	-	0.00%
43920	Dues and Subscriptions	2,054	612	2,035	2,035	1,685	(350)	-17.20%
43931	Recording Fees	177	144	500	500	500	-	0.00%
	Total: Services	117,081	234,203	314,285	711,219	309,533	(4,752)	-1.51%
Capital Outlay								
48120	Major Office Equipment	-	-	-	25,000	-	-	-
48710	Minor Office Equipment	7,273	2,695	7,550	7,550	7,460	(90)	-1.19%
48720	Minor Office Furniture	3,500	180	2,100	2,100	2,100	-	0.00%
48740	Minor Machinery & Equipment	162	-	-	-	-	-	-
	Total: Capital Outlay	10,935	2,875	9,650	34,650	9,560	(90)	-0.93%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	122	(9,849)	-	-	-	-	-
	Total: Interdepartmental Charges	122	(9,849)	-	-	-	-	-
Department Total		$ 1,060,583	$ 1,259,482	$ 1,491,683	$ 1,913,617	$ 1,505,159	$ 13,476	0.90%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 21110 - Resource Planning Administration - Continued

Line-Item Explanations

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

40120 Temporary Wages. Temporary assistance for projects related to grants, material site inventory, front desk coverage.

40120 Meeting Allowance PC. Reflects reduction from 14 to 9 Planning Commissioners.

42120 Computer Software. Miscellaneous software updates & purchases ($2,000).

42250 Uniforms. Increase due to miscellaneous gear and safety clothing needed for field work.

42410 Operating Supplies. Reduced based on actuals.

42230 Fuel, Oil, & Lubricants. Reduced based on actuals.

43011 Contractual Services. Compliance and permitting software ($75,000), compliance surveys ($50,000), Advisory Planning Commissions ($15,800), migration of Planning Commission data into Granicus ($15,000), appeal records ($3,000), and RSAC mailings ($6,000).

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

43026 Software Licensing. Zoom licenses for APCs and planning staff ($1,560) and two Adobe licenses ($1,000).

43140 Postage and Freight. Increase reflects FY2024 projection, anticipated mailouts for public hearing notices, as well as increased postage costs.

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

43220 Car Allowance PC. Reflects reduction from 14 to 9 Planning Commissioners.

43260 Training. Increase reflects required training courses for new and existing staff and in-person trainings are resuming.

43260 Training PC. Decrease based on actuals as well as the reduction from 14 to 9 Planning Commissioners.

43410 Printing. Increase reflects anticipated FY25 costs.

43720 Equipment Maintenance. Increase reflects anticipated FY25 costs.

43750 Vehicle Maintenance. Decrease reflects actuals in FY24.

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

48710 Minor Office Equipment. Scheduled replacement for 3 desktops for Director, Platting Specialist, Platting Technician ($6,960), and miscellaneous equipment ($500).

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

Equipment Replacement Payment Schedule

Items	Prior Years	FY2024 Estimated	FY2025 Projected	Projected Payments FY2026-28
Large Printer	$ 16,536	$ 3,324	$ 3,324	$ -
2023 Copier	2,176	2,176	2,176	-
	$ 18,712	$ 5,500	$ 5,500	$ -

** 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, the State, federal agencies, and the public.

Program Description

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

Major Long-Term Issues and Concerns:

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

FY2024 Accomplishments:

- Successfully competed the upgrade of KPB enterprises GIS system and associate applications such as viewKPB.
- Transitioned GIS desktop users to ArcGIS Pro or custom viewers/applications.
- Worked with the Mayor's office, RSA, and Capital Projects to develop public viewers to display project-specific information and provide a feedback mechanism.
- Improved the online tool for inter-departmental reviews of tax foreclosure parcels.
- Worked with Land Management to update maps and the Hub site for the Online Only Auction and Substandard Parcel Sale.
- Edited parcel fabric and created Assessing tax pages to reflect 146 subdivision plats recorded in year 2023.
- Created map products in support of the Planning Commission, Assembly, and Public Record Requests.
- Continued to support KPB dispatch centers and emergency responders with CAD and mobile response map updates.
- Supported KPB cities with data and mapping requests.
- Continued participation in KPB Incident Management Team.
- Became a Google Map Content Partner and continued the ESRI Community Maps partnership (providing KPB authoritative data to public mapping platforms).
- Improved emergency response routing data by updating address points and adding driveway data.
- Migrated Borough-maintained roads to the 911 dataset for efficiency and tracking purposes.
- Amended KPB unique jurisdictions to reflect the newly adopted boundaries.

FY2025 New Initiatives:

- Through collaboration with Seldovia Village Tribe, will conduct field verification and install uniform address signs for Seldovia Village.
- Field verification and uniform address sign posting within Nikiski E-911 community.
- Work with OEM, Emergency Response personnel, and other stakeholders to develop "Know Your Zone" program for the KPB (improves inter-agency and public communication, and use of transportation routes during evacuations).
- Train new GIS Analyst I/II.
- Participate as a Hazard Mitigation Plan update core team member.
- Participate as Alaska Cadastral Working Group co-chair to advise on statewide parcel dataset.
- Participate in development of Safe Streets and Roads for All Comprehensive Safety Action Plan.
- Develop a mobile field/site inspection tool for Kenai River Center.
- Convert historic aerial photos from DjVu file type to other file type.
- Continue developing mapping templates and standards to match new Borough graphics standards.
- Work with the Planning Department throughout the implementation of newly acquired permitting software.
- Support the Borough in their efforts to identify and create a framework for Facilities Management.

Department Function

Fund 100 **General Fund**

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

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	3.25	3.25	4	4

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

Key Measures	CY2022 Actuals	CY2023 Actuals	CY2024 Projected	CY2025 Estimated
Emergency Service Map Books Distributed	70	35	25	25

Priority: Mapping service to the Kenai Peninsula Borough community.
Goal: To provide mapping services essential to the Kenai Peninsula Borough.
Objective: Continue to support KPB departments for provision of public services.

Key Measures	CY2022 Actual	CY2023 Actual	CY2024 Projected	CY2025 Estimated
146 Tax Page Updates Resulting from New Subdivision Plats (140 subdivisions recorded, 186 deleted parcels, 484 new parcels created), to date.	160	146	150	150
Data Hub Visits & Major Event Viewers	216,914	279,275	280,000	280,000

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

Description	CY2022 Actual	CY2023 Actual	CY2024 Projected	CY2025 Estimated
Street Name Resolutions	5	7	5	5
Address Signs Posted	100	140	250	150
Street Address Changes	700	527	650	650

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

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

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 11232 - Resource Planning - Geographic Information Systems

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 232,634	$ 199,726	$ 243,604	$ 243,604	$ 314,802	$ 71,198	29.23%
40120	Temporary Wages	234	-	-	-	7,202	7,202	-
40130	Overtime Wages	1,973	3,632	6,049	6,049	4,163	(1,886)	-31.18%
40210	FICA	18,919	16,894	22,336	22,336	28,924	6,588	29.49%
40221	PERS	74,046	55,190	57,080	57,080	72,942	15,862	27.79%
40321	Health Insurance	75,811	83,806	98,280	98,280	131,040	32,760	33.33%
40322	Life Insurance	356	302	377	377	455	78	20.69%
40410	Leave	35,309	30,654	35,388	35,388	39,338	3,950	11.16%
	Total: Personnel	439,282	390,204	463,114	463,114	598,866	135,752	29.31%
Supplies								
42020	Signage Supplies	1,765	304	9,000	9,000	20,000	11,000	122.22%
42120	Computer Software	1,390	-	500	500	750	250	50.00%
42210	Operating Supplies	2,733	2,428	5,000	5,000	6,000	1,000	20.00%
42230	Fuel, Oil & Lubricants	-	-	-	-	1,000	1,000	-
42360	Motor Vehicle Supplies	-	-	-	-	500	500	-
42410	Small Tools & Minor Equipment	98	143	200	200	250	50	25.00%
	Total: Supplies	5,986	2,875	14,700	14,700	28,500	13,800	93.88%
Services								
43011	Contractual Services	130,995	81,235	85,000	129,578	182,000	97,000	114.12%
43019	Software Maintenance	61,996	78,360	86,400	2,800	77,140	(9,260)	-10.72%
43026	Software Licensing	-	-	-	71,200	950	950	-
43110	Communications	1,528	1,288	1,700	1,700	2,600	900	52.94%
43140	Postage and Freight	16	69	135	135	145	10	7.41%
43210	Transportation/Subsistence	51	3,616	2,539	2,439	15,122	12,583	495.59%
43220	Car Allowance	905	204	-	-	-	-	-
43260	Training	5,760	-	-	100	1,600	1,600	-
43410	Printing	(468)	(550)	1,000	1,000	1,000	-	0.00%
43610	Utilities	6,404	6,245	7,500	7,500	7,875	375	5.00%
43720	Equipment Maintenance	-	-	2,000	2,000	2,000	-	0.00%
43812	Equipment Replacement Payments	74,657	82,237	82,237	82,237	92,242	10,005	12.17%
	Total: Services	281,844	252,704	268,511	300,689	382,674	114,163	42.52%
Capital Outlay								
48120	Major Office Equipment	6,555	6,893	13,000	10,400	7,500	(5,500)	-42.31%
48525	Computer Software	-	-	-	15,000	-	-	-
48311	Major Machinery and Equipment	8,686	-	-	-	-	-	-
48710	Minor Office Equipment	3,101	2,642	1,000	1,000	15,750	14,750	1475.00%
48720	Minor Office Furniture	-	1,928	2,500	2,500	2,700	200	8.00%
48740	Minor Machinery & Equipment	163	-	-	-	-	-	-
	Total: Capital Outlay	18,505	11,463	16,500	28,900	25,950	9,450	57.27%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(86,350)	(67,301)	(109,555)	(109,555)	(113,316)	(3,761)	3.43%
60004	Mileage Ticket Credits	-	(1,429)	-	-	-	-	-
	Total: Interdepartmental Charges	(86,350)	(68,730)	(109,555)	(109,555)	(113,316)	(3,761)	3.43%
Department Total		$ 659,267	$ 588,516	$ 653,270	$ 697,848	$ 922,674	$ 269,404	41.24%

Kenai Peninsula Borough
Budget Detail

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

Line-Item Explanations

40110 Regular Wages. Staff includes: 2 GIS Specialists, 1 GIS Planner/Addressing Officer, and1 GIS Analyst .

40120 Temporary Wages. Temporary Field Signage Technician.

42020 Signage Supplies. Signs, posts, and equipment for E911 physical addressing program. Increase reflects costs of two upcoming major projects.

42120 Computer Software. Increased software costs.

42210 Operating Supplies. Increase reflects GIS Analyst added in FY24.

42230 Fuel, Oil & Lubricants. Increase reflects new vehicle for Addressing Officer.

42360 Motor Vehicle Supplies. Increase reflects new vehicle for Addressing Officer.

42410 Small Tools & Minor Equipment. Increase reflects additional equipment needed for addressing projects.

43011 Contractual Services. Larger pictometry capture/product for entire east side of peninsula ($176,000), and VertGIS consulting ($6,000).

43019 Software Maintenance. ESRI ($56,700), VertiGIS ($14,500), and FME ($5,940).

43026 Software Licensing. Decrease reflects one-time purchase in FY24, costs moved to maintenance. MS Software Assurance ($925) and Crowdstrike ($25).

43110 Communications. Increase reflects addition of GIS Analyst in FY24.

43210 Transportation/Subsistence. Increase reflects travel for addressing projects, training for new postiion, and bringing back training opportunities for existing staff.

43220 Car Allowance. Managment duties restructured under Planning Director, no car allowance requirement.

43260 Training. Increase due to training for new staff and ESRI Conference.

43812 Equipment Replacement Payments. Final ERF payment on Spring 2021 Imagery acquisition ($82,237), vehicle for addressing officer ($10,005).

48120 Major Office Equipment. One-time purchases of replacement printer ($7,500). Decrease reflects one-time purchase of equipment acquired in FY24 for new staff.

48710 Minor Office Equipment. Increase server capacity ($7,000); scheduled replacements for two laptops ($5,800), three UPS's ($2,100), and one iPad ($850).

48720 Minor Office Furniture. New desk for GIS staff ($1,800); replacement of chairs and other miscellaneous furniture ($900).

60000 Charges (To) From Other Depts. Charges to the 911 Communications department for 60% of the wages and benefits of the GIS Addressing Officer and 20% of the GIS Specialist, responsible for all 911 adressing and database management ($113,316).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2024 Estimated	FY2025 Projected	Projected Payments FY2026-28
2025 Vehicle	$ -	$ -	$ 10,005	$ 30,015
Imagery	213,056	82,237	82,237	-
	$ 213,056	$ 82,237	$ 92,242	$ 30,015

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 the provisions of KPB Title 21, Zoning to include ordinances and regulations that control the use of lands and rights-of-ways within the Borough: KPB 21.18, Anadromous Waters Habitat Protection Ordinance, which establishes a 50 ft. Habitat Protection District (HPD) along specified waterbodies; KPB 21.06, Floodplain Management, and promoting sound development in flood hazard areas; and KPB 5.14, Habitat Protection Tax Credit, for landowners with a qualifying project along an anadromous stream.

Major Long-Term Issues and Concerns:

- Address changes to the Alaska Department of Fish and Game (ADFG) Anadromous Waters Catalog and evaluate whether updates are appropriate to Borough-managed anadromous streams.
- Work with the Federal Emergency Management Administration (FEMA) to update the regulatory floodplain maps of the Kenai River. The final regulatory maps are expected to be finalized in fall 2024 or spring 2025.
- The River Center building is beginning to show its age. Will continue to work with KPB Maintenance Department to identify near and long-term replacement strategies.
- Most federal, state, and local agencies are facing financial and staffing hardships making it difficult to continue to provide resource management services to constituents. The River Center will continue to facilitate the multi-agency mission by working closely with outside resource agencies to ensure the public's needs are met.

FY2024 Accomplishments:

- Provided cross-training to the planners to ensure institutional knowledge is retained and that processes are functional and efficient.
- Through our Alaska Clean Water Action grant, we installed a rain garden at the River Center to showcase low-impact developments that reduce non-point source pollution.
- Responded to a significant flood on the Kenai River in September 2023 providing supportive services to the public and Incident Management Team.

Floodplain Management Program Administration:

- Successfully onboarded a new Floodplain Administrator.
- Acquired live flood inundation mapping of the Kenai River.
- Prepared an ordinance amending KPB 21.06 Floodplain Management to bring our code in line with the federal regulations, thus maintaining KPB's compliance with the National Flood Insurance Program.
- Held a public outreach meeting in June to discuss the upcoming regulatory floodplain maps of the Kenai River.

Anadromous Waters Habitat Protection District Administration:

- Increased collaboration with agencies and organizations on issues including bluff erosion, salmon, and watershed research useful for land management and RC resources.
- Provided consistent community outreach through permitting, mailouts, and public events.
- Worked with over 30 property owners to resolve various compliance issues and violations.
- Attended several events with our EM2 Stream Table to provide a visual aid to educate the public on riverine functions and erosion processes.

Planning & Zoning Administration:

- Processed four applications to create and/or amend Local Option Zoning Districts across the peninsula.
- Staff managed and supported KPB's six Advisory Planning Commissions.
- Began the process of collaborating with IT to create a permit tracking system for conditional land use permits in SharePoint.
- Provided support to the KPB Assembly for the Material Site Subcommittee.

FY2025 New Initiatives:

- Will prepare an ordinance amending KPB 21.06 Floodplain Management to adopt the new regulatory floodplain maps for the Kenai River.
- Engage stakeholders regarding Borough-managed streams, identify new streams added by ADFG, and identify potential solutions that will continue protecting riparian habitat.
- Staff will be working to implement improved tracking systems to document the number of site visits staff perform for tax credits, post-project, and vegetation management projects.
- The Assembly adopted a re-write of the Material Site code that will become effective October 1, 2024. Leading up to that, staff will be auditing existing material sites to prepare for the new ordinance to take effect.

Department Function

Fund 100 **General Fund**

Dept 21135 **Resource Planning - River Center - Continued**

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	4	4	4	4

Priority: Timely, thorough, and effective processing of permit applications.
Goal: Maintain high-quality customer service throughout the permit process.
Objective: Provide for appropriate staff time to thoroughly review applications and issue permits.

Permit Management	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Habitat Permits Issued	143	149	150	150
Minor Vegetation Permits Issued	221	76	150	150
Minor Vegetation Trees Removed	2,772	2,670	2,500	2,500
Habitat Tax Credits Issued	38	27	30	30
Floodplain Development Permits Issued	191	181	180	180
Permit Processing Time (days)	8	9.5	11	11

Other	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Floodplain Determinations	477	377	375	375
Elevation Certificates Approved	4	5	5	5
Marijuana/Liquor License Reviews	126	151	150	150
Plat Reviews	179	161	160	160
Property Transfer Reports (monthly)	336	249	200	200
Public Outreach Projects	8	8	8	8
Site Visits	217	105	120	120

Commentary

Staff will be focusing on strengthening and maintaining the inter-agency cooperation that is vital to supporting the original initiatives of the River Center.

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 21135 - Resource Planning - River Center

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 274,160	$ 302,813	$ 328,824	$ 328,824	$ 332,932	$ 4,108	1.25%
40120	Temporary Wages	6,938	1,665	9,000	9,000	9,001	1	0.01%
40130	Overtime Wages	1,870	1,258	8,870	8,870	8,929	59	0.67%
40210	FICA	22,264	25,501	30,968	30,968	31,269	301	0.97%
40221	PERS	89,535	70,274	76,332	76,332	77,280	948	1.24%
40321	Health Insurance	103,571	128,024	131,040	131,040	131,040	-	0.00%
40322	Life Insurance	405	434	506	506	475	(31)	-6.13%
40410	Leave	38,466	39,190	44,632	44,632	43,972	(660)	-1.48%
	Total: Personnel	537,209	569,159	630,172	630,172	634,898	4,726	0.75%
Supplies								
42020	Signage Supplies	-	-	4,500	4,500	-	(4,500)	-100.00%
42120	Computer Software	-	490	500	500	500	-	0.00%
42210	Operating Supplies	2,242	6,302	5,000	7,444	5,000	-	0.00%
42230	Fuel, Oils & Lubricants	946	858	2,000	2,000	2,000	-	0.00%
42250	Uniforms	576	188	545	545	595	50	9.17%
42310	Repair/Maintenance Supplies	916	6,027	3,000	3,000	1,500	(1,500)	-50.00%
42360	Motor Vehicle Supplies	-	-	1,100	1,100	1,100	-	0.00%
42410	Small Tools & Minor Equipment	1,543	672	2,950	2,950	1,600	(1,350)	-45.76%
	Total: Supplies	6,223	14,537	19,595	22,039	12,295	(7,300)	-37.25%
Services								
43011	Contractual Services	28,574	20,565	22,070	46,590	42,070	20,000	90.62%
43019	Software Maintenance	246	650	545	545	500	(45)	-8.26%
43026	Software Licensing	-	-	-	1,000	260	260	-
43110	Communications	11,671	11,733	13,900	13,900	14,800	900	6.47%
43140	Postage and Freight	5,021	4,155	7,000	5,800	7,000	-	0.00%
43210	Transportation/Subsistence	1,617	3,261	7,750	5,506	8,830	1,080	13.94%
43220	Car Allowance	3,619	3,627	3,600	3,600	3,600	-	0.00%
43260	Training	615	698	2,050	2,050	2,075	25	1.22%
43310	Advertising	741	4,443	3,000	3,000	2,000	(1,000)	-33.33%
43410	Printing	1,187	3,206	4,000	3,500	3,500	(500)	-12.50%
43510	Insurance/Litigation Fund Premiums	21,174	24,353	30,069	30,069	33,308	3,239	10.77%
43610	Utilities	36,224	38,570	39,500	39,500	40,800	1,300	3.29%
43720	Equipment Maintenance	2,062	2,231	2,400	2,400	2,500	100	4.17%
43750	Vehicle Maintenance	-	-	750	750	750	-	0.00%
43780	Buildings/Grounds Maintenance	20,905	34,808	34,500	34,500	32,500	(2,000)	-5.80%
43810	Rents and Operating Leases	1,142	556	500	500	500	-	0.00%
43812	Equipment Replacement Payments	4,802	7,785	7,785	7,785	7,785	-	0.00%
43920	Dues and Subscriptions	249	534	940	940	785	(155)	-16.49%
43931	Recording Fees	-	-	100	100	100	-	0.00%
	Total: Services	139,849	161,175	180,459	202,035	203,663	23,204	12.86%
Capital Outlay								
48120	Major Office Equipment	-	8,242	10,000	8,527	-	(10,000)	-100.00%
48311	Machinery & Equipment	-	12,517	-	-	-	-	-
48710	Minor Office Equipment	1,884	5,638	6,950	6,950	1,500	(5,450)	-78.42%
48720	Minor Office Furniture	856	534	550	2,523	2,500	1,950	354.55%
48740	Minor Machinery & Equipment	-	1,060	-	-	10,000	10,000	-
	Total: Capital Outlay	2,740	27,991	17,500	18,000	14,000	(3,500)	-20.00%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	95	-	-	-	-	-	-
	Total: Interdepartmental Charges	95	-	-	-	-	-	-
Department Total		$ 686,116	$ 772,862	$ 847,726	$ 872,246	$ 864,856	$ 17,130	2.02%

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 Assistant Planner.

42020 Signage Supplies. Decrease due to one-time purchase of outdoor educational signage in FY24.

42310 Repair/Maintenance Supplies. Decrease due to completion of one-time projects (ATS replacement and 911-button installation). Also includes miscellaneous building supplies ($1,500).

42360 Motor Vehicle Supplies. One-time purchase of studded tires.

42410 Small Tools & Minor Equipment. Decrease due to one-time purchases budgeted in FY24. Miscellaneous tools and equipment associated with increased maintenance ($1,600).

43011 Contractual Services. Includes janitorial services ($19,800), contract with an engineer to review no-rise analyses related to updated Kenai River maps ($15,000), security alarm ($720), outdoor restroom pumping ($550), camera system ($400), and miscellaneous small contracts ($600). Also includes the following one-time project riverbank restoration ($5,000) match for grant funds.

43019 Software Maintenance. Milestone Xprotect for camera system ($500).

43026 Software Licensing. Decrease due to initial software purchases in FY24. Zoom licensing ($260).

43140 Postage and Freight. Increased postage costs. Mailouts specific to the new regulatory FEMA floodplain maps ($2,500).

43210 Transportation/Subsistence. Increase due to added mileage for site visits, required trainings, and required conferences.

43260 Training. Training opportunities for staff.

43310 Advertising. Reduced based on actuals for advertisements regarding the new regulatory floodplain maps.

43410 Printing. Reduced based on actuals to print public outreach flyers regarding the new regulatory floodplain maps.

43510 Insurance/Litigation Fund Premiums. Increase due to higher premiums. Premiums are impacted by replacement/repair costs, additional square footage, wages, personnel costs, employee classification changes, and premium charges.

43780 Buildings/Grounds Maintenance. Descrease due to one-time project completed in FY24. Annual facility maintenance ($22,000), plowing ($4,500), sanding ($3,000), and lawn care ($3,000).

48120 Major Office Equipment. Decrease due to one-time purchase in FY24.

48710 Minor Office Equipment. Reduction reflects purchase of computers replaced in FY24. Miscellaneous office equipment ($1,500).

48720 Minor Office Furniture. Standing desk ($2,000), replacement chair ($500).

48740 Minor Machinery and Equipment. Installation of four additional outdoor security cameras ($10,000).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2024 Estimated	FY2025 Projected	Projected Payments FY2026-28
2023 Vehicle	$ 7,785	$ 7,785	$ 7,785	$ 23,355

Kenai Peninsula Borough
Budget Detail

Fund 100
Resource Planning Department Totals

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 1,004,367	$ 1,040,384	$ 1,181,422	$ 1,181,422	$ 1,281,306	$ 99,884	8.45%
40120	Temporary Wages	32,632	42,558	62,153	62,153	56,452	(5,701)	-9.17%
40130	Overtime Wages	13,625	17,147	26,407	26,407	26,269	(138)	-0.52%
40210	FICA	90,334	92,053	113,925	113,925	121,464	7,539	6.62%
40221	PERS	303,213	260,067	274,950	274,950	296,925	21,975	7.99%
40321	Health Insurance	322,123	398,692	425,880	425,880	458,640	32,760	7.69%
40322	Life Insurance	1,515	1,531	1,910	1,910	1,939	29	1.52%
40410	Leave	131,940	125,494	152,887	152,887	158,285	5,398	3.53%
	Total: Personnel	1,899,749	1,977,926	2,239,534	2,239,534	2,401,280	161,746	7.22%
Supplies								
42020	Signage Supplies	1,765	6,024	14,500	14,500	21,000	6,500	44.83%
42120	Computer Software	2,429	1,962	3,000	3,000	3,250	250	8.33%
42210	Operating Supplies	10,563	12,620	20,000	22,444	18,500	(1,500)	-7.50%
42230	Fuel, Oil & Lubricants	3,162	2,701	5,500	5,500	5,750	250	4.55%
42250	Uniforms	576	188	545	545	1,395	850	155.96%
42310	Repair/Maintenance Supplies	1,013	6,027	3,500	3,500	2,000	(1,500)	-42.86%
42360	Motor Vehicle Supplies	-	-	3,600	3,600	3,600	-	0.00%
42410	Small Tools & Minor Equipment	1,888	1,580	5,150	5,150	3,850	(1,300)	-25.24%
	Total: Supplies	21,396	31,102	55,795	58,239	59,345	3,550	6.36%
Services								
43011	Contractual Services	176,031	230,728	261,870	727,902	388,870	127,000	48.50%
43015	Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43019	Software Maintenance	64,480	80,979	91,545	6,386	79,140	(12,405)	-13.55%
43026	Software Licensing	-	-	-	73,759	3,770	3,770	-
43110	Communications	18,270	19,197	20,600	20,600	22,800	2,200	10.68%
43140	Postage and Freight	14,869	20,421	23,935	22,735	33,145	9,210	38.48%
43210	Transportation/Subsistence	14,888	17,177	50,089	47,745	47,580	(2,509)	-5.01%
43220	Car Allowance	9,578	7,431	7,200	7,200	7,200	-	0.00%
43221	Car Allowance PC	16,350	20,700	25,200	25,200	16,200	(9,000)	-35.71%
43260	Training	7,340	1,443	11,200	11,300	12,835	1,635	14.60%
43310	Advertising	21,884	19,541	25,000	25,000	24,000	(1,000)	-4.00%
43410	Printing	1,168	2,897	5,500	5,000	5,500	-	0.00%
43510	Insurance/Litigation Fund Premiums	21,174	24,353	30,069	30,069	33,308	3,239	10.77%
43610	Utilities	52,640	54,593	60,750	60,750	63,075	2,325	3.83%
43720	Equipment Maintenance	5,368	6,093	8,400	8,400	9,500	1,100	13.10%
43750	Vehicle Maintenance	-	106	2,250	2,250	1,750	(500)	-22.22%
43780	Buildings/Grounds Maintenance	20,905	34,808	34,500	34,500	32,500	(2,000)	-5.80%
43810	Rents & Operating Leases	1,264	1,001	1,050	1,050	1,100	50	4.76%
43812	Equipment Replacement Payments	85,085	100,324	95,522	95,522	105,527	10,005	10.47%
43920	Dues and Subscriptions	2,303	1,146	2,975	2,975	2,470	(505)	-16.97%
43931	Recording Fees	177	144	600	600	600	-	0.00%
	Total: Services	538,774	648,082	763,255	1,213,943	895,870	132,615	17.37%
Capital Outlay								
48120	Major Office Equipment	6,555	15,135	23,000	43,927	7,500	(15,500)	-67.39%
48311	Major Machinery & Equipment	8,686	12,517	-	-	-	-	-
48525	Computer Software	-	-	-	15,000	-	-	-
48710	Minor Office Equipment	12,258	10,975	15,500	15,500	24,710	9,210	59.42%
48720	Minor Office Furniture	4,356	2,642	5,150	7,123	7,300	2,150	41.75%
48740	Minor Machinery & Equipment	325	1,060	-	-	10,000	10,000	-
	Total: Capital Outlay	32,180	42,329	43,650	81,550	49,510	5,860	13.42%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(86,133)	(77,150)	(109,555)	(109,555)	(113,316)	(3,761)	3.43%
60004	Mileage Ticket Credits	-	(1,429)	-	-	-	-	-
	Total: Interdepartmental Charges	(86,133)	(78,579)	(109,555)	(109,555)	(113,316)	(3,761)	3.43%
Department Total		$ 2,405,966	$ 2,620,860	$ 2,992,679	$ 3,483,711	$ 3,292,689	$ 300,010	10.02%

Department Function

Fund 100 **General Fund**

Dept 6XXXX **Senior Citizens Grant Program**

Mission

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

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

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

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

Performance Measures:

Priority: Timely, thorough, and effective processing of permit applications.
Goal: Maintain high-quality customer service throughout permit process.
Objective: Provide for appropriate staff time to issue permits according to projected metrics, not to exceed 30 days.
Measures: Population data from the 2020 Federal census is used in determining the allocation of the program funds. The FY2025 allocation is as follows:

	Number of Seniors	% of Population in Borough	FY2025 Hold Harmless Adjustment	FY2025 Funding
Anchor Point Seniors	1,153	7.85%	$ -	$ 58,731
Cooper Landing Seniors *	174	1.19%	11,668	20,532
Homer Seniors *	2,624	17.87%	12,512	146,172
Kenai Seniors *	3,596	24.49%	2,972	186,143
Nikiski Seniors	1,175	8.00%	-	59,851
Ninilchik Seniors *	640	4.36%	575	33,175
Seldovia Seniors *	211	1.44%	1,100	11,847
Seward Seniors *	868	5.91%	7,749	51,962
Soldotna Seniors	2,638	17.97%	-	134,373
Sterling Seniors	1,603	10.92%	-	81,653
Total Senior Centers	**14,682**	**100.00%**	**36,576**	**784,439**
Friendship Center – Homer			7,106	19,529
Forget-Me-Not Day Care			8,752	39,910
Total Senior Program			**$ 52,434**	**$ 843,878**

***** *In FY2024 the Senior Centers identified experienced a reduction in the percentage of overall senior citizens in their census district; therefore, the Borough is providing a onetime hold harmless adjustment for each center, keeping their FY2024 and FY2025 Senior Citizen Grant Program Funding at FY2023 levels.*

Kenai Peninsula Borough
Budget Detail

Fund 100
Senior Citizens Grant Program

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Senior Citizens Grant Program								
62110	Anchor Point Seniors	$ 44,869	$ 49,356	$ 58,731	$ 58,731	$ 58,731	$ -	0.00%
62115	Cooper Landing Seniors	18,665	20,532	20,532	20,532	20,532	-	0.00%
62120	Homer Seniors	132,884	146,172	146,172	146,172	146,172	-	0.00%
62130	Kenai Seniors	169,221	186,143	186,143	186,143	186,143	-	0.00%
62140	Ninilchik Seniors	30,159	33,175	33,175	33,175	33,175	-	0.00%
62150	Seward Seniors	47,238	38,972	51,962	51,962	51,962	-	0.00%
62160	Seldovia Seniors	10,770	11,847	11,847	11,847	11,847	-	0.00%
62170	Soldotna Seniors	98,295	107,547	134,373	134,373	134,373	-	0.00%
62180	Sterling Seniors	60,376	66,414	81,653	81,653	81,653	-	0.00%
63190	Nikiski Seniors	52,981	58,279	59,851	59,851	59,851	-	0.00%
	Total Senior Citizens	665,458	718,437	784,439	784,439	784,439	-	0.00%
Adult Day Care Centers								
62125	Friendship Center - Homer	17,754	19,529	19,529	19,529	19,529	-	0.00%
62195	Forget-Me-Not Care Center	36,282	39,910	39,910	39,910	39,910	-	0.00%
	Total Adult Day Care Centers	54,036	59,439	59,439	59,439	59,439	-	0.00%
Total Senior Citizens Program		$ 719,494	$ 777,876	$ 843,878	$ 843,878	$ 843,878	$ -	0.00%

Line-Item Explanations

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

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

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

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

62140 Ninilchik Senior Citizens: Payroll costs to provide senior center operations.

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

62160 Seldovia Senior Citizens: Payroll, freight, and supply costs for senior meals program.

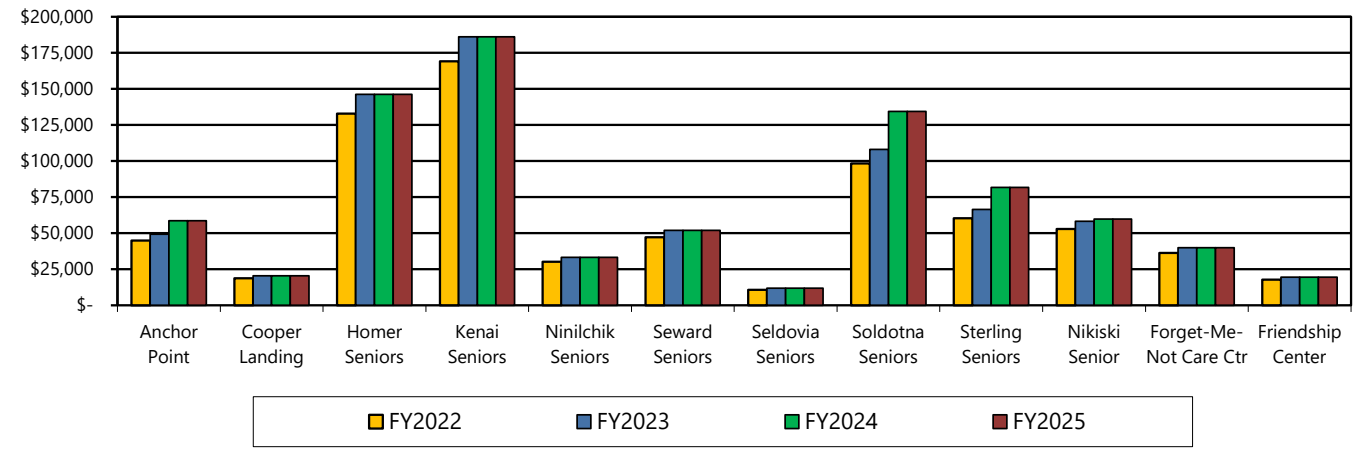
62170 Soldotna Senior Citizens: Payroll, supplies, and utilities cost to support the nutrition, transportation, and support service programs.

62180 Sterling Senior Citizens: Payroll, contract services, and supplies for general operational operations to provide essential and 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 public relations as described below.

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

Borough code 19.10 provides for the promotion of tourism for areas of the Borough outside of the cities. The authority to provide for tourism promotion may be carried out by the Borough administrative staff, 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:

- Implement the goals outlined in the federally-approved Comprehensive Economic Development Strategy.
- Lead and coordinate the Kenai Peninsula Regional Broadband Taskforce efforts toward equitable broadband infrastructure development across communities.
- Coordination and identification of housing and childcare access by connecting corporate and private funding sources with providers.
- Host the 2025 Industry Overview Forum to provide updates to legislators, Tribes, cities, businesses, and residents on projects, economic outlooks, and emerging technologies.
- Improve transportation infrastructure by creating a Regional Transportation Planning Organization, bringing together Department of Transportation, transportation providers, and user groups.
- Support workforce development planning and programming by working with workforce development boards, training entities, Department of Labor to eliminate redundancies and support connections between industry employers and a prepared workforce.
- Host semi-annual regional municipal discussions with City Managers regarding funding and development opportunities.
- Disseminate economic data to Municipal Councils and Borough Assembly.
- Create a detailed, interactive GIS map to incorporate economic data from regions and communities.
- Maintain updated digital dashboard of KPB economic data.

Funding for FY2025 is budgeted at $175,000 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. The Kenai Peninsula Center consists of business advisors in Soldotna, Homer, and Seward. Measurable goals and outcomes include:

- Advising hours: 2,226
- Clients advised: 300
- New businesses started & bought: 40
- Jobs supported: 500
- Capital infusion: $4.4 million

Funding for FY2025 is budgeted at $135,000 to supplement personnel, contractual, facilities, and administrative costs.

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

Funding for FY2025 is budgeted at $100,000 to provide funding for contractual services and activities that will improve the Borough's public relations.

Contractual Services – KPB Promotion. The Borough will achieve objectives on a non-areawide basis with a focus on tourism and economic development, as approved by Resolution 2021-007.

Funding for FY2025 is budgeted at $100,000 to provide funding for contractual services and activities that will promote the Kenai Peninsula Borough as a community and entity.

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 94900 - Economic Development

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43009	Economic Development District	$ 100,000	$ 150,000	$ 175,000	$ 175,000	$ 175,000	$ -	0.00%
43011	Small Business Development Center	100,000	125,000	135,000	135,000	135,000	-	0.00%
43016	KPB Public Relations	40,801	76,949	100,000	208,716	100,000	-	0.00%
43018	KPB Promotion	60,441	70,767	100,000	133,963	100,000	-	0.00%
43021	Peninsula Promotion - KPTMC	-	-	-	-	-	-	-
	Total: Services	301,242	422,716	510,000	652,679	510,000	-	0.00%
Department Total		$ 301,242	$ 422,716	$ 510,000	$ 652,679	$ 510,000	$ -	0.00%

Line-Item Explanations

43009 Economic Development District. Funding for the Economic Development District (EDD) who works closely with the Mayor's office and the Assembly on economic planning forums and maintaing an updateed digital dashboard of KPB economic data on KPEDD website. ($175,000).

43011 Small Business Deveopment Center (SBDC). Small Business Development Center contract. Program provides counseling and workshops for small businesses ($135,000).

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

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

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 94910 - Non Departmental

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40511	Other Benefits	$ 13,697	$ 8,880	$ 50,000	$ 53,836	$ 50,000	$ -	0.00%
	Total: Personnel	13,697	8,880	50,000	53,836	50,000	-	0.00%
Services								
43011	Contractual Services - SPREP project	245,412	359,935	340,000	340,000	360,000	20,000	5.88%
43011	Contractual Services - Facility Mgmt Plan	81,072	21,623	-	48,802	-	-	-
43011	Contractual Services - Zipmart	-	26,386	-	-	-	-	-
43011	Ed Bond Education Campaign	-	24,037	-	-	-	-	-
43510	Insurance & Litigation Fund Premiums	103,923	136,125	161,125	161,125	179,572	18,447	11.45%
	Total: Services	430,407	568,106	501,125	549,927	539,572	38,447	7.67%
Capital Outlay								
48740	Minor Machinery and Equipment	-	4,960	-	-	-	-	-
	Total: Capital Outlay	-	4,960	-	-	-	-	-
Transfers								
50235	Eastern Peninsula Highway Emergency SA	215,067	178,338	340,000	340,000	350,000	10,000	2.94%
50241	S/D Operations	48,000,000	52,564,284	54,753,114	54,753,114	56,228,307	1,475,193	2.69%
50242	Postsecondary Education	828,306	834,762	975,800	974,086	975,800	-	0.00%
50260	Disaster relief	(13,226)	-	-	80,516	-	-	-
50264	911 Communications Fund	151,673	150,000	150,000	150,000	150,000	-	0.00%
50271	Miscellaneous Grant Fund	-	180,786	-	-	-	-	-
50290	Solid Waste	8,832,850	11,355,538	11,384,528	12,503,673	11,719,442	334,914	2.94%
50308	School Debt	3,527,390	3,930,400	4,939,652	4,939,652	4,936,951	(2,701)	-0.05%
50349	Bond Issue Expense Fund	1,500	1,500	10,000	10,000	10,000	-	0.00%
50400	School Capital Projects	4,050,000	5,250,000	4,000,000	4,000,000	4,000,000	-	0.00%
50407	General Govt. Capital Projects	950,000	1,643,846	100,000	265,755	200,000	100,000	100.00%
50411	Solid Waste Fund Capital Projects		840,000	-	-	-	-	-
50407	General Govt. Capital Projects - PILT	-	14,315	-	98,185	-	-	-
50441	Nikiski Fire SA Capital Projects - PILT	82,934	258,727	-	8,339	-	-	-
50442	Bear Creek Fire SA Capital Projects - PILT	91,865	10,105	-	248,029	-	-	-
50443	CES Capital Projects - PILT	7,086	342,914	-	-	-	-	-
50444	WESA Capital Projects - PILT	175,000	175,000	-	-	-	-	-
50446	KESA Capital Projects - PILT	175,000	175,000	-	-	-	-	-
50841	South Bend RIAD Fund	385,082	-	-	-	-	-	-
50842	Lookout USAD Fund	78,979	(78,978)	-	-	-	-	-
50843	Whale USAD Fund	-	249,000	-	42,562	-	-	-
50844	Oxford Ave USAD Fund	-	-	-	47,987	-	-	-
	Total: Transfers	67,539,506	78,075,537	76,653,094	78,461,898	78,570,500	1,917,406	2.50%
Interdepartmental Charges								
60000	Charges (To)/From Other Depts.	(651,868)	(772,626)	(810,636)	(810,636)	(932,964)	(122,328)	15.09%
	Total: Interdepartmental Charges	(651,868)	(772,626)	(810,636)	(810,636)	(932,964)	(122,328)	15.09%
Department Total		$ 67,331,742	$ 77,884,857	$ 76,393,583	$ 78,255,025	$ 78,227,108	$ 1,833,525	2.40%

Kenai Peninsula Borough
Budget Detail

Fund 100
Department 94910 - Non Departmental - Continued

Line-Item Explanations

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

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

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

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

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

50264 Transfer to 911 Communications. Providing funding for costs not eligible to covered by the e911 surcharge.

50290 Transfer to Solid Waste. For the operations and management of the Solid Waste Department, covers operations, debt service, and capital project contributions.

50308 Transfer to Debt Service. To cover the current portion of principal and interest on outstanding general obligation bonds for schools ($4,936,951).

50400 Transfer to School Revenue Capital Projects. Funding for improvements at various schools ($4,000,000).

50407 Transfer to the General Government. Funding for equipment and improvements to various general governmental facilities.

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

60000 Charges (to) From Other Departments. ($932,964). Amount included in the operating budget of the Purchasing and Maintenance Departments expected to be charged to the general fund $120,000 and indirect cost recovery from Borough capital projects and grants ($125,000). An admin service fee is charged to the operating budget of service areas and various funds to cover a portion of costs associated with providing general government services ($927,964).

For capital projects information on this department - See the Capital Projects section pages 344-345, 352

Kenai Peninsula Borough
Budget Detail

Fund 100 Total - General Fund

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
40XXX	Total: Personnel	$ 13,236,893	$ 13,887,205	$ 16,747,446	$ 16,706,687	$ 17,497,684	$ 750,238	4.48%
42XXX	Total: Supplies	110,621	136,226	232,936	246,935	229,542	(3,394)	-1.46%
43XXX	Total: Services	4,815,585	5,966,960	6,710,803	7,580,325	6,897,762	186,959	2.79%
48XXX	Total: Capital Outlay	126,108	174,771	225,818	270,508	164,894	(60,924)	-26.98%
50XXX	Total: Transfers	67,539,506	78,075,537	76,653,094	78,461,898	78,570,500	1,917,406	2.50%
6XXXX	Total: Interdepartmental Charges	(1,239,011)	(1,514,211)	(1,751,219)	(1,751,219)	(2,054,826)	(303,607)	17.34%
Fund Totals		$ 84,589,702	$ 96,726,488	$ 98,818,878	$ 101,515,134	$ 101,305,556	$ 2,486,678	2.52%

Special Revenue Funds

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

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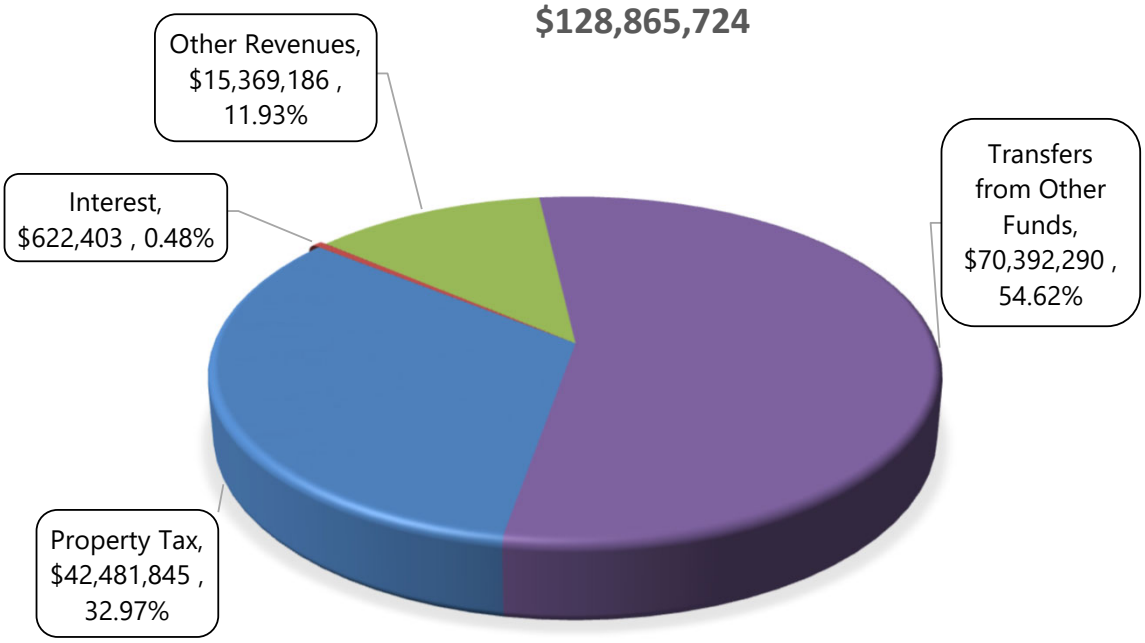
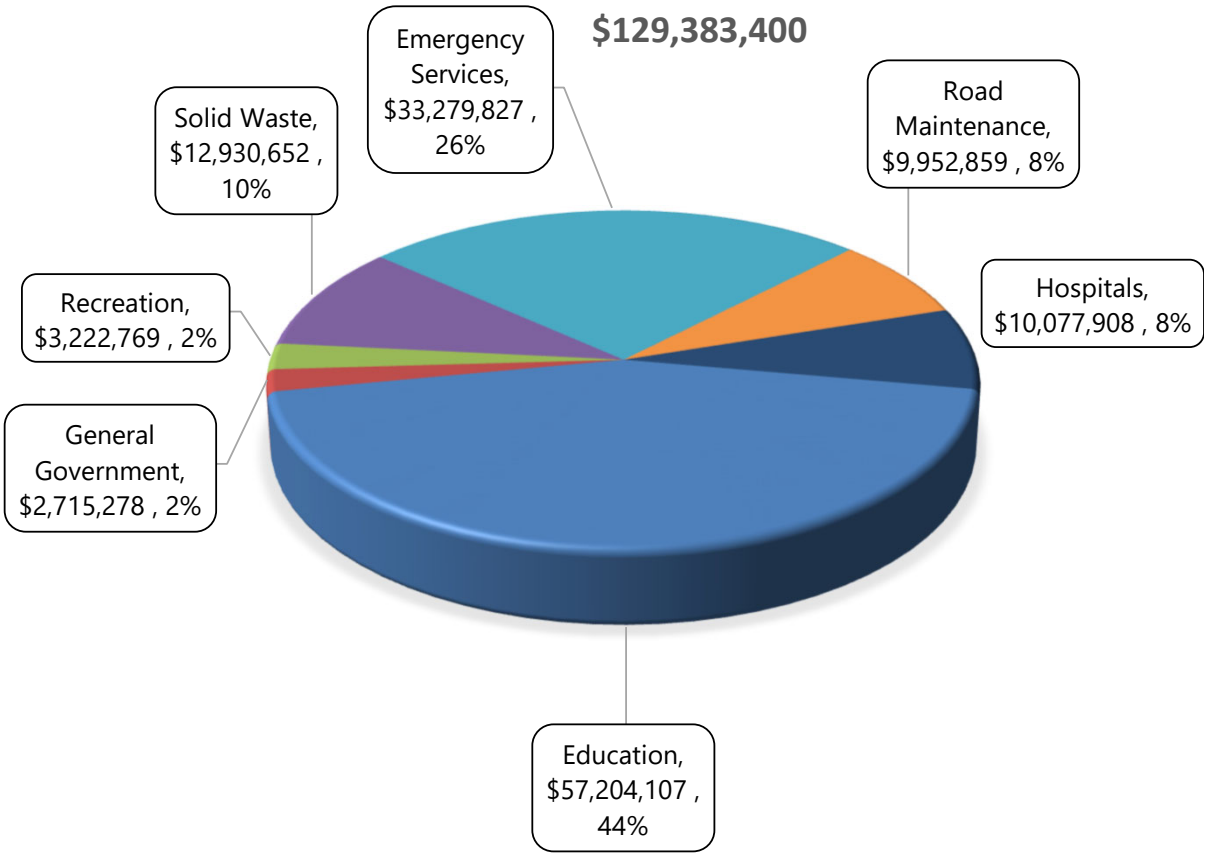
Total Special Revenue Funds - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Revenues:								
Property Taxes								
Real	$ 24,086,512	$ 25,710,098	$ 29,905,532	$ 29,926,150	$ 31,696,418	$ 33,726,502	$ 34,063,766	$ 34,741,027
Personal	1,201,871	1,257,684	1,262,698	1,295,440	1,256,565	1,347,383	1,357,038	1,366,512
Oil & Gas (AS 43.56)	7,388,980	8,266,509	8,756,232	8,756,232	8,773,473	8,930,769	8,930,769	8,940,777
Interest	85,050	74,802	76,971	77,021	75,503	80,183	81,329	82,751
Flat Tax	276,037	288,393	229,735	277,079	276,600	281,966	287,439	293,021
Motor Vehicle Tax	404,615	410,799	429,323	671,512	403,286	410,814	419,029	427,411
Total Property Taxes	33,443,065	36,008,285	40,660,491	41,003,434	42,481,845	44,777,617	45,139,370	45,851,499
Federal Revenue	2,153,233	346,192	-	1,734,754	-	-	-	-
State Revenue	1,242,883	674,308	-	7,082	-	-	-	-
Interest Earnings	(906,806)	1,101,625	576,927	1,490,334	622,403	659,099	623,306	648,827
Fees	3,717,241	3,529,731	3,579,819	3,579,819	3,672,348	3,802,424	3,937,041	4,076,354
Other Revenue	18,416,665	16,520,406	13,982,276	14,047,276	11,696,838	11,685,506	11,780,001	11,891,631
Total Revenues	58,066,281	58,180,547	58,799,513	61,862,699	58,473,434	60,924,646	61,479,718	62,468,311
Other Financing Sources:								
Transfer From Other Funds	58,502,514	65,348,353	68,501,350	69,763,371	70,392,290	76,378,295	75,226,302	77,060,677
Total Other Financing Sources	58,502,514	65,348,353	68,501,350	69,763,371	70,392,290	76,378,295	75,226,302	77,060,677
Total Revenues and Other Financing Sources	116,568,795	123,528,900	127,300,863	131,626,070	128,865,724	137,302,941	136,706,020	139,528,988
Expenditures:								
Personnel	27,397,748	29,273,579	34,592,229	34,579,731	36,315,681	37,117,284	37,951,998	38,843,954
Supplies	2,411,124	2,730,456	3,205,111	3,205,292	3,286,820	3,344,701	3,417,134	3,491,153
Services	21,081,584	25,039,214	28,038,222	29,937,148	30,235,791	30,853,796	31,280,642	31,969,732
Capital Outlay	820,404	1,424,653	788,716	3,027,000	838,175	734,719	742,630	750,656
Interdepartmental Charges	353,729	618,119	441,739	448,716	508,393	522,093	525,032	534,825
Total Expenditures	52,064,589	59,086,021	67,066,017	71,197,887	71,184,860	72,572,593	73,917,436	75,590,320
Operating Transfers To:								
Land Trust Investment Fund	1,203,960	4,565,000	1,185,810	1,185,810	710,000	1,075,000	1,000,000	1,000,000
School Operations	38,537,314	39,741,388	40,460,663	40,460,663	40,914,211	41,937,066	42,985,493	44,060,131
Special Revenue Funds	474,619	265,431	302,908	447,498	323,741	2,856,234	426,645	439,425
Internal Service Funds	385,082	-	-	144,590	-	2,531,800	-	-
Capital Projects Fund	9,064,419	10,952,184	7,926,774	12,951,774	7,931,931	9,500,000	8,350,000	8,350,000
Debt Service Fund	13,379,892	13,286,222	12,366,285	12,363,834	8,318,657	10,929,283	11,355,373	11,347,076
Total Operating Transfers	63,045,286	68,810,225	62,242,440	67,554,169	58,198,540	68,829,383	64,117,511	65,196,632
Total Expenditures and Operating Transfers	115,109,875	127,896,246	129,308,457	138,752,056	129,383,400	141,401,976	138,034,947	140,786,952
Net Results From Operations	1,458,920	(4,367,346)	(2,007,594)	(7,125,986)	(517,676)	(4,099,035)	(1,328,927)	(1,257,964)
Projected Lapse	-	-	1,448,627	3,818,783	2,274,547	2,293,126	2,334,436	2,390,658
Change in Fund Balance	1,458,920	(4,367,346)	(558,967)	(3,307,203)	1,756,871	(1,805,909)	1,005,509	1,132,694
Beginning Fund Balance	37,089,088	38,548,008	34,180,662	34,180,662	30,873,459	32,630,330	30,824,421	31,829,930
Ending Fund Balance	$ 38,548,008	$ 34,180,662	$ 33,621,695	$ 30,873,459	$ 32,630,330	$ 30,824,421	$ 31,829,930	$ 32,962,624

SPECIAL REVENUE FUNDS
WHERE THE MONEY COMES FROM FY2025
$128,865,724



SPECIAL REVENUE FUNDS
APPROPRIATIONS BY FUNCTION - FY2025
$129,383,400



Combined Revenues and Appropriations
Special Revenue Funds
Fiscal Year 2025

	Emergency Services							
	Nikiski Fire	Bear Creek Fire	Western Emergency Services	Central Emergency Services	Central Peninsula Emergency Medical	Kachemak Emergency	Eastern Peninsula Highway Emergency SA	Seward Bear Creek Flood
Taxable Value (000's):								
Real	820,500	277,400	544,100	3,540,300	8,200	590,400	-	644,600
Personal	44,616	2,506	47,400	120,000	725	9,362	-	23,800
Oil & Gas (AS 43.56)	1,163,300	-	254,500	137,700	-	-	-	-
Total Taxable Value	2,028,416	279,906	846,000	3,798,000	8,925	599,762	-	668,400
Mill Rate	2.70	3.25	3.15	3.21	1.00	3.66	-	1.00
Property Taxes								
Real	$ 2,215,350	$ 901,550	$ 1,713,915	11,364,363	$ 8,200	$ 2,160,864	$ -	$ 644,600
Personal	118,054	7,982	146,324	377,496	711	33,580	-	23,324
Oil & Gas (AS 43.56)	3,140,910	-	801,675	442,017	-	-	-	-
Interest	10,949	1,027	4,836	18,000	50	1,800	-	1,336
Flat Tax	11,545	4,284	11,101	66,000	766	7,136	-	21,160
Motor Vehicle Tax	39,205	12,814	14,664	117,667	-	26,516	-	6,864
Total Property Taxes	5,536,013	927,657	2,692,515	12,385,543	9,727	2,229,896	-	697,284
Interest Revenue	122,620	13,465	40,040	78,876	-	17,730	14,230	15,201
Other Revenue	926,169	109,418	247,000	1,793,500	-	95,500	-	-
Transfer From Other Funds	-	-	-	10,227	-	-	350,000	-
Total Revenues and Other Financing Sources	6,584,802	1,050,540	2,979,555	14,268,146	9,727	2,343,126	364,230	712,485
Expenditures								
Personnel	4,957,664	506,492	2,157,187	9,236,569	-	1,399,146	-	270,380
Supplies	330,254	26,490	192,200	546,712	-	150,951	1,893	6,100
Services	1,068,742	198,407	450,497	1,495,905	-	302,861	326,938	376,043
Capital Outlay	131,356	27,000	107,720	219,606	-	65,000	20,000	-
Payment to School District	-	-	-	-	-	-	-	-
Interdepartmental Charges	162,200	18,960	72,690	287,470	-	47,949	8,949	21,438
Total Expenditures	6,650,216	777,349	2,980,294	11,786,262	-	1,965,907	357,780	673,961
Transfers to Other Funds	369,111	319,945	222,766	2,583,332	10,227	318,117	9,143	-
Total Expenditures and Operating Transfers	7,019,327	1,097,294	3,203,060	14,369,594	10,227	2,284,024	366,923	673,961
Net Results From Operations	(434,525)	(46,754)	(223,505)	(101,448)	(500)	59,102	(2,693)	38,524
Projected Lapse	365,762	46,641	149,015	589,313	-	68,807	9,237	76,429
Change in Fund Balance	(68,763)	(113)	(74,490)	487,865	(500)	127,909	6,544	114,953
Beginning Fund Balance	6,130,994	673,255	1,334,680	3,943,823	500	886,492	711,510	760,038
Ending Fund Balance	$ 6,062,231	$ 673,142	$ 1,260,190	$ 4,431,688	$ -	$ 1,014,401	$ 718,054	$ 874,991

(Continued)

Combined Revenues and Appropriations - Continued
Special Revenue Funds
Fiscal Year 2025

	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	-	820,500	91,100	5,600,500	-	-	-	-
Personal	-	48,600	1,070	236,200	-	-	-	-
Oil & Gas (AS 43.56)	-	1,214,200	-	1,570,150	-	-	-	-
Total Taxable Value	-	2,083,300	92,170	7,406,850	-	-	-	-
Mill Rate	-	1.30	0.75	1.40	-	-	-	-
Property Taxes								
Real	$ -	$ 1,066,650	$ 68,325	$ 7,840,700	$ -	$ -	$ -	$ -
Personal	-	61,916	786	324,066	-	-	-	-
Oil & Gas (AS 43.56)	-	1,578,460	-	2,198,210	-	-	-	-
Interest	-	8,566	-	20,726	-	-	-	-
Flat Tax	-	4,356	1,909	44,817	-	-	-	-
Motor Vehicle Tax	-	17,355	252	111,715	-	-	-	-
Total Property Taxes	-	2,737,303	71,272	10,540,234	-	-	-	-
Interest Revenue	43,445	28,941	2,421	45,095	500	11,153	-	-
Other Revenue	3,672,348	285,000	1,050	-	-	-	-	-
Transfer From Other Funds	440,964	-	-	-	22,550	-	56,228,307	975,800
Total Revenues and Other Financing Sources	4,156,757	3,051,244	74,743	10,585,329	23,050	11,153	56,228,307	975,800
Expenditures								
Personnel	3,239,696	1,518,492	-	1,202,192	2,000	-	7,503,932	-
Supplies	14,550	133,400	7,180	66,255	-	-	1,066,285	-
Services	704,317	738,708	66,104	6,128,302	20,000	-	7,174,316	975,800
Capital Outlay	5,000	44,295	50,620	5,943	-	-	107,450	-
Payment to School District	-	-	-	-	-	-	40,914,211	-
Interdepartmental Charges	113,316	60,872	3,098	185,067	550	-	(537,887)	-
Total Expenditures	4,076,879	2,495,767	127,002	7,587,759	22,550	-	56,228,307	975,800
Transfers to Other Funds	178,538	600,000	-	2,342,550	-	-	-	-
Total Expenditures and Operating Transfers	4,255,417	3,095,767	127,002	9,930,309	22,550	-	56,228,307	975,800
Net Results From Operations	(98,660)	(44,523)	(52,259)	655,020	500	11,153	-	-
Projected Lapse	122,306	87,352	7,620	417,327	-	-	-	-
Change in Fund Balance	23,646	42,829	(44,639)	1,072,347	500	11,153	-	-
Beginning Fund Balance	2,172,248	1,447,037	121,035	2,254,773	67,801	557,671	1,375,776	-
Ending Fund Balance	$ 2,195,894	$ 1,489,866	$ 76,396	$ 3,327,120	$ 68,301	$ 568,824	$ 1,375,776	$ -

Combined Revenues and Appropriations - Continued
Special Revenue Funds
Fiscal Year 2025

	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	-	726,300	-	5,222,000	2,347,000	2,380,000	
Personal	-	43,000	-	200,300	105,000	104,500	
Oil & Gas (AS 43.56)	-	1,145,676	-	1,348,200	271,700	175,900	
Total Taxable Value	-	1,914,976	-	6,770,500	2,723,700	2,660,400	
Mill Rate	-	0.27	-	0.01	0.34	1.12	
Property Taxes							
Real	$ -	$ 196,101	$ -	$ 52,220	$ 797,980	$ 2,665,600	$ 31,696,418
Personal	-	10,678	-	1,963	34,986	114,699	1,256,565
Oil & Gas (AS 43.56)	-	309,333	-	13,482	92,378	197,008	8,773,473
Interest	-	272	-	135	1,851	5,955	75,503
Flat Tax	-	700	-	800	50,026	52,000	276,600
Motor Vehicle Tax	-	2,344	-	797	24,219	28,874	403,286
Total Property Taxes	-	519,428	-	69,397	1,001,440	3,064,136	42,481,845
Interest Revenue	53,909	5,693	2,000	42,604	57,409	27,071	622,403
Other Revenue	1,596,000	-	1,025,000	5,618,201	-	-	15,369,186
Transfer From Other Funds	645,000	-	11,719,442	-	-	-	70,392,290
Total Revenues and Other Financing Sources	2,294,909	525,121	12,746,442	5,730,202	1,058,849	3,091,207	128,865,724
Expenditures							
Personnel	956,267	-	3,365,664	-	-	-	36,315,681
Supplies	12,000	-	732,550	-	-	-	3,286,820
Services	486,837	500,000	8,141,713	723,443	-	356,858	30,235,791
Capital Outlay	13,460	-	40,725	-	-	-	838,175
Payment to School District	-	-	-	-	-	-	40,914,211
Interdepartmental Charges	36,714	-	-	18,086	-	8,921	508,393
Total Expenditures	1,505,278	500,000	12,280,652	741,529	-	365,779	112,099,071
Transfers to Other Funds	710,000	-	650,000	5,017,038	1,495,169	2,458,393	17,284,329
Total Expenditures and Operating Transfers	2,215,278	500,000	12,930,652	5,758,567	1,495,169	2,824,172	129,383,400
Net Results From Operations	79,631	25,121	(184,210)	(28,365)	(436,320)	267,035	(517,676)
Projected Lapse	150,528	-	184,210	-	-	-	2,274,547
Change in Fund Balance	230,159	25,121	-	(28,365)	(436,320)	267,035	1,756,871
Beginning Fund Balance	1,796,961	284,658	-	2,130,223	2,870,449	1,353,535	30,873,459
Ending Fund Balance	$ 2,027,120	$ 309,779	$ -	$ 2,101,858	$ 2,434,129	$ 1,620,570	$ 32,630,330

Kenai Peninsula Borough
Budget Detail

Special Revenue Fund Total
Expenditure Summary By Line Item

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 12,434,233	$ 13,458,316	$ 16,755,762	$ 16,741,815	$ 17,709,009	$ 953,247	5.69%
40111	Special Pay	57,254	65,757	94,703	94,703	121,450	26,747	28.24%
40120	Temporary Wages	1,032,215	932,863	1,249,345	1,254,345	1,302,055	52,710	4.22%
40130	Overtime Wages	1,444,792	1,612,035	1,576,249	1,576,249	1,541,170	(35,079)	-2.23%
40131	FLSA Overtime Wages	100,075	95,056	247,472	247,472	290,091	42,619	17.22%
40210	FICA	1,286,916	1,359,804	1,749,979	1,749,324	1,844,216	94,237	5.39%
40221	PERS	4,575,340	4,073,307	4,206,600	4,204,698	4,423,403	216,803	5.15%
40321	Health Insurance	4,308,209	5,412,214	6,163,488	6,163,771	6,537,038	373,550	6.06%
40322	Life Insurance	19,106	20,653	25,987	25,990	25,430	(557)	-2.14%
40410	Leave	2,119,059	2,225,581	2,492,644	2,491,364	2,489,819	(2,825)	-0.11%
40511	Other Benefits	20,549	17,993	30,000	30,000	32,000	2,000	6.67%
	Total: Personnel	27,397,748	29,273,579	34,592,229	34,579,731	36,315,681	1,723,452	4.98%
Supplies								
42020	Signage Supplies	17,102	21,944	26,100	41,792	34,850	8,750	33.52%
42120	Computer Software	9,133	8,701	13,745	14,752	14,100	355	2.58%
42210	Operating Supplies	277,483	298,649	505,393	473,316	505,283	(110)	-0.02%
42220	Fire/Medical/Rescue Supplies	238,377	253,418	278,774	278,774	295,507	16,733	6.00%
42230	Fuel, Oils and Lubricants	562,282	608,659	738,310	741,310	715,550	(22,760)	-3.08%
42250	Uniforms	86,795	87,723	124,090	130,709	133,870	9,780	7.88%
42263	Training Supplies	37,244	23,362	53,136	53,136	53,937	801	1.51%
42310	Repair/Maintenance Supplies	803,998	926,326	999,655	960,805	1,010,925	11,270	1.13%
42360	Motor Vehicle Supplies	244,953	370,074	323,158	350,596	378,418	55,260	17.10%
42410	Small Tools & Minor Equipment	122,389	120,408	126,750	144,201	125,700	(1,050)	-0.83%
42960	Recreational Supplies	11,368	11,192	16,000	15,901	18,680	2,680	16.75%
	Total: Supplies	2,411,124	2,730,456	3,205,111	3,205,292	3,286,820	81,709	2.55%
Services								
43011	Contractual Services	4,452,963	5,337,377	6,983,629	8,665,643	7,574,866	591,237	8.47%
43012	Audit Services	248,021	265,548	318,800	338,400	356,470	37,670	11.82%
43014	Physical Examinations	125,002	89,476	165,498	165,498	155,828	(9,670)	-5.84%
43015	Water/Air Sample Testing	113,897	120,654	247,400	259,310	221,000	(26,400)	-10.67%
43019	Software Maintenance	256,793	352,358	428,583	251,715	266,808	(161,775)	-37.75%
43023	Kenai Peninsula College	828,306	834,762	975,800	974,086	975,800	-	0.00%
43026	Software Licensing	-	-	-	218,535	232,072	232,072	-
43050	Solid Waste Fees	859	762	1,520	1,520	2,200	680	44.74%
43095	Solid Waste Closure/Post-Closure	873,339	1,365,451	641,817	641,817	641,817	-	0.00%
43100	Land Management Program Services	14,900	-	15,000	-	15,000	-	0.00%
43110	Communications	324,316	376,365	375,449	375,358	385,986	10,537	2.81%
43140	Postage and Freight	20,717	16,384	37,265	38,265	37,475	210	0.56%
43210	Transportation/Subsistence	211,144	300,557	376,619	374,756	393,708	17,089	4.54%
43220	Car Allowance	17,427	14,236	14,400	14,034	25,200	10,800	75.00%
43260	Training	63,743	96,546	168,395	165,595	145,109	(23,286)	-13.83%
43310	Advertising	28,518	19,391	29,370	29,610	31,125	1,755	5.98%
43410	Printing	679	580	4,464	4,464	3,584	(880)	-19.71%
43510	Insurance/Litigation Fund Premiums	4,497,624	5,506,202	6,607,164	6,607,164	7,764,535	1,157,371	17.52%
43600	Project Management	-	-	4,000	4,000	4,000	-	0.00%
43610	Utilities	1,658,801	1,786,506	2,385,961	1,912,564	2,383,147	(2,814)	-0.12%
43720	Equipment Maintenance	97,784	116,857	181,986	188,361	207,404	25,418	13.97%
43750	Vehicle Maintenance	187,574	193,513	122,480	175,600	149,925	27,445	22.41%
43764	Snow Removal	646,469	1,028,456	450,000	800,000	350,000	(100,000)	-22.22%
43765	Security and Surveillance	-	-	7,000	7,000	7,000	-	0.00%
43780	Buildings/Grounds Maintenance	791,311	751,154	1,085,147	1,054,491	1,071,747	(13,400)	-1.23%
43810	Rents and Operating Leases	120,197	189,806	155,882	165,582	169,850	13,968	8.96%
43812	Equipment Replacement Payments	328,991	413,267	430,884	430,884	635,244	204,360	47.43%
43920	Dues and Subscriptions	31,783	36,842	52,109	38,877	32,891	(19,218)	-36.88%
43931	Recording Fees	1,173	188	4,500	4,500	7,000	2,500	55.56%
43933	Collection Fees	-	-	500	500	500	-	0.00%
43936	USAD Assessments	-	-	-	12,146	-	-	-
43951	Road Binding Treatment	538,545	737,350	745,000	745,000	745,000	-	0.00%
43952	Road Maintenance	4,567,807	5,082,046	5,010,000	5,260,273	5,200,000	190,000	3.79%
43960	Recreational Program Expenses	5,504	6,580	10,600	10,600	12,500	1,900	17.92%
45110	Land Sale Property Tax	26,922	-	-	-	30,000	30,000	-
	Total: Services	21,081,109	25,039,214	28,037,222	29,936,148	30,234,791	2,197,569	7.84%

Kenai Peninsula Borough
Budget Detail

Special Revenue Fund Total
Expenditure Summary By Line Item - Continued

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Capital Outlay								
48120	Major Office Equipment	57,707	23,528	22,000	22,000	12,000	(10,000)	-45.45%
48210	Major Communications Equipment	-	-	-	-	20,000		
48310	Vehicles	-	110,392	-	243,623	-	-	-
48311	Major Machinery and Equipment	129,141	250,013	79,500	420,541	56,000	(23,500)	-29.56%
48513	Major Recreation Equipment	-	-	10,500	10,500	8,500	(2,000)	-19.05%
48514	Major Fire Fighting\Rescue Equipment	21,238	186,991	15,000	15,000	36,000	21,000	140.00%
48515	Major Medical Equipment	45,353	14,041	60,904	64,278	44,690	(16,214)	-26.62%
48520	Storage/Buildings/Containers	-	5,850	-	-	-	-	-
48522	Surveillance Equipment	-	-	-	-	19,200		
48525	Major Computer Software	-	-	600	600	-	(600)	-100.00%
48610	Land Purchase	-	108,804	4,900	4,900	-	(4,900)	-100.00%
48630	Improvements Other Than Buiildings	14,503	-	30,000	1,610,569	62,000	32,000	106.67%
48710	Minor Office Equipment	83,702	119,513	58,724	75,139	69,378	10,654	18.14%
48720	Minor Office Furniture	20,133	22,313	47,450	39,502	41,100	(6,350)	-13.38%
48740	Minor Machinery & Equipment	100,965	77,376	35,050	57,035	46,300	11,250	32.10%
48750	Minor Medical Equipment	25,153	29,586	35,875	35,875	49,392	13,517	37.68%
48755	Minor Recreational Equipment	29,476	13,234	10,300	9,800	18,820	8,520	82.72%
48760	Minor Fire Fighting/Rescue Equipment	275,273	438,138	347,443	387,168	329,860	(17,583)	-5.06%
48770	Minor Improvements Other Than Bldgs	-	5,229	-	-	-	-	-
49311	Design Services	475	-	1,000	1,000	1,000	-	0.00%
49433	Plan Reviews	17,760	19,645	30,470	30,470	24,935	(5,535)	-18.17%
	Total: Capital Outlay	820,879	1,424,653	789,716	3,028,000	839,175	10,259	1.30%
Transfers To								
50211	Central Emergency Services	7,444	7,346	9,783	9,783	10,227	444	4.54%
50237	Engineer's Estimate Fund	12,000	12,000	12,000	12,000	22,550	10,550	87.92%
50238	RIAD Match Fund	200,000	-	-	144,590	-	-	-
50241	KPBSD Operations	38,537,314	39,741,388	40,460,663	40,460,663	40,914,211	453,548	1.12%
50252	Land Trust Investment Fund	1,203,960	4,657,959	1,278,769	1,276,318	800,508	(478,261)	-37.40%
50264	911 Communications	255,175	246,085	281,125	281,125	290,964	9,839	3.50%
50340	SW Debt Service Fund	1,063,750	833,970	-	-	-	-	-
50342	Debt Service- Bear Creek Fire	86,059	84,323	86,931	86,931	86,504	(427)	-0.49%
50358	Debt Service- CES	571,062	783,829	1,635,313	1,635,313	1,629,438	(5,875)	-0.36%
50360	Debt Service- CPGH	9,441,152	9,275,922	8,334,288	8,334,288	5,017,038	(3,317,250)	-39.80%
50361	Debt Service- SPH	2,217,869	2,215,219	2,216,794	2,216,794	1,495,169	(721,625)	-32.55%
50411	SWD Capital Projects	400,000	1,250,000	1,125,000	1,125,000	650,000	(475,000)	-42.22%
50434	Road Service Area Capital Projects	3,800,000	2,600,000	2,200,000	2,200,000	2,320,000	120,000	5.45%
50441	NFSA Capital Projects	300,000	337,000	260,000	260,000	300,000	40,000	15.38%
50442	BCFSA Capital Projects	250,000	290,000	300,000	300,000	225,000	(75,000)	-25.00%
50443	CES Capital Project	1,200,000	1,140,000	700,000	5,700,000	800,000	100,000	14.29%
50444	APFEMSA Capital Project	434,221	165,000	50,000	75,000	100,000	50,000	100.00%
50446	KES Capital Project/Debt Service	150,000	491,305	271,000	271,000	300,000	29,000	10.70%
50455	911 Capital Projects Fund	-	624,000	200,921	200,921	178,538	(22,383)	-11.14%
50459	NPRSA Capital Project	250,000	1,041,950	700,000	700,000	600,000	(100,000)	-14.29%
50491	SPH Capital Project	2,280,198	3,012,929	2,119,853	2,119,853	2,458,393	338,540	15.97%
50830	RIAD Projects	385,082	-	-	144,590	-	-	-
	Total: Transfers	63,045,286	68,810,225	62,242,440	67,554,169	58,198,540	(4,043,900)	-6.50%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	87,618	76,987	119,555	119,555	118,316	(1,239)	-1.04%
60001	Charges (To) From Maint/Purchasing	199,269	217,467	251,359	251,359	262,113	10,754	4.28%
60002	Charges (To) From Maint/Other Depts.	(338,952)	(328,640)	(300,000)	(300,000)	(400,000)	(100,000)	-
60003	Charges (To) From Maint/Cap Proj	(261,879)	(88,275)	(500,000)	(500,000)	(400,000)	100,000	-
60004	Mileage Ticket Credits	(1,148)	(9,084)	(5,300)	(5,300)	-	5,300	-
61990	Administrative Service Fee	668,821	749,664	876,125	883,102	927,964	51,839	5.92%
	Total: Interdepartmental Charges	353,729	618,119	441,739	448,716	508,393	66,654	15.09%
Special Revenue Fund Total		$ 115,109,875	$ 127,896,246	$ 129,308,457	$ 138,752,056	$ 129,383,400	$ 35,743	0.03%

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Emergency Services

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

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

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

Nikiski Fire Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Nikiski area, as well as Beluga and Tyonek. There are currently 26 permanent employees and 30 volunteers.

Bear Creek Fire Service Area – this service area provides fire protection and first responder medical service for the area outside the City of Seward's city limits. This service area has 2.5 permanent employees and 26 volunteers.

Western Emergency Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Anchor Point, Nikolaevsk, Ninilchik, and surrounding areas. This service area has 13 permanent employees and 24 volunteers.

Central Emergency Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Soldotna, Kasilof, Kalifornsky Beach, and Sterling areas. There are currently 49 permanent employees and 30 volunteers.

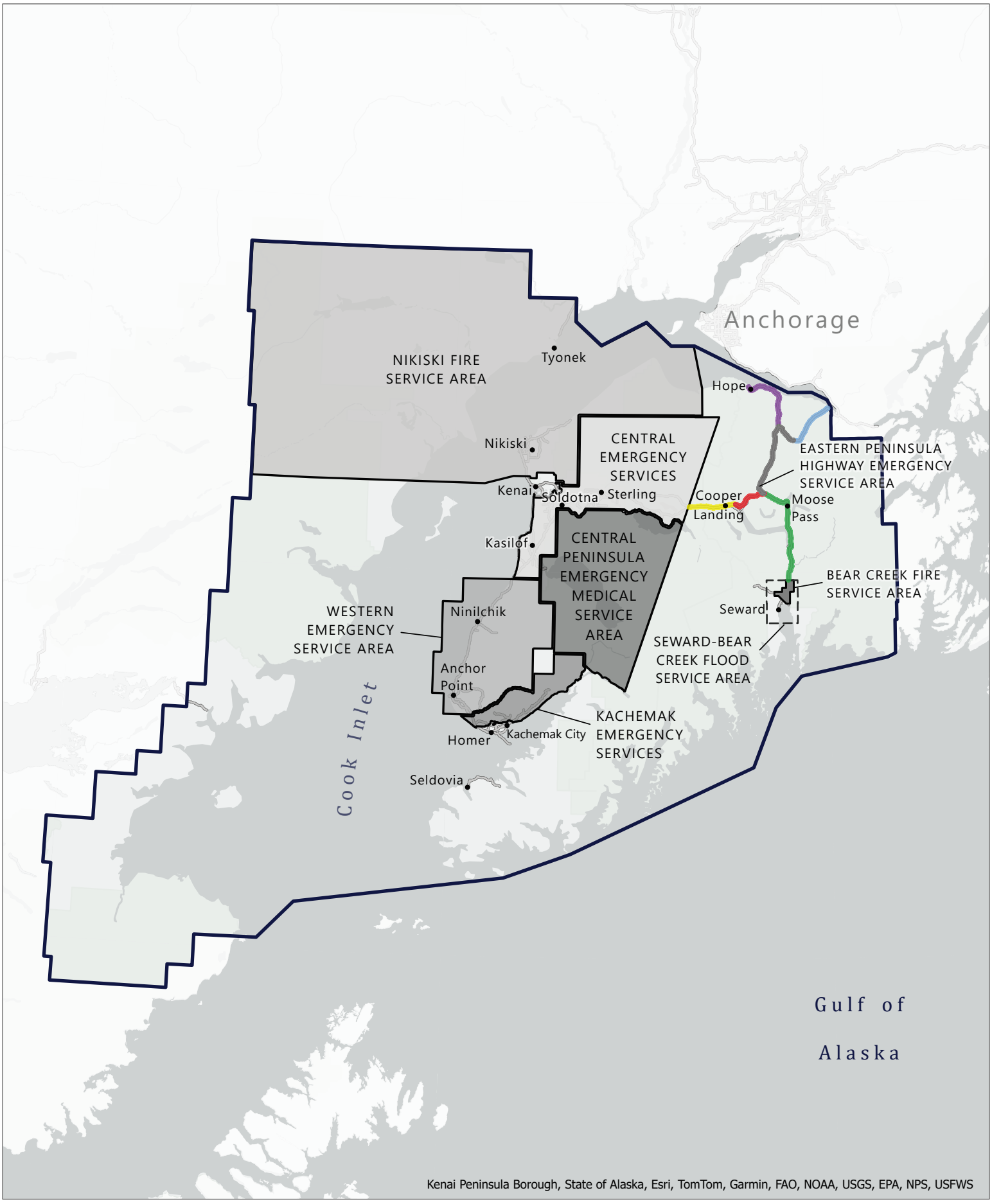
Central Peninsula Emergency Medical Service Area – this service area contracts with CES to provide ambulance and emergency medical for the residents residing in the area from Skilak Lake to Tustumena Lake and surrounding areas not covered by CES.

Kachemak Emergency Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the areas surrounding the City of Homer and Kachemak City. This service area has 9 permanent employees and 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 1.75 permanent employees.

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



Kenai Peninsula Borough

Emergency Services, Service Areas

Nikiski Fire Service Area

The Nikiski Fire Service Area was established on August 19, 1969 and was the first fire service area in the Borough. The seven-member board is elected for three-year terms. The service area provides fire protection, emergency medical services, and search and rescue capabilities to a population of 5,875 within a 5,480 square mile area that includes the Cook Inlet and major industrial complexes critical to the Borough.

Many of the 26 permanent employees, and 30 volunteer members are cross-trained to respond not only to fire and medical emergencies but also specialize in high angle, confined space, industrial firefighting, and cold-water surface and dive rescue. Five fire stations are located within the service area. Two stations are located on the Kenai Spur Highway, at Milepost 17.9 and 26.5, one station is located on Holt Lamplight, and the other two stations are located in Beluga and Tyonek.

The major source of revenue is property tax. Additional funding is provided through ambulance billing fees charged to users of the ambulances and interest income. The mill rate is set at 2.70 mills for fiscal year 2025.

Board Members
Tony Jackson
Paul M. Walukewicz
Kathryn Walukewicz
Jasper Covey
Daniel L. Gregory
Todd Paxton
Amber L. Oliva-Douglas

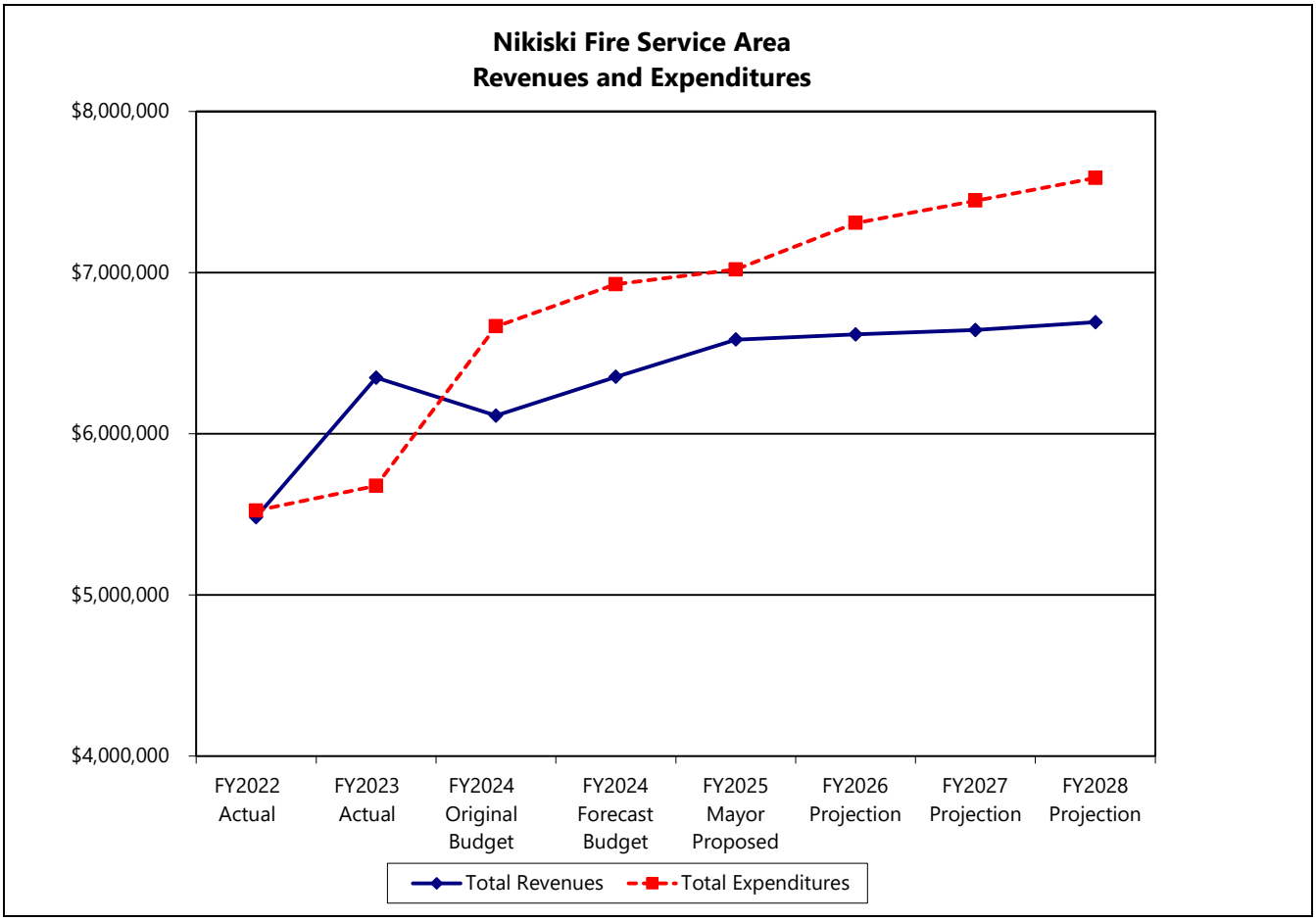
Mill Rate: 2.70

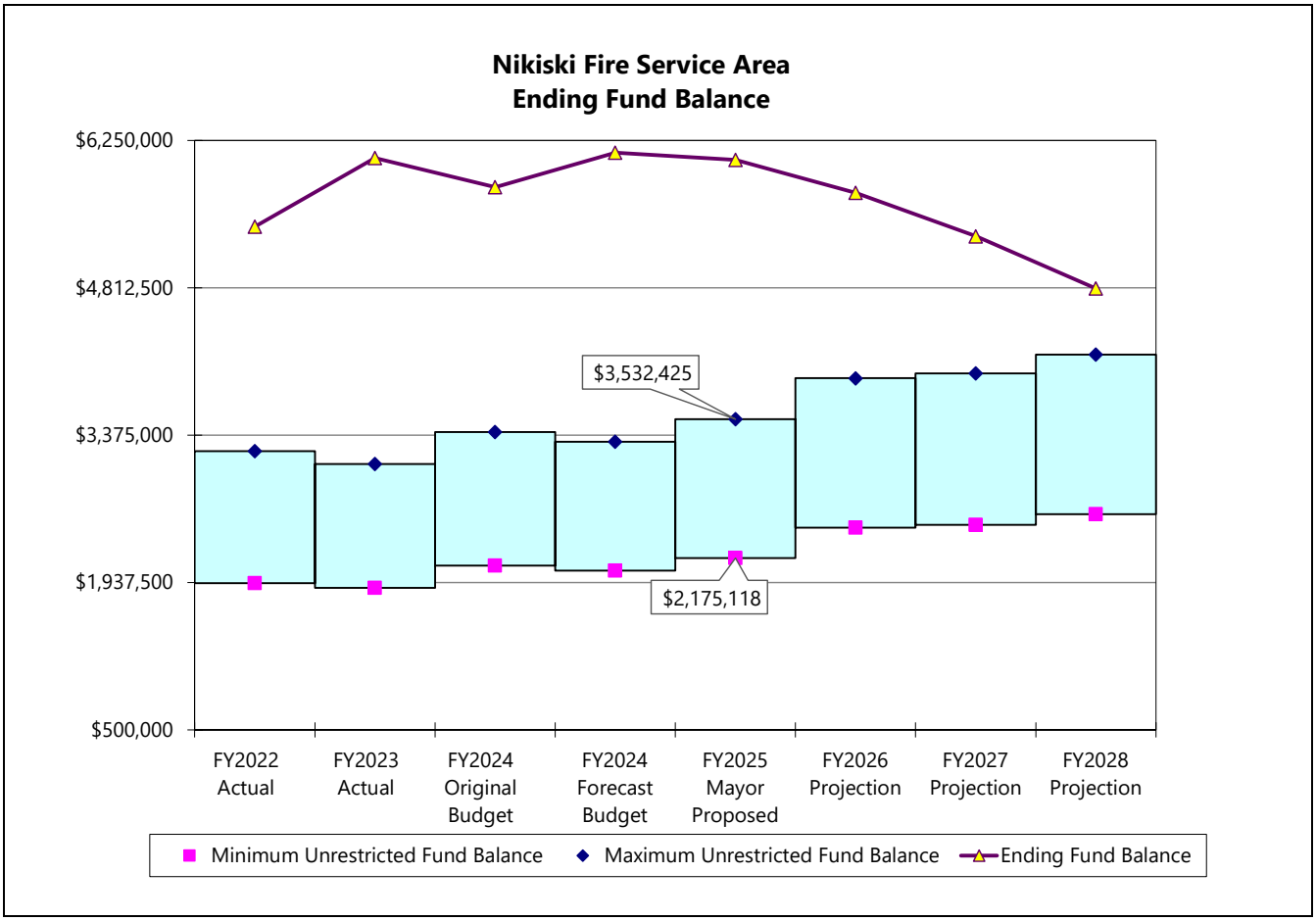
Population: 5,875

Square Miles: 5,480

Fund: 206 Nikiski Fire Service Area - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Values (000's)								
Real	649,842	647,106	745,397	745,397	820,500	828,705	836,992	853,732
Personal	38,937	41,512	42,282	43,741	44,616	45,062	45,513	45,968
Oil & Gas (AS 43.56)	1,009,503	1,067,095	1,126,464	1,126,464	1,163,300	1,163,300	1,163,300	1,163,300
	1,698,282	1,755,713	1,914,143	1,915,602	2,028,416	2,037,067	2,045,805	2,063,000
Mill Rate	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Revenues:								
Property Taxes								
Real	$ 1,736,943	$ 1,745,235	$ 2,012,572	$ 2,012,572	$ 2,215,350	$ 2,237,504	$ 2,259,878	$ 2,305,076
Personal	104,963	112,215	111,878	115,739	118,054	119,234	120,427	121,631
Oil & Gas (AS 43.56)	2,725,658	2,881,156	3,041,453	3,041,453	3,140,910	3,140,910	3,140,910	3,140,910
Interest	6,106	5,288	10,332	10,332	10,949	10,995	11,042	11,135
Flat Tax	11,715	11,545	10,980	11,545	11,545	11,776	12,012	12,252
Motor Vehicle Tax	40,140	38,269	42,501	42,501	39,205	39,989	40,789	41,605
Total Property Taxes	4,625,525	4,793,708	5,229,716	5,234,142	5,536,013	5,560,408	5,585,058	5,632,609
Federal Revenue	-	16,064	-	11,953	-	-	-	-
State Revenue	195,186	98,874	-	-	-	-	-	-
Interest Earnings	(173,858)	148,864	101,516	325,700	122,620	121,245	114,815	106,333
Other Revenue	835,417	1,291,521	781,901	781,901	926,169	935,431	944,785	954,233
Total Revenues	5,482,270	6,349,031	6,113,133	6,353,696	6,584,802	6,617,084	6,644,658	6,693,175
Expenditures:								
Personnel	4,007,540	3,993,170	4,684,940	4,684,940	4,957,664	5,056,817	5,157,953	5,261,112
Supplies	226,593	250,507	323,696	323,696	330,254	323,599	330,071	336,672
Services	716,030	760,903	1,043,644	1,035,670	1,068,742	1,090,117	1,111,919	1,134,157
Capital Outlay	91,576	151,514	136,052	399,554	131,356	102,370	104,417	106,505
Interdepartmental Charges	120,950	125,444	151,633	158,022	162,200	164,323	167,609	170,961
Total Expenditures	5,162,689	5,281,538	6,339,965	6,601,882	6,650,216	6,737,226	6,871,969	7,009,407
Operating Transfers To:								
Special Revenue Fund	60,009	58,200	66,774	66,774	69,111	71,875	74,750	77,740
Capital Projects Fund	300,000	337,000	260,000	260,000	300,000	500,000	500,000	500,000
Total Operating Transfers	360,009	395,200	326,774	326,774	369,111	571,875	574,750	577,740
Total Expenditures and Operating Transfers	5,522,698	5,676,738	6,666,739	6,928,656	7,019,327	7,309,101	7,446,719	7,587,147
Net Results From Operations	(40,428)	672,293	(553,606)	(574,960)	(434,525)	(692,017)	(802,061)	(893,972)
Projected Lapse	-	-	268,718	624,953	365,762	370,547	377,958	385,517
Change in Fund Balance	(40,428)	672,293	(284,888)	49,993	(68,763)	(321,470)	(424,103)	(508,455)
Beginning Fund Balance	5,449,136	5,408,708	6,081,001	6,081,001	6,130,994	6,062,231	5,740,761	5,316,658
Ending Fund Balance	$ 5,408,708	$ 6,081,001	$ 5,796,113	$ 6,130,994	$ 6,062,231	$ 5,740,761	$ 5,316,658	$ 4,808,203


Nikiski Fire Service Area
Revenues and Expenditures
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenditures


Nikiski Fire Service Area
Ending Fund Balance
$6,250,000
$4,812,500
$3,375,000
$1,937,500
$500,000
$3,532,425
$2,175,118
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 206 **Nikiski Fire Service Area**

Dept 51110

Mission

The Nikiski Fire Department is committed to providing the highest level of public safety services for the community of Nikiski by maintaining highly-trained emergency personnel. We protect lives and property through fire suppression, emergency medical response, disaster management and community risk reduction. Always Ready – Proud to Serve

Program Description:

- The Nikiski Fire Department provides fire protection, emergency medical service, and rescue capabilities to a population of nearly 5,875 citizens within a 5,480 square mile area that includes the Cook Inlet.
- Five fire stations located in the service area; three stations in Nikiski (two on the Kenai Spur Highway and one on Holt Lamplight), one station in Tyonek and one station in Beluga.
- The department has 25 permanent employees, 30 volunteers, and 7 elected fire board members.

Major Long-Term Issues and Concerns:

- Aging population on the rise, putting a strain on our EMS system.
- Recruitment/retention continues to be a challenge.
- Mental health among emergency workers is a growing concern.
- Unknown future of oil and gas in our area which is a major source of revenue for the Fire Department.
- Growing training requirements creates the need for a training officer in our department.

FY2024 Accomplishments:

- Mobile Integrated Health (MIH) was a huge success:
  - Successfully secured grant funding to support the program.
  - Currently working with KPB Mayor and other stakeholders to add "Crisis Intervention" to the MIH Model.
  - Assisted many aging and lower income community members.
  - Created a collaborative network of providers to better meet community needs.
- Hosted 2-day advanced vehicle extrication course for training personnel in advanced techniques to handle vehicle emergencies on the roadways.
- Attended the Fire Conference in Valdez and the EMS Symposium in Anchorage to help serve members of the community.
- Completed Station #3 electronic sign project for emergency/community messaging.
- Continued health and wellness program by making physical fitness a top priority.
- Worked in conjunction with OEM on a wild fire risk assessment project "WiRe" (The Wild Fire Research Center) to help prepare the community and fire department for potential wildland fire.

FY2025 New Initiatives:

- Upgrade Station #2 training building prop to facilitate live-fire and various rescue/firefighting scenarios.
- Add 1 additional firefighter and move a senior member into a training officer position.
- Provide high quality training to all members.
- Continue to provide health and wellness, both physical and mental, to our responders.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Full Time Staffing History	25	25	25	26
Volunteer Staffing History (Nikiski, Beluga and Tyonek)	30	30	30	30

Department Function

Fund 206 **Nikiski Fire Service Area - Continued**

Dept 51110

Priority: Emergency Medical/Fire Rescue Training
Goal: Provide the highest level of emergency medical and fire certification training for all department members.
Objective: Continue to provide quality training that meets or exceeds NFPA and State of Alaska fire training standards.

Certification Levels	Benchmark	Chiefs (3 FTE's)	Captains (7 FTE's)	Engineers (5 FTE's)	Firefighters (8 FTE's)	Volunteers (30)	FY2024 Totals	FY2025 Projected Totals
Paramedic 2	12	---	2	4	2	2	10	14
Paramedic 1	2	---	---	---	3	2	5	2
EMT 3/AEMT	9	2	3	1	6	1	13	12
Emergency Medical Technician 1	25	---	---	---		8	8	15
Emergency Trauma Technician	5	---	---	---	---	13	13	13
Alaska Fire Service Instructor 2	1	---	---	---	---	1	1	1
Alaska Fire Service Instructor 1	8	1	5	3	---	1	10	10
Alaska Fire Officer 2	5	1	2	---	---	---	3	2
Alaska Fire Officer 1	5	1	2	---	---	1	4	7
FADO - Pumper	9	---	1	4	5	1	11	11
FADO - MWS	9	---	1	4	6	1	12	12
FADO - Aerial	9	---	1	4	7	1	13	13
Alaska Firefighter 2	40	2	5	3	10	2	22	26
Alaska Firefighter 1	5	---	---	---	3	6	9	6
Alaska Basic Firefighter	10	---	---	---	---	6	6	6
Public Safety Dive Technician	9	---	1	2	---	---	3	4
Rope Rescue Technician	23	2	4	5	8	1	20	21
Confined Space Rescue Technician	23	2	4	5	8	1	20	21
Alaska Fire Investigator Technician	6	1	5	2	---	---	8	9
Alaska Certified Fire Investigator	3	1	1	---	---	---	2	3
Managing Fire Officer Certification	1	---	---	---	---	---	---	---
Executive Fire Officer Certification	1	---	---	---	---	---	---	---

Department Function

Fund 206 **Nikiski Fire Service Area - Continued**

Dept 51110

Priority: Emergency Medical/Fire Rescue Response and Mobile Integrated Health
Goal: Respond to the needs of the community, whether it be an emergency, public education, or non-emergent health care
Objective: Reduce injuries; protect life, and property from emergency events such as fires, vehicle accidents, and natural disasters. Prepare the community for such events. Serve under-resourced individuals through MIH.

Nikiski Fire Station		**Station #1**		**Station #2**		**Station #3**	
#1 Incident Type	**Benchmark (Minutes)**	**CY2022 Response Count/ Avg. Response Time**	**CY2023 Response Count/ Avg. Response Time**	**CY2022 Response Count/ Avg. Response Time**	**CY2023 Response Count/ Avg. Response Time**	**CY2022 Response Count/ Avg. Response Time**	**CY2023 Response Count/ Avg. Response Time**
Fire (Buildings, Automobiles, Forest)	8	11/7.55	5/7.60	16/6.94	13/8.77	3/8.67	2/8.00
Emergency Medical Services and Rescue	8	287/7.79	286/6.72	456/6.20	453/5.79	99/6.00	93/6.19
Explosions & Ruptures	8	1/5.00	-	-	1/37.00	-	-
Hazardous Conditions (Gas, CO, Electrical)	8	24/7.42	9/5.78	32/6.31	21/8.48	8/6.13	12/5.75
Service Calls (Public, Smoke Odor, Standby)	8	44/5.86	26/9.81	103/9.83	105/6.5	21/4.15	14/16.21
Good Intent Call (Cancelled Call, Nothing Found)	8	41/4.80	32/6.91	30/9.48	52/6.43	13/6.17	11/4.27
False Alarm (Fire Alarm Malfunctions)	8	5/4.00	-	8/5.50	13/4.62	2/7.50	1/8.00
Special Incident Type Other	8	3/2.67	1/2.00	2/7.50	1/0.00	1/14.00	1/2.00

Call Volume Per Calendar Year	**CY2022 Actual**	**CY2023 Actual**	**CY2024 Projected**	**CY2025 Estimated**
Fire (Buildings, Automobiles, Forest)	30	22	32	34
Emergency Medical Services and Rescue	842	836	950	1,000
Explosions and Ruptures	1	1	2	2
Hazardous Conditions (Gas, CO, Electrical)	64	42	70	75
Service Calls (Public, Smoke Odor, Standby)	168	145	230	250
Good Intent Call (Cancelled Call, Nothing Found)	84	97	90	110
False Alarm (Fire Alarm Malfunctions)	15	14	17	20
Other	6	3	9	9
Total Call Volume	1,210	1,161	1,400	1,500
Annual Fire Loss (Property and Contents)	$703,000	$650,183	$800,000	$800,000

Commentary
Nikiski Fire Department is dedicated to the Community of Nikiski for being the highest level of professional Emergency Services in the State of Alaska that meets the ever-changing needs of the community while ensuring a safe and secure environment for all through professional development, unity and teamwork. Members continue to receive some of the highest levels of training in fire protection and emergency medical services available at the state and national levels.

Kenai Peninsula Borough
Budget Detail

Fund 206
Department 51110 - Nikiski Fire Service Area

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 1,619,742	$ 1,679,948	$ 2,110,846	$ 2,110,846	$ 2,238,691	$ 127,845	6.06%
40111	Special Pay	16,322	19,588	30,237	30,237	36,743	6,506	21.52%
40120	Temporary Wages	82,171	58,735	126,308	126,308	126,308	-	0.00%
40130	Overtime Wages	568,692	469,775	358,260	358,260	364,711	6,451	1.80%
40130	Overtime Stand-by Wages	-	-	68,858	68,858	74,161	5,303	7.70%
40131	FLSA Overtime Wages	36,532	31,128	75,388	75,388	81,870	6,482	8.60%
40210	FICA	211,812	188,308	243,750	243,750	257,523	13,773	5.65%
40221	PERS	694,688	598,643	589,096	589,096	626,089	36,993	6.28%
40321	Health Insurance	478,236	643,162	720,720	720,720	786,240	65,520	9.09%
40322	Life Insurance	2,517	2,616	3,240	3,240	3,218	(22)	-0.68%
40410	Leave	296,828	301,267	358,237	358,237	362,110	3,873	1.08%
	Total: Personnel	4,007,540	3,993,170	4,684,940	4,684,940	4,957,664	272,724	5.82%
Supplies								
42120	Computer Software	-	435	1,500	1,500	1,500	-	0.00%
42210	Operating Supplies	20,867	21,124	44,056	44,056	50,556	6,500	14.75%
42220	Fire/Medical/Rescue Supplies	85,700	86,672	99,904	99,904	104,557	4,653	4.66%
42230	Fuel, Oil and Lubricants	58,866	64,436	82,600	82,600	82,650	50	0.06%
42250	Uniforms	21,931	25,841	28,160	28,160	26,005	(2,155)	-7.65%
42263	Training Supplies	5,880	1,349	5,111	5,111	4,871	(240)	-4.70%
42310	Repair/Maintenance Supplies	6,683	16,615	15,265	15,265	15,265	-	0.00%
42360	Motor Vehicle Supplies	20,312	23,200	39,600	39,600	39,600	-	0.00%
42410	Small Tools & Minor Equipment	6,354	10,835	7,500	7,500	5,250	(2,250)	-30.00%
	Total: Supplies	226,593	250,507	323,696	323,696	330,254	6,558	2.03%
Services								
43011	Contractual Services	174,360	184,696	248,913	249,550	214,867	(34,046)	-13.68%
43014	Physical Examinations	36,427	20,573	38,000	38,000	38,000	-	0.00%
43015	Sample Testing	737	-	1,500	3,500	3,500	2,000	133.33%
43019	Software Maintenance	14,700	27,071	45,945	25,321	24,000	(21,945)	-47.76%
43026	Software Licensing	-	-	-	30,082	25,100	25,100	-
43110	Communications	32,259	30,529	35,280	35,280	35,280	-	0.00%
43140	Postage and Freight	2,353	1,637	3,000	3,000	3,400	400	13.33%
43210	Transportation/Subsistence	14,878	22,384	24,000	23,750	33,950	9,950	41.46%
43220	Car Allowance	4	2	-	-	-	-	-
43260	Training	20,392	20,493	33,880	31,880	28,430	(5,450)	-16.09%
43310	Advertising	306	212	700	700	700	-	0.00%
43410	Printing	75	-	500	500	500	-	0.00%
43510	Insurance/Litigation Fund Premiums	210,078	226,385	301,121	301,121	346,975	45,854	15.23%
43610	Utilities	139,680	154,373	182,000	182,000	189,000	7,000	3.85%
43720	Equipment Maintenance	9,313	20,008	31,550	31,550	49,800	18,250	57.84%
43750	Vehicle Maintenance	8,140	1,659	21,500	20,000	15,500	(6,000)	-27.91%
43780	Building/Grounds Maintenance	34,126	30,888	52,540	36,971	38,000	(14,540)	-27.67%
43810	Rents and Operating Leases	11,324	13,055	14,650	16,400	15,900	1,250	8.53%
43920	Dues and Subscriptions	6,878	6,938	8,565	6,065	5,840	(2,725)	-31.82%
	Total: Services	716,030	760,903	1,043,644	1,035,670	1,068,742	25,098	2.40%
Capital Outlay								
48120	Major Office Equipment	-	-	-	-	12,000	12,000	-
48310	Vehicle	-	-	-	243,623	-	-	-
48311	Major Machinery and Equipment	-	10,858	9,000	9,000	17,000	8,000	88.89%
48513	Major Recreational Equipment	-	-	-	-	8,500	8,500	-
48514	Major Fire Fighting/Rescue Equipment	6,693	29,738	-	-	-	-	-
48515	Major Medical Equipment	-	-	9,000	9,000	-	(9,000)	-100.00%
48630	Improvements other than Buildings	-	-	-	15,569	-	-	-
48710	Minor Office Equipment	5,566	11,990	9,400	13,200	2,000	(7,400)	-78.72%
48720	Minor Office Furniture	5,025	8,525	10,550	6,750	2,000	(8,550)	-81.04%
48740	Minor Machinery and Equipment	9,781	2,178	4,100	7,240	6,100	2,000	48.78%
48750	Minor Medical Equipment	10,365	8,872	11,291	11,291	10,616	(675)	-5.98%
48755	Minor Recreation Equipment	3,361	3,481	4,000	4,000	-	(4,000)	-100.00%
48760	Minor Fire Fighting/Rescue Equipment	50,785	75,872	78,711	79,881	73,140	(5,571)	-7.08%
	Total: Capital Outlay	91,576	151,514	136,052	399,554	131,356	(4,696)	-3.45%

Kenai Peninsula Borough
Budget Detail

Fund 206
Department 51110 - Nikiski Fire Service Area - Continued

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Transfers								
50264	911 Communications	60,009	58,200	66,774	66,774	69,111	2,337	3.50%
50441	Nikiski Fire Capital Project Fund	300,000	337,000	260,000	260,000	300,000	40,000	15.38%
	Total: Transfers	360,009	395,200	326,774	326,774	369,111	42,337	12.96%
Interdepartmental Charges								
60004	Mileage Ticket Credits	-	(1,688)	(3,000)	(3,000)	-	3,000	-
61990	Admin. Service Fee	120,950	127,132	154,633	161,022	162,200	7,567	4.89%
	Total: Interdepartmental Charges	120,950	125,444	151,633	158,022	162,200	10,567	6.97%
Department Total		$ 4,806,668	$ 5,676,738	$ 6,666,739	$ 6,928,656	$ 7,019,327	$ 352,588	5.29%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief, 1 Assistant Chief, 3 Senior Captains, 3 Captains, 5 Engineers, 9 Firefighters, 1 Mechanic, 1 Training Officer, and 1 Administrative Assistant.

Added: 1 Training Officer
Added: 1 Firefighter
Reduced: 1 Senior Captain

40130 Overtime Wages/Stand-by Wages. Increase in overtime wages and decrease in stand-by wages to more accurately show expenditures.

42210 Operating Supplies. Increased due to sensors for new gas monitors.

42220 Fire/Medical/Rescue Supplies. Increased due to medical supply pricing increase.

42250 Uniforms. Decrease due to minimizing uniform items.

42310 Small Tools & Minor Equipment. Decrease due to removing Axes/Pulaskis from budget.

43011 Contractual Services. Physician sponsor contract ($129,399), physician sponsor travel/training costs ($2,068) ambulance billing Systems Design ($28,600), Zoll Autopulse preventative maintenance ($8,000), EMS training simulator/manikin maintenance ($2,300), EMS/FF instructor fees ($8,000), Medevac helicopter services ($7,500), U/L ladder/pump testing ($9,000), Extrication training towing vehicles ($1,600), repair services/embroidery ($6,500), CLIA laboratory director ($2,500), emergency towing ($3,000), posi-chek calibration ($2,500), quantifit calibration ($1,200), background checks ($500), controlled substances disposal ($500), oil disposal ($400), vinyl lettering ($500), and engraving ($800).

43015 Sample Testing. Increase due to additional water sampling.

43019 Software Maintenance. Vehicle diagnostic licensing ($1,000), security camera licensing ($1,500), CAD/Tyler Tech software licensing ($7,000), PS Trax/Station Automation ($5,000), G2 US Digital Design dispatch component ($2,000), and diesel diagnostic w/ web-based software Cummins ($6,000), and other miscellaneous software maintenance ($1,500).

43026 Software Licensing. Image Trend ($4,000), Target Solutions/Vector Solutions/CrewSense Training Database ($10,500), Handtevy ($3,000), Operative IQ ($3,000), Zoom video ($800), FLOW MSP App ($3,200), and Box Cloud software ($600).

43140 Postage and Freight. Fedex ($1,000), Christmas box shipping ($1,500), postage ($400), and Carlile transport ($500).

43210 Transportation & Subsistence. Increase due to travel and per diem cost for Chief Officer training and Fire Investigator training, firefighter conference, and awards banquet.

43260 Training. Decrease due to Firefighter conference money moving to different account and decreases to CHUET and Fire Investigator training.

43510 Insurance and Litigation Fund Premiums. Increase due to higher replacement/repair costs, additional square footage, increased wages, additional personnel costs, employee classification changes and premium increases.

43720 Equipment Maintenance. Increase due to Hurst tool service/aint ($5,000) moved from contract services, Stryker service/maint ($14,000), sign maintenance ($2,000), Konica Minolta ($4,000), chainsaw tool repairs ($700), extractor/washing machine maint (1,200), SCBA bottle maint/testing ($2,500), dive equipment maint ($2,400), air compressor svc/maint ($3,000), SCBA flow testing ($5,000), and G2 US digital design service contract ($10,000).

43750 Vehicle Maintenance. Decrease due to removing Liquid Springs.

43780 Building/Grounds Maintenance. Decrease due to the one time funding in FY24 for maintenance on both Hydro-Flow at Station #3 and 3 windows from Station#1.

48120 Major Office Equipment. Server replacement for Station #1 ($12,000).

48311 Major Machinery and Equipment. Ventilation training prop ($5,000) and forcible entry prop ($12,000).

48513 Major Recreational Equipment. Treadmill for Station #3 ($8,500).

48710 Minor Office Equipment. Switch for server room Station #1 ($2,000).

48720 Minor Office Furniture. Increase for 4 office chairs ($500 ea.).

48740 Minor Machinery and Equipment. Mechanic tools/sockets ($4,100) and refrigerator for Station #2 ($2,000).

48750 Minor Medical Equipment. Lucas medical equipment ($2,400), pedi sensors ($2,100), AED X Series attachments ($2,400), O2 large cylinder rack ($900) and other miscellaneous equipment ($2,816).

48760 Minor Fire Fighting/Rescue Equipment. Turnout gear ($28,800), boots ($5,200), fire fighter gloves ($2,000), helmets ($3,240), nozzles ($2,000), rechargeable lights ($2,025), fire fighting hand tools ($2,000), Beluga/Tyonek fire fighting gear ($8,000), forestry gear ($3,500), hose ($5,500), rescue equipment ($6,000), SCBA face masks ($1,875), and other miscellaneous fire equipment ($3,000).

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 FY2025 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the Capital Projects Section - Pages 344-345,348,356,391-393

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Bear Creek Fire Service Area

This service area was created on January 25, 1977, to provide fire protection and limited ambulance service for the area outside the City of Seward's city limits. The department is staffed by three permanent employees and 26 volunteers. Five elected citizens serve on its board.

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

Revenue is raised through property taxes. The mill rate is 3.25 mills for fiscal year 2025.

Board Members
Connie M. Bacon
James M. Sheehan
Jeffrey Wolf
Daniel Logan
Adam Sayler

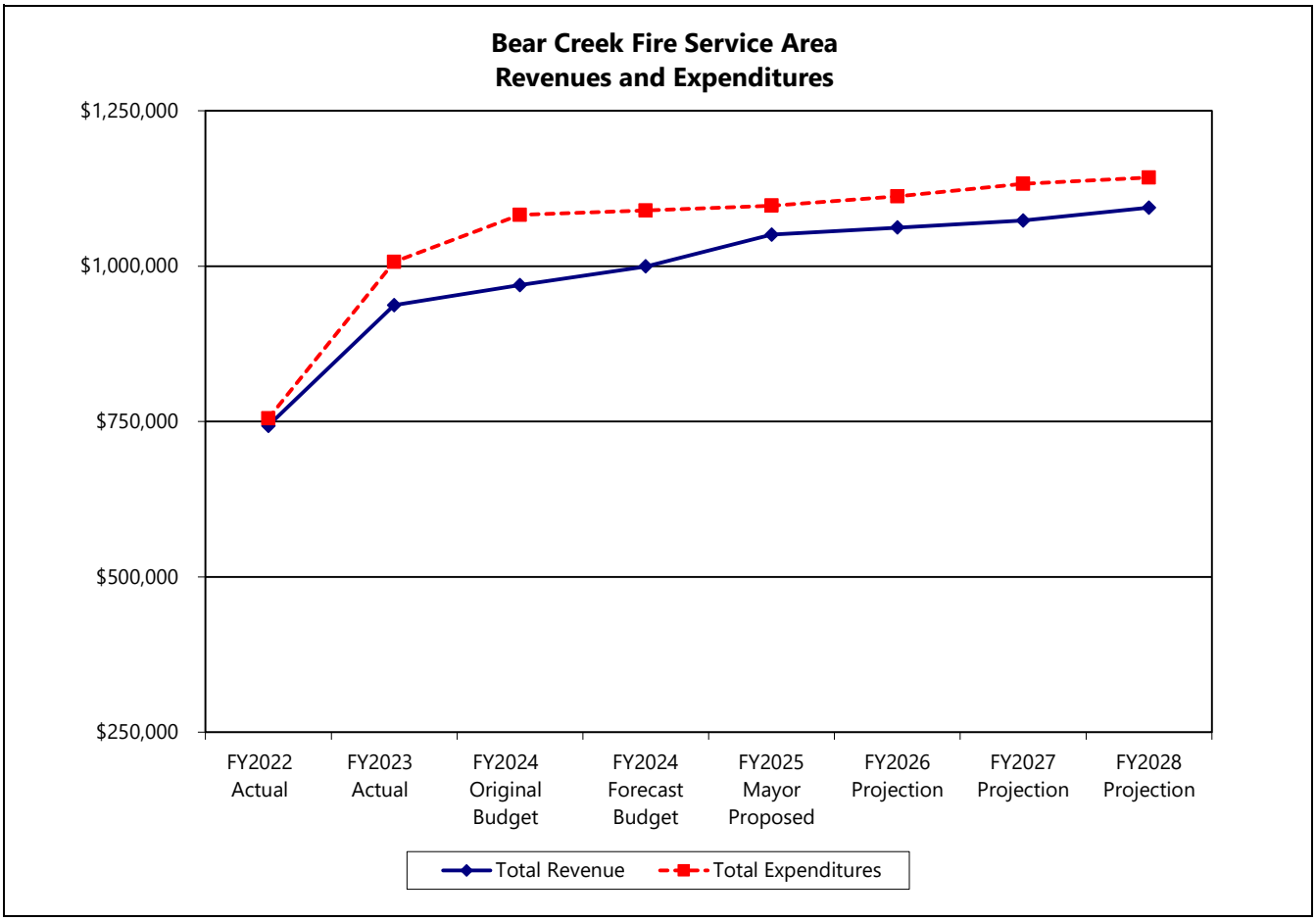
Mill Rate: 3.25

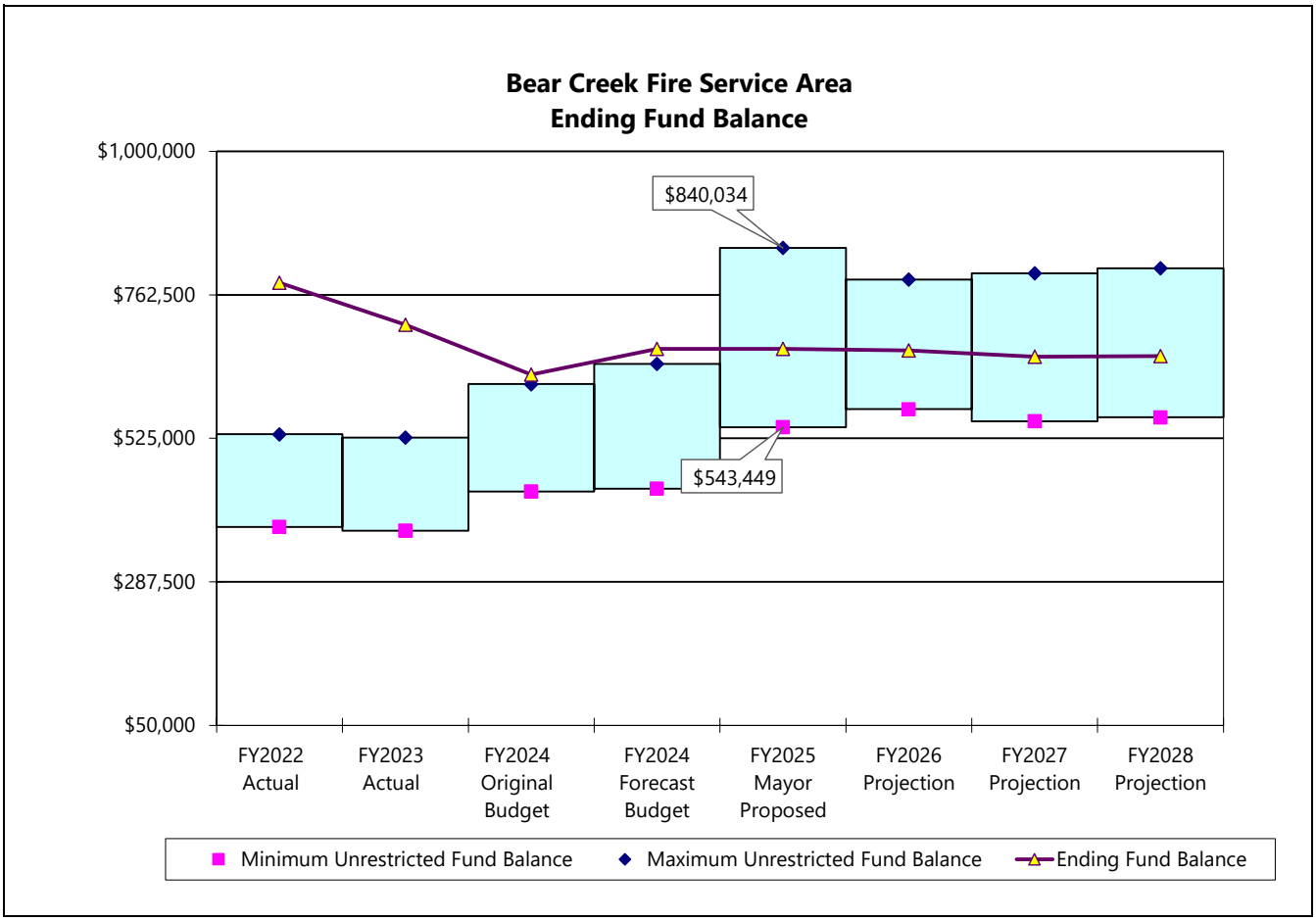
Population: 1,757

Square Miles: 15

Fund: 207 Bear Creek Fire Service Area - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Value (000's)								
Real	189,388	219,241	254,718	254,718	277,400	280,174	282,976	288,636
Personal	2,189	2,110	1,930	3,041	2,506	2,531	2,556	2,582
	191,577	221,351	256,648	257,759	279,906	282,705	285,532	291,218
Mill Rate	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Revenues:								
Property Taxes								
Real	$ 621,437	$ 711,415	$ 827,834	$ 827,834	$ 901,550	$ 910,566	$ 919,672	$ 938,067
Personal	7,083	6,854	6,147	9,686	7,982	8,061	8,141	8,224
Interest	2,582	2,193	1,007	1,007	1,027	1,048	1,069	1,090
Flat Tax	3,334	4,284	2,700	4,284	4,284	4,370	4,457	4,546
Motor Vehicle Tax	12,942	12,686	13,449	13,449	12,814	13,070	13,331	13,598
Total Property Taxes	647,378	737,432	851,137	856,260	927,657	937,115	946,670	965,525
Federal Revenue	-	7,361	-	-	-	-	-	-
State Revenue	11,420	39,750	-	7,082	-	-	-	-
Interest Earnings	(16,475)	23,719	12,253	30,000	13,465	13,463	13,407	13,199
Other Revenue	100,827	128,856	106,208	106,208	109,418	111,354	113,332	115,354
Total Revenues	743,150	937,118	969,598	999,550	1,050,540	1,061,932	1,073,409	1,094,078
Expenditures:								
Personnel	267,670	382,482	443,157	443,157	506,492	516,622	526,954	537,493
Supplies	15,534	13,419	23,675	23,675	26,490	27,020	27,560	28,111
Services	111,017	171,406	193,624	197,413	198,407	202,375	206,423	210,551
Capital Outlay	4,694	39,139	10,050	13,342	27,000	27,270	27,543	27,818
Interdepartmental Charges	9,634	14,995	16,763	16,940	18,960	19,339	19,726	20,121
Total Expenditures	408,549	621,441	687,269	694,527	777,349	792,626	808,206	824,094
Operating Transfers To:								
Special Revenue Fund	10,432	11,114	8,156	8,156	8,441	8,779	9,130	9,495
Debt Service Fund	86,059	84,323	86,931	86,931	86,504	85,855	89,995	83,948
Capital Projects Fund	250,000	290,000	300,000	300,000	225,000	225,000	225,000	225,000
Total Operating Transfers	346,491	385,437	395,087	395,087	319,945	319,634	324,125	318,443
Total Expenditures and Operating Transfers	755,040	1,006,878	1,082,356	1,089,614	1,097,294	1,112,260	1,132,331	1,142,537
Net Results From Operations	(11,890)	(69,760)	(112,758)	(90,064)	(46,754)	(50,328)	(58,922)	(48,459)
Projected Lapse	-	-	30,417	50,504	46,641	47,558	48,492	49,446
Change in Fund Balance	(11,890)	(69,760)	(82,341)	(39,560)	(113)	(2,770)	(10,430)	987
Beginning Fund Balance	794,465	782,575	712,815	712,815	673,255	673,142	670,372	659,942
Ending Fund Balance	$ 782,575	$ 712,815	$ 630,474	$ 673,255	$ 673,142	$ 670,372	$ 659,942	$ 660,929


Bear Creek Fire Service Area
Revenues and Expenditures
$1,250,000
$1,000,000
$750,000
$500,000
$250,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenue
Total Expenditures


Bear Creek Fire Service Area
Ending Fund Balance
$1,000,000
$762,500
$525,000
$287,500
$50,000
$840,034
$543,449
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 207 **Bear Creek Fire Service Area**

Dept 51210

Mission

Provide rapid emergency fire, E.M.S., and rescue response services in addition to community risk reduction to the residents and visitors of the Bear Creek Fire Service Area.

Program Description

The Bear Creek Fire Service Area provides support staff consisting of a three-quarter Fire Chief, a three-quarter Fire Technician, a full-time Fire Technician, and a Board of Directors to assist the Bear Creek Volunteer Fire & EMS, Inc., consisting of 26 volunteers, in providing emergency response to the residents of BCFSA and the State of Alaska. The Service Area staff and volunteer responders work cooperatively in providing community fire suppression, rescue and emergency medical services, firefighter and EMS training, and public education to residents in the community as well as the greater Seward Area.

Major Long-Term Issues and Concerns:

- Availability of housing in the service area (directly ties to recruitment, retention, and funding).
- Reduce response times to calls within service area.
- Limited water source options in the service area.

FY2024 Accomplishments:

- Secured two water use agreements with private land owners and established one draft site on Borough-owned property providing a nearby water source for two of the four identified neighborhoods in need.
- Changed mission statement to include formalizing community risk reduction efforts.
- Began the build-out phase of living quarters on second floor of the fire station.

FY2025 New Initiatives:

- Finish construction of the fire station upstairs area.
- Establish a volunteer responder shift.
- Move the base level of certification for Fire and EMS from Fire Ground Support and ETT to Firefighter I and EMT I.
- Build out the support training platform that supports the new base level of certification.
- Continue training EMS and fire instructors for the purpose of providing more in-house courses.
- Replace 2 four wheelers ahead of scheduled replacement, utilizing a volunteer grant for purchase.

Performance Measures:

Priority: One
Goal: Improve Response Times and Responder Average - Reduce Time from Call to Enroute by Two Minutes
Objective: 1. Finish 24-hour living quarters in upstairs part of station.
2. Establish 24-hour representation between the paid staff and volunteer responders.
3. Move to a POV response plan for all-call responders for EMS only incidents.

Call Volume Report	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Total Number of Calls	134	119	163	173
Total Number of EMS/Rescue Calls	104	81	115	119
Total Number of Fire Calls	14	13	5	6
Total Number of Other Calls	9	8	14	16
Total Number of Cancelled Enroute	16	17	29	32
Average Response Times	**FY2022 Actual**	**FY2023 Actual**	**FY2024 Projected**	**FY2025 Estimated**
Working Hours: From the Time of Call to Enroute	6:51	5:32	5:08	4:45
Non-Working Hours: From the Time of Call to Enroute	7:29	7:41	6:47	6:00

Working Hour vs. Non-Working Hour Calls (Nights/Weekends/Holidays)	FY2022 Actual		FY2023 Actual		FY2024 Projected		FY2025 Estimated	
	Working	Non-Working	Working	Non-Working	Working	Non-Working	Working	Non-Working
Call Comparison	48	95	42	77	61	102	65	108

Total Calls vs. Responder Average	FY2022 Actual		FY2023 Actual		FY2024 Projected		FY2025 Estimated	
	Calls	Responders	Calls	Responders	Calls	Responders	Calls	Responders
Total Calls & Responder Average	143	4.8	119	4.6	163	4.0	173	5

Department Function

Fund 207 **Bear Creek Fire Service Area - Continued**

Dept 51210

Priority: Two
Goal: Increase the Standard of Certifications for Responders
Objective: 1. Establish EMT I as a basic level of training for all volunteers with two years at Bear Creek.
2. Establish Firefighter I as a basic Level of training for all volunteers with two years at Bear Creek.
3. Increase the number of EMS and Fire Instructors for in-house courses.
4. Expand emergency medical services to include transport for the service area.

Certification Level of Responders	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
ETT – Certifications	9	9	4	5
EMT – I/II/III Certifications	15	16	23	25
Fire Ground Support Personnel/Basic Firefighter	14	10	14	9
FFI/FFII & Fire Officer	14	17	16	21
EMS/Fire Instructors	4/3	2/3	2/5	4/5
Certified EMS and Fire Training (Support Courses for basic level of Training)	32 sessions 116 hrs.	38 sessions 86 hrs.	66 sessions 228 hrs.	75 sessions 300 hrs.
Company Training (Non-Certified Trainings)	99 sessions 216 hrs.	164 sessions 399 hrs.	192 sessions 254 hrs.	70 sessions 140 hrs.

Priority: Three
Goal: Increase Community Risk Reduction Efforts
Objective: 1. Increase contact with the general public through community activities, open house, and other public safety programs.
2. Continue efforts educating children in fire prevention and EMS education through increased school involvement.
3. Initiate pre-plan program focusing on developing and maintaining annual building familiarizations on commercial properties in the service area.

Community Risk Reduction	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Open Houses/Activities Exposing the General Public to Fire Prevention Education	3	8	10	10
In-School Visits for Fire Prevention Education	0	1	2	2
Community Q-CPR and/or First Aid Courses	5	12	12	12
Kenai Public Schools EMS Courses (Students Certified)	NONE	CPR 31	CPR 41/ETT 3	CPR 40/ETT 5
Building Familiarizations in Service Area (Number/Percentage)	NONE	NONE	31/50%	62/100%

Commentary

The department administration, with the support of volunteers, will continue to build upon and foster the relationship with the Service Area Board and Assembly to move the Service Area ahead financially and as a vital community service.

Kenai Peninsula Borough
Budget Detail

Fund 207
Department 51210 - Bear Creek Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 138,557	$ 191,459	$ 219,339	$ 219,339	$ 225,187	$ 5,848	2.67%
40120	Temporary Wages	4,220	10,367	15,828	15,828	69,056	53,228	336.29%
40130	Overtime Wages	-	335	9,930	9,930	10,248	318	3.20%
40210	FICA	11,596	16,719	21,064	21,064	25,612	4,548	21.59%
40221	PERS	42,456	48,607	51,608	51,608	53,011	1,403	2.72%
40321	Health Insurance	53,469	88,775	98,280	98,280	98,280	-	0.00%
40322	Life Insurance	195	274	338	338	320	(18)	-5.33%
40410	Leave	17,177	25,946	26,770	26,770	24,778	(1,992)	-7.44%
	Total: Personnel	267,670	382,482	443,157	443,157	506,492	63,335	14.29%
Supplies								
42120	Computer Software	-	-	500	500	500	-	0.00%
42210	Operating Supplies	1,938	1,290	3,750	2,250	3,250	(500)	-13.33%
42220	Fire/Medical/Rescue Supplies	2,440	2,587	3,670	3,670	3,500	(170)	-4.63%
42230	Fuel, Oils and Lubricants	2,548	3,720	4,500	4,500	4,500	-	0.00%
42250	Uniforms	1,266	700	2,315	2,315	5,100	2,785	120.30%
42263	Training Supplies	2,236	262	2,340	2,340	2,340	-	0.00%
42310	Repair/Maintenance Supplies	1,481	1,639	2,500	2,500	2,500	-	0.00%
42360	Motor Vehicle Supplies	2,626	1,971	3,000	3,000	3,000	-	0.00%
42410	Small Tools & Minor Equipment	999	1,250	1,100	2,600	1,800	700	63.64%
	Total: Supplies	15,534	13,419	23,675	23,675	26,490	2,815	11.89%
Services								
43011	Contractual Services	15,533	18,798	24,713	28,502	20,223	(4,490)	-18.17%
43014	Physical Examinations	-	1,329	11,000	11,000	11,000	-	0.00%
43019	Software Maintenance	4,336	4,509	4,585	737	745	(3,840)	-83.75%
43026	Software Licensing	-	-	-	6,020	5,467	5,467	-
43110	Communications	6,228	6,608	8,500	8,500	8,000	(500)	-5.88%
43140	Postage and Freight	35	-	100	100	100	-	0.00%
43210	Transportation/Subsistence	1,631	1,374	3,550	3,550	6,250	2,700	76.06%
43220	Car Allowance	3	-	-	-	-	-	-
43260	Training	1,803	300	1,475	1,475	1,915	440	29.83%
43510	Insurance/Litigation Fund Premiums	21,123	29,771	45,571	45,571	50,757	5,186	11.38%
43610	Utilities	42,420	40,139	45,000	45,000	52,000	7,000	15.56%
43720	Equipment Maintenance	3,386	4,720	12,815	12,815	10,150	(2,665)	-20.80%
43750	Vehicle Maintenance	1,559	55,000	15,000	15,000	15,000	-	0.00%
43780	Buildings/Ground Maintenance	10,808	6,351	18,000	18,000	15,000	(3,000)	-16.67%
43810	Rents & Operating Leases	100	108	420	420	420	-	0.00%
43920	Dues and Subscriptions	2,052	2,399	2,895	723	1,380	(1,515)	-52.33%
	Total: Services	111,017	171,406	193,624	197,413	198,407	4,783	2.47%
Capital Outlay								
48514	Major Fire Fighting/Rescue Equipment	-	34,186	-	-	16,000	16,000	-
48750	Minor Medical Equipment	4,694	-	2,684	2,684	-	(2,684)	-100.00%
48760	Minor Fire Fighting Equipment	-	4,953	7,366	10,658	11,000	3,634	49.33%
	Total: Capital Outlay	4,694	39,139	10,050	13,342	27,000	16,950	168.66%
Transfers								
50264	911 Communications	10,432	11,114	8,156	8,156	8,441	285	3.49%
50342	Bear Creek Debt Service	86,059	84,323	86,931	86,931	86,504	(427)	-0.49%
50442	Bear Creek Capital Projects	250,000	290,000	300,000	300,000	225,000	(75,000)	-25.00%
	Total: Transfers	346,491	385,437	395,087	395,087	319,945	(75,142)	-19.02%

Kenai Peninsula Borough
Budget Detail

Fund 207
Department 51210 - Bear Creek Administration - Continued

	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges							
61990 Admin Service Fee	9,634	14,995	16,763	16,940	18,960	2,197	13.11%
Total: Interdepartmental Charges	9,634	14,995	16,763	16,940	18,960	2,197	13.11%
Department Total	$ 755,040	$ 1,006,878	$ 1,082,356	$ 1,089,614	$ 1,097,294	$ 14,938	1.38%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Fire Chief and 2 Firefighter Technicians (0.25 of the Fire Chief and 0.25 of one of the Fire Technician are reimbursed through contract agreement with EPHESA).

40120 Temporary Wages. Increased amount for addition of volunteer responder shift $54,765.

40210 FICA. Increased due to addition of volunteer shift $4,189.

42210 Operating Supplies. Reduced to reflect a more accurate value of annual operating supplies useage.

42250 Uniforms. Increased due to EMS Jackets being reclassed from 48750.

42410 Small Tools and Minor Equipment. Increased to reflect a more accurate value of annual expenses.

43011 Contractual Services. Reduced due to removal on-call maintenance and vehicle/small engine maintenance ($5,000). Includes Medical Director's program ($16,223), out-of-state background checks and DMV checks on perspective employees ($500), air quality testing for SCBA compressor ($600), EMT I/Bridge course ($2,400), and embroidery services for uniforms ($500).

43019 Software Maintenance. Decreased due to educational software being moved to other object code. Milestone Surveillance ($475), Zoom License ($270).

43026 Software Licensing. Increased due to educational software and dispatch software being moved to this new object code. Vector Solutions ($3,852) and EDispatches ($1,615).

43210 Transportation & Subsistence. Increased to cover cost of travel to Juneau for Fire Chief's Legislative Conference ($2,050), travel and lodging for Firefighter's Conference ($1,150), the cost of the annual awards banquet meal ($500), quarterly Medical Director run review & leadership meetings ($400), administrative travel and per diem to Soldotna for budget, dispatch, and service area-related meetings ($1,450), and meal allowance for volunteers on long-term incidents and in-house courses ($700).

43260 Training. Increased to cover registrtion for the Fire Chief's Legislative Conference ($400), registration for the Firefighter's Conference ($500), and initial EMS and Fire Certifications ($1,015).

43510 Insurance and Litigation Fund Premiums. Increased by ($5,186). Premiums are for coverage of workmans' compensation, property, liability, and other insurance.

43610 Utilities. Increased to reflect anticipated costs associated with increase in utility costs.

43720 Equipment Maintenance. Decreased due to lower radio maintenance expenditures ($4,300). Includes extrication equipment annual maintenance ($1,700), air pack annual maintenance ($1,500), compressor maintenance (1,400), fit tester calibration ($650), and Konica Minolta copier contract ($600).

43780 Buildings/Grounds Maintenance. Decreased due to smart system migration being complete in FY24.

43920 Dues and Subscriptions. Decreased due to dispatch software being reclassed to Object Code 43026 per GASB requirement.

48514 Major Firefighting Equipment. Increased to cover the purchase of a truck-mounted snow plow ($11,000) and a truck-mounted topper ($5,000).

48750 Minor Medical Equipment. Decreased due to EMS jackets being reclassed to 42250.

48760 Minor Firefighting/Rescue Equipment. Purchase three sets of structural firefighting gear ($10,000) and 10% Match plus shipping for Volunteer Fire Capacity Grant ($1,000).

50264 Transfer to 911 Communications. To cover charges from E911 for the cost of operating the E911 dispatch center in Soldotna ($8,441).

50342 Transfer Bear Creek Fire Debt Service. To cover the current portion of principal and interest for bonds issued in FY2013 to finance the construction of the multi-use facility ($86,504).

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

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The FY2025 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information of this department - See the Capital Projects section - Pages 344-345,357

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Western Emergency Service Area

Originally established in October 1983, and expanded 612 square miles to include the Ninilchik area in February 2021, this service area provides fire protection and emergency services in the Anchor Point, Ninilchik , Happy Valley, Clam Gulch, Nikolaevsk and Caribou Hills. The service area covers 45 miles of the Sterling Highway, all of the Old Seward Highway, Oil Well Road, and the majority of the North Fork Loop. The department is staffed by 13 full-time permanent employees and 24 volunteers. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board, each serving a three-year term.

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

The major source of revenue is property tax. The mill rate is set at 3.15 mills for fiscal year 2025.

Board Members
Cherie Richter
Dawson Slaughter
Mark Ball
Katherine Covey
Janice Nofziger

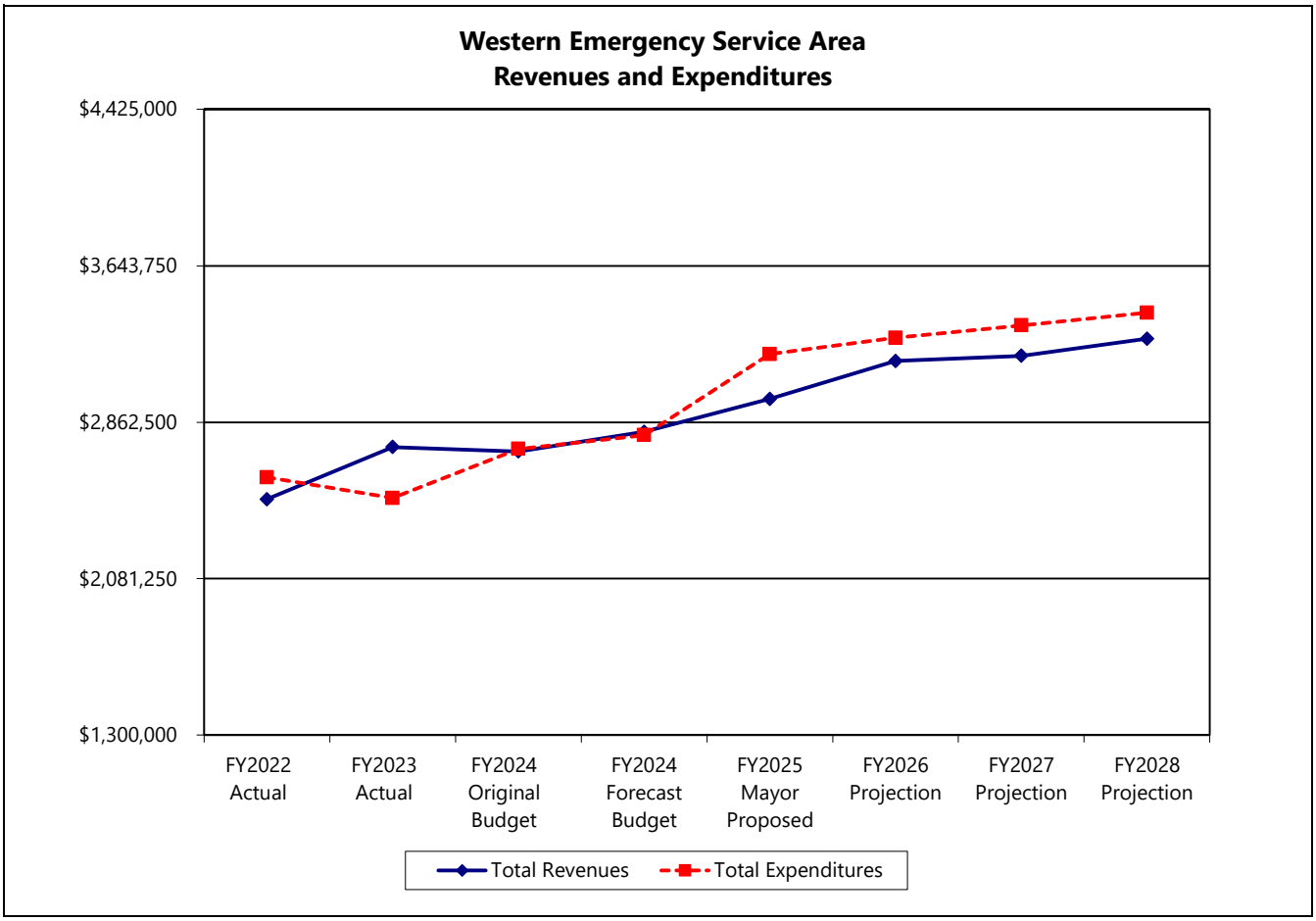
Mill Rate: 3.15

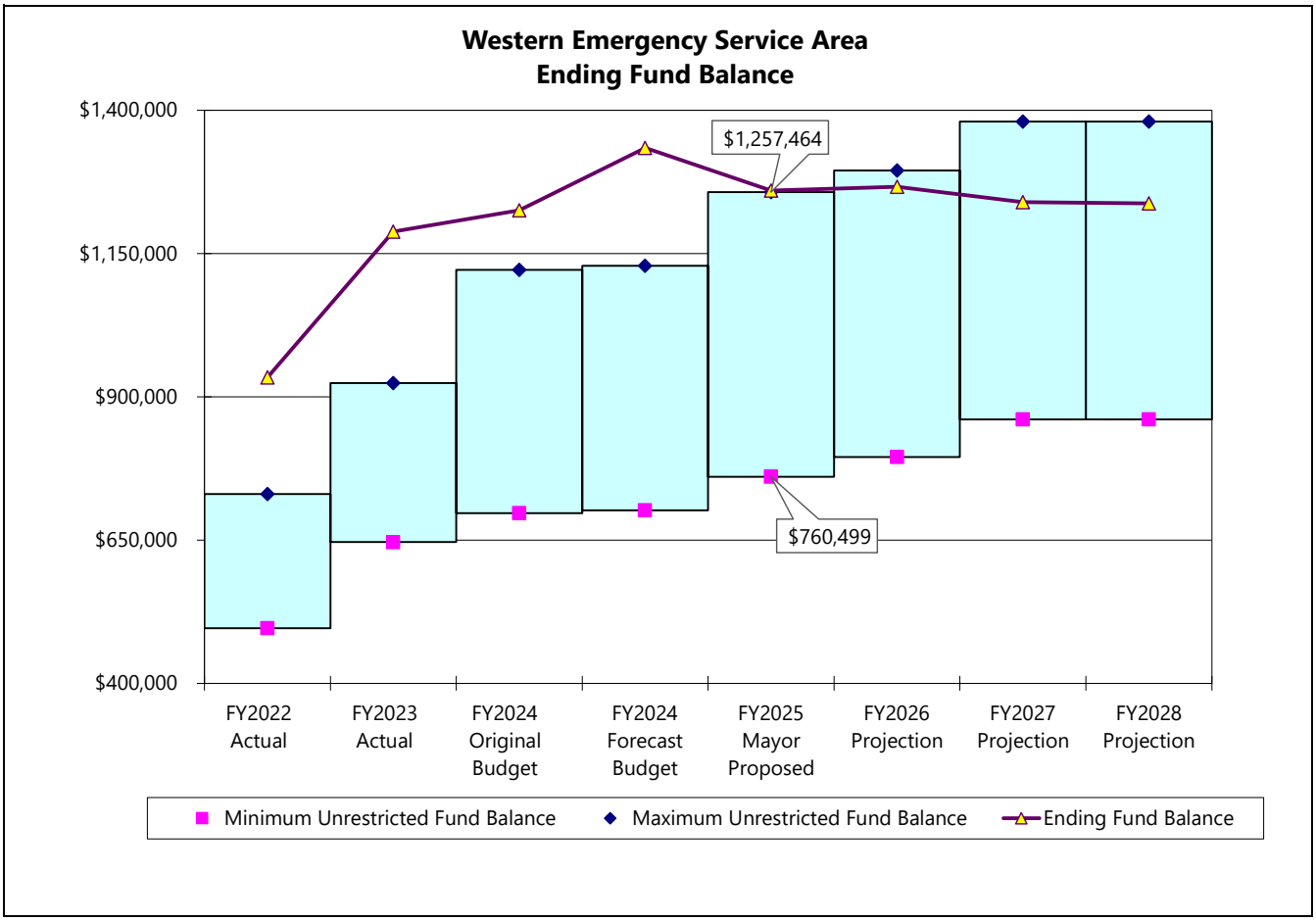
Population: 4,165

Square Miles: 826

Fund: 209 Western Emergency Service Area - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Value (000's)								
Real	418,695	431,395	479,562	479,562	544,100	549,541	555,036	566,137
Personal	48,751	49,043	48,635	48,763	47,400	47,874	48,353	48,353
Oil & Gas (AS 43.56)	229,854	242,881	253,206	253,206	254,500	254,500	254,500	254,500
	697,300	723,319	781,403	781,531	846,000	851,915	857,889	868,990
Mill Rate	2.95	2.95	2.95	2.95	3.15	3.35	3.35	3.40
Revenues:								
Property Taxes								
Real	$ 1,225,659	$ 1,258,412	$ 1,414,708	$ 1,414,708	$ 1,713,915	$ 1,840,962	$ 1,859,371	$ 1,924,866
Personal	144,767	144,296	140,604	140,974	146,324	157,170	158,743	161,112
Oil & Gas (AS 43.56)	678,068	716,500	746,958	746,958	801,675	852,575	852,575	865,300
Interest	6,801	4,741	6,937	6,937	4,836	4,860	4,884	4,908
Flat Tax	10,616	11,101	3,401	11,101	11,101	11,157	11,213	11,269
Motor Vehicle Tax	14,448	14,880	12,739	12,739	14,664	14,957	15,256	15,561
Total Property Taxes	2,080,359	2,149,930	2,325,347	2,333,417	2,692,515	2,881,681	2,902,042	2,983,016
Federal Revenues	151,807	123,857	-	27,574	-	-	-	-
State Revenues	65,556	53,094	-	-	-	-	-	-
Interest Earnings	(34,713)	38,866	21,258	83,000	40,040	37,806	37,999	37,187
Other Revenue	214,911	372,959	370,254	370,254	247,000	249,470	254,459	259,548
Total Revenues	2,477,920	2,738,706	2,716,859	2,814,245	2,979,555	3,168,957	3,194,500	3,279,751
Expenditures:								
Personnel	1,495,512	1,564,693	1,809,122	1,823,418	2,157,187	2,221,903	2,266,341	2,311,668
Supplies	115,217	122,499	154,000	156,400	192,200	196,044	199,965	203,964
Services	334,805	307,585	420,804	420,804	450,497	459,507	468,697	478,071
Capital Outlay	131,311	156,119	109,804	139,055	107,720	108,797	109,885	110,984
Interdepartmental Charges	53,281	54,342	61,523	61,809	72,690	74,656	76,122	77,617
Total Expenditures	2,130,126	2,205,238	2,555,253	2,601,486	2,980,294	3,060,907	3,121,010	3,182,304
Operating Transfers To:								
Special Revenue Fund	23,040	21,119	31,167	31,167	32,258	33,548	34,890	36,286
Capital Projects Fund	434,221	165,000	50,000	75,000	100,000	100,000	100,000	100,000
Land Trust Investment Fund	-	92,959	92,959	90,508	90,508	90,508	90,508	90,508
Total Operating Transfers	457,261	279,078	174,126	196,675	222,766	224,056	225,398	226,794
Total Expenditures and Operating Transfers	2,587,387	2,484,316	2,729,379	2,798,161	3,203,060	3,284,963	3,346,408	3,409,098
Net Results From Operations	(109,467)	254,390	(12,520)	16,084	(223,505)	(116,006)	(151,908)	(129,347)
Projected Lapse	-	-	49,626	130,074	149,015	122,436	124,840	127,292
Change in Fund Balance	(109,467)	254,390	37,106	146,158	(74,490)	6,430	(27,068)	(2,055)
Beginning Fund Balance	1,043,599	934,132	1,188,522	1,188,522	1,334,680	1,260,190	1,266,620	1,239,552
Ending Fund Balance	$ 934,132	$ 1,188,522	$ 1,225,628	$ 1,334,680	$ 1,260,190	$ 1,266,620	$ 1,239,552	$ 1,237,497
Land Loan with LTIF (Liabiilty)	-	674,497	588,421	588,421	526,480	461,531	393,430	322,022
Unrestricted Ending Fund Balance	$ 934,132	$ 514,025	$ 637,207	$ 746,259	$ 733,710	$ 805,089	$ 846,122	$ 915,475


Western Emergency Service Area
Revenues and Expenditures
$4,425,000
$3,643,750
$2,862,500
$2,081,250
$1,300,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenditures


Western Emergency Service Area
Ending Fund Balance
$1,400,000
$1,150,000
$900,000
$650,000
$400,000
$1,257,464
$760,499
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 209 **Western Emergency Service Area**

Dept 51410

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Continued volunteer recruitment and retention.
- Obtaining funds to replace aging apparatus and utility vehicles. Current revenue does not support any realistic replacement plan without significant grant funding.
- Construction of a new station in Happy Valley to address a 10-mile stretch along the Sterling Highway in between Ninilchik and Anchor Point that are not within 5 miles of a station.
- Obtaining funding for the renovation and expansion of Station 3 in Anchor Point.
- Meeting minimum staffing requirement of 2 per station, to continue decreased response times.
- Secure funding for live-fire training facility within the service area.

FY2024 Accomplishments:

- Installed medical oxygen cascade system at station 1 to eliminate reliance on vendors to fill smaller oxygen bottles.
- Replaced furniture in bunk room day room and dining area at both stations.
- Relocated training center at Station 3 to additional building acquired, which allows for needed training room expansion.
- Completed the replacement, installation and programming of all mobile radios on apparatus.
- Replaced Ninilchik repeater, consolettes and base stations at Station 3 due to equipment being no longer supported by manufacturer.
- Provided joint EMT1 and EMT 2 classes with Kachemak Emergency Services.
- Hosted National Fire Academy Incident Safety Officer class in Anchor Point with attendance from WES members and six other agencies.
- Implemented a borough wide Multi-Agency Medical Operations Manual integrated in a mobile application.

FY2025 New Initiatives:

- Increase staffing to provide minimum response capabilities.
- Replace overhead door in shop behind Station 3 to provide for more timely response.
- Continue to implement Knox rapid access system for commercial properties and businesses to allow for emergency entry.
- Continue to review all existing incident preplans and, complete new preplans for all commercial properties.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	10	10	10	13

Priority: Public Safety
Goal: Provide the highest level of fire and emergency medical training and certifications for department members.
Objective: Continue with ongoing, quality training to meet State of Alaska fire and EMS training standards.
Measures: Certification and qualifications of employees and volunteer members.

Department Personnel	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
EMS Trained	33	30	28	30
Fire Trained	31	31	28	30
Total Responders Available	42	32	30	35

Department Function

Fund 209 **Western Emergency Service Area - Continued**

Dept 51410

Certified First Responders	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Emergency Trauma Technician	2	2	0	0
Emergency Medical Technician 1	14	10	9	12
Emergency Medical Technician 2	3	3	2	2
Emergency Medical Technician 3	7	9	6	6
Advanced Emergency Medical Technician	5	5	5	5
Mobile Intensive Care Paramedic	6	5	5	5
Exterior Firefighter/FFI/FFII	34	29	27	27
Certified Fire Investigator	2	2	2	2
Alaska Fire Service Instructor 1	9	9	10	10
Alaska Fire Service Instructor 2	3	3	3	3
Live Fire Instructor	3	3	3	3
ETT/EMT Instructor	6	4	4	4

Priority: Fire and Emergency Medical Response
Goal: Respond to all emergency calls in a timely and safe manner**,** while providing the highest level of emergency services to our community.
Objective: Reduce injuries, protect life and property from fire, motor vehicle accidents, and environmental emergencies.

Call Volume by Calendar Year	CY2021 Actual	CY2022 Actual	CY2023 Actual	CY2024 Projected
Fires (Buildings, Vehicles, Wildland)	39	40	47	50
Overpressure Rupture, Explosion, Overheat (no fire)	0	2	1	2
Emergency Medical Services & Rescue	449	386	390	462
Hazardous Conditions	14	5	5	5
Service Calls (Public, Smoke Odor, Standby)	11	19	41	30
Good Intent Calls (Cancelled, Nothing Found)	43	72	61	65
False Alarms	6	7	5	6
Total Call Volume	**562**	**531**	**551**	**620**
Total Ambulance Transports	316	284	309	340
Fire Responder Average	10	8	6	6
EMS Responder Average	3	3	3	3
Annual Fire Loss	**$1,216,550**	**$2,238,200**	**$2,548,800**	**$2,500,000**

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

Kenai Peninsula Borough
Budget Detail

Fund 209
Department 51410 - Western Emergency Service Area

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 651,386	$ 656,892	$ 752,569	$ 766,865	$ 994,066	$ 241,497	32.09%
40111	Special Pay	7,674	6,703	8,639	8,639	12,961	4,322	50.03%
40120	Temporary Wages	70,345	83,220	146,406	146,406	146,406	-	0.00%
40130	Overtime Wages	123,525	143,204	187,936	187,936	98,803	(89,133)	-47.43%
40131	FLSA Overtime Wages	13,566	12,385	20,345	20,345	31,390	11,045	54.29%
40210	FICA	71,881	75,372	95,255	95,255	111,767	16,512	17.33%
40221	PERS	243,987	210,690	216,480	216,480	254,501	38,021	17.56%
40321	Health Insurance	219,732	270,275	264,580	264,580	362,860	98,280	37.15%
40322	Life Insurance	939	976	1,164	1,164	1,424	260	22.34%
40410	Leave	92,477	104,976	115,748	115,748	143,009	27,261	23.55%
	Total: Personnel	1,495,512	1,564,693	1,809,122	1,823,418	2,157,187	348,065	19.24%
Supplies								
42120	Computer Software	409	490	1,200	1,200	1,200	-	0.00%
42210	Operating Supplies	11,533	11,227	25,000	25,000	27,500	2,500	10.00%
42220	Fire/Medical/Rescue Supplies	26,965	37,796	33,000	33,000	36,000	3,000	9.09%
42230	Fuel, Oils and Lubricants	31,987	33,212	33,000	33,000	35,000	2,000	6.06%
42250	Uniforms	14,798	11,515	15,000	15,000	15,000	-	0.00%
42263	Training Supplies	5,583	3,299	8,000	8,000	8,000	-	0.00%
42310	Repair/Maintenance Supplies	1,438	4,232	9,500	9,500	9,500	-	0.00%
42360	Motor Vehicle Supplies	11,813	15,087	20,000	22,400	50,000	30,000	150.00%
42410	Small Tools & Minor Equipment	10,691	5,641	9,300	9,300	10,000	700	7.53%
	Total: Supplies	115,217	122,499	154,000	156,400	192,200	38,200	24.81%
Services								
43011	Contractual Services	38,180	45,312	57,285	57,285	60,244	2,959	5.17%
43014	Physical Examinations	18,600	8,318	25,038	25,038	25,038	-	0.00%
43019	Software Maintenance	19,292	22,915	26,810	6,221	4,100	(22,710)	-84.71%
43026	Software Licensing	-	-	-	20,589	22,910	22,910	-
43110	Communications	28,438	30,710	30,974	30,974	32,000	1,026	3.31%
43140	Postage and Freight	-	-	300	300	300	-	0.00%
43210	Transport/Subsistence	6,184	15,296	19,099	19,099	28,074	8,975	46.99%
43220	Car Allowance	4,246	-	-	-	-	-	-
43260	Training	-	6,013	21,300	21,300	8,800	(12,500)	-58.69%
43310	Advertising	-	-	200	200	200	-	0.00%
43410	Printing	-	-	100	100	100	-	0.00%
43510	Insurance/Litigation Fund Premiums	73,935	85,280	121,278	121,278	146,956	25,678	21.17%
43610	Utilities	46,711	51,455	42,500	42,500	46,000	3,500	8.24%
43720	Equipment Maintenance	603	18,236	24,900	24,900	24,900	-	0.00%
43750	Vehicle Maintenance	33,553	1,793	15,000	15,000	15,000	-	0.00%
43780	Buildings/Grounds Maintenance	36,623	11,392	31,500	31,500	31,500	-	0.00%
43810	Rents and Operating Leases	25,565	8,399	1,450	1,450	1,450	-	0.00%
43920	Dues and Subscriptions	2,875	2,466	3,070	3,070	2,925	(145)	-4.72%
	Total: Services	334,805	307,585	420,804	420,804	450,497	29,693	7.06%
Capital Outlay								
48120	Major Office Equipment	8,475	-	-	-	-	-	-
48310	Vehicles	-	4,600	-	-	-	-	-
48311	Major Machinery and Equipment	-	24,965	17,000	19,422	-	(17,000)	-100.00%
48514	Major Fire Fighting/Rescue Equipment	-	41,922	15,000	15,000	-	(15,000)	-100.00%
48515	Major Medical Equipment	41,528	2,376	2,404	2,404	22,690	20,286	843.84%
48710	Minor Office Equipment	7,240	10,531	3,000	4,811	3,000	-	0.00%
48720	Minor Office Furniture	2,407	-	14,200	11,778	-	(14,200)	-100.00%
48740	Minor Machinery & Equipment	-	3,784	3,150	3,150	1,500	(1,650)	-52.38%
48750	Minor Medical Equipment	10,094	-	6,900	6,900	32,276	25,376	367.77%
48755	Minor Recreation Equipment	7,598	-	-	-	-	-	-
48760	Minor Fire Fighting/Rescue Equipment	53,969	67,941	48,150	75,590	48,254	104	0.22%
	Total: Capital Outlay	131,311	156,119	109,804	139,055	107,720	(2,084)	-1.90%
Transfers								
50264	911 Communications	23,040	21,119	31,167	31,167	32,258	1,091	3.50%
50252	Loan Payment - Land Acquisition	-	92,959	92,959	90,508	90,508	(2,451)	-2.64%
50444	Western Emergency Capital Projects	434,221	165,000	50,000	75,000	100,000	50,000	100.00%
	Total: Transfers	457,261	279,078	174,126	196,675	222,766	48,640	27.93%

Kenai Peninsula Borough
Budget Detail

Fund 209
Department 51410 - Western Emergency Service Area - Continued

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges								
60004	Mileage Ticket Credits	-	(705)	(800)	(800)	-	800	-
61990	Admin Service Fee	53,281	55,047	62,323	62,609	72,690	10,367	16.63%
	Total: Interdepartmental Charges	53,281	54,342	61,523	61,809	72,690	11,167	18.15%
Department Total		$ 2,587,387	$ 2,484,316	$ 2,729,379	$ 2,798,161	$ 3,203,060	$ 473,681	17.35%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief , 3 Captains, 6 Firefighters, 1 Firefighter Technician, and 1 Mechanic.

Added: 2 FTE Firefighters and 1 FTE Captain

40120 Temporary Wages. Volunteer stipends for shifts, responses and training.

42210 Operating supplies. Increased due to rising cost of supplies.

42220 Fire/Medical/Rescue Supplies. Increase for additional medical supplies and increased costs.

42230 Fuel, Oils, and Lubricants. Increased for rising fuel costs.

42250 Uniforms. Increased for additional staff.

42360 Motor Vehicle Repair Supplies. Increased to replace aged tires on fire apparatus.

43011 Contractual Services. Medical director contract ($17,644), annual ground ladder, aerial, and pump testing ($8,700), O2 cylinder maintenance ($1,500), ambulance billing service ($7,500), drug disposal services ($1,000), annual appreciation, training & retention banquet ($5,000), medical equipment service contract ($13,700), compressor service contract ($3,000), background checks ($1,200), and Embroidery/sewing repair service ($1,000).

43019 Software Maintenance. Security cameras software ($400), training maintenance database software ($500), and CAD interface software ($3,200).

43026 Software Licensing. Fire/EMS records management software ($4,500), pediatric guide and protocol software ($2,200), training maintenance database software ($7,500), vehicle diagnostic software ($1,800), vehicle maintenance & equipment inventory supply software ($4,500), EMS evaluation software ($1,200),dispatch alerting software ($660), and video conferencing license ($550).

43210 Transportation/Subsistence. Attendance at the Alaska EMS Symposium in Anchorage, Alaska State Firefighter Conference, Alaska Arson Investigator Conference in Sitka and Fire Chief Summit in Juneau.

43260 Training. Alaska State Firefighter conference, EMS Symposium, annual training for EMT, Firefighter and Haz-Mat Ops classes, and Fire Chief's Conference, Paramedic School.

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

43610 Utilities. Increased to reflect current costs.

43720 Equipment Maintenance. SCBA testing cylinder hydrotesting ($9,000), Konica Minolta ($2,900), and radio maintenance ($13,000).

43780 Building/Grounds Maintenance. Increased to replace signage at all 3 stations ($17,500).

43920 Dues and Subscriptions. International, Alaska and Local Association memberships for Fire Chiefs and other fire/EMS related miscellaneous memberships, dues, licensing and subscriptions.

48515 Medical Equipment. Match for Code Blue Grant ($2,690), 4 ultrasound wands ($5,000 each).

48710 Minor Office Equipment. Communication equipment replacement for items that become damaged beyond repair ($3,000).

48740 Minor Machines & Equipment. Miscellaneous replacement of minor equipment ($1,500).

48750 Minor Medical Equipment. 4 IV infusion pumps ($3,620 each), 4 video laryngoscopes ($3,699 each), and miscellaneous medical equipment ($3,500).

48760 Minor Fire Fighting Equipment. 8 sets of new turnout gear, helmets, boots, gloves and other related PPE per 10 year replacement plan ($44,000), VFA grant matching funds ($754), and miscellaneous minor fire equipment that may become damaged during use ($3,500).

50252 Loan Payment to LTIF Fund-Land Acquisition. Annual Payment to LTIF for Land acquisition ($90,508), payment 3 of 10.

50444 Transfer to Capital Projects. Annual transfer to fund long-term capital projects/replacement requirements. See capital projects section of this document.

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

For capital projects information of this department - See the Capital Projects section - Pages 344-345, 349, 358

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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 49 permanent employees and 30 volunteers. There are 8 fire stations, 5 staffed stations and 3 un-staffed sub-stations.

Board Members
Steve Tachik
Ralph Linn
Ryan Kapp
Leslie Morton
Gary Hale

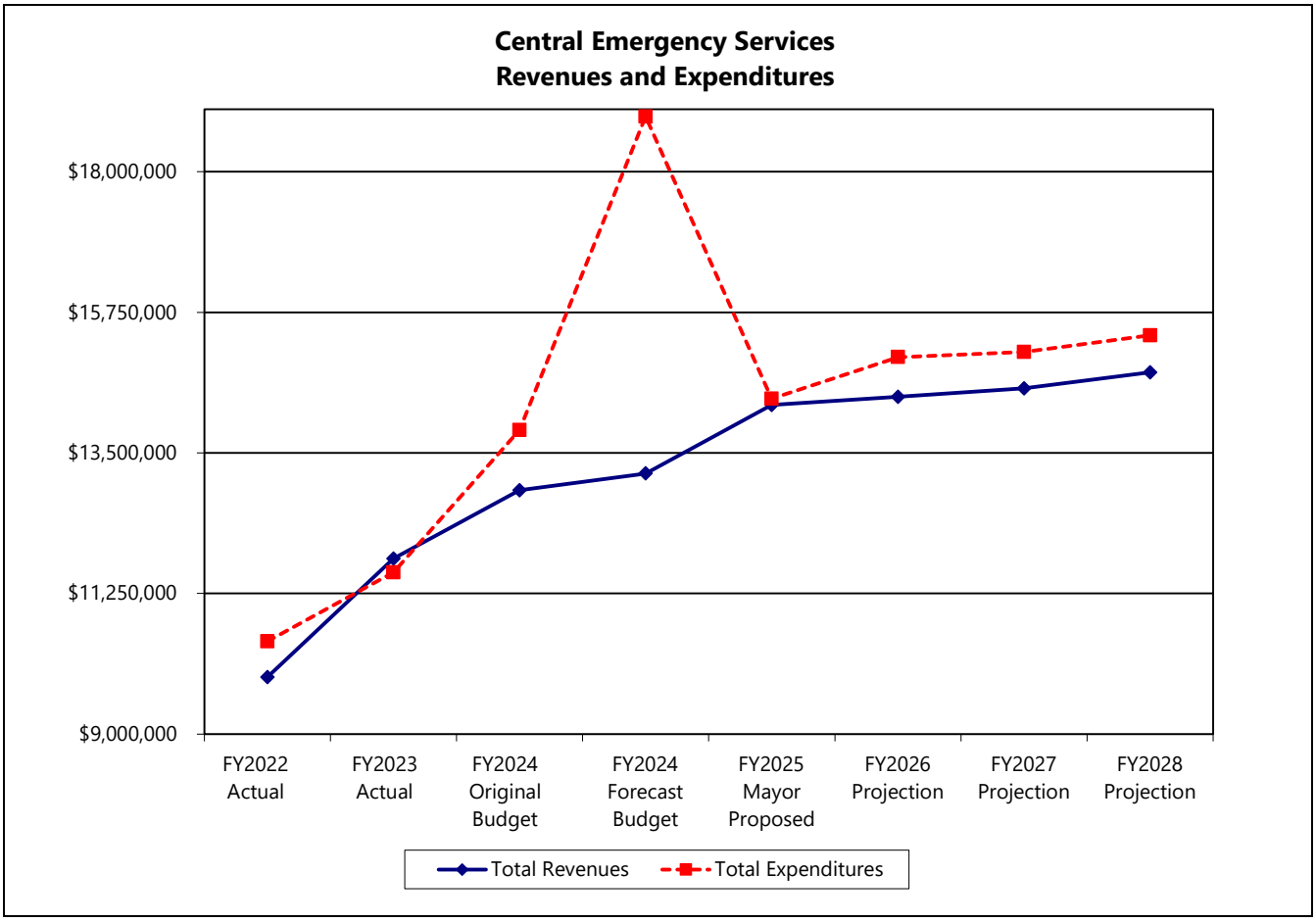
Mill Rate: 3.21

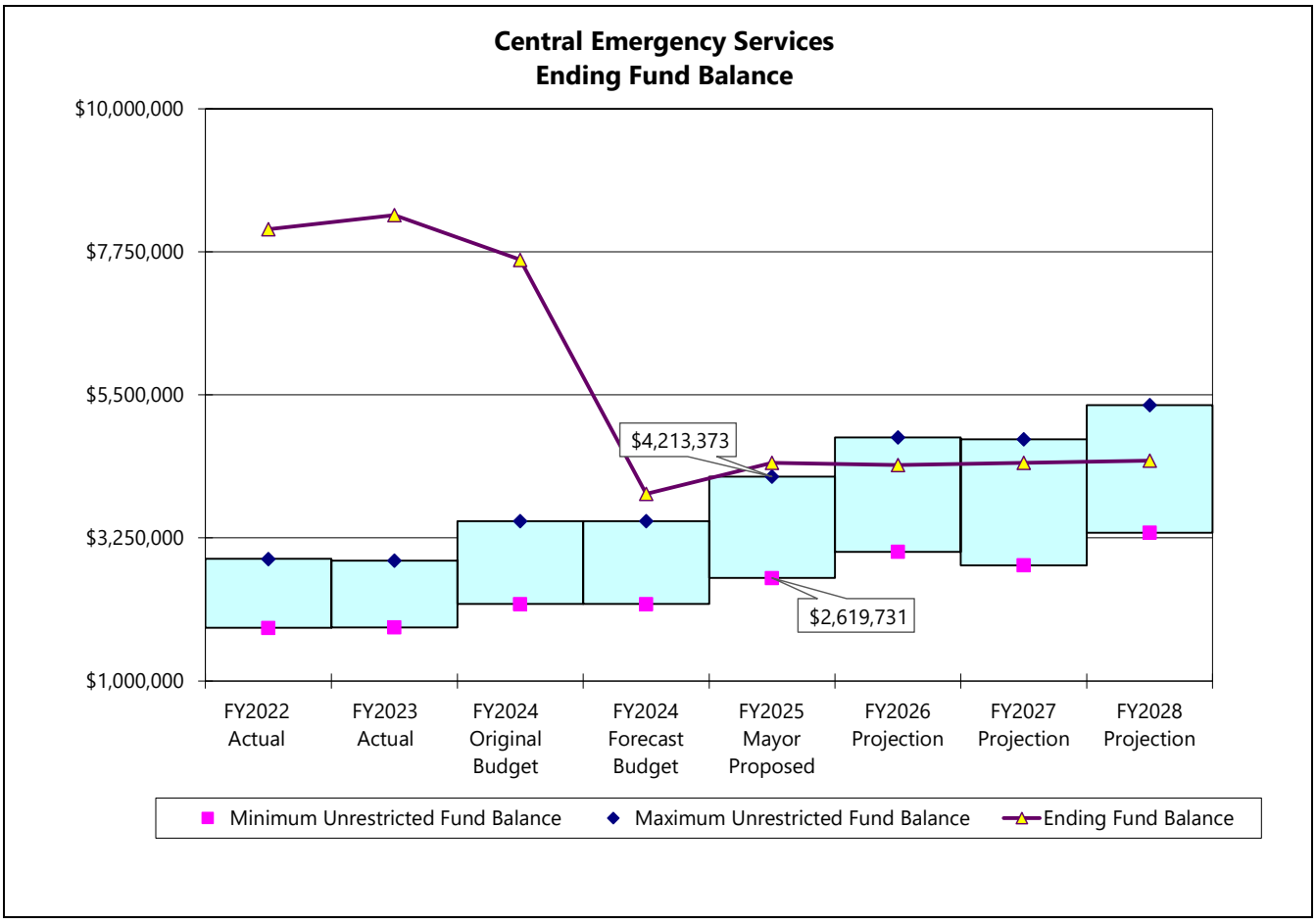
Population: 24,143

Square Miles: 1,000

Fund: 211 Central Emergency Services - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Value (000's)								
Real	2,823,339	2,967,619	3,234,126	3,234,126	3,540,300	3,575,703	3,611,460	3,683,689
Personal	120,622	119,859	120,026	122,994	120,000	121,200	122,412	123,636
Oil & Gas (AS 43.56)	118,107	128,141	128,233	128,233	137,700	137,700	137,700	137,700
	3,062,068	3,215,619	3,482,385	3,485,353	3,798,000	3,834,603	3,871,572	3,945,025
Mill Rate	2.85	2.85	3.21	3.21	3.21	3.21	3.21	3.21
Revenues:								
Property Taxes								
Real	$ 8,003,633	$ 8,413,368	$ 10,381,544	$ 10,381,544	$ 11,364,363	$ 11,478,007	$ 11,592,787	$ 11,824,642
Personal	347,093	350,706	377,578	386,915	377,496	381,271	381,271	381,271
Oil & Gas (AS 43.56)	336,105	365,702	411,628	411,628	442,017	442,017	442,017	442,017
Interest	21,536	21,585	18,000	18,000	18,000	18,360	18,727	19,102
Flat Tax	62,336	66,479	53,728	66,479	66,000	67,320	68,666	70,039
Motor Vehicle Tax	116,861	118,473	123,553	123,553	117,667	120,020	122,420	124,868
Total Property Taxes	8,887,564	9,336,313	11,366,031	11,388,119	12,385,543	12,506,995	12,625,888	12,861,939
Federal Revenues	-	18,554	-	16,928	-	-	-	-
State Revenues	319,344	150,917	-	-	-	-	-	-
Interest Earnings	(276,543)	239,063	145,228	375,000	78,876	88,634	87,974	88,650
Other Revenue	973,706	2,058,382	1,381,000	1,381,000	1,793,500	1,793,500	1,811,435	1,829,549
Total Revenues	9,904,071	11,803,229	12,892,259	13,161,047	14,257,919	14,389,129	14,525,297	14,780,138
Operating Transfers From:								
Special Revenue Fund	7,443	7,346	9,783	9,783	10,227	9,831	9,938	10,129
Total Operating Transfers	7,443	7,346	9,783	9,783	10,227	9,831	9,938	10,129
Total Revenues and Operating Transfers	9,911,514	11,810,575	12,902,042	13,170,830	14,268,146	14,398,960	14,535,235	14,790,267
Expenditures:								
Personnel	6,819,835	7,423,162	8,950,927	8,950,927	9,236,569	9,421,300	9,609,726	9,801,921
Supplies	345,217	373,776	521,698	521,698	546,712	557,646	568,799	580,175
Services	1,026,769	1,135,114	1,413,325	1,413,325	1,495,905	1,540,782	1,587,005	1,634,615
Capital Outlay	189,253	375,607	220,640	237,103	219,606	223,998	226,238	228,500
Interdepartmental Charges	199,996	225,811	277,665	277,665	287,470	293,593	299,794	306,130
Total Expenditures	8,581,070	9,533,470	11,384,255	11,400,718	11,786,262	12,037,319	12,291,562	12,551,341
Operating Transfers To:								
Special Revenue Fund	133,395	131,208	148,690	148,690	153,894	160,050	166,452	173,110
Capital Projects Fund	1,200,000	1,140,000	700,000	5,700,000	800,000	1,200,000	1,200,000	1,200,000
Debt Service Fund	571,062	783,829	1,635,313	1,635,313	1,629,438	1,636,438	1,458,013	1,458,013
Total Operating Transfers	1,904,457	2,055,037	2,484,003	7,484,003	2,583,332	2,996,488	2,824,465	2,831,123
Total Expenditures and Operating Transfers	10,485,527	11,588,507	13,868,258	18,884,721	14,369,594	15,033,807	15,116,027	15,382,464
Net Results From Operations	(574,013)	222,068	(966,216)	(5,713,891)	(101,448)	(634,847)	(580,792)	(592,197)
Projected Lapse	-	-	260,847	1,326,901	589,313	601,866	614,578	627,567
Change in fund balance	(574,013)	222,068	(705,369)	(4,386,990)	487,865	(32,981)	33,786	35,370
Beginning Fund Balance	8,682,758	8,108,745	8,330,813	8,330,813	3,943,823	4,431,688	4,398,707	4,432,493
Ending Fund Balance	$ 8,108,745	$ 8,330,813	$ 7,625,444	$ 3,943,823	$ 4,431,688	$ 4,398,707	$ 4,432,493	$ 4,467,863


Central Emergency Services
Revenues and Expenditures
$18,000,000
$15,750,000
$13,500,000
$11,250,000
$9,000,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenditures


Central Emergency Services
Ending Fund Balance
$10,000,000
$7,750,000
$5,500,000
$3,250,000
$1,000,000
$4,213,373
$2,619,731
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 211 **Central Emergency Service Area**

Dept 51610

Mission

"Central Emergency Services is dedicated to protecting the lives and property of our community and visitors by providing professional emergency services through incident response, training, public education and fire prevention."
Teamwork-Integrity-Dedication-Pride

Program Description:

- CES serves a population of 24,143 citizens within a 1,000 square mile service area.
- CES operates four staffed stations and one part-time/volunteer staffed stations, as well as two fill site stations.
- Staffing consists of 46 career, 3 support, and 30 volunteer personnel.

Major Long-Term Issues and Concerns:

- Finalize construction bid for the new Soldotna fire station to deliver emergency services to the community.
- Staffing all Stations full-time, supplemented with volunteers, with limited revenue.
- Meeting the needs of training, staffing and succession planning for the service area.
- Address long term funding and alternative funding in order to maintain and deliver current levels of fire protection and emergency services.
- Monitor trends throughout the fire service to improve efficiency and effectiveness.

FY2024 Accomplishments:

Administration:

- Hired second fleet mechanic, decreasing out-of-service time related to mechanical repair needs of ambulances and fire trucks. Improved preventative maintenance, which reduced annual maintenance costs.
- Ordered mobile radios for all emergency vehicles, once installed will complete a phase of required radio upgrade project.
- In collaboration with the Office of Emergency Management, 911 and GIS, worked on emergency pre-planning by establishing formal evacuation zone maps for the service area. This will improve communication and information dissemination during a disaster.
- New Fire Marshal promoted within the ranks of CES, encouraging retention and further succession planning.
- Completed initial design/engineering plans for construction of the new Soldotna Fire Station.

Operations/Training:

- Arc Loop Training Site expansion, security fencing and gates completed. The expansion gives more space for improved training and safety.
- Fire hose evaluation completed, with planned implementation of true inside diameter hose. This change increases water flow, and reduces firefighter fatigue and gives true pump pressures for safety.
- Two firefighters attended Swiftwater Rescue Instructor course in Golden, CO. Becoming certified to provide training locally reduces training costs for the department and adds flexibility.
- Alaska Firefighter 1 class delivered, having classes hosted by CES enhances recruitment and retention of volunteers.
- Alaska Fire Instructor 1 class delivered, creating more in-house state certified instructors, helping maintain state accreditations and reducing costs of outside training.
- Provided multiple certifications and trainings in house, including ETT, Firefighter 1, Firefighter 2, Fire Apparatus Driver Operator and Certified Car Seat Technicians. Offering training in house ensures our personnel are trained to our standards and reduces overall training costs compared to external training.
- Hosted two regional trainings for hose operations and fireground operations. Having these classes locally allowed more students the opportunity to attend classes that are normally only accessible outside the state.

FY2025 New Initiatives:

- Work on full-time staffing options for Kasilof Station #6, giving our Kasilof residents the same staffing level as Kalifornsky Beach, Sterling and Funny River.
- Break ground on construction of the new Soldotna Fire Station. This will improve emergency response capability and reduce costs by operating a multipurpose headquarters fire station.
- Continue work on Officer Development Program to improve morale, accountability and succession planning.
- Continue training project to include live fire car/pressurized vehicle props to improve training operations, increasing the skill level of personnel to deliver better services.
- Implement new Personnel Scheduling software to improve management and efficiency in personnel staffing of fire stations for full-time and volunteer emergency responders.

Department Function

Fund 211 **Central Emergency Service Area - Continued**

Dept 51610

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Full Time Staffing History	48	48	49	49
Volunteer Staffing History	23	30	30	30

Priority: Emergency Medical Services (EMS)
Goal: Ensure timely response and highest level of service per emergency medical response.
Objective: Provide advanced level EMS care on scene within 8 minutes 90% of the time. (NFPA 1710)

EMS Response Time Analysis	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Average Response Time	7:17	7:11	7:15	7:20
% of Calls Under 8 Minute Response Time	76.27%	63.75%	65%	70%
% of Calls Advanced Life Support (ALS) Paramedic Response	96.99%	99.19%	98%	95%

Priority: Fire and Emergency Medical Training
Goal: Provide the highest level of fire and emergency pre-hospital training and certifications for department members.
Objective: Continue with on-going, quality training to meet State of Alaska fire and EMS training standards.

Certification Levels	Benchmark	Chiefs (3 FTE's)	Captains (8 FTE's)	Engineers (20 FTE's)	Firefighters (15 FTE's)	Vols. (23)	FY2023 Totals	FY2024 Totals
Paramedic 2	15	-	6	5	5	-	12	16
Paramedic 1	10	-	-	1	5	1	13	7
Emergency Medical Technician 3	12	-	2	9	2	-	17	13
Emergency Medical Technician 2	4	-	-	2	3	1	3	6
Emergency Medical Technician 1	20	1	-	-	1	11	8	13
Emergency Trauma Technician	10	1	-	-	-	2	6	3
Alaska Fire Service Instructor 2	5	1	2	-	-	2	5	5
Alaska Fire Service Instructor 1	25	2	8	12	9	2	29	33
Alaska Fire Officer 1	20	2	6	9	1	2	20	20
Alaska Firefighter 2	48	2	8	19	13	3	41	45
Alaska Firefighter 1	60	2	8	19	14	9	58	52
Basic Firefighter	12	-	-	-	-	10	0	10
Dive Rescue Technician	9	-	3	4	1	-	9	8
Forestry Red Card	35	-	2	6	7	-	1	8
Alaska Fire Investigator Tech.	6	-	6	1	1	-	9	8
Alaska Certified Fire Investigator	5	-	1	1	1	-	3	3

Department Function

Fund 211 **Central Emergency Service Area - Continued**

Dept 51610

Priority: Fire and Emergency Medical Response

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

Objective: Reduce injuries, protect life and property from fire, motor vehicle accidents, and environmental emergencies. Reduce the amount of property loss due to fire by arriving on scene within 8 minutes.

CES Annual NFPA Survey	**FY2022 Actual**	**FY2023 Actual**	**FY2024 Projected**	**FY2025 Estimated**
Fire (Buildings, Vehicles, Wildland)	69	67	68	71
Emergency Medical Service & Rescue	2,206	2,239	2,257	2,347
Explosions & Ruptures	1	1	1	1
Hazardous Conditions (Gas, CO, Electrical)	106	137	215	224
Service Calls (Lift Assist, Smoke Odor, Agency Stand-By)	420	203	223	232
Good Intent Call (Cancelled Call, Public Assist, Nothing Found)	252	261	257	271
False Alarm (Fire Alarm Malfunctions)	115	136	145	156
Fire Calls Average Response Time	10:44	9:22	9:20	9:30
EMS Calls Average Response Time	7:17	7:11	7:15	7:25
Average Response Times All Calls	8:13	8:48	8:00	8:00
Total Calls	3,169	3,044	3,166	3,302
Annual Fire Loss (Property & Contents)	$1,610,625	$851,800	$1,838,500	$1,912,040

Commentary

Central Emergency Service Area Staff has completed the designs for the new Soldotna Fire Station #1. Once the project is awarded, groundbreaking is scheduled for Summer of 2024. The support of the CES Service Area voter's approval of the Soldotna Fire Station Replacement bond and construction of a new Headquarters/Fire Station has been a community effort. Plans for combining the administration and the fire station operations into one building will improve emergency operations, and be more efficient and effective in saving overhead costs.

CES continues to see increases in the number of simultaneous calls that occur. Priority should be made in securing future grants, and plans of full-time staffing of the Kasilof Fire Station #6, providing the Kasilof residents the same staffing levels as the communities of Sterling, K-Beach, and Funny River. Increase volunteer responders, and when available, continue to supplement the minimum staffing levels at the fire stations to provide a well-trained and effective emergency responder workforce.

CES will also need to focus on training a younger workforce, last year ten new firefighters were hired, improvement in training delivery and planning will reduce risk and ensure a properly trained workforce for response to the ever-rising demands for service. The Central Peninsula's aging population and growing medical facility infrastructure will ensure a steady increase in the need and reliance on emergency medical treatment and transport. The department has seen a steady increase in non-emergency related transports and lift assists that will continue to trend as the community ages.

Kenai Peninsula Borough
Budget Detail

Fund 211
Department 51610 - Central Emergency Services

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 3,014,926	$ 3,183,402	$ 4,117,183	$ 4,117,183	$ 4,249,386	$ 132,203	3.21%
40111	Special Pay	33,258	39,466	55,827	55,827	63,106	7,279	13.04%
40120	Temporary Wages	166,791	197,460	276,828	276,828	288,215	11,387	4.11%
40130	Overtime Wages	360,861	611,627	583,457	583,457	609,521	26,064	4.47%
40131	FLSA Overtime Wages	49,977	51,543	151,739	151,739	157,021	5,282	3.48%
40210	FICA	309,355	345,516	460,785	460,785	476,953	16,168	3.51%
40221	PERS	1,189,131	1,071,943	1,099,373	1,099,373	1,139,706	40,333	3.67%
40321	Health Insurance	1,079,840	1,302,845	1,474,200	1,474,200	1,542,220	68,020	4.61%
40322	Life Insurance	4,864	5,067	6,345	6,345	6,117	(228)	-3.59%
40410	Leave	606,518	611,929	725,190	725,190	704,324	(20,866)	-2.88%
40511	Other Benefits	4,314	2,364	-	-	-	-	-
	Total: Personnel	6,819,835	7,423,162	8,950,927	8,950,927	9,236,569	285,642	3.19%
Supplies								
42120	Computer Software	1,118	840	3,150	3,150	3,150	-	0.00%
42210	Operating Supplies	18,819	26,427	42,310	42,310	40,310	(2,000)	-4.73%
42220	Fire/Medical/Rescue Supplies	96,576	99,444	117,200	117,200	126,200	9,000	7.68%
42230	Fuel, Oils and Lubricants	95,659	112,143	126,420	126,420	135,000	8,580	6.79%
42250	Uniforms	21,571	22,258	42,568	42,568	43,652	1,084	2.55%
42263	Training Supplies	18,135	14,595	29,850	29,850	30,850	1,000	3.35%
42310	Repair/Maintenance Supplies	20,041	10,863	30,950	30,950	33,450	2,500	8.08%
42360	Motor Vehicle Supplies	52,087	59,665	87,800	87,800	95,550	7,750	8.83%
42410	Small Tools & Minor Equipment	21,211	27,541	41,450	41,450	38,550	(2,900)	-7.00%
	Total: Supplies	345,217	373,776	521,698	521,698	546,712	25,014	4.79%
Services								
43011	Contractual Services	182,538	211,991	224,566	229,816	238,623	14,057	6.26%
43014	Physical Examinations	60,948	44,159	56,340	56,340	56,670	330	0.59%
43015	Water/Air Sample Testing	332	1,168	1,500	1,500	7,500	6,000	400.00%
43019	Software Maintenance	60,623	80,444	100,232	57,677	63,580	(36,652)	-36.57%
43026	Software Licensing	-	-	-	44,727	50,579	50,579	-
43110	Communications	66,539	87,035	76,806	76,806	78,279	1,473	1.92%
43140	Postage and Freight	939	1,054	1,500	1,500	1,500	-	0.00%
43210	Transportation/Subsistence	15,080	46,773	65,912	65,912	63,042	(2,870)	-4.35%
43260	Training	13,780	19,291	38,415	38,415	35,689	(2,726)	-7.10%
43310	Advertising	746	960	1,750	1,750	1,750	-	0.00%
43410	Printing	-	-	515	515	515	-	0.00%
43510	Insurance/Litigation Fund Premiums	372,455	380,609	498,237	498,237	524,591	26,354	5.29%
43610	Utilities	139,649	149,463	155,518	155,518	160,527	5,009	3.22%
43720	Equipment Maintenance	62,427	46,948	75,694	75,694	82,144	6,450	8.52%
43750	Vehicle Maintenance	12,106	3,283	14,700	14,700	11,200	(3,500)	-23.81%
43780	Buildings/Grounds Maintenance	24,596	27,341	69,247	63,997	90,347	21,100	30.47%
43810	Rents and Operating Leases	6,924	24,889	19,170	19,170	19,920	750	3.91%
43920	Dues and Subscriptions	7,087	9,706	13,223	11,051	9,449	(3,774)	-28.54%
	Total: Services	1,026,769	1,135,114	1,413,325	1,413,325	1,495,905	82,580	5.84%
Capital Outlay								
48311	Major Machinery & Equipment	43,282	18,642	-	-	-	-	-
48514	Major Fire Fighting/Rescue Equipment	14,545	51,407	-	-	-	-	-
48515	Major Medical Equipment	3,825	-	22,000	22,000	22,000	-	0.00%
48630	Improvements Other than Buildings	-	-	-	-	12,000	12,000	-
48710	Minor Office Equipment	12,014	36,667	9,424	9,424	8,140	(1,284)	-13.62%
48720	Minor Office Furniture	6,169	9,537	12,000	12,000	12,000	-	0.00%
48740	Minor Machinery & Equipment	32,048	18,400	11,500	25,998	11,500	-	0.00%
48750	Minor Medical Equipment	-	10,967	2,500	2,500	1,500	(1,000)	-40.00%
48755	Minor Recreation Equipment	-	8,296	-	-	5,000	5,000	-
48760	Minor Fire Fighting/Rescue Equipment	77,370	221,691	163,216	165,181	147,466	(15,750)	-9.65%
	Total: Capital Outlay	189,253	375,607	220,640	237,103	219,606	(1,034)	-0.47%

Kenai Peninsula Borough
Budget Detail

Fund 211
Department 51610 - Central Emergency Services - Continued

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Transfers								
50264	911 Communications	133,395	131,208	148,690	148,690	153,894	5,204	3.50%
50358	CES Debt Service	571,062	783,829	1,635,313	1,635,313	1,629,438	(5,875)	-0.36%
50443	CES Capital Projects	1,200,000	1,140,000	700,000	5,700,000	800,000	100,000	14.29%
	Total: Transfers	1,904,457	2,055,037	2,484,003	7,484,003	2,583,332	99,329	4.00%
Interdepartmental Charges								
60000	Charges (To) From Other Dept's	(836)	-	-	-	-	-	-
60004	Mileage Ticket Credits	(477)	(3,221)	-	-	-	-	-
61990	Admin Service Fee	201,309	229,032	277,665	277,665	287,470	9,805	3.53%
	Total: Interdepartmental Charges	199,996	225,811	277,665	277,665	287,470	9,805	3.53%
Department Total		$ 10,485,527	$ 11,588,507	$ 13,868,258	$ 18,884,721	$ 14,369,594	$ 501,336	3.61%

Kenai Peninsula Borough
Budget Detail

Fund 211
Department 51610 - Central Emergency Services - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief, 1 Training Officer, 1 Fire Marshal, 4 Senior Captains, 4 Captains, 33 Engineers-EMTs, 1 Fire Technician, 2 Mechanics, and 1 Administrative Assistants.

40130 Overtime Wages. Increase due to additional personnel, increased call-back, and to reflect true overtime costs..

42210 Operating Supplies. Decrease due to proposed new water filtering system and less bottled water needed.

42220 Fire/Medical/Rescue Supplies. Increase due to higher supply costs.

43011 Contractual Services. Medical director contract ($129,400), ambulance billing ($44,000), UL aerial, ladder testing ($8,000), boat operations class instructor fees ($7,380), paramedic refresher instructor fees ($5,500), custodial services-OEM ($8,400), drain haz-mat removal ($10,000) bunker gear repair ($4,200), medical director travel/training ($2,068), vehicle towing ($2,500), DEA drug disposal ($750), background checks ($1,000), annual bond audit fee ($1,500), Image Trend live tech support ($6,500), CLIA Liscense ($2,500), and other miscellaneous small contracts ($4,925).

43015 Water/Air Sampling. Continued water testing for all stations with wells.

43019 Software Maintenance. Increase in software costs due to changes in scheduling software, and regular software maintenance contract increases. Fire Station Alerting ($25,000), Fire records management software ($10,600), scheduling software ($11,700), security camera software ($1,500), CAD Integration (split with 911, $6,835) station encoder interface software ($7,500), training maintenance database software ($395), and Ambulance Diagnostics ($50).

43026 Software Licensing. Fire records software ($14,385). fire building pre-plan software ($900), fire scenario training software ($495), pediatric guide software ($2,036), Microsoft outlook software w/upgrades ($3,194), training maintenance database software ($11,590), vehicle diagnostic software ($1,500), key secure system ($1,300), Sim Man trainer ($1,249), vehicle maintenance equipment inventory supply software ($10,500), Zoom ($780), Survey App ($300), Crowdstrike ($150), and E-Dispatches ($2,200).

43720 Equipment Maintenance. Appliance repair ($1,000), copier maintenance ($3,000), exercise equipment maintenance/repair ($1,500), gas monitor calibration/repair ($1,600), dive cylinder testing ($1,800), I-Stat testing ($5,500), fire extinguisher service /maintenance ($2,500), ladder maintenance ($1,500), OHD fit test calibration ($1,000) posi-check annual calibration ($2,000), radio equipment maintenance ($10,000), SCBA repairs ($2,500), eDraulics equipment maintenance ($3,700), and powercot/lifepack service contract ($44,544).

43750 Vehicles Maintenance. Reduced due to additional mechanic and more repairs being completed inhouse.

43780 Buildings and Ground Maintenance. Increased for leach field replacement at Station 4.

43810 Rents and Operating Leases. Booth rentals for public education ($80), oxygen cylinder rental ($3,600), portable toilet rental for training site ($3,600), propane tank rental ($1,000), room rental for awards ($1000), bunker gear rental ($1,900), tool rental ($900), and training/conference room at Soldotna Prep ($7,840).

48515 Medical Equipment. Portable CPR device for ambulance ($22,000).

48630 Improvements Other Than Buildings: Water softener system at Station 6 (12,000).

48710 Minor Office Equipment. Replace five standard desktop computers ($950 each), six monitors ($265 each), and five sound bars ($40 each) for Stations 1 and 3, and one laptop for mechanic ($1,600).

48720 Minor Office Furniture. Six chairs for Station 4 ($300 each), five mattress replacements ($500 each), Two Desks ($1,000 each) and two office chairs ($450 each) for Admin ofice and four recliners ($1,200 each).

48740 Minor Machines and Equipment. Natural gas detector ($600), Carbon Dioxide detector for Fire Investigations ($600), 12 gas detection units ($525 each), Station 3 dishwasher ($1,100), Station 3 TV ($500), Station 5 Refrigerator ($1,200), and vacuum cleaners for Stations 1, 5, 6 ($400 each).

48750 Minor Medical Equipment. Lifepack charger unit ($1,500).

48755 Minor Recreation Equipment. Commercial Dumbbell Set for Station 1 ($5,000).

48760 Minor Firefighting Rescue Equipment. Decrease ($15,750). Bunker gear ($56,820), firefighter tools to outfit apparatus per ISO, SCBA tanks, rescue tools, nozzles, supply and wildland hose ($66,500), wildland equipment ($10,000), water dive/rescue ($7,646), cold weather PPE Coats ($4,000), and swift water suits ($2,500).

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

For capital projects information on this department - See the capital projects section - Pages 344-345, 349, 359, 394

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Central Peninsula Emergency Medical Service Area

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

A five-member joint operations board is elected by voters within this service area and the Central Emergency Services Area to provide oversight of the joint operations of the two service areas. The mill levy for fiscal year 2025 is 1.00, which is the maximum allowed.

Board Members
Steve Tachick
Ralph Linn
Ryan Kapp
Leslie Morton
Gary Hale

Mill Rate: 1.00

Population: 1

Square Miles: 1,120

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

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Value (000's)								
Real	6,292	6,823	7,879	7,879	8,200	8,282	8,365	8,532
Personal	886	774	759	759	725	732	739	746
	7,178	7,597	8,638	8,638	8,925	9,014	9,104	9,278
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	$ 6,085	$ 7,034	$ 7,879	$ 7,879	$ 8,200	$ 8,282	$ 8,365	$ 8,532
Personal	777	774	744	744	711	717	724	731
Interest	23	45	-	50	50	51	52	53
Flat Tax	404	337	450	766	766	781	797	813
Total Property Taxes	7,289	8,190	9,073	9,439	9,727	9,831	9,938	10,129
Total Revenues	7,289	8,190	9,073	9,439	9,727	9,831	9,938	10,129
Expenditures								
Operating Transfers To:								
Central Emergency Services	7,444	7,346	9,783	9,783	10,227	9,831	9,938	10,129
Total Operating Transfers	7,444	7,346	9,783	9,783	10,227	9,831	9,938	10,129
Total Expenditures and Operating Transfers	7,444	7,346	9,783	9,783	10,227	9,831	9,938	10,129
Net Results From Operations	(155)	844	(710)	(344)	(500)	-	-	-
Beginning Fund Balance	155	-	844	844	500	-	-	-
Ending Fund Balance	$ -	$ 844	$ 134	$ 500	$ -	$ -	$ -	$ -

Kenai Peninsula Borough
Budget Detail

Fund 220
Department 52110 - Central Peninsula EMSA Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Transfers								
50211	Central Emergency Services	$ 7,444	$ 7,346	$ 9,783	$ 9,783	$ 10,227	444	4.54%
	Total: Transfers	7,444	7,346	9,783	9,783	10,227	444	4.54%
Department Total		$ 7,444	$ 7,346	$ 9,783	$ 9,783	$ 10,227	$ 444	4.54%

Line-Item Explanation

50211 Transfer to Central Emergency Services. Emergency medical services for the service area residents are provided by Central Emergency Services (CES), with compensation provided by the transfer of funds collected on the service areas one mill rate to CES (See CES for description of activity, pages 191-199).

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Kachemak Emergency Service Area

This service area was created on October 10, 2000, to provide fire protection and emergency medical service for the area surrounding the City of Homer and Kachemak City. The fire department is staffed by 9 permanent full-time employees and 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 set at 3.66 mills for fiscal year 2025.

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

Board Members
Jeffrey Serio
Randall Blad
Ralph Crane
Milli Martin
Vacant

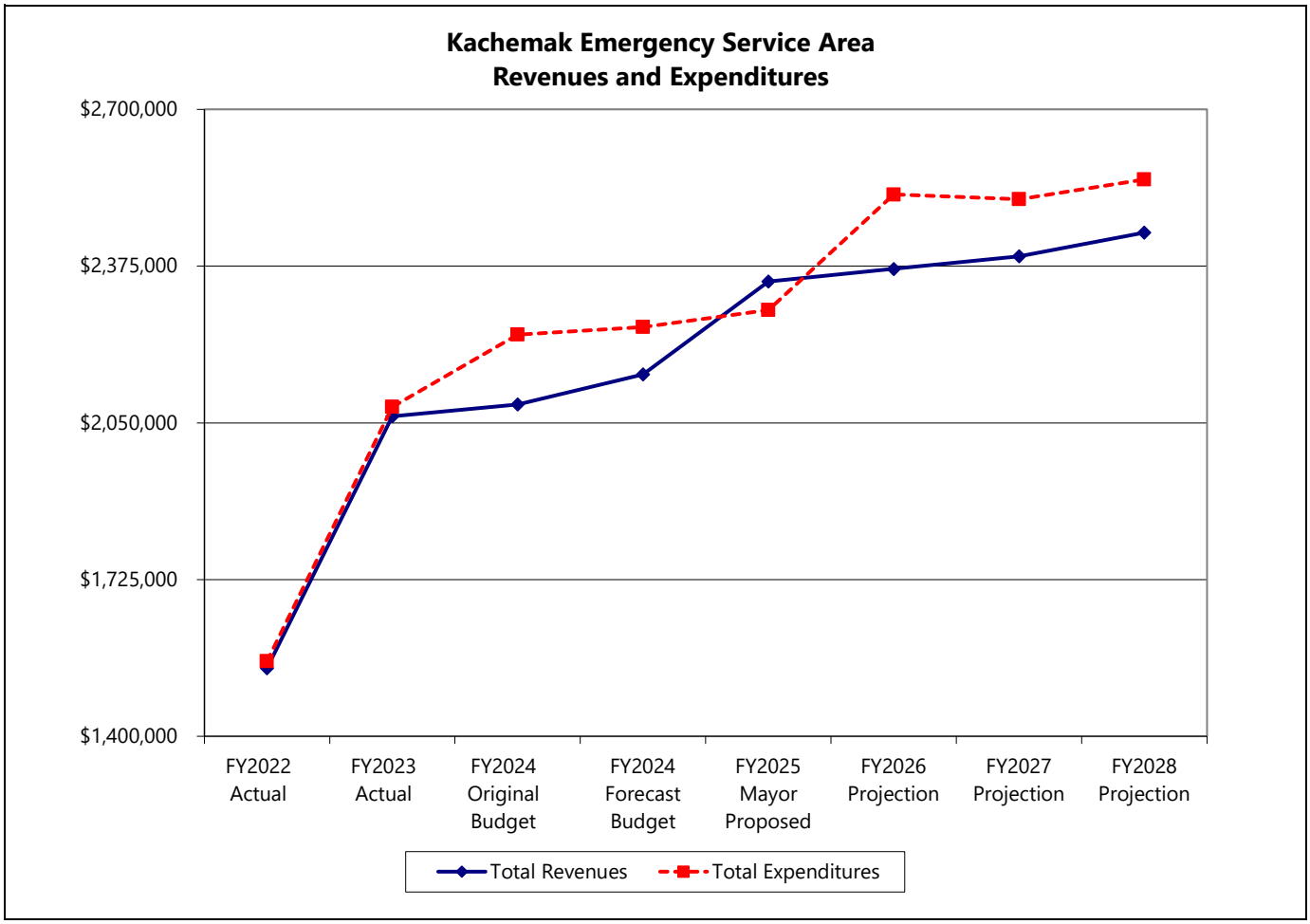
Mill Rate: 3.66

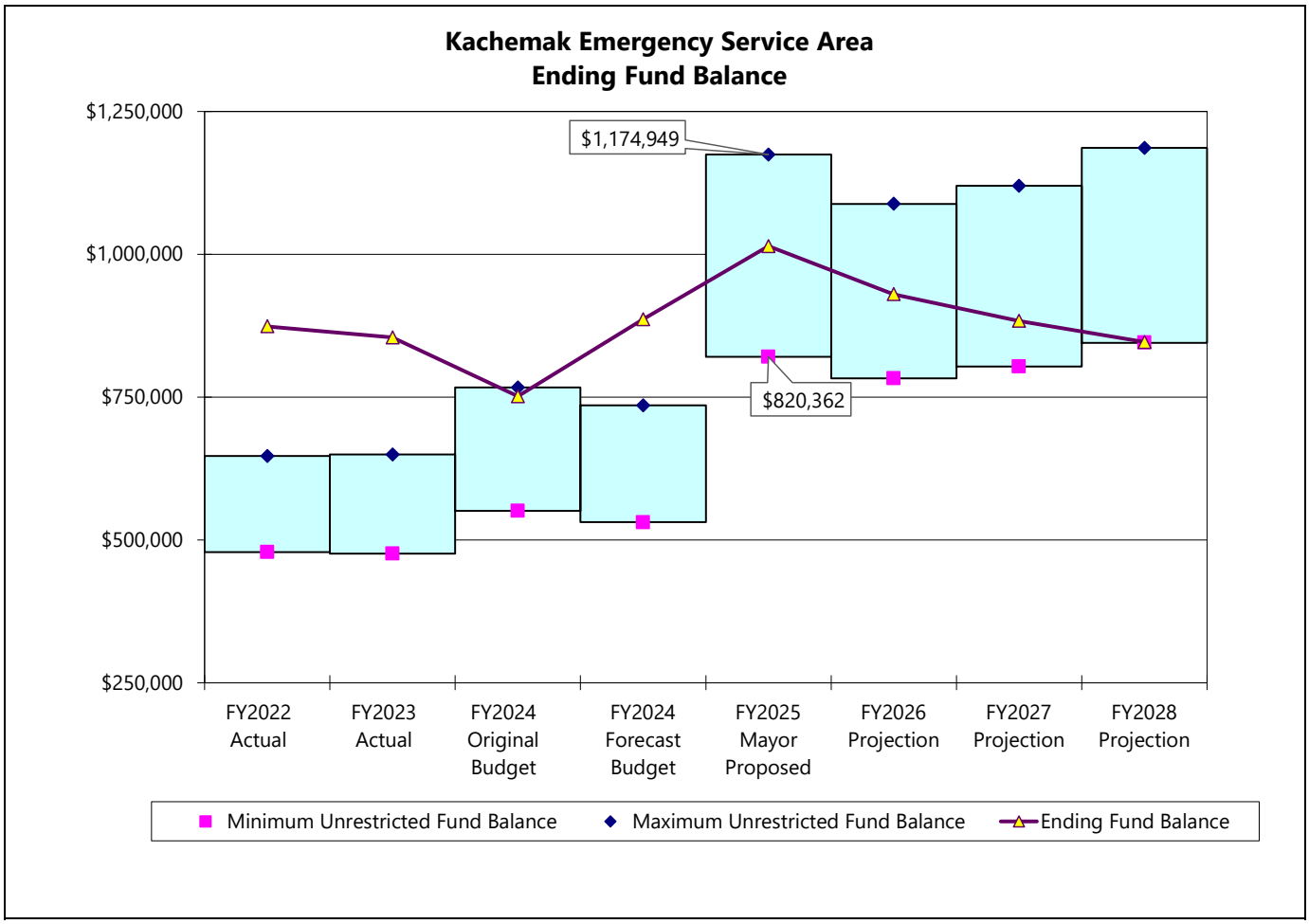
Population: 5,875

Square Miles: 214

Fund: 212 Kachemak Emergency Service Area - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Value (000's)								
Real	446,307	467,246	524,379	525,675	590,400	596,304	602,267	614,312
Personal	7,916	8,544	8,921	9,178	9,362	9,456	9,551	9,647
	454,223	475,790	533,300	534,853	599,762	605,760	611,818	623,959
Mill Rate	3.10	3.66	3.66	3.66	3.66	3.66	3.66	3.66
Revenues:								
Property Taxes								
Real	$ 1,382,725	$ 1,709,884	$ 1,919,227	$ 1,923,971	$ 2,160,864	$ 2,182,473	$ 2,204,297	$ 2,248,382
Personal	26,082	31,450	31,998	32,920	33,580	33,917	34,258	34,602
Interest	5,134	3,889	1,800	1,800	1,800	1,836	1,873	1,910
Flat Tax	7,136	8,197	3,375	7,136	7,136	7,279	7,425	7,574
Motor Vehicle Tax	25,095	27,936	24,846	24,846	26,516	27,046	27,587	28,139
Total Property Taxes	1,446,172	1,781,356	1,981,246	1,990,673	2,229,896	2,252,551	2,275,440	2,320,607
Federal Revenue	-	10,803	-	13,299	-	-	-	-
State Revenue	43,259	45,323	-	-	-	-	-	-
Interest Earnings	(32,626)	31,246	10,523	50,000	17,730	20,288	18,609	17,675
Other Revenue	84,193	194,946	96,291	96,291	95,500	96,455	101,278	106,342
Total Revenues	1,540,998	2,063,674	2,088,060	2,150,263	2,343,126	2,369,294	2,395,327	2,444,624
Expenditures:								
Personnel	962,740	1,054,322	1,304,725	1,304,725	1,399,146	1,427,129	1,455,672	1,484,785
Supplies	119,832	113,320	135,100	135,050	150,951	153,970	157,049	160,190
Services	201,622	230,715	343,972	349,398	302,861	308,918	315,096	321,398
Capital Outlay	72,051	141,123	113,000	123,604	65,000	65,650	66,307	66,970
Interdepartmental Charges	32,788	37,838	47,420	47,420	47,949	48,892	49,853	50,834
Total Expenditures	1,389,033	1,577,318	1,944,217	1,960,197	1,965,907	2,004,559	2,043,977	2,084,177
Operating Transfers To:								
Special Revenue Fund	16,345	14,394	17,504	17,504	18,117	18,842	19,596	20,380
Capital Projects Fund	150,000	491,305	271,000	271,000	300,000	500,000	450,000	450,000
Total Operating Transfers	166,345	505,699	288,504	288,504	318,117	518,842	469,596	470,380
Total Expenditures and Operating Transfers	1,555,378	2,083,017	2,232,721	2,248,701	2,284,024	2,523,401	2,513,573	2,554,557
Net Results From Operations	(14,380)	(19,343)	(144,661)	(98,438)	59,102	(154,107)	(118,246)	(109,933)
Projected Lapse	-	-	41,338	130,154	68,807	70,160	71,539	72,946
Change in Fund Balance	(14,380)	(19,343)	(103,323)	31,716	127,909	(83,947)	(46,707)	(36,987)
Beginning Fund Balance	888,499	874,119	854,776	854,776	886,492	1,014,401	930,454	883,747
Ending Fund Balance	$ 874,119	$ 854,776	$ 751,453	$ 886,492	$ 1,014,401	$ 930,454	$ 883,747	$ 846,760


Kachemak Emergency Service Area
Revenues and Expenditures
$2,700,000
$2,375,000
$2,050,000
$1,725,000
$1,400,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenditures


Kachemak Emergency Service Area
Ending Fund Balance
$1,250,000
$1,000,000
$750,000
$500,000
$250,000
$1,174,949
$820,362
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 212 **Kachemak Emergency Service Area**

Dept 51810

Mission commitment

Safeguard the lives and property of the greater Homer community through proactive training, best practices, preparation, and a solid to standards of excellence while providing safe, effective, and efficient emergency services.

Program Description

KESA provides fire suppression and emergency medical & rescue services to a 214-square-mile area surrounding the City of Homer on the South Kenai Peninsula.

Major Long-Term Issues and Concerns:

- Sustainability of responses for Kachemak community without commercial or industrial revenue.
- Absence of active volunteer responders.
- Need to transition to a Career Department do to lack of interest of volunteers and convert to 56-hour employees to cover increased call volume and reduce response times.
- Lack of living quarters, storage, and office space at Stations 1 and 2, aging of Station 1, and finding cost-effective solutions to these issues.
- Support for a response plan for the Kachemak Selo community and the proposed new school.

FY2024 Accomplishments:

- Successfully trained one paramedic on staff to return to paramedic-level care established when the Service Area (SA) became independent in 2009. With the 214-square-mile SA and very long transport times, this will save lives.
- The successful completion of the Public Education Program with training in CPR/First Aid and Fire Safety which will help mitigate potential negative outcomes for calls to some areas with long response times due to their distance from a station.
- Performed several needed upgrades to Station 1 including conversion to LED Lighting in the bays. The switch to LED lighting in the bays will save on electricity and also give us a brighter work area.

FY2025 New Initiatives:

- Change 40-Hour Firefighter Tech Positions to 56-Hour Firefighter/EMT's to improve response times and call coverage.
- Reinstate recruitment and training for villages in the SA. This will help reduce call response times to these areas, as well as using all resources to recruit needed volunteers.
- Recruitment for a Firefighter 1 class in the fall of 2024.

Performance Measures:

Priority: Fire and Emergency Medical Services
Goal: Timely response, professionalism, courtesy, and knowledge displayed to emergency incidents in all areas.
Objective: 1. Provide fire and emergency medical response on scene within 8 minutes of c all 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.

Average Response Times by Station	Benchmark (minutes)	FY2023 Actual	FY2024 Projected	FY2025 Estimated	FY2026 Estimated
Diamond Ridge	8	12	25	20	20
Fritz Creek/McNeil Canyon	8	10	25	15	10
Voznesenka/Razdolna	8	12	40	25	20

Call Volume Vs. Responder Average	CY2023 Actual		CY2024 Projected		CY2025 Estimated	
	Calls	Responders	Calls	Responders	Calls	Responders
West Side Station 2 – Fire/EMS Calls	41 / 71	6 / 4	45 / 70	6 / 2	50 / 75	10 / 5
East Side Station 1 – Fire/EMS Calls	67 / 134	8 / 3	70 / 140	7 / 2	75 / 150	12 / 5
WESA – Automatic Aid – Fire Calls	9	4	12	5	15	7
WESA – Mutual Aid – Fire/EMS Calls	1 / 2	4 / 2	6 / 4	5 / 5	6 / 5	7 / 5
City of Homer – Automatic Aid – Fire Calls	10	7	16	7	20	7
City of Homer – Mutual Aid – Fire/EMS Calls	2 / 8	7 / 4	2 / 6	7 / 3	2 / 6	7 / 3
Total Calls	**345**		**371**		**404**	

Department Function

Fund 212 **Kachemak Emergency Service Area - Continued**

Dept 51810

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Full-Time Staffing History	7	9	9	9
Volunteer Staffing History	30	15	15	10

Priority: 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.

	Benchmark	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Physician-Based Training	15	12	12	12	12
EMT II Training	12	12	12	12	12
EMT III Training	12	12	12	12	12
ACLS Training	12	12	12	12	12
PALS Class	2	2	2	2	2

Priority: 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.

	Benchmark	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Firefighter II/Officer Training	12	12	12	12	12
Engineer Training	10	6	6	6	6
Truck Company Operations Training	10	6	6	6	6
Specialized Training Including: Rapid Intervention Team, Confined Space Rescue, High Angle Rescue, and Fire Investigation	8	8	8	8	8
Wildland Fire Training	6	6	6	6	6

Commentary
KESA continues to provide leading-edge service through implementing the latest in EMS & 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 loss in past years are being saved to the point where homeowners can salvage valued possessions. Property owners are getting a significant savings on their insurance premiums with the drop in Insurance Services Office (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

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 475,774	$ 509,525	$ 653,185	$ 653,185	$ 682,584	$ 29,399	4.50%
40111	Special Pay	-	-	-	-	8,640	8,640	-
40120	Temporary Wages	20,108	38,431	24,297	24,297	14,695	(9,602)	-39.52%
40130	Overtime Wages	51,649	54,154	60,978	60,978	69,065	8,087	13.26%
40131	FLSA Overtime Wages	-	-	-	-	19,810	19,810	-
40210	FICA	43,593	48,299	63,567	63,567	69,405	5,838	9.18%
40221	PERS	160,725	136,155	161,199	161,199	172,819	11,620	7.21%
40321	Health Insurance	160,517	206,734	264,580	264,580	264,580	-	0.00%
40322	Life Insurance	664	742	1,013	1,013	975	(38)	-3.75%
40410	Leave	49,710	60,282	75,906	75,906	96,573	20,667	27.23%
	Total: Personnel	962,740	1,054,322	1,304,725	1,304,725	1,399,146	94,421	7.24%
Supplies								
42120	Computer Software	409	-	-	-	-	-	-
42210	Operating Supplies	15,323	12,603	20,000	19,950	20,200	200	1.00%
42220	Fire/Medical/Rescue Supplies	26,696	26,919	25,000	25,000	25,250	250	1.00%
42230	Fuel, Oils and Lubricants	28,508	30,342	30,000	30,000	40,000	10,000	33.33%
42250	Uniforms	7,309	8,077	10,000	10,000	10,100	100	1.00%
42263	Training Supplies	4,481	2,793	5,100	5,100	5,151	51	1.00%
42310	Repair/Maintenance Supplies	7,063	2,489	15,000	15,000	15,150	150	1.00%
42360	Motor Vehicle Supplies	20,218	21,796	20,000	20,000	25,000	5,000	25.00%
42410	Small Tools & Minor Equipment	9,825	8,301	10,000	10,000	10,100	100	1.00%
	Total: Supplies	119,832	113,320	135,100	135,050	150,951	15,851	11.73%
Services								
43011	Contractual Services	30,894	38,110	37,481	30,694	31,293	(6,188)	-16.51%
43014	Physical Examinations	5,382	5,673	20,000	20,000	10,000	(10,000)	-50.00%
43019	Software Maintenance	3,532	2,714	5,000	4,131	2,600	(2,400)	-48.00%
43026	Software Licensing	-	-	-	9,992	10,193	10,193	-
43110	Communications	17,493	18,485	20,000	20,000	20,000	-	0.00%
43140	Postage and Freight	573	684	1,500	1,500	1,515	15	1.00%
43210	Transportation & Subsistence	9,408	13,015	32,680	32,680	25,225	(7,455)	-22.81%
43260	Training	5,680	14,634	7,200	7,200	7,200	-	0.00%
43410	Printing	-	-	510	510	510	-	0.00%
43510	Insurance/Litigation Fund Premiums	53,793	55,289	83,855	83,855	88,832	4,977	5.94%
43610	Utilities	45,673	49,087	45,000	45,000	45,000	-	0.00%
43720	Equipment Maintenance	4,525	4,060	10,000	15,375	14,000	4,000	40.00%
43750	Vehicle Maintenance	13,048	7,956	15,000	15,520	15,000	-	0.00%
43780	Building/Grounds Maintenance	5,763	13,918	55,000	54,480	25,000	(30,000)	-54.55%
43810	Rents and Operating Leases	2,448	2,423	3,000	3,000	3,000	-	0.00%
43920	Dues and Subscriptions	3,410	4,667	7,746	5,461	3,493	(4,253)	-54.91%
	Total: Services	201,622	230,715	343,972	349,398	302,861	(41,111)	-11.95%
Capital Outlay								
48120	Major Office Equipment	5,053	12,313	-	-	-	-	0.00%
48311	Major Machinery and Equipment	6,560	-	13,000	13,000	-	(13,000)	-100.00%
48514	Major Fire Fighting/Rescue Equipment	-	29,738	-	-	-	-	0.00%
48515	Major Medical Equipment	-	11,665	27,500	30,874	-	(27,500)	-100.00%
48710	Minor Office Equipment	10,721	4,750	10,000	11,372	10,000	-	0.00%
48750	Minor Medical Equipment	-	9,747	12,500	12,500	5,000	(7,500)	-60.00%
48760	Minor Fire Fighting/Rescue Equipment	49,717	67,681	50,000	55,858	50,000	-	0.00%
48770	Minor Improvements Other Than Bldgs	-	5,229	-	-	-	-	-
	Total: Capital Outlay	72,051	141,123	113,000	123,604	65,000	(48,000)	-42.48%
Transfers								
50264	911 Communications	16,345	14,394	17,504	17,504	18,117	613	3.50%
50446	KES Capital Projects	150,000	491,305	271,000	271,000	300,000	29,000	10.70%
	Total: Transfers	166,345	505,699	288,504	288,504	318,117	29,613	10.26%

Kenai Peninsula Borough
Budget Detail

Fund 212
Department 51810 - Kachemak Emergency Service Area - Continued

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges								
61990	Administrative Service Fee	32,788	38,091	47,420	47,420	47,949	529	1.12%
	Total: Interdepartmental Charges	32,788	37,838	47,420	47,420	47,949	529	1.12%
Department Total		$ 1,555,378	$ 2,083,017	$ 2,232,721	$ 2,248,701	$ 2,284,024	$ 51,303	2.30%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Chief, 1 Deputy Chief, 1 Captain/Paramedic, 1 Firefighter Technician, and 5 56-Hour Firefighters.

Added: 1 Captain/Paramedic and 5 Firefighters.
Removed: 6 Firefighter Techs.

40120 Temporary Wages. Decrease due to shift to 56-hour employees. For volunteer, call-out, and seasonal temps.

40130 Overtime Wages. Increase due to the change to 56-hour employees and that the majority of the calls are being run by the full-time staff during off hours.

42230 Fuel, Oils, and Lubricants. Increased due to larger call volume.

42310 Repair & Maintenance Supplies. Aging stations require preparation for regular and emergency repairs, and maintenance.

42360 Motor Vehicle Supplies. Increased to be prepared for unforeseen repairs. The budget was cut in FY24 and repairs exceeded the budget.

43011 Contractual Services. Includes contracts for medical director contract ($14,377), laboratory director with CLIA (Clinical Laboratory Improvement Amendments) license ($2,000), Image Trend support ($1,220), ambulance billing service ($2,000), turnout gear repairs ($1,000), ISTAT maintenance ($2,000), UL pump and ladder testing ($6,700), fire extinguisher service ($650), and misc. small contracts ($1,346).

43014 Physical Examinations. Decreased due to drop in volunteer membership. Baseline exams for new members and continuing exams on a two-year cycle.

43019 Software Maintenance. Security camera system ($500) and Tyler Technologies CrewForce software ($2,100) - split with 911.

43026 Software Licensing. Vector Solutions inventory and maintenance tracking system ($6,788), HandTevy ($1,550), I Am Responding ($895), Zoom ($260), and other small software licenses ($700).

43110 Communications: TLS pipe going to both stations, cellular data lines for the heart monitor to transmit tele-medicine to the hospital, and cellular data lines for the mobile data terminals (MDT's).

43210 Transportation & Subsistence. Decreased due to completion of Paramedic Course in FY24. Attendance at conferences including the Alaska EMS Symposium, Alaska Fire Investigators conference, Alaska Fire Chief conference, Alaska Fire conference, and volunteer's meals.

43260 Training. Includes various conferences including Alaska Firefighters conference, Alaska Fire Chiefs summit, Alaska EMS symposium, and miscellaneous recertifications and training.

43510 Insurance and Litigation Fund Premiums. Increase in premium for coverage for workman's compensation, property, liability, and other insurance.

43780 Buildings & Grounds Maintenance. Decreased for removal of flush and maintenance of glycol heating system. Includes sanding & snow push-back ($10,000) and other miscellaneous maintenance ($15,000).

43810 Rents & Operating Leases. Includes repeater site rental, propane tank lease, O2 cylinder rental, and postage meter rental.

43920 Dues & Subscriptions Decrease due to some subscriptions being moved to Software Licensing.

48515 Major Medical Equipment. Decrease for one-time FY24 Match amount/local funding portion for major medical equipment purchased through Code Blue Grant.

48710 Minor Office Equipment. Purchase of replacement computers ($4,000) & misc. radio equipment ($6,000).

48750 Minor Medical Equipment. Decreased due to one-time FY24 Purchase of Replacement AEDs. Includes miscellaneous minor equipment ($5,000) part of which is match amount/ local funding portion for minor medical equipment purchased through Code Blue Grant.

48760 Minor Fire Fighting/Rescue Equipment. Purchase of turnout gear - replacements & new purchases ($25,000), Other Firefighting Equipment ($6,500), helmet replacements ($4,000), additional response parkers ($5,000), and nozzles, adapters, tools, & miscellaneous equipment ($9,500).

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

50446 Transfer to KES Capital Projects Fund. Increased 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 for FY2025 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 344-345, 360

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Eastern Peninsula Highway Emergency Service Area

This service area was created on May 16, 2017, to provide fire protection and emergency services along the heavily traveled highways that serve as the sole road connections between various communities of the Kenai Peninsula and Turnagain Pass. The department is staffed by 0.50 contracted FTEs. Five Borough residents are appointed by the mayor and confirmed by the Assembly to serve on its board.

The response area covered by the service area is between milepost 8.5 and 75 along the Seward Highway, between mile post 37 and 58 along the Sterling Highway, and between milepost 0 and 13 along the Hope Highway near the communities of Hope, Cooper Landing, Moose Pass, and Seward. Emergency services will be contracted with community volunteer groups in the area.

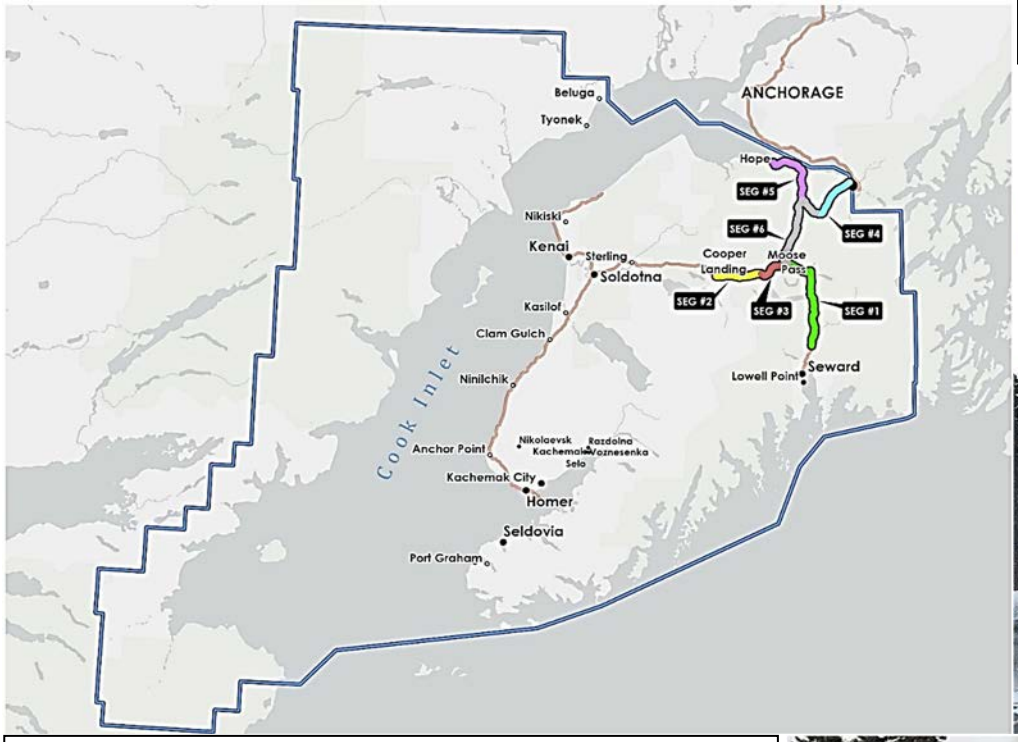
The major source of revenue is a transfer from the General Fund utilizing the federal Payment in Lieu of Taxes (PILT) funds.

Board Members
Sean Carrington
Jessica Hogan
Cristina Rolfe
Clay Adam
Vacant

Mill Rate: 0.00

Population: 0

Highway Miles:103.5

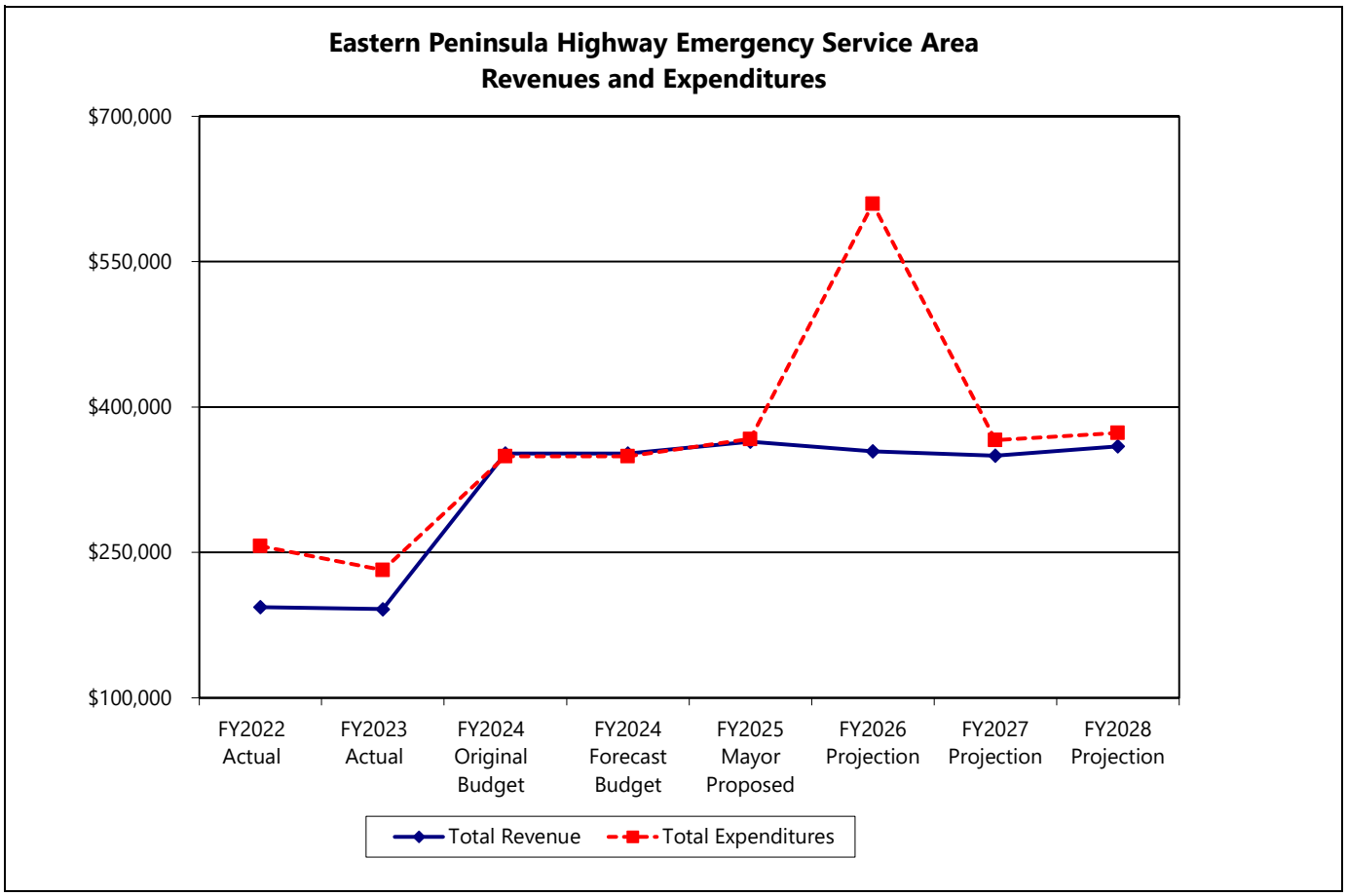


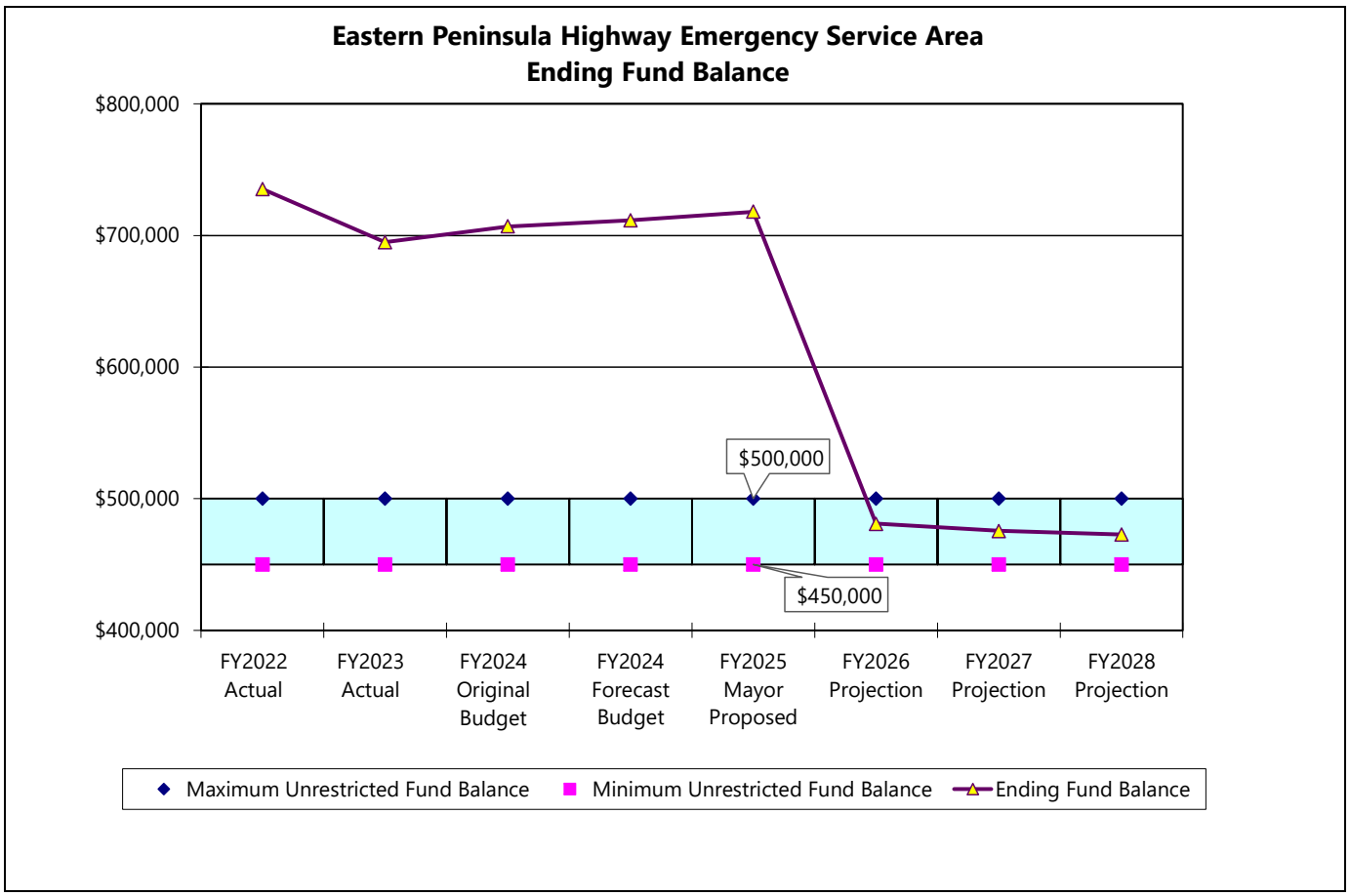
EPHESA DISPATCH RESPONSE AREAS

Segment#1: Seward Hwy MP 8.5 to Seward Hwy MP 37
Segment#2: Sterling Hwy MP 46 to Sterling Hwy MP 58
Segment#3: Seward Hwy MP 37 (Sterling Y) to Sterling Hwy MP45
Segment#4: Seward Hwy MP 51 to Seward Hwy MP 75 (Borough boundary)
Segment#5: Hope Hwy (Seward Hwy MP 55) to end of Hope Hwy
Segment#6: Seward Hwy MP 37.1 to Seward Hwy MP 50

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

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Revenues:								
Interest Earnings	$ (21,466)	$ 13,048	$ 11,926	$ 11,926	$ 14,230	$ 14,361	$ 9,617	$ 9,509
Total Revenues	(21,466)	13,048	11,926	11,926	14,230	14,361	9,617	9,509
Operating Transfers From:								
General Fund	215,067	178,338	340,000	340,000	350,000	340,000	340,000	350,000
Total Operating Transfers	215,067	178,338	340,000	340,000	350,000	340,000	340,000	350,000
Total Revenues and Operating Transfers	193,601	191,386	351,926	351,926	364,230	354,361	349,617	359,509
Expenditures:								
Supplies	535	-	1,893	1,893	1,893	1,931	1,970	2,009
Services	194,481	216,277	329,955	329,955	326,938	583,477	345,147	352,050
Capital Outlay	43,432	-	-	-	20,000	-	-	-
Interdepartmental Charges	5,957	5,398	8,517	8,517	8,949	14,635	8,678	8,851
Total Expenditures	244,405	221,675	340,365	340,365	357,780	600,043	355,795	362,910
Operating Transfers To:								
Special Revenue Fund	11,954	10,050	8,834	8,834	9,143	9,509	9,889	10,285
Total Operating Transfers	11,954	10,050	8,834	8,834	9,143	9,509	9,889	10,285
Total Expenditures and Operating Transfers	256,359	231,725	349,199	349,199	366,923	609,552	365,684	373,195
Net Results From Operations	(62,758)	(40,339)	2,727	2,727	(2,693)	(255,191)	(16,067)	(13,686)
Projected Lapse	-	-	9,266	13,852	9,237	18,001	10,674	10,887
Change in Fund Balance	(62,758)	(40,339)	11,993	16,579	6,544	(237,190)	(5,393)	(2,799)
Beginning Fund Balance	798,028	735,270	694,931	694,931	711,510	718,054	480,864	475,471
Ending Fund Balance	$ 735,270	$ 694,931	$ 706,924	$ 711,510	$ 718,054	$ 480,864	$ 475,471	$ 472,672


Eastern Peninsula Highway Emergency Service Area
Revenues and Expenditures
$700,000
$550,000
$400,000
$250,000
$100,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenue
Total Expenditures


Eastern Peninsula Highway Emergency Service Area
Ending Fund Balance
$800,000
$700,000
$600,000
$500,000
$400,000
$500,000
$450,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Maximum Unrestricted Fund Balance
Minimum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 235 **Eastern Peninsula Highway Emergency Service Area**

Dept 51710

Mission

The mission of the Eastern Peninsula Highway Emergency Service Area is to provide consistent and coordinated response to incidents requiring fire and emergency medical services along this heavily traveled highway corridor.

Program Description:

- The Eastern Peninsula Highway Emergency Service Area provides fire protection and emergency medical services within the highway corridor between mileposts 8.5 - 75 of the Seward Highway, mile 0 – 13 of the Hope Highway, and mile 37-58 of the Sterling Highway, consisting of 103.5 highway miles.
- The Service Area has 0.50 contracted FTE employees, and 5 appointed board members.

Major Long-Term Issues and Concerns:

- Poor communication along the highway corridor limits people being able to call 911, and limits the ability of agencies to communicate and coordinate with each other.
- Providing consistent, coordinated responses that can provide reliable resources to all emergencies along the highway corridor.
- Restricted and lack of maintenance of the Seward Highway and Hope Highway limiting first responder and ambulance response.

FY2024 Accomplishments:

- Received extrication equipment for contracted agencies in cooperation with Girdwood Fire Department.
- 100% success for Time Stipend Goal from all contracted agencies.

FY2025 New Initiatives:

- Continue to address the reduction of the wattage delivered by the Alaska Land Mobile Radio (ALMR) sites.
- Continue to incentivize reduced response times and responder availability.
- Provide financial assistance for ETT/EMT I Bridge, Extrication, Haz-Mat, and Fire courses to the contracted agencies that host them.
- Provide a vehicle fire trainer for contracted agencies to train for fire related responses on the highway.
- Provide match funding for legislative request to construct tower and critical communications infrastructure under the Turnagain Pass Communications Platform Segment.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Contracted Staffing History	0.50	0.50	0.50	0.50

Priority: Consistent Emergency Medical/Fire/Rescue Extrication Response on the Highway Corridor
Goal: 100% coverage for all identified segments and emergency response activities.

Percent Covered per Segment	FY2024 Response Coverage to Current Date			
	Benchmark	First Response	Ground Transport	Fire/ Extrication
8.5 to 37 Seward Hwy	100%	100%	100%	100%
37.1 to 62 Seward Hwy	100%	100%	100%	100%
62.1 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 13 Hope Hwy	100%	100%	100%	100%

Department Function

Fund 235 **Eastern Peninsula Highway Emergency Service Area - Continued**

Dept 51710

Priority: Public Safety
Goal: Improve Coverage Through Tiered Dispatch
Objective: 1. Improve the success of Primary Dispatch Response for Medical/Fire/Rescue Extrication.
2. Award dispatch priority based on agency strength and location.
3. Improve communications.
Measures: Call Volume per segment, current fiscal year.
Percent of Primary, Secondary, and Tertiary Response in each segment for each level of service.

Call Volume per Segment	Segment 1 8.5 to 37 Seward Hwy		Segment 2 46 to 58 Sterling Hwy		Segment 3 37 to 45.9 Sterling Hwy		Segment 4 62.1 to 75 Seward Hwy		Segment 5 0 to 13 Hope Hwy		Segment 6 37.1 to 62 Seward Hwy	
	FY23	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**
EPHESA – *MVC	5	10	7	8	5	1	14	8	0	0	27	11
EPHESA – EMS Calls Only	3	1	1	2	3	2	1	0	2	0	3	3
EPHESA – Fire Calls Only	3	1	2	0	0	0	1	0	1	0	3	0

*MVC: Motor Vehicle Collisions

Primary Dispatch	Segment 1 8.5 to 37 Seward Hwy		Segment 2 46 to 58 Sterling Hwy		Segment 3 37 to 45.9 Sterling Hwy		Segment 4 62.1.1 to 75 Seward Hwy		Segment 5 0 to 13 Hope Hwy		Segment 6 37.1 to 62 Seward Hwy	
	FY23	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**
First Responder	100%	100%	100%	100%	100%	100%	100%	87.5%	100%	100%	100%	100%
Ground Transport	100%	100%	86%	100%	100%	100%	100%	87.5%	100%	100%	100%	100%
Fire/Rescue Extrication	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Secondary Dispatch	Segment 1 8.5 to 37 Seward Hwy		Segment 2 46 to 58 Sterling Hwy		Segment 3 37 to 45.9 Sterling Hwy		Segment 4 62.1 to 75 Seward Hwy		Segment 5 0 to 13 Hope Hwy		Segment 6 37.1 to 62 Seward Hwy	
	FY23	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**
First Responder	-	-	-	-	-	-	-	12.5%	-	-	-	-
Ground Transport	-	-	-	-	-	-	-	12.5%	-	-	-	-
Fire/Rescue Extrication	-	-	-	-	-	-	-	-	-	-	-	-

Tertiary Dispatch	Segment 1 8.5 to 37 Seward Hwy		Segment 2 46 to 58 Sterling Hwy		Segment 3 37 to 45.9 Sterling Hwy		Segment 4 62.1 to 75 Seward Hwy		Segment 5 0 to 13 Hope Hwy		Segment 6 37.1 to 62 Seward Hwy	
	FY23	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**
First Responder	-	-	-	-	-	-	-	-	-	-	-	-
Ground Transport	-	-	-	-	-	-	-	-	-	-	-	-
Fire/Rescue Extrication	-	-	-	-	-	-	-	-	-	-	-	-

1) All FY24 figures in the tables above are estimated as complete annual data is not available.
2) There have been no FY24 calls in Segment 5 at the time of printing.

Priority: Public Safety
Goal: Improve Response Times by Interior Agencies on the Highway Corridor - Under 15-Minute Goal
Objective: 1. Award dispatch priority based on agency strength and location.
2. Award dispatch priority based on Dispatch to Enroute Times.
3. Financially incentivize agencies to improve Response Times.

Average Enroute Times	**Cooper Landing**		**Moose Pass**		**Hope**		**SVAC**	
	FY23	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**	**FY23**	**FY24**
Dispatch to Enroute Times	3m 33s	5m 21s	18m 32s	13m 29s	10m 0s	No Calls	4m 18s	12m 0s

Kenai Peninsula Borough
Budget Detail

Fund 235
Department 51710 - Eastern Peninsula Highway Emergency Service Area

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Supplies								
42210	Operating Supplies	$ -	$ -	$ 750	$ 750	$ 750	$ -	0.00%
42250	Uniforms	-	-	18	18	18	-	0.00%
42263	Training Supplies	535	-	1,125	1,125	1,125	-	0.00%
	Total: Supplies	535	-	1,893	1,893	1,893	-	0.00%
Services								
43011	Contractual Services	190,081	207,748	315,994	315,994	307,965	(8,029)	-2.54%
43019	Software Maintenance	16	-	113	113	113	-	0.00%
43026	Software Licensing	-	-	-	2,172	2,200	2,200	-
43110	Communications	2,097	2,209	2,142	2,142	2,300	158	7.38%
43140	Postage and Freight	-	-	100	100	100	-	0.00%
43210	Transportation/Subsistence	515	836	2,600	2,600	4,650	2,050	78.85%
43260	Training	-	-	1,110	1,110	1,510	400	36.04%
43510	Insurance/Litigation Fund Premiums	149	2,186	3,244	3,244	5,540	2,296	70.78%
43610	Utilities	1,443	1,006	2,040	2,040	2,200	160	7.84%
43720	Equipment Maintenance	73	33	102	102	110	8	7.84%
43780	Buildings/Grounds Maintenance	107	99	210	210	250	40	19.05%
43920	Dues and Subscriptions	-	2,160	2,300	128	-	(2,300)	-100.00%
	Total: Services	194,481	216,277	329,955	329,955	326,938	(3,017)	-0.91%
Capital Outlay								
48514	Major Fire Fighting/Rescue Equipment	-	-	-	-	20,000	20,000	-
48760	Minor Fire Fighting/Rescue Equipment	43,432	-	-	-	-	-	-
	Total: Capital Outlay	43,432	-	-	-	20,000	20,000	-
Transfers								
50264	911 Communications	11,954	10,050	8,834	8,834	9,143	309	3.50%
	Total: Transfers	11,954	10,050	8,834	8,834	9,143	309	3.50%
Interdepartmental Charges								
61990	Admin Service Fee	5,957	5,398	8,517	8,517	8,949	432	5.07%
	Total: Interdepartmental Charges	5,957	5,398	8,517	8,517	8,949	432	5.07%
Department Total		$ 256,359	$ 231,725	$ 349,199	$ 349,199	$ 366,923	$ 17,724	5.08%

Kenai Peninsula Borough
Budget Detail

Fund 235

Department 51710 - Eastern Peninsula Highway Emergency Service Area - Continued

Line-Item Explanations

43011 Contractual Services. Reduced by ($5,000) from FY24 due to elimination of miscellaneous contracts. Agency-strengthening stipends ($60,000), agency-performance stipends ($150,000), contracted personnel ($77,696), Medical Director contract ($12,069), Medicare validation ($750), instructor-provided training for extrication course ($3,550), ETT course ($1,500), and EMT I course ($2,400).

43019 Software Maintenance. Milestone Surveillance ($100) and Zoom license ($13).

43026 Software Licensing. Increased due to dispatch software being moved to this new object code ($2,200).

43210 Transportation & Subsistence. Increased to cover cost of travel to Juneau for Fire Chief's Legislative Conference ($2,050), administrative travel to Soldotna ($1,550), and travel to contracted agencies for run reviews ($1,050).

43260 Training. Increased due to Juneau Legislative Conference ($400), certification fees for ETT, EMT I, Haz-Mat, and Firefighter I courses ($1,110).

43510 Insurance & Litigation Fund Premiums. Increase due to premium for coverage of workmans' compensation, property, liability, and other insurance.

43920 Dues & Subscriptions. Decreased due to dispatch software being moved to Software Licensing.

48514 Major Firefighting Equipment. Increased to cover the purchase of a vehicle fire trainer ($15,000) and transport trailer ($5,000).

50264 911 Communications. To cover E911 Dispatch fee from Soldotna.

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

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Seward-Bear Creek Flood Service Area

Established in August 2003, this service area was established to provide flood planning, protection and mitigation services to the residents of the service area. The service area is overseen by an elected seven-member board, each serving one to three-year terms. The department is staffed by 1.75 permanent employees.

Revenue is raised through property tax. The mill rate is set at 1.00 mills for fiscal year 2025.

Board Members
David Hettick Sr.
Robert (Bob) Reisner
Nicola Murawksy
Rodney Roemmich
Steven Taylor
Andy Bacon
Mark Ganser

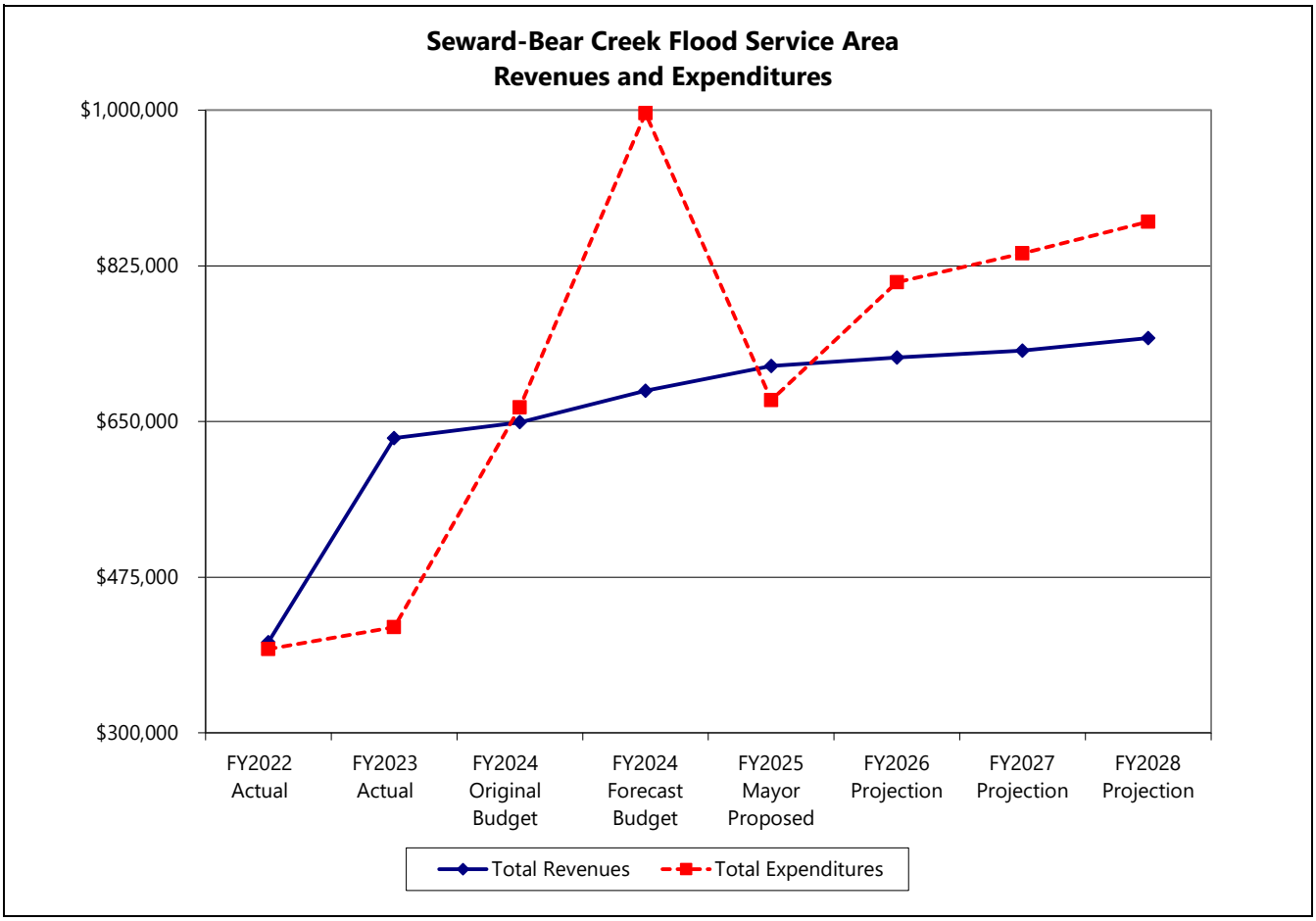
Mill Rate: 1.00

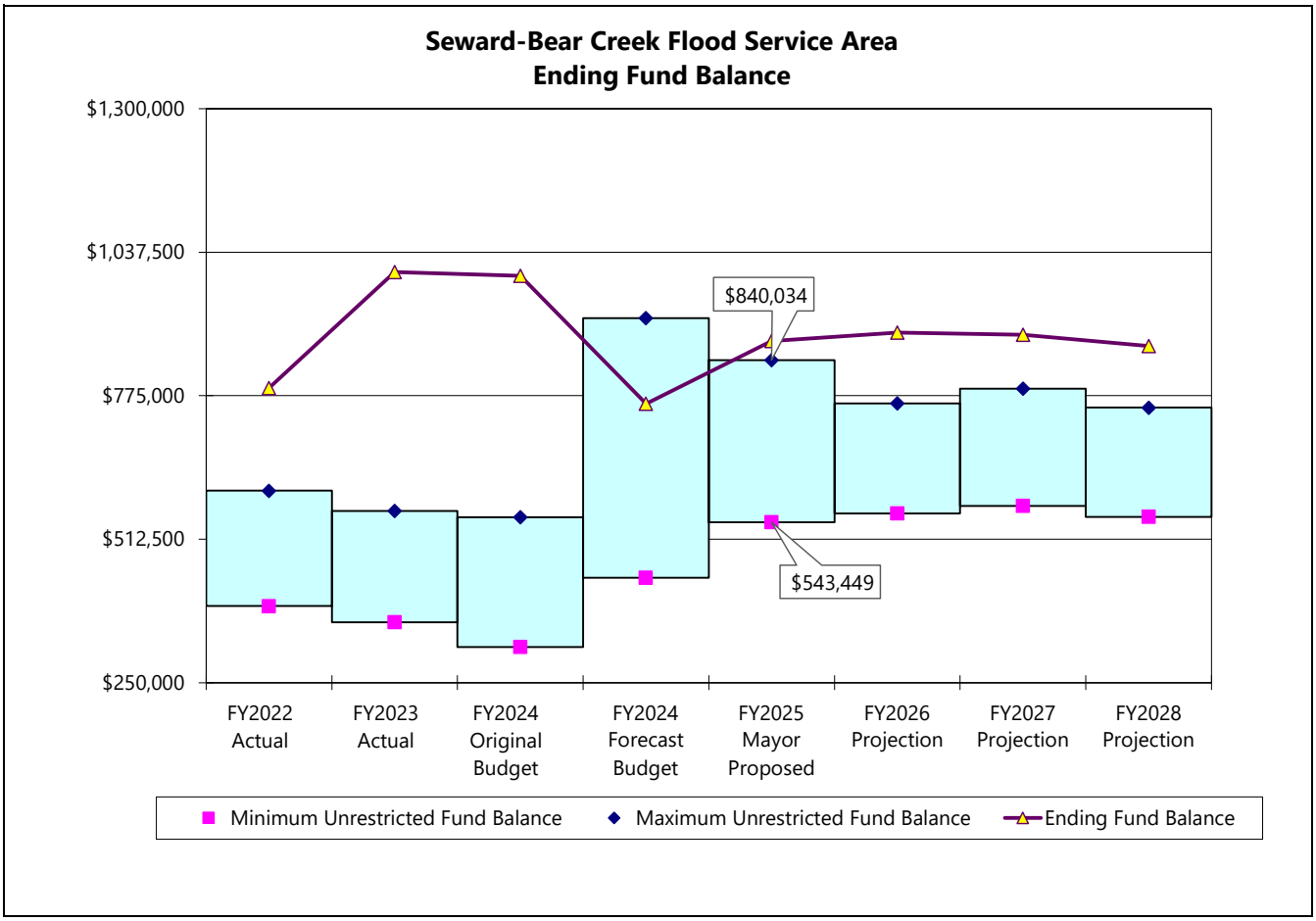
Population: 4,876

Square Miles: 87

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

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Value (000's)								
Real	487,040	527,953	594,702	594,702	644,600	651,046	657,556	670,707
Personal	26,690	24,522	21,123	26,827	23,800	24,038	24,278	24,521
Oil & Gas (AS 43.56)	105	-	144	144	-	-	-	-
	513,835	552,475	615,969	621,673	668,400	675,084	681,834	695,228
Mill Rate	0.75	0.75	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	$ 367,394	$ 394,411	$ 594,702	$ 594,702	$ 644,600	$ 651,046	$ 657,556	$ 670,707
Personal	20,640	18,788	20,701	26,290	23,324	23,557	23,792	24,031
Oil & Gas (AS 43.56)	79	-	144	144	-	-	-	-
Interest	1,422	855	1,231	1,231	1,336	1,349	1,363	1,389
Flat Tax	21,160	22,139	12,712	21,160	21,160	21,583	22,015	22,455
Motor Vehicle Tax	6,785	6,943	7,132	7,132	6,864	7,001	7,141	7,284
Total Property Taxes	417,480	443,136	636,622	650,659	697,284	704,536	711,867	725,866
Federal Revenue	-	125,820	-	-	-	-	-	-
State Revenue	7,921	44,721	-	-	-	-	-	-
Interest Earnings	(23,487)	17,643	12,576	34,000	15,201	17,500	17,814	17,730
Total Revenues	401,914	631,320	649,198	684,659	712,485	722,036	729,681	743,596
Total Revenues and Operating Transfers	401,914	631,320	649,198	684,659	712,485	722,036	729,681	743,596
Expenditures:								
Personnel	184,519	190,852	262,358	262,358	270,380	275,788	282,683	291,163
Supplies	3,195	5,787	5,450	5,455	6,100	6,222	6,346	6,473
Services	184,788	201,281	365,399	664,899	376,043	494,846	519,589	545,569
Capital Outlay	8,284	11,567	6,350	37,595	-	-	-	-
Interdepartmental Charges	13,241	9,409	26,239	26,239	21,438	29,671	30,465	31,330
Total Expenditures	394,027	418,896	665,796	996,546	673,961	806,527	839,083	874,535
Total Expenditures and Operating Transfers	394,027	418,896	665,796	996,546	673,961	806,527	839,083	874,535
Net Results From Operations	7,887	212,424	(16,598)	(311,887)	38,524	(84,491)	(109,402)	(130,939)
Projected Lapse	-	-	9,620	70,795	76,429	100,214	105,187	110,408
Change in Fund Balance	7,887	212,424	(6,978)	(241,092)	114,953	15,723	(4,215)	(20,531)
Beginning Fund Balance	780,819	788,706	1,001,130	1,001,130	760,038	874,991	890,714	886,499
Ending Fund Balance	$ 788,706	$ 1,001,130	$ 994,152	$ 760,038	$ 874,991	$ 890,714	$ 886,499	$ 865,968


Seward-Bear Creek Flood Service Area
Revenues and Expenditures
$1,000,000
$825,000
$650,000
$475,000
$300,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenditures


Seward-Bear Creek Flood Service Area
Ending Fund Balance
$1,300,000
$1,037,500
$775,000
$512,500
$250,000
$840,034
$543,449
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

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

Dept 21212

Mission

The mission of the Seward-Bear Creek Flood Service Area is to provide flood planning, protection, and mitigation services in coordination with the appropriate agencies to reduce the risk of flood damage to private and public property through addressing issues that best reflect a fair use of the tax-levy for watershed-wide benefit.

Program Description

The Seward-Bear Creek Flood Service Area is responsible for providing hazard planning and mitigation services to the Seward-Bear Creek-Lowell Point community. The Board of Directors is tasked to determine flood-planning needs in order to advise and facilitate hazard-reduction measures.

Major Long-Term Issues and Concerns:

- Disposal of material excavated from area creeks and determining areas outside the floodplain for gravel depositing.
- Engineering a revetment for Box Canyon Creek as a water diversion structure.

SBCFSA requests assistance from KPB Departments on these long-term issues:

- A permanent solution to Japanese Creek at Dieckgraeff Road.
- Bridge replacements on Forest Road at Lost Creek, Nautical Ave., and the Seward Highway.

FY2024 Accomplishments

- Contracted and managed mitigation projects for Lost Creek, Kwechak Creek, Salmon Creek, Sawmill Creek, and Japanese Creek.
- Worked in partnership with Trout Unlimited, US Fish and Wildlife, City of Seward, and Kachemak Land Trust on fish culvert design and placement with grant funds.
- Worked in partnership with the City of Seward and AWR Engineering to find a solution to the Scheffler Creek drainage.
- Procured survey equipment and training to save time and money on mitigation project quality control.
- Worked in partnership with the Alaska Railroad to remove unclassified excavation from Japanese Creek.

FY2025 New Initiatives:

- Partner with US Fish & Wildlife Service, State of Alaska Fish & Game, Kachemak Heritage Land Trust, and other local stakeholders to continue work on fish culvert design and placement with grant funds.
- Continue to work in partnership with the City of Seward and AWR Engineering to find a solution to the Scheffler Creek drainage.
- Contract and manage mitigation projects for Salmon Creek Revetment site, Kwechak Creek upstream, Salmon Creek at Nautical, and Lost Creek downstream.
- Plan and procure engineering for a Box Canyon revetment.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Service Area Staffing History	1.5	1.5	1.75	1.75

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.

Key Measures	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Number of Bulk Educational Mailings	1	1	1	1
Number of Community Work Sessions/Public Meetings	2	2	2	2

Department Function

Fund 259 **Seward-Bear Creek Flood Service Area - Continued**

Dept 21212

Priority/Goal: Flood Mitigation
Goal: Prioritize, Plan, and Facilitate Flood Mitigation Projects
Objective: 1. Obtain grant funding for risk assessment or mitigation projects.
2. Complete in-stream and multi-agency mitigation projects.

Key Measures	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Grant/Partnership Mitigation Funding Applications	2	2	1	1
In-Stream Mitigation Projects	3	2	7	5
Multi-Agency Mitigation Projects	0	1	1	1

Commentary
In-progress and completed FY24 mitigation projects approved by the service area board under contractual services:

Flood Mitigation Projects (Project Costs Expended in FY24)
- Japanese Creek Sediment Management & Embankment Maintenance-$23,225.
- Kwechak Creek Sediment Management & Embankment Maintenance -$55,001.
- Salmon Creek (SC15) Sediment Management & Embankment Maintenance –$22,150.
- Lost Creek Sediment Management & Embankment Maintenance –$43,040.
- Sawmill Creek upstream Sediment Management & Embankment Maintenance –$42,016.
- Sawmill Creek downstream Sediment Management & Embankment Maintenance –$35,869.
- Salmon Creek Revetment Sediment Management & Embankment Maintenance – (to be completed spring 2024).

Multi-Agency Mitigation Projects (Project Costs Expended in FY24)
- Multiple projects in the planning phase.

Emerging Situation Projects (Project Costs Expended in FY24)
- Kwechak Creek- (July)-$11,100.
- Kwechak Creek- (August) $9,900.
- Salmon Creek at Nautical- (August) $5,440.

Kenai Peninsula Borough
Budget Detail

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

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 82,330	$ 84,749	$ 138,102	$ 138,102	$ 143,870	$ 5,768	4.18%
40130	Overtime Wages	-	744	1,289	1,289	1,330	41	3.18%
40210	FICA	6,821	7,133	11,862	11,862	12,628	766	6.46%
40221	PERS	29,149	24,292	31,045	31,045	32,334	1,289	4.15%
40321	Health Insurance	53,405	60,761	65,520	65,520	65,520	-	0.00%
40322	Life Insurance	134	133	233	233	202	(31)	-13.30%
40410	Annual Leave	12,680	13,040	14,307	14,307	14,496	189	1.32%
	Total: Personnel	184,519	190,852	262,358	262,358	270,380	8,022	3.06%
Supplies								
42020	Signage Supplies	90	-	350	-	350	-	0.00%
42120	Computer Software	-	828	-	907	-	-	-
42210	Operating Supplies	887	1,100	2,250	1,648	2,250	-	0.00%
42230	Fuel, Oil and Lubricants	-	518	1,000	1,000	1,000	-	-
42250	Uniforms	195	130	350	5	500	150	42.86%
42360	Motor Vehicle Supplies	-	1,277	1,000	725	1,000	-	0.00%
42410	Small Tools & Minor Equipment	2,023	1,934	500	1,170	1,000	500	100.00%
	Total: Supplies	3,195	5,787	5,450	5,455	6,100	650	11.93%
Services								
43011	Contractual Services	164,682	176,403	336,790	636,790	338,898	2,108	0.63%
43019	Software Maintenance	867	520	1,040	-	2,034	994	95.58%
43026	Software Licensing	-	-	-	1,040	1,006	1,006	-
43110	Communications	1,546	1,671	2,187	2,187	3,087	900	41.15%
43140	Postage and Freight	547	419	600	600	600	-	0.00%
43210	Transportation and Subsistence	2,556	7,410	7,345	6,506	8,677	1,332	18.13%
43220	Car Allowance	45	48	-	-	3,600	3,600	-
43260	Training	320	-	1,100	1,100	1,125	25	2.27%
43310	Advertising	870	2,285	1,200	1,200	1,200	-	0.00%
43510	Insurance/Litigation Fund Premiums	796	812	885	885	854	(31)	-3.50%
43610	Utilities	2,670	2,201	3,896	3,896	4,571	675	17.33%
43720	Equipment Maintenance	311	134	400	400	400	-	0.00%
43750	Vehicle Maintenance	-	150	300	300	325	25	8.33%
43780	Building/Grounds Maintenance	-	114	-	-	-	-	-
43810	Rents and Operating Leases	8,634	8,650	8,650	8,660	8,650	-	0.00%
43920	Dues and Subscriptions	944	464	1,006	1,335	1,016	10	0.99%
	Total: Services	184,788	201,281	365,399	664,899	376,043	10,644	2.91%
Capital Outlay								
48310	Vehicles	-	8,900	-	-	-	-	-
48311	Machinery and Equipment	-	-	-	30,750	-	-	-
48610	Land Purchase	-	599	4,900	4,900	-	(4,900)	-100.00%
48710	Minor Office Equipment	2,991	2,068	1,450	1,450	-	(1,450)	-100.00%
48720	Minor Office Furniture	2,205	-	-	495	-	-	-
48740	Minor Machinery and Equipment	3,088	-	-	-	-	-	-
	Total: Capital Outlay	8,284	11,567	6,350	37,595	-	(6,350)	-100.00%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	1,975	-	10,000	10,000	5,000	(5,000)	-50.00%
60004	Mileage Ticket Credits	-	(715)	-	-	-	-	-
61990	Admin. Service Fee	11,266	10,124	16,239	16,239	16,438	199	1.23%
	Total: Interdepartmental Charges	13,241	9,409	26,239	26,239	21,438	(4,801)	-18.30%
Department Total		$ 394,027	$ 418,896	$ 665,796	$ 996,546	$ 673,961	$ 8,165	1.23%

Kenai Peninsula Borough
Budget Detail

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

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Service Area Program Manager and .75 Administrative Assistant.

42020 Signage Supplies. New sign for multi-use facility.

42250 Uniforms. Increased due to need of rain gear and boots.

42410 Small Tools and Equipment. Increase due to inflation.

43011 Contractual Services. Projects approved by the Board are: Salmon Creek revetment ($150,000), Kwechak DNR ($35,000), Upper Kwechak ($38,000), Salmon Creek at Nautical ($38,000), Lost Creek Down Stream ($37,000), Lost Creek at the Seward Highway ($10,898), and emerging situations ($30,000).

43019 Software Maintenance. Increase due to software and updates needed for survey equipment ($2,034).

43026 Software Licensing. Autodesk Ady for Trimble surveying equipment ($486) and 2 Zoom licenses ($520).

43110 Communications. Increase due to added cell phone stipend for Program Manager ($900). Also includes SpitWSpots Internet Service ($1,077), monthly charges for Borough telephone lines ($300), iPad cellular service for in-field work ($480).

43210 Transportation and Subsistence. Increased for travel to out-of-state floodplain conferences ($4,692). Also includes mileage for in-field work in personal vehicle ($1,000), travel for meetings/training in Anchorage & Soldotna ($2,145), and board meeting food allowance ($840).

43220 Car Allowance. Increase due to new Program Manger recieving ($3,600) for Car Allowance.

43260 Training. Registration fees for out-of-state conferences for Program Manager ($1,125); floodplain management certification requires 16 continuing education credits every 2 years.

43610 Utilities. Increase due to rising cost in heating fuel & increased cost for refuse haul.

43750 Vehicle Maintenance. Increase due to inflation.

48610 Land Purchase. Decrease due to one-time land purchase in FY24.

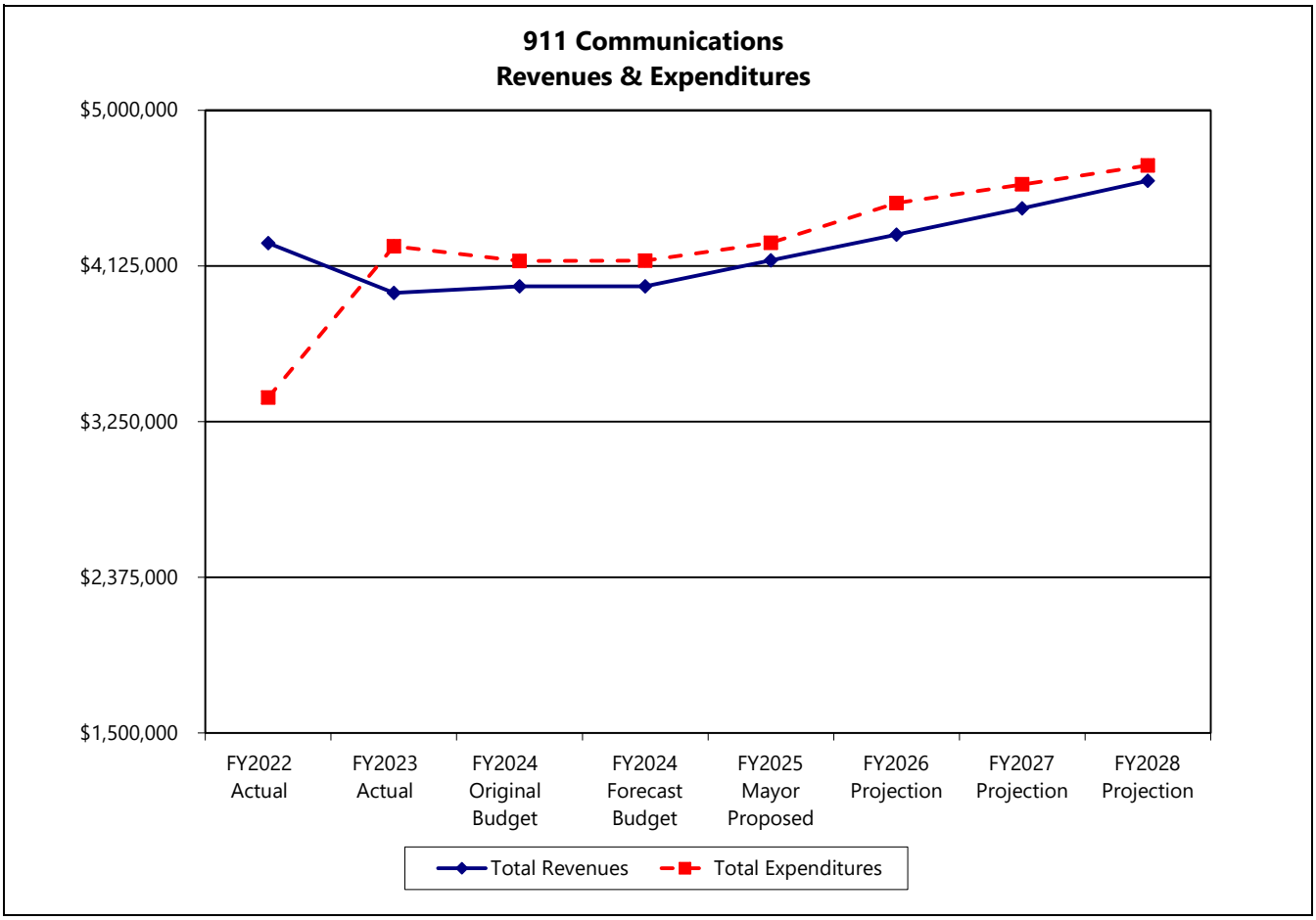
48710 Minor Office Equipment. Decrease due to one-time purchase in FY24.

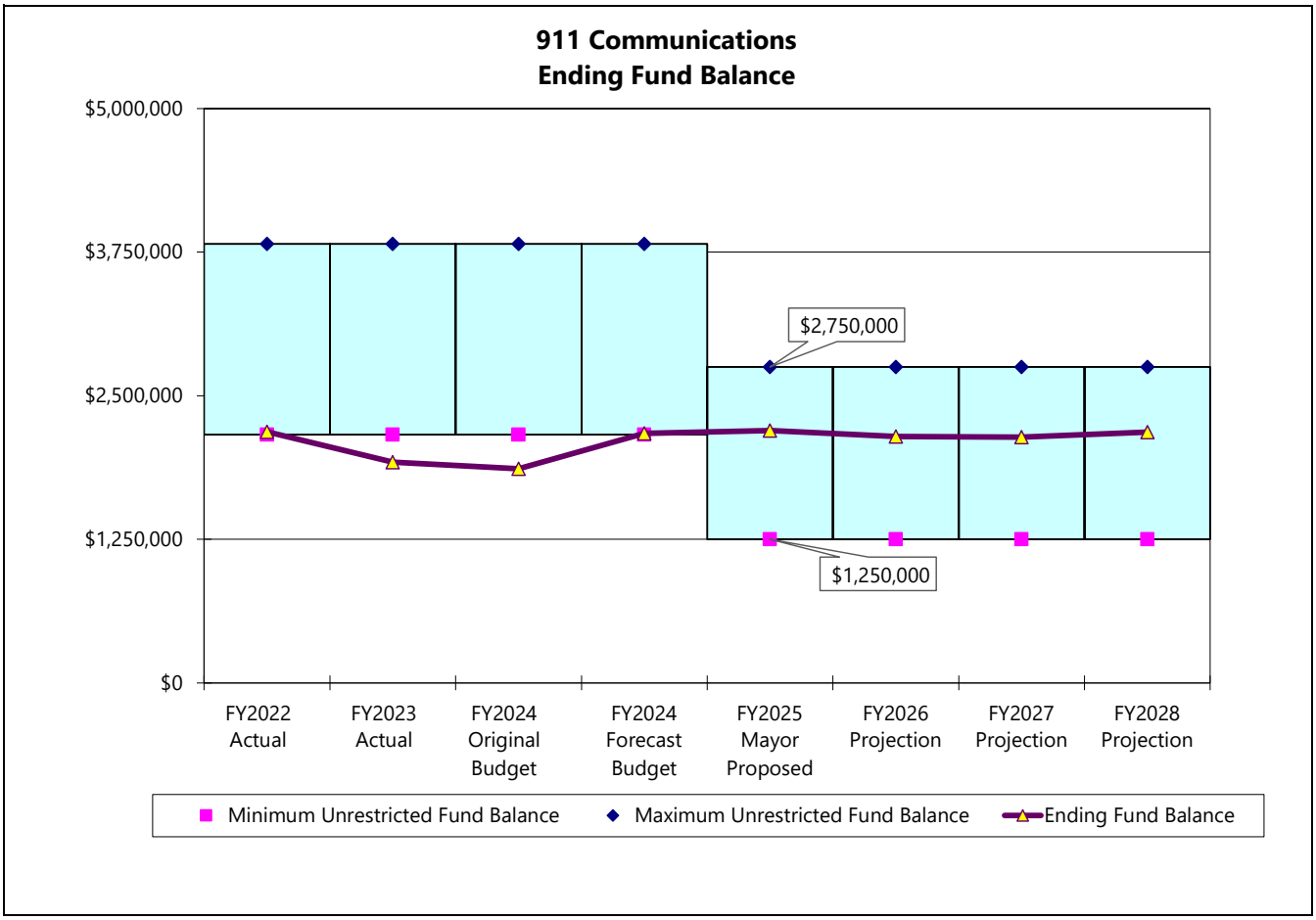
60000 Charges (To) From Other Depts. These are charges paid to the Purchasing & Contracting Dept. for project management. The Service Area will be assuming most of the project management.

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

Fund: 264 911 Communications - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Revenues:								
E911 Surcharge Charges	$ 1,446,209	$ 1,436,271	$ 1,446,208	$ 1,446,208	$ 1,450,000	$ 1,457,250	$ 1,464,536	$ 1,471,859
Fees for service	2,271,032	2,093,460	2,133,611	2,133,611	2,222,348	2,345,174	2,472,505	2,604,495
State revenues	124,891	44,168	-	-	-	-	-	-
Interest earnings	-	-	-	-	43,445	43,918	42,873	42,761
Other Revenue	4,064	2,700	-	-	-	-	-	-
Total Revenues	3,846,196	3,576,599	3,579,819	3,579,819	3,715,793	3,846,342	3,979,914	4,119,115
Operating Transfers From:								
General Fund	151,673	150,000	150,000	150,000	150,000	152,250	154,534	156,852
Nikiski Fire Service Area	60,009	58,200	66,774	66,774	69,111	71,875	74,750	77,740
Bear Creek Fire Service Area	10,432	11,114	8,156	8,156	8,441	8,779	9,130	9,495
Western Emergency Service Area	23,040	21,119	31,167	31,167	32,258	33,548	34,890	36,286
Central Emergency Service Area	133,395	131,208	148,690	148,690	153,894	160,050	166,452	173,110
Kachemak Emergency Service Area	16,345	14,394	17,504	17,504	18,117	18,842	19,596	20,380
EPHESA	11,954	10,050	8,834	8,834	9,143	9,509	9,889	10,285
Total Operating Transfers	406,848	396,085	431,125	431,125	440,964	454,853	469,241	484,148
Total Revenues and Operating Transfers	4,253,044	3,972,684	4,010,944	4,010,944	4,156,757	4,301,195	4,449,155	4,603,263
Expenditures:								
Personnel	2,676,676	2,870,000	3,143,757	3,143,757	3,239,696	3,320,688	3,403,705	3,488,798
Supplies	9,604	11,699	14,550	14,550	14,550	14,914	15,287	15,669
Services	561,747	646,073	682,100	683,600	704,317	721,925	739,973	758,472
Capital Outlay	51,565	7,166	3,000	3,000	5,000	5,125	5,253	5,384
Interdepartmental Charges	86,417	76,987	108,655	108,655	113,316	116,149	119,053	122,029
Total Expenditures	3,386,009	3,611,925	3,952,062	3,953,562	4,076,879	4,178,801	4,283,271	4,390,352
Operating Transfers To:								
Capital Projects Fund - 911	-	624,000	200,921	200,921	178,538	300,000	300,000	300,000
Total Operating Transfers	-	624,000	200,921	200,921	178,538	300,000	300,000	300,000
Total Expenditures and Operating Transfers	3,386,009	4,235,925	4,152,983	4,154,483	4,255,417	4,478,801	4,583,271	4,690,352
Net Results From Operations	867,035	(263,241)	(142,039)	(143,539)	(98,660)	(177,606)	(134,116)	(87,089)
Projected Lapse	-	-	84,626	394,530	122,306	125,364	128,498	131,711
Change in Fund Balance	867,035	(263,241)	(57,413)	250,991	23,646	(52,242)	(5,618)	44,622
Beginning Fund Balance	1,317,463	2,184,498	1,921,257	1,921,257	2,172,248	2,195,894	2,143,652	2,138,034
Ending Fund Balance	$ 2,184,498	$ 1,921,257	$ 1,863,844	$ 2,172,248	$ 2,195,894	$ 2,143,652	$ 2,138,034	$ 2,182,656
Fund Balance Designation:								
Restricted for Capital Replacement	$ -	$ 455,631	$ -	$ -	$ -	$ -	$ -	$ -
Unresticted	2,184,498	1,465,626	1,863,844	2,172,248	2,195,894	2,143,652	2,138,034	2,182,656
Ending Fund Balance	$ 2,184,498	$ 1,921,257	$ 1,863,844	$ 2,172,248	$ 2,195,894	$ 2,143,652	$ 2,138,034	$ 2,182,656


911 Communications
Revenues & Expenditures
$5,000,000
$4,125,000
$3,250,000
$2,375,000
$1,500,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenditures


911 Communications
Ending Fund Balance
$5,000,000
$3,750,000
$2,500,000
$1,250,000
$0
$2,750,000
$1,250,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 264 **911 Communications**

Dept 11255

Mission

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

Program Description

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

Major Long-Term Issues and Concerns:

- Increased facility space to accommodate personnel, office and storage.

FY2024 Accomplishments:

- Prepared Live technology implementation
- NCMEC Missing Kids Readiness Program
- Took over management of APSIN workstations from SOA
- 988 collaboration
- Certified Peer Support Team

FY2025 New Initiatives:

- Continue to exploring new AI technology for 911 call taking and Quality Improvement.
- QI Program - Continue to make strides and improvements to ensure we meet national benchmarks and standards.
- Complete update of policy and procedure manual to digital platform.
- Implement Emergency Mental Health Dispatch Training Certification.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	23	23	23	23

CAD Calls	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
CAD (Computer Aided Dispatch) Calls for Service Law Enforcement	65,487	61,727	63,270	65,000
CAD (Computer Aided Dispatch) Calls for Service EMS/Fire	5,111	6,488	7,007	7,568

Priority: Training
Goal: Educate our staff
Objective: Have all staff complete and pass EMD and EFD classes and receive certification.

Staff Training	Benchmark	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Estimated
Percent of Staff Passing EMD, EFD Classes	100%	100%	100%	100%	100%

Department Function

Fund 264 **911 Communications - Continued**

Dept 11255

Priority: Public Safety Communications
Goal: To deliver the highest level of professional service to the public, emergency responders and external agencies.
Objective: 1. Answer 95% of all 9-1-1 calls within 15 seconds or less (NFPA 1221).
2. Answer 90% of all 9-1-1 calls within 10 seconds or less (internal goal).

9-1-1 Call Data	Benchmark	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Average 9-1-1 Time to Answer	:10	:05	:03	:03	:03
Total 9-1-1 Calls Received		25,272	26,439	27,893	29,427
Average 9-1-1 Call Duration		2:32	2:35	2:35	2:35
E911 Surcharge		$ 2.00	$ 2.00	$ 2.00	$ 2.00

Kenai Peninsula Borough
Budget Detail

Fund 264
Department 11255 - 911 Communications

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 1,314,851	$ 1,413,829	$ 1,655,405	$ 1,655,405	$ 1,736,951	$ 81,546	4.93%
40120	Temporary Wages	1,260	10,298	4,797	4,797	10,499	5,702	118.87%
40130	Overtime Wages	160,982	162,349	56,405	56,405	70,425	14,020	24.86%
40210	FICA	123,071	132,513	152,174	152,174	160,954	8,780	5.77%
40221	PERS	451,677	385,873	389,352	389,352	411,043	21,691	5.57%
40321	Health Insurance	436,304	561,589	657,700	657,700	624,940	(32,760)	-4.98%
40322	Life Insurance	1,950	2,076	2,582	2,582	2,500	(82)	-3.18%
40410	Leave	186,581	201,473	225,342	225,342	222,384	(2,958)	-1.31%
	Total: Personnel	2,676,676	2,870,000	3,143,757	3,143,757	3,239,696	95,939	3.05%
Supplies								
42120	Computer Software	-	-	450	450	450	-	0.00%
42210	Operating Supplies	781	1,367	3,000	3,000	3,000	-	0.00%
42263	Training Supplies	274	1,064	1,100	1,100	1,100	-	0.00%
42310	Repair/Maintenance Supplies	6,093	7,300	7,000	7,000	7,000	-	0.00%
42410	Small Tools & Minor Equipment	2,456	1,968	3,000	3,000	3,000	-	0.00%
	Total: Supplies	9,604	11,699	14,550	14,550	14,550	-	0.00%
Services								
43011	Contractual Services	180,023	180,681	182,170	183,670	182,170	-	0.00%
43019	Software Maintenance	106,514	172,496	171,989	144,672	155,050	(16,939)	-9.85%
43026	Software Licensing	-	-	-	28,134	36,239	36,239	-
43110	Communications	94,628	99,174	110,000	110,000	110,000	-	0.00%
43210	Transportation/Subsistence	876	1,004	6,500	6,500	6,950	450	6.92%
43260	Training	5,844	15,349	19,700	19,700	20,200	500	2.54%
43410	Printing	-	-	100	100	100	-	0.00%
43510	Insurance/Litigation Fund Premiums	9,164	10,545	12,713	12,713	14,295	1,582	12.44%
43610	Utilities	53,584	52,534	61,500	61,500	61,500	-	0.00%
43720	Equipment Maintenance	11,824	17,035	16,875	16,875	17,250	375	2.22%
43780	Buildings/Ground Maintenance	14,672	13,142	16,500	15,683	16,500	-	0.00%
43810	Rents and Operating Leases	19,800	19,800	19,800	19,800	19,800	-	0.00%
43812	Equipment Replacement Payments	63,623	63,163	63,163	63,163	63,163	-	0.00%
43920	Dues and Subscriptions	1,195	1,150	1,090	1,090	1,100	10	0.92%
	Total: Services	561,747	646,073	682,100	683,600	704,317	22,217	3.26%
Capital Outlay								
48120	Major Office Equipment	37,351	7,375	-	-	-	-	-
48710	Minor Office Equipment	13,661	(209)	-	3,000	2,000	2,000	-
48720	Minor Office Furniture	553	-	3,000	-	3,000	-	0.00%
	Total: Capital Outlay	51,565	7,166	3,000	3,000	5,000	2,000	66.67%
Transfers								
50455	911 Capital Projects Fund	-	624,000	200,921	200,921	178,538	(22,383)	-11.14%
	Total: Transfers	-	624,000	200,921	200,921	178,538	(22,383)	-11.14%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	86,417	76,987	109,555	109,555	113,316	3,761	3.43%
60004	Mileage Ticket Credits	-	-	(900)	(900)	-	900	-
	Total: Interdepartmental Charges	86,417	76,987	108,655	108,655	113,316	4,661	4.29%
Department Total		$ 3,386,009	$ 4,235,925	$ 4,152,983	$ 4,154,483	$ 4,255,417	$ 102,434	2.47%

Kenai Peninsula Borough
Budget Detail

Fund 264
Department 11255 - 911 Communications - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Emergency Communications Coordinator, 1 911 Operations Manager, 3 Shift Supervisors, 1 Shift Superviosr/Training Officer, 14 Public Safety Dispatchers, 1 Quality Assurance Specialist, 1 CAD Specialist, and 1 911 Technical Specialist (IT).

42310 Repair & Maintenance Supplies. Spare parts not under warranty or support ($4,600) and replace rack mounted UP batteries ($2,400).

42410 Small Tools & Minor Equipment. Dispatch headsets and bases ($3,000).

43011 Contractual Services. Payments to cities for E911 services ($158,400), EMD sponsoring physician ($15,020), telelanguage services ($150), janitorial services ($8,400), and shredding ($200).

43019 Software Maintenance. Solacom Guardian technical support call handling annual maintenance ($37,990), and 911 Datamaster ALI/GIS database software tech support and licensing ($13,000), security camera software renewal, ($175), CAD software maintenance ($47,500), Solarwinds software maintenance ($450), AudioCodes Voice Gateways annual technical support & hardware support ($11,235), VMWare renewal foundation for 911 servers ($12,600), and Cisco contract support renewals ($9,180) TimeClock scheduling software ($800), Nokia IP Router ($800), Stancil maintenance ($19,120), and Red Hat Enterprise server support ($2,200).

43026 Software Licensing. EMD, EFD, AQUA protocol software and cardset support and updates, ($17,304), Pacific Applied Technology-ASPIN connectivity ($1,900) Microsoft Windows Server ($6,000), Zoom License ($260), PowerDMS policy-procedure training platform ($6,600), Prepared Live ($3,675), and Blue Zone licensing-APSIN ($500).

43110 Communications. Dedicated long distance circuits, trunks, and data lines/connectivity ($107,300), and cell phone stipend for IT Specialist, Emergency Communications Coordinator and Operations Manager ($2,700).

43210 Transportation/Subsistence. Travel costs and lodging for annual conferences with subject matter pertaining to 911, public safety, and emerging technologies ($6,950).

43260 Training. IAED EMD/EFD recertifications ($1,500), BLS ($200), and miscellaneous staff training ($4,000), supervisory training ($4,000), and emergency dispatch professional conference ($1500) EMD/EFD courses ($6,000), and mental health and peer support training ($3,000).

43720 Equipment Maintenance. Radio maintenance contract ($16,375) and Bizhub maintenance contact ($750).

43780 Buildings/Grounds Maintenance. Grounds maintenance ($1,000), elevator maintenance ($2,500), generator/building maintenance ($9,500), and snow removal ($3,500).

43810 Rents and Operating Leases. 911 back up center location lease ($19,800).

48710 Minor Office Equipment. Wireless intercom system ($2,000).

48720 Minor Office Furniture. Dispatch chair replacement ($1,500) and ergonomic office furniture ($1,500).

60000 Charges (To) From Other Departments. These are charges from Resource Planning - GIS for 60% of the wages and benefits of the Addressing Officer and 20% of the GIS Specialist, responsible for all 911 addressing and database management ($113,316).

For capital projects information on this department - See the Capital Projects Section - Pages 344-345, 347, 355

Equipment Replacement Payment Schedule

Items	Prior Years	FY2024 Estimated	FY2025 Projected	Projected Payments FY2026-28
Call Manager Software	$ 110,403	$ 36,801	$ 36,801	$ 110,403
Logger FY22	52,724	26,362	26,362	62,394
	$ 163,127	$ 63,163	$ 63,163	$ 172,797

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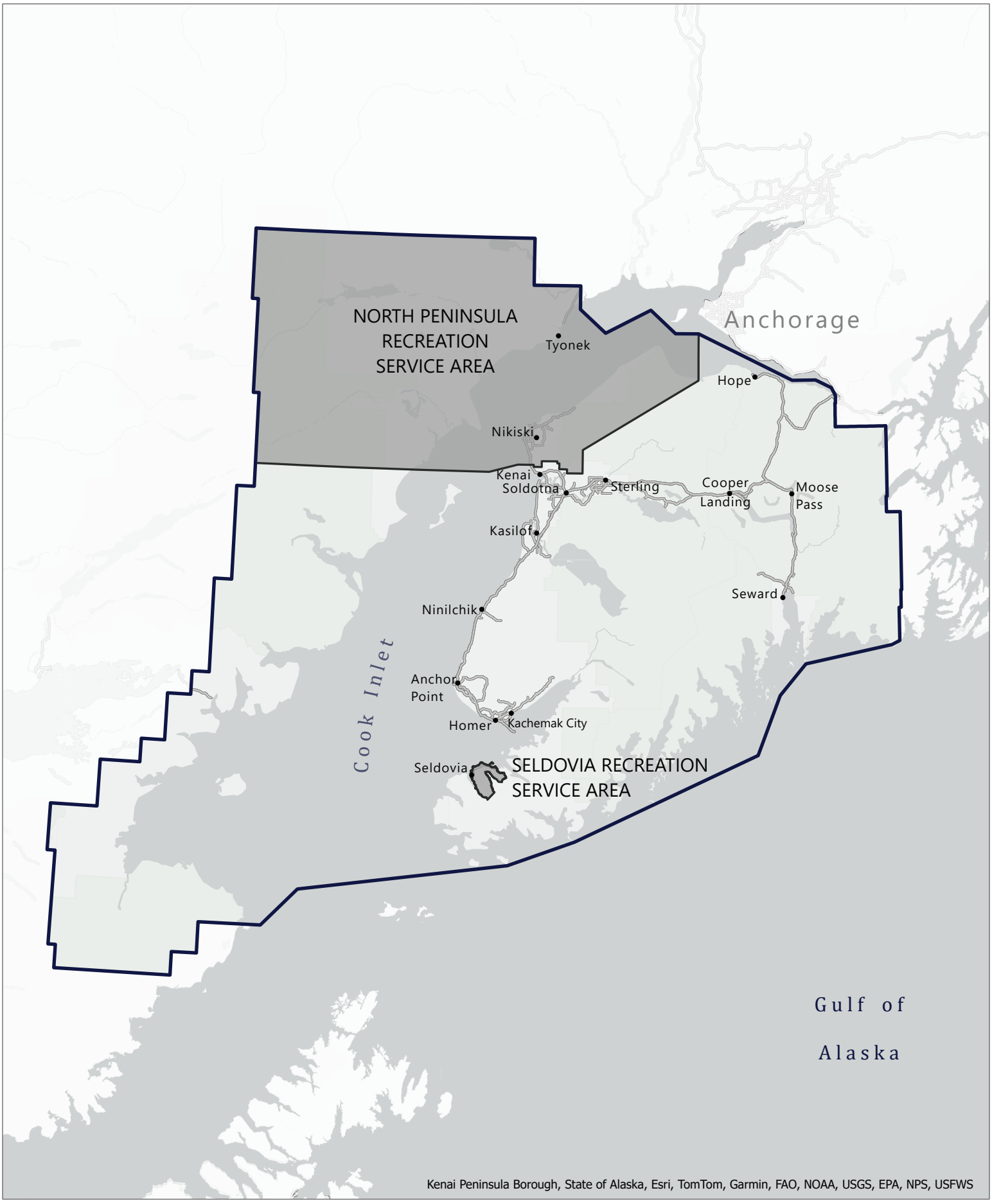
Recreation Service Areas

The Borough has two (2) recreation service areas, the North Peninsula Recreation Service Area and the Seldovia Recreation Service Area. Each service area has a separate board of directors and its own taxing jurisdiction although the Borough sets the mill rate and approves their budget

The major source of revenue for each of these service areas is property tax. Additional funding is provided through user fees, state grants and interest earnings.

North Peninsula Recreation Service Area – this service area provides recreation services for the residents of Nikiski and Tyonek.

Seldovia Recreational Service Area – this service area provides recreational services for the residents of Seldovia.



Kenai Peninsula Borough

Recreation Service Areas

North Peninsula Recreation Service Area

The recreation service area was formed to provide recreation services for the Nikiski and Tyonek area residents. Established in 1974, five elected members serve on its board. The service area has 11 permanent employees. Programs include basketball, volleyball, flag football, pickle ball, kickball, hockey, teen night, open gym activities, community classes and aquatic programs. The service area sponsors "Family Fun in the Midnight Sun" in June as a community wide event. The Boys & Girls Club of South-Central Alaska is contracted to provide the recreation services for the Village of Tyonek.

Facilities in Nikiski, operated/owned by the North Peninsula Recreation Service Area, consist of an indoor swimming pool with waterslide, multipurpose fields, community playgrounds, covered natural ice rink, trail systems, skateboard park, racquet ball courts with exercise area, disc golf course and a community center. The Nikiski Community Recreation Center (NCRC) currently houses a teen center, full swing golf simulator, gymnasium used for sporting activities and leagues, and banquet room and classroom/training spaces used for rentals for small and large group gatherings.

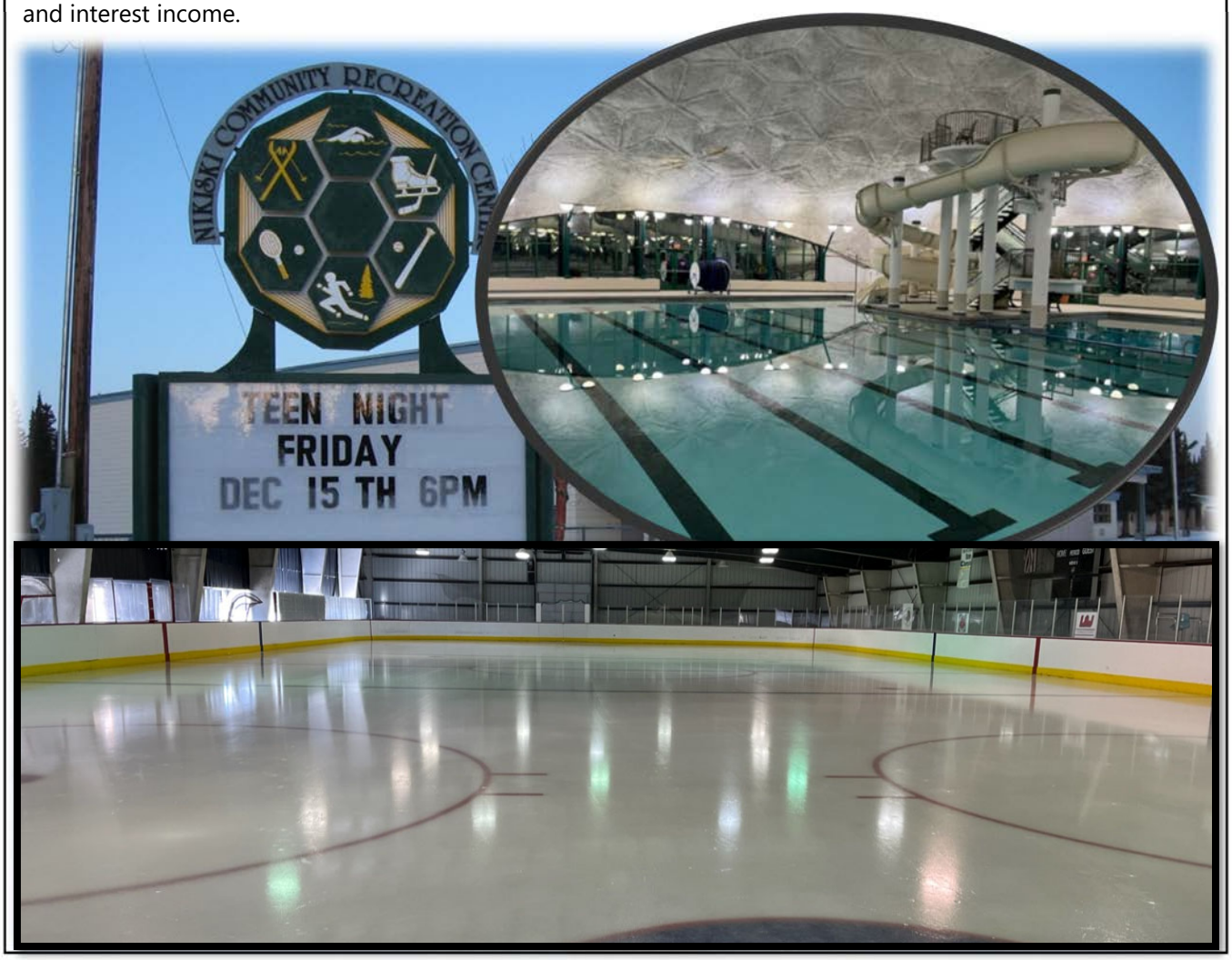
Revenues are derived primarily through property tax. The mill rate for fiscal year 2025 is set at 1.30 mills. Other revenues include facility user fees, program fees, and interest income.

Board Members
Stacy Oliva, Chair
Felix Martinez, Vice Chair
Erin Bellotte
Alexa McClure
Misty Peterkin

Mill Rate: 1.30

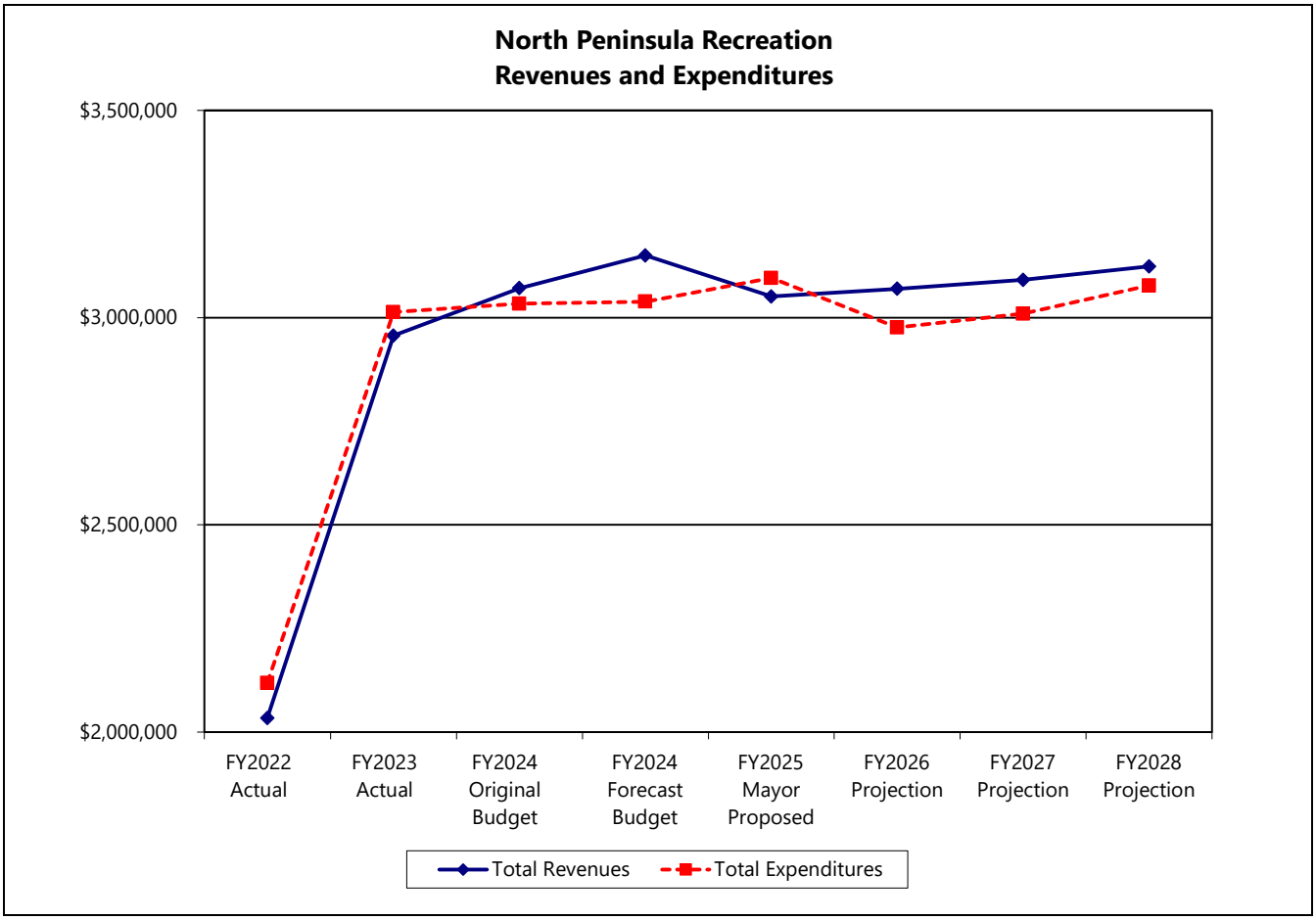
Population: 5,875

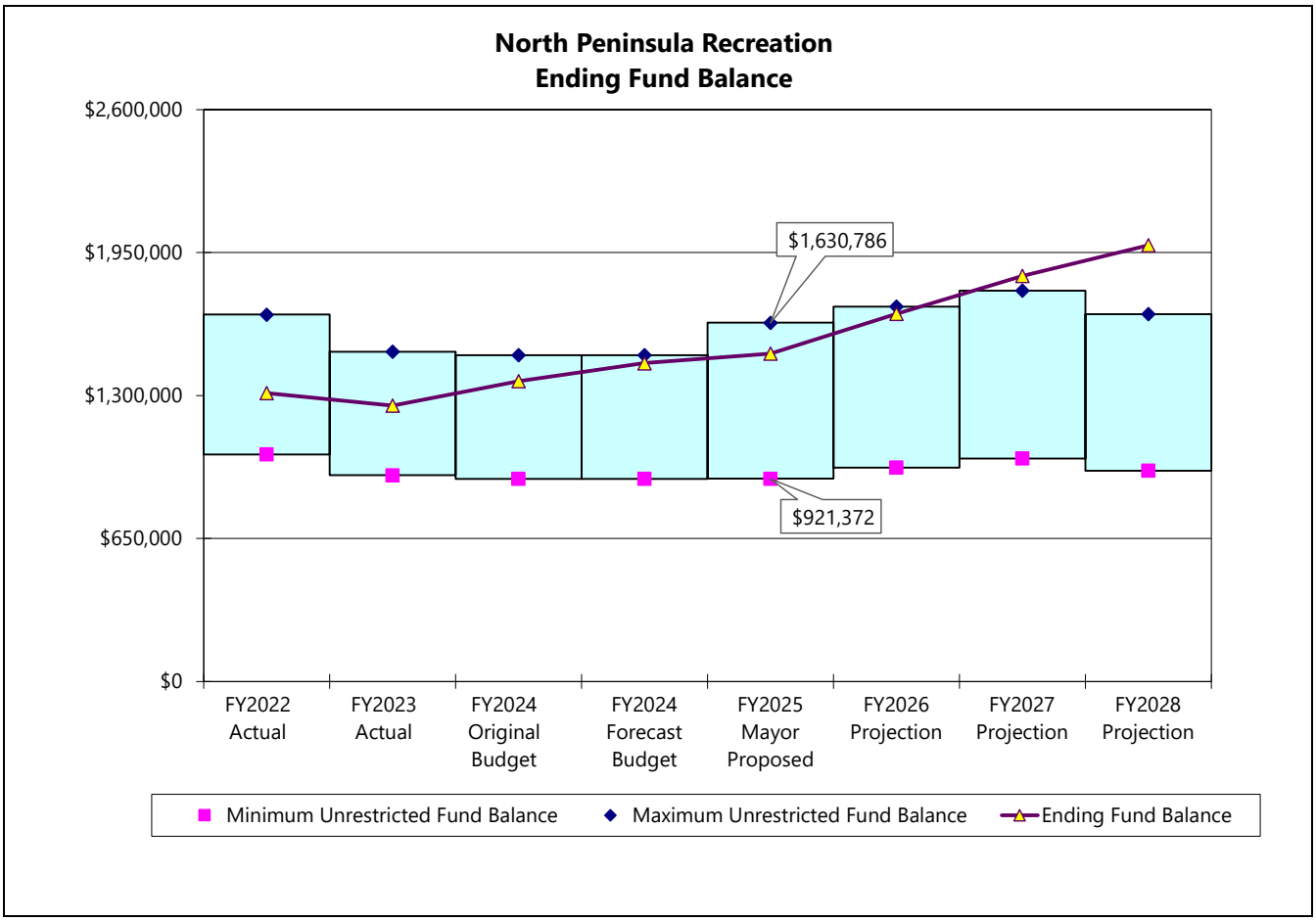
Square Miles: 5,530



Fund: 225 North Peninsula Recreation Service Area - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Value (000's)								
Real	649,842	647,106	745,397	745,397	820,500	828,705	836,992	853,732
Personal	39,913	42,287	42,968	44,427	48,600	49,086	49,577	50,073
Oil & Gas (AS 43.56)	1,049,695	1,108,539	1,171,423	1,171,423	1,214,200	1,214,200	1,214,200	1,214,200
	1,739,450	1,797,932	1,959,788	1,961,247	2,083,300	2,091,991	2,100,769	2,118,005
Mill Rate	1.00	1.40	1.40	1.40	1.30	1.30	1.30	1.30
Revenues:								
Property Taxes								
Real	$ 643,307	$ 887,909	$ 1,043,556	$ 1,043,556	$ 1,066,650	$ 1,077,317	$ 1,088,090	$ 1,109,852
Personal	39,835	59,042	58,952	60,954	61,916	62,536	63,161	63,793
Oil & Gas (AS 43.56)	1,049,695	1,551,955	1,639,992	1,639,992	1,578,460	1,578,460	1,578,460	1,578,460
Interest	2,260	2,244	8,237	8,237	8,566	8,909	9,265	9,636
Flat Tax	4,356	5,921	3,665	4,356	4,356	4,443	4,532	4,623
Motor Vehicle Tax	14,866	19,843	15,741	15,741	17,355	17,702	18,056	18,417
Total Property Taxes	1,754,319	2,526,914	2,770,143	2,772,836	2,737,303	2,749,367	2,761,564	2,784,781
State Revenue	43,326	16,790	-	-	-	-	-	-
Interest Earnings	(50,038)	40,283	16,268	87,000	28,941	29,797	33,436	36,880
Other Revenue	286,183	372,822	285,000	290,000	285,000	290,700	296,514	302,444
Total Revenues	2,033,790	2,956,809	3,071,411	3,149,836	3,051,244	3,069,864	3,091,514	3,124,105
Total Revenues and Other Financing Sources	2,033,790	2,956,809	3,071,411	3,149,836	3,051,244	3,069,864	3,091,514	3,124,105
Expenditures:								
Personnel	1,131,506	1,234,566	1,421,153	1,421,153	1,518,492	1,548,862	1,587,584	1,635,212
Supplies	97,756	97,492	138,830	138,830	133,400	136,068	138,789	141,565
Services	563,165	574,130	696,330	701,330	738,708	753,482	768,552	783,923
Capital Outlay	31,759	17,568	21,100	21,100	44,295	26,311	26,837	27,374
Interdepartmental Charges	44,497	47,674	56,320	56,445	60,872	61,618	63,044	64,702
Total Expenditures	1,868,683	1,971,430	2,333,733	2,338,858	2,495,767	2,526,341	2,584,806	2,652,776
Operating Transfers To:								
Capital Projects Fund	250,000	1,041,950	700,000	700,000	600,000	450,000	425,000	425,000
Total Operating Transfers	250,000	1,041,950	700,000	700,000	600,000	450,000	425,000	425,000
Total Expenditures and Operating Transfers	2,118,683	3,013,380	3,033,733	3,038,858	3,095,767	2,976,341	3,009,806	3,077,776
Net Results From Operations	(84,893)	(56,571)	37,678	110,978	(44,523)	93,523	81,708	46,329
Projected Lapse	-	-	73,309	81,860	87,352	88,422	90,468	92,847
Change in Fund Balance	(84,893)	(56,571)	110,987	192,838	42,829	181,945	172,176	139,176
Beginning Fund Balance	1,395,663	1,310,770	1,254,199	1,254,199	1,447,037	1,489,866	1,671,811	1,843,987
Ending Fund Balance	$ 1,310,770	$ 1,254,199	$ 1,365,186	$ 1,447,037	$ 1,489,866	$ 1,671,811	$ 1,843,987	$ 1,983,163


North Peninsula Recreation
Revenues and Expenditures
$3,500,000
$3,000,000
$2,500,000
$2,000,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenditures


North Peninsula Recreation
Ending Fund Balance
$2,600,000
$1,950,000
$1,300,000
$650,000
$0
$1,630,786
$921,372
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 225 **North Peninsula Recreation Service Area**

Dept 61110

Mission

To provide a variety of quality programs, community activities and recreational opportunities that create positive experiences.

Program Description

NPRSA operates and maintains the following facilities:
Nikiski Pool, Exercise Room with Racquetball/Wallyball Courts, Jason Peterson Memorial (JPM) Ice Rink, Nikiski Community Trails, Poolside Trails, Disc Golf Course, Multi-Purpose Fields, Community Playgrounds, Skate Park, and the Nikiski Community Recreation Center (NCRC). NPRSA also provides recreational, education, aquatics, athletics and fitness programming people of all ages.

Major Long-Term Issues and Concerns:

- Maintain sustainable services and operations with the increased costs of providing services.
- Continuous recruitment and utilization of volunteers for successful events and programs.
- Recruit and/or training of WSI's (water safety instructor) to meet the growing demand of the "learn to swim" programs
- Heavy reliance on revenues from the oil and gas industry for the annual budget.

FY2024 Accomplishments:

Administration:

- Developed and implemented a strategic programming process to ensure we are consistent and intentional in the development of our program and offerings for the community.
- Created a lifecycle replacement plan for the crucial components in our larger systems that are often overlooked; including pumps and heat exchangers.

Operations:

- Completely drained the pool for the first time in 28 years to do some much needed cleaning and maintenance.
- Continued to work towards making our facilities more energy efficient by changing our light fixtures at NCRC and the Rink.
- Partnered with Nikiski North Star Elementary to provide Cross-Country, Cross-Country Skiing and Water Safety Training programs for the kids at the school.
- Successfully launched new program offerings for toddlers like Mini and Me Jr. Master Chef as well as a series of adult programs like Paint Nights that were a big success.
- Expanded the operating hours at NCRC to provide more opportunities for the community.

FY2025 New Initiatives:

- Add a minimum of 4 additional program offerings for teens, adults and seniors throughout the year.
- Increase our nights and weekend program offerings for those families who work during daytime hours.
- Increase revenue generation of the NCRC by increasing participating through dynamic programming.
- Increase the number of "learn to swim" classes, including nights and weekends to better meet the needs of the community.
- Increase awareness of lesser-known services NPRSA offers, such as disc golf, trails systems, community library, baseball/softball fields, and the picnic pavilion on the poolside trails.
- Increase collaboration with community organizations to offer diver community events.
- Continue to work with our local youth hockey organization to revamp the program and increase participation.
- Continue utilizing our 10-Year Master Plan to better prioritize our capital project plan for the future.

Performance Measures:

Priority: Staffing
Goal: Maintain appropriate staff levels for continued operations of programs and services.
Objective: 1. Evaluate permanent staff scheduling for efficient and effective operations of NPRSA facilities.
2. Increase recruitment of volunteers for additional class and program instruction.

Staffing	Benchmark	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Permanent Staffing History (FTEs)	9.5	10	11	11	11
Temporary Staffing History (FTEs)	7	7	6	6	6
Total Staff Hours	34,210	35,250	35,090	35,090	35,040
Estimated # Volunteers/Volunteer Hours	600-800/ 900-1,200	572/720	650/815	617/803	750/1,000

Department Function

Fund 225 **North Peninsula Recreation Service Area - Continued**

Dept 61110

Staff Certifications/License	Benchmark	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
ARC Lifeguard Certified (Incl. CPR/AED/First Aid)	25-30	12	12	15	20-25
ARC Professional CPR/First Aid/AED	10-12	6	6	6	11
ARC Water Safety Instructor/Lifeguard Instructor	4/1	2/1	2/1	2/1	3/1
NRPA Certified Pool Operator	8	6	6	6	8
NRPA Aquatic Facility Operator	2	2	2	2	2
NRPA Certified Playground Safety Inspector	1-2	1	1	1	1
Safe Sport & Concussion Training	10-12	5	5	4	11

Priority: Community Events
Goal: Enhance the services of NPRSA by providing additional community events and programs.
Objective: 1. Increase the number of new community events and programs annually.
2. Develop special events to promote seasonal programming for aquatics and recreation.
3. Collaborate with local organizations and businesses to offer diverse programs.

Community Events & Special Programs	Benchmark	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Recreation	35	18	18	23	35
Aquatics	12	4	4	8	12

Priority: Attendance/Participation—Admissions/Programs/Classes/Events/Reservations/Leagues/Memberships/Punch Cards
Goal: Increase participation and attendance of NPRSA facilities, programs and events.
Objective: 1. Local recruitment of more volunteers and community leaders to offer additional classes and services.
2. Develop partnerships with schools and local community organizations to further optimize the delivery of services to the community.
3. Increase public awareness of programs and facilities through schools, businesses and community organizations.

Nikiski Pool- Attendance/Participation	Benchmark	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Admissions/Classes/Programs	35,000	30,685	32,460	34,000	35,000
Events	300	381	222	300	400
Facility Reservations (Rental Attendance)	1,500	507	1,546	1,000	1,200
Learn To Swim Programs/Classes	3,500	1,430	725	1,500	1,750
Memberships/Punch Cards	25,000	21,819	23,446	22,000	23,000
Spectators	900	712	413	600	700
Nikiski Community Recreation Center- Attendance/Participation					
Admissions/Classes/Programs	3,000	2,275	3,797	2,500	2,700
Events	5,000	5,557	4,486	6,000	6,500
Facility Reservations (Rental Attendance)	8,000	2,872	8,224	7,000	7,000
Leagues	700	318	501	400	450
Memberships/Punch Cards	1,800	1,048	1,240	1,200	1,500
Spectators	4,000	5,038	2,750	6,000	6,500

Department Function

Fund 225 **North Peninsula Recreation Service Area - Continued**

Dept 61110

Commentary

For FY25 the service area is focused on creating new and dynamic programs while we also continue to make improvements and upgrades to our facilities to provide more opportunities for the community.

NPRSA is dedicated to offering top notch recreational programs, classes, leagues and events. This year we are focused on adding water safety instructors (WSI) to the staff to address the growing demand for swim lessons, water safety, and water fitness classes in the community. Additional WSI staff will also allow us to expand our offerings to night and weekend classes. In addition to the aquatics programming, we are looking to introduce more technology and STEM based programming at our recreation center. With the addition of computers, tablets, robotics kits, 3D printers, and vinyl printers we will be able to open up a new world of recreational opportunities that go beyond traditional athletics and events.

These activities are aligned with our vision to remodel the recreation center. With new flooring, new paint, new furniture, and equipment we can turn an old building into the vibrant community hub. The goal is to transform what feels like an institutionalized building into warm and inviting spaces that meet the needs of multiple generations.

The Nikiski Pool is one of the most beloved facilities on the Kenai Peninsula and draws over 30,000 visitors on an annual basis. In an effort to continue offering a top-notch facility and minimizing disruptions to operations we are looking to replace main water line running from the well to the pool building itself. Over the last two years we have had to make several costly repairs to the line due to the age and material used at the time. This project will reset the lifecycle of the line and reduce the need for costly repairs. These projects are in line with addressing the aging infrastructure of our facilities and enhancing our patron's experience.

Kenai Peninsula Borough
Budget Detail

Fund 225
Department 61110 - North Peninsula Recreation Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 486,852	$ 586,010	$ 679,209	$ 679,209	$ 702,612	$ 23,403	3.45%
40120	Temporary Wages	175,991	152,055	186,937	186,937	186,940	3	0.00%
40130	Overtime Wages	6,469	3,094	5,997	5,997	5,863	(134)	-2.23%
40210	FICA	55,114	60,910	74,788	74,788	76,905	2,117	2.83%
40221	PERS	159,882	146,095	155,899	155,899	161,231	5,332	3.42%
40321	Health Insurance	169,667	204,103	231,820	231,820	297,340	65,520	28.26%
40322	Life Insurance	735	868	1,073	1,073	1,012	(61)	-5.68%
40410	Leave	73,096	75,141	85,430	85,430	84,589	(841)	-0.98%
40511	Other Benefits	3,700	6,290	-	-	2,000	2,000	-
	Total: Personnel	1,131,506	1,234,566	1,421,153	1,421,153	1,518,492	97,339	6.85%
Supplies								
42020	Signage Supplies	-	-	-	-	5,000	5,000	-
42120	Computer Software	-	-	1,000	1,000	1,000	-	0.00%
42210	Operating Supplies	50,033	43,977	62,000	62,000	56,500	(5,500)	-8.87%
42230	Fuel, Oils and Lubricants	6,917	7,543	6,890	6,890	7,300	410	5.95%
42250	Uniforms	1,891	2,314	2,000	2,000	2,000	-	0.00%
42310	Repair/Maintenance Supplies	24,051	32,418	46,350	46,350	42,000	(4,350)	-9.39%
42360	Motor Vehicle Supplies	2,977	615	3,090	3,090	2,100	(990)	-32.04%
42410	Small Tools & Minor Equipment	4,929	2,210	7,000	7,000	5,000	(2,000)	-28.57%
42960	Recreational Supplies	6,958	8,415	10,500	10,500	12,500	2,000	19.05%
	Total: Supplies	97,756	97,492	138,830	138,830	133,400	(5,430)	-3.91%
Services								
43011	Contractual Services	38,467	24,389	40,268	45,268	38,993	(1,275)	-3.17%
43019	Software Maintenance	4,342	4,531	6,613	2,303	1,150	(5,463)	-82.61%
43026	Software Licensing	-	-	-	4,310	4,425	4,425	-
43110	Communications	8,067	8,440	8,500	8,500	8,800	300	3.53%
43140	Postage and Freight	88	254	500	500	500	-	0.00%
43210	Transportation/Subsistence	2,110	372	1,600	2,400	2,554	954	59.63%
43220	Car Allowance	2	3	-	-	-	-	-
43260	Training	1,537	1,833	3,615	2,815	2,640	(975)	-26.97%
43310	Advertising	8,233	6,329	8,200	8,200	8,675	475	5.79%
43510	Insurance/Litigation Fund Premiums	123,625	140,147	158,157	158,157	191,566	33,409	21.12%
43610	Utilities	315,543	326,955	377,000	377,000	390,195	13,195	3.50%
43720	Equipment Maintenance	710	637	1,500	1,500	1,500	-	0.00%
43750	Vehicle Maintenance	759	7,008	2,000	2,000	2,000	-	0.00%
43780	Buildings/Grounds Maintenance	49,703	44,676	75,000	73,000	70,000	(5,000)	-6.67%
43810	Rents and Operating Leases	3,876	4,087	4,032	6,032	6,000	1,968	48.81%
43920	Dues and Subscriptions	1,114	564	1,745	1,745	710	(1,035)	-59.31%
43960	Recreation Program Expenses	4,514	3,905	6,600	6,600	8,000	1,400	21.21%
49311	Design Service	475	-	1,000	1,000	1,000	-	0.00%
	Total: Services	563,165	574,130	696,330	701,330	738,708	42,378	6.09%
Capital Outlay								
48311	Major Machinery and Equipment	5,612	-	-	-	6,000	6,000	-
48513	Major Recreational Equipment	-	-	10,500	10,500	-	(10,500)	-100.00%
48710	Minor Office Equipment	3,994	2,716	6,100	6,100	12,295	6,195	101.56%
48720	Minor Office Furniture	-	-	-	-	11,600	11,600	-
48740	Minor Machinery and Equipment	6,589	14,274	-	-	1,200	1,200	-
48755	Minor Recreational Equipment	15,564	578	4,500	4,500	13,200	8,700	193.33%
	Total: Capital Outlay	31,759	17,568	21,100	21,100	44,295	23,195	109.93%
Transfers								
50459	North Pen Rec Capital Projects	250,000	1,041,950	700,000	700,000	600,000	(100,000)	-14.29%
	Total: Transfers	250,000	1,041,950	700,000	700,000	600,000	(100,000)	-14.29%

Kenai Peninsula Borough
Budget Detail

Fund 225
Department 61110 - North Peninsula Recreation Administration - Continued

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges								
60004	Mileage Ticket Credits	-	-	(600)	(600)	-	600	-100.00%
61990	Admin Service Fee	44,497	47,674	56,920	57,045	60,872	3,952	6.94%
	Total: Interdepartmental Charges	44,497	47,674	56,320	56,445	60,872	4,552	8.08%
Department Total		$ 2,118,683	$ 3,013,380	$ 3,033,733	$ 3,038,858	$ 3,095,767	$ 62,034	2.04%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Director, 1 Recreation Supervisor, 1 Pool Supervisor, 1 Maintenance Mechanic II, 2 Shift Supervisors, 1 Admin Assistant, 2 Lifeguards, 1 Instructor-Lifeguard, and 1 General Maintenance Operator.

42210 Operating Supplies. Decreased to better allocate funds to accounts that could better utilize the money. Also intent to use some funds in this account for promotional items for NPRSA's 50th anniversary. These items can also be used as donations to organizations in the Service Area in lieu of sponsorships.

42360 Motor Vehicle Supplies. Decreased to be more in line with historical spend amounts.

42410 Small Tools & Equipment. Decreased to be more in line with historical spend amounts.

42960 Recreational Supplies. Increased due to the stated initiative to provide additional high quality programming and services to the Service Area. This increase will help cover the cost of the additional supply needs resulting from increased programs.

43011 Contractual Services. Contract with Boys & Girls Club to provide recreation services for the Village of Tyonek ($14,000), HVAC service contract ($18,213), Background check/screening services ($1,050), WSI instructor training ($1,500), Water testing ($900), Security monitoring ($1,780), Bus services ($600), Hazardous waste pickup ($150), and Fire extinguisher service (800).

43019 Software Maintenance. Milestone (CCTV software) ($1,150).

43026 Software Licensing. Zoom ($260), Canva ($200), Registration software ($3,495), and Survey monkey ($470).

43210 Transportation/Subsistence. Travel costs related to certifications for life guards, certified pool operator, and WSI certifications.

42360 Training. Life guard certifications, certified pool operator certifications and exams, and WSIT training.

43510 Insurance Premium. Insurance premium for property, workman's compensation and liability. Increase due to increase in value of property and equipment and associated premiums for FY25.

43610 Utilities. Increased to account for an estimated 3.5% increase in energy cost.

43780 Building/Grounds Maintenance. Slight decrease in this category to as historically we have not used the entire budget.

43810 Rents and Operating Leases. Increase to better account for potential equipment rentals, as well as porta-potty rentals in anticipation of multiple Youth Hockey Tournaments at the Rink for FY25.

48311 Major Machinery And Equipment. Life-cycle replacement of Dolphin Wave 100 Pool Vacuum ($6,000).

48710 Minor Office Equipment. Scheduled replacement of 5 standard desktop computers, 2 of which are for public use at NCRC ($950 each) 1 high end desktop ($1,300), four TVs ($500 each) to upgrade the experience in the Teen Rooms at the Recreation Center, and five standard iPads for STEM programming ($849 each).

48720 Minor Office Furniture. The Purchase of 2 media carts for use at the Recreation Center ($400 each), and 40 Pool Chairs for the pool lobby, birthday party room, and spectator area ($270 each).

48740 Minor Machinery and Equipment. Washer and dryer ($1,200).

48755 Minor Recreation Equipment. Aquatech Pool Chair (Accessibility) ($2,500), two VR systems ($600 each), four video game consoles ($625 each), six robotics kits ($400 each), 3D printer bundle ($2,500), two die-cut machines ($600 each), and ping pong table ($900).

50459 Transfer. Transfer to capital project fund to support long term capital improvement plan. FY2025 Includes a renovation of the recreation center and replacing the well line.

61990 Admin Service Fee. The admin service fee is to cover a portion of costs associated with providing general government services. The FY2025 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the Capital Projects Section - Pages 344-345, 349, 361, 395.

Seldovia Recreation Service Area

This service area was established on October 4, 2011 to provide recreational services for the Seldovia community. Five service area residents are appointed by the Mayor and confirmed by the Assembly to serve on its board and provide oversight of the operations, each serving a three-year term.

The Seldovia Recreational Service Area is based out of and utilizes the Sea Otter Community Center, formerly known as the Seldovia Community Center, located adjacent to Susan B. English School. Services to be provided may include but are not limited to senior citizens and youth programs, musical instruction and practice, accommodation of visiting schools during field trips, facility rental for organizations and individuals for meetings and celebrations, adult education, high speed internet access, community gatherings, construction and support for recreational assets within the service area, arts and crafts instruction and facilitation, science and nature education and outdoor activities.

The major source of revenue is property tax. The mill rate for fiscal year 2025 is set at 0.75 mills.

Board Members
Karen Latimer, Chair
Jesseca Lowdermilk
Valisa Higman
Elizabeth Diament
Jenifer Cameron

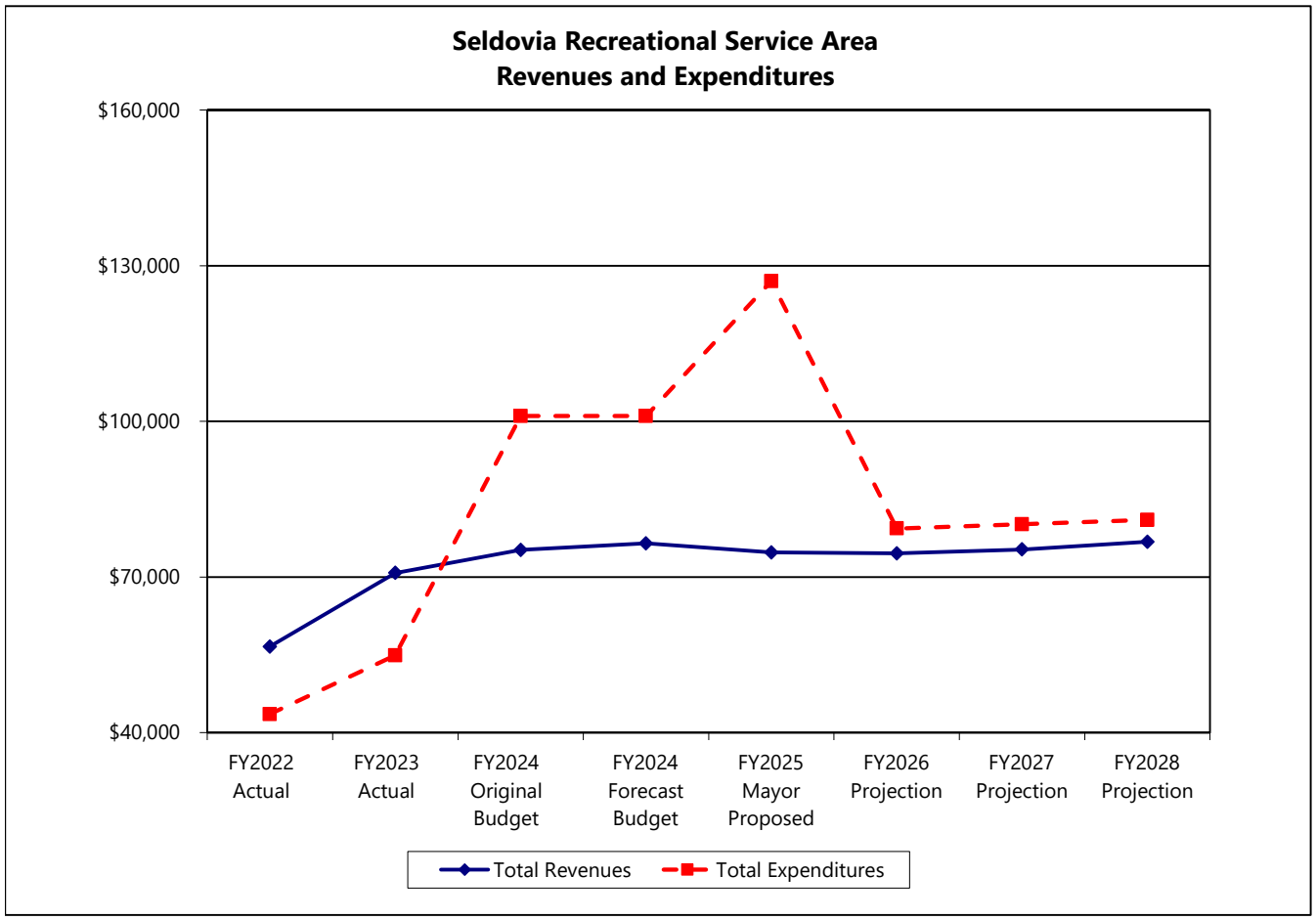
Mill Rate: 0.75

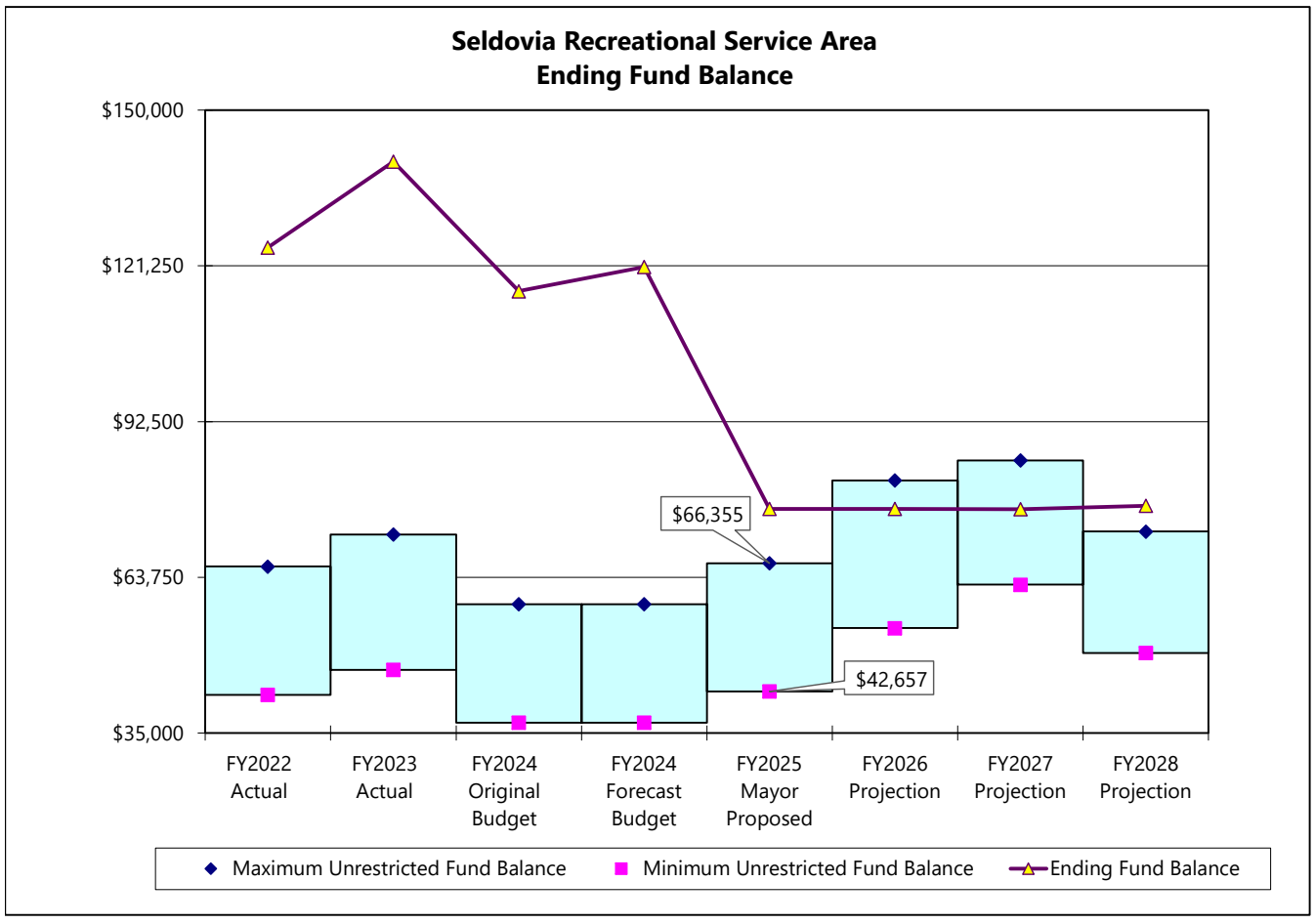
Population: 437

Square Miles: 43

Fund: 227 Seldovia Recreational Service Area - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Value (000's)								
Real	74,466	80,733	89,969	89,993	91,100	92,011	92,931	94,790
Personal	792	819	1,088	1,112	1,070	1,081	1,092	1,103
	75,258	81,552	91,057	91,105	92,170	93,092	94,023	95,893
Mill Rate	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Revenues:								
Property Taxes								
Real	$ 55,950	$ 62,178	$ 67,477	$ 67,495	$ 68,325	$ 69,008	$ 69,698	$ 71,093
Personal	343	599	800	817	786	795	803	811
Interest	584	863	-	-	-	-	-	-
Flat Tax	1,909	1,970	3,036	1,909	1,909	1,947	1,986	2,026
Motor Vehicle Tax	220	284	246	246	252	257	262	267
Total Property Taxes	59,006	65,894	71,559	70,467	71,272	72,007	72,749	74,197
Interest Earnings	(3,616)	2,840	2,601	5,000	2,421	1,528	1,528	1,527
Other Revenue	1,228	2,070	1,050	1,050	1,050	1,050	1,050	1,050
Total Revenues	56,618	70,804	75,210	76,517	74,743	74,585	75,327	76,774
Expenditures:								
Personnel	-	75	-	-	-	-	-	-
Supplies	4,947	3,699	6,500	7,000	7,180	7,324	7,470	7,619
Services	34,214	47,170	59,097	59,097	66,104	66,104	66,765	67,433
Capital Outlay	3,333	2,616	33,000	32,500	50,620	4,000	4,000	4,000
Interdepartmental Charges	1,061	1,339	2,465	2,465	3,098	1,936	1,956	1,976
Total Expenditures	43,555	54,899	101,062	101,062	127,002	79,364	80,191	81,028
Total Expenditures and Operating Transfers	43,555	54,899	101,062	101,062	127,002	79,364	80,191	81,028
Net Results From Operations	13,063	15,905	(25,852)	(24,545)	(52,259)	(4,779)	(4,864)	(4,254)
Projected Lapse	-	-	1,905	5,053	7,620	4,762	4,811	4,862
Change in Fund Balance	13,063	15,905	(23,947)	(19,492)	(44,639)	(17)	(53)	608
Beginning Fund Balance	111,559	124,622	140,527	140,527	121,035	76,396	76,379	76,326
Ending Fund Balance	$ 124,622	$ 140,527	$ 116,580	$ 121,035	$ 76,396	$ 76,379	$ 76,326	$ 76,934


Seldovia Recreational Service Area
Revenues and Expenditures
$160,000
$130,000
$100,000
$70,000
$40,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenditures


Seldovia Recreational Service Area
Ending Fund Balance
$150,000
$121,250
$92,500
$63,750
$35,000
$66,355
$42,657
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Maximum Unrestricted Fund Balance
Minimum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 227 **Seldovia Recreational Service Area**

Dept 61210

Mission

To provide healthy, year-round recreational activities the whole community can enjoy.

Program Description

Seldovia Recreational Service Area (SRSA) sponsors the Sea Otter Community Center (SOCC) which provides free or low-cost space for individuals and organizations to gather for community-wide events, youth-specific programming, community education classes, meetings, and private events. The SRSA Board also provides additional activities in the SA outside the SOCC – often in collaboration with other local organizations – with the intent of providing healthy, year-round activities the community can enjoy.

Major Long-Term Issues & Concerns:

- Continue to 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.
- Utilize the current partnership with the City of Seldovia to develop recreational assets and aid in beautification projects within the service area for the community.
- Continue to build on our recreational equipment rentals for community events, private parties, and partnerships to provide local, low-cost access to hard to source items such as our mobile dance floor, pop up event tent, sports equipment, and large gathering and party needs.
- Maintain our valuable working relationships with the City of Seldovia, Seldovia Arts Council, Seldovia Village Tribe, Susan B. English School, and others to support the needs of students, stakeholders, and the SRSA residents.
- Continuing maintenance on aging structures in a rural area.

FY2024 Accomplishments:

Administration:

- By building solid community partnerships, the SRSA and SOCC have been able to widen the scope of our programming. The City of Seldovia has approved the use of a portion of the Waterfront lot on the old cannery site to build the Seldovia Waterfront Ice Rink.
- The Center for Alaska Coastal Studies, Kachemak Bay Research Reserve, Kasitsna Bay NOAA Lab, and Seldovia Village Tribe have partnered to offer Science Fridays at the SOCC bringing relevant science education to the youth of Seldovia.
- Seldovia Arts Council partnerships offer live music free of charge to local area residents throughout the winter at the SOCC.

Operations:

- Susan B English (SBE) school suffered unprecedented staffing issues this fall which has displaced many students and families within the community. With over half the school moving to homeschool or out of the community for their education needs, the SOCC saw an opportunity to support all area students by partnering with SBE to provide some traditional events typically put on by the school. SOCC's drama club took on the Annual Holiday Program with a drama club written play in partnership with Seldovia Village Tribe to provide a music section and the famous Santa visit.
- The SBE Sport Court upgrades were completed with the purchase of materials to revitalize the court and the gathering of volunteers to help clean years of encroaching growth.
- Provided increased adult programming and recreation activities, such as 3 on 3 volleyball tournament, Frisbee Golf at the RV park, summer badminton tournaments, adult game night or trivia nights, cooking classes, avalanche awareness activities, ice skating on the rink, and hockey on Lake Susan.

FY2025 New Initiatives:

- Offer music instruction with the goal of performance ready 'garage band' shows for the whole community to enjoy.
- Offer more Drama Club shows throughout the year.
- Enhance partnerships that offer performing arts education to the community such as the Seldovia Arts Council's Fine Arts Camp.
- Due to the long-standing issue of the bouncy SOCC common room floor and the stained carpet the SRSA will replace the floor in the SOCC possibly shoring up some of the floor joists to reduce the movement and install waterproof laminate in high traffic areas.

Department Function

Fund 227 **Seldovia Recreational Service Area - Continued**

Dept 61210

Performance Measures:

Priority: Number of Patron Visits and Utilization of the Facility.

Goal: Maintain the levels of participation and attendance at SOCC facility programs and events to maximize participant-hours use and track the number of hours the facility is being used by community members. 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.

Attendance/Participation	**Benchmark**	**FY2022 Actual**	**FY2023 Actual**	***FY2024 Projected**	***FY2025 Estimated**
Gatherings & Events	625	730	800	1,000	1,000
Community Education Classes	300	110	110	1,200	1,200
Youth Programming	800	730	730	1,700	2,000
Open Center	325	50	50	600	600

Attendance/Participation	**Benchmark**	**FY2022 Actual**	**FY2023 Actual**	***FY2024 Projected**	***FY2025 Estimated**
Meetings	125	72	72	200	200
Private Building Rentals	250	140	140	200	200
Adult Programs	100	45	45	300	300

Volunteers	**Benchmark**	**FY2022 Actual**	**FY2023 Actual**	***FY2024 Projected**	***FY2025 Estimated**
Number of Volunteers	15	6	6	10	10
Quantity of Volunteer Hours	100	20	20	150	150

Facility Utilization	**Benchmark**	**FY2022 Actual**	**FY2023 Actual**	***FY2024 Projected**	***FY2025 Estimated**
Patrons in the Facility	4,000	1,800	2,500	4,800	4,500

***Benchmark increases FY24 and FY25:** The benchmark increases are a result of increased attendance due to the addition of regular classes, programming, and events, as well as partnerships with outside agencies and the success of the Drama Club. The intent is to continue to build on these programs to provide value to the Service Area residents which drive the benchmark estimates higher.

Kenai Peninsula Borough
Budget Detail

Fund 227
Department 61210 - Seldovia Recreational Service Area

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Personnel Expense	$ -	$ 75	$ -	$ -	$ -	$ -	-
	Total: Personnel	-	75	-	-	-	-	-
Supplies								
42120	Computer Software	100	-	-	-	-	-	-
42210	Operating Supplies	357	718	800	1,268	800	-	0.00%
42310	Repair/Maintenance Supplies	80	79	100	100	100	-	0.00%
42410	Small Tools & Minor Equipment	-	125	100	231	100	-	0.00%
42960	Recreational Supplies	4,410	2,777	5,500	5,401	6,180	680	12.36%
	Total: Supplies	4,947	3,699	6,500	7,000	7,180	680	10.46%
Services								
43011	Contractual Services	18,446	26,543	35,764	35,764	40,475	4,711	13.17%
43019	Software Maintenance	60	160	100	100	-	(100)	-100.00%
43026	Software Licensing	-	-	-	-	100	100	-
43110	Communications	1,819	1,804	2,000	2,000	2,600	600	30.00%
43140	Postage and Freight	200	-	-	-	-	-	-
43220	Car Allowance	-	2	-	-	-	-	-
43510	Insurance/Litigation Fund Premiums	1,950	2,819	3,255	3,255	4,046	791	24.30%
43610	Utilities	10,349	12,308	13,500	13,500	13,905	405	3.00%
43780	Buildings/Grounds Maintenance	271	727	400	400	400	-	0.00%
43920	Dues and Subscriptions	129	132	78	78	78	-	0.00%
43960	Recreational Program Expenses	990	2,675	4,000	4,000	4,500	500	12.50%
	Total: Services	34,214	47,170	59,097	59,097	66,104	7,007	11.86%
Capital Outlay								
48630	Improvements Other Than Buidlings	-	-	30,000	30,000	50,000	20,000	66.67%
48710	Minor Office Equipment	380	-	-	-	-	-	-
48720	Minor Office Furniture	-	609	1,200	1,200	-	(1,200)	-100.00%
48740	Minor Machinery & Equipment	-	1,128	-	-	-	-	-
48755	Minor Recreational Equipment	2,953	879	1,800	1,300	620	(1,180)	-65.56%
	Total: Capital Outlay	3,333	2,616	33,000	32,500	50,620	17,620	53.39%
Interdepartmental Charges								
61990	Admin Service Fee	1,061	1,339	2,465	2,465	3,098	633	25.68%
	Total: Interdepartmental Charges	1,061	1,339	2,465	2,465	3,098	633	25.68%
Department Total		$ 43,555	$ 54,899	$ 101,062	$ 101,062	$ 127,002	$ 25,940	25.67%

Line-Item Explanations

42960 Recreational Supplies. Additional funding for athletic supplies and inflation of locally sourced snacks and supplies.

43011 Contractual Services. Contract with City of Seldovia for administrative, program services, and janitorial services at the Sea Otter Community Center. Budget reflects a 3% COLA for the coordinator and custodial positions. Budget also reflects an increase in hours for the coordinator position ($40,475).

43019 Software Maintenance. New accounting standards require software licensing to come from 43026 instead of 43019.

43026 Software Licensing. Microsoft Office subscription ($100).

43110 Communications. The current internet speed does not allow for consistant ZOOM meetings and presentations. This increase would allow for faster internet to solve this disruption.

43510 Insurance and Litigation Fund Premiums. General property and liability insurance increased premium.

43610 Utilities. Increased utility costs reflected for FY25 at 3%.

43780 Buildings and Grounds Maintenance. Funds to support quarterly chargebacks of Borough maintenance of the SOCC.

43960 Recreational Program Expenses. Additional funding to cover motion picture licensing.

48630 Improvements Other than Buildings. Estimated cost for minor roof repair ($15,000), floor replacment ($35,000), and Seldovia Waterfront Ice Rink ($22,000).

48755 Minor Recreational Equipment. New recreational equipment for communtiy use at the SOCC and in the service area, to include a broomball set ($550) and a ball rack ($70).

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services.

Road Improvement Funds

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

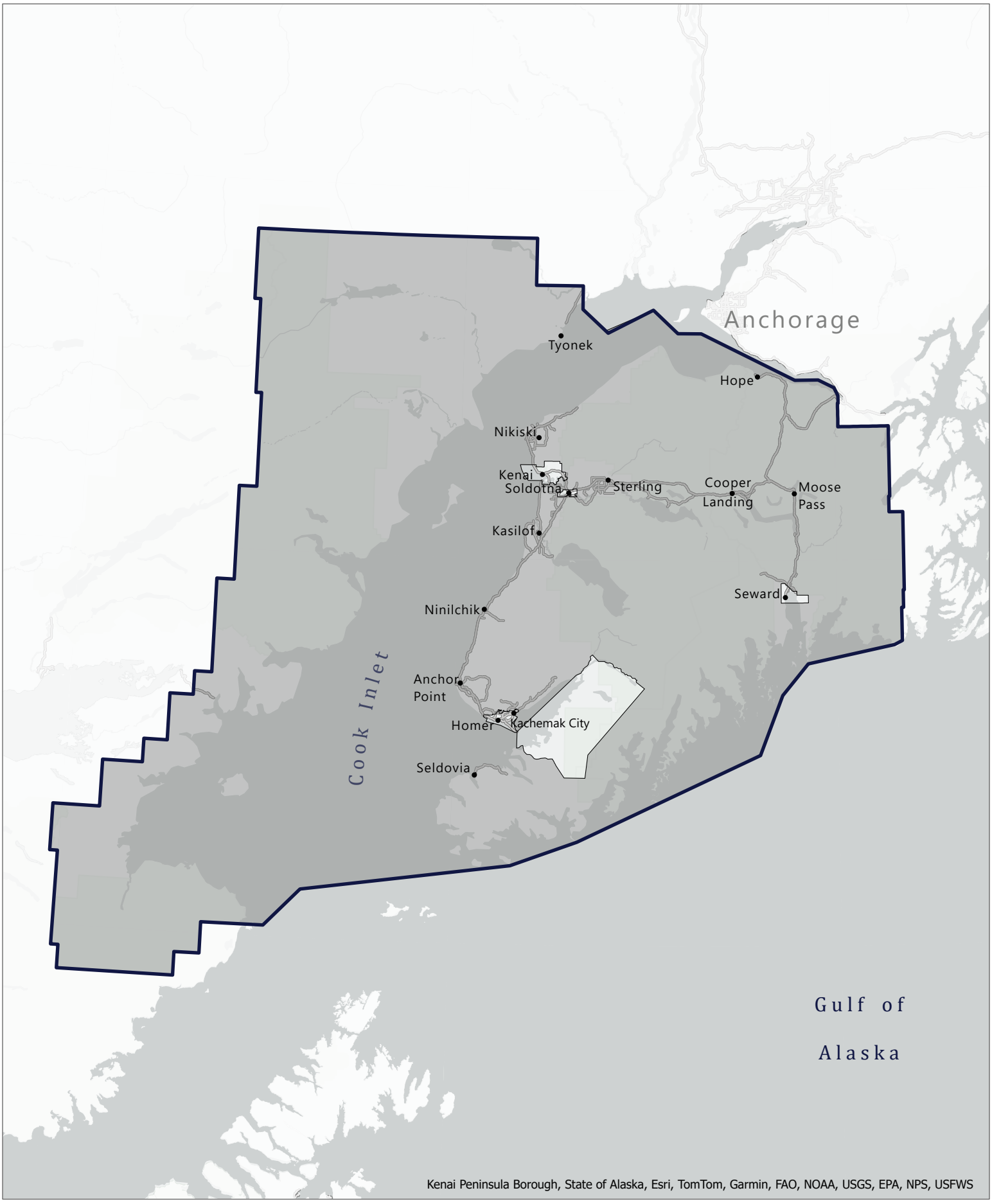
The major source of revenue for Road Service Area Fund is property taxes, with additional funding provided through state grants and interest earnings. The road service area encompasses all areas outside the city limits of Soldotna, Kenai, Homer, Seward, Seldovia, and the area on the south side of Kachemak Bay. There are currently 6.75 permanent employees.

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

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

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

Road Service Area Capital Improvement Fund – this fund accounts for major repairs of Borough roads and is funded by contributions from the road service area operating fund, grants, and interest earnings. Detailed expenditures of this fund are in the Capital Improvement Fund section of this document, see pages 344-345, 349, 362-363, and 396-397.



Kenai Peninsula Borough

Road Service Area

Road Service Area

Four road maintenance service areas were established in 1982 after voter approval. During fiscal year 1991-92 the Borough Assembly consolidated the four areas into one borough-wide area for greater efficiency. A seven-member board, with at least one representative from each service area and two at-large members, is appointed by the Mayor and confirmed by the Assembly for three-year terms. The Roads Director and 5.75 staff members oversee the maintenance of over 652.7 miles (98% gravel and 2% paved) of roads within the Road Service Area.

The mill levy for fiscal year 2025 is set at 1.40 mills. Revenue is raised through property taxes.

Board Members
Phillip Fraley
Heidi Covey
Robert Wall
Ed Holsten
Michele Hartline
Cam Shafer
Kathryn Thomas

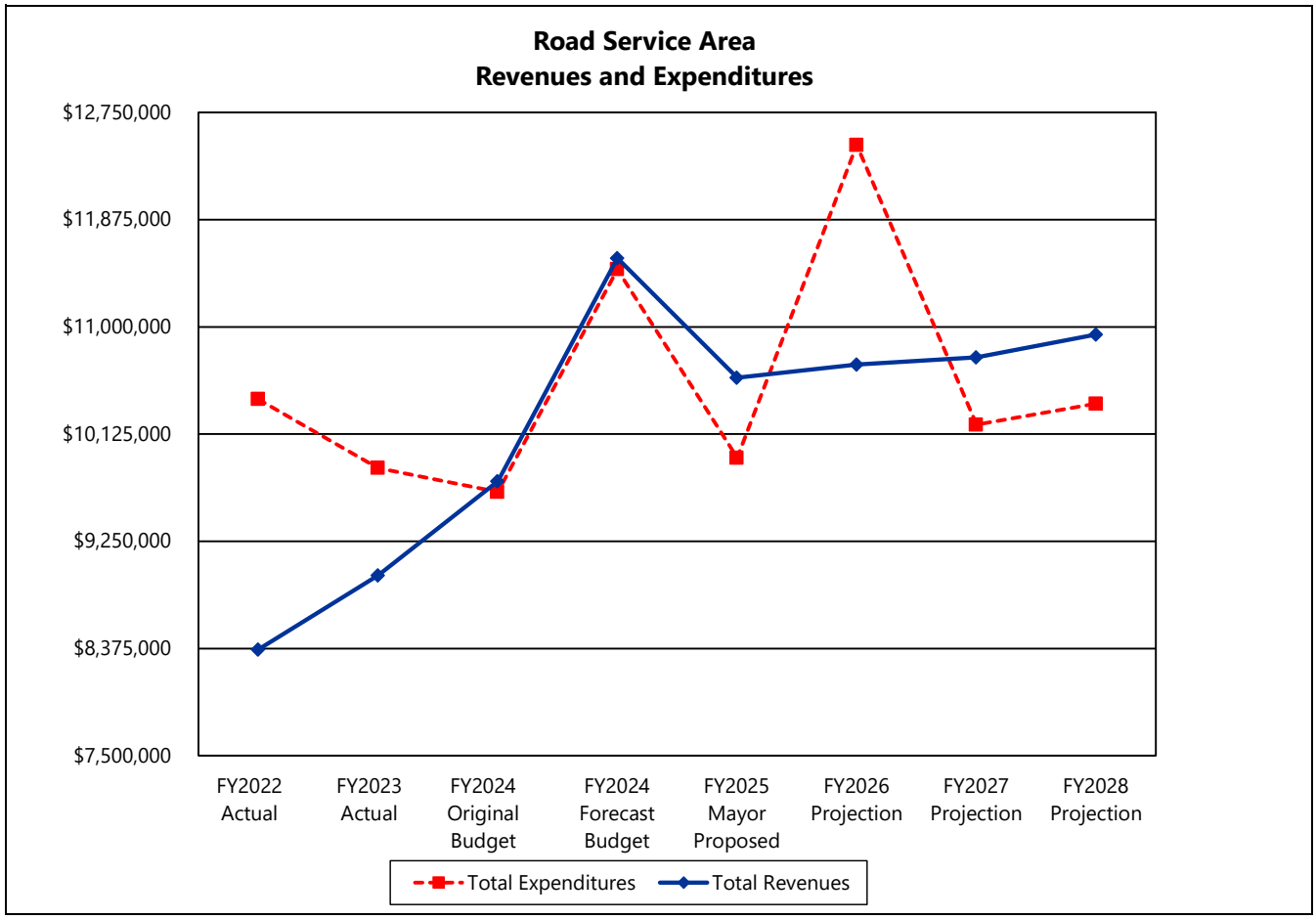
Mill Rate: 1.40

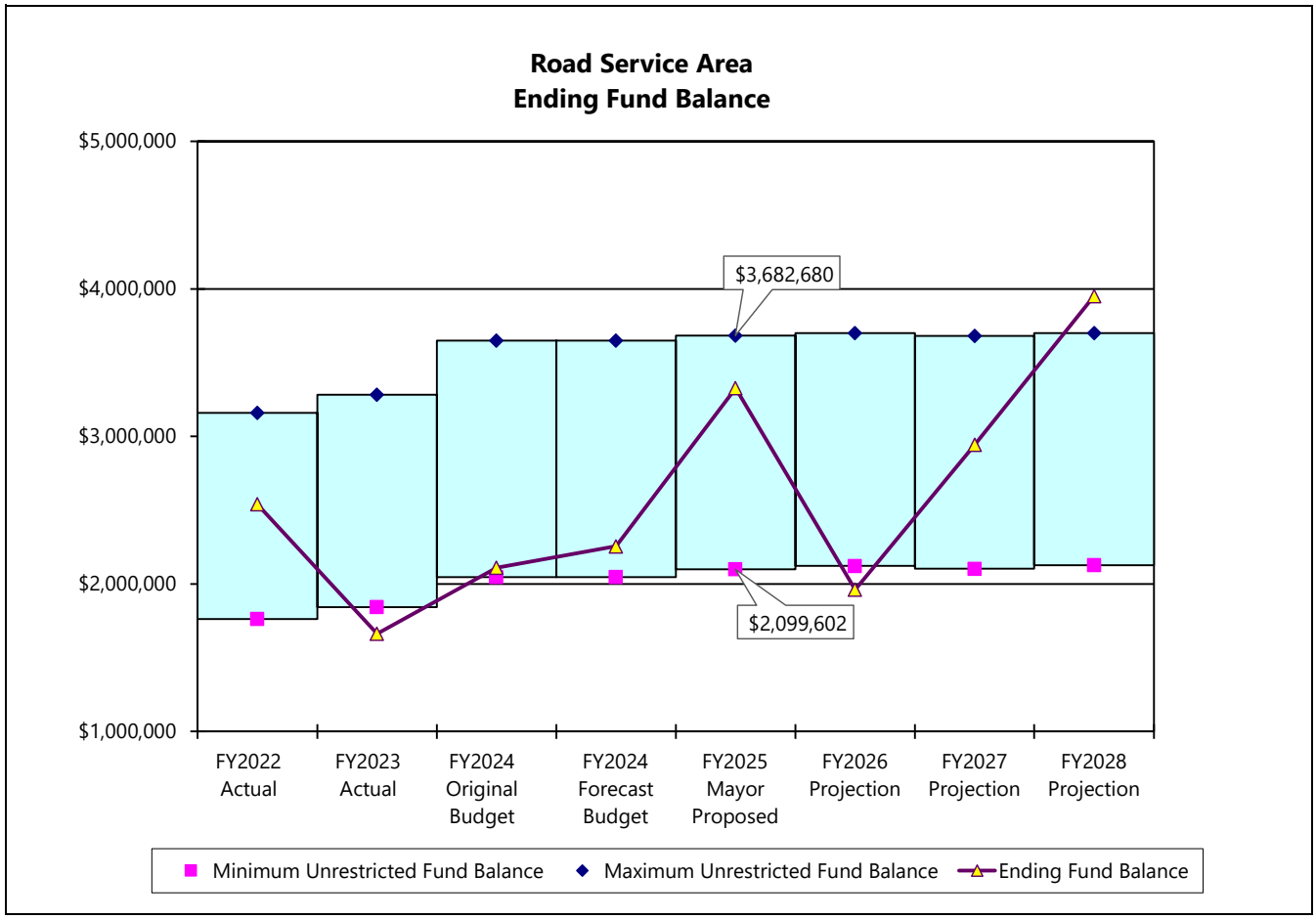
Population: 37,940

Square Miles: 24,131

Fund: 236 Road Service Area - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Value (000's)								
Real	4,350,599	4,549,968	5,072,192	5,078,200	5,600,500	5,656,505	5,713,070	5,827,331
Personal	200,927	204,488	209,058	210,354	236,200	238,562	240,948	243,357
Oil & Gas (AS 43.56)	1,370,155	1,451,221	1,522,296	1,522,296	1,570,150	1,570,150	1,570,150	1,570,150
	5,921,681	6,205,677	6,803,546	6,810,850	7,406,850	7,465,217	7,524,168	7,640,838
Mill Rate	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	$ 6,064,388	$ 6,339,270	$ 7,101,069	$ 7,109,480	$ 7,840,700	$ 7,919,107	$ 7,998,298	$ 8,158,263
Personal	283,850	285,607	286,828	288,606	324,066	327,307	330,581	333,886
Oil & Gas (AS 43.56)	1,918,216	2,031,710	2,131,214	2,131,214	2,198,210	2,198,210	2,198,210	2,198,210
Interest	22,844	19,269	19,038	19,038	20,726	20,889	21,054	21,381
Flat Tax	47,339	49,600	44,817	44,817	44,817	45,713	46,627	47,560
Motor Vehicle Tax	112,538	110,892	118,218	118,218	111,715	113,949	116,228	118,553
Total Property Taxes	8,449,175	8,836,348	9,701,184	9,711,373	10,540,234	10,625,175	10,710,998	10,877,853
Federal Revenue	-	-	-	1,665,000	-	-	-	-
State Revenue	45,303	16,427	-	-	-	-	-	-
Interest Earnings	(136,746)	101,564	38,048	184,000	45,095	66,542	39,224	58,867
Other Revenues	8,407	17,188	-	-	-	-	-	-
Total Revenues	8,366,139	8,971,527	9,739,232	11,560,373	10,585,329	10,691,717	10,750,222	10,936,720
Total Revenues and Operating Transfers	8,366,139	8,971,527	9,739,232	11,560,373	10,585,329	10,691,717	10,750,222	10,936,720
Expenditures:								
Personnel	948,705	998,301	1,202,762	1,171,820	1,202,192	1,226,236	1,256,892	1,294,599
Supplies	56,561	74,082	66,255	66,255	66,255	67,580	68,932	70,311
Services	5,237,046	5,983,076	5,986,917	6,123,702	6,128,302	6,250,868	6,375,885	6,503,403
Capital Outlay	925	4,464	2,500	1,569,900	5,943	6,062	6,183	6,307
Interdepartmental Charges	154,545	176,087	181,461	181,461	185,067	188,769	192,697	196,866
Total Expenditures	6,397,782	7,236,010	7,439,895	9,113,138	7,587,759	7,739,515	7,900,589	8,071,486
Operating Transfers To:								
Special Revenue Funds	212,000	12,000	12,000	156,590	22,550	2,543,800	102,000	102,000
Capital Project Fund	3,800,000	2,600,000	2,200,000	2,200,000	2,320,000	2,200,000	2,200,000	2,200,000
Total Operating Transfers	4,012,000	2,612,000	2,212,000	2,356,590	2,342,550	4,743,800	2,302,000	2,302,000
Total Expenditures and Operating Transfers	10,409,782	9,848,010	9,651,895	11,469,728	9,930,309	12,483,315	10,202,589	10,373,486
Net Results From Operations	(2,043,643)	(876,483)	87,337	90,645	655,020	(1,791,598)	547,633	563,234
Projected Lapse	-	-	359,430	501,223	417,327	425,673	434,532	443,932
Change in Fund Balance	(2,043,643)	(876,483)	446,767	591,868	1,072,347	(1,365,925)	982,165	1,007,166
Beginning Fund Balance	4,583,031	2,539,388	1,662,905	1,662,905	2,254,773	3,327,120	1,961,195	2,943,360
Ending Fund Balance	$ 2,539,388	$ 1,662,905	$ 2,109,672	$ 2,254,773	$ 3,327,120	$ 1,961,195	$ 2,943,360	$ 3,950,526


Road Service Area
Revenues and Expenditures
$12,750,000
$11,875,000
$11,000,000
$10,125,000
$9,250,000
$8,375,000
$7,500,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Expenditures
Total Revenues


Road Service Area
Ending Fund Balance
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$3,682,680
$2,099,602
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 236 **Road Service Area**

Dept 33950

Mission

Maintain safe and accessible roads within the KPB Road Service Area while reacting to ever-changing weather conditions throughout the region. Continue to provide the highest level of road maintenance possible within the limits of service area funding. Striving to prevent budgetary impacts that would pass on additional burden to taxpayers in the form of an increased RSA mill rate.

Program Description:

- Winter road maintenance includes plowing snow, serration and/or sanding of ice-covered roads, thawing culverts to aid drainage, and "winging" ditches to maintain the width of the travel way.
- Summer road maintenance includes grading and shaping roads, clearing brush, ditching, replacing lost gravel, placing culverts to improve drainage, applying dust control, making pavement repairs and other tasks as time and available funds allow.

Major Long-Term Issues and Concerns:

- Continue to address code compliance issues throughout the borough.
- Securing qualified road maintenance contractors and closely monitor and report on work performance.
- Increase the current level of road maintenance by finding efficiencies within the department and partnering with contractors to do the same.
- Upgrading existing "grandfathered" roads with maintenance funds due to lack of capital funding via grants.
- Rehabilitating paved roads and bridges, decreasing maintenance costs by making it easier for equipment to service.

FY2024 Accomplishments:

- Reviewed/revised the base rate service contracts to improve clarity and increase efficiencies, then bid out and award six units, utilizing the new agreement format.
- Worked with GIS, IT and Purchasing/Contracting to produce a public notification system to help inform residents of project impacts and to promote cooperative involvement.
- Revised all of our fillable online forms to fix cumbersome formatting issues and promote ease of use.
- With the RSA Board, created an online sign request process to support "No Parking" signage.
- With GIS, worked toward refining field mapping tools to produce an improved infrastructure record to better support incident reporting.
- Continued to work with Code Compliance to resolve Right-of-Way issues.
- Investigated over 150 Right-of-Way conflict complaints with some leading to citation.
- Dedicated approximately 320 labor hours to Right-of-Way enforcement efforts.
- Responded to flooding in the K-Beach area.

FY2025 New Initiatives:

- In tandem with the KPB IT department's website project, work to create a streamlined department web resource that communicates and promotes our mission, while providing the public a set of tools that add value while being simple to use, including providing clear rotational service announcements detailing road status and safety issues.
- Work with the Planning department to consolidate KPB permitting forms, supported by automated routing mechanisms.
- Continue to work with GIS to improve mapping tools for documenting maintenance concerns, new road improvements and road maintenance inspections in the field. A part of this is development of "offline" abilities for areas without network service.
- Work with GIS to refine the RSA viewer on the new "Esri" platform, migrating from the old "Geocortex Viewer".
- Work with IT to develop a new "Road Tracking" database platform that additionally supports tracking of issue associated with unmaintained and undeveloped ROW sections.
- Continue working with Purchasing/Contracting to develop new strategies for producing road improvements., utilizing the KPB road standard and a design/build process to address targeted road issues more economically than employing the traditional CIP process.
- Shifting the rotational maintenance schedule of our brushing contracts to involve whole units rather than piece-meal. This will greatly simplify the public notification process through the viewer portal that GIS has developed.
- Continue with modification of code related to abandoned vehicles. The major goal: Reviewing reporting, the department is spending a lot of money on towing associated with initial impound, shuffling of impounded vehicles and transporting to disposal. The RSA is looking to create a mechanism in code that allows to notice in place. This would limit towing to only the disposal phase of the process.
- Draft code process to deal with consistent encroachment and impound burdens associated with specific nuisance properties. Currently the process is strictly tied to ownership of the encroaching object and not the property.

Department Function

Fund 236 **Road Service Area - Continued**

Dept 33950

Performance Measures:

Priority: Fiscal Health
Goal: Absorption of increased operating costs where possible to enable the department to stay within the current 1.4 mill funding level.
Objective: Control public expense by maintaining current mill rate, and keeping expenditures as prudent as possible without reduction of current services.

Staffing, Mill Rate and Miles	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	6.15	6.75	6.75	6.75
Mill Rate	1.4	1.4	1.4	1.4
Number of Miles Maintained	649.9	650.4	652.7	652.7

Maintenance Cost per Mile by Region	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
North (119.8 Miles)	$6,923	$6,923	$4,175	$5,000
South (116.1 Miles)	8,416	8,416	8,727	8,750
East (38.7 Miles)	17,182	17,182	16,660	16,910
West (194.8 Miles)	5,303	5,303	4,900	4,900
Central (183.3 Miles)	4,530	4,530	4,600	4,600

Priority: Improve Public Service
Goal: Ensure maintenance service is as timely as possible, and that the public is made better aware of adopted RSA maintenance policies.
Objective: 1. Improve roads through brushing, ditching, and other maintenance & capital projects to enhance safety, and reduce overall expenditures needed to care for borough roads.
2. Enhance Road Service Area public profile through improved public outreach.
3. Improve roads/driving conditions by eliminating safety hazards and obstructions that prevent road maintenance, interruption to traffic flow, and prevention of emergencies services.
4. Enhance Road Service Area public profile through responding to public complaints (Customer Service).

Measures	Benchmark	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Applied Calcium Chloride Application by Mile	150	150	150	232	150
Brushing by Mile	175	245	245	252	252
Right–of-Way Permits Processed	175	214	214	200	175
Abandoned/Junk Vehicles	75	130	130	130	100
Unauthorized Encroachments	15	20	20	20	20
Enforcement Labor Hours	700	652	652	736	850

Kenai Peninsula Borough
Budget Detail

Fund 236
Department 33950 - Road Service Area

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 462,309	$ 473,616	$ 566,310	$ 547,667	$ 585,445	$ 19,135	3.38%
40120	Temporary Wages	-	-	26,999	26,999	26,999	-	0.00%
40130	Overtime Wages	41,857	43,516	85,144	85,144	67,794	(17,350)	-20.38%
40210	FICA	42,883	44,488	59,756	58,336	60,218	462	0.77%
40221	PERS	168,241	143,512	147,276	143,174	147,818	542	0.37%
40321	Health Insurance	156,307	204,948	229,320	224,903	229,320	-	0.00%
40322	Life Insurance	701	747	891	869	839	(52)	-5.84%
40410	Leave	76,407	87,474	87,066	84,728	83,759	(3,307)	-3.80%
	Total: Personnel	948,705	998,301	1,202,762	1,171,820	1,202,192	(570)	-0.05%
Supplies								
42020	Signage Supplies	13,722	21,944	20,000	17,400	20,000	-	0.00%
42120	Computer Software	394	1,962	500	600	500	-	0.00%
42210	Operating Supplies	1,474	2,977	3,500	3,500	3,500	-	0.00%
42230	Fuel, Oils and Lubricants	30,176	35,830	35,000	35,000	35,000	-	0.00%
42250	Uniforms	-	120	255	255	255	-	0.00%
42310	Repair/Maintenance Supplies	1,124	152	500	500	500	-	0.00%
42360	Motor Vehicle Supplies	6,403	8,926	4,500	7,000	4,500	-	0.00%
42410	Small Tools & Minor Equipment	3,268	2,171	2,000	2,000	2,000	-	0.00%
	Total: Supplies	56,561	74,082	66,255	66,255	66,255	-	0.00%
Services								
43011	Contractual Services	71,859	102,186	164,000	51,200	114,000	(50,000)	-30.49%
43019	Software Maintenance	669	576	-	-	-	-	-
43026	Software Licensing	-	-	-	660	2,360	2,360	-
43110	Communications	7,707	7,782	9,000	8,909	9,000	-	0.00%
43140	Postage and Freight	1,416	1,526	2,000	2,000	2,000	-	0.00%
43210	Transportation/Subsistence	5,559	4,023	4,177	3,546	5,990	1,813	43.40%
43220	Car Allowance	2,884	3,207	3,600	3,234	3,600	-	0.00%
43310	Advertising	4,659	2,541	5,500	5,500	5,500	-	0.00%
43410	Printing	-	-	40	40	40	-	0.00%
43510	Insurance/Litigation Fund Premiums	19,148	28,119	28,000	28,000	25,217	(2,783)	-9.94%
43610	Utilities	6,992	6,750	6,180	6,180	6,390	210	3.40%
43720	Equipment Maintenance	1,454	1,340	1,500	1,500	1,500	-	0.00%
43750	Vehicle Maintenance	4,977	4,041	7,500	7,500	7,500	-	0.00%
43780	Buildings/Grounds Maintenance	871	375	-	-	-	-	-
43810	Rents and Operating Leases	2,415	1,000	-	-	-	-	-
43920	Dues and Subscriptions	84	214	420	160	205	(215)	-51.19%
43951	Road Binding Treatment	538,545	737,350	745,000	745,000	745,000	-	0.00%
43952	Road Maintenance	4,567,807	5,082,046	5,010,000	5,260,273	5,200,000	190,000	3.79%
	Total: Services	5,237,046	5,983,076	5,986,917	6,123,702	6,128,302	141,385	2.36%
Capital Outlay								
48120	Major Office Equipment	-	2,120	-	-	-	-	100.00%
48710	Minor Office Equipment	500	2,344	2,000	2,000	5,943	3,943	197.15%
48720	Minor Office Furniture	425	-	500	500	-	(500)	-100.00%
48740	Minor Machinery & Equipment	-	-	-	2,400	-	-	-
48630	Improvements Other Than Buildings	-	-	-	1,565,000	-	-	-
	Total: Capital Outlay	925	4,464	2,500	1,569,900	5,943	3,443	137.72%
Transfers								
50237	Engineers Estimate Fund	12,000	12,000	12,000	12,000	22,550	10,550	87.92%
50238	RIAD Match Fund	200,000	-	-	144,590	-	-	-
50434	Road Service Area Capital Projects	3,800,000	2,600,000	2,200,000	2,200,000	2,320,000	120,000	5.45%
	Total: Transfers	4,012,000	2,612,000	2,212,000	2,356,590	2,342,550	130,550	93.37%

Kenai Peninsula Borough
Budget Detail

Fund 236
Department 33950 - Road Service Area - Continued

	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges							
61990 Admin Service Fee	154,545	176,087	181,461	181,461	185,067	3,606	1.99%
Total: Interdepartmental Charges	154,545	176,087	181,461	181,461	185,067	3,606	1.99%
Department Total	$ 10,409,782	$ 9,848,010	$ 9,651,895	$ 11,469,728	$ 9,930,309	$ 278,414	2.88%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Roads Director, 1 Lead Inspector 3 Road Inspectors, and 1.75 Administrative Assistants.

40120 Temporary Wages. Temporary personnel will be used in fieldwork. Primary fieldwork will be sign installation, road brushing, tree removal, and culvert marker installation.

40130 Overtime Wages. Overtime while on call on the weekend, after normal business hours, after hour meetings, and sign installation.

43011 Contractual Services. Reduced ($50,000) due to one time funding of surveillance camera installation from FY24. Abandoned vehicle removal from Borough right-of-ways and ROW encroachments enforcement ($80,000), steam thaw, tree removal, and culvert clearing ($30,000), and janitorial services ($4,000).

43026 Software Licensing. Increased to support utilization of the Granicus platform for meetings ($2,000), Zoom ($260), and meeting transcription software ($100).

43210 Transportation/Subsistence. Increased to match historical trend and needs of roads inspectors.

43952 Road Maintenance. Increased due to inflationary predictions and the addition of road service unit N6 (North Road Ext).

48710 Minor Office Equipment. Seven WiFi iPads for RSA Board members for compatibility with Granicus platform ($849 each).

50237 Engineer's Estimate Fund. Annual transfer to estimate fund that is used for projects that require initial engineering to estimate long term project cost.

50238 RIAD Match Fund. There has been a high volume of RIAD projects developing in cue. Costs represent the KPB RSA match contribution.

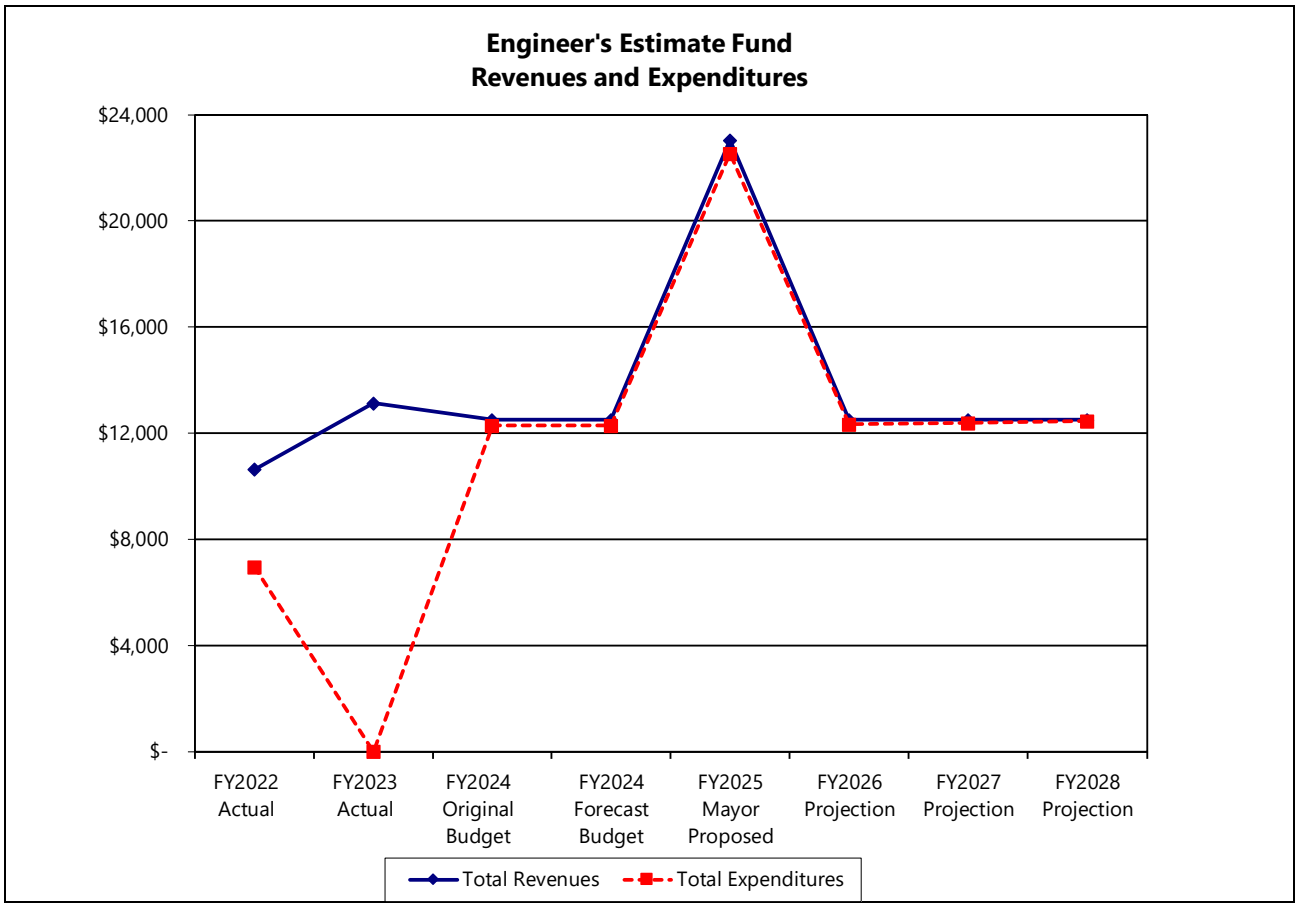
50434 Transfer to Capital Projects Fund. Annual transfer to long-term capital projects fund. See capital project section of this document.

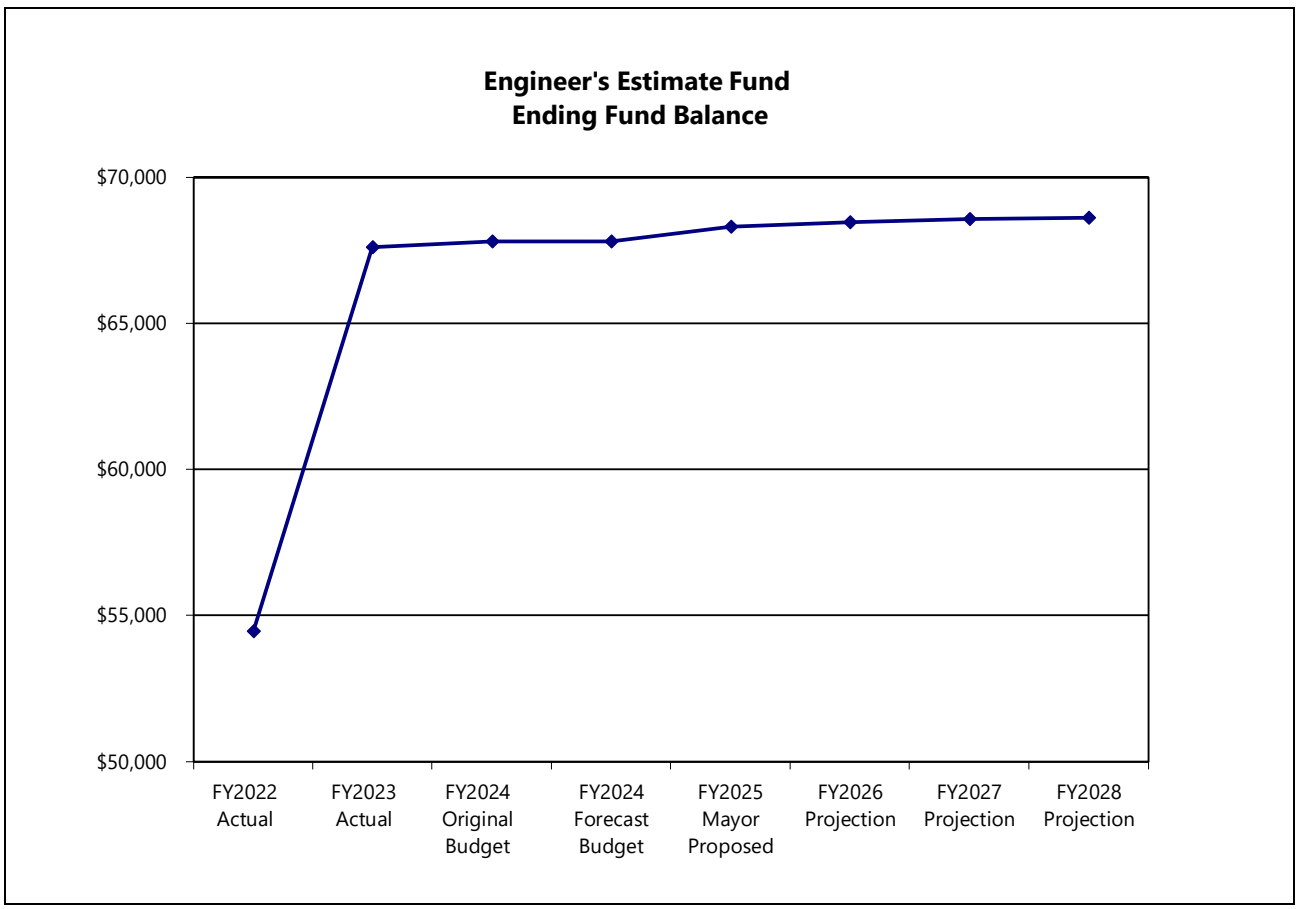
61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The FY2025 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the Capital Projects Section - Pages 344-345, 349, 362-363, 396-397

Fund: 237 Engineer's Estimate Fund

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Revenues:								
Interest Earnings	$ (1,356)	$ 1,144	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
Total Revenues	(1,356)	1,144	500	500	500	500	500	500
Operating Transfers From:								
Special Revenue Fund	12,000	12,000	12,000	12,000	22,550	12,000	12,000	12,000
Total Operating Transfer	12,000	12,000	12,000	12,000	22,550	12,000	12,000	12,000
Total Revenues and Operating Transfers	10,644	13,144	12,500	12,500	23,050	12,500	12,500	12,500
Expenditures:								
Personnel	-	-	2,000	2,000	2,000	2,040	2,091	2,154
Services	6,950	-	10,000	10,000	20,000	10,000	10,000	10,000
Interdepartmental Charges	-	-	300	300	550	301	302	304
Total Expenditures	6,950	-	12,300	12,300	22,550	12,341	12,393	12,458
Net Results From Operations	3,694	13,144	200	200	500	159	107	42
Change in Fund Balance	3,694	13,144	200	200	500	159	107	42
Beginning Fund Balance	50,763	54,457	67,601	67,601	67,801	68,301	68,460	68,567
Ending Fund Balance	$ 54,457	$ 67,601	$ 67,801	$ 67,801	$ 68,301	$ 68,460	68,567	$ 68,609


Engineer's Estimate Fund
Revenues and Expenditures
$24,000
$20,000
$16,000
$12,000
$8,000
$4,000
$-
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenditures


Engineer's Estimate Fund
Ending Fund Balance
$70,000
$65,000
$60,000
$55,000
$50,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection

Kenai Peninsula Borough
Budget Detail

Fund 237
Department 33950 - Engineer's Estimate Fund

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ -	$ -	$ 1,320	$ 1,320	$ 1,320	$ -	0.00%
40210	FICA	-	-	80	80	80	-	0.00%
40221	PERS	-	-	300	300	300	-	0.00%
40321	Health Insurance	-	-	298	298	298	-	0.00%
40322	Life Insurance	-	-	2	2	2	-	0.00%
	Total: Personnel	-	-	2,000	2,000	2,000	-	0.00%
Services								
43011	Contractual Services	6,950	-	10,000	10,000	20,000	10,000	100.00%
	Total: Services	6,950	-	10,000	10,000	20,000	10,000	100.00%
Interdepartmental Charges								
61990	Admin Service Fee	-	-	300	300	550	250	83.33%
	Total: Interdepartmental Charges	-	-	300	300	550	250	83.33%
Department Total		$ 6,950	$ -	$ 12,300	$ 12,300	$ 22,550	$ 10,250	0.00%

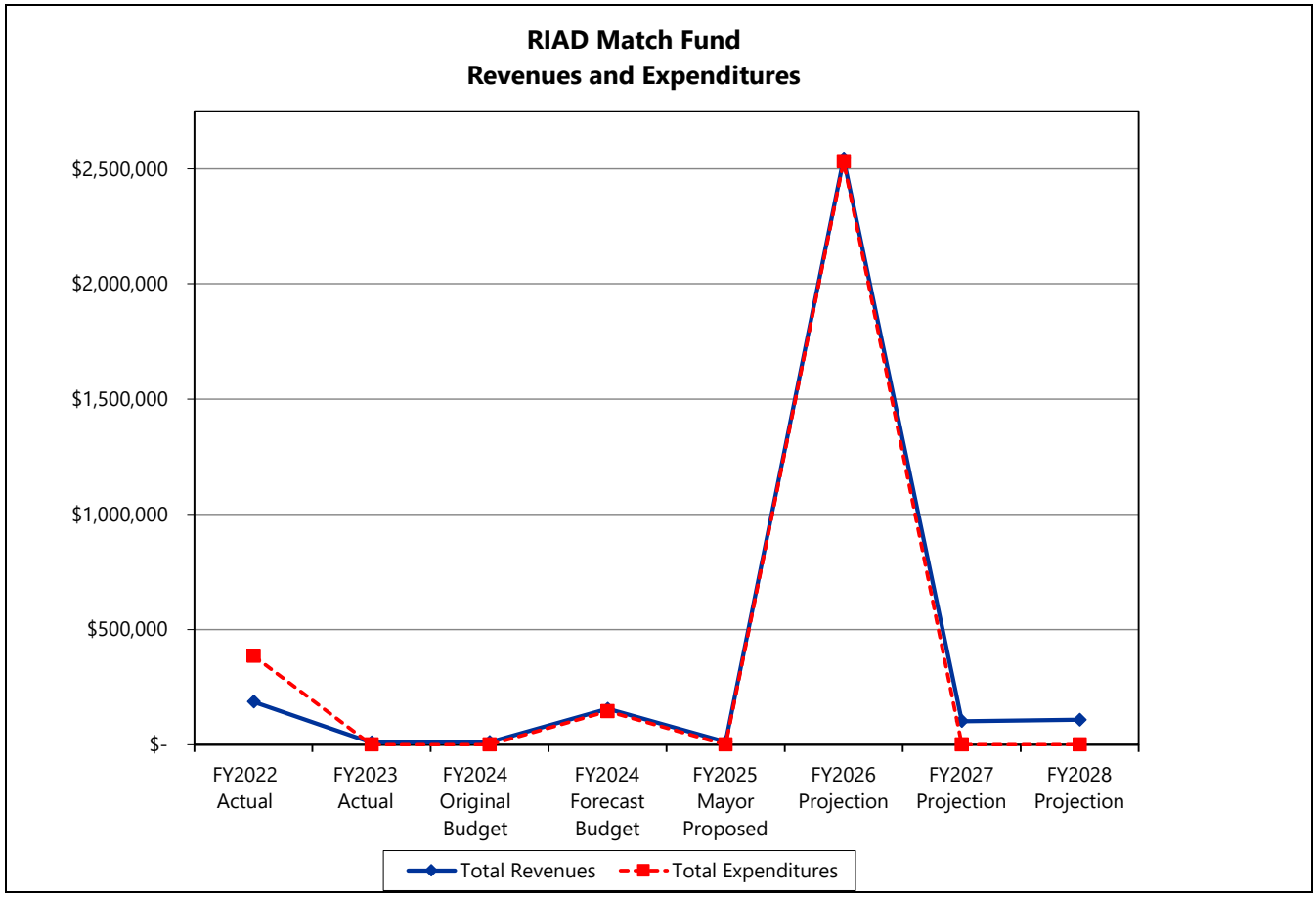
Line-Item Explanations

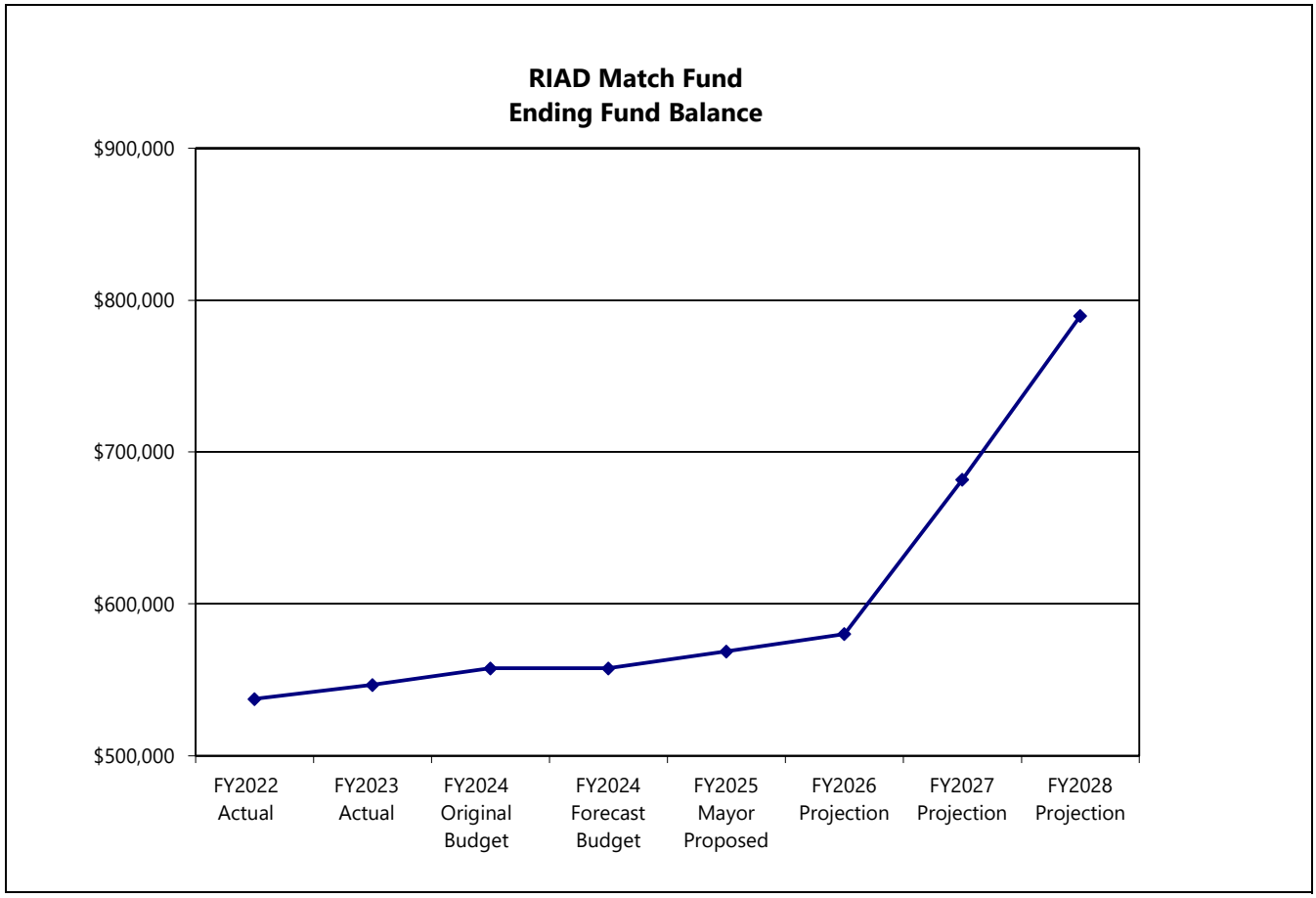
43011 Contractual Services. Contingency funding for projects that require preliminary cost estimates.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The FY2025 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

Fund: 238 RIAD Match Fund - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Revenues:								
Interest Earnings	$ (14,188)	$ 9,255	$ 10,975	$ 10,975	$ 11,153	$ 11,376	$ 11,604	$ 17,897
Total Revenues	(14,188)	9,255	10,975	10,975	11,153	11,376	11,604	17,897
Operating Transfers From:								
Special Revenue Fund	200,000	-	-	144,590	-	2,531,800	90,000	90,000
Total Operating Transfer	200,000	-	-	144,590	-	2,531,800	90,000	90,000
Total Revenues and Operating Transfers	185,812	9,255	10,975	155,565	11,153	2,543,176	101,604	107,897
Expenditures:								
Transfers	385,082	-	-	144,590	-	2,531,800	-	-
Total Expenditures	385,082	-	-	144,590	-	2,531,800	-	-
Total Expenditures and Operating Transfers	385,082	-	-	144,590	-	2,531,800	-	-
Net Results From Operations	(199,270)	9,255	10,975	10,975	11,153	11,376	101,604	107,897
Change in Fund Balance	(199,270)	9,255	10,975	10,975	11,153	11,376	101,604	107,897
Beginning Fund Balance	736,711	537,441	546,696	546,696	557,671	568,824	580,200	681,804
Ending Fund Balance	$ 537,441	$ 546,696	$ 557,671	$ 557,671	$ 568,824	$ 580,200	$ 681,804	$ 789,701


RIAD Match Fund
Revenues and Expenditures
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenditures


RIAD Match Fund
Ending Fund Balance
$900,000
$800,000
$700,000
$600,000
$500,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection

Kenai Peninsula Borough
Budget Detail

Fund 238
Department 33950 - RIAD Match Fund

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Transfers								
50830	RIAD Projects	$ 385,082	$ -	$ -	$ 144,590	$ -	$ -	-
	Total: Transfers	385,082	-	-	144,590	-	-	-
Department Total		$ 385,082	$ -	$ -	$ 144,590	$ -	$ -	0.00%

Line-Item Explanations

43011 Contractual Services. There are two RIADs in process currently, but are not yet to an engineer estimate status. Contribution will be determined and funded through appropriation once project numbers are determined.

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The FY2025 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

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Education Special Revenue Funds

The Borough has two (2) Special Revenue Funds that have been established for school purposes: the School Fund and the Postsecondary Education Fund.

School Funded

The School Fund records activity associated with operational funding the Borough provides the Kenai Peninsula Borough School District. Operational funding for the FY2025 budget year is $56,228,307.

Operational funding for the school district is appropriated as follows: $40,914,211 for local effort and in-kind of $15,314,096 consisting of $9,613,555 for maintenance, $81,600 for utilities, $5,325,586 for property, liability insurance and worker's compensation, $146,770 for audit cost, and $146,585 for custodial services. The Borough controls the budget for in-kind expenditures; local effort is controlled by the School District.

Revenue for the School Fund is provided by the Borough's General Fund and is generated from sales tax, property taxes and other revenue sources. The Borough's 3% sales tax is dedicated for schools.

In addition to operational funding, the Borough also provides funding of $4,946,951 for school related debt of which $1,795,641 is expected to be reimbursed from the State of Alaska, and $4,000,000 for school district capital projects. Total funding provided for school purposes is $63,379,617. Total funding for schools represents approximately **65%** of the Borough's General Fund budget; sales tax revenues provide approximately **70%** of the Borough's funding provided for schools, the balance comes from property taxes and other revenue sources.

Key Measures

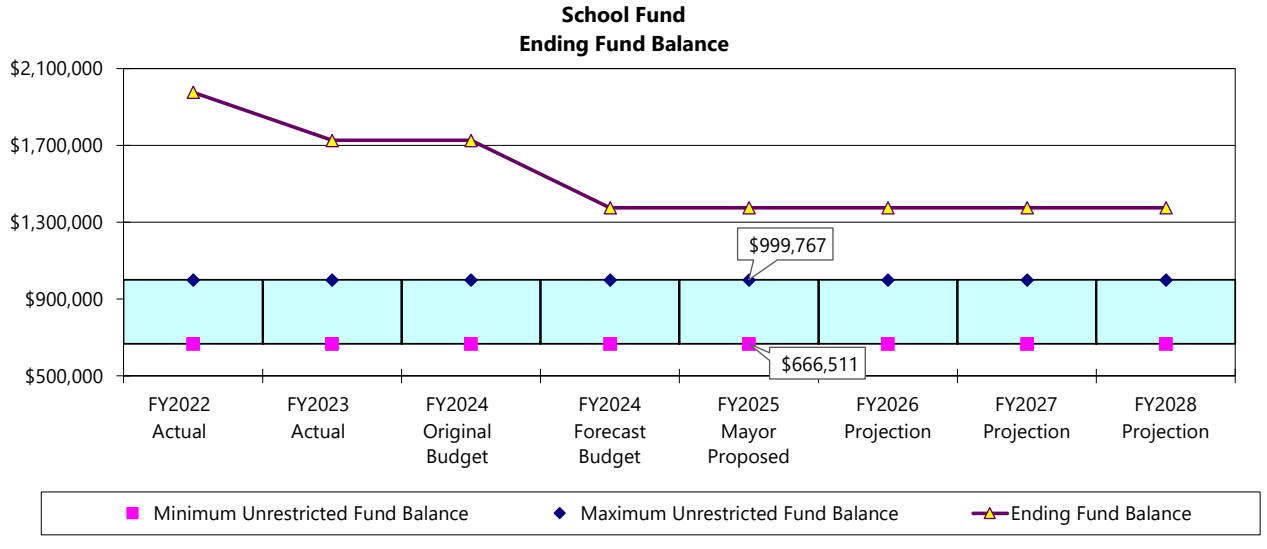
	FY22 Actual	FY23 Actual	FY24 Estimated	FY25 Projected
# of students	8,398	8,370	8,450	8,230
Operational Funding				
Funding from sales tax	$ 44,988,984	$ 42,650,831	$ 43,500,000	$ 44,400,000
Funding from property tax	3,011,016	9,913,453	11,253,114	11,828,307
Federal Funding	2,000,000	-	-	-
Total funding	$ 50,000,000	$ 52,564,284	$ 54,753,114	$ 56,228,307
Mill rate equivalent in funding	5.90	5.89	5.62	5.31
Borough funding per student	$ 5,954	$ 6,280	$ 6,480	$ 6,671
Non Operational Funding:				
School capital projects	$ 4,050,000	$ 5,250,000	$ 4,000,000	$ 4,000,000
School Debt Service (net of State payment)	1,059,716	1,489,786	3,152,733	3,151,310
Total Borough Funding	$ 55,109,716	$ 59,304,070	$ 61,905,847	$ 63,379,617
Total mill rate equivalent in funding	6.80	6.92	6.54	6.15
Total mill rate equivalent in funding (net of debt reimbursement from State)	6.51	6.65	6.36	5.98
Equivalent mill rate, net of sales tax	1.20	1.87	1.89	1.79

Postsecondary Education Fund

The Postsecondary Education Fund was set up to account for funding provided by the Borough to institutions that are part of the University of Alaska system. Borough voters approved funding for this program at an amount not to exceed the amount that would be generated by an areawide tax levy of .1 mills. Funding is restricted to operations and may only be used for instruction and the operations of facilities used to provide curriculum or programs offered within the Borough. Funds may not be used for capital improvements or construction of facilities.

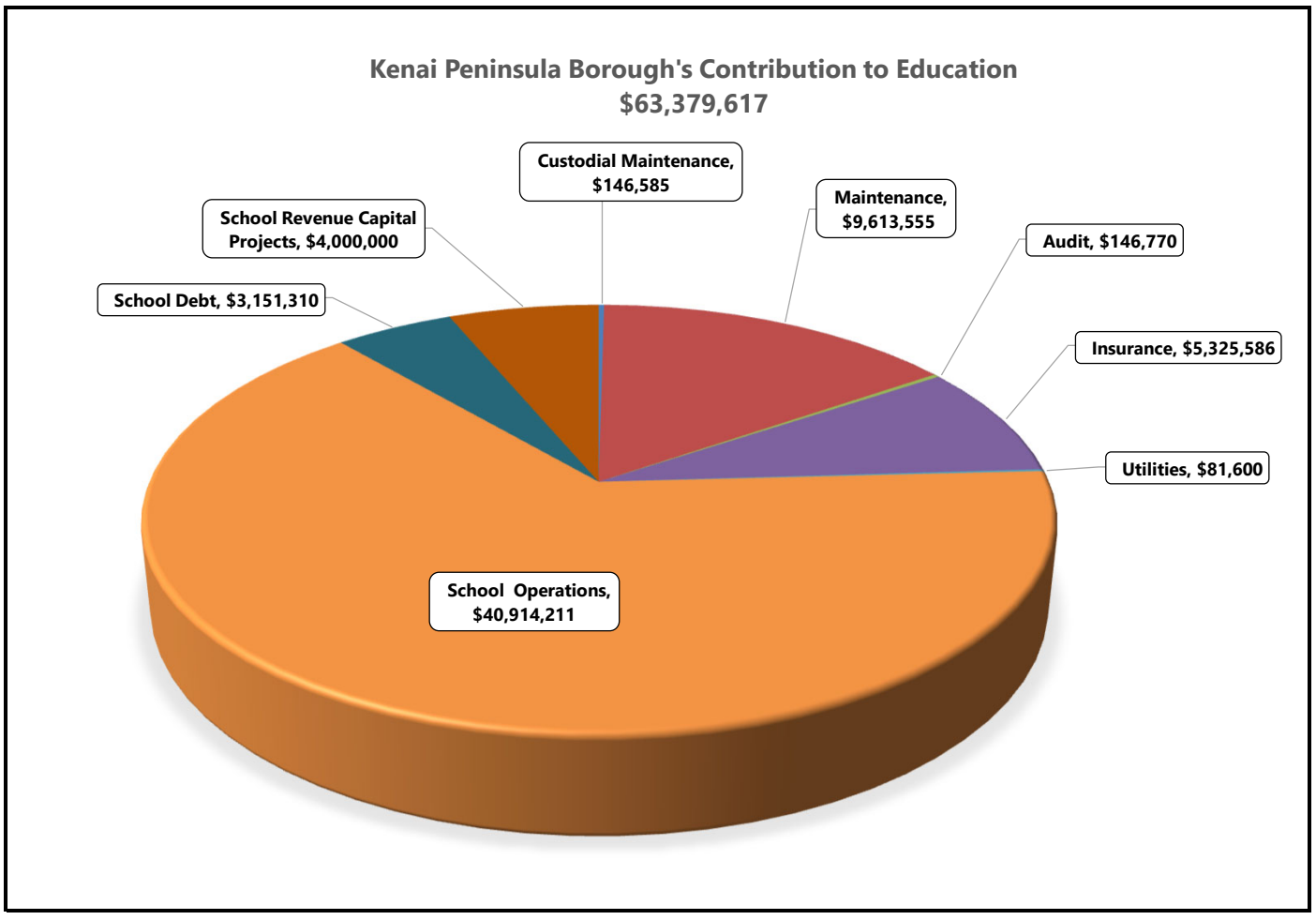
Fund: 241 School Fund - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Revenues:								
Federal Revenue	$ 400	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Revenue	264,039	99,151	-	-	-	-	-	-
Other Revenue	690	1,122	-	-	-	-	-	-
Total Revenues	265,129	100,273	-	-	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	48,000,000	52,564,284	54,753,114	54,753,114	56,228,307	57,634,015	59,074,865	60,551,737
Federal Revenue	2,000,000	-	-	-	-	-	-	-
Total Operating Transfers	50,000,000	52,564,284	54,753,114	54,753,114	56,228,307	57,634,015	59,074,865	60,551,737
Total Revenues and Other Financing Sources	50,265,129	52,664,557	54,753,114	54,753,114	56,228,307	57,634,015	59,074,865	60,551,737
Expenditures:								
Custodial Maintenance	128,015	127,896	133,652	133,652	146,585	150,250	154,006	157,856
Maintenance	7,994,860	9,049,098	9,450,291	9,780,691	9,613,555	9,853,894	10,100,241	10,352,747
Non-Departmental:								
Audit	85,449	100,773	125,000	144,600	146,770	150,439	154,200	158,055
Insurance Premium	3,131,278	3,824,600	4,501,908	4,501,908	5,325,586	5,458,726	5,595,194	5,735,074
Utilities	73,390	71,730	81,600	81,600	81,600	83,640	85,731	87,874
School Operations	38,537,314	39,741,388	40,460,663	40,460,663	40,914,211	41,937,066	42,985,493	44,060,131
Total Expenditures	49,950,306	52,915,485	54,753,114	55,103,114	56,228,307	57,634,015	59,074,865	60,551,737
Total Expenditures and Operating Transfers	49,950,306	52,915,485	54,753,114	55,103,114	56,228,307	57,634,015	59,074,865	60,551,737
Net Results From Operations	314,823	(250,928)	-	(350,000)	-	-	-	-
Change in Fund Balance	314,823	(250,928)	-	(350,000)	-	-	-	-
Beginning Fund Balance	1,661,881	1,976,704	1,725,776	1,725,776	1,375,776	1,375,776	1,375,776	1,375,776
Ending Fund Balance	1,976,704	1,725,776	1,725,776	1,375,776	1,375,776	1,375,776	1,375,776	1,375,776
Restricted Fund Balance	377,519	377,519	377,519	377,519	377,519	377,519	377,519	377,519
Unrestricted Fund Balance	1,599,185	1,348,257	1,348,257	998,257	998,257	998,257	998,257	998,257
Total Fund Balance	$ 1,976,704	$ 1,725,776	$ 1,725,776	$ 1,375,776	$ 1,375,776	$ 1,375,776	$ 1,375,776	$ 1,375,776



Mill Rate Equivalents for the Borough's Contribution to Education

Expenditures	FY2022 Actual Taxable Value 8,468,108,000	FY2022 Actual Mill Rate Equivalent	FY2023 Actual Taxable Value 8,921,886,000	FY2023 Actual Mill Rate Equivalent	FY2024 Forecast Budget Taxable Value 9,740,868,000	FY2024 Forecast Budget Mill Rate Equivalent	FY2025 Proposed Budget Taxable Value 10,596,565,000	FY2025 Proposed Budget Mill Rate Equivalent
Local Effort to School District								
Custodial Maintenance	$ 128,015	0.02	$ 127,896	0.01	$ 133,652	0.01	$ 146,585	0.01
Maintenance	7,994,860	0.94	9,049,098	1.01	9,780,691	1.00	9,613,555	0.91
Audit	85,449	0.01	100,773	0.01	144,600	0.01	146,770	0.01
Insurance	3,131,278	0.37	3,824,600	0.43	4,501,908	0.46	5,325,586	0.50
Utilities	73,390	0.01	71,730	0.01	81,600	0.01	81,600	0.01
School Operations	38,537,314	4.55	39,741,388	4.45	40,460,663	4.15	40,914,211	3.86
Total Expenditures and Operating Transfers	49,950,306	5.90	52,915,485	5.93	55,103,114	5.66	56,228,307	5.31
State on-behalf payment - PERS	264,439	0.03	99,151	0.01	-	-	-	-
Federal Coronavirus Funds	2,000,000	0.24	-	-	-	-	-	-
Other Revenue	690	-	1,122	-	-	-	-	-
Fund Balance - unspent funds	314,823	0.04	(250,928)	(0.03)	(350,000)	(0.04)	-	-
Total Local Effort to School District	48,000,000	5.67	52,564,284	5.89	54,753,114	5.17	56,228,307	5.31
Other Educational Funding								
School Debt	(3,471,330)	(0.41)	1,489,786	0.17	3,152,733	0.32	3,151,310	0.30
School Revenue Capital Projects	4,050,000	0.48	5,250,000	0.59	4,000,000	0.41	4,000,000	0.38
Total Other Educational Funding	578,670	0.07	6,739,786	0.76	7,152,733	0.73	7,151,310	0.67
Total Education from Borough	$ 48,578,670	5.74	$ 59,304,070	6.65	$ 61,905,847	6.36	$ 63,379,617	5.98



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 Human Resources annex, 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:

- Retaining existing staff.
- Snow removal with limited staffing.

FY2024 Accomplishments:

- Successfully met building needs.
- Improved safety on pathways and entryways for employees by increasing focus on maintaining those areas based on weather and other factors.

FY2025 New Initiatives:

- Improve work assignment efficiency to ensure maximum return on investment of custodial efforts.
- Conduct a building equipment audit to determine needs related to efficient and effective building maintenance.
- Ensure staff knowledge on custodial equipment and procedures for quality facility maintenance.
- Audit current custodial practices to ensure a safe and healthy work environment and staff.

Performance Measures:

Staffing	**FY2022 Actual**	**FY2023 Actual**	**FY2024 Actual**	**FY2025 Proposed**
Staffing History*	1.25	1.25	1.25	1.25

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

Priority: Custodial Maintenance
Goal: In addition to regular custodial activities, timely response to all non-routine custodial requests.
Objective: 1. Timely response to requests may lower the risk of injury to employees and the public.
2. Timely response may lower our overall maintenance costs.

Percentage of Timely Response*	**FY2022 Actual**	**FY2023 Actual**	**FY2024 Projected**	**FY2025 Estimated**
Custodial	100%	100%	100%	100%

*Percentages gauged by number of complaints received by Human Resources

Kenai Peninsula Borough
Budget Detail

Fund 241
Department 11235 - School Fund Custodial Maintenance

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 63,950	$ 61,877	$ 64,722	$ 64,722	$ 67,604	$ 2,882	4.45%
40120	Temporary Wages	-	-	901	901	901	-	0.00%
40130	Overtime Wages	44	-	1,247	1,247	1,301	54	4.33%
40210	FICA	5,168	5,087	5,963	5,963	6,281	318	5.33%
40221	PERS	20,304	16,048	15,086	15,086	15,758	672	4.45%
40321	Health Insurance	27,318	34,072	32,760	32,760	40,950	8,190	25.00%
40322	Life Insurance	89	85	124	124	97	(27)	-21.77%
40410	Leave	8,661	7,733	8,914	8,914	9,573	659	7.39%
	Total: Personnel	125,534	124,902	129,717	129,717	142,465	12,748	9.83%
Supplies								
42210	Operating Supplies	87	196	150	150	325	175	116.67%
42250	Uniforms	313	293	624	624	624	-	0.00%
42310	Repair/Maintenance Supplies	61	-	100	100	100	-	0.00%
42410	Small Tools & Minor Equipment	397	297	700	700	800	100	14.29%
	Total: Supplies	858	786	1,574	1,574	1,849	275	17.47%
Services								
43011	Contractual Services	875	892	1,075	1,075	950	(125)	-11.63%
43110	Communications	(39)	66	130	130	130	-	0.00%
43210	Transportation/Subsistence	56	-	60	60	60	-	0.00%
43610	Utilities	731	711	996	996	1,031	35	3.51%
43720	Equipment Maintenance	-	-	100	100	100	-	0.00%
	Total: Services	1,623	1,669	2,361	2,361	2,271	(90)	-3.81%
Capital Outlay								
48710	Minor Office Equipment	-	539	-	-	-	-	-
	Total: Capital Outlay	-	539	-	-	-	-	-
Department Total		$ 128,015	$ 127,896	$ 133,652	$ 133,652	$ 146,585	$ 12,933	9.68%

Line-Item Explanations

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

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

42210 Operating Supplies. Increased due to cost of toner replacement.

42410 Small Toolls & Minor Equipment. Increase due to purchase of additional safe snow removal equipment.

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

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, progress is slow with respects to the replacement of many of our aged HVAC control systems. Funding of approximately $5,000,000 will be needed, spread over several years, to replace these systems.
- Additionally, facility security and intrusion management continue to be an important need for District and Borough facilities.

FY2024 Accomplishments:

- Flooring upgrades: 22k sq-ft of carpet, 4.2k sq-ft of vinyl replacement, and 136k sq-ft of wood floor refinishing planned.
- Replace 7 HVAC heating coils at Homer High School.
- Replace cast iron boilers with high efficiency boilers at Tustumena.
- Replace 600 hall lockers at Nikiski High School.
- Replace gym bleachers at Aurora Borealis/Kenai Alternative school.
- Remodel restrooms at Kenai Central High and Seward High Schools.
- Pool pump replacement at Seward High School.
- Susan B. English pool maintenance, replacing valves, expansion joint, and pit decking.
- Homer Middle School elevator upgrade design.
- Water Quality SCADA system upgrades at Skyview, Moose Pass schools and in progress at McNeil Canyon.
- Completed the Generator upgrade at Susan B. English.
- Continue area wide lighting upgrades in gyms. Finished Sterling, Tustumena, and Kenai Middle.
- Continue with the prioritized upgrade of safety and security systems (fire control systems, intercoms, access card systems and HALO sensors) area wide. Completed installation of HALO sensors.
- Replace asphalt for two sections of Kenai Central High parking lot.
- Install DDC/HVAC control system at Tyonek.
- Start staining of Homer High School siding.

FY2025 New Initiatives:

- Area wide flooring upgrades and wood floor refinishing.
- Replace two Kenai Central High boilers with high efficiency boilers.
- Replace bleachers at Nikiski High School.
- Replace hall lockers at Skyview.
- Pool pump replacement at Kenai Central High and Soldotna High.
- Replace valves on arsenic treatment tanks at Tustumena, Sterling, and Nikiski High.
- Complete upgrade of Homer Middle School elevator controls.
- Water Quality SCADA system upgrades at McNeil Canyon, Nikiski Fire Station 2, North Star Elementary, and Ninilchik.
- Start on a replacement Generator upgrade at Redoubt Elementary.
- Continue area wide lighting upgrades at Kenai Central High auditorium, halls and corridors.
- Continue with the prioritized upgrade of safety and security systems (fire control systems, intercoms, access card systems and HALO sensors) area wide. Design for fire alarm system upgrades at West Homer and K-Beach Elementary, card access systems at Ninilchik, North Star, and Sterling.
- Continue with replacing asphalt at Kenai Central High parking lot.
- Continue upgrading HVAC control systems area wide.
- Continue with prioritized, area wide repairs or replacements of windows and siding, replacing classroom windows at North Star Elementary.

Department Function

Fund 241 **School Fund**

Dept 41010 **Facilities Maintenance - Continued**

Performance Measures

Staffing History	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Maintenance Staff	45.35	48.75	48.75	49.25

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	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Boroughwide	10,454	12,387	12,377	12,500

Commentary:
The Kenai Peninsula Borough Maintenance department strives to economically and efficiently maintain 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

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 2,778,834	$ 3,078,782	$ 3,827,175	$ 3,807,575	$ 3,938,638	$ 111,463	2.91%
40120	Temporary Wages	348,099	217,916	226,598	226,598	234,962	8,364	3.69%
40130	Overtime Wages	42,426	34,748	28,165	28,165	45,360	17,195	61.05%
40210	FICA	273,685	284,519	359,384	359,384	371,001	11,617	3.23%
40221	PERS	959,261	850,173	875,704	875,704	897,663	21,959	2.51%
40321	Health Insurance	936,455	1,176,032	1,337,470	1,337,470	1,356,350	18,880	1.41%
40322	Life Insurance	4,317	4,701	5,919	5,919	5,655	(264)	-4.46%
40410	Leave	500,564	493,591	508,380	508,380	481,838	(26,542)	-5.22%
40511	Other Benefits	9,083	8,202	30,000	30,000	30,000	-	0.00%
	Total: Personnel	5,852,724	6,148,664	7,198,795	7,179,195	7,361,467	162,672	2.26%
Supplies								
42120	Computer Software	4,861	2,548	4,485	4,485	4,600	115	2.56%
42210	Operating Supplies	37,784	30,894	57,577	57,577	49,592	(7,985)	-13.87%
42230	Fuel, Oils and Lubricants	95,672	99,375	133,900	133,900	123,900	(10,000)	-7.47%
42250	Uniforms	12,664	11,725	20,000	20,000	20,416	416	2.08%
42263	Training Supplies	120	-	510	510	500	(10)	-1.96%
42310	Repair/Maintenance Supplies	699,803	762,781	765,640	765,640	788,610	22,970	3.00%
42360	Motor Vehicle Supplies	41,089	30,504	46,818	46,818	46,818	-	0.00%
42410	Small Tools & Minor Equipment	45,372	40,011	29,500	29,500	30,000	500	1.69%
	Total: Supplies	937,365	977,838	1,058,430	1,058,430	1,064,436	6,006	0.57%
Services								
43011	Contractual Services	49,717	70,309	75,000	70,600	75,000	-	0.00%
43014	Physical Examinations	2,985	3,004	6,120	6,120	6,120	-	0.00%
43015	Water/Air Sample Testing	13,808	19,595	18,500	25,960	21,000	2,500	13.51%
43019	Software Maintenance	34,591	29,072	56,000	1,274	4,500	(51,500)	-91.96%
43026	Software Licensing	-	-	-	57,726	62,193	62,193	-
43050	Solid Waste Fees	859	762	1,020	1,020	1,700	680	66.67%
43110	Communications	35,849	40,401	37,620	37,620	42,300	4,680	12.44%
43140	Postage and Freight	9,314	8,086	18,360	18,360	18,360	-	0.00%
43210	Transportation/Subsistence	139,767	166,542	169,949	169,949	169,949	-	0.00%
43220	Car Allowance	632	-	-	-	-	-	-
43260	Training	10,732	14,419	25,750	25,750	25,750	-	0.00%
43310	Advertising	393	-	1,020	1,520	2,000	980	96.08%
43410	Printing	-	-	199	199	199	-	0.00%
43610	Utilities	98,823	102,203	107,100	107,100	110,848	3,748	3.50%
43720	Equipment Maintenance	2,370	2,379	2,550	3,550	2,550	-	0.00%
43750	Vehicle Maintenance	2,408	2,359	4,080	7,080	7,000	2,920	71.57%
43764	Snow Removal	646,469	1,028,456	450,000	800,000	350,000	(100,000)	-22.22%
43780	Buildings/Grounds Maintenance	396,389	467,324	540,000	533,500	558,000	18,000	3.33%
43810	Rents & Operating Leases	2,297	933	13,260	9,200	13,260	-	0.00%
43812	Equipment Replacement Payments	51,046	74,437	118,728	118,728	142,860	24,132	20.33%
43920	Dues and Subscriptions	3,399	2,590	4,551	4,551	4,500	(51)	-1.12%
	Total: Services	1,501,848	2,032,871	1,649,807	1,999,807	1,618,089	(31,718)	-1.92%
Capital Outlay								
48120	Major Office Equipment	-	-	22,000	22,000	-	(22,000)	-100.00%
48311	Major Machinery & Equipment	54,440	32,660	34,000	34,000	29,000	(5,000)	-14.71%
48522	Surveillance Equipment	-	-	-	-	19,200	19,200	-
48710	Minor Office Equipment	14,377	31,630	16,350	16,350	23,500	7,150	43.73%
48720	Minor Office Furniture	1,739	743	3,500	3,500	10,000	6,500	185.71%
48740	Minor Machinery & Equipment	33,929	23,725	15,300	15,300	25,000	9,700	63.40%
49433	Plan Reviews	-	415	750	750	750	-	0.00%
	Total: Capital Outlay	104,485	89,173	91,900	91,900	107,450	15,550	16.92%

Kenai Peninsula Borough
Budget Detail

Fund 241
Department 41010 - School Fund Maintenance Department - Continued

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges								
60001	Charges (To) From Purchasing	199,269	217,467	251,359	251,359	262,113	10,754	4.28%
60002	Charges (To) From Other Depts.	(338,952)	(328,640)	(300,000)	(300,000)	(400,000)	(100,000)	-
60003	Charges (To) From Capital Projects	(261,879)	(88,275)	(500,000)	(500,000)	(400,000)	100,000	-
	Total: Interdepartmental Charges	(401,562)	(199,448)	(548,641)	(548,641)	(537,887)	10,754	-
Department Total		$ 7,994,860	$ 9,049,098	$ 9,450,291	$ 9,780,691	$ 9,613,555	$ 163,264	1.73%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Director of Maintenance, 5 Maintenance Foremen, 1 Control Systems Technician, 1 Lead Electrician, 5 Electricians I/II, 1 Lead Automotive and Diesel Mechanic, 2 Automotive and Diesel Mechanics I/II, 1 Lead Energy Systems Mechanic, 4 Energy Systems Mechanics I/II, 1 Lead Painter, 3 Painters I/II, 1 Lead Electronics Technician, 1 Locksmith-General Maintenance Mechanic I/II, 3 Lead General Maintenance Mechanics, 5.50 General Maintenance Mechanics I/II, 2 Millwright-General Maintenance Mechanics I/II, 2 Plumber-General Maintenance Mechanic I/II, 1 Lead Water Treatment Operator/Plumber II, 1 Water Treatment Operator, 1 Carpenter-General Maintenance, 3 GM Utility Technicians, 1 Safety Specialist, 1 Administrative Assistant, .75 Admin. Assistant-Dispatcher (Homer), 1 Admin Assistant-Dispatcher.

Added: 1/2 FTE Homer General Maintenance Mechaninic

40120 Temporary Wages. Increased planned average wage to attract a larger number of candidates, and increased the planned number of temporary employees to support a tank painting effort.

40130 Overtime Wages. Increased to bring back in line with pre-Covid era overtime.

42210 Operating Supplies. Inflationary increase of 3.5% $2,015 and to cover additional safety equipment.

42120 Computer Software. Increased to fund version updates of Visio and Adobe required for compatibility, and new Microsoft licenses for two new department computers.

43011 Contractual Services. Contracts include janitorial ($19,200), background checks ($1,500), water quality consulting ($1,500), movers ($5,500), fabrication shops ($1,800), septic pumping ($5,000), alarm monitoring ($13,000), hazardous waste disposal ($2,000), motor repair ($3,500), engineering services ($4,000) and misc. small contracts ($18,000).

43015 Water/Air Testing. Increase due to increased number of tests being performed and rising lab costs.

43019 Software Maintenance. This account has been split between software maintenance and software licensing. This line covers $4,500 for SCADA system technical support.

43026 Software Licensing. Account split from 43019 Software Maint. Increase of $4,467 due to rise in licensing costs. Mitchel-1 ($5,000), Brightly $53,292, Zoom ($850), Crowdstrike ($50), Milestone ($200), Snap-on ($1,000), VibePro ($1,500), Autocad ($1,900), and Supervisory Control and Data Acquisition "SCADA" ($800).

43110 Communications. Increase of 11.6% $4,380 based on increased costs seen YTD FY24.

43310 Advertising. Increase to cover increased number of recruiting advertisements run in FY24.

43610 Public Utilities. Increase due to expected price increases.

43750 Vehicle Maintenance. Increase due to windshield replacements no longer handled by insurance claims.

43764 Snow Removal. Increase due to multi-year trend of increasing snow fall and snow removal costs, and to allow a budget for bidding flat monthly rates.

43812 Equipment Replacement Payments. ERF increased 20.3% $24,132 for increasing funds for a replacement boom truck, a heavy duty trailer, replacing two man lifts, and a replacement cargo van.

43780 Buildings/Grounds Maintenance. Increase of 3.3% ($18,000) to cover 5 year theater rigging inspections. Contracted maintenance including landscaping, regulated inspections, pest control, septic system pumping, excavating, and similar contracted services at school facilities.

48311 Major Machinery and Equipment. Electrical data logger ($8,000), replacement VA data collector ($15,000), and CAD drawing display system ($6,000).

48522 Surveillance Equipment. New account for Maintenance, increase security camera coverage at Poppy Lane ($19,200).

48710 Minor Office Equipment. Increase due to replacement of obsolete computer systems. WQ Surface Pro ($2,000), Homer GM desktop ($1,000), 4 Tablets ($3,600), and replace obsolete computer systems ($16,900).

48720 Minor Office Furniture. Increase due to a long overdue chair replacement. Homer 12 chairs ($6,000), Soldotna 5 chairs ($2,500), and misc. small furniture ($1,500).

48740 Minor Machinery and Equipment. Increase to accelerate remote monitoring and notification efforts. To purchase various sensors, transmitters and similar devices to support alarms and remote diagnostics ($25,000).

60001-60003 Charges (to) From Other Departments. ($537,887). Amount includes warehourse personnel costs charged to Maintenance Department ($262,113), chargeout for Maintenance time and materials provided to other departments ($400,000), and charge out for maintenance time and materials on capital projects (400,000).

For capital projects information on this department - See the Capital Project section - Pages 344-345, 346-347, 351, 368-378

Kenai Peninsula Borough
Budget Detail

Fund 241
Department 94910 - School Fund Non-Departmental

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43012	Audit Services	$ 85,449	$ 100,773	$ 125,000	$ 144,600	$ 146,770	$ 21,770	17.42%
43510	Insurance/Litigation Fund Premiums	3,131,278	3,824,600	4,501,908	4,501,908	5,325,586	823,678	18.30%
43610	Utilities	73,390	71,730	81,600	81,600	81,600	-	0.00%
	Total: Services	3,290,117	3,997,103	4,708,508	4,728,108	5,553,956	845,448	17.96%
Transfers								
50241	School District Operations	38,537,314	39,741,388	40,460,663	40,460,663	40,914,211	453,548	1.12%
	Total: Transfers	38,537,314	39,741,388	40,460,663	40,460,663	40,914,211	453,548	1.12%
Department Total		$ 41,827,431	$ 43,738,491	$ 45,169,171	$ 45,188,771	$ 46,468,167	$ 1,298,996	2.88%

Line-Item Explanations

43012 Audit Services. School district funding of annual audit, which includes State and Federal Single audit. Compliance audits, as well as financial audits, are required of the Borough and all component units. Anticipated contract increase due to renewal of audit service contract.

43510 Insurance and Litigation Fund Premiums. School district portion from allocation of insurance costs, including claims fees, risk management expense, general liability, fire and extended coverage, auto liability, auto physical damage, worker's compensation, educational errors and omissions, bonds, business travel, non-owned aircraft travel.

43610 Utilities. School district share of natural gas, electricity, water and sewer for administration building and administration annex buildings.

50241 School District Operations. Funding provided to school district from local sources.

Kenai Peninsula Borough
Budget Detail

Fund 241 School Fund
Expenditure Summary By Line Item

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 2,842,784	$ 3,140,659	$ 3,891,897	$ 3,872,297	$ 4,006,242	$ 114,345	2.94%
40120	Temporary Wages	348,099	217,916	227,499	227,499	235,863.00	8,364	3.68%
40130	Overtime Wages	42,470	34,748	29,412	29,412	46,661.00	17,249	58.65%
40210	FICA	278,853	289,606	365,347	365,347	377,282.00	11,935	3.27%
40221	PERS	979,565	866,221	890,790	890,790	913,421.00	22,631	2.54%
40321	Health Insurance	963,773	1,210,104	1,370,230	1,370,230	1,397,300.00	27,070	1.98%
40322	Life Insurance	4,406	4,786	6,043	6,043	5,752.00	(291)	-4.82%
40410	Leave	509,225	501,324	517,294	517,294	491,411.00	(25,883)	-5.00%
40511	Other Benefits	9,083	8,202	30,000	30,000	30,000.00	-	0.00%
	Total: Personnel	5,978,258	6,273,566	7,328,512	7,308,912	7,503,932	175,420	2.39%
Supplies								
42120	Computer Software	4,861	2,548	4,485	4,485	4,600	115	2.56%
42210	Operating Supplies	37,871	31,090	57,727	57,727	49,917	(7,810)	-13.53%
42230	Fuel, Oils and Lubricants	95,672	99,375	133,900	133,900	123,900	(10,000)	-7.47%
42250	Uniforms	12,977	12,018	20,624	20,624	21,040	416	2.02%
42263	Training Supplies	120	-	510	510	500	(10)	-1.96%
42310	Repair/Maintenance Supplies	699,864	762,781	765,740	765,740	788,710	22,970	3.00%
42360	Motor Vehicle Supplies	41,089	30,504	46,818	46,818	46,818	-	0.00%
42410	Small Tools & Minor Equipment	45,769	40,308	30,200	30,200	30,800	600	1.99%
	Total: Supplies	938,223	978,624	1,060,004	1,060,004	1,066,285	6,281	0.59%
Services								
43011	Contractual Services	50,592	71,201	76,075	71,675	75,950	(125)	-0.16%
43012	Audit Services	85,449	100,773	125,000	144,600	146,770	21,770	17.42%
43014	Physical Examinations	2,985	3,004	6,120	6,120	6,120	-	0.00%
43015	Water/Air Sample Testing	13,808	19,595	18,500	25,960	21,000	2,500	13.51%
43019	Software Maintenance	34,591	29,072	56,000	1,274	4,500	(51,500)	-91.96%
43026	Software Licensing	-	-	-	57,726	62,193	62,193	-
43050	Solid Waste Fees	859	762	1,020	1,020	1,700	680	66.67%
43110	Communications	35,810	40,467	37,750	37,750	42,430	4,680	12.40%
43140	Postage and Freight	9,314	8,086	18,360	18,360	18,360	-	0.00%
43210	Transportation/Subsistence	139,823	166,542	170,009	170,009	170,009	-	0.00%
43220	Car Allowance	632	-	-	-	-	-	-
43260	Training	10,732	14,419	25,750	25,750	25,750	-	0.00%
43310	Advertising	393	-	1,020	1,520	2,000	980	96.08%
43410	Printing	-	-	199	199	199	-	0.00%
43510	Insurance/Litigation Fund Premiums	3,131,278	3,824,600	4,501,908	4,501,908	5,325,586	823,678	18.30%
43610	Utilities	172,944	174,644	189,696	189,696	193,479	3,783	1.99%
43720	Equipment Maintenance	2,370	2,379	2,650	3,650	2,650	-	0.00%
43750	Vehicle Maintenance	2,408	2,359	4,080	7,080	7,000	2,920	71.57%
43764	Snow Removal	646,469	1,028,456	450,000	800,000	350,000	(100,000)	-22.22%
43780	Buildings/Grounds Maintenance	396,389	467,324	540,000	533,500	558,000	18,000	3.33%
43810	Rents	2,297	933	13,260	9,200	13,260	-	0.00%
43812	Equipment Replacement Payment	51,046	74,437	118,728	118,728	142,860	24,132	20.33%
43920	Dues and Subscriptions	3,399	2,590	4,551	4,551	4,500	(51)	-1.12%
	Total: Services	4,793,588	6,031,643	6,360,676	6,730,276	7,174,316	813,640	12.79%
Capital Outlay								
48120	Major Office Equipment	-	-	22,000	22,000	-	(22,000)	-100.00%
48311	Major Machinery & Equipment	54,440	32,660	34,000	34,000	29,000	(5,000)	-14.71%
48522	Surveillance Equipment	-	-	-	-	19,200		
48710	Minor Office Equipment	14,377	32,169	16,350	16,350	23,500	7,150	43.73%
48720	Minor Office Furniture	1,739	743	3,500	3,500	10,000	6,500	185.71%
48740	Minor Machinery & Equipment	33,929	23,725	15,300	15,300	25,000	9,700	63.40%
49433	Plan Reviews	-	415	750	750	750	-	0.00%
	Total: Capital Outlay	104,485	89,712	91,900	91,900	107,450	18,350	19.97%

Kenai Peninsula Borough
Budget Detail

Fund 241 School Fund
Expenditure Summary By Line Item - Continued

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Transfers								
50241	School District Operations	38,537,314	39,741,388	40,460,663	40,460,663	40,914,211	453,548	1.12%
	Total: Transfers	38,537,314	39,741,388	40,460,663	40,460,663	40,914,211	453,548	1.12%
Interdepartmental Charges								
60001	Charges (To) From Purchasing	199,269	217,467	251,359	251,359	262,113	10,754	4.28%
60002	Charges (To) From Other Depts.	(338,952)	(328,640)	(300,000)	(300,000)	(400,000)	(100,000)	-
60003	Charges (To) From Capital Projects	(261,879)	(88,275)	(500,000)	(500,000)	(400,000)	100,000	-
	Total: Interdepartmental Charges	(401,562)	(199,448)	(548,641)	(548,641)	(537,887)	10,754	-
Department Total		$ 49,950,306	$ 52,915,485	$ 54,753,114	$ 55,103,114	$ 56,228,307	$ 1,477,993	2.70%

Kenai Peninsula Borough
Budget Detail

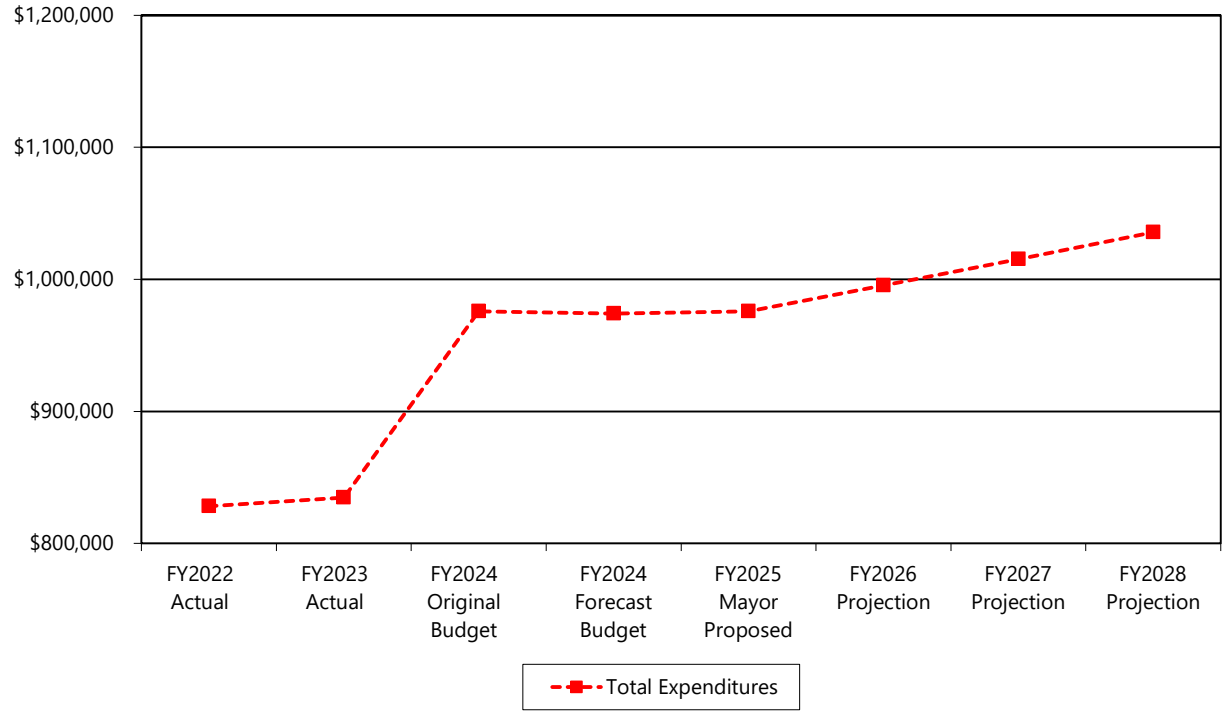
Fund 241 School Fund
Total Summary

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
40XXX	Total Personnel	$ 5,978,258	$ 6,273,566	$ 7,328,512	$ 7,308,912	$ 7,503,932	175,420	2.39%
42XXX	Total Supplies	938,223	978,624	1,060,004	1,060,004	1,066,285	6,281	0.59%
43XXX	Total Services	4,793,588	6,031,643	6,360,676	6,730,276	7,174,316	813,640	12.79%
48XXX	Total Capital Outlay	104,485	89,712	91,900	91,900	107,450	15,550	16.92%
50XXX	Total Transfers	38,537,314	39,741,388	40,460,663	40,460,663	40,914,211	453,548	1.12%
6XXXX	Total Interdepartmental Charges	(401,562)	(199,448)	(548,641)	(548,641)	(537,887)	10,754	-
Fund Totals		$ 49,950,306	$ 52,915,485	$ 54,753,114	$ 55,103,114	$ 56,228,307	$ 1,475,193	2.69%

Fund: 242 Postsecondary Education - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Revenues:								
Operating Transfers From:								
General Fund	$ 828,306	$ 834,762	$ 975,800	$ 974,086	$ 975,800	$ 995,316	$ 1,015,222	$ 1,035,526
Total Operating Transfers								
Total Revenues and Other Financing Sources	828,306	834,762	975,800	974,086	975,800	995,316	1,015,222	1,035,526
Expenditures:								
Services	828,306	834,762	975,800	974,086	975,800	995,316	1,015,222	1,035,526
Total Expenditures	828,306	834,762	975,800	974,086	975,800	995,316	1,015,222	1,035,526
Total Expenditures and Operating Transfers	828,306	834,762	975,800	974,086	975,800	995,316	1,015,222	1,035,526
Results From Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Mill Rate Equivalency for Operating Transfer from the General Fund	0.10	0.09	0.10	0.10	0.09	0.09	0.09	0.09



Kenai Peninsula Borough
Budget Detail

Fund 242 Postsecondary Education
Department 78090 - Kenai Peninsula College

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43023	Kenai Peninsula College	$ 828,306	$ 834,762	$ 975,800	$ 974,086	$ 975,800	$ -	0.00%
	Total: Services	828,306	834,762	975,800	974,086	975,800	-	0.00%
Department Total		$ 828,306	$ 834,762	$ 975,800	$ 974,086	$ 975,800	$ -	0.00%

Line-Item Explanations

43023 Kenai Peninsula College (KPC). Funding to be used as follows:

JumpStart Program/Tuition Waiver. Funding provides a two-thirds reduction in UAA tuition at KPC for any KPB resident high school junior or senior. After meeting with an academic advisor these students are able take up to 6 credits per semester for 5 semesters. This is a total of 30 credits and equivalent to 1 year of attending college full time giving high school students a JumpStart on their academic career. Students can register for classes once they successfully complete their sophomore year. Students will pay $78 per credit as compared to the lower-level tuition rate of $234 per credit. With instructor approval, advanced students can take upper-level courses. These students will pay $93 of the $283 per credit cost ($237,500).

Adult Education/Workforce Development. Funding provides personnel, travel, and support costs to make the ABE/GED program available throughout the Kenai Peninsula Borough, including Soldotna, Kenai, Nikiski, Homer, Ninilchik, Anchor Point, Tyonek, Seldovia, Port Graham, Nanwalek, Vozsensenka, and other remote communities as needed ($235,361).

Kenai River Campus Outreach	$143,713
Kachemak Bay Campus Outreach	$ 91,648

Resurrection Bay Extension Site, Seward. Located in the Seward High School. Funding provides courses in basic general requirements such as English, Psychology, Art, Communication, professional development courses, and community interest courses ($39,523).

Safety Officer/Evening Coordinator, Kenai River Campus. This position provides assistance to students with admissions, registration, and advising. It also provides assistance to evening instructors and coordinates evening events, programs, and other special events. Funding provides salary, benefits, and support for 60% of this full-time position. The night coordinator is trained in CPR, first aid, and AED operations. This position is also trained in directing lock down/active shooter drills, emergency management tream coordination, campus safety briefings, evacuation drills, and proper handling of hazardous materials in our numberous labs ($56,631).

Learning Center Tutors. Funding provides tutors at both campuses. Tutoring strengthens academic skills for students struggling with a specific concept in a subject. Both campuses offer face-to-face hands-on and virtual tutoring through open labs staffed by faculty, instruction staff, student peers or individuals trained and qualified in their area of expertise ($78,729).

Kenai River Campus	$59,102
Kachemak Bay Campus	$19,627

Admin Assistant/Instructional Support, Kachemak Bay Campus. Funding provides an admin/instructional support position for KBC faculty, staff, and students utilizing Bay View Hall. Provides the sole support for staff, faculty, & students, as well as other duties such as test-proctoring services ($42,841).

Student Success and Resource Advisor, Kenai River Campus. This advisor works closely with at-risk students monitoring their academic progress to ensure they stay on track. Based on Accuplacer and ALEKS testing results, students are advised on class selections and an achievable path to graduation. KPB funding pays the salary of this year-round position as well as one part-time student worker that manages scheduling and data collection for the advising department ($95,989).

Information/Registration Clerk, Kachemak Bay Campus. Funding provides 50% of full-time year-round cost for staffing an Information /Registration clerk for the Kachemak Bay campus. The position provides advice and assistance to students, parents, and the public ($38,451).

Advising and Support Services Specialist, Kachemak Bay Campus. This position assists students in planning schedules, recommends classes, and supports students in overcoming obstacles that would interfere with their educational goals. The specialist monitors KBC students' progress and will reach out at the first sign of potential trouble, such as declining grades or low attendance, and recommend resources for non-academic related challenges when needed. Funding provides 60% of the cost of a year-round staff member, hours are reduced in summer months ($44,643).

Veterans Services/Finanaical Aid Coordinator, College Wide. Funding supports a full-time, 12-month position. The VSC serves as the initial point of contact for active duty and veteran students attending KPC and advises these students on their VA and military educational benefits, certifies courses, and assists with veteran-specific and general recruitment initiatives. The staff member is located at KRC, but also travels to KBC ($62,825).

Disability Accommodations Coordinator, Kenai River Campus. This position develops the appropriate academic and programmatic accomodations for KRC students who experience disabilities. This includes providing students with support in the testing center administering and procering exams to ensure both academic integrity and ADA/Rehabilitation ACT 504 compliance. The coordinator also creates and delivers ongoing disability awareness programs and professional development activities for faculty and staff in order to promote a greater sensitivity towards disabilities. Duties also include the coordination of service delivery with community disability support partners ($27,724).

Grant Writing Course Instructor, College-Wide. This funding supports the delivery of a series of courses developed to aid Kenai Peninsula Borough organizations and indviduals pursuing grant oppoutnities through state, federal, and local sources. These grant writing courses are geared to improve success rates in accessing funding. KPC developed noncredit curriculum that is delivered both in person and online. Mentoring through the grant application process will also be provided. Funding supports part-time instructors, travel, and outreach, and supplies ($15,583).

General Government Special Revenue Funds

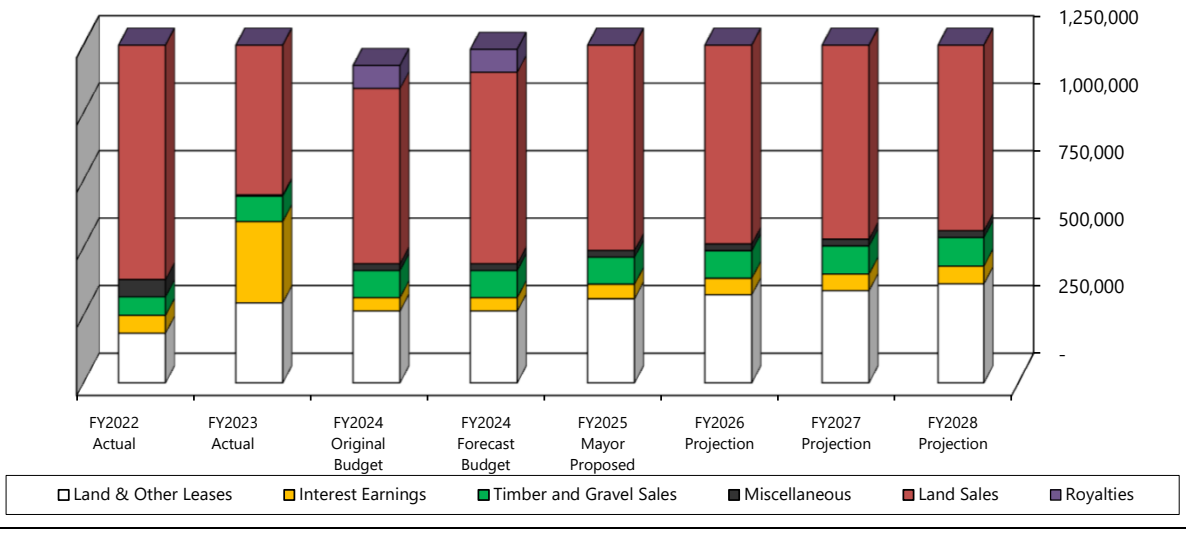
The Borough has two (2) General Government special revenue funds, with annual budgets, that were established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere. These funds are the Land Trust Fund and the Nikiski Senior Service Area Fund.

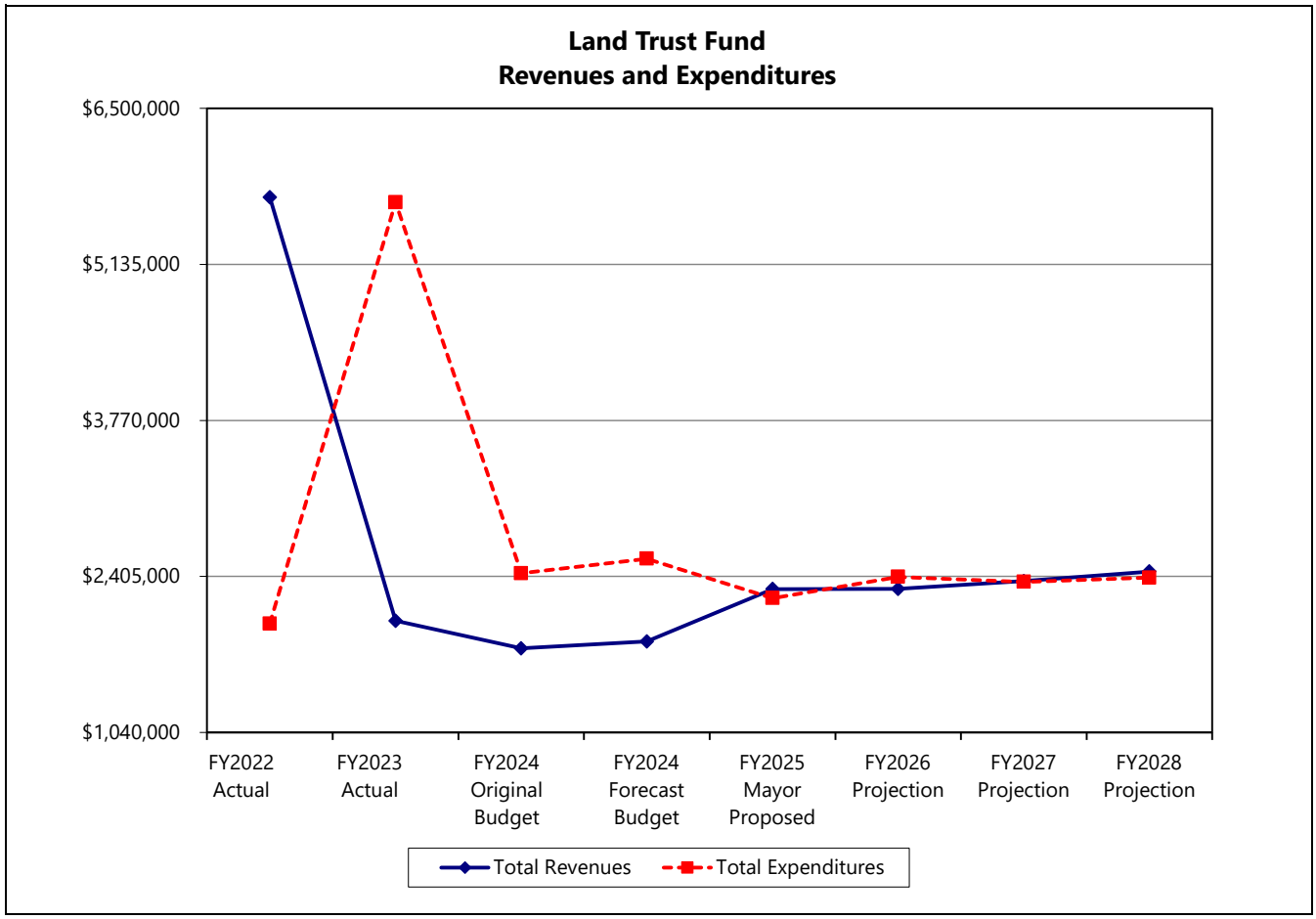
Land Trust Fund – this fund was established to account for all moneys accruing to the Borough in lieu of lands or from the use or sale of lands and to manage all Borough owned and municipal entitlement lands. The major sources of revenues are from land sales and interest earnings.

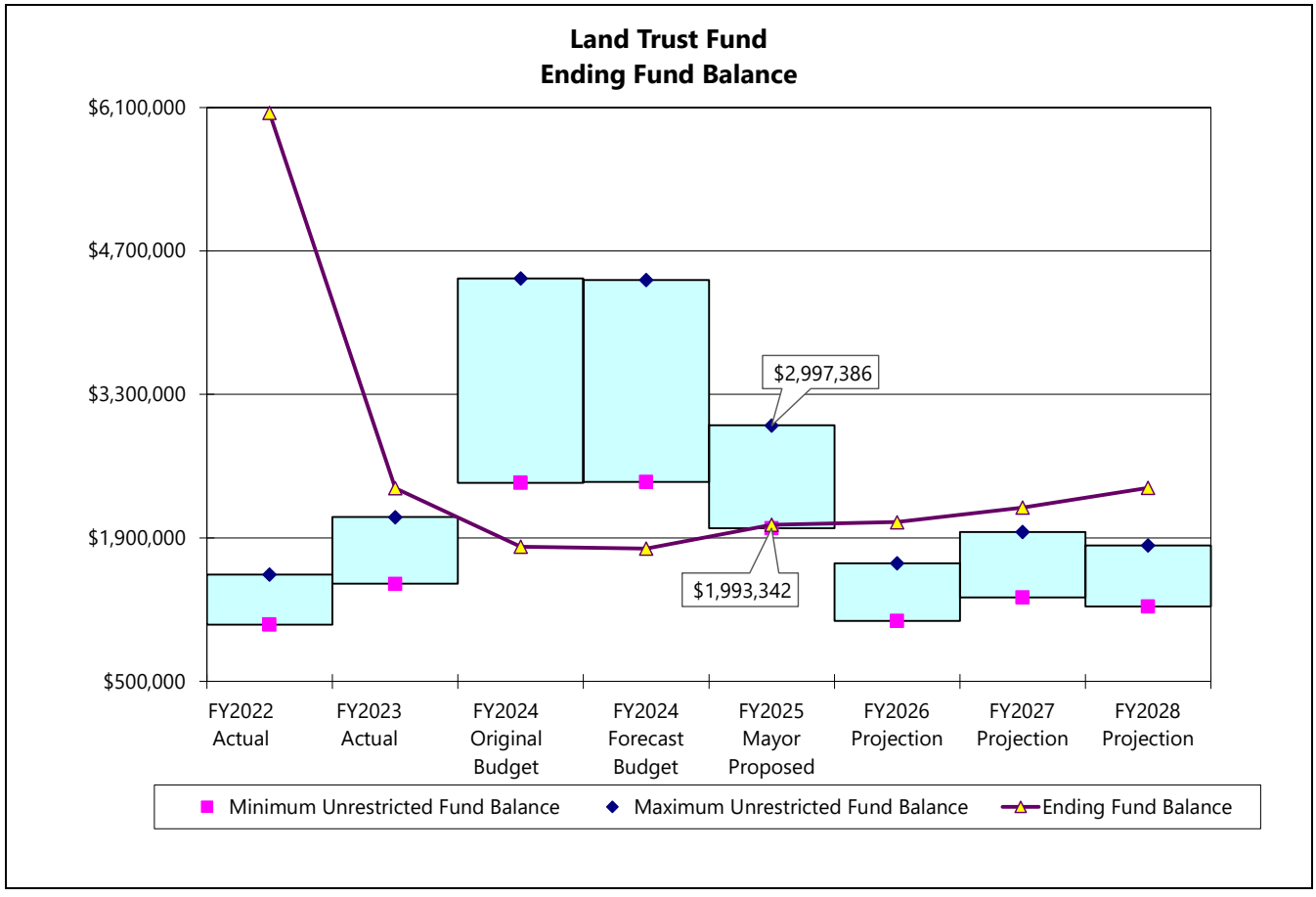
Nikiski Senior Service Area – the voters in the Nikiski and Tyonek area in 1993 created this service area. The purpose of the service area is to provide programs and services to seniors who live in the service area. The service area provides funding to the Native Village of Tyonek for Tyonek Senior Citizen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

Fund: 250 Land Trust Fund - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Revenues:								
State Revenue	$ 25,773	$ 9,140	$ -	$ -	$ -	$ -	$ -	$ -
Other Revenue:								
Land Sales	5,237,421	1,230,762	650,000	710,000	1,075,000	1,000,000	1,000,000	1,000,000
Land & Other Leases	182,975	295,095	265,000	265,000	310,000	325,000	340,000	365,000
Timber and Gravel Sales	68,635	94,177	100,000	100,000	100,000	102,000	104,040	106,121
Interest Earnings	66,014	300,972	49,517	49,517	53,909	60,814	61,609	65,897
Royalties	78,084	81,823	85,000	85,000	80,000	81,600	83,232	84,897
Site Reclamation	-	-	6,000	6,000	6,000	6,120	6,242	6,367
Miscellaneous	63,345	4,190	25,000	25,000	25,000	25,000	25,000	25,000
Total Revenues	5,722,247	2,016,159	1,180,517	1,240,517	1,649,909	1,600,534	1,620,123	1,653,282
Operating Transfers From:								
Land Trust Investment Fund	-	-	595,000	595,000	645,000	695,000	745,000	795,000
Total Operating Transfers	-	-	595,000	595,000	645,000	695,000	745,000	795,000
Total Revenues and Other Financing Sources	5,722,247	2,016,159	1,775,517	1,835,517	2,294,909	2,295,534	2,365,123	2,448,282
Expenditures:								
Personnel	566,805	570,602	903,720	903,720	956,267	975,392	999,777	1,029,770
Supplies	6,781	4,008	11,060	20,460	12,000	12,240	12,485	12,735
Services	193,053	400,664	282,883	287,504	486,837	293,254	299,119	305,101
Capital Outlay	3,047	113,260	20,060	132,460	13,460	13,460	13,460	13,460
Interdepartmental Charges	18,661	24,931	30,443	30,443	36,714	32,359	33,121	34,027
Total Expenditures	788,347	1,113,465	1,248,166	1,374,587	1,505,278	1,326,705	1,357,962	1,395,093
Operating Transfers To:								
Land Trust Investment Fund	1,203,960	4,565,000	1,185,810	1,185,810	710,000	1,075,000	1,000,000	1,000,000
Total Operating Transfers	1,203,960	4,565,000	1,185,810	1,185,810	710,000	1,075,000	1,000,000	1,000,000
Total Expenditures and Operating Transfers	1,992,307	5,678,465	2,433,976	2,560,397	2,215,278	2,401,705	2,357,962	2,395,093
Net Results From Operations	3,729,940	(3,662,306)	(658,459)	(724,880)	79,631	(106,171)	7,161	53,189
Projected Lapse	-	-	87,649	137,459	150,528	132,671	135,796	139,509
Change in Fund Balance	3,729,940	(3,662,306)	(570,810)	(587,421)	230,159	26,500	142,957	192,698
Beginning Fund Balance	2,316,748	6,046,688	2,384,382	2,384,382	1,796,961	2,027,120	2,053,620	2,196,577
Ending Fund Balance	$ 6,046,688	$ 2,384,382	$ 1,813,572	$ 1,796,961	$ 2,027,120	$ 2,053,620	$ 2,196,577	$ 2,389,275




Land Trust Fund
Revenues and Expenditures
$6,500,000
$5,135,000
$3,770,000
$2,405,000
$1,040,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenditures


Land Trust Fund
Ending Fund Balance
$6,100,000
$4,700,000
$3,300,000
$1,900,000
$500,000
$2,997,386
$1,993,342
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 250 **Land Management Administration**

Dept 21210

Mission

To make informed management recommendations, decisions, and actions on the Borough's land inventory and natural resources in accordance with KPB Chapter 17.10 and the Kenai Peninsula Borough Comprehensive Plan with three primary operational objectives:

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) using enterprising methods.

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 an integrated information management system for land program records.
- Public facing mapping of all Borough land.
- Revision of the land classification system to be concise and understandable in its meaning towards land management.
- Development of a land management plan including classification of all KPB land, a prioritized multi-year work plan with classification-based management plans, forecasted acquisitions to support all operations of KPB, KPBSD, & Service Areas, and other operational objectives.
- Establishing productive, healthy, and sustainable soil, water, and forest management methods.
- Staffing succession and capacity to serve mission with a strategic staffing and contracting portfolio.
- Establishment of revenue program goals and strategies.
- Funding for Agriculture Initiative Program.

FY2024 Accomplishments

- Continued administration of $106,385 USDA Community Compost grant, to be completed, reported, accounted, and closed out at end of FY24.
- Provided administrative support to the KPB Resilience and Security Advisory Commission and its 3 subcommittees, and provided meeting admin support to the Planning Commission.
- Provided information services to 1,484 front counter callers, 759 front counter walk-ins, and delivered 401 maps to public customers.
- Prepared 7 plans of survey and 5 subdivision contracts to produce 90 new lots for future land sales with revenue potential of approximately $14 million.
- Requested State Patent to 3,000 acres of immediately conveyable Municipal Entitlement land.
- Facilitated review of 122 tax-foreclosed properties and conducted an inter-departmental tax foreclosure review committee meeting in preparation for the Fall 2024 Tax Foreclosure Auction.
- Provided realty services through market identification and procurement of Risk Management lease space, and the acquisition of an OEM siren tower easement agreement.
- Acquired 2 surplus properties with the Land Trust originally acquired by CES to support the Station 1 project goals.
- Negotiated 2 new lease agreements to support the Sterling Highway MP 45-60 construction project and gaining reoccurring revenues and land improvements.
- Managed 33 reservations for education and government use of space at the So Prep Building.
- Recording of Quartz Creek Outfitters Way Replat establishing a frontage road in Cooper Landing with ADOT, neighboring property owners, and CLAPC - to be partially constructed by ADOT.
- Completed Unit 395 Master Land Plan (Juneau Bench in Cooper Landing) and classified the 1,000-acre land unit to reflect uses and future development opportunities identified in the plan, having a net present value of $9,050,000.
- Negotiated a Purchase and Sale Agreement for the acquisition of K-Selo school site pending approval by DEED.
- Conducted gravel resource reconnaissance in the south peninsula region and identified a new gravel resource location suitable for development planning in FY25 serving long-term gravel needs to Fox River and East End communities.
- Established West Juneau Materials Site (Unit 395) Cooper Landing in conjunction with ADOT Sterling Hwy MP45-60 project.
- Offered 32 substandard lots to adjacent property owners through special offering resulting in the sale of 8 lots yielding $65,000.

- Offering 28 parcels in general land sale with $640,000 in reserves in May 2024 pending assembly approval.

FY2025 Ongoing Initiatives:

- Preparing to record 40 years of Municipal Entitlement Final Decision documents leading to the parcel mapping of all 40,000 acres of KPB management authority lands.
- Prioritize, plan, and initiate land development and improvement projects to generate new land sale inventory.
- Establishing a general lease offering program for commercial, residential, recreational, and agricultural uses in select areas to be used in combination with ongoing land sales.
- Surveying of 300 acres of Municipal Entitlement lands in the Cooper Landing Quartz Creek area.
- Assisting GIS with developing and implementing technical methods for spatial adjustment of all tax parcel GIS data to improve spatial accuracy and better meet the demands of internal and external map data users.
- Working with the City of Homer for the sale of up to 8 KPB parcels near Kachemak Drive.
- Applied for $8.5 million with a match waiver in USFS Community Wildfire Defense Grant (CWDG) funds to address hazard tree mitigation at 38 KPB Public Facility sites, vegetation treatments across approximately 600 acres of priority KPB Lands, and to establish a ROW permissions group under the banner of Spruce Bark Beetle Mitigation Program to streamline ROW work along roads and powerlines (funding awards to be announced in Feb 2024).
- Co-chairing Facility Management Working Group to define high-impact business and operations management strategies for KPB Public Facility asset management which will create efficiencies and support all KPB operations.

FY2025 New Initiatives:

- Increase reoccurring land revenue by $25k/year through new leasing opportunities.
- Engineering and access/utility extensions to serve 3 land development projects associated with planned subdivisions for land sales (Humpy Point in Kasilof, Out-of-Bounds in Kenai, and Caribou Crossing on Ciechanski Road).
- Implementation of October 2024 Tax Foreclosure Auction projected at 65 or more parcels to be offered. Exploring resident offering for this sale.
- Implementation of 2025 Spring Land Sale with a revenue goal of $800,000 for contribution to the Land Trust Investment Fund.
- 2 RFPs for material site concessionaires operating agreements for Eagle Lake and Beluga Material Sites.
- Engineering for East End #2 Site Access and Gravel Mining & Reclamation Plan and permitting.
- Spruce Bark Beetle (SBB) Hazard Tree Mitigation scope of work development for 38 KPB public facility sites under BLM grant.
- Pursuit of grant funding for implementation of Hazard Tree Removal around 38 KPB public facility sites.
- Assist KPB with SBB project initiation in the event of $8.5 CWDG grant award.
- Conduct lease agreement audits and lost revenue capture on 3 lease agreements.
- Engage the State of Alaska on the path to completing KPB's municipal entitlement with fundamental changes to the State's survey requirements for approved lands and with the selection of 13,000 acres of remaining entitlement involving amendment to the State's Kenai Area Plan.
- Create Facility Management Zone/Campus mapping for the inventory of all KPB and KPBSD operational facilities designed to benefit all facility operators.
- Work with KPB Finance Department to establish a "Land Management Finance Committee" to advance financial management goals, coordination, and business planning.
- Plan for the expansion of 1 Land Management Agent position to Deputy Land Manager role to meet team development and operational capacity goals.
- Fiscal, organizational, and logistical planning for Land Planner/Landscape Architect to serve KPB facility operations planning, community land development project planning, KPB Land Plan creation, and pursuit of grant funding opportunities (FY26 proposed).

Performance Measures

Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	4.75	5	6	6
Seasonal Field Staff	0	0	1	1

Priority/Goal: Land Acquisition
Goal: Support Borough operations and community interests with appropriately located lands.
Objective: To acquire lands meeting operational criteria for borough purposes. 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:

Key Measures	Benchmark	CY2021 Actual	CY2022 Actual	CY2023 Actual	CY2024 Projected
Parcels Acquired for KPB Purposes	n/a	2	15	2	4
Properties Leased by KPB	n/a	17	16	15	15
Municipal Entitlement Acres Received	2,350	0	89	0	1500

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, planned lands and to periodically tax foreclosure auctions.

Measures:

Key Measures	CY2021 Actual	CY2022 Actual	CY2023 Actual	CY2024 Projected
Tax Foreclosure Parcels Sold/Retained	34/58	0/0	0/0	65/10
Parcels Sold at Market Value	19	36	8	30
Deeds of Trust in Escrow #/$ Value	32 / $1,809,907	40 / $2,051,564	32 / $1,672,558	40 / $2,000,000

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:

Key Measures	CY2021 Actual	CY2022 Actual	CY2023 Actual	CY2024 Projected
Active Land Leases & Rent Agreements	48	51	43	47
Communication Site Agreements (*new line)	*	*	18	18
Land Use Permits/Easements Granted	28/3	33/4	28/3	30/4
Right-of-Way Utility Permits	149	162	194	175
Small Quantity Gravel Permits	12	5	8	10
Gravel Volume All Sites (cubic yards)	38,650	37,437	40,310	40,000
Hard Rock Volume (cubic yards)	1,935	0	262	93,125
Disposal of Earthen Materials (*new line)	*	*	255,698	100,000

Priority/Goal: Create Capacity for KPB's Land Management Operations and Objectives
Goal: To contribute to the Land Trust Investment Fund (LTIF) and the goals of the fund established in Ordinance 2018-29.
Objective: 1. To build the LTIF to a level which can sustain KPB Land needs via POMV and land investments.
2. To further build the LTIF to a self-sustaining level which can endow KPB with additional financial tools and benefits described in Ordinance 2018-29.

Measures:

Key Measures	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Land Sale Earnings Deposit	$1,203,960	$4,565,000	$1,185,810	$710,000

Kenai Peninsula Borough
Budget Detail

Fund 250
Department 21210 - Land Management Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 289,218	$ 286,344	$ 475,585	$ 475,585	$ 514,943	$ 39,358	8.28%
40120	Temporary Wages	-	-	11,522	11,522	11,522	-	0.00%
40130	Overtime Wages	3,491	945	5,253	5,253	5,341	88	1.68%
40210	FICA	24,239	24,126	43,520	43,520	47,335	3,815	8.77%
40221	PERS	94,997	79,805	109,031	109,031	117,247	8,216	7.54%
40321	Health Insurance	115,870	134,615	196,560	196,560	196,560	-	0.00%
40322	Life Insurance	427	447	733	733	732	(1)	-0.14%
40410	Leave	38,563	44,320	61,516	61,516	62,587	1,071	1.74%
	Total: Personnel	566,805	570,602	903,720	903,720	956,267	52,547	5.81%
Supplies								
42020	Signage Supplies	3,290	-	3,000	3,000	1,500	(1,500)	-50.00%
42120	Computer Software	630	1,108	960	960	1,200	240	25.00%
42210	Operating Supplies	2,765	1,926	3,500	3,500	5,000	1,500	42.86%
42230	Fuel, Oils and Lubricants	-	266	500	500	1,200	700	140.00%
42310	Repair/Maintenance Supplies	96	120	500	500	500	-	0.00%
42360	Motor Vehicle Supplies	-	-	500	500	500	-	0.00%
42410	Small Tools & Minor Equipment	-	588	2,100	11,500	2,100	-	0.00%
	Total: Supplies	6,781	4,008	11,060	20,460	12,000	940	8.50%
Services								
43011	Contractual Services	115,229	374,839	213,325	214,900	371,150	157,825	73.98%
43019	Software Maintenance	722	1,379	1,500	1,500	1,500	-	0.00%
43026	Software Licensing	-	-	-	7,103	5,800	5,800	-
43050	Solid Waste Fees	-	-	500	500	500	-	0.00%
43100	Land Management Program Services	14,900	-	15,000	-	15,000	-	0.00%
43110	Communications	2,315	2,906	3,000	3,000	4,900	1,900	63.33%
43140	Postage and Freight	3,136	668	4,500	4,500	4,000	(500)	-11.11%
43210	Transportation/Subsistence	1,315	1,984	8,482	7,539	8,082	(400)	-4.72%
43220	Car Allowance	2,735	3,546	3,600	3,600	10,800	7,200	200.00%
43260	Training	2,105	545	3,250	3,250	3,250	-	0.00%
43310	Advertising	12,190	5,226	8,000	7,740	8,000	-	0.00%
43410	Printing	253	241	500	500	500	-	0.00%
43510	Insurance/Litigation Fund Premiums	2,558	3,933	4,861	4,861	5,690	829	17.05%
43610	Utilities	4,849	4,698	5,995	5,995	5,995	-	0.00%
43720	Equipment Maintenance	251	511	2,000	2,000	1,000	(1,000)	-50.00%
43750	Vehicle Maintenance	-	-	1,000	1,000	1,000	-	0.00%
43810	Rents and Operating Leases	-	-	1,200	1,200	1,200	-	0.00%
43812	Equipment Replacement Payment	2,302	-	-	-	-	-	-
43920	Dues and Subscriptions	98	-	1,170	1,170	970	(200)	-17.09%
43931	Recording Fees	1,173	188	4,500	4,500	7,000	2,500	55.56%
43933	Collection Fees	-	-	500	500	500	-	0.00%
43936	USAD Assessments	-	-	-	12,146	-	-	-
45110	Land Sale Property Tax	26,922	-	-	-	30,000	30,000	-
	Total: Services	193,053	400,664	282,883	287,504	486,837	203,954	72.10%
Capital Outlay								
48311	Major Machinery and Equipment	-	-	6,500	114,472	4,000	(2,500)	-38.46%
48525	Major Computer Software	-	-	600	600	-	(600)	-100.00%
48610	Land	-	108,205	-	-	-	-	-
48710	Minor Office Equipment	2,885	2,596	1,000	4,328	-	(1,000)	-100.00%
48720	Minor Office Furniture	-	989	1,000	1,000	1,000	-	0.00%
48740	Minor Machinery & Equipment	162	-	1,000	2,100	1,000	-	0.00%
49433	Plan Reviews	-	1,470	9,960	9,960	7,460	(2,500)	-25.10%
	Total: Capital Outlay	3,047	113,260	20,060	132,460	13,460	(6,600)	-32.90%
Transfers								
50252	Land Trust Investment Fund	1,203,960	4,565,000	1,185,810	1,185,810	710,000	(475,810)	-40.13%
	Total: Transfers	1,203,960	4,565,000	1,185,810	1,185,810	710,000	(475,810)	-40.13%

Kenai Peninsula Borough
Budget Detail

Fund 250
Department 21210 - Land Management Administration - Continued

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	62	-	-	-	-	-	-
61990	Administrative Service Fee	18,599	24,931	30,443	30,443	36,714	6,271	20.60%
	Total: Interdepartmental Charges	18,661	24,931	30,443	30,443	36,714	6,271	20.60%
Department Total		$ 1,992,307	$ 5,678,465	$ 2,433,976	$ 2,560,397	$ 2,215,278	$ (218,698)	-8.99%

Line-Item Explanations

40110 Regular Wages. Staff includes: 1 Senior Manager, 1 Program Manager-Surveyor, 2 Land Management Agents, 1 Land Management Technician IV, and 1 Administrative Assistant.

42020 Signage Supplies. Decrease due to current inventory and anticipated needs. Signage and sign hardware to manage public use and active management sites including timber harvest activity, KPB's material sites, and property boundary signs.

42120 Computer Software. Microsoft, Adobe, & Visio software updates.

42210 Operating Supplies. Increase due to new survey operations. Field supplies including stakes, grass seed, barrier fencing, rebar, flagging, paint, nails, monuments, and erosion control devices.

42410 Small Tools & Minor Equipment. Office tools, field tools, and PPE/Safety Equipment.

43011 Contractual Services. Increase due to land and resource products design and development. Municipal Entitlement survey, mapping, & consulting services ($35,000), Land Sale Surveys ($60,000), Land Sale Engineering/Permitting ($30,000), Land Sale Road & Utility Development ($150,000), Tax & General Auction & Marketing Services ($70,000), West Juneau Rock testing ($8,000), Docusign for land management contracting and sales ($1,500), and 2-acre reclamation at Eagle Lake Material Site ($16,650- ELMS reclamation account).

43022 Car Allowance. Increase due to new Program Manager-Surveyor position.

43026 Software Licensing. Increase in software due to need for survey data and design processing methods. Trimble Business Center ($995), Pix4D Mapper ($2,100), and Autodesk Civil3D ($2,705).

43100 Land Management Program Services. Preliminary investigative site work prior to land acquisitions including title report, appraisal, soil investigation, site inspection, environmental review, and survey; reimbursed by customer at time of acquisition.

43110 Communications. Increased cell phone stipends and service costs.

43210 Transportation/Subsistence. Transportation for property inspections around the borough: meetings with land use applicants, boards, commissions & agency partners, and travel for professional training of department staff.

43260 Training. International Right-of-Way Association educational classes & professional development training, ArcGIS mapping trainings, AK surveying and mapping conference, ALTA Seminars, Continuing Education Credits and AK erosion and sediment control lead certifications.

43310 Advertising. Publication and mailing of public notices and advertisements for land classifications, land sales, and timber sales.

43720 Equipment Maintenance. Reduced - based on actuals.

43931 Recording Fees. Title, Survey, Easement, and Municipal Entitlement Final Decision recording.

45110 Land Sale Property Tax. Costs coincide with land sales and auctions.

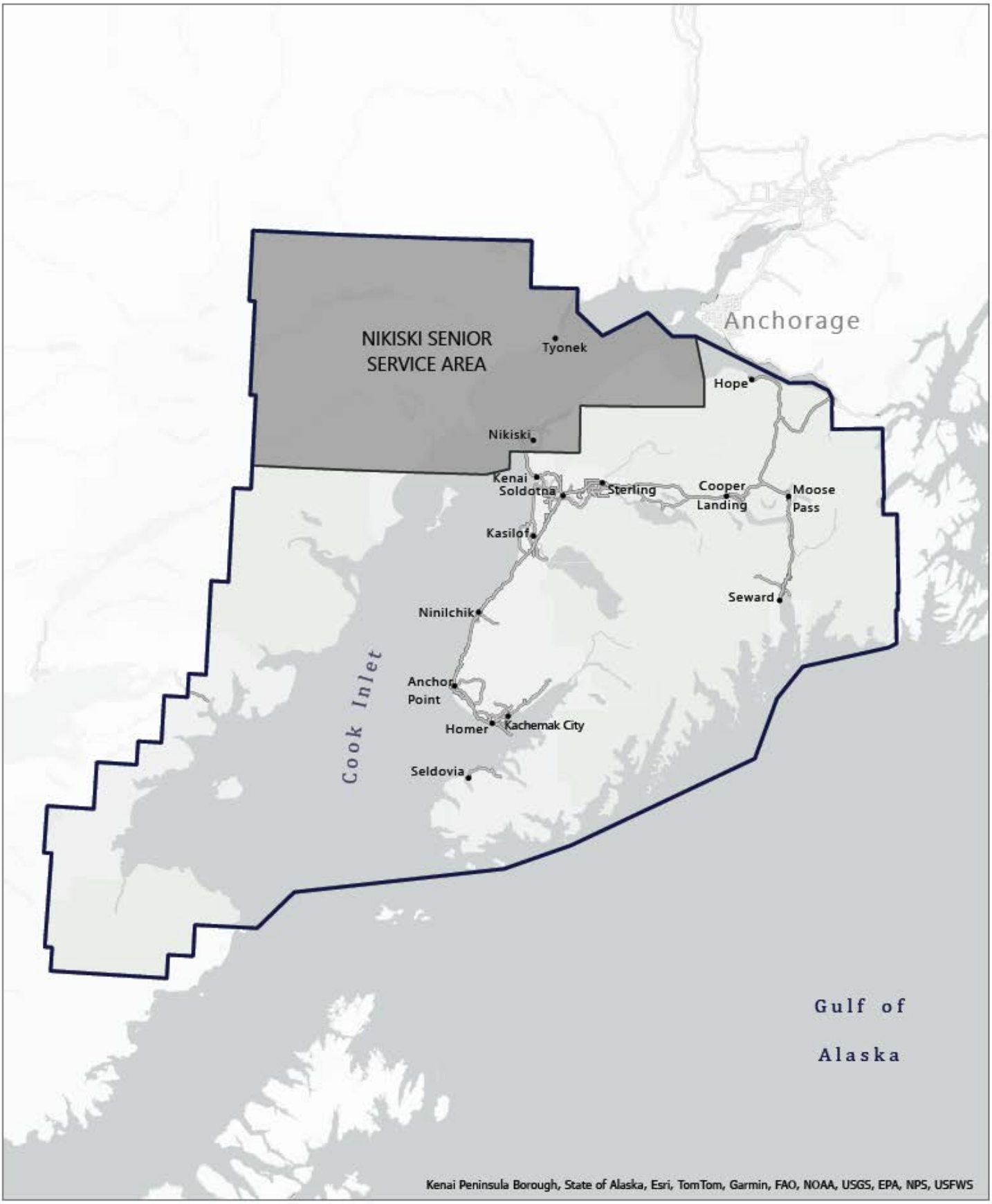
48311 Major Machinery & Equipment. GIS Capable Workstation for new Program manger-Surveyor ($4,000).

48720 Minor Office Furniture. Replacement chair ($500) and office drawers ($500).

48740 Minor Machinery & Equipment. Misc field equipment ($1,000).

49433 Plan Reviews. ADEC storm water pollution prevention plan permit fees ($730 each plan review - 2ea.), Material Site permitting ($1,000), and Municipal Entitlement Survey Instruction Fees for 2 surveys ($5,000).

61990 Admin Service Fee. The admin service fee is charged to service areas and various funds to cover a portion of costs associated with providing general government services. The amount for FY2025 is 2.5% of the personnel, supplies, services, and capital outlay budgets.



Kenai Peninsula Borough

Senior Service Area

Nikiski Senior Service Area

Voters in the Nikiski area approved the formation of the Nikiski Senior Service Area in October 1993 to provide programs and services for the senior citizens within the service area. A five-member board of directors, elected by the voters in that service area, has the power to provide for these services and programs. The board members, who are qualified voters in the Borough and residents of the Nikiski Senior Service Area, serve staggered three-year terms. The major source of revenue is property tax.

The mill rate is set at .27 mills for the fiscal year 2025.

Board Members

Julie Ware
Joe Thirlwell
Mike Love
Hala Allam
Lois Solmonson

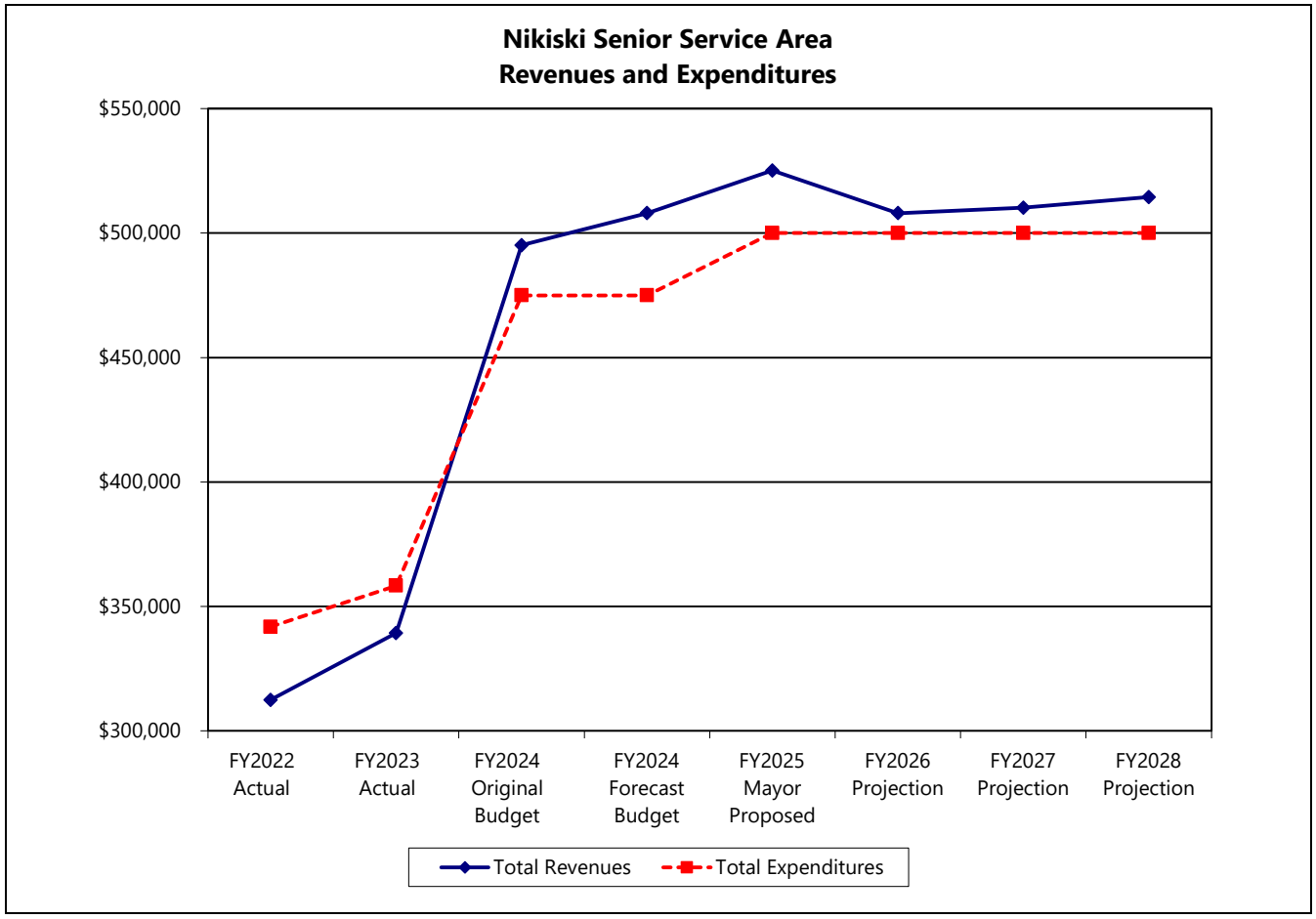
Mill Rate: .27

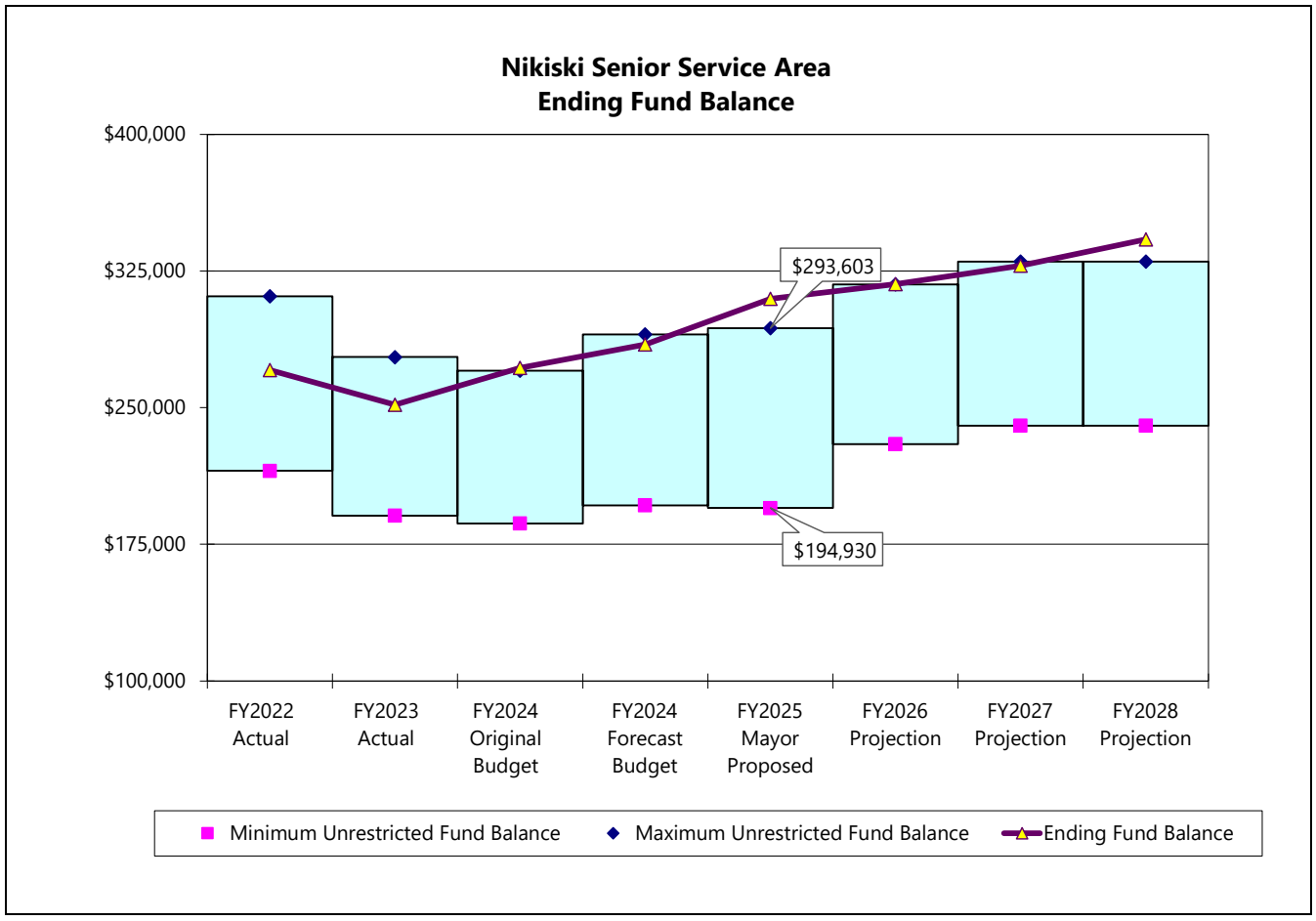
Population: 4,960

Square Miles: 5,396

Fund: 280 Nikiski Seniors Service Area - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Value (000's)								
Real	570,036	563,602	655,166	655,166	726,300	733,563	740,899	755,717
Personal	34,782	37,670	39,250	40,155	43,000	43,430	43,864	44,303
Oil & Gas (AS 43.56)	993,524	1,056,721	1,113,617	1,113,617	1,145,676	1,145,676	1,145,676	1,145,676
	1,598,342	1,657,993	1,808,033	1,808,938	1,914,976	1,922,669	1,930,439	1,945,696
Mill Rate	0.20	0.20	0.27	0.27	0.27	0.26	0.26	0.26
Revenues:								
Property Taxes								
Real	$ 112,864	$ 111,711	$ 176,895	$ 176,895	$ 196,101	$ 190,726	$ 192,634	$ 196,486
Personal	6,742	7,531	9,796	9,925	10,678	10,352	10,449	10,545
Oil & Gas (AS 43.56)	198,705	211,344	300,677	300,677	309,333	297,876	297,876	297,876
Interest	389	311	272	272	272	277	283	289
Flat Tax	706	706	590	700	700	714	728	743
Motor Vehicle Tax	2,399	2,288	2,541	2,541	2,344	1,856	1,893	1,931
Total Property Taxes	321,805	333,891	490,771	491,010	519,428	501,801	503,863	507,870
Interest Earnings	(9,373)	5,488	4,382	17,000	5,693	6,196	6,356	6,560
Total Revenues	312,432	339,379	495,153	508,010	525,121	507,997	510,219	514,430
Total Revenues and Other Financing Sources	312,432	339,379	495,153	508,010	525,121	507,997	510,219	514,430
Expenditures:								
Services	341,819	320,219	475,000	475,000	500,000	500,000	500,000	500,000
Capital Outlay	-	38,142	-	-	-	-	-	-
Total Expenditures	341,819	358,361	475,000	475,000	500,000	500,000	500,000	500,000
Change in fund balance	(29,387)	(18,982)	20,153	33,010	25,121	7,997	10,219	14,430
Beginning Fund Balance	300,017	270,630	251,648	251,648	284,658	309,779	317,776	327,995
Ending Fund Balance	$ 270,630	$ 251,648	$ 271,801	$ 284,658	$ 309,779	$ 317,776	$ 327,995	$ 342,425


Nikiski Senior Service Area
Revenues and Expenditures
$550,000
$500,000
$450,000
$400,000
$350,000
$300,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenditures


Nikiski Senior Service Area
Ending Fund Balance
$400,000
$325,000
$250,000
$175,000
$100,000
$293,603
$194,930
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 280 **Nikiski Senior Service Area**

Dept 63190

Mission

To provide funding for programs and services 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:

- Maintain sustainable services and operations with the increased cost of providing services.
- Continue to integrate into a long-range plan to provide the needed level of services and activities available to area seniors.
- Develop plans for providing services collaboratively with local businesses and facilities for seniors in our area.
- As our community changes, we continue to be aware of the demographic changes and adapt accordingly.
- Replacement of boiler system in Nikiski Senior Citizens Inc. facility.

Contractual Services, Village of Tyonek. The Service Area "Reimbursement Program" provides $25,000 in annual funding to the Village of Tyonek for meal delivery to the elders served Monday through Friday, as well as transportation to congregate meals.

Contractual Services, Nikiski Senior Services, Inc. The Service Area provides annual funding to Nikiski Senior Services, Inc. (NSC); the following was accomplished in FY2024:

- Provide transportation services with grant-funded ADA Van. Continue development and fine-tuning of our in-house transportation program for seniors in the area.
- Continued research and development of in-house social services to provide Medicare for the well-being of seniors.
- Developed and implemented additional computer training classes for seniors.
- Increased availability and continued to build delivery of remote services and activity options.
- Researched developing outdoor senior friendly activities and developed a plan for an ADA outdoor recreation area.
- Continue to flourish relationships with local care coordinators to expand Meals on Wheels, transportation, and other services offered through waiver services.
- Introduced new services or programs as often as possible.
- Continued to offer free meals to benefit our low-income seniors during celebrations and holidays.
- Developed a volunteer recruitment program for increased activities and programs.

FY2025 New Initiatives:

With the funding provided, the Nikiski Senior Services, Inc. plans the following in FY2025:

- Increase staff hours to meet the growing demands of a membership that has increased by 21% in the past year.
- Provide drivers for transportation services and Social Service staffing to meet the local needs for these services.
- Provide weekly transportation to town for seniors to shop for groceries, household items, pay bills, and attend doctors' visits.
- Provide transportation to activities that enhance the wellbeing of seniors and promote socialization.
- Develop outdoor senior friendly activities.
- Introduce new services or programs as often as possible.
- Continue to offer free meals to benefit our low-income seniors during celebrations and holidays.
- Continue to provide healthy congregate meals to our growing senior membership.
- Provide supplemental food options to seniors through our Senior Food Pantry.
- Implement monthly Senior Center Workshops that include estate planning, board of directors training, tax preparation assistance, "Just-in-Case Binder", drafting and updating your will, Social Security advice, drafting or updating medical/financial power of attorney, planning your retirement, Medicare advice, & choosing your drug plan, etc.

Department Function

Fund 280 **Nikiski Senior Service Area - Continued**

Dept 63190

Performance Measures:

Priority/Goal: Contain operational costs for delivered meal program with increased senior participation at Nikiski Senior Services, Inc. Meeting the needs of seniors' increasing services through staffing and operational changes.
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.

Delivered Meals (Nikiski Senior Services, Inc.)	FY2022* Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Congregate and Home Delivered Meals	17,401	15,056	13,635	15,000
Miles Driven for Meals Delivery	11,944	11,359	10,756	11,000
Nikiski Senior Services, Inc. – Costs of Goods	$234,129	$246,252	$256,570	$264,570

*Corrections made to FY22 to align with actual totals.

Commentary from Nikiski Senior Services, Inc.
Despite securing grants in FY24, the Nikiski Senior Service Services, Inc. continues to grapple with the financial strain caused by increased employee wages, rising kitchen and grocery prices, escalating transportation costs, and the high demand for activity and services sponsorship. The cost of living has surged, impacting the daily lives of senior members. In 2023 alone, the Nikiski Senior Services, Inc witnessed an 11.3% increase in population, exacerbating the strain on resources.

The mission of the Nikiski Senior Citizens, Inc. is not just a commitment but a promise to care for our seniors and meet their evolving needs. The statistics unmistakably demonstrate the substantial growth of the senior population on the Kenai Peninsula, a trend projected to persist. It is our solemn responsibility to ensure that our senior service area receives the necessary support.

Kenai Peninsula Borough
Budget Detail

Fund 280
Department 63190 - Nikiski Seniors Service Area

	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services							
43011 Contractual Services	$ 331,819	$ 320,219	$ 475,000	$ 475,000	$ 500,000	$ 25,000	5.26%
43012 Audit Services	10,000	-	-	-	-	-	-
Total: Services	341,819	320,219	475,000	475,000	500,000	25,000	5.26%
Capital Outlay							
48310 Vehicles	-	38,142	-	-	-	-	-
Total: Capital Outlay	-	38,142	-	-	-	-	-
Department Total	$ 341,819	$ 358,361	$ 475,000	$ 475,000	$ 500,000	$ 25,000	5.26%

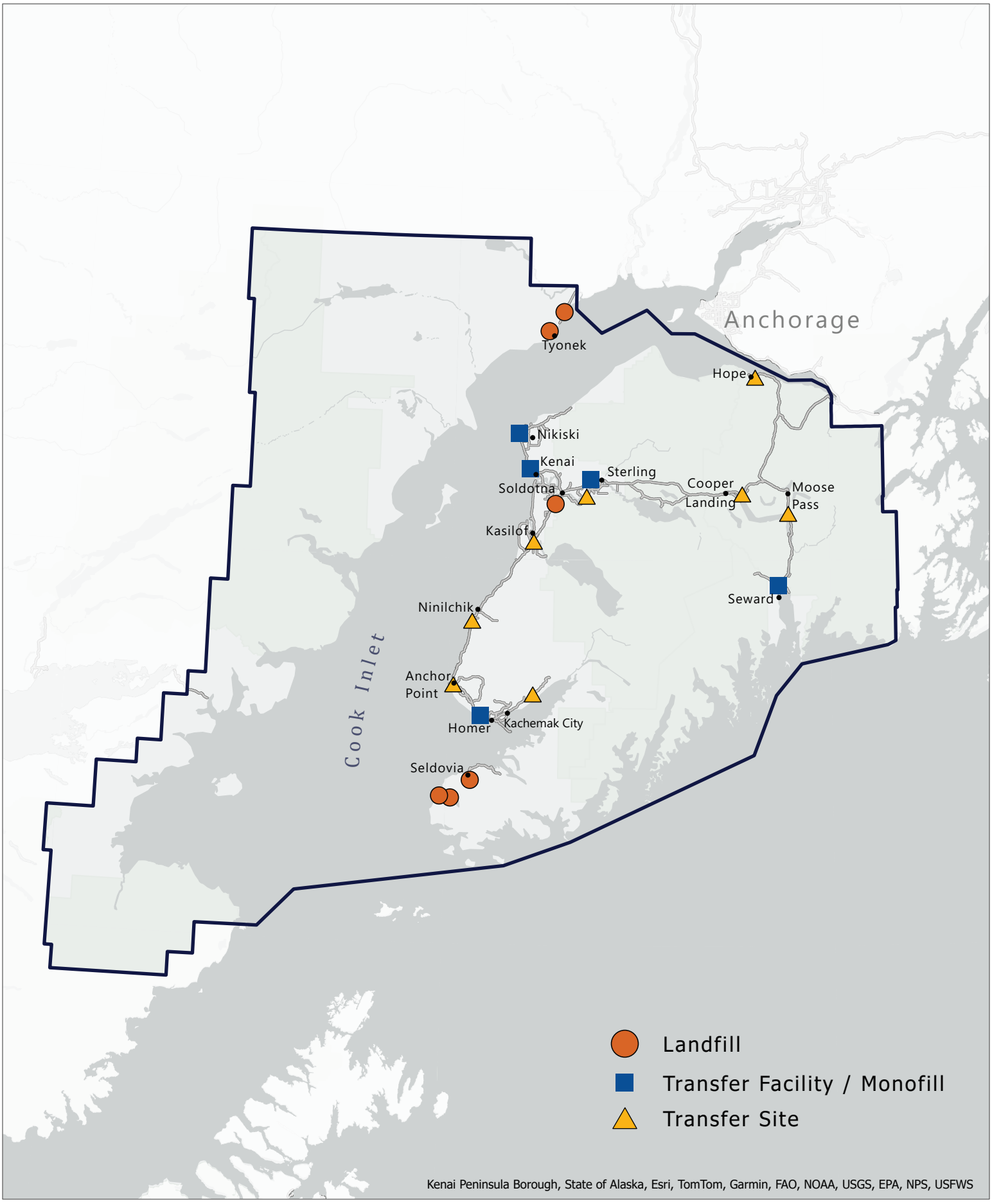
Line-Item Explanations

43011 Contractual Services. Contracting with Nikiski Senior Citizens, Inc. to provide the services and programs to meet the general objectives of the service area ($475,000), this is a 5.26% increased from FY2024. Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs ($25,000).

Solid Waste Fund

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

Solid Waste Fund – this fund was established to account for activities of the Borough's solid waste program. This program was being accounted for as a special revenue fund because less than 10% of its revenues come from user fees, 90% of its revenues are transferred from the Borough's General Fund. To comply with new GASB reporting requirements, this fund will be reported as part of the General Fund for reporting purposes. This fund will continue to be shown in the special revenue fund section for budgetary purposes.



Kenai Peninsula Borough

Solid Waste Facilities

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 self-operated by KPB management onsite.

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

	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Proposed
Staffing History	20	21	21	21.5

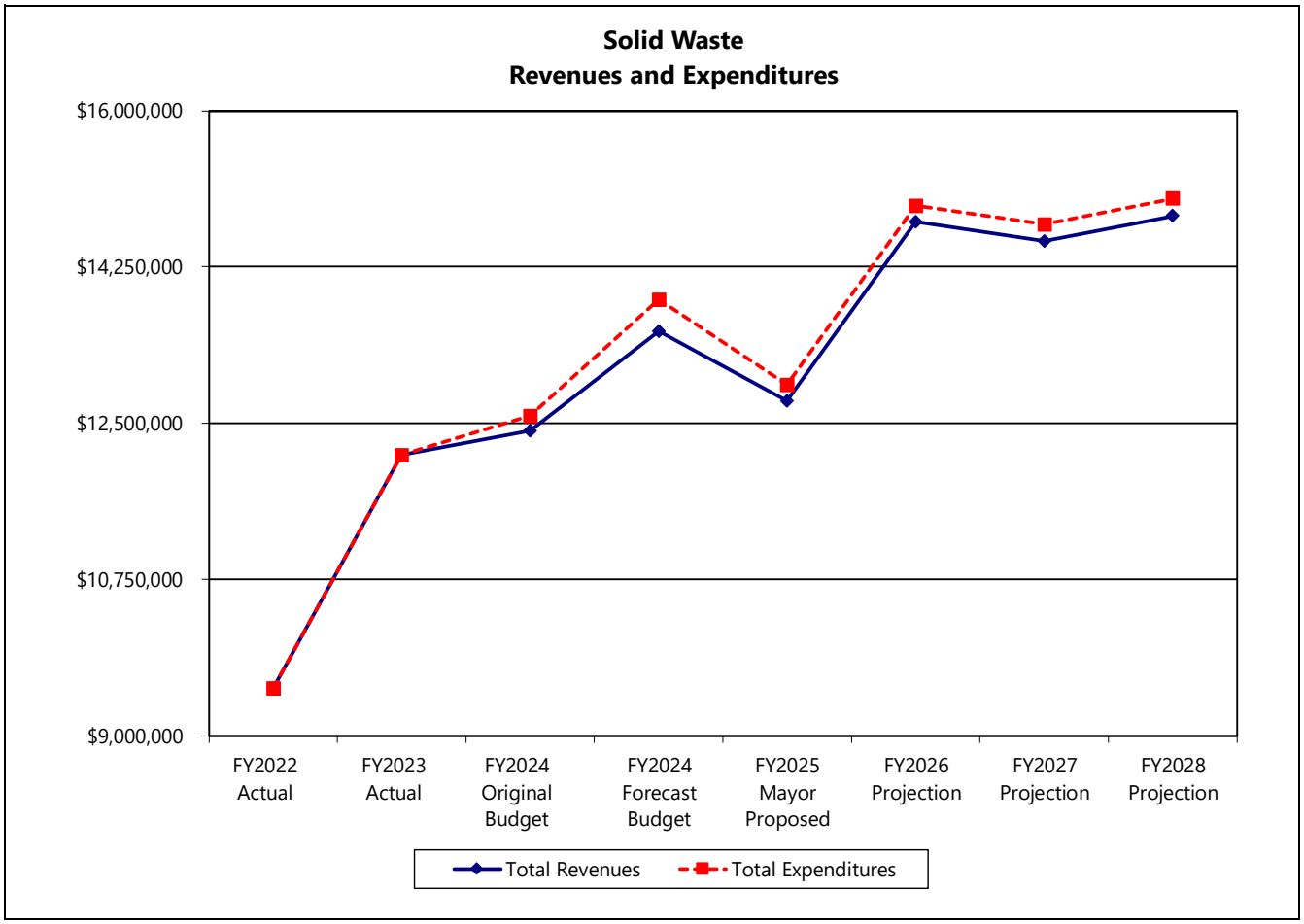
Summary for All Areas: (Tons)	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Asbestos	7	31	22	20
Construction Debris	36,621	36,310	36,832	36,600
Mixed Solid Waste	45,951	46,506	45,479	46,325
Recycle	2,759	2,494	2,560	2,570
Total All Waste	85,338	85,341	84,893	85,515
Hazardous Waste (drums/boxes)	474	412	531	485
Used Oil Collected (gal)	19,226	17,452	18,591	18,800

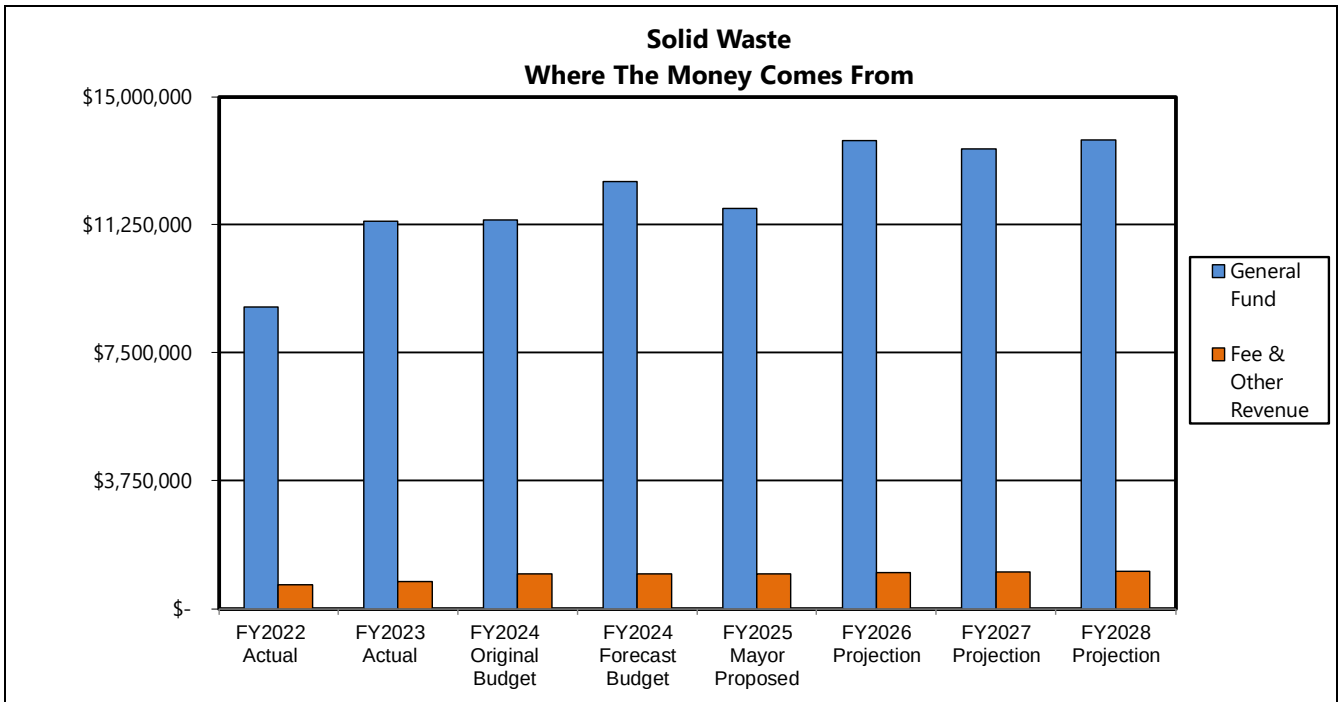
Fund: 290 Solid Waste - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Revenues:								
Federal Revenues	$ 1,026	$ 43,733	$ -	$ -	$ -	$ -	$ -	$ -
State Revenues	96,865	55,953	-	-	-	-	-	-
Interest Earnings	1,970	3,828	2,000	2,000	2,000	2,000	2,000	2,000
Other Revenue	598,975	684,063	1,025,000	1,025,000	1,025,000	1,045,500	1,066,410	1,087,738
Total Revenues	698,836	787,577	1,027,000	1,027,000	1,027,000	1,047,500	1,068,410	1,089,738
Operating Transfers From:								
General Fund	8,832,850	11,355,538	11,384,528	12,503,673	11,719,442	13,705,480	13,470,036	13,732,137
Total Operating Transfers	8,832,850	11,355,538	11,384,528	12,503,673	11,719,442	13,705,480	13,470,036	13,732,137
Total Revenues and Operating Transfers	9,531,686	12,143,115	12,411,528	13,530,673	12,746,442	14,752,980	14,538,446	14,821,875
Expenditures:								
Personnel	2,357,982	2,717,788	3,135,096	3,158,844	3,365,664	3,432,977	3,518,801	3,624,365
Supplies	471,129	681,544	742,400	730,326	732,550	747,201	762,145	777,388
Services	5,154,136	6,383,157	7,559,648	8,642,041	8,141,713	8,141,713	8,304,547	8,470,638
Capital Outlay	84,689	276,656	21,260	225,887	40,725	41,540	42,371	43,218
Total Expenditures	8,067,936	10,059,145	11,458,404	12,757,098	12,280,652	12,363,431	12,627,864	12,915,609
Operating Transfers To:								
Debt Service Fund - Solid Waste	1,063,750	833,970	-	-	-	-	600,000	600,000
Capital Projects Fund - Solid Waste	400,000	1,250,000	1,125,000	1,125,000	650,000	2,575,000	1,500,000	1,500,000
Total Operating Transfers	1,463,750	2,083,970	1,125,000	1,125,000	650,000	2,575,000	2,100,000	2,100,000
Total Expenditures and Operating Transfers	9,531,686	12,143,115	12,583,404	13,882,098	12,930,652	14,938,431	14,727,864	15,015,609
Net Results From Operations	-	-	(171,876)	(351,425)	(184,210)	(185,451)	(189,418)	(193,734)
Projected Lapse	-	-	171,876	351,425	184,210	185,451	189,418	193,734
Change in Fund Balance	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Mill Rate Equivalency for Operating Transfer from the General Fund	1.04	1.34	1.28	1.40	1.20	1.40	1.37	1.39

This fund was established to account for activities of the Borough's solid waste program and is included in the Borough's General Fund for financial statement purposes to comply with Governmental Accounting Standards Board pronouncements. On average, less than 7% of revenues needed to fund the solid waste program are generated by user fees, the balance is paid for by the Borough's General Fund.





Mill Rate Equivalency for Operating Transfer from the General Fund

FY2022 Actual	FY2023 Actual	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection
1.04	1.34	1.40	1.20	1.40	1.37

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 rural landfills, two inert waste monofill/landfills, one lined landfill/inert waste landfill/baling facility, five transfer facilities, eight waste drop-box/transfer sites, recycling and hazardous waste collection stations, environmental monitoring, and litter programs. Ensure feasible and cost-effective waste management and compliance with regulatory requirements. Plan for closure and post-closure requirements for all Borough landfills.

Major Long-Term Issues and Concerns:

- Maintaining adequate fund in the closure post closure liability account to support future regulatory requirements and adequate funding to repair and replace infrastructure and equipment.
- Rising costs for solid waste operations and determining appropriate funding sources for future increased costs.

FY2024 Accomplishments:

- No loss time accidents, decreasing costs to the department associated with lost time and accidents.
- Started hauling leachate off site to wastewater treatment plants for disposal.
- Completed Landfill Master Plan Project.
- Continued CPL Combined Heat and Power Design with HEA.
- Increased Solid Waste disposal rates to recover costs and be more in line with other solid waste departments within the state.

FY2025 New Initiatives:

- Start new leachate concentrator and reduce leachate inventory.
- Continue site investigation and design for new south peninsula monofill.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	5	5	5	5

Priority/Goal: Provide disposal capacity for solid waste generated within the Borough in an environmentally sound and cost-effective manner.

Objective: 1. Assess the amount of disposal capacity available at existing KPB landfills.
2. Initiate actions to arrange for sufficient capacity to accommodate present and projected KPB needs.

Measure: Input received from tonnage data, volume surveys and other tracking methods.

Tool: Landfill capacity surveys, tonnage reports, Design Basis Report

Frequency: Annual, Tri-annual

Landfill	2025 Projected Available Airspace Remaining	2026 Projected Available Airspace Remaining	2027 Projected Available Airspace Remaining
Central Peninsula (Cells 1-8)	32 years	31 years	30 years

Kenai Peninsula Borough
Budget Detail

Fund 290
Department 32010 - Solid Waste Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 366,904	$ 360,433	$ 424,505	$ 424,505	$ 441,791	$ 17,286	4.07%
40120	Temporary Wages	-	-	1,602	1,602	-	(1,602)	-100.00%
40130	Overtime Wages	3,748	5,958	8,254	8,254	8,149	(105)	-1.27%
40210	FICA	32,312	30,917	38,695	38,695	40,211	1,516	3.92%
40221	PERS	111,199	98,029	96,998	96,998	100,856	3,858	3.98%
40321	Health Insurance	115,042	151,523	163,800	163,800	163,800	-	0.00%
40322	Life Insurance	516	535	645	645	625	(20)	-3.10%
40410	Leave	45,066	50,691	57,280	57,280	59,091	1,811	3.16%
	Total: Personnel	674,787	698,086	791,779	791,779	814,523	22,744	2.87%
Supplies								
42120	Computer Software	1,212	490	-	-	-	-	-
42210	Operating Supplies	1,032	1,768	1,000	1,500	1,000	-	0.00%
42230	Fuel, Oils and Lubricants	5,779	5,866	6,500	5,000	5,000	(1,500)	-23.08%
42250	Uniforms	-	-	200	200	200	-	0.00%
42310	Repair/Maintenance Supplies	-	-	250	250	250	-	0.00%
42360	Vehicle Repair Supplies	107	3,644	350	350	350	-	0.00%
42410	Small Tools & Minor Equipment	321	-	-	1,000	500	500	-
	Total: Supplies	8,451	11,768	8,300	8,300	7,300	(1,000)	-12.05%
Services								
43011	Contractual Services	4,238	4,212	8,700	158,332	8,700	-	0.00%
43019	Software Maintenance	54	316	1,800	1,800	60	(1,740)	-96.67%
43026	Software Licensing	-	-	-	-	500	500	-
43110	Communications	6,375	6,355	8,560	8,560	8,560	-	0.00%
43140	Postage and Freight	865	1,124	905	905	1,200	295	32.60%
43210	Transportation/Subsistence	1,744	4,740	8,630	8,630	8,220	(410)	-4.75%
43220	Car Allowance	6,834	7,200	7,200	7,200	7,200	-	0.00%
43260	Training	-	1,559	3,000	3,000	2,550	(450)	-15.00%
43310	Advertising	-	347	200	200	200	-	0.00%
43410	Printing	181	-	200	200	200	-	0.00%
43510	Insurance/Litigation Fund Premiums	2,376	3,302	3,874	3,874	4,422	548	14.15%
43600	Project Management	-	-	4,000	4,000	4,000	-	0.00%
43610	Utilities	3,432	3,440	4,236	4,236	4,385	149	3.52%
43720	Equipment Maintenance	537	816	2,000	2,000	2,000	-	0.00%
43750	Vehicle Maintenance	-	-	400	400	400	-	0.00%
43780	Buildings/Grounds Maintenance	-	-	1,250	1,250	1,250	-	0.00%
43920	Dues and Subscriptions	650	899	750	750	735	(15)	-2.00%
	Total: Services	27,286	34,310	55,705	205,337	54,582	(1,123)	-2.02%
Capital Outlay								
48120	Major Office Equipment	-	1,720	-	-	-	-	-
48710	Minor Office Equipment	1,094	555	-	370	-	-	-
48720	Minor Office Furniture	-	1,910	1,000	630	1,000	-	0.00%
	Total: Capital Outlay	1,094	4,185	1,000	1,000	1,000	-	0.00%
Transfers								
50340	Solid Waste Debt Service	1,063,750	833,970	-	-	-	-	-
50411	Solid Waste Capital Projects	400,000	1,250,000	1,125,000	1,125,000	650,000	(475,000)	-42.22%
	Total: Transfers	1,463,750	2,083,970	1,125,000	1,125,000	650,000	(475,000)	-42.22%
Department Total		$ 2,175,368	$ 2,832,319	$ 1,981,784	$ 2,131,416	$ 1,527,405	$ (454,379)	-22.93%

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 an Administrative Assistant.

43011 Contractual Services. Fund potential environmental and regulatory issues ($4,500); SWD portion of Poppy Lane office custodial services ($4,200).

43019 Software Maintenance. Security camera licensing ($60).

43026 Software Licensing. Zoom and Bluebeam license ($500).

43210 Transportation/Subsistence. Increased storm water management site visits, ADEC regulartory/permit meetings, SWANA meetings/trainings, and site visit to other in-state landfills ($8,220).

43260 Training. Professional development training, storm water regulations, SWANA certification, and HAZWOPER training ($2,550).

43600 Project Management. Funding required to support KPB Project Managers effort to develop capital construction costs ($4,000).

48720 Minor Office Furniture. New monitors and stand for staff ($1,000).

For capital projects information on this department - See the Capital Projects Section - Pages 344-345, 347-348, 353-354, 381-390

Department Function

Fund 290 **Solid Waste Fund**

Dept 32122 **Central Peninsula Landfill**

Program Description
To collect and dispose of waste, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal.

Major Long-Term Issues and Concerns:
- Implementation of the master plan for the current landfill and adjacent Solid Waste designated borough properties.
- Funding to maintain growing infrastructure and equipment.
- Leachate management.
- Cell 4 design and construction to be funded with GO Bonds.
- Limiting public access throughout facility.

FY2024 Accomplishments:
- Excavated 35,000 yards of Phase III inert waste cell.
- Completed Phase I Leachate Improvements.
- Starting Phase II Leachate Improvements.
- Installed rain sheeting on Cells 1 & 2.
- No lost time accidents.

FY2025 New Initiatives:
- Complete all health and safety training meet permit requirements and keep staff operating safely.
- Excavate an additional 40,000 yards of material for continued expansion of inert waste Phase III.
- Complete installation and startup of new leachate concentrator.
- Implement recommendations from Master Plan.

Performance Measures:

Priority: Maintain an efficient and well-run solid waste facility.
Goal: Ensure effective operation of public facility.
Objective: Provide necessary personnel to maintain a well-run operation.

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	11	12	13	13

Priority: Manage and operate the Central Peninsula Landfill in a manner that protects public health, safety and the environment. Assist in achieving other goals of the KPB Solid Waste Program.
Goal: Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.
Objective: 1. Monitor and manage leachate, groundwater, and landfill gas.
2. Monitor and manage the closed landfill cap, slopes and surface vegetation.

ADEC Annual Site Inspection Maximum Score	Benchmark	FY2022 440	FY2023 440	FY2024 440	FY2025 440
Annual Site Inspection Score	90% – 100%	431/440 (98%)	419/435 (96.3%)	419/435 (92.6%)	(>90%)

Department Function

Fund 290 **Solid Waste Fund**

Dept 32122 **Central Peninsula Landfill - Continued**

Key Measures	FY2022 Actual		FY2023 Actual		FY2024 Projected		FY2025 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Total Waste Accepted	174,436	63,290	165,675	63,480	171,457	63,052	172,000	63,670
Hazardous Waste (drums/boxes)		313		257		284		300
Used Oil Energy Recovery (gal)		5,519		4,717		5,500		5,500
Leachate Processed (gal)		3,642,570		4,007,210		4,000,000		7,600,000

Major Materials Accepted (% of Total Tonnage)	FY2022 Actual		FY2023 Actual		FY2024 Projected		FY2025 Estimated	
	Tons	%	Tons	%	Tons	%	Tons	%
Municipal Solid Waste	44,626	70.5%	45,181	71.2%	44,154	70.0%	45,000	70.7%
Construction Debris	17,621	27.8%	17,310	27.3%	17,832	28.3%	17,600	27.6%
Recycle	1,036	1.6%	958	1.5%	1,044	1.7%	1,050	1.6%
Asbestos	7	<1.0%	31	<1.0%	22	<1.0%	20	<1.0%
Total	**63,730**		**63,881**		**63,052**		**63,670**	

Kenai Peninsula Borough
Budget Detail

Fund 290
Department 32122 - Central Peninsula Landfill

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 616,212	$ 678,028	$ 817,654	$ 817,654	$ 898,061	$ 80,407	9.83%
40120	Temporary Wages	100,011	134,141	158,959	158,959	152,672	(6,287)	-3.96%
40130	Overtime Wages	66,983	51,018	91,581	91,581	75,990	(15,591)	-17.02%
40210	FICA	64,687	72,759	91,840	91,840	96,794	4,954	5.39%
40221	PERS	224,709	197,915	205,129	205,129	219,860	14,731	7.18%
40321	Health Insurance	287,478	318,339	327,600	327,600	360,360	32,760	10.00%
40322	Life Insurance	950	1,062	1,283	1,283	1,294	11	0.86%
40410	Leave	103,698	113,856	109,642	109,642	106,835	(2,807)	-2.56%
40511	Other Benefits	3,452	1,137	-	-	-	-	-
	Total: Personnel	1,468,180	1,568,255	1,803,688	1,803,688	1,911,866	108,178	6.00%
Supplies								
42020	Signage Supplies	-	-	-	10,150	4,000	4,000	-
42210	Operating Supplies	90,277	92,149	205,000	172,768	210,000	5,000	2.44%
42230	Fuel, Oils and Lubricants	186,066	185,701	225,000	225,000	205,000	(20,000)	-8.89%
42250	Uniforms	3,315	3,787	2,000	7,500	7,500	5,500	275.00%
42310	Repair/Maintenance Supplies	20,098	28,878	80,000	40,636	70,000	(10,000)	-12.50%
42360	Motor Vehicle Supplies	76,371	186,199	60,000	86,913	75,000	15,000	25.00%
42410	Small Tools & Minor Equipment	3,772	1,788	6,000	9,650	9,000	3,000	50.00%
	Total: Supplies	379,899	498,502	578,000	552,617	580,500	2,500	0.43%
Services								
43011	Contractual Services	94,999	208,529	240,100	1,301,510	506,000	265,900	110.75%
43014	Physical Examinations	660	5,105	6,500	6,500	6,500	-	0.00%
43015	Water/Air Sample Testing	32,374	34,110	80,500	80,500	73,000	(7,500)	-9.32%
43019	Software Maintenance	3,850	2,948	3,200	2,210	2,900	(300)	-9.38%
43026	Software Licensing	-	-	-	2,990	3,000	3,000	-
43095	Solid Waste Closure/Post-Closure	547,812	783,655	416,243	416,243	416,243	-	0.00%
43110	Communications	5,952	6,497	7,000	7,000	7,000	-	0.00%
43140	Postage and Freight	1,135	120	1,700	1,700	1,700	-	0.00%
43210	Transportation/Subsistence	412	1,375	1,500	1,500	1,500	-	0.00%
43220	Car Allowance	42	228	-	-	-	-	-
43260	Training	-	760	3,800	3,800	2,650	(1,150)	-30.26%
43310	Advertising	186	181	500	500	500	-	0.00%
43410	Printing	-	-	250	250	250	-	0.00%
43510	Insurance/Litigation Fund Premiums	104,973	129,895	147,482	147,482	111,149	(36,333)	-24.64%
43610	Utilities	557,482	654,413	1,150,000	676,603	1,100,000	(50,000)	-4.35%
43750	Vehicle Maintenance	50,013	47,225	25,000	72,000	55,000	30,000	120.00%
43780	Buildings/Grounds Maintenance	63,976	17,049	88,000	88,000	88,000	-	0.00%
43810	Rents and Operating Leases	12,381	60,163	40,000	50,000	40,000	-	0.00%
43812	Equipment Replacement Payments	212,020	216,024	216,024	216,024	384,415	168,391	77.95%
43920	Dues and Subscriptions	1,868	2,493	3,250	1,250	245	(3,005)	-92.46%
	Total: Services	1,690,135	2,170,770	2,431,049	3,076,062	2,800,052	369,003	15.18%
Capital Outlay								
48210	Communication Equipment	-	-	-	-	20,000	20,000	-
48310	Vehicles	-	58,750	-	-	-	-	-
48311	Major Machinery & Equipment	-	151,392	-	199,897	-	-	-
48710	Minor Office Equipment	4,508	7,097	-	2,734	2,500	2,500	-
48720	Minor Office Furniture	1,610	-	500	1,649	500	-	0.00%
48740	Minor Machinery & Equipment	5,102	7,581	-	-	-	-	-
49433	Plan Reviews	10,770	10,770	12,770	12,770	9,735	(3,035)	-23.77%
	Total: Capital Outlay	21,990	235,590	13,270	217,050	32,735	(535)	-4.03%
Department Total		$ 3,560,204	$ 4,473,117	$ 4,826,007	$ 5,649,417	$ 5,325,153	$ 479,146	8.48%

Kenai Peninsula Borough
Budget Detail

Fund 290
Department 32122 - Central Peninsula Landfill - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Landfill Manager, Lead Landfill Operator, 2 Landfill Operator II, 2 Landfill Operator I, 1 Landfill Operator/General Maintenance Mechanic, 2 Landfill Operator/Mechanic, 2 Landfill Laborer/Operator, and 2 Laborer.

42210 Operating Supplies. Leachate processing chemicals ($165,000), miscellaneous items and supplies including seed and calcium chloride ($30,000), and avian vector control supplies ($15,000).

42230 Fuels, Oils and Lubricants. Bulk fuel purchases ($180,000) and oils and lubricants ($25,000).

42310 Repair/Maintenance Supplies. Parts and supplies for maintaining operational equipment, leachate management operations, baler operations, waste oil heater, dumpster repairs, plumbing and electrical systems ($63,500), repair supplies including welding, painting and building supplies ($6,500).

42360 Motor Vehicle Supplies. Parts and supplies for maintaining heavy equipment and other rolling stock ($75,000).

43011 Contractual Services. Brush management and disposal ($80,000), offiste leachate hauling and disposal costs ($250,000) recycle hauling ($6,000), maintenance, and diagnostic analysis of instrument data equipment, leachate management systems, leachate analysis, baler, and rolling stock ($60,000), truck scale recertification, repair, and rewiring ($40,000), environmental/civil consulting, Volume Survey, Monitor Well Survey ($65,000), new employee screening ($1,000), monitoring equipment maintenance ($2,000), and freon disposal fees ($2,000).

43014 Physical Examinations. Increase due to change in Safety Program at the Landfill to include medical evaluation for respiratory fit testing, and pulmonary function. Bi-ennial medical evaluations for landfill staff ($4,500), and respiratory fit testing evaluations ($2,000).

43019 Software Maintenance. Required annual technical support relating to weigh system software ($2,000) and security camera licensing ($900).

43026 Software Licensing. Software licenses for mechanic diagnostic software ($3,000).

43015 Water/Air Sample Testing. Water monitoring for CPL ($55,000), leachate, stormwater and special waste samples ($18,000).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities.

43610 Utilities. Energy needs associated with the new leachate concentrator unit anticipated to be operational fall of 2024 and facility utilities ($1,250,000).

43750 Vehicle Maintenance. Troubleshooting and repair of heavy equipment and rolling stock ($55,000).

43780 Buildings/Grounds Maintenance. Road maintenance ($5,000), fire suppression system / fire alarm / security cameras / lighting / HVAC maintenance/ standby generator maintenance & repair ($23,000), overhead door maintenance ($25,000), miscellaneous facility maintenance ($15,000), and monitor well maintenance and repair ($20,000).

43810 Rents and Operating Leases. Rental of equipment as needed such as mini-excavator, dump truck, motor grader, and compactor ($40,000).

43812 Equipment Replacement Payments. Payment on solid waste equipment. See payment schedule below. ($384,415).

48210 Communication Equipment. On-site radio communications improvement with radio repeater installation ($20,000).

48710 Minor Office Equipment. Replacement of two computers ($1,740) and monitors ($760) per replacement schedule.

48720 Minor Office Furniture. Replacement of file cabinets ($500).

49433 Plan Reviews. ADEC permitting and plan review fees ($9,735).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2024 Estimated	FY2025 Projected	Projected Payments FY2026-28
Loader	$ 237,673	$ 40,440	$ 40,440	$ 121,320
Excavator	168,708	19,614	-	
Compact Loader	117,311	15,428	15,428	
Dozer	40,220	20,110	20,110	60,330
1/2 Ton Pickup	20,535	-	-	-
2016 Pickup, 4x4 3/4 Ton Ext Cab	16,232	-	-	-
FY2020 Roll-Off Truck	62,428	19,685	19,685	59,055
FY2020 Wheeled Scrapper	422,268	100,747	100,747	302,241
FY2025 Loader	-	-	98,267	294,801
FY2025 Compact Front end Loader	-	-	33,691	101,073
FY2025 Telehandler	-	-	17,548	52,644
FY2025 Mechanic Truck	-	-	15,605	46,815
FY2025 Pickup Truck w/ Plow	-	-	13,769	41,307
FY2025 Forklift	-	-	9,125	27,375
Total	$ 1,085,375	$ 216,024	$ 384,415	$ 1,106,961

Department Function

Fund 290 — **Solid Waste Fund**

Dept 32150 — **Seward Transfer Facility**

Program Description

To collect and transfer solid waste generated in the Eastern Peninsula to the Central Peninsula Landfill in Soldotna for disposal, manage inert waste with on-site burial, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal. The operations of this site are outsourced to a private contractor.

Major Long-Term Issues and Concerns:

- Flooding/road maintenance issues with Dimond Blvd., the access road to the transfer facility.
- Replacement of the fire suppression system in the Transfer Facility.
- High recycling shipment costs.

FY2024 Accomplishments:

- No cost cover material acquisition from Japanese Creek flood excavation.
- Work with Army Corps of Engineers City of Seward and the Flood Service Area on Japanese Creek flooding issue.
- Entered into a multiyear contract for management of facility.

FY2025 New Initiatives:

- Continue efforts to support Army Corps of Engineers, City of Seward, and the Flood Service Area on the Japanese Creek flooding issue.
- Submit application for expansion of monofill.
- Support initiatives for reuse and recycling 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:

1. Four (4) Hazardous Waste Collection days per year.
2. Containers for recyclables and special collections.
3. Collection of batteries for recycling.

Key Measures	FY2022 Actual		FY2023 Actual		FY2024 Projected		FY2025 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	268	4,417	259	4,436	260	4,450	260	4,500
Recycle	n/a	1007	n/a	818	n/a	795	n/a	800
Total	268	5,422	259	5,254	260	5,245	260	5,300
Hazardous Waste (drums/boxes)	66		63		70		70	
Used Oil (gal)	537		489		479		500	

Kenai Peninsula Borough
Budget Detail

Fund 290
Department 32150 - Seward Transfer Facility

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Supplies								
42020	Signage Supplies	$ -	$ -	$ 500	$ 4,000	$ 1,000	$ 500	100.00%
42210	Operating Supplies	6	-	250	250	250	-	0.00%
42310	Repair/Maintenance Supplies	1,733	997	2,000	2,000	2,000	-	0.00%
42410	Small Tools & Minor Equipment	-	-	500	500	500	-	0.00%
	Total: Supplies	1,739	997	3,250	6,750	3,750	500	15.38%
Services								
43011	Contractual Services	529,139	773,570	1,103,365	1,172,441	1,096,865	(6,500)	-0.59%
43015	Water/Air Sample Testing	10,004	7,374	22,500	22,500	14,000	(8,500)	-37.78%
43019	Software Maintenance	-	-	900	900	1,700	800	88.89%
43026	Software Licensing	-	-	-	2,990	-	-	-
43095	Solid Waste Closure/Post-Closure	48,217	118,197	51,775	51,775	51,775	-	0.00%
43110	Communications	545	545	6,700	6,700	6,700	-	0.00%
43140	Postage and Freight	-	-	100	100	100	-	0.00%
43210	Transportation/Subsistence	130	60	400	400	400	-	0.00%
43310	Advertising	-	575	600	600	200	(400)	-66.67%
43410	Printing	170	171	200	200	20	(180)	-90.00%
43510	Insurance/Litigation Fund Premiums	5,620	7,161	8,227	8,227	9,361	1,134	13.78%
43610	Utilities	4,468	4,514	5,500	5,500	5,700	200	3.64%
43780	Buildings/Grounds Maintenance	6,840	25,189	38,000	38,000	38,000	-	0.00%
	Total: Services	605,133	937,356	1,238,267	1,310,333	1,224,821	(13,446)	-1.09%
Capital Outlay								
48520	Storage Equipment	-	5,850	-	-	-	-	-
49433	Plan Reviews	2,225	2,225	2,225	2,225	2,225	-	0.00%
	Total: Capital Outlay	2,225	8,075	2,225	2,225	2,225	-	0.00%
Department Total		$ 609,097	$ 946,428	$ 1,243,742	$ 1,319,308	$ 1,230,796	$ (12,946)	-1.04%

Line-Item Explanations

42020 Signage Supplies. To support enhanced public outreach programs ($1,000).

43011 Contractual Services. Contract cost for O&M of Transfer Facility and hauling ($1,065,000), volume and monitor well survey ($20,000), facility wastewater disposal ($10,000), boiler certification ($165), signs ($1,200), and fire system monitoring ($500).

43015 Water/Air Sample Testing. Water and air sampling / testing needed to comply with ADEC mandated ground water sampling requirements ($14,000).

43019 Software Licensing. Required annual support relating to weigh system software ($1,200) and security camera licensing ($500).

43095 Solid Waste Closure/Post-Closure. Annual funding required for closure and postclosure cost.

43780 Buildings/Grounds Maintenance. Dimond Blvd road maintenance and repair ($10,000), fire system/security camera maintenance ($5,000), and miscellaneous facility maintenance, and lighting repair ($23,000).

49433 Plan Reviews. ADEC fee structure ($2,225).

Department Function

Fund 290 **Solid Waste Fund**

Dept 32310 **Homer Transfer Facility**

Program Description
To consolidate, transport and manage waste generated in the Southern Peninsula, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal.

Major Long-Term Issues and Concerns:
- Evaluation of long-term management of inert waste options after closure of the existing inert waste monofill.
- Site traffic safety and disposal monitoring.
- Aging recycling baler needs replacement and how to best configure site for recycling operations.

FY2024 Accomplishments:
- Design and bidding of leachate storage tank replacement project.
- Started site investigation for new monofil site.
- Moved air curtain burner to site for reduced smoke during burn operations.
- Brushed top of closed cells to stop root growth from damaging liner system.

FY2025 New Initiatives:
- Continue site investigation and design for new monofill.
- Continue facility repairs including retrofitting lighting systems to LED and replacement of failing asphalt.
- Enhance site monitoring for safety and disposal.

Performance Measures:

Priority: Maintain an efficient and well-run solid waste facility.
Goal: Ensure effective operation of public facility.
Objective: Provide necessary personnel to maintain a well-run operation.

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	4	4	4	4.5

Priority: Manage and operate the Homer Landfill in a manner that protects the public health, safety and the environment. Assist in achieving other goals of the KPB Solid Waste Program.
Goal: Ensure compliance with ADEC and EPA laws and regulations regarding waste disposal and management.
Objective: 1. Continue to monitor and manage leachate, groundwater, stormwater, and landfill gases.
2. Continue to monitor and manage slopes and subsurface vegetation.

Key Measures	FY2022 Actual		FY2023 Actual		FY2024 Projected		FY2025 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Mixed Solid Waste	424	8,790	440	8,681	413	8,685	420	8,800
Recycle	n/a	716	n/a	718	n/a	721	n/a	720
Total	424	9,506	440	9,399	413	9,406	420	9,520
Hazardous Waste (drums/boxes)	77		74		94		90	
Used Oil (gal)	3,477		3,583		3,280		3,500	

Kenai Peninsula Borough
Budget Detail

Fund 290
Department 32310 - Homer Transfer Facility

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 72,388	$ 213,347	$ 252,653	$ 252,653	$ 287,860	$ 35,207	13.93%
40120	Temporary Wages	63,219	30,240	31,363	31,363	22,880	(8,483)	-27.05%
40130	Overtime Wages	14,065	30,568	23,495	23,495	33,108	9,613	40.92%
40210	FICA	10,699	23,138	26,731	26,731	29,784	3,053	11.42%
40221	PERS	24,934	65,527	63,024	63,024	73,167	10,143	16.09%
40321	Health Insurance	18,569	54,441	98,280	98,280	147,420	49,140	50.00%
40322	Life Insurance	108	330	402	402	418	16	3.98%
40410	Leave	11,033	33,862	32,916	32,916	33,873	957	2.91%
	Total: Personnel	215,015	451,453	528,864	528,864	628,510	99,646	18.84%
Supplies								
42020	Signage Supplies	-	-	250	5,242	1,000	750	300.00%
42210	Operating Supplies	23,315	44,041	22,000	20,536	22,000	-	0.00%
42230	Fuel, Oils and Lubricants	20,104	29,665	52,000	52,000	40,000	(12,000)	-23.08%
42250	Uniforms	1,542	963	600	2,064	2,500	1,900	316.67%
42310	Repair/Maintenance Supplies	14,123	57,655	20,000	20,000	20,000	-	0.00%
42360	Motor Vehicle Supplies	10,950	16,723	35,000	30,900	35,000	-	0.00%
42410	Small Tools & Minor Equipment	10,498	4,653	5,000	5,000	5,000	-	0.00%
	Total: Supplies	80,532	153,700	134,850	135,742	125,500	(9,350)	-6.93%
Services								
43011	Contractual Services	567,410	385,430	468,650	460,208	485,500	16,850	3.60%
43014	Physical Examinations	-	1,315	2,500	2,500	2,500	-	0.00%
43015	Water/Air Sample Testing	31,025	31,535	64,400	66,850	57,000	(7,400)	-11.49%
43019	Software Maintenance	1,790	1,870	1,900	1,900	1,900	-	0.00%
43095	Solid Waste Closure/Post-Closure	183,930	311,394	74,145	74,145	74,145	-	0.00%
43110	Communications	4,519	4,654	4,800	4,800	4,800	-	0.00%
43140	Postage and Freight	72	128	1,400	2,400	1,400	-	0.00%
43210	Transportation/Subsistence	3,109	2,948	4,000	4,000	4,000	-	0.00%
43260	Training	-	-	1,800	1,800	400	(1,400)	-77.78%
43310	Advertising	430	-	1,000	1,000	1,000	-	0.00%
43410	Printing	-	-	200	200	200	-	0.00%
43510	Insurance/Litigation Fund Premiums	27,898	47,623	62,822	62,822	66,619	3,797	6.04%
43610	Utilities	88,618	75,538	70,000	70,000	75,000	5,000	7.14%
43750	Vehicle Maintenance	61,011	60,394	1,000	5,100	5,000	4,000	400.00%
43780	Buildings/Grounds Maintenance	115,035	42,651	35,000	35,000	35,000	-	0.00%
43810	Rents and Operating Leases	24,433	46,299	30,000	30,000	40,000	10,000	33.33%
43812	Equipment Replacement Payments	-	59,643	32,969	32,969	44,806	11,837	35.90%
43920	Dues and Subscriptions	-	-	250	250	245	(5)	-2.00%
	Total: Services	1,109,280	1,071,422	856,836	855,944	899,515	42,679	4.98%
Capital Outlay								
48120	Major Office Equipment	6,828	-	-	-	-	-	-
48311	Major Machinery & Equipment	19,247	11,496	-	-	-	-	-
48630	Improvements Other Than Buildings	14,503	-	-	-	-	-	-
48710	Minor Office Equipment	3,771	2,981	-	-	-	-	-
48740	Minor Machinery & Equipment	10,266	6,306	-	-	-	-	-
49433	Plan Reviews	3,515	3,515	3,515	3,515	3,515	-	0.00%
	Total: Capital Outlay	58,130	24,298	3,515	3,515	3,515	-	0.00%
Department Total		$ 1,462,957	$ 1,700,873	$ 1,524,065	$ 1,524,065	$ 1,657,040	$ 132,975	8.73%

Kenai Peninsula Borough
Budget Detail

Fund 290
Department 32310 - Homer Transfer Facility - Continued

Line-Item Explanations

40110 Regular Wages. Staff includes: Lead Landfill Operator and 3.5 Landfill Laborer/Operators.

Added: 0.5 FTE Homer Laborer

42210 Operating Supplies. Baling wire ($12,000), hauled water ($1,800), storm water materials ($5,000) and safety, office, and shop supplies ($3,200).

42360 Motor Vehicle Supplies. Increased for cost of new foamed tires for roll-off truck ($15,000) and other supplies ($20,000).

43011 Contractual Services. Hauling contract ($360,000) brush, storm water, environmental consulting and cover material ($85,000), scale certification, maintenance, and cleaning ($16,000), facility wastewater disposal ($4,000), Volume and Monitor Well Survey ($20,000), and alarm monitoring ($500).

43015 Water/Air Sample Testing. Needed to support wastewater, stormwater, groundwater, and air sampling/testing required to comply with EPA and DEC guidelines ($57,000).

43019 Software Licensing. Required annual technical support relating to weigh system software ($1,200) and security camera licensing ($700).

43095 Solid Waste Closure/Post-Closure. Annual funding required for closure and post-closure cost.

43780 Buildings/Grounds Maintenance. Miscellaneous building maintenance, fire suppression system, fire alarm system, surveillance system, emergency generator maintenance, road maintenance, and building overhead door maintenance ($35,000).

43810 Rents and Operating Leases. Yard tractor ($18,000) and equipment as needed for breakdown, ditching or brush burning ($22,000).

43812 Equipment Replacement Payments. Payment on solid waste equipment. See payment schedule below ($44,806).

49433 Plan Reviews. ADEC permitting and plan review fees ($3,515).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2024 Estimated	FY2025 Projected	Projected Payments FY2026-28
23 Wheeled Loader	$ 49,596	$ 22,922	$ 34,759	$ 104,277
23 Skid Steer	10,047	10,047	10,047	30,141
Total	$ 59,643	$ 32,969	$ 44,806	$ 134,418

Department Function

Fund 290 **Solid Waste Fund**

Dept 32570 **Landfills, Hauling and Waste Programs**

Program Description

Collect, consolidate, and dispose of solid waste, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal. Provide an integrated solid waste program including the development, operations, and maintenance of landfills in Seldovia, Port Graham, Nanwalek, Beluga, and Tyonek; eight waste drop-box/transfer sites; three transfer sites (Kenai, Nikiski, & Sterling); 13 mobile recyclable collection stations; hazardous waste and used oil collection programs; solid waste environmental monitoring; and litter program.

Major Long-Term Issues and Concerns:

- Unattended sites and associated risks.
- Long-term solid waste management in communities where the Borough does not own property for landfill development.
- Track progress of Alaska DOT road and airport project between Port Graham and Nanwalek, and identify suitable site for joint landfill.

FY2024 Accomplishments:

- Replacement of old light fixtures at transfer sites to LEDs to upgrade and reduce energy costs.
- Significant clean up and haul out work completed by KPB staff at Nanwalek Landfill.
- Deferred dumpster maintenance for Area 2 containers completed.
- Completed bidding for operation of Beluga Landfill to get new long term contract for operations in place.
- Completed sole source contract for long term operation of Tyonek Landfill.

FY2025 New Initiatives:

- Continue to work with Nanwalek community to expand and operate landfill.
- Improve remote monitoring and surveillance of transfer sites.
- Complete bulk order of new dumpsters, replacing failed containers and allowing for existing containers to be pulled out of rotation for repairs.

Performance Measures:

Priority: The Borough recognizes disposal of hazardous waste is critical to sound solid waste management.
Goal: Maximize collection and disposal of household hazardous waste.
Objective: 1. Provide and promote 16 hazardous waste collection events.
2. Develop a public education program intent on teaching hazardous waste reduction techniques. These public education programs can be tied into the actual collection events.

Hazardous Waste Collection Events	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Central Peninsula Landfill	7	7	7	7
Homer Landfill	4	4	4	4
Seward Transfer Facility	4	4	4	4
Seldovia	1	1	1	1

Department Function

Fund 290 **Solid Waste Fund**

Dept 32570 **Landfills, Hauling and Waste Programs - Continued**

Key Measures	FY2022 Actual		FY2023 Actual		FY2024 Projected		FY2025 Estimated	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Hauling Area 1								
Mixed Solid Waste Total	1,740	3,717	1,693	3,498	1,776	3,679	1,780	3,750
Recycle Total	111	92	100	90	114	94	115	95
Hauling Area 2								
Mixed Solid Waste Total	1,251	2,703	1,202	2,662	1,227	2,676	1,230	2,700
Recycle Total	168	142	161	132	171	139	170	140
Transfer Facilities								
Mixed Solid Waste Total	827	5,842	784	5,599	824	5,793	830	5,850
Construction Debris Total	972	2,318	906	2,163	964	2,296	965	2,300
Recycle Total	207	206	198	211	203	209	205	210
Used Oil (gal)		9,693		8,663		9,332		9,300
Miscellaneous Landfills								
Mixed Solid Waste Total		1,325		1,325		1,325		1,325
Hazardous Waste (drums/boxes)		18		18		83		25

Kenai Peninsula Borough
Budget Detail

Fund 290
Department 32570 - Landfills, Hauling, and Waste Programs

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ -	$ -	$ -	$ 10,000	$ -	$ -	-
40120	Temporary Wages	-	-	10,000	15,000	10,000	-	0.00%
40210	FICA	-	-	765	1,530	765	-	0.00%
40221	PERS	-	-	-	2,200	-	-	-
40321	Health Insurance	-	-	-	4,700	-	-	-
40322	Life Insurance	-	(6)	-	25	-	-	-
40410	Leave	-	-	-	1,058	-	-	-
	Total: Personnel	-	(6)	10,765	34,513	10,765	-	0.00%
Supplies								
42020	Signage Supplies	-	-	2,000	2,000	2,000	-	0.00%
42210	Operating Supplies	205	4,865	8,500	11,303	8,500	-	0.00%
42230	Fuel, Oils and Lubricants	-	42	1,000	5,500	-	(1,000)	-100.00%
42310	Repair/Maintenance Supplies	30	108	4,000	4,514	4,000	-	0.00%
42360	Motor Vehicle Supplies	-	467	1,500	1,500	-	(1,500)	-100.00%
42410	Small Tools & Minor Equipment	273	11,095	1,000	2,100	1,000	-	0.00%
	Total: Supplies	508	16,577	18,000	26,917	15,500	(2,500)	-13.89%
Services								
43011	Contractual Services	1,542,366	1,883,127	2,702,220	2,918,794	2,898,700	196,480	7.27%
43015	Water/Air Sample Testing	25,617	26,872	58,500	58,500	45,000	(13,500)	-23.08%
43019	Software Maintenance	835	837	856	856	876	20	2.34%
43095	Solid Waste Closure/Post-Closure	93,380	152,205	99,654	99,654	99,654	-	0.00%
43110	Communications	1,979	20,494	2,250	2,250	2,250	-	0.00%
43140	Postage and Freight	44	684	700	700	700	-	0.00%
43210	Transportation/Subsistence	1,618	4,056	9,135	9,135	9,135	-	0.00%
43310	Advertising	148	735	500	500	500	-	0.00%
43410	Printing	-	-	150	150	150	-	0.00%
43510	Insurance/Litigation Fund Premiums	2,490	4,738	5,676	5,676	6,728	1,052	18.53%
43610	Utilities	22,294	22,988	26,400	26,400	27,300	900	3.41%
43750	Vehicle Maintenance	-	2,645	-	-	-	-	-
43765	Security and Surveillance	-	-	7,000	7,000	7,000	-	0.00%
43780	Buildings/Grounds Maintenance	31,531	49,918	64,500	64,500	64,500	-	0.00%
43810	Rents and Operating Leases	-	-	250	250	250	-	0.00%
	Total: Services	1,722,302	2,169,299	2,977,791	3,194,365	3,162,743	184,952	6.21%
Capital Outlay								
48710	Minor Office Equipment	-	3,258	-	-	-	-	-
48740	Minor Machinery & Equipment	-	-	-	847	-	-	-
49433	Plan Reviews	1,250	1,250	1,250	1,250	1,250	-	0.00%
	Total: Capital Outlay	1,250	4,508	1,250	2,097	1,250	-	0.00%
Department Total		$ 1,724,060	$ 2,190,378	$ 3,007,806	$ 3,257,892	$ 3,190,258	$ 182,452	6.07%

Line-Item Explanations

42210 Operating Supplies. Hazardous waste totes and yellow trash bag distribution ($8,500).

43011 Contractual Services. Increased to cover contractual increases related to operations, maintenance, and improvements at three (3) transfer facilities ($1,224,000), operations, maintenance, and improvements at five (5) rural landfills ($419,000), operations and maintenance at eight (8) drop-box/transfer sites ($674,000), household hazardous waste collection program, used oil program, and wastewater disposal ($377,000), Cooking Oil/Grease Disposal ($100,000), Guardian Security ($500), sewer line thawing ($1,200), replacement signs ($3,000), rural landfill burn box repairs ($40,000), and volume surveys for all rural landfills ($60,000).

43015 Water/Air Sample Testing. Water and air sampling / testing needed to comply with ADEC mandated ground water sampling requirements ($45,000).

43019 Software Licensing. Security camera licensing ($876).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities for the Seldovia, Beluga, Tyonek, Port Graham, and Nanwalek landfills.

43210 Transportation/Subsistence. Increased to provide oversight of rural facilities, increased travel during Nanwalek and Port Graham planned projects, and ADEC rural landfill inspections ($9,135).

43780 Buildings/Grounds Maintenance. Snow removal/sanding/serration /grading/ditching of transfer sites ($30,000), gravel ($10,000), gate/fence repairs ($10,000), and lights, surveillance cameras, electrical, plumbing, and fire alarm systems ($14,500).

49433 Plan Reviews. ADEC permitting and plan review fees ($1,250).

Kenai Peninsula Borough
Budget Detail

Fund 290 Solid Waste
Department Total By Line Item

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 1,055,504	$ 1,251,808	$ 1,494,812	$ 1,504,812	$ 1,627,712	$ 132,900	8.89%
40120	Temporary Wages	163,230	164,381	201,924	206,924	185,552	(16,372)	-8.11%
40130	Overtime Wages	84,796	87,544	123,330	123,330	117,247	(6,083)	-4.93%
40210	FICA	107,698	126,814	158,031	158,796	167,554	9,523	6.03%
40221	PERS	360,842	361,471	365,151	367,351	393,883	28,732	7.87%
40321	Health Insurance	421,089	524,303	589,680	594,380	671,580	81,900	13.89%
40322	Life Insurance	1,574	1,921	2,330	2,355	2,337	7	0.30%
40410	Leave	159,797	198,409	199,838	200,896	199,799	(39)	-0.02%
40511	Other Benefits	3,452	1,137	-	-	-	-	-
	Total: Personnel	2,357,982	2,717,788	3,135,096	3,158,844	3,365,664	230,568	7.35%
Supplies								
42020	Signage Supplies	-	-	2,750	21,392	8,000	5,250	190.91%
42120	Computer Software	1,212	490	-	-	-	-	-
42210	Operating Supplies	114,835	142,823	236,750	206,357	241,750	5,000	2.11%
42230	Fuel, Oils and Lubricants	211,949	221,274	284,500	287,500	250,000	(34,500)	-12.13%
42250	Uniforms	4,857	4,750	2,800	9,764	10,200	7,400	264.29%
42310	Repair/Maintenance Supplies	35,984	87,638	106,250	67,400	96,250	(10,000)	-9.41%
42360	Vehicle Repair Supplies	87,428	207,033	96,850	119,663	110,350	13,500	13.94%
42410	Small Tools & Minor Equipment	14,864	17,536	12,500	18,250	16,000	3,500	28.00%
	Total: Supplies	471,129	681,544	742,400	730,326	732,550	(9,850)	-1.33%
Services								
43011	Contractual Services	2,738,152	3,254,868	4,523,035	6,011,285	4,995,765	472,730	10.45%
43014	Physical Examinations	660	6,420	9,000	9,000	9,000	-	0.00%
43015	Water/Air Sample Testing	99,020	99,891	225,900	228,350	189,000	(36,900)	-16.33%
43019	Software Maintenance	6,529	5,971	8,656	7,666	7,436	(1,220)	-14.09%
43026	Software Licensing	-	-	-	5,980	3,500	3,500	-
43095	Solid Waste Closure/Post-Closure	873,339	1,365,451	641,817	641,817	641,817	-	0.00%
43110	Communications	19,370	38,545	29,310	29,310	29,310	-	0.00%
43140	Postage and Freight	2,116	2,056	4,805	5,805	5,100	295	6.14%
43210	Transportation/Subsistence	7,013	13,179	23,665	23,665	23,255	(410)	-1.73%
43220	Car Allowance	6,876	7,428	7,200	7,200	7,200	-	0.00%
43260	Training	-	2,319	8,600	8,600	5,600	(3,000)	-34.88%
43310	Advertising	764	1,838	2,800	2,800	2,400	(400)	-14.29%
43410	Printing	351	171	1,000	1,000	820	(180)	-18.00%
43510	Insurance/Litigation Fund Premiums	143,357	192,719	228,081	228,081	198,279	(29,802)	-13.07%
43600	Project Management	-	-	4,000	4,000	4,000	-	0.00%
43610	Utilities	676,294	760,893	1,256,136	782,739	1,212,385	(43,751)	-3.48%
43720	Equipment Maintenance	537	816	2,000	2,000	2,000	-	0.00%
43750	Vehicle Maintenance	111,024	110,264	26,400	77,500	60,400	34,000	128.79%
43765	Security and Surveillance	-	-	7,000	7,000	7,000	-	0.00%
43780	Buildings/Grounds Maintenance	217,382	134,807	226,750	226,750	226,750	-	0.00%
43810	Rents and Operating Leases	36,814	106,462	70,250	80,250	80,250	10,000	14.23%
43812	Equipment Replacement Payments	212,020	275,667	248,993	248,993	429,221	180,228	72.38%
43920	Dues and Subscriptions	2,518	3,392	4,250	2,250	1,225	(3,025)	-71.18%
	Total: Services	5,154,136	6,383,157	7,559,648	8,642,041	8,141,713	582,065	7.70%
Capital Outlay								
48120	Major Office Equipment	6,828	1,720	-	-	-	-	-
48210	Communications Equipment	-	-	-	-	20,000	20,000	
48310	Vehicles	-	58,750	-	-	-	-	-
48311	Major Machinery & Equipment	19,247	162,888	-	199,897	-	-	-
48520	Storage Building/Containers	-	5,850	-	-	-	-	-
48630	Improvements Other Than Buildings	14,503	-	-	-	-	-	-
48710	Minor Office Equipment	9,373	13,891	-	3,104	2,500	2,500	-
48720	Minor Office Furniture	1,610	1,910	1,500	2,279	1,500	-	0.00%
48740	Minor Machinery & Equipment	15,368	13,887	-	847	-	-	-
49433	Plan Reviews	17,760	17,760	19,760	19,760	16,725	(3,035)	-15.36%
	Total: Capital Outlay	84,689	276,656	21,260	225,887	40,725	19,465	91.56%
Transfers								
50340	Solid Waste Debt Service	1,063,750	833,970	-	-	-	-	-
50411	Solid Waste Capital Projects	400,000	1,250,000	1,125,000	1,125,000	650,000	(475,000)	-42.22%
	Total: Transfers	1,463,750	2,083,970	1,125,000	1,125,000	650,000	(475,000)	-42.22%
Department Total		$ 9,531,686	$ 12,143,115	$ 12,583,404	$ 13,882,098	$ 12,930,652	$ 347,248	2.76%

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Hospital Service Areas

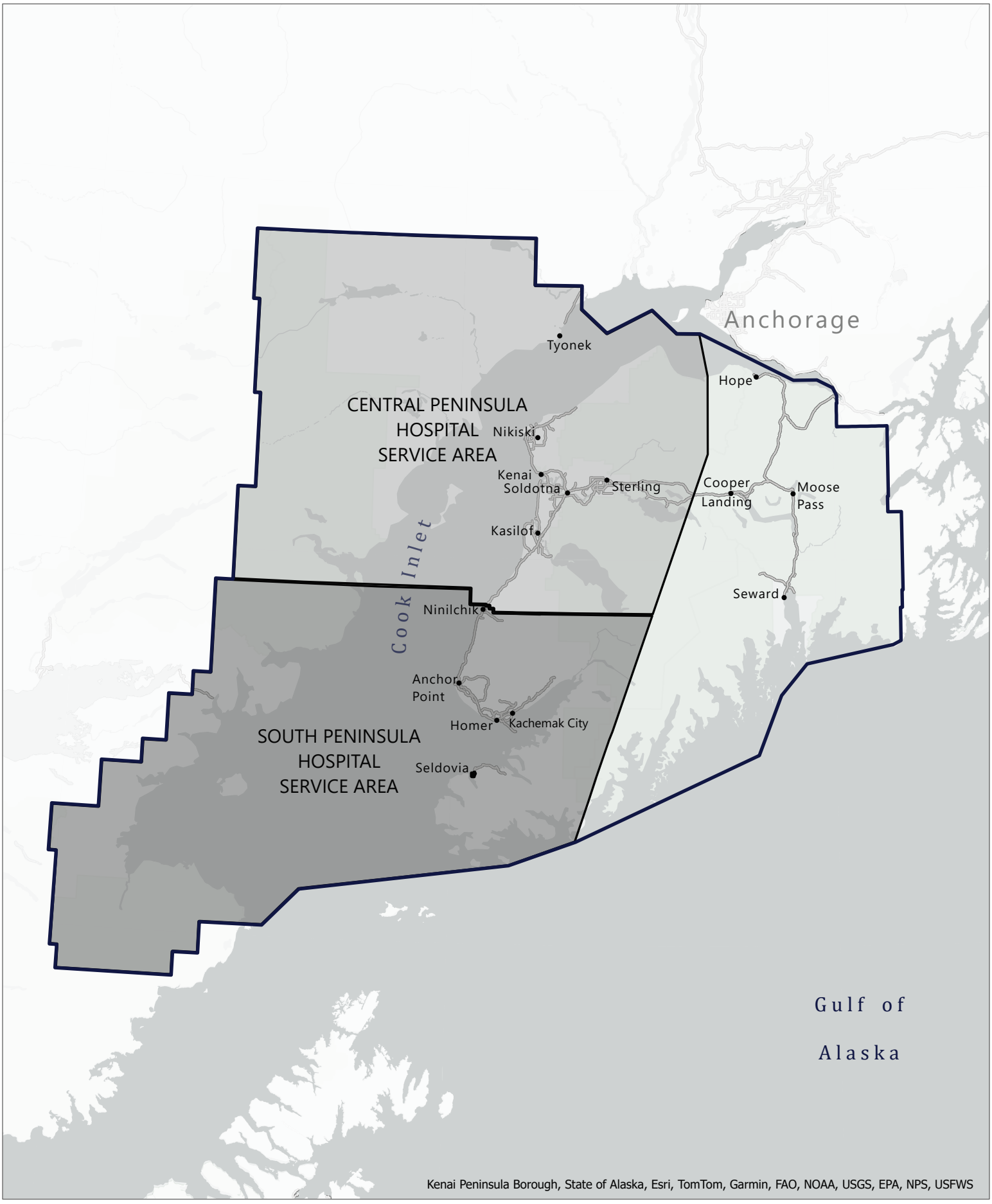
The Borough has two (2) hospital service areas, the Central Kenai Peninsula Hospital Service Area and the South Kenai Peninsula Hospital Service Area.

The major source of revenue for the hospital service areas is property taxes, with additional funding provided through state grants and interest earnings. Powers granted by the voters authorize these service areas to construct, maintain, and operate a hospital; and to provide other health care or health facilities within the service areas' jurisdiction. Both service areas support hospitals and long-term care facilities.

Only the expenditures budgeted by the service areas appear within this budget document. Each hospital prepares a separate operating and capital budget, which is approved by the operating board of each respective entity. The annual comprehensive financial report is done on a combined basis, and copies are available from each respective hospital.

Central Kenai Peninsula Hospital Service Area – this service area encompasses the area from Tyonek to Hope to Ninilchik. Operation of the Central Peninsula Hospital (the hospital), including Heritage Place (a long-term care facility purchased in 2006) has been contracted out to Central Peninsula Hospital Inc. Prior to FY2011, Service Area funding was used to pay debt service, capital expenditures, an operating subsidy for an alcohol and drug treatment program, an operating grant for a sexual abuse program, and for the operating expense of the service area board. Starting in FY2011, the hospital has provided the necessary funding for debt service, capital expenditures, and all operating cost including property insurance.

South Kenai Peninsula Hospital Service Area – this service area encompasses the area from south of Ninilchik to Homer to Kachemak City to the land south of Kachemak Bay excluding the City of Seldovia. Operation of the South Peninsula Hospital has been contracted out to South Peninsula Hospital Inc. Service Area funding is currently being used to pay debt service, capital expenditures, and for operating expense of the service area board.



Kenai Peninsula Borough

Hospital Service Areas

Central Kenai Peninsula Hospital Service Area

Established in April of 1969, this was the first service area in the Borough. Its purpose is to provide a hospitalization facility for residents in the Central Peninsula area. Management of the hospital is contracted out to, CPGH, Inc., a non-profit entity. The CPGH, Inc. board hires an independent CEO to manage its operations.

In the October 2018 election, voters from the southern peninsula approved moving the service area boundaries. This created the requirement to continue to assess a mill rate against parcels that were a part of the previous service area boundaries for both the Central Peninsula Hospital Service Area and the South Peninsula Hospital Service Area and no longer a part of the new service area boundaries to pay for bonded indebtedness. Parcels that were a part of the service area at the time of the vote to approve each bond must continue to pay the debt service while it is outstanding. Central Peninsula Hospital Service Area debt service is currently paid for with Hospital operational monies, therefore no mill is currently being levied for debt service.

Service area taxes have provided for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2025 is 0.01 mills.

Board Members
Effective July 1, 2016 with the enactment of Ordinance 2016-11, the Kenai Peninsula Borough Assembly has oversight of the Service Area.

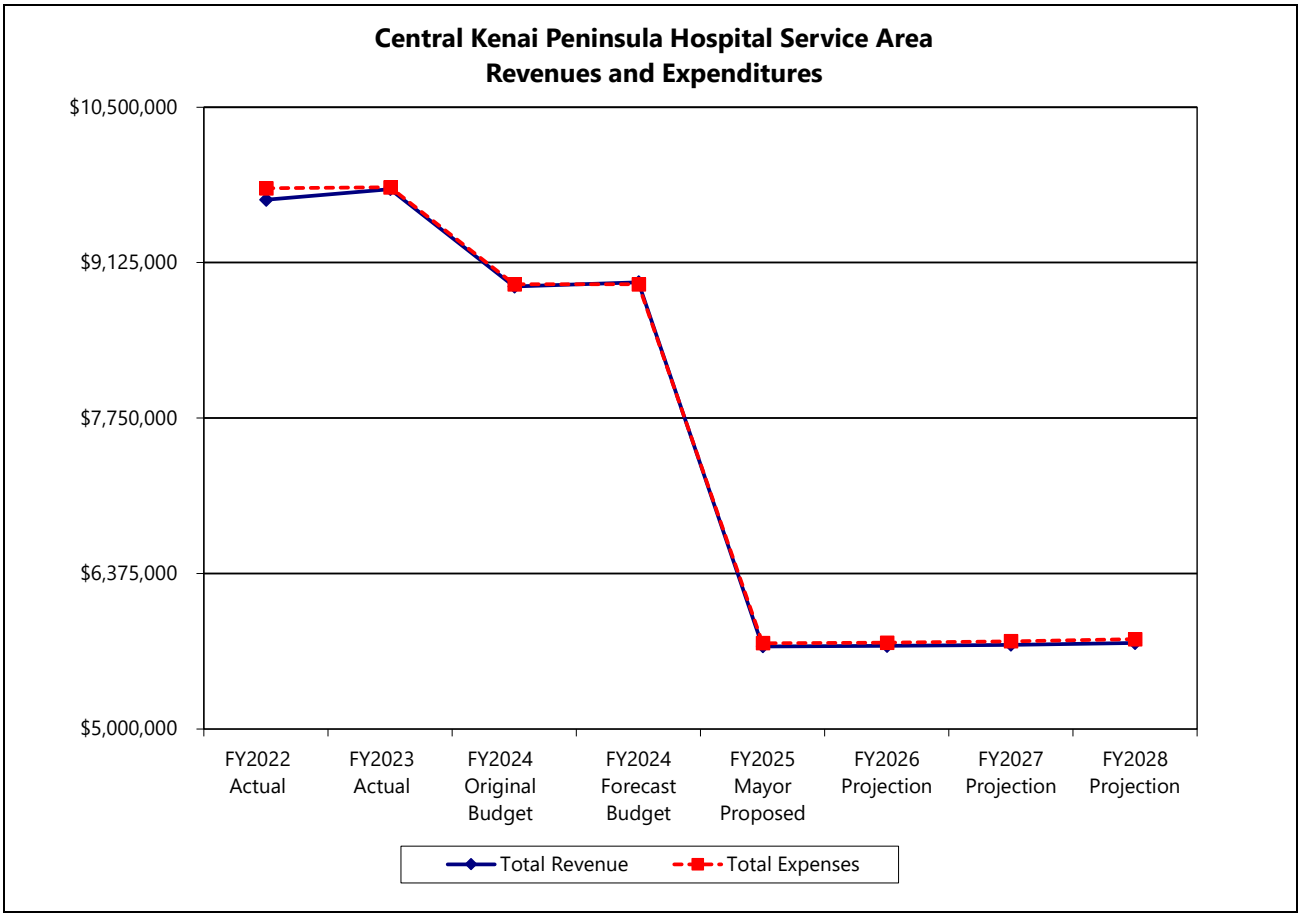
Mill Rate: .01

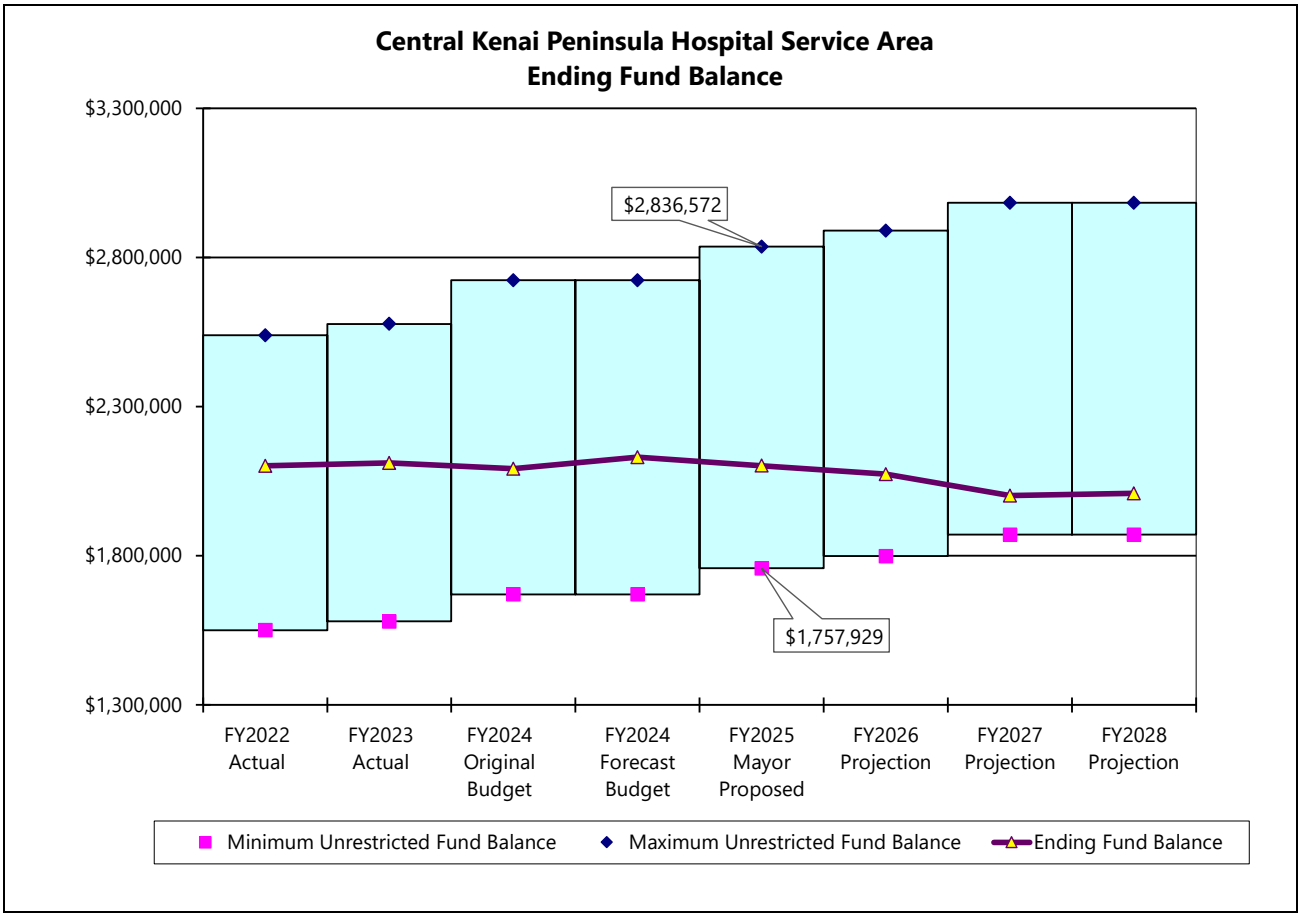
Population: 37,994

Square Miles: 9,733

Fund: 600 Central Kenai Peninsula Hospital Service Area

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Value (000's)								
Real	4,262,899	4,476,856	4,874,167	4,874,167	5,222,000	5,274,220	5,326,962	5,433,501
Personal	193,166	194,293	195,154	201,398	200,300	202,303	204,326	206,369
Oil & Gas (AS 43.56)	1,244,544	1,314,754	1,389,139	1,389,139	1,348,200	1,348,200	1,348,200	1,348,200
Total Taxable Value:	5,700,609	5,985,903	6,458,460	6,464,704	6,770,500	6,824,723	6,879,488	6,988,070
Mill Rate:	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Revenues:								
Property Taxes								
Real	$ 42,161	$ 44,509	$ 48,742	$ 48,742	$ 52,220	$ 52,742	$ 53,270	$ 54,335
Personal	1,499	2,469	1,913	1,974	1,963	1,983	2,002	2,022
Oil & Gas (AS 43.56)	12,945	12,648	13,891	13,891	13,482	13,482	13,482	13,482
Interest	118	135	129	129	135	136	138	140
Flat Tax	404	830	1,068	800	800	816	832	849
Motor Vehicle Tax	793	801	838	838	797	813	829	846
Total Property Taxes	57,920	61,392	66,581	66,374	69,397	69,972	70,553	71,674
Interest Earnings	(53,761)	33,924	42,300	80,716	42,604	42,037	41,470	40,847
CPH - Bond Payment/Other	9,674,673	9,677,947	8,804,572	8,804,572	5,618,201	5,622,326	5,632,224	5,647,988
Other Revenue	2,385	3,211	-	-	-	-	-	-
Total Revenues	9,681,217	9,776,474	8,913,453	8,951,662	5,730,202	5,734,335	5,744,247	5,760,509
Total Revenues and Operating Transfers	9,681,217	9,776,474	8,913,453	8,951,662	5,730,202	5,734,335	5,744,247	5,760,509
Expenditures:								
Services	333,257	503,275	583,534	583,534	723,443	723,443	737,912	752,670
InterDepartmental Charges	8,331	12,582	14,588	14,588	18,086	18,086	18,448	18,817
Total Expenditures:	341,588	515,857	598,122	598,122	741,529	741,529	756,360	771,487
Operating Transfers To:								
Debt Service Fund	9,441,152	9,275,922	8,334,288	8,334,288	5,017,038	5,021,163	5,019,038	5,022,538
Total Operating Transfers:	9,441,152	9,275,922	8,334,288	8,334,288	5,017,038	5,021,163	5,019,038	5,022,538
Total Expenditures and Operating Transfers	9,782,740	9,791,779	8,932,410	8,932,410	5,758,567	5,762,692	5,775,398	5,794,025
Net Results From Operations	(101,523)	(15,305)	(18,957)	19,252	(28,365)	(28,357)	(31,151)	(33,516)
Beginning Fund Balance	2,227,799	2,126,276	2,110,971	2,110,971	2,130,223	2,101,858	2,073,501	2,042,350
Ending Fund Balance	$ 2,126,276	$ 2,110,971	$ 2,092,014	$ 2,130,223	$ 2,101,858	$ 2,073,501	$ 2,042,350	$ 2,008,834


Central Kenai Peninsula Hospital Service Area
Revenues and Expenditures
$10,500,000
$9,125,000
$7,750,000
$6,375,000
$5,000,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenue
Total Expenses


Central Kenai Peninsula Hospital Service Area
Ending Fund Balance
$3,300,000
$2,800,000
$2,300,000
$1,800,000
$1,300,000
$2,836,572
$1,757,929
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Fund 600 **Central Kenai Peninsula Hospital Service Area**

Dept 81110

Mission

Meet the changing health care needs of the residents of the Service Area.

Program Description

Provide funding for the payment of debt service, purchase of capital equipment, operational expenses of the hospital, operating cost of the Service Area, and other health-care-related items within the Service Area.

Performance Measures:

Priority: Effective Governance
Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses**.**
Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases, and other related hospital expenses.

Key Measures	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Mill Rate	.01	.01	.01	.01
Property Tax Revenue	$57,920	$61,392	$66,642	$70,847

Priority: Effective Governance
Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses**.**
Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases, and other related hospital expenses.

Key Measures	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Service Area Funds Used for Payment of Debt Service, Capital Purchases, and Other Related Hospital Expenses	$106,938	$116,582	$127,838	$140,366
Hospital Funds Used for Payment of Debt Service, Capital Purchases, and Other Related Expenses	$9,675,802	$9,675,197	$8,804,572	$5,618,201

Kenai Peninsula Borough
Budget Detail

Fund 600
Department 81110 - Central Kenai Peninsula Hospital Service Area Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43011	Contractual Services	$ 2,251	$ 4,000	$ 4,250	$ 4,250	$ 5,250	$ 1,000	23.53%
43012	Audit Services	96,356	100,000	109,000	109,000	117,030	8,030	7.37%
43510	Insurance/Litigation Fund Premiums	234,650	399,275	470,284	470,284	601,163	130,879	27.83%
	Total: Services	333,257	503,275	583,534	583,534	723,443	139,909	23.98%
Transfers								
50360	Debt Service	9,441,152	9,275,922	8,334,288	8,334,288	5,017,038	(3,317,250)	-39.80%
	Total: Transfers	9,441,152	9,275,922	8,334,288	8,334,288	5,017,038	(3,317,250)	-39.80%
Interdepartmental Charges								
61990	Administrative Service Fee	8,331	12,582	14,588	14,588	18,086	3,498	23.98%
	Total: Interdepartmental Charges	8,331	12,582	14,588	14,588	18,086	3,498	23.98%
Department Total		$ 9,782,740	$ 9,791,779	$ 8,932,410	$ 8,932,410	$ 5,758,567	$ (3,173,843)	-35.53%

Line-Item Explanations

43011 Contract Services. Annual debt arbitrage calculation fees ($2,500), and annual debt reserve depository account fees ($750), and misc. small contracts ($2,000).

43012 Audit Services. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120. Anticipated contract increase due to contractual increases and anticipated single audit cost associated with receipts of federal cornavirus funding.

43510 Insurance and Litigation Fund Premiums. Premium for property insurance coverage; workman's compensation, liability, and other insurance requirements are required to be met by the Operator (CPGH, Inc.) per the Lease and Operating Agreement.

50360 Debt Service Fund. Debt service on revenue bonds issued in the amount of $32.5 million in FY2014 and $28.9M in FY2018.

61990 Admin Service Fee. The admin service fee is charged to service areas and departments to cover a portion of costs associated with providing general government services. The FY2025 amount is 2.5% of the personnel, supplies, services, and capital outlay budgets.

For capital projects information on this department - See the capital projects section - Page 344-345, 364-365

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South Peninsula Hospital Service Area

Established in April of 1969, the service area was formed to provide hospitalization and medical services to the residents of Homer and the surrounding areas. A nonprofit corporation operates the hospital and other medical facilities pursuant to a contract with the borough. The nine-member service area board is elected by the service area residents. It advises and make recommendations to the mayor and the assembly concerning the operation and management of service area activities, reviews and recommends the annual service area budget, and performs such additional functions as the assembly may authorize. The hospital is located in Homer.

In the October 2018 election, voters approved moving the service area boundaries. This created the requirement to continue to assess a mill rate against parcels that were a part of the previous service area boundaries and no longer a part of the new service area boundaries to pay for bonded indebtedness. These parcels were a part of the service area at the time of the vote to approved each bond and participated in elections that approved bonded indebtedness, therefore they must continue to pay the debt service while it is outstanding.

Service area taxes fund the hospital's debt service requirements, equipment purchases, capital improvements, major repairs, and board expenses. The mill rate for fiscal year 2025 is set at 1.12 for operations and .34 for debt prior to FY2020.

Board Members
Kathryn Ault
Tamara Fletcher
Helen Armstrong
Tim Daugharty
Francie Roberts
Willy Dunne
Amber Cabana
Roberta Highland
Ralph Broshes

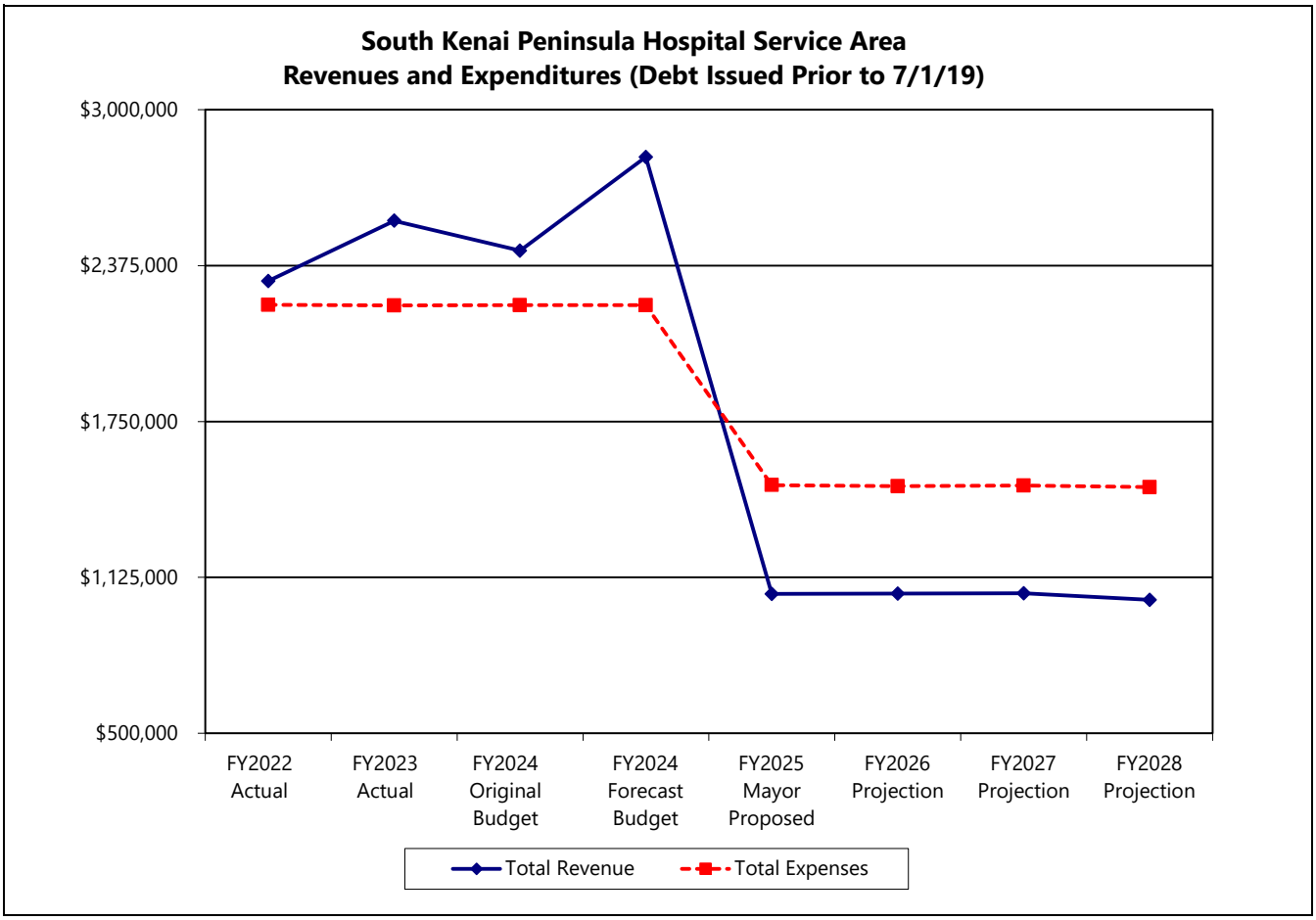
Mill Rates:
Boundaries:
Prior to 7/1/19 .34
As of 7/1/19 1.12

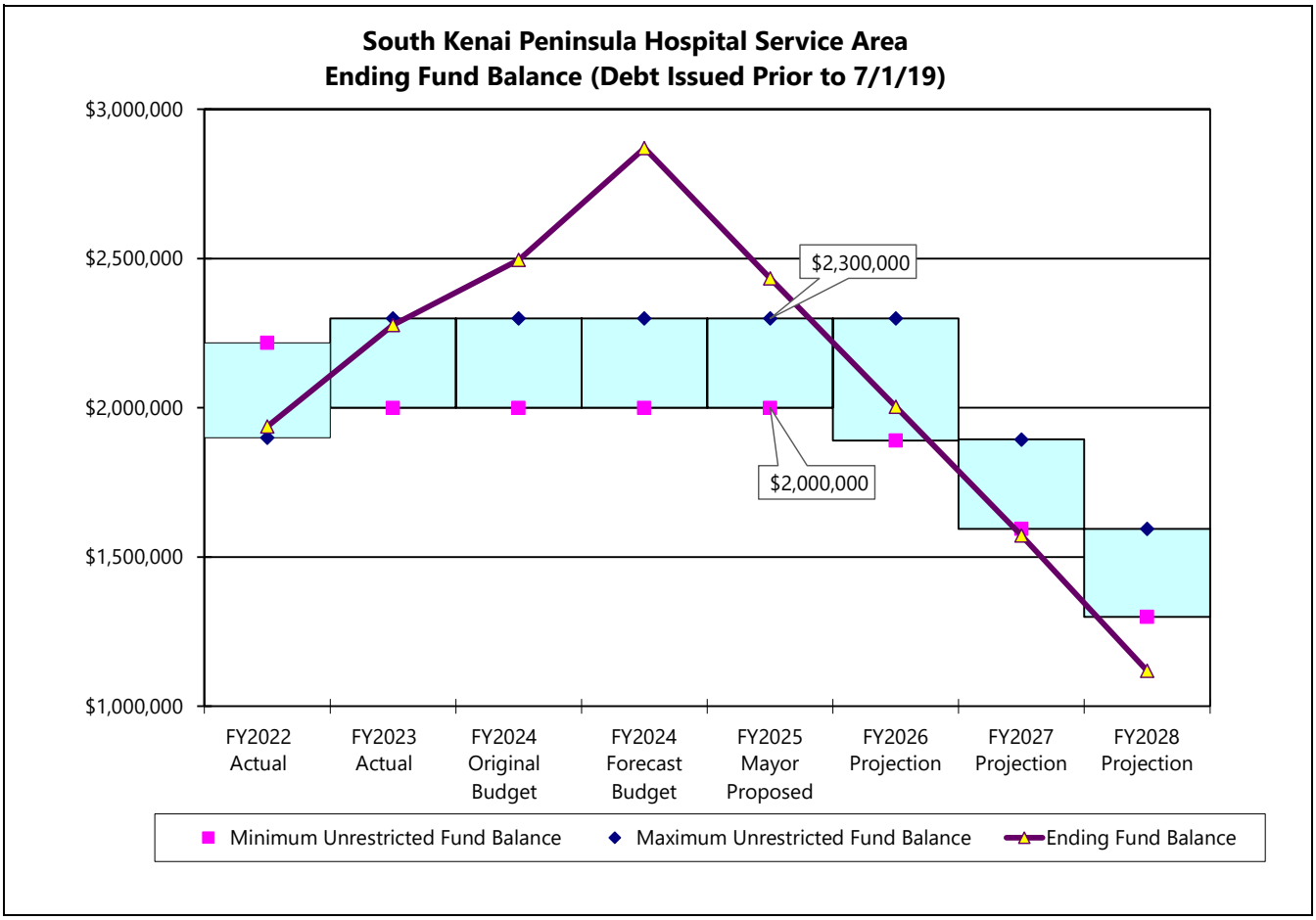
Population: 14,656

Square Miles: 9,749

Fund: 601 South Kenai Peninsula Hospital Service Area (Debt issued prior to 7/1/19)

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Value (000's)								
Real	1,702,185	1,790,691	2,017,852	2,021,364	2,347,000	2,370,470	2,394,175	2,418,117
Personal	95,677	102,925	103,780	106,173	105,000	106,050	107,111	108,182
Oil & Gas (AS 43.56)	242,439	255,985	267,598	267,598	271,700	271,700	271,700	271,700
Total Taxable Value:	2,040,301	2,149,601	2,389,230	2,395,135	2,723,700	2,748,220	2,772,986	2,797,999
Mill Rate:	1.12	1.12	1.00	1.00	0.34	0.34	0.34	0.33
Revenues:								
Property Taxes								
Real	$ 1,908,182	$ 2,002,315	$ 2,017,852	$ 2,021,364	$ 797,980	$ 805,960	$ 814,020	$ 797,979
Personal	109,704	120,865	101,704	104,050	34,986	35,336	35,688	34,985
Oil & Gas (AS 43.56)	271,532	286,704	267,598	267,598	92,378	92,378	92,378	89,661
Interest	8,586	6,160	4,774	4,774	1,851	1,867	1,884	1,845
Flat Tax	52,224	52,342	-	50,026	50,026	51,027	52,048	53,089
Motor Vehicle Tax	28,642	28,630	-	242,189	24,219	24,703	25,197	25,701
Total Property Taxes	2,378,870	2,497,016	2,391,928	2,690,001	1,001,440	1,011,271	1,021,215	1,003,260
Interest Earnings	(66,258)	51,125	43,302	120,000	57,409	48,683	40,073	31,441
Other Revenue	296	6,572	-	-	-	-	-	-
Total Revenues:	2,312,908	2,554,713	2,435,230	2,810,001	1,058,849	1,059,954	1,061,288	1,034,701
Total Revenues and Operating Transfers	2,312,908	2,554,713	2,435,230	2,810,001	1,058,849	1,059,954	1,061,288	1,034,701
Operating Transfers To:								
Debt Service Fund - Bonds	2,217,869	2,215,219	2,216,794	2,216,794	1,495,169	1,490,419	1,492,919	1,487,169
Total Operating Transfers:	2,217,869	2,215,219	2,216,794	2,216,794	1,495,169	1,490,419	1,492,919	1,487,169
Total Expenditures and Operating Transfers	2,217,869	2,215,219	2,216,794	2,216,794	1,495,169	1,490,419	1,492,919	1,487,169
Net Results From Operations	95,039	339,494	218,436	593,207	(436,320)	(430,465)	(431,631)	(452,468)
Beginning Fund Balance	1,842,709	1,937,748	2,277,242	2,277,242	2,870,449	2,434,129	2,003,664	1,572,033
Ending Fund Balance	$ 1,937,748	$ 2,277,242	$ 2,495,678	$ 2,870,449	$ 2,434,129	$ 2,003,664	$ 1,572,033	$ 1,119,565


South Kenai Peninsula Hospital Service Area
Revenues and Expenditures (Debt Issued Prior to 7/1/19)
$3,000,000
$2,375,000
$1,750,000
$1,125,000
$500,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenue
Total Expenses


South Kenai Peninsula Hospital Service Area
Ending Fund Balance (Debt Issued Prior to 7/1/19)
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$2,300,000
$2,000,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Department Function

Funds 601 and 602 **South Kenai Peninsula Hospital Service Area**

Dept 81210

Mission

Meet the health care needs of the residents of the Service Area.

Program Description

Provide funding for payment of debt service, purchase of capital equipment, operational expenses of the hospital, and other health-care-related items within the Service Area.

Major Long-Term Issues and Concerns:

- Aging demographic on the Southern Kenai Peninsula will place pressure on the healthcare system, requiring more complex services from all areas of the facility including clinic, infusion, inpatient care, surgery, long-term care, and ancillary services.
- Capital Facilities require upgrade and expansion to facilitate increased demand for services, parking, and family medicine & mental health services.

FY2024 Accomplishments:

- Appropriated service area funding for $2.1 million in capital expenditures.

FY2025 New Initiatives:

- Appropriated service area funding for $2.5 million in capital expenditures.

Performance Measures:

Priority: Effective Governance
Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses.
Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases, and other related hospital expenses.

Measures	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Mill Rate – Operations and Debt Issued after July 1, 2019	1.12	1.12	1.12	1.12
Total Revenues	$2,250,167	$2,475,518	$2,762,664	$3,091,207
Mill Rate – Debt Issued Prior to July 1, 2019	1.12	1.12	1.00	.34
Total Revenues	$2,312,908	$2,554,713	$2,810,001	$1,058,849

Priority: Effective Governance
Goal: Provide funding for payment of debt service, capital expenditures, and other related hospital expenses.
Objective: Providing funding as needed to supplement revenue generated from hospital operations for payment of debt service, capital purchases, and other related hospital expenses.

Measures	FY2022 Actual	FY2023 Actual	FY2024 Projected *	FY2025 Estimated
Service Area Funds Expended for Payment of Debt Service, Capital Purchases, and Other Related Hospital Expenses	$3,426,320	$3,848,986	$7,946,066	$4,319,341
Hospital PREF and Operating Funds Expended for Payment of Capital Purchases	$ 945,171	$ 989,604	$9,488,438	$ -
Total Expenditures	$4,371,491	$4,838,590	$17,434,504	$4,319,341

* Anticipates expenditures of all remaining outstanding projects as of 6/30/2024 (FY2024.)

Kenai Peninsula Borough
Budget Detail

Fund 601
Department 81210 - South Kenai Peninsula Hospital Service Area (Debt issued prior to 7/1/19)

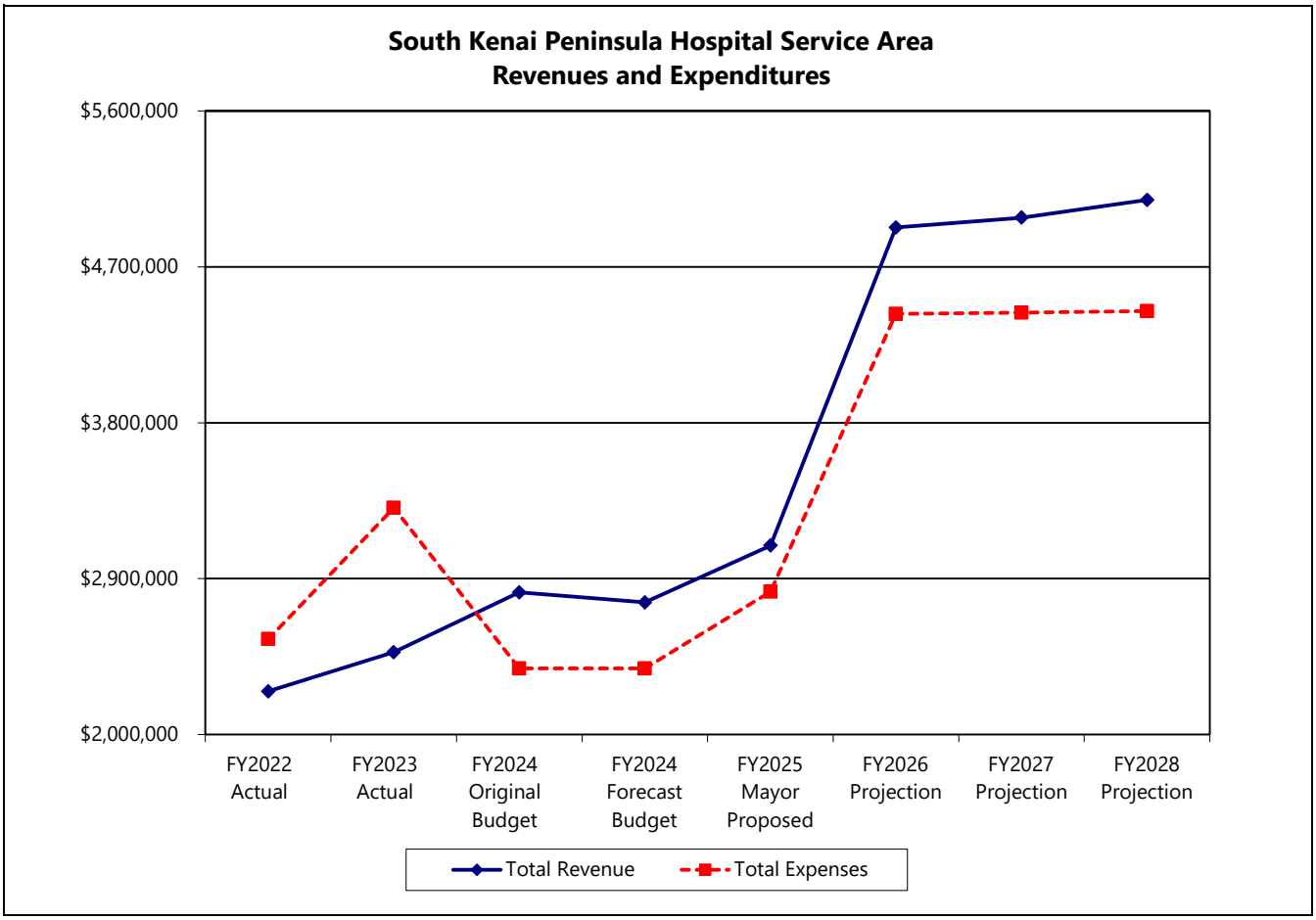
		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Transfers								
50361	SKPH-Debt Service Fund	$ 2,217,869	$ 2,215,219	$ 2,216,794	$ 2,216,794	$ 1,495,169	$ (721,625)	-32.55%
	Total: Transfers	2,217,869	2,215,219	2,216,794	2,216,794	1,495,169	(721,625)	-32.55%
Department Total		$ 2,217,869	$ 2,215,219	$ 2,216,794	$ 2,216,794	$ 1,495,169	$ (721,625)	-32.55%

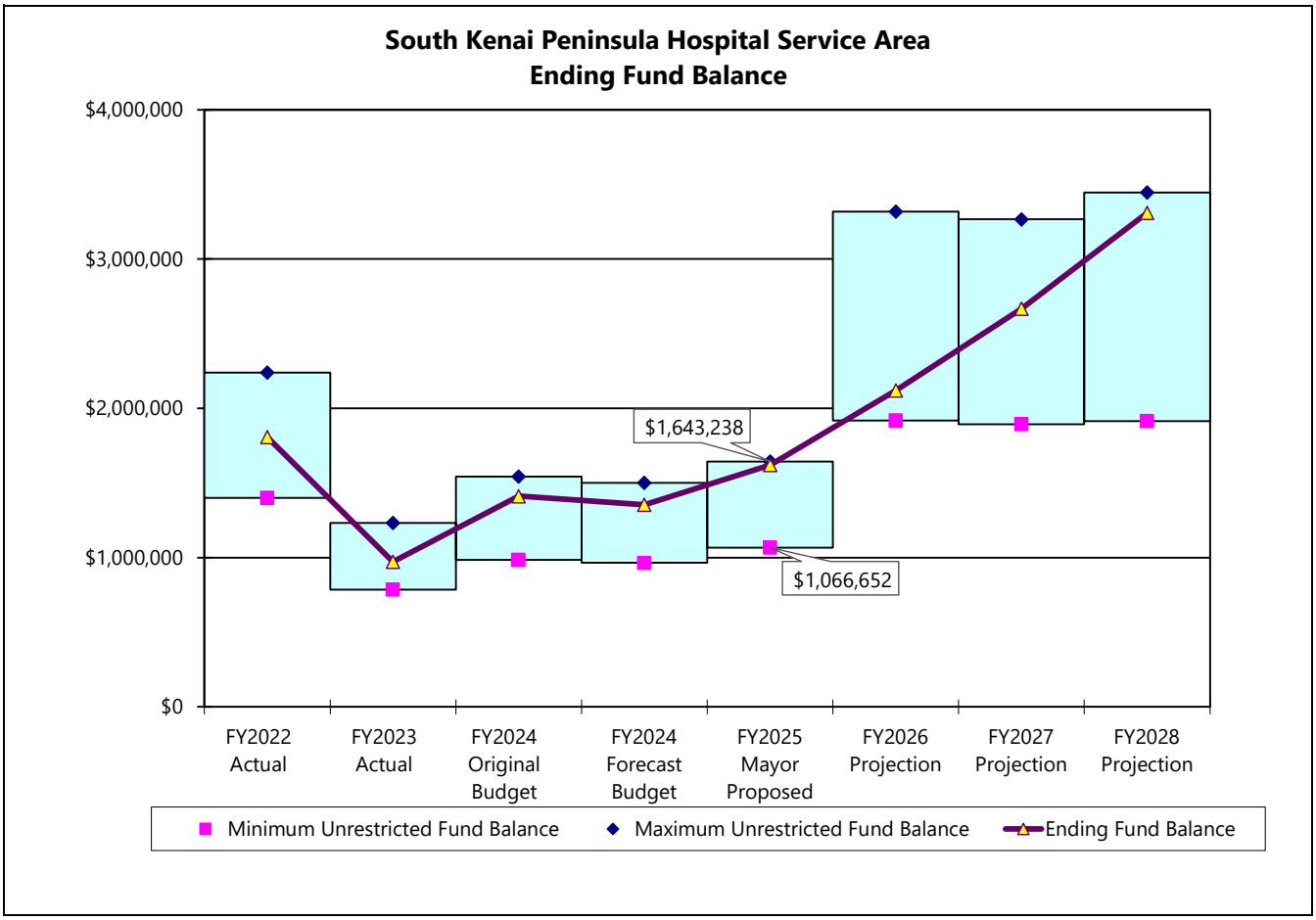
Line-Item Explanations

50361 Transfer to Debt Service Fund. For debt on hospital expansion project phase III ($1,093,250), Homer Medical Center expansion and hospital HVAC improvements ($399,419), and debt fees ($2,500).

Fund: 602 South Kenai Peninsula Hospital Service Area

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Taxable Value (000's)								
Real	1,716,620	1,808,963	2,045,960	2,049,471	2,380,000	2,403,800	2,427,838	2,476,395
Personal	96,090	103,152	103,002	105,545	104,500	105,545	106,600	107,666
Oil & Gas (AS 43.56)	176,766	186,419	180,962	180,962	175,900	175,900	175,900	175,900
Total Taxable Value:	1,989,476	2,098,534	2,329,924	2,335,978	2,660,400	2,685,245	2,710,338	2,759,961
Mill Rate:	1.12	1.12	1.12	1.12	1.12	1.79	1.79	1.79
Revenues:								
Property Taxes								
Real	$ 1,915,784	$ 2,022,447	$ 2,291,475	$ 2,295,408	$ 2,665,600	$ 4,302,802	$ 4,345,830	$ 4,432,747
Personal	108,493	116,488	113,055	115,846	114,699	185,147	186,998	188,868
Oil & Gas (AS 43.56)	197,977	208,790	202,677	202,677	197,008	314,861	314,861	314,861
Interest	6,665	7,224	5,214	5,214	5,955	9,606	9,695	9,873
Flat Tax	52,398	52,942	89,213	52,000	52,000	53,040	54,101	55,183
Motor Vehicle Tax	28,886	28,874	67,519	67,519	28,874	29,451	30,040	30,641
Total Property Taxes	2,310,203	2,436,765	2,769,153	2,738,664	3,064,136	4,894,907	4,941,525	5,032,173
Interest Earnings	(60,286)	38,753	51,754	24,000	27,071	32,411	42,398	53,367
Other Revenue	250	-	-	-	-	-	-	-
Total Revenues:	2,250,167	2,475,518	2,820,907	2,762,664	3,091,207	4,927,318	4,983,923	5,085,540
Expenditures:								
Services	264,791	291,764	255,514	255,514	356,858	363,995	371,275	380,201
InterDepartmental Charges	5,932	4,730	6,388	6,388	8,921	9,100	9,282	9,505
Total Expenditures	270,723	296,494	261,902	261,902	365,779	373,095	380,557	389,706
Operating Transfers To:								
Debt Service Fund - Bonds	-	-	-	-	-	2,604,900	2,604,900	2,604,900
Capital Projects Fund	2,280,198	3,012,929	2,119,853	2,119,853	2,458,393	1,450,000	1,450,000	1,450,000
Total Operating Transfers:	2,280,198	3,012,929	2,119,853	2,119,853	2,458,393	4,054,900	4,054,900	4,054,900
Total Expenditures and Operating Transfers	2,550,921	3,309,423	2,381,755	2,381,755	2,824,172	4,427,995	4,435,457	4,444,606
Net Results From Operations	(300,754)	(833,905)	439,152	380,909	267,035	499,323	548,466	640,934
Beginning Fund Balance	2,107,285	1,806,531	972,626	972,626	1,353,535	1,620,570	2,119,893	2,668,359
Ending Fund Balance	$ 1,806,531	$ 972,626	$ 1,411,778	$ 1,353,535	$ 1,620,570	$ 2,119,893	$ 2,668,359	$ 3,309,293


South Kenai Peninsula Hospital Service Area
Revenues and Expenditures
$5,600,000
$4,700,000
$3,800,000
$2,900,000
$2,000,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenue
Total Expenses


South Kenai Peninsula Hospital Service Area
Ending Fund Balance
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
$1,643,238
$1,066,652
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Minimum Unrestricted Fund Balance
Maximum Unrestricted Fund Balance
Ending Fund Balance

Kenai Peninsula Borough
Budget Detail

Fund 602
Department 81210 - South Kenai Peninsula Hospital Service Area Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43011	Contractual Services	$ 102,907	$ 95,393	$ 14,000	$ 14,000	$ 19,000	$ 5,000	35.71%
43012	Audit Services	56,216	64,775	84,800	84,800	92,670	7,870	9.28%
43210	Transportation/Subsistence	4,196	6,365	7,000	7,000	7,000	-	0.00%
43260	Training	1,550	1,350	3,000	3,000	3,000	-	0.00%
43310	Advertising	357	-	-	-	700	700	-
43410	Printing	-	168	1,000	1,000	300	(700)	-70.00%
43510	Insurance/Litigation Fund Premiums	99,565	123,713	145,714	145,714	234,188	88,474	60.72%
	Total: Services	264,791	291,764	255,514	255,514	356,858	101,344	39.66%
Transfers								
50491	SKPH-Capital Projects Fund	2,280,198	3,012,929	2,119,853	2,119,853	2,458,393	338,540	15.97%
	Total: Transfers	2,280,198	3,012,929	2,119,853	2,119,853	2,458,393	338,540	15.97%
Interdepartmental Charges								
60004	Mileage Ticket Credits	(671)	(2,502)	-	-	-	-	-
61990	Administrative Service Fee	6,603	7,232	6,388	6,388	8,921	2,533	39.65%
	Total: Interdepartmental Charges	5,932	4,730	6,388	6,388	8,921	2,533	39.65%
Department Total		$ 2,550,921	$ 3,309,423	$ 2,381,755	$ 2,381,755	$ 2,824,172	$ 442,417	18.58%

Line-Item Explanations

43011 Contractual Services. Secretarial services ($14,000) and bond counsel services (5,000).

43012 Audit Services. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43210 Transportation/Subsistence. Fees for transportation and subsistence (meals) for Service Area Board Members to attend training ($7,000).

43260 Training. Fees for Service Area Board Members to attend training and board member education ($3,000).

43310 Advertising. Advertising and notifications on behalf of the service area ($700).

43410 Printing. Printing of service area documents ($300).

50361 Transfer to Debt Service Fund. All debt issued prior to fiscal year 2020 has been presented in a different fund, to allow for taxpayers in the previous boundaries, that voted on prior debt issuances, to support the debt service outside of the operational service area funds.

50491 Transfer to SKPH-Capital Projects Fund. Transfer to capital projects fund for equipment and major remodel expenditures.

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

For capital projects information on this department - See the capital projects section - Page 344-345, 349-350, 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 School Debt issued between 1983 and 2019 are 70% reimbursable from the State of Alaska under the DEED Debt Reimbursement Program. The School Debt issued in 2023 is not reimbursable under the Debt reimbursement program due to a moratorium. The current outstanding issues are as follows:

- 20-year bonds issued December 2010 for roof repairs at various schools, in the amount of $16,865,000. The outstanding balance as of July 1, 2024 is $6,200,000.
- 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, 2024 is $13,665,000.
- 20-year bonds issued February 2023 in the amount of $30,000,000 for planning, designing, site preparations, construction, acquiring, renovating, installing, and equipping educational capital improvement projects throughout the borough. $31,462,085 remains authorized but unissued as of June 30, 2024. The outstanding balance as of July 1, 2024 is $29,105,000.

Solid Waste Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment at Borough landfill sites. Bond payments are paid from the Borough's General Fund tax levy. Voters in 2016 authorized the issuance of $10,600,000 for planning, design, site preparation, construction and equipping solid waste facilities, of which $5,405,000 was issued in April 2017. The remaining balance of $4,567,495 is expected to be issued in 2027. These bonds have been fully paid off as of June 30, 2023.

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, 2024 is $340,000.
- 15-year bonds issued February 2016, for purchasing emergency response vehicles in the amount of $2,465,000. The outstanding balance of as of July 1, 2024 is $1,115,000.
- 15-year bonds issued November 2019, for purchasing emergency response vehicles in the amount of $1,335,000. The outstanding balance of as of July 1, 2024 is $1,075,000.
- 20-year bonds issued February 2023, for planning, designing, acquiring property for, site preparing, installing, equipping and constructing a new Central Emergency Service Station in the amount of $14,520,000. The outstanding balance as of July 1, 2024 is $14,085,000.

Central Kenai Peninsula General Hospital Service Area Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment at the Central Peninsula Hospital. Bond payments are paid from the Central Kenai Peninsula General Hospital Service Area tax levy (if needed), and from operating revenues of the hospital. The current outstanding issue is as follows:

- 15-year revenue bonds issued February 2014, for engineering, design, construction and equipping a Specialty Clinic Building in the amount of $32,490,000. The total outstanding balance as of July 1, 2024 is $12,850,000 (tax-exempt).
- 20-year revenue bond issued November 2017 for design and construction of obstetrics facilities, cardiac catheterization laboratory and related projects at Central Peninsula Hospital in the amount of $28,955,000 (tax-exempt). The outstanding balance as of July 1, 2024 is $22,835,000.

South Kenai Peninsula General Hospital Service Area Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment at the South Peninsula Hospital. Bond payments are paid from the South Kenai Peninsula General Hospital Service Area tax levy. The current outstanding issues are as follows:

- 20-year bonds issued August 2007, for Phase III expansion of the hospital in the amount of $14,555,000. The outstanding balance as of July 1, 2024 is $3,865,000.
- 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, 2024 is $2,750,000.

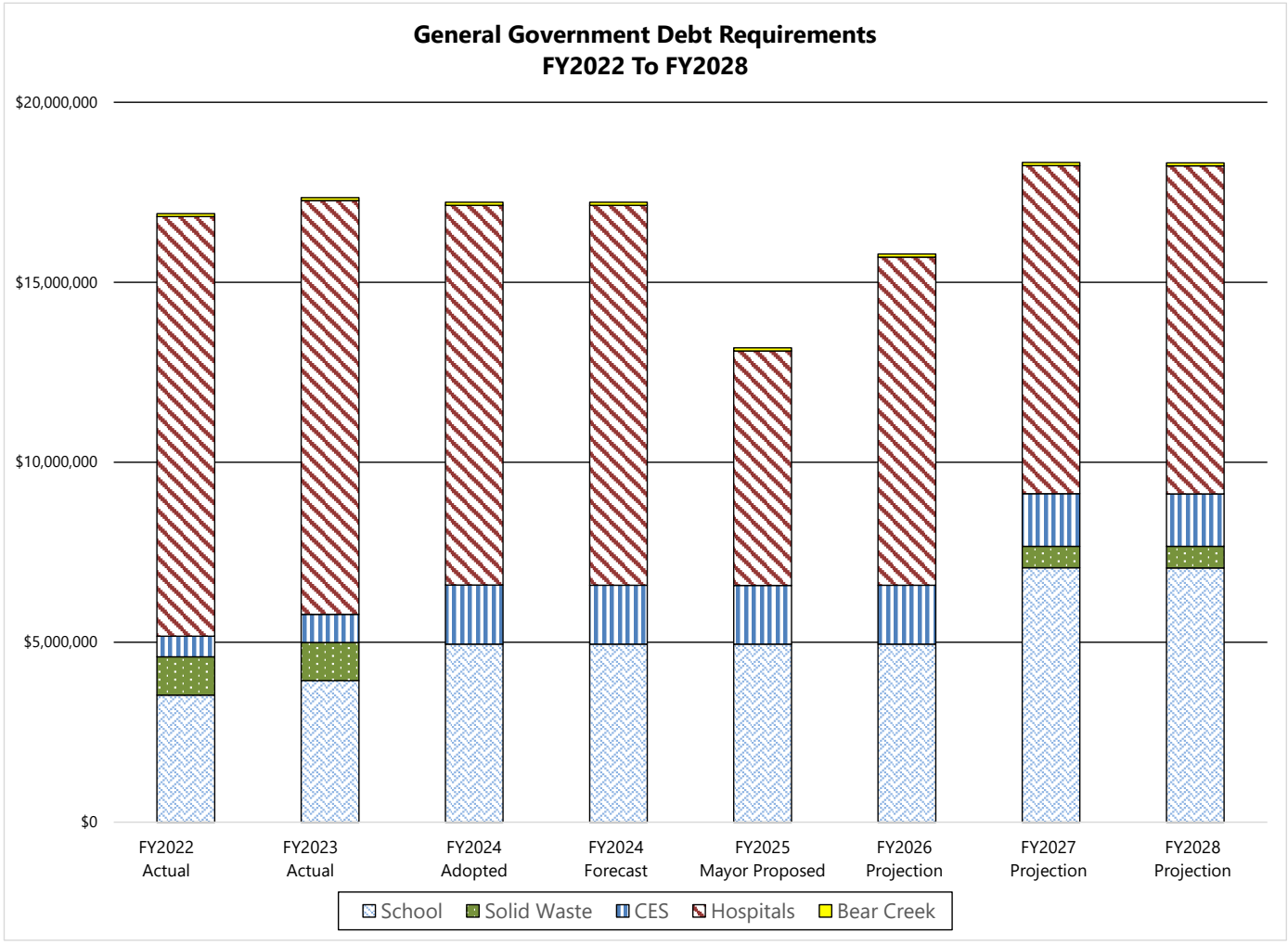
Bear Creek Fire Service Area Debt Service Fund

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, 2024 is $720,000.

Total Debt Service Funds - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Revenues								
Interest	$ -	$ 1,533	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	-	1,533	-	-	-	-	-	-
Operating Transfer From:								
General Fund	3,528,891	3,931,900	4,949,652	4,949,652	4,946,951	4,948,328	7,065,358	7,061,166
Special Revenue Fund	13,379,896	13,193,263	12,273,326	12,273,326	8,228,149	10,838,275	11,264,365	11,256,068
Capital Project Fund	-	225,000	-	-	-	-	-	-
Total Operating Transfer	16,908,787	17,350,163	17,222,978	17,222,978	13,175,100	15,786,603	18,329,723	18,317,234
Total Revenue and Operating Transfers	16,908,787	17,351,696	17,222,978	17,222,978	13,175,100	15,786,603	18,329,723	18,317,234
Expenditures:								
Services	16,908,787	17,351,696	17,222,978	17,222,978	13,175,100	15,786,603	18,329,723	18,317,234
Total Expenditures	16,908,787	17,351,696	17,222,978	17,222,978	13,175,100	15,786,603	18,329,723	18,317,234
Net Results from Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Kenai Peninsula Borough
Summary of Debt Service Requirements FY2025 - FY2044

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030-2034	FY 2035-2039	FY 2034-2044	TOTAL
School Debt									
Principal	2,985,000	3,085,000	5,217,857	4,388,001	4,551,876	22,097,650	16,089,187	17,525,149	75,939,720
Interest & Fees	1,961,951	1,863,328	1,847,501	2,673,165	2,511,295	10,045,078	6,439,808	2,618,221	29,960,347
Total	$ 4,946,951	$ 4,948,328	$ 7,065,358	$ 7,061,166	$ 7,063,171	$ 32,142,728	$ 22,528,995	$ 20,143,370	$ 105,900,067
Solid Waste Debt									
Principal	-	-	310,000	310,000	310,000	1,550,000	1,550,000	260,000	4,290,000
Interest & Fees	-	-	290,000	290,000	290,000	1,450,000	1,450,000	290,000	4,060,000
Total	$ -	$ -	$ 600,000	$ 600,000	$ 600,000	$ 3,000,000	$ 3,000,000	$ 550,000	$ 8,350,000
Bear Creek Fire Service Area Debt									
Principal	75,000	75,000	80,000	75,000	80,000	335,000	-	-	720,000
Interest & Fees	11,504	10,855	9,995	8,948	7,681	14,486	-	-	63,469
Total	$ 86,504	$ 85,855	$ 89,995	$ 83,948	$ 87,681	$ 349,486	$ -	$ -	$ 783,469
Central Emergency Services Debt									
Principal	835,000	885,000	745,000	780,000	810,000	4,115,000	4,280,000	4,165,000	16,615,000
Interest & Fees	794,438	751,438	713,013	678,013	639,888	2,611,857	1,584,250	429,375	8,202,272
Total	$ 1,629,438	$ 1,636,438	$ 1,458,013	$ 1,458,013	$ 1,449,888	$ 6,726,857	$ 5,864,250	$ 4,594,375	$ 24,817,272
Central Kenai Peninsula Hospital Service Area Debt									
Principal	3,570,000	3,710,000	3,895,000	4,095,000	4,295,000	8,390,000	7,730,000	-	35,685,000
Interest & Fees	1,447,038	1,311,163	1,124,038	927,538	721,038	1,907,765	506,333	-	7,944,913
Total	$ 5,017,038	$ 5,021,163	$ 5,019,038	$ 5,022,538	$ 5,016,038	$ 10,297,765	$ 8,236,333	$ -	$ 43,629,913
South Kenai Peninsula Hospital Service Area Debt (601 - Debt issued prior to 7/1/19)									
Principal	1,195,000	1,250,000	1,315,000	1,375,000	355,000	1,125,000	-	-	6,615,000
Interest & Fees	300,169	239,919	177,419	111,669	48,719	79,207	-	-	957,102
Total	$ 1,495,169	$ 1,489,919	$ 1,492,419	$ 1,486,669	$ 403,719	$ 1,204,207	$ -	$ -	$ 7,572,102
South Kenai Peninsula Hospital Service Area Debt (602)									
Principal	-	2,604,900	2,604,900	2,604,900	2,604,900	13,024,500	13,024,500	13,024,500	49,493,100
Interest & Fees	-	-	1,500	1,500	1,500	7,500	7,500	242,484	261,984
Total	$ -	$ 2,604,900	$ 2,606,400	$ 2,606,400	$ 2,606,400	$ 13,032,000	$ 13,032,000	$ 13,266,984	$ 49,755,084

Authorized but Not-Issued Debt as of June 30, 2024:	**Principal**	**Anticipated Issue Date**	**Anticipated Payment Date**
School	$31,462,085	Fiscal Year 2027	Fiscal Year 2027
Solid Waste	$4,567,495	Fiscal Year 2027	Fiscal Year 2027

Projected but Not-Authorized or Issued Debt as of June 30, 2024:	**Principal**	**Anticipated Issue Date**	**Anticipated Payment Date**
South Peninsula Hospital (602)	$38,500,000	Fiscal Year 2026	Fiscal Year 2026

Kenai Peninsula Borough
Budget Detail

Funds 308-361
Debt Service Fund

Acct	Description	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
308.79000	School 2012 (2004) Issue	$ 912,250	$ -	$ -	$ -	$ -	$ -	-
308.79000	School 2022 (2004/2012) Issue	43,125	922,500	-	-	-	-	-
308.79000	School 2021 (2011) Issue	1,062,875	1,058,875	1,058,250	1,058,250	1,055,875	(2,375)	0%
308.79000	School 2014 Issue	997,700	996,875	999,375	999,375	-	(999,375)	-100%
308.79000	School 2021 (2014) Issue	511,441	510,483	509,402	509,402	1,509,326	999,924	196%
308.79000	School 2023 Issue	-	441,667	2,372,625	2,372,625	2,371,750	(875)	0%
349.94910	School Bond Issue Expense	1,500	1,500	10,000	10,000	10,000	-	0%
340.32000	Solid Waste 2017 Issue	1,063,750	1,060,500	-	-	-	-	-
342.51210	Bear Creek 2013 Issue	59,400	57,200	-	-	-	-	-
342.51210	Bear Creek 2021 (2013) Issue	26,660	27,123	86,931	86,931	86,504	(427)	0%
358.51610	CES Debt 2015 (2006) Issue	181,125	178,750	181,000	181,000	177,875	(3,125)	-2%
358.51610	CES 2016 Issue	262,563	262,313	178,688	178,688	176,813	(1,875)	-1%
358.51610	CES 2020 Issue	127,375	129,000	125,500	125,500	126,875	1,375	1%
358.51610	CES 2023 Issue	-	213,767	1,150,125	1,150,125	1,147,875	(2,250)	0%
360.81110	CPGH 2012 (2004) Issue	3,192,875	-	-	-	-	-	-
360.81110	CPGH 2021 (2004/2012) Issue	303,553	3,334,375	3,321,000	3,321,000	-	(3,321,000)	-100%
360.81110	CPGH 2014 Issue	2,955,849	2,957,500	2,955,500	2,955,500	2,958,250	2,750	0%
360.81110	CPGH 2015 Issue	435,129	436,123	-	-	-	-	-
360.81110	CPGH 2016 Issue	491,335	489,013	-	-	-	-	-
360.81110	CPGH 2018 Issue	2,062,413	2,058,913	2,057,788	2,057,788	2,058,788	1,000	0%
361.81210	SPH 2016 (2004) Issue	726,650	722,000	722,625	722,625	-	(722,625)	-100%
361.81210	SPH 2015 (2008) Issue	1,092,800	1,092,800	1,091,000	1,091,000	1,093,250	2,250	0%
361.81210	SPH 2017 Issue	398,419	400,419	403,169	403,169	401,919	(1,250)	0%
	Total Current Debt Service	$ 16,908,787	$ 17,351,696	$ 17,222,978	$ 17,222,978	$ 13,175,100	$ (4,047,878)	-23.50%

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 % (Remaining)	Maturity Dates FY	Annual Installments (Remaining)	Principal Outstanding 6/30/24
School:						
12/9/2010	16,865,000	up to 70%	5.00	2011-2031	$1,040,125 to $1,058,250	6,200,000
11/14/2013	20,860,000	up to 70%	.443 - 5.00	2014-2034	$1,501,560 to $1,509,326	13,665,000
2/15/2023	30,000,000		5.00	2023-2043	$441,667 to $2,374,875	29,105,000
	$ 67,725,000					$ 48,970,000
Bear Creek Fire Service Area:						
3/12/2013	$ 1,215,000		.443 - 2.222	2013-2033	$83,948 to $89,995	$ 720,000
Central Emergency Service Area:						
6/21/2006	2,500,000		5.00	2006-2026	$177,875 to $181,000	340,000
2/2/2016	2,465,000		2.00 - 4.00	2016-2031	$176,813 to $179,563	1,115,000
11/21/2019	1,335,000		5.00	2020-2035	$125,000 - $129,500	1,075,000
2/15/2023	14,520,000		5.00	2023-2043	$213,767 to $1,150,125	14,085,000
	$ 20,820,000					$ 16,615,000
Central Kenai Peninsula Hospital Debt:						
2/20/2014	32,490,000		3.125-5.00	2014-2029	$2,955,500 to $2,960,000	12,850,000
11/29/2017	28,955,000		3.00 - 5.00	2018-2038	$2,057,663 to $2,062,538	22,835,000
	$ 61,445,000					$ 35,685,000
South Kenai Peninsula Hospital Debt:						
8/28/2007	14,555,000		5.00	2008-2028	$1,086,750 to $1,093,250	3,865,000
4/27/2017	4,500,000		2.50 - 5.00	2017-2032	$397,919 to $402,719	2,750,000
	$ 19,055,000					$ 6,615,000

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Kenai Peninsula Borough
FY2025 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 a useful life of five years or longer and a cost of $20,000 or more. The CIP matches capital costs with financing sources in order to provide long term planning for projects with significant financial impact. Recurring capital costs or one-time projects under $20,000 are typically included in the annual operating budgets of the General Fund or Special Revenue Funds and are not part of the CIP.

The Capital Project section has overviews of capital requests submitted by Departments and Special Revenue Funds. These requests represent projected needs of these departments and Special Revenue Funds over the next five years.

The operating and capital budgets are closely dependent upon one another. The operating budget must cover financing, maintaining and operating new facilities that are built under the capital budget. In addition, the operating budget must pay principal and interest payments on all debt related projects.

The CIP contained herein includes five years of projected needs. The first year of the program will become the capital budget for which project money will be authorized. The remaining four years of the CIP will serve as a financial plan for capital investments. This financial plan will be reviewed each year as the CIP is updated and prepared.

Organization of the CIP

The CIP is broken into six sections. The first section shown below describes the various funds that have been set up for the CIP. The second section also shown below is a summary of the funding sources. The third section is an Expenditure Summary for the Fiscal Years 2025 through 2033 and is on page 350. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 352. The fifth section consists of a detailed five-year summary for each fund and starts on page 360. The sixth section is individual capital improvement project details for General Government and Service Areas (not including hospitals) and starts on page 377.

Capital Project Funds

The Borough has two functional categories for which capital project funds have been created; one category that serves the general government, and a second category that serves service areas and other voter authorized programs.

General Government capital project funds have been set up to account for school projects funded by the general government, projects funded by bond proceeds, general government capital projects, 911 communication projects, resource management projects, and solid waste projects.

Service area capital project funds have been set up for Nikiski Fire Service Area, Bear Creek Fire Service Area, Western Emergency Service Area, Central Emergency Service Area, Kachemak Emergency Service Area, North Peninsula Recreation Service Area, Road Service Area, Central Kenai Peninsula Hospital Service Area, and South Kenai Peninsula Hospital Service Area.

Summary of Funding Sources

With the exception of capital projects that are funded from bond proceeds, the major source of revenue for each capital project fund is property taxes in the form of a transfer from each individual oversight fund. Additional funding is provided through state and federal grants, and interest earnings.

Total Capital Project Funds - Budget Projection

Funds Provided:	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Interest Revenue	$ 751,965	$ 335,987	$ 341,748	$ 348,074	$ 392,026	$ 1,357,315
Operating Transfers In From:						
General Fund	4,265,755	4,200,000	3,100,000	3,100,000	3,100,000	15,500,000
General Fund - PILT Grant	354,553	-	-	-	-	-
Solid Waste Fund	1,125,000	650,000	2,575,000	1,500,000	1,500,000	5,000,000
911 Communication (1)	200,921	178,538	300,000	300,000	300,000	1,500,000
Closure/Post-Closure Liability Funds	-	-	-	-	-	-
Nikiski Fire Service Area	260,000	300,000	500,000	500,000	500,000	2,500,000
Bear Creek Fire Service Area	300,000	225,000	225,000	225,000	225,000	500,000
Western Emergency Service Area	50,000	100,000	100,000	100,000	100,000	500,000
Central Emergency Service Area	5,700,000	800,000	1,200,000	1,200,000	1,200,000	5,000,000
Kachemak Emergency Service Area	271,000	300,000	500,000	450,000	450,000	2,250,000
North Peninsula Recreation Service Area	700,000	600,000	450,000	425,000	425,000	1,500,000
Road Service Area	2,200,000	2,320,000	2,200,000	2,200,000	2,200,000	11,000,000
* CPH Plant Replacement and Expansion Fund	3,323,771	47,590,650	65,298,459	8,370,000	915,000	960,000
South Kenai Peninsula Hospital Service Area	2,119,853	2,458,393	1,450,000	1,450,000	1,450,000	7,250,000
South Kenai Peninsula Hospital Inc.	7,227,500	-	-	-	-	-
SPH Plant Replacement and Expansion Fund	2,260,938	-	-	-	2,100,000	-
Other Financing Sources:						
Grants and Authorized Debt Issuance	15,852,909	-	-	4,600,000	-	-
Other Funds Provided	107,382	-	-	-	-	-
* Equipment Replacement Fund	-	1,290,000	250,000	1,105,000	405,000	-
Unsecured Revenue Sources Unapproved Projects	-	-	100,538,000	18,130,000	6,680,000	19,930,000
Total Funds Provided	47,071,547	61,348,568	179,028,207	44,003,074	21,942,026	74,747,315
General Government:						
* School Revenue (1)	23,788,334	3,857,140	11,920,500	12,732,500	7,580,000	27,193,086
* General Government (1)	2,968,102	693,925	-	65,000	7,280	50,000
911 Communication	184,463	61,220	23,307	8,289	8,289	106,445
* Solid Waste (1)	6,567,638	2,275,000	16,540,000	13,270,000	1,975,000	9,500,000
Service Areas:						
Nikiski Fire Service Area	796,180	225,000	225,000	300,000	375,000	3,055,000
Bear Creek Fire Service Area	1,047,220	-	-	20,000	70,000	668,000
Western Emergency Service Area	85,517	60,000	-	700,000	-	900,000
Central Emergency Service Area	18,796,353	1,100,000	1,500,000	1,575,000	1,625,000	5,232,500
Kachemak Emergency Service Area	580,559	-	2,930,000	600,000	2,150,000	3,120,202
North Peninsula Recreation Service Area	1,492,033	762,000	705,000	150,000	140,000	1,109,500
Road Service Area	7,406,130	2,275,000	23,195,000	2,200,000	2,255,000	11,000,000
* Central Kenai Peninsula Hospital (2)	3,438,124	47,590,650	65,298,459	8,370,000	915,000	960,000
South Kenai Peninsula Hospital	14,955,808	2,458,393	56,561,000	950,000	3,900,000	7,500,000
Total Expenditures	82,106,461	61,358,328	178,898,266	40,940,789	21,000,569	70,394,733
Funded through Equipment Replacement Fund (1)	-	(1,290,000)	(250,000)	(1,105,000)	(405,000)	-
Less Central Peninsula Hospital (2)	-	(47,590,650)	(65,298,459)	(8,370,000)	(915,000)	(960,000)
Less Unsecured/Unapproved Projects	-	-	(100,538,000)	(18,130,000)	(6,680,000)	(19,930,000)
Total Appropriations	**$ 82,106,461**	**$ 12,477,678**	**$ 12,811,807**	**$ 13,335,789**	**$ 13,000,569**	**$ 49,504,733**
Net Results From Operations	(35,034,914)	(9,760)	129,941	3,062,285	941,457	4,352,582
Beginning Fund Balance	55,349,032	20,314,118	20,304,358	20,434,299	23,496,584	24,438,042
Ending Fund Balance	$ 20,314,118	$ 20,304,358	$ 20,434,299	$ 23,496,584	$ 24,438,042	$ 28,790,624

* (1) Expenditures for these funds include an appropriation in the Equipment Replacement Fund. This is being shown for infomational purposes only. See pages 351-355, 364-365, and 422 for additional information.

* (2) Expenditures for these funds are not being appropriated through the budget process and are being shown for informational purposes only. See the individual worksheets for additional information.

Kenai Peninsula Borough Capital Project Funds
Expenditure Summary
Fiscal Years 2025 Through 2033

	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
General Government:					
* School Revenue (1)	$ 3,857,140	$ 11,920,500	$ 12,732,500	$ 7,580,000	$ 27,193,086
* General Government (1)	693,925	-	65,000	7,280	50,000
* 911 Communication (1)	61,220	23,307	8,289	8,289	106,445
* Solid Waste (1)	2,275,000	16,540,000	13,270,000	1,975,000	9,500,000
Service Areas:					
Nikiski Fire Service Area	225,000	225,000	300,000	375,000	3,055,000
Bear Creek Fire Service Area	-	-	20,000	70,000	668,000
Western Emergency Service Area	60,000	-	700,000	-	900,000
Central Emergency Service Area	1,100,000	1,500,000	1,575,000	1,625,000	5,232,500
Kachemak Emergency Service Area	-	2,930,000	600,000	2,150,000	3,120,202
North Peninsula Recreation Service Area	762,000	705,000	150,000	140,000	1,109,500
Road Service Area	2,275,000	23,195,000	2,200,000	2,255,000	11,000,000
* Central Kenai Peninsula Hospital (2)	47,590,650	65,298,459	8,370,000	915,000	960,000
South Kenai Peninsula Hospital	2,458,393	56,561,000	950,000	3,900,000	7,500,000
Total Expenditures	61,358,328	178,898,266	40,940,789	21,000,569	70,394,733
* Funded through Equipment Replacement Fund (1)	(1,290,000)	(250,000)	(1,105,000)	(405,000)	-
Less Central Kenai Peninsula Hospital (2)	(47,590,650)	(65,298,459)	(8,370,000)	(915,000)	(960,000)
Total Appropriations	$ 12,477,678	$ 113,349,807	$ 31,465,789	$ 19,680,569	$ 69,434,733

* (1) Expenditures for these funds include an appropriation in the Equipment Replacement Fund. This is being shown for infomational purposes only. See pages 353, 360 and 433 for additional information.

* (2) Expenditures for these funds are not being appropriated through the budget process and are being shown for infomational purposes only. See the individual worksheets for additional information.

Kenai Peninsula Borough
Capital Project Funds
Detailed Project Descriptions

School Revenue Capital Projects

Areawide ADA Upgrades (project cost $50,000)

Funds are to provide for code related Americans with Disability (ADA) improvements to area wide school facilities. Priorities are based on a combination of factors: improvements illustrated in an existing ADA survey which was completed in 2014 and need based on the presence of students or staff with special needs. Project #400.78050.25782.49999.

Areawide Asbestos Abatement (project cost $100,000)

Funds will be used to advance towards eventual complete abatement of higher risk ACBSs at all Borough facilities. The removal of lower risk materials will be primarily based on projects that impact the existing materials. Areas of abatement are governed by impacting projects and decisions made by multiple Departments and personnel. Funds will be utilized for the removal of asbestos on the following priority basis: level of risk; as encounter; and as allowable by funding. Project #400.78050.25756.49999.

Areawide Asphalt, Sidewalk, and Curb Repair (project cost $594,000)

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 #400.78050.25802.49999.

Areawide Bleacher Replacements (project cost $250,000)

Funds are intended to replace bleacher systems and auditorium seating at facilities district wide. Priority will be based on functionality of old systems and availability of funding. Project #400.78050.25727.49999.

Areawide Design Improvements (project cost $184,003)

Funds to be utilized to develop engineering/design solutions for known project needs. This effort is intended to produce plan modeling adequate to progress to in house construction, contracted bidding, and/or to support the appropriation of available funding resources. Availability of these funds will contribute to a more efficient and timely resolution process. Project #400.78050.25DSG.49999.

Areawide Doors & Entries (project cost $108,280)

These funds will be used to, repair and/or replace doors and entries at various schools. Needed replacements are prioritized based on work order demand, along with observation walk-throughs. Project #400.78050.25728.49999.

Areawide Drainage and Interior Renovations (project cost $100,000)

School facility systems and designs, over time, may become inadequate to perform the function intended, or new functionality is needed. Facility drainage system requirements may become inadequate, original kitchen designs are unable to serve current student needs, or class room functionality no longer supports current curriculum. Funds are intended to renew, upgrade or replace inadequate systems or locations to meet current needs area wide. Project #400.78050.25862.49999.

Areawide Elevator Upgrades (project cost $62,000)

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. Project #400.78050.25803.49999.

Areawide Building Envelope Upgrade/Replacement (project cost $475,000)

These funds will be used to replace the building envelope which is the physical separator between the conditioned and unconditioned environment of a building including the resistance to air, water, heat, light, and noise transfer. These funds would be made available to focus on the highest priority issues related to weather intrusion, operability of hardware systems and security. Project #400.78050.25714.49999.

Areawide Flooring Replacement Upgrades (project cost $349,857)

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 #400.78050.25755.49999.

Areawide HVAC/DDC Upgrades and Repairs (project cost $1,150,000)
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 #400.78050.25801.49999.

Areawide Locker Upgrades (project cost $250,000)
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 #400.78050.25855.49999.

Areawide Playground Upgrades (project cost $50,000)
These funds will be used to remove old and damaged play structures at schools and replace with new. Funds would also be utilized to make improvements to resilient materials. Priority is based on condition and need, as determined by area wide inspections. Project #400.78050.25780.49999.

Areawide Water Quality Improvements (project cost $134,000)
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 #400.78050.25759.49999.

General Government
River Center Roof (project cost $490,058)
Replace the roof for the River Center which has reached replacement age. This project will install 12,000 sqft of asphalt shingles, 600 sqft of EPDM, and a gutter system. This will extend the life of the building and eliminate future moisture damage to building components. Project #407.21135.25471.49999.

River Center Handicapped Access Improvements (project cost $153,867)
Install interior and exterior doors with ADA controls, with possible modifications to the roofline, interior wall and ceiling, and arctic-entry HVAC system. Project #407.21135.25472.49999.

Poppy Lane Sewer System Replacement (project cost $50,000)
This project will evaluate the septic tank for proper sizing, have a new septic system designed, approved and installed. Project # 407.94910.25473.49999.

911 Communications
Workstation, Monitor and Network Equipment (project cost $16,000)
This project is to replace end of life workstations, monitors, and other network equipment for 911 Communications, to include installation, parts, licensing, and other project related expenditures. Project #455.11255.25433.49999.

Uninterruptible Power Supply (project cost $11,000)
This project is for the replacement of end-of-life rack mount power supply (original purchase 2011) to ensure continuity of power for CAD & 911 servers. Project #455.11255.25434.49999.

Data Host Server (project cost $13,000)
This project is a replacement for the host server. Project #455.11255.25436.49999.

Server Migration Project (project cost $21,220)
This project is to migrate to a current version of the windows server operating system before the existing version reaches end-of-life, this will provide continuity of security updates and patches. Project #455.11255.25432.49999.

Solid Waste
CPL Front End Loader (project cost $700,000)
Replacement of existing front-end loader for CPL that is past it's useful life. Quote includes foam filled tires and necessary attachments. Project #411.32122.25491.49999.

CPL Compact Front End Loader (project cost $240,000)
Replacement of existing compact loader used for operation of the tipping floor at CPL. Existing loader will stay onsite for backup operation. Purchase includes foam filled tires and necessary attachments. Project #411.32122.25492.49999.

CPL Telehandler (project cost $125,000)
Replacement of the Central Peninsula Landfill VersaHandler and attachment components. This well utilized piece of equipment is essential for day-to-day operations where extended lifting is required for tools and/or personnel. Project #411.32122.25493.49999.

CPL Mechanic Truck (project cost $85,000)
The project will enhance mechanics service capabilities for work in field repairs, for pump maintenance and replacement, and safe lifting of heavy parts. Project #411.32122.25494.49999.

HTF Pickup Truck W/ Plow (project cost $75,000)
Replacement of pick-up truck with new plow for HTF operations. Project #411.32310.25495.49999.

CPL Forklift (project cost $65,000)
Replacement of existing forklift. Project #411.32122.25496.49999.

Compactor Engine Replacement & Repairs (project cost $130,000)
This cost is to replace the engine and complete associated repairs to an existing CAT compactor that would allow it to be fully operational for several years. Once completed this compactor will be used in our CD cell to provide better compaction of the waste than the dozer that is currently used provides. Project #411.32122.25497.49999.

CPL Landfill Gas & Leachate Collection Materials (project cost $75,000)
The purpose of this project is the installation of landfill gas and leachate collection piping in cells as per design criteria. Project #411.32570.25498.49999.

CPL Fire Detection System Rebuild (project cost $160,000)
Reconstruction of the fire detection system for all CPL buildings. Project #411.32122.25499.49999.

CPL Cell 4 Design & Preliminary Construction (project cost $500,000)
Design for construction of MSW Cell 4 at Central Peninsula Landfill. Design will be paid for with bond funds from previously approved bond package. Project #411.32122.25501.49999.

Annual Dumpster Repairs and Replacement (project cost $120,000)
Annual funding for areawide dumpster repair and replacement. Dumpsters are falling into poor condition. KPB lacks sufficient unused dumpsters to pull repairable dumpsters out of regular rotation for repairs. Project would fund a combination of new dumpsters annually and allow for repairs of existing dumpsters while new ones are substituted in the rotation. Project #411.32570.25502.49999.

Nikiski Fire Service Area
Emergency Response Vehicle Replacement for Station #3 (project cost $75,000)
This project is intended to replace an aging piece of emergency response equipment for Nikiski Fire Station #3. This Chevy 1500 truck Unit#6 was originally purchased in 2008 for the Fire Chief and has since been passed on for operational day to day use as well as emergency response. Project #441.51110.25411.49999.

Emergency Response Vehicle Replacement for Station #2 (project cost $75,000)
This project is intended to replace an emergency vehicle Unit #3 Chevy 1500 truck that is operating out of Station #3. This vehicle is starting to have transmission problems as well as body rust. This truck is becoming unreliable for emergency response. Project #441.51110.25412.49999.

Plow/Emergency Response Vehicle Replacement (project cost $75,000)
This project is intended to replace an aging emergency response truck that is located at Station #3. This truck was originally purchased from auction from borough maintenance. This unit will also be the plow truck at Station #3 in the winter months. Project #441.51110.25413.49999.

Western Emergency Service Area

Utility Pick-up (project cost $20,000)

Supplemental funds for the purchase of a pick-up with plow for emergency response, the original appropriation of $60,000 was done in FY23, making the total project $80,000. Project 444.51410.23443.49999.

Shop Door Replacement (project cost $40,000)

Replace overhead door in building that was purchased in FY23 to house the station ladder truck. Project 444.51410.25441.49999.

Central Emergency Services

Tanker Replacement 922-Sterling (project cost $1,100,000)

Tanker replacement for CES Station #3 - Sterling. This tanker is part of the scheduled replacement for the Sterling Station. The purchase of a new tanker replaces the existing truck that has major operational and design deficiencies in the steel water tank and pump plumbing. The funding will be used for the design and purchase of the fire apparatus as well as firefighting equipment necessary to meet the NFPA/ISO standards for the unit. Project #443.51610.25461.49999.

North Peninsula Recreation Service Area

NCRC Renovation Project (project cost $710,000)

Renovation of the Nikiski Community Recreation Center. Cosmetic renovations, complete carpet replacement to new carpet tiles, fresh paint, new modern furniture and new fitness equipment can take the building to a vibrant community hub. The goal is to create new spaces where new innovated programming can take place. Includes renovation of the entry area, a new lounge area, and classroom remodels. Project #459.61110.25451.49999.

Well Line Replacement (project cost $52,000)

Replace well line that runs from the well to the pool building. The pipe has been deteriorating for some times and needs to be replaced with more modern material to greatly extend its life. This project is expected to reduce maintenance cost of current and future operating budgets. Project #459.61110.25452.49999.

Road Service Area

Boroughwide 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 #434.33950.25GRV.49999.

Boroughwide Road Improvements (overall cost to FY2025 projects $1,975,000) Project #434.33950.25CIP.49999.

Seclusion St., Robin Ave., Lourdes Ave, Robert Ave. W – Project construction (estimated cost $1,210,000)

All included roadways have drainage issues. Roads require ditching, culverts and a roadbed lift cap. Seclusion has experienced some past issues that have rendered it temporarily impassible at times. Additionally, the project area involves some ROW issues that are being resolved as part of the scope. Project design is approaching completion. Funds will provide for the contracted construction and the warrantee phase of this project.

Goodrich St., Center Ave (E/W) – Project construction (estimated cost $765,000)

The project vicinity includes various areas that present recurring drainage issues. Roads require ditching, culverts and a roadbed lift cap. The project vicinity involves some electrical utility conflicts that interfere with the proper roadway placement and construction. The utility issues will be resolved as part of the scope. Project design is approaching completion. Funds will provide for the contracted construction, utility resolutions and the warrantee phase of this project.

South Peninsula Hospital Service Area – Service Area Funds

Various Hospital Equipment (project cost $1,189,978)

Various Hospital Equipment -less $100,000 each to include Acute Care, Obstetrics, Long Term Care, Surgical Services, Emergency Department, Sleep Lab, Physical Therapy, Occupational Therapy, Laboratory, Imaging, Radiology Diagnostic, Nutrition Services, SP Family Care, Specialty Clinic, Homer Medical Center, Material Management. Project #491.81210.25SHA.48516.

Replacement Flooring in OB RN Station and Triage Room (project cost $11,006)

Replace flooring in OB RN station and Triage room. Project #491.81210.25SHA.48516.

Wander Management System (project cost $111,967)

The current system is at end of life and has system flaws. A replacement system is needed. Project #491.81210.25SHB.48516.

Code System Monitoring Upgrades (project cost $14,058)
FY24 and FY25 funding will allow SPH to get a complete package to monitor and improve patient code responses. Project #491.81210.25SHC.48516.

PACS Archive Storage Replacement (project cost $225,624)
Replacement of PACS Archive and Cache Storage. The current server is at end of life and storage capacity is maxed out. Project #491.81210.25SHD.48516.

Security System Replacement (project cost $173,400)
Upgrade back bone system for security system. The current security system has no additional capacity to add additional cameras. Project #491.81210.25SHE.48516.

Behavioral Health Acute Care Room (project cost $107,100)
Upgrade to existing patient room being used for patients with psychiatric emergencies to ensure it is safe and therapeutic using evidence-based guidance. Project #491.81210.25SHF.48516.

Flooring Installation in Hospital First Floor Hallway (project cost $40,800)
Finish the flooring in the hallway from beyond the cafeteria to the employee entrance down by the Facilities department. Project #491.81210.25SHG.48516.

Heated Sidewalks/Medical Ctr + 203 West Pioneer (project cost $255,000)
The sidewalks are currently falling apart and deteriorating. The repair and heated sidewalk are needed to keep the children and staff safe at this location. Project #491.81210.25SHH.48516.

Liquid Oxygen System (project cost $153,000)
The current oxygen system uses old technology and acquiring supplies is very challenging and is only available outside the United States from one supplier. Project #491.81210.25SHI.48516.

Walk in Cooler Repair (project cost $17,340)
Replacing the end of life condensers and the evaporator in the dietary walk in cooler. Project #491.81210.25SHJ.48516.

Information System upgrades/Replacements (project cost $159,120)
Electronic Medical Record servers are at end of life, disaster recovery storage needed, and Hyland is the storage system throughout the hospital and it requires upgrading. Project #491.81210.25SHK.48516.

Kenai Peninsula Borough

Projected Revenues and Appropriations

Fund 400

Department 78050 - School Revenue Capital Projects Fund

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Provided:						
Operating Transfers In From:						
General Fund	$ 4,000,000	$ 4,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 15,000,000
Other Financing Sources:						
Grants and Debt Issuance	11,870,042	-	-	-	-	-
Other Funds Provided	107,382	-	-	-	-	-
Unsecured Revenue Sources Unapproved Projects	-	-	8,548,000	10,180,000	4,680,000	11,680,000
Total Funds Provided	15,977,424	4,000,000	11,548,000	13,180,000	7,680,000	26,680,000
Funds Applied:						
Areawide ADA Upgrades	100,287	50,000	-	100,000	-	200,000
Areawide Asbestos Abatement	318,326	100,000	-	100,000	-	350,000
Areawide Asphalt/Sidewalk/Curb Repairs	894,272	594,000	100,000	-	600,000	4,300,000
Areawide Auditorium Lighting Upgrades	603,232	-	150,000	50,000	150,000	400,000
Areawide Bleacher Replacements	1,192	250,000	250,000	250,000	50,000	680,000
Areawide Design Improvements	355,864	184,003	300,000	100,000	100,000	800,000
Areawide Doors & Entries	106,562	108,280	-	100,000	-	250,000
Areawide Drainage Systems and Interior Renovation	587,000	100,000	500,000	300,000	500,000	-
Areawide Electrical & Lighting Upgrades	130,060	-	125,000	125,000	125,000	400,000
Areawide Elevator Upgrades	225,000	62,000	50,000	150,000	30,000	400,000
Areawide Envelope Upgrade/Replacement	405,000	475,000	250,000	200,000	200,000	1,060,000
Areawide Flooring Replacement/Upgrades	265,601	349,857	525,000	175,000	175,000	1,119,886
Areawide Generator Upgrades/Replacements	200,228	-	150,000	50,000	-	350,000
Areawide HVAC/DDC/Boiler Upgrades	1,794,366	1,150,000	-	-	-	-
Areawide Locker Replacement	231,969	250,000	30,000	100,000	30,000	352,000
Areawide Playground Upgrades	123,087	50,000	30,000	25,000	30,000	128,000
Areawide Pool Repairs/Upgrades	30,000	-	150,000	-	100,000	400,000
Areawide Portables & Outbuildings	220,760	-	75,000	50,000	75,000	300,000
Areawide Roof Replacements/Upgrades	75,000	-	512,500	512,500	585,000	1,756,000
Areawide Security & Safety Improvements	568,027	-	125,000	115,000	100,000	2,000,000
Areawide Water Quality Upgrades	94,954	134,000	50,000	50,000	50,000	267,200
Areawide Windows & Siding	154,668	-	-	-	-	-
Chapman Remodel/Homer High School DDC	63,079	-	-	-	-	-
Homer High School Boiler Replacement	2,854	-	-	-	-	-
K-Selo New School Construction (grant)	12,801,426	-	-	-	-	-
Homer High School Roof Phase II and III	2,111,372	-	-	-	-	-
Homer El Water Filtration	110,000	-	-	-	-	-
School Projects - Undefined	615,000	-	-	-	-	-
West Homer El Siding	599,148	-	-	-	-	-
Unfunded Capital Projects:						
Areawide Asphalt/Sidewalk/Curb Repairs	-	-	1,000,000	500,000	400,000	2,000,000
Areawide HVAC/DDC/Boiler Upgrades	-	-	2,000,000	2,000,000	350,000	6,000,000
Direct Digital Control System Replacement (G)	-	-	900,000	500,000	500,000	750,000
Window and Siding Replacements (G)	-	-	518,000	550,000	500,000	-
Asphalt Renovate/Replace/Travel Improvements (G)	-	-	2,000,000	2,000,000	2,000,000	2,000,000
District Access Control	-	-	930,000	930,000	930,000	930,000
Teacher Housing @ Remotes Sites (G)	-	-	1,200,000	-	-	-
Kenai Middle School Safety Reconfiguration (G)	-	-	-	2,500,000	-	-
Homer Elementary Wall Repair (G)	-	-	-	450,000	-	-
Homer Middle School Drainage (G)	-	-	-	750,000	-	-
Total Funds Applied	23,788,334	3,857,140	11,920,500	12,732,500	7,580,000	27,193,086
Net Results From Operations	(7,810,910)	142,860	(372,500)	447,500	100,000	(513,086)
Beginning Fund Balance	8,085,670	274,760	417,620	45,120	492,620	592,620
Ending Fund Balance	$ 274,760	$ 417,620	$ 45,120	$ 492,620	$ 592,620	$ 79,534

(G) Grant Funded

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 407
Department 94910 - General Government Capital Projects Fund

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Provided:						
Operating Transfers In From:						
General Fund	$ 265,755	$ 200,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
General Fund - PILT Grant	98,185	-	-	-	-	-
Total Funds Provided	363,940	200,000	100,000	100,000	100,000	500,000
Other Financing Sources including Grants and Debt Issuance:	-	-	-	-	-	
Total Funds and Other Financing Sources Provided	363,940	200,000	100,000	100,000	100,000	500,000
Funds Applied:						
Card Entry Security System	5,560	-	-	-	-	-
OEM-ERC Server Room A/C Unit	908	-	-	-	-	-
OEM-Radio Communications	110,685	-	-	-	-	-
Poppy Ln Building Entry Remodel	18,254	-	-	-	-	-
B/W Access Cntrl Improvements	10,586	-	-	-	-	-
Siren Warning System Replacement	690,240	-	-	-	-	-
River Center Boiler/Mechanical Sys	449,987	-	-	-	-	-
(1) ERC Power Supply	98,573	-	-	-	-	-
BAB Roof Replacement	960,739	-	-	-	-	-
BAB Chiller Replacement	179,494	-	-	-	-	-
HR Portable Foundation	7,749	-	-	-	-	-
ADA Voting Equipment Upgrade	269,572	-	-	-	-	-
Records Center Control Panel	39,755	-	-	-	-	-
Special Assessment Software	126,000	-	-	-	-	-
River Center Roof	-	490,058	-	-	-	-
River Center Handicapped Access Improvements	-	153,867	-	-	-	-
Poppy Ln Building Sewer System Replacement	-	50,000	-	-	-	-
OEM - EOC Paving & Electrical Installation	-	-	-	65,000	-	-
OEM - Siren battery replacement	-	-	-	-	7,280	-
General Government Capital FY29	-	-	-	-	-	50,000
Total Funds Applied	2,968,102	693,925	-	65,000	7,280	50,000
Net Results From Operations	(2,604,162)	(493,925)	100,000	35,000	92,720	450,000
Beginning Fund Balance	3,102,731	498,569	4,644	104,644	139,644	232,364
Ending Fund Balance	$ 498,569	$ 4,644	$ 104,644	$ 139,644	$ 232,364	$ 682,364

(1) Purchase split between E911 and General Government - OEM

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 411
Department 32XXX - Solid Waste Capital Projects Fund

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Provided:						
Operating Transfers In From:						
Solid Waste Fund	$ 1,125,000	$ 650,000	$ 2,575,000	$ 1,500,000	$ 1,500,000	$ 5,000,000
Interest Earnings	37,670	7,282	2,366	676	7,212	48,195
Grants and Debt Issuance	3,283,191	-	-	-	-	-
Equipment Replacement Fund	-	1,290,000	250,000	1,105,000	405,000	-
Closure/Post-Closure Liability Funds	-	-	-	-	-	-
Other Financing Sources:						
Authorized Solid Waste Debt Issuance	-	-	-	4,600,000	-	-
Unsecured Revenue Sources Unapproved Projects	-	-	13,600,000	6,500,000	500,000	6,000,000
Total Funds and Other Financing Sources Provided	4,445,861	1,947,282	16,427,366	13,705,676	2,412,212	11,048,195
Funds Applied:						
SW CPL Equip/Plan/Design/Construction (BND)	5,414	-	-	-	-	-
FY18 C&D Cell Expansion	147	-	-	-	-	-
Landfill Gas to Energy Project	29,400	-	-	-	-	-
Dumpster Replacement	8,000	-	-	-	-	-
Transfer Sites Surveillance Improvements	100,000	-	-	-	-	-
CPL Building Fire Detection System Rebuild	40,000	-	-	-	-	-
Areawide Facility Lighting	35,429	-	-	-	-	-
Leachate Improvements Construction & Implementation (G)	4,198,680	-	-	-	-	-
Homer Monofill Cut/Fill Project	130,919	-	-	-	-	-
Solid Waste Department Master Plan	299,649	-	-	-	-	-
CPL Landfill Gas and Leachate Collection Materials	150,000	-	-	-	-	-
CPL Landfill Gas Collection Design	100,000	-	-	-	-	-
South Peninsula Monofill Investigation and Design	250,000	-	-	-	-	-
HTF Site Repairs and Improvements	200,000	-	-	-	-	-
CPL Site Security Improvements	200,000	-	-	-	-	-
Toolcat and Accessories (CPL)	150,000	-	-	-	-	-
CPL CD Excavation, Clearing and Expansion	100,000	-	-	-	-	-
Utility Vehicle (CPL)	60,000	-	-	-	-	-
Transfer Site Improvements Design	100,000	-	-	-	-	-
Used Hydroseeder (CPL)	80,000	-	-	-	-	-
CPL Baler Building Boiler Replacement	75,000	-	-	-	-	-
Seward Monofill Clearing and Excavation	100,000	-	-	-	-	-
Tire Replacement	35,000	-	-	-	-	-
Annual Dumpster Repairs and Replacement	120,000	120,000	120,000	120,000	120,000	-
* Front End Loader (CPL)	-	700,000	-	-	-	-
* Compact Front End Loader (CPL)	-	240,000	-	-	-	-
* Telehandler (CPL)	-	125,000	-	-	-	-
* Mechanic Truck (CPL)	-	85,000	-	-	-	-
* Pickup Truck W/ Plow (HTF)	-	75,000	-	-	-	-
* Forklift (CPL)	-	65,000	-	-	-	-
Compactor Engine Replacement and Repairs	-	130,000	-	-	-	-
CPL Landfill Gas and Leachate Collection Materials	-	75,000	-	125,000	-	-
CPL Fire Detection System Rebuild	-	160,000	-	-	-	-
CPL Cell 4 Design & Preliminary Construction	-	500,000	-	-	-	-
McNeil Canyon Transfer Site Expansion	-	-	600,000	-	-	-

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 411
Department 32XXX - Solid Waste Capital Projects Fund - Continued

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Applied - Continued:						
Front End Loader (CPL)	-	-	700,000	-	-	-
Hope Transfer Site Relocation	-	-	700,000	-	-	-
Peterbuilt Roll-Off Truck (HTF)*	-	-	250,000	-	-	-
Dewatering Pump (CPL)	-	-	50,000	-	-	-
CPL Tractor/Mower	-	-	200,000	-	-	-
CPL CD Excavation, Clearing and Expansion	-	-	250,000	-	-	-
Used Dump Truck (CPL)	-	-	70,000	-	-	-
Cell 4 Development	-	-	-	4,600,000	-	-
Pick Up Truck (CPL)	-	-	-	75,000	-	-
Waste Compactor	-	-	-	950,000	-	-
Skid Steer Loader	-	-	-	80,000	-	-
CPL Stormwater and Drainage Improvements	-	-	-	500,000	-	-
Homer Maintenance Shop Roof/Siding Replacement	-	-	-	250,000	-	-
Seward Transfer Facility Sprinkler Replacement	-	-	-	70,000	-	-
Peterbuilt Roll-Off Truck (CPL)	-	-	-	-	250,000	-
1 Ton Flat Bed Pick Up Truck (CPL)	-	-	-	-	80,000	-
Pick Up Truck (CPL)	-	-	-	-	75,000	-
D8 Dozer	-	-	-	-	950,000	-
Solid Waste Capital FY29	-	-	-	-	-	420,000
Solid Waste Capital FY30	-	-	-	-	-	1,170,000
Solid Waste Capital FY31	-	-	-	-	-	470,000
Solid Waste Capital FY32	-	-	-	-	-	570,000
Solid Waste Capital FY33	-	-	-	-	-	870,000
Potential Bond Projects:						
Rock Truck	-	-	-	-	500,000	-
Transfer Site Improvements Construction	-	-	600,000	-	-	-
Areawide Baler Replacements	-	-	2,000,000	-	-	-
CPL Hazardous Material Storage Building and Office Space	-	-	3,500,000	-	-	-
CPL Transfer Site Construction	-	-	7,500,000	-	-	-
South Peninsula Monofill/Transfer Site Construciton	-	-	-	5,000,000	-	-
HTF Transfer Site Reconfiguration	-	-	-	1,500,000	-	-
CPL Cell 5 Design and Construction	-	-	-	-	-	6,000,000
Total Funds Applied	6,567,638	2,275,000	16,540,000	13,270,000	1,975,000	9,500,000
Net Results From Operations	(2,121,777)	(327,718)	(112,634)	435,676	437,212	1,548,195
Beginning Fund Balance	2,607,223	485,446	157,728	45,094	480,770	917,982
Ending Fund Balance	$ 485,446	$ 157,728	$ 45,094	$ 480,770	$ 917,982	$ 2,466,177

* Funding from Equipment Replacement Fund
(G) Grant Funded

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 455
Department 11255 - 911 Communications Capital Projects Fund

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Provided:						
Operating Transfers In From:						
911 Communications Fund	$ 200,921	$ 178,538	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000
Total Funds Provided	200,921	178,538	300,000	300,000	300,000	1,500,000
Funds Applied:						
ERC Uniteruptible Power Supply for Bldg (1)	73,573	-	-	-	-	-
Cisco Router/Switch Replacement	22,000	-	3,910	2,038	2,038	-
Data Storage	34,000	-	-	-	-	-
Cisco Distribution Switches	28,000	-	-	-	-	-
Workstation, Monitor and Network Equipment	17,890	16,000	2,438	1,700	1,700	-
Uninterruptible Power Supply	9,000	11,000	-	-	-	-
Dell Host Server	-	13,000	13,000	-	-	-
Server Migration Project	-	21,220	-	-	-	-
Voice Gateway	-	-	3,959	4,551	4,551	-
911 Capital Projects FY29	-	-	-	-	-	21,289
911 Capital Projects FY30	-	-	-	-	-	21,289
911 Capital Projects FY31	-	-	-	-	-	21,289
911 Capital Projects FY32	-	-	-	-	-	21,289
911 Capital Projects FY33	-	-	-	-	-	21,289
Total Funds Applied	184,463	61,220	23,307	8,289	8,289	106,445
Net Results From Operations	16,458	117,318	276,693	291,711	291,711	1,393,555
Beginning Fund Balance	609,614	626,072	743,390	1,020,083	1,311,794	1,603,505
Ending Fund Balance	$ 626,072	$ 743,390	$ 1,020,083	$ 1,311,794	$ 1,603,505	$ 2,997,060

(1) Purchase split between E911 and General Government - OEM

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 441
Department 51110 - Nikiski Fire Service Area Capital Projects Fund

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Provided:						
Interest Revenue	$ 3,847	$ 6,644	$ 8,481	$ 14,859	$ 19,694	$ 80,322
Operating Transfers In From:						
Nikiski Fire Service Area	260,000	300,000	500,000	500,000	500,000	2,500,000
General Fund - PILT Grant	8,339	-	-	-	-	-
Total Funds Provided	272,186	306,644	508,481	514,859	519,694	2,580,322
Funds Applied:						
SCBA/Radio Communications - PILT Grant	135,168	-	-	-	-	-
Lighting Upgrade St #2 Phase 2	2,142	-	-	-	-	-
FY21 Covid19 Vaccine-Testing Recovery	37,370	-	-	-	-	-
Engine #3 - New Engine (Station #3)	581,500	-	-	-	-	-
Drager Gas Detection Monitors (6 ea.)	40,000	-	-	-	-	-
Unit #6 Chevy 1500 Truck (Station #3)	-	75,000	-	-	-	-
Unit #3 Chevy 1500 Truck (Station #2)	-	75,000	-	-	-	-
Unit #7 Plow Truck (Station #2)	-	75,000	-	-	-	-
Unit #1 Response P/U (Station #1)	-	-	75,000	-	-	-
Unit #2 Response P/U (Station #2)	-	-	75,000	-	-	-
Beluga Unit #1 Chevy 1500	-	-	75,000	-	-	-
Medic #6 TaylorMade F450 Ambulance (Tyonek)	-	-	-	300,000	-	-
Braun Ambulance Dodge 4500 (Station #1)	-	-	-	-	300,000	-
Mech #1 Chevy 1500 Truck Mechanic (Station #1)	-	-	-	-	75,000	-
Yamaha Rhino ATV FY29	-	-	-	-	-	25,000
Yamaha 4 Wheeler FY29	-	-	-	-	-	15,000
Medic #0631 GMC FY29	-	-	-	-	-	300,000
Utility/Vehicle/Aparatus Replacements FY30	-	-	-	-	-	465,000
Utility/Vehicle/Aparatus Replacements FY31	-	-	-	-	-	375,000
Utility/Vehicle/Aparatus Replacements FY32	-	-	-	-	-	1,000,000
Utility/Vehicle/Aparatus Replacements FY33	-	-	-	-	-	875,000
Total Funds Applied	796,180	225,000	225,000	300,000	375,000	3,055,000
Net Results From Operations	(523,994)	81,644	283,481	214,859	144,694	(474,679)
Beginning Fund Balance	819,278	295,284	376,928	660,409	875,268	1,019,962
Ending Fund Balance	$ 295,284	$ 376,928	$ 660,409	$ 875,268	$ 1,019,962	$ 545,284

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 442
Department 51210 - Bear Creek Fire Service Area Capital Projects Fund

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Provided:						
Interest Revenue	$ 3,594	$ 4,780	$ 9,950	$ 15,236	$ 20,192	$ 56,312
Operating Transfers In From:						
Bear Creek Fire Service Area	300,000	225,000	225,000	225,000	225,000	500,000
General Fund - PILT Grant	248,029	-	-	-	-	-
Total Funds Provided	551,623	229,780	234,950	240,236	245,192	556,312
Funds Applied:						
Turnout Gear/Boots/Helmet (Replacements)	10,518	-	-	-	-	-
Type III/Wildland/Heavy Rescue	3,775	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	282,927	-	-	-	-	-
Ambulance (Unit 139)	250,000	-	-	-	-	-
Replace 1986 Tanker (Unit 125)	500,000	-	-	-	-	-
ATV 4-Wheelers (2)	-	-	-	20,000	-	-
Replace Breathing Air Compressor	-	-	-	-	50,000	-
Replace Snow Machine (1)	-	-	-	-	20,000	-
Utility/Vehicle/Aparatus Replacements FY29	-	-	-	-	-	50,000
Utility/Vehicle/Aparatus Replacements FY30	-	-	-	-	-	100,000
Utility/Vehicle/Aparatus Replacements FY31	-	-	-	-	-	18,000
Utility/Vehicle/Aparatus Replacements FY32	-	-	-	-	-	-
Utility/Vehicle/Aparatus Replacements FY33	-	-	-	-	-	500,000
Total Funds Applied	1,047,220	-	-	20,000	70,000	668,000
Net Results From Operations	(495,597)	229,780	234,950	220,236	175,192	(111,689)
Beginning Fund Balance	708,038	212,441	442,221	677,171	897,407	1,072,599
Ending Fund Balance	$ 212,441	$ 442,221	$ 677,171	$ 897,407	$ 1,072,599	$ 960,911

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 444
Department 51410 - Western Emergency Service Area Capital Projects Fund

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Provided:						
Interest Revenue	$ 564	$ 1,483	$ 2,417	$ 4,721	$ 7,077	$ 33,201
Operating Transfers In From:						
Western Emergency Service Area	50,000	100,000	100,000	100,000	100,000	500,000
Other Financing Sources:						
Unsecured Revenue Sources Unapproved Projects	-	-	-	700,000	-	900,000
Total Funds Provided	50,564	101,483	102,417	804,721	107,077	1,433,201
Funds Applied:						
SCBA/Radio Communications - PILT Grant	25,517	-	-	-	-	-
Command Vehicle	60,000	20,000	-	-	-	-
Shop Door Replacement	-	40,000	-	-	-	-
Unfunded Capital Projects:						
Ambulance/Vehicle/Aparatus Replacements FY29	-	-	-	700,000	-	-
4 Wheel Drive Pumper Engine	-	-	-	-	-	900,000
Total Funds Applied	85,517	60,000	-	700,000	-	900,000
Net Results From Operations	(34,953)	41,483	102,417	104,721	107,077	533,201
Beginning Fund Balance	100,875	65,922	107,405	209,822	314,543	421,620
Ending Fund Balance	$ 65,922	$ 107,405	$ 209,822	$ 314,543	$ 421,620	$ 954,821

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 443
Department 51610 - Central Emergency Service Area Capital Projects Fund

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Provided:						
Interest Revenue	$ 478,694	$ 151,379	$ 148,035	$ 161,491	$ 173,562	$ 587,664
Operating Transfers In From:						
Central Emergency Service Area	5,700,000	800,000	1,200,000	1,200,000	1,200,000	5,000,000
Other Financing Sources:						
Unsecured Revenue Sources Unapproved Projects	-	-	750,000	750,000	-	-
Total Funds Provided	6,178,694	951,379	2,098,035	2,111,491	1,373,562	5,587,664
Funds Applied:						
Emergency Response Vehicles	2,139	-	-	-	-	-
SCBA Compressor	145,701	-	-	-	-	-
Station #1 Land Acquisition	19,524	-	-	-	-	-
Emergency Response Vehicles	864	-	-	-	-	-
Station #1 Relocation	1,198,161	-	-	-	-	-
SCBA/Radio Communications - PILT Grant	280,808	-	-	-	-	-
Training Facility Relocation	105,441	-	-	-	-	-
Stations #5 and #6 Interior LED Lighting Project	125,000	-	-	-	-	-
Security Door Upgrades All Stations	175,000	-	-	-	-	-
Stations #4 & #6 Bayfloors Resurface	200,000	-	-	-	-	-
Station Interior Upgrades/Flooring (#3, 4, 5 & 6)	50,000	-	-	-	-	-
FY21 Covid19 Vaccine-Testing-Recovery	39,658	-	-	-	-	-
CES Bond-Station 1 New Construction	16,304,057	-	-	-	-	-
Fire Training Live Burn Buildings/Props	150,000	-	-	500,000	-	-
Tanker Replace (922)	-	1,100,000	-	-	-	-
Station Vehicle Exaust Removal System	-	-	600,000	-	-	-
Off Road EMS Winter Rescue Trailer/Vehicles	-	-	150,000			
Station #4 Baydoor Replacements	-	-	-	250,000	-	-
Utility Replace (992)	-	-	-	75,000	-	-
Squad/Utility Replacement (991)	-	-	-	-	75,000	-
Station #3 Baydoor Replacement	-	-	-	-	250,000	-
Tanker Replace (923)	-	-	-	-	975,000	-
Ambulance Replace (933)	-	-	-	-	325,000	-
Utility/Vehicle/Aparatus Replacements FY29	-	-	-	-	-	975,000
Utility/Vehicle/Aparatus Replacements FY30	-	-	-	-	-	2,862,500
Utility/Vehicle/Aparatus Replacements FY31	-	-	-	-	-	405,000
Utility/Vehicle/Aparatus Replacements FY32	-	-	-	-	-	735,000
Utility/Vehicle/Aparatus Replacements FY33	-	-	-	-	-	255,000
Unfunded Capital Projects:						
Training Site Building/Water Pump Facility	-	-	750,000	750,000	-	-
Total Funds Applied	18,796,353	1,100,000	1,500,000	1,575,000	1,625,000	5,232,500
Net Results From Operations	(12,617,659)	(148,621)	598,035	536,491	(251,438)	355,164
Beginning Fund Balance	19,345,606	6,727,947	6,579,326	7,177,361	7,713,852	7,462,414
Ending Fund Balance	$ 6,727,947	$ 6,579,326	$ 7,177,361	$ 7,713,852	$ 7,462,414	$ 7,817,578

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 446
Department 51810 - Kachemak Emergency Service Area Capital Projects Fund

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Provided:						
Interest Revenue	$ 2,703	$ 4,055	$ 10,896	$ 10,467	$ 7,327	$ 6,983
Operating Transfers In From:						
Kachemak Emergency Service Area	271,000	300,000	500,000	450,000	450,000	2,250,000
Other Financing Sources:						
Unsecured Revenue Sources Unapproved Projects	-	-	2,400,000	-	1,500,000	1,350,000
Total Funds Provided	273,703	304,055	2,910,896	460,467	1,957,327	3,606,983
Funds Applied:						
SCBA/Radio Communications - PILT Grant	97,255	-	-	-	-	-
Ambulance Type 1 - Medic 2	283,204	-	-	-	-	-
Snow Machine/SnowBulance	30,000	-	-	-	-	-
FY21 Covid19 Vaccine-Testing Recovery	10,100	-	-	-	-	-
Command/Rapid Intervention Ford F250	80,000	-	-	-	-	-
Utility Vehicle w/ Snow Plow - Ford F350	80,000	-	-	-	-	-
Rescue Brush Unit - ATV	-	-	30,000	-	-	-
Brush Truck (2)	-	-	500,000	-	-	-
International Wildland Interface - Class A	-	-	-	600,000	-	-
Tanker/Pumper - International	-	-	-	-	650,000	-
Utility/Vehicle/Aparatus Replacements FY29	-	-	-	-	-	1,740,202
Utility/Vehicle/Aparatus Replacements FY30	-	-	-	-	-	30,000
Utility/Vehicle/Aparatus Replacements FY31	-	-	-	-	-	-
Utility/Vehicle/Aparatus Replacements FY32	-	-	-	-	-	-
Utility/Vehicle/Aparatus Replacements FY33	-	-	-	-	-	-
Unfunded Capital Projects:						
Stations #1 & #2 Expansion	-	-	2,400,000	-	-	-
Aerial Apparatus	-	-	-	-	1,500,000	-
Utility/Vehicle/Aparatus Replacements FY30	-	-	-	-	-	850,000
Utility/Vehicle/Aparatus Replacements FY32	-	-	-	-	-	500,000
Total Funds Applied	580,559	-	2,930,000	600,000	2,150,000	3,120,202
Net Results From Operations	(306,856)	304,055	(19,104)	(139,533)	(192,673)	486,781
Beginning Fund Balance	487,084	180,228	484,283	465,179	325,646	132,973
Ending Fund Balance	$ 180,228	$ 484,283	$ 465,179	$ 325,646	$ 132,973	$ 619,754

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 459
Department 61110 - North Peninsula Recreation Service Area Capital Projects Fund

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Provided:						
Interest Revenue	$ 24,446	$ 13,733	$ 10,114	$ 4,434	$ 9,184	$ 43,806
Operating Transfers In From:						
North Peninsula Recreation Operations	700,000	600,000	450,000	425,000	425,000	1,500,000
Total Funds Provided	724,446	613,733	460,114	429,434	434,184	1,543,806
Funds Applied:						
Truck w/Plow	65,000	-	-	-	-	-
Re-Surface Skate Park Asphalt/Multi-Purpose Court	62,000	-	-	-	-	-
Replace Pool Sidewalks	137,185	-	-	-	-	-
Pool Boilers - Replace	784,848	-	-	-	-	-
Trail Groomer	26,000	-	-	-	-	-
Pool Floor and Front Desk Replacement	291,000	-	-	-	-	-
Main Pool and Spa Circulation Pumps	126,000	-	-	-	-	-
NCRC Remodel/Fitness Equipment/Furnishings	-	710,000	-	-	-	-
Well Line Replacement	-	52,000	-	-	-	-
NPRSA Master Plan Project	-	-	250,000	-	-	-
Snow Machine & Groomer Equipment	-		30,000	-	-	-
Pool Room Renovations	-	-	175,000	-	-	-
NCRC Kitchen Appliances Replacement	-	-	100,000	-	-	-
NCRC Lighting Replacement	-	-	150,000	-	-	-
Replace NCRC Commercial Ovens	-	-	-	50,000	-	-
Replace John Deere UTV/Groomer	-	-	-	50,000	-	-
Replace Zero Turn Mower	-	-	-	50,000	-	-
Skate Park Equipment	-	-	-	-	75,000	-
Replace Truck w/Snow Plow	-	-	-	-	65,000	-
Master Plan Projects/Equipment Replacements FY29	-	-	-	-	-	451,000
Master Plan Projects/Equipment Replacements FY30	-	-	-	-	-	510,000
Master Plan Projects/Equipment Replacements FY31	-	-	-	-	-	148,500
Total Funds Applied	1,492,033	762,000	705,000	150,000	140,000	1,109,500
Net Results From Operations	(767,587)	(148,267)	(244,886)	279,434	294,184	434,306
Beginning Fund Balance	1,421,544	653,957	505,690	260,804	540,238	834,422
Ending Fund Balance	$ 653,957	$ 505,690	$ 260,804	$ 540,238	$ 834,422	$ 1,268,728

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 434
Department 33950 - Road Service Area Capital Projects Fund

			FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Provided:								
Interest Revenue			$ 148,750	$ 64,224	$ 65,316	$ 65,419	$ 66,073	$ 231,645
Operating Transfers In From:								
Road Service Area Fund			2,200,000	2,320,000	2,200,000	2,200,000	2,200,000	11,000,000
Other Financing Sources:								
Grants and Debt Issuance			699,676	-	-	-	-	-
Unsecured Revenue Sources Unapproved Projects			-	-	20,940,000	-	-	-
Total Funds Provided			3,048,426	2,384,224	23,205,316	2,265,419	2,266,073	11,231,645
Funds Applied:								
District & Project								
	Grant Funded:							
16NRD	North Road Extension		552,460	-	-	-	-	-
14JAC	Jacobs Ladder Repair		16,427	-	-	-	-	-
21SAL	Fish Passage/Old Exit Glacier		332,176	-	-	-	-	-
	Service Area Funded:							
	Boroughwide FY20 CIPs							
S7WAL	Walters/Wilderness/Sarah/Frontier		9,571	-	-	-	-	-
	Boroughwide FY21 CIPs							
21CIP	Boroughwide (Unallocated)		170,709	-	-	-	-	-
C2MRR	Moose River Dr (glaciation sect.)		98,179	-	-	-	-	-
S7MAN	Mansfield Ave		6,709	-	-	-	-	-
	Boroughwide FY22 CIPs							
22CIP	Boroughwide (Unallocated)		59,266	-	-	-	-	-
S8BSR	Basargin Road		1,011,518	-	-	-	-	-
N3DUK	Duke St		312,283	-	-	-	-	-
W7AND	St. Andrews Rd		253,350	-	-	-	-	-
C5SPO	Sports Lake/Hakala/Cotman		586,163	-	-	-	-	-
N3POL	Poolside Ave		451,114	-	-	-	-	-
	Boroughwide FY23 CIPs							
23CIP	Roads		577,529	-	-	-	-	-
C5PAR	Parkway/Sylvan/Northern Lights		401,273	-	-	-	-	-
N3LIS	Lisburn Ave		467,767	-	-	-	-	-
W6GOO	Goodrich/Center/Retirement (Design Phase)		75,750	-	-	-	-	-
W1GRI	Griffing/Way/Territorial		287,306	-	-	-	-	-
N4MCG	McGahan Dr (Design Phase)		76,500	-	-	-	-	-
	Boroughwide FY24 CIPs							
S8BSN	Basargin Rd (2,640') Phase 4 Design		28,552	-	-	-	-	-
C3SEC	Seclusion/Robin/Lourdes/Robert Design		121,448	-	-	-	-	-
	Areawide Projects/Needs							
	Boroughwide Gravel Projects		610,772	300,000	300,000	300,000	300,000	1,500,000
	Boroughwide Bridge Repair/Replacements		600,000	-	300,000	300,000	300,000	1,500,000
	Department Vehicle Replacements		-	-	55,000	-	55,000	-
DRAIN	Eastway Drainage Improvements		299,308	-	-	-	-	-
	Boroughwide FY25 CIPs	Estimate *	-	1,975,000	-	-	-	-
W6	Goodrich/Center Ave/Retirement	$765,000						
C3	Seclusion/Robin/Lourdes/Robert	$1,210,000						
	Boroughwide FY26 CIPs	Estimate *	-	-	1,600,000	-	-	-
N4	Mcgahan Dr (Defer due to water system conflict)							
W7	Murwood Ave (back half)							
N3	Lighthouse/Rozella							
E3	Beach Dr							
C1	Patty/Southwind/Merkes							
W2	Lakeside Ave							
N2	Bastein Dr							

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 434
Department 33950 - Road Service Area Capital Projects Fund - Continued

		FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029 Projected
Boroughwide FY27 CIPs	Estimate *	-	-	-	1,600,000	-	-
W7 Patty/Southwind/Merkes							
N3 Lighthouse/Rozella							
W2 Lakeside Ave							
N2 Bastein Dr							
W2 Independence/Anushka/Carlene							
C4 Delcie/Brenda/Kendanemken							
Boroughwide FY28 CIPs	Estimate *	-	-	-	-	1,600,000	-
W2 Independence/Anushka/Carlene							
C4 Delcie/Brenda/Kendenemken							
C10 Fontaine Ave/Fontaine Ct							
N5 Neighbors Rd							
W4 Carol Rd/Nita St							
Boroughwide FY29 CIPs	Estimate *	-	-	-	-	-	1,600,000
Boroughwide FY30 CIPs	Estimate *	-	-	-	-	-	1,600,000
Boroughwide FY31 CIPs	Estimate *	-	-	-	-	-	1,600,000
Boroughwide FY32 CIPs	Estimate *	-	-	-	-	-	1,600,000
Boroughwide FY33 CIPs	Estimate *	-	-	-	-	-	1,600,000
Unfunded Capital Projects:							
Priority 1 Repaving: Sunrise Ct, Cavu St, Sports Lake Rd, Danna Ln, Skyline Dr, St Joseph St, Murwood Ave. 13,650' paved roads; **Priority 2 Repaving:** Boregen Ave, Paul Ct, Wrangell Dr, McKinley Ave, Silver Spring, Nanook Rd, Nanook Cir, Keystone Dr, Midway Dr, Community College Dr, Divine Ct, Estate Ct, Jones Rd, Rustic Ave. 40,000' paved roads	Estimate *	-	-	2,000,000	-	-	-
Priority 3 Paving: Cabin Lake Dr, Bastien Dr, Lake Marie, Bruno Rd, Stoney Creek Ave, Depot Rd, Campus Dr, Breezewood Dr, Lakewood Rd, Calendula St, Cosmoview Ct, Frontier Ave, Kobuk St, Moser Ave, Spruce Ave, Edgington Rd, St Theresa Rd, West Lake Ct, Captains Court Cir, Chinulna Dr, Ocean Entrance Dr, Sailors Watch Cir, Cohoe Beach Rd, Aspen Ave, Aries Ct, Brumlow Pl, Commerce St, Liberty Ln, Libra Ct, Masters Ct, Moose Run Ave, Pisces Ct, Poppy Wood St, Singleton Ct, Virgo Ct, Winston Cir, Even Ln, Forest Wood Ave, Franke Rd, Huntington Dr, Memory Cir, Ophir Way, Poppy Ridge Rd, Raintree Cir, Ravenwood St, River Hills Dr, Rockwood Dr, Ryan Creek Cir, Slikok Creek Dr, Vanderberg Ct, West Brook Dr, Winridge Ave, Woods Dr. 85,165' paved roads	Estimate *	-	-	6,000,000	-	-	-
Priority Bridge Replacements: Running Water Ave, Brody Ln, Tall Tree Ave, Chakok Rd, Cottonwood Ln, Henry Creek, Dorothy Dr, Bruno Rd, Grouse Creek, Lost Creek, Forest Rd, Spruce Creek, Nautical Rd, Old Exit Glacier #2, Tinker Ln. 823' of bridges	Estimate *	-	-	4,300,000	-	-	
Priority 1 Gravel Road Projects Fox Rd, Eagleaerie Ave. 3,860'	Estimate *	-	-	8,000,000	-	-	-
Priority 2 Gravel Road Projects 352,455' of gravel roads, approx. 67 miles	Estimate *	-	-	640,000	-	-	-
Total Funds Applied		7,406,130	2,275,000	23,195,000	2,200,000	2,255,000	11,000,000
Net Results From Operations		(4,357,704)	109,224	10,316	65,419	11,073	231,645
Beginning Fund Balance		10,780,090	6,422,386	6,531,610	6,541,926	6,607,345	6,618,419
Ending Fund Balance		$ 6,422,386	$ 6,531,610	$ 6,541,926	$ 6,607,345	$ 6,618,419	$ 6,850,063

Districts: C - Central; N - North; S - South; W - West; E - East

* If project exceeds estimate by more than 20%, notice will be provided to the Service Area board and the Assembly.

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 490
Department 81110 - Central Kenai Peninsula Hospital Service Area Capital Projects Fund

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Provided:						
Interest Revenue	$ 27,617	$ 58,944	$ 60,270	$ 61,626	$ 63,013	$ 225,509
Other Financing Sources:						
Grants and Debt Issuance	-	-	-	-	-	-
CPH Plant Replacement and Expansion Fund	3,323,771	47,590,650	65,298,459	8,370,000	915,000	960,000
Total Funds Provided	3,351,388	47,649,594	65,358,729	8,431,626	978,013	1,185,509
Funds Applied:						
Medical/Office expansion	80,974	20,000,000	-	-	-	-
Design for Program Identified in Master Planning	23,379	6,000,000	-	-	-	-
Spine Surgery Robot	566,896	3,300,000	-	-	-	-
IV pump replacement (entire hospital)	2,756,875	2,000,000	-	-	-	-
CT Scanner Replacement - River Tower	10,000	1,362,716	-	-	-	-
CT Scanner Replacement - Hospital	-	1,200,680	-	-	-	-
Fire alarm system replacement, Phase 2	-	1,000,000	-	-	-	-
Spacelabs Monitoring Replacement (ED/PACU)	-	900,000	-	-	-	-
Laundry department remodel	-	850,000	-	-	-	-
Data Archiving - Meditech	-	802,423	-	-	-	-
Patient Room Refresh - Phase II	-	800,000	-	-	-	-
Neurology Buildout	-	750,000	-	-	-	-
Cellular Repeater Network	-	650,000	-	-	-	-
Server Room HVAC Replacement & Heat Recovery Loop	-	650,000	-	-	-	-
Data Archiving - Lawson	-	633,478	-	-	-	-
Palo Alto Netowrk Firewalls	-	617,200	-	-	-	-
Cloud Security Software	-	550,000	-	-	-	-
Network Segmentation	-	525,000	-	-	-	-
Security Monitoring Software	-	500,000	-	-	-	-
Offsite Security Upgrades	-	400,000	400,000	-	-	-
Automated User Provisioning Software	-	400,000	-	-	-	-
Spine Microscope	-	400,000	-	-	-	-
Corridor Refresh	-	375,000	-	-	-	-
Olympus Camera System	-	360,000	-	-	-	-
Amico Boom & Surgical Lights	-	350,000	-	-	-	-
Active Directory Project	-	325,000	-	-	-	-
Cellavision DI-60 Workcell and Slide Maker/Stainer	-	300,630	-	-	-	-
River Tower Basement Offices	-	300,000	-	-	-	-
Bruker MALDI-TOF Rapid ID Typer for Microbiology	-	280,275	-	-	-	-
Full Size C-Arm OEC Elite	-	258,248	-	-	-	-
Basement Mechanical to Replace AHU2	-	250,000	-	-	-	-
Refeed Transfer Switches from Main Plant to Phase 6	-	250,000	-	-	-	-
SPM Surgical Asset Tracking System	-	250,000	-	-	-	-
Heritage Place Expansion	-	-	30,000,000	-	-	-
Phase VII Expansion - OR + Mountain Tower Bed Capacity	-	-	24,000,000	-	-	-
Central building mechanical upgrade	-	-	2,200,000	-	-	-
IT equipment replacement (end of life/service)	-	-	825,000	870,000	915,000	960,000
Ventilators	-	-	250,000	-	-	-
Chemistry Analyzer Project	-	-	3,000,000	-	-	-
Central Mechanical Upgrade - Phases 1&2 of 4	-	-	1,500,000	-	-	-

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 490
Department 81110 - Central Kenai Peninsula Hospital Service Area Capital Projects Fund - Continued

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Applied Continued:						
Negative pressure chemo storage room - MOB Pharmacy	-	-	1,500,000	-	-	-
Kenai Health Center Mamography Replacement	-	-	523,459	-	-	-
Uniterruptible Power Supply	-	-	450,000	-	-	-
Security Office Remodel/Replacement	-	-	350,000	-	-	-
Elevator #4 Modernization	-	-	300,000	-	-	-
Kenai Expansion	-	-	-	5,000,000	-	-
Emergency department expansion	-	-	-	2,500,000	-	-
Total Funds Applied	3,438,124	47,590,650	65,298,459	8,370,000	915,000	960,000
Net Results From Operations	(86,736)	58,944	60,270	61,626	63,013	225,509
Beginning Fund Balance	2,706,461	2,619,725	2,678,669	2,738,939	2,800,565	2,863,578
Ending Fund Balance	$ 2,619,725	$ 2,678,669	$ 2,738,939	$ 2,800,565	$ 2,863,578	$ 3,089,087

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

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Provided:						
Interest Revenue	$ 24,080	$ 23,463	$ 23,903	$ 9,145	$ 18,692	$ 43,680
Operating Transfers In From:						
South Peninsula Hospital Service Area Fund	2,119,853	2,458,393	1,450,000	1,450,000	1,450,000	7,250,000
SPH Plant Replacement and Expansion Fund	2,260,938	-	-	-	2,100,000	-
Other Financing Sources:						
Funds Provided by South Peninsula Hospital Inc.	7,227,500	-	-	-	-	-
Unsecured Revenue Sources Unapproved Projects	-	-	54,300,000	-	-	-
Total Funds Provided	11,632,371	2,481,856	55,773,903	1,459,145	3,568,692	7,293,680
Funds Applied:						
Funds Provided by Local Funds:						
Homer Medical Center Remodel	1,478	-	-	-	-	-
Roof Replacement	58,854	-	-	-	-	-
Nuclear Medicine System	303,673	-	-	-	-	-
Homer Medical Clinic Lobby Remodel	30,500	-	-	-	-	-
Various Minor Hospital Equip/Software	18,658	-	-	-	-	-
Security Upgrade	70,423	-	-	-	-	-
A/C Unit - Long Term Care/Rehab	1,224,323	-	-	-	-	-
Incident Management Software	13,838	-	-	-	-	-
Hot Water System Replacement	388,781	-	-	-	-	-
Imaging Nuc Med System Part 2	625,000	-	-	-	-	-
Pre-Op PACU Monitor Replacement	13,561	-	-	-	-	-
Lobby Door Replacement	72,854	-	-	-	-	-
OR Suite Surgical Light Replacement	17,072	-	-	-	-	-
Mammography Software	88,500	-	-	-	-	-
Minor Hospital Equipment	13,917	-	-	-	-	-
Prelim Design Master Plan	406,079	-	-	-	-	-
203 W Pioneer Ave Building Repairs	153,568	-	-	-	-	-
Acute Care Patient Beds	67,796	-	-	-	-	-
OB Care Minor Hospital Equipment	56,874	-	-	-	-	-
Long-Term Care Minor Hospital Equipment	195,680	-	-	-	-	-
Operating Room CORE 2 Console	24,200	-	-	-	-	-
Surgery Minor Hospital Equipment	451,299	-	-	-	-	-
Emergency Room Minor Hospital Equipment	118,228	-	-	-	-	-
Code Net Software	8,500	-	-	-	-	-
TMS Transcranial Magnetic Stimulation Unit	148,470	-	-	-	-	-
Physical Therapy Minor Hospital Equipment	40,654	-	-	-	-	-
MR Microscopy Coil	35,000	-	-	-	-	-
Imaging Minor Hospital Equipment	275,579	-	-	-	-	-
Contrast Enhanced Mammography Software	97,324	-	-	-	-	-
DynaCAD Imaging Software	72,720	-	-	-	-	-
Meal Suite Software	10,786	-	-	-	-	-
Specialty Clinic Pediatric Nasopharyngoscope	12,004	-	-	-	-	-
Loading Dock Scissor Lift	15,150	-	-	-	-	-
Auto Opener for Materials Management Main Door	25,250	-	-	-	-	-
Replace Lab Hematology Analyzers	98,475	-	-	-	-	-
Lab Minor Hospital Equipment	95,142	-	-	-	-	-
Evident Electronic Case Reporting Bi-directional Interface	9,090	-	-	-	-	-
IT Minor Hospital Equipment	108,070	-	-	-	-	-
Various Hospital Equipment	-	1,189,978	-	-	-	-
Replacement Floor Obstrics	-	11,006	-	-	-	-
Wander Management System	-	111,967	-	-	-	-
Code System Monitoring Upgrades	-	14,058	-	-	-	-
PACS Archive Storage Replacement	-	225,624	-	-	-	-
Security System Replacement	-	173,400	-	-	-	-
Behavioral Health Acute Care Room	-	107,100	-	-	-	-
Flooring Installation in Hospital First Floor Hallway	-	40,800	-	-	-	-
Heated Sidewalks/Medical Ctr + 203 West Pioneer	-	255,000	-	-	-	-
Liquid Oxygen System	-	153,000	-	-	-	-
Walk in Cooler Repair	-	17,340	-	-	-	-
Information System upgrades/Replacements	-	159,120	-	-	-	-

Kenai Peninsula Borough
Projected Revenues and Appropriations

Fund 491
Department 81210 - South Kenai Peninsula Hospital Service Area Capital Projects Fund - Continued

	FY2024 Active Projects	FY2025 Mayor Proposed	FY2026 Projected	FY2027 Projected	FY2028 Projected	**Five Year** FY2029-33 Projected
Funds Applied - Continued:						
Funds Provided by Local Funds - Continued:						
Hospital Roof Repair	-	-	600,000	-	-	-
Imaging Fluoroscopy Room	-	-	650,000	-	-	-
Nitrous Oxide Delivery System	-	-	11,000	-	-	-
Hydronic Plumbing System	-	-	1,000,000	-	-	-
Nurse Call System	-	-	-	850,000	-	-
Infrastructure Repairs	-	-	-	100,000	-	-
Parking Expansion	-	-	-	-	1,800,000	-
Hospital Equipment FY29	-	-	-	-	-	1,500,000
Hospital Equipment FY30	-	-	-	-	-	1,500,000
Hospital Equipment FY31	-	-	-	-	-	1,500,000
Hospital Equipment FY32	-	-	-	-	-	1,500,000
Hospital Equipment FY33	-	-	-	-	-	1,500,000
Funds Provided by South Peninsula Hospital, Inc.:						
203 W Pioneer Ave Building Repairs	227,500	-	-	-	-	-
Electronic Medical Records Software	7,000,000	-	-	-	-	-
Funds Provided by Hospital Plant Replacement Fund:						
* Remodel Kachemak Prof Building	454,690	-	-	-	-	-
* A/C Unit - Long Term Care/Rehab	627,416	-	-	-	-	-
* 203 W Pioneer Ave Building Repairs	88,618	-	-	-	-	-
* Ultrasound Software/Hardware	21,679	-	-	-	-	-
* Minor Hospital Equipment	56,831	-	-	-	-	-
* Design for Infrastructure Deferred Maint	250,000	-	-	-	-	-
* SPH Annuniciator Switch	613,020	-	-	-	-	-
* Bariatric Floor Lift	9,189	-	-	-	-	-
* ER Room 4 Exam Door	12,625	-	-	-	-	-
* HMC Exam Rooms Renovation	126,870	-	-	-	-	-
* Anesthesia System Replacement	-	-	-	-	225,000	-
* CT Replacement	-	-	-	-	1,875,000	-
Unfunded Capital Projects:						
** Nuclear Medicine, Pharmacy & Infusion Expansion	-	-	8,800,000	-	-	-
** Infrastructure Repairs	-	-	2,000,000	-	-	-
** Generator/Power Plant Replacement	-	-	5,000,000	-	-	-
** Hospital Bond	-	-	38,500,000	-	-	-
Total Funds Applied	14,955,808	2,458,393	56,561,000	950,000	3,900,000	7,500,000
Net Results From Operations	(3,323,437)	23,463	(787,097)	509,145	(331,308)	(206,320)
Beginning Fund Balance	4,574,818	1,251,381	1,274,844	487,747	996,892	665,584
Ending Fund Balance	$ 1,251,381	$ 1,274,844	$ 487,747	$ 996,892	$ 665,584	$ 459,264

* To be paid for with Plant Replacement Equipment Funds

** For informational purposes only, will not appropriated as part of the budget process, a separate appropriated will be needed

School Revenue Fund
Capital Improvement Project

Project Name	Area wide Asbestos Abatement
Priority	High
Department - Service Area	School Maintenance
Total Funding	$100,000
Project Manager	Thomas Nelson
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.25756.49999

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Construction/Equipment	$ 100,000	$ -	$ 100,000	$ -	$ 75,000	$ 275,000
Other (Specify)						
Total	**$ 100,000**	**$ -**	**$ 100,000**	**$ -**	**$ 75,000**	**$ 275,000**

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 ACBCs (asbestos containing building materials) are normally encountered as a result of improvement projects, such as locker or flooring replacements, or minor renovation projects. There is also a moderate amount of higher risk materials such as TSI (Thermal Systems Insulation) and structural fire protective coatings. It is the goal to work towards eventual complete abatement of higher risk ACBSs at all Borough facilities. The removal of lower risk materials will be primarily based on projects that impact the existing materials. Areas of abatement are governed by impacting projects and decisions made by multiple Departments and personnel. Funds will be utilized for the removal of asbestos on the following priority basis: level of risk; as encounter; and as allowable by funding.

Impact on Annual Operating Budget

Personnel	
Operating	
Capital Outlay	
Other	
Total	$ -

Projects would provide no impact to operational or energy savings to the Borough, but will advance compliance with asbestos regulations and the goal of asbestos free facilities.

School Revenue Fund
Capital Improvement Project

Project Name	Asphalt/Sidewalk Repairs
Priority	High
Department - Service Area	School Maintenance
Total Funding	$594,000
Project Manager	Thomas Nelson
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.25802.49999

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Construction/Equipment	$ 594,000	$ 1,100,000	$ 500,000	$ 1,000,000	$ 1,000,000	$ 4,194,000
Other (Specify)						
Total	**$ 594,000**	**$ 1,100,000**	**$ 500,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 4,194,000**

Description (Justification and Explanation)

Sidewalks, parking lots and other paved areas at sites throughout the district are showing their age. This funding will allow the department to continue the ongoing replacement and improvement of deteriorating paving and concrete at facilities throughout the district. Issues are: the condition/state of lot areas district-wide, and design of parent drop-off/pick-up areas at a large number of District facilities. Improvements may range from repair, replacement, or contracted crack sealing and coating.

Impact on Annual Operating Budget

Personnel	
Operating	
Capital Outlay	
Other	
Total	$ -

Upgrades to asphalt and sidewalks will produce a reduction in maintenance cost, resulting from diminished need for patching repairs, and will provide an extended life if properly maintained by crack sealing and periodic seal coating.

School Revenue Fund
Capital Improvement Project

Project Name	Bleacher Replacement
Priority	Medium
Department - Service Area	School Maintenance
Total Funding	$250,000
Project Manager	Thomas Nelson
Project Location	KPB schools - area wide
Funding Source	Local 400.78050.25727.49999

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Construction/Equipment	$ 250,000	$ 250,000	$ 250,000	$ 50,000	$ 50,000	$ 850,000
Other (Specify)						
Total	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 50,000**	**$ 50,000**	**$ 850,000**

Description (Justification and Explanation)

Funds are intended to replace bleacher systems and auditorium seating at facilities district wide. Priority will be based on functionality of old systems and availability of funding.

Impact on Annual Operating Budget

Personnel	
Operating	
Capital Outlay	
Other	
Total	$ -

These projects will result in a reduction in maintenance costs savings for the KPB School District.

School Revenue Fund
Capital Improvement Project

Project Name	School System Assessment/Design Needs
Priority	High
Department - Service Area	School Maintenance
Total Funding	$184,003
Project Manager	Thomas Nelson
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.25DSG.49999

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Construction/Equipment	$ 184,003	$ 300,000	$ 100,000	$ 100,000	$ 100,000	$ 784,003
Other (Specify)						
Total	**$ 184,003**	**$ 300,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 784,003**

Description (Justification and Explanation)

Funds to be utilized to develop engineering/design solutions for known project needs. This effort is intended to produce plan modeling adequate to progress to in house construction, contracted bidding, and/or to support the appropriation of available funding resources. Availability of these funds will contribute to a more efficient and timely resolution process. Currently, when a need is identified, it is met with an initial delay while funds are pursued and appropriated to support the assessment/design phase and/or the entirety of the identified project scope. Additionally, a legislative appropriation processes, not supported by an assessment/design component, may not be a proper representation of actual project need, placing the governing body in a compromising position of making a funding decision based on unknown variables. These unknowns contribute to under informed funding decisions, construction phase project complications, the need for additional appropriation and delay. The emphases of the fund will be focused to address existing identified needs throughout the district that have not yet been supported by assessment/design funding.

Impact on Annual Operating Budget

Personnel	
Operating	
Capital Outlay	
Other	
Total	$ -

Availability of funds will benefit an improved timely response to need and a more accurate and informed project funds appropriation process.

School Revenue Fund
Capital Improvement Project

Project Name	School Doors and Entries
Priority	High
Department - Service Area	School Maintenance
Total Funding	$108,280
Project Manager	Thomas Nelson
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.25728.49999

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Construction/Equipment	$ 108,280	$ -	$ 100,000	$ -	$ 100,000	$ 308,280
Other (Specify)						
Total	**$ 108,280**	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**	**$ 308,280**

Description (Justification and Explanation)

The Borough maintains more than forty schools Borough wide. Each facility contains multiple maintained entry/exit points. Throughout many years of service the systems begin to deteriorate to a state beyond repair. Contributing factors are: high use, abuse that can't be tracked as vandalism, obsolescence and corrosion from weather, salt use, and other environmental factors. Some of the door systems in the highest need are those located in the pool areas. These areas present additional challenges due to humidity and the presence of chemicals. Needed replacements are prioritized based on work order demand, along with observation walk-throughs. The availability of funds are important due to the high cost of the door replacements, and in some cases, replacement of the entire store front.

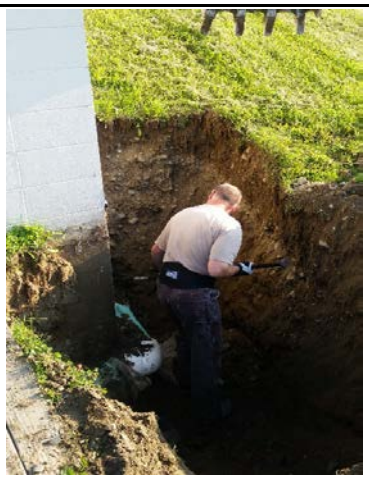
Impact on Annual Operating Budget

Personnel	
Operating	
Capital Outlay	
Other	
Total	$ -

Projects completed with these funds will result in a reduction in maintenance repair costs and a slight reduction in facility utility bills.

School Revenue Fund
Capital Improvement Project

Project Name	Drainage Systems & Interior Renovation
Priority	High
Department - Service Area	School Maintenance
Total Funding	$100,000
Project Manager	Thomas Nelson
Project Location	KPB schools - area wide
Funding Source	Local 400.78050.25862.4999



	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Construction/Equipment	$ 100,000	$ 500,000	$ 300,000	$ 500,000	$ 300,000	$ 1,700,000
Other (Specify)						
Total	**$ 100,000**	**$ 500,000**	**$ 300,000**	**$ 500,000**	**$ 300,000**	**$ 1,700,000**

Description (Justification and Explanation)

School facility systems and designs, over time, may become inadequate to perform the function intended, or new functionality is needed. Facility drainage system requirements may become inadequate, original kitchen designs are unable to serve current student needs, or class room functionality no longer supports current curriculum. Funds are intended to renew, upgrade or replace inadequate systems or locations to meet current needs area wide.

Impact on Annual Operating Budget

Personnel	
Operating	
Capital Outlay	
Other	
Total	$ -

These projects may result in a reduction in maintenance costs and provide a slight energy savings for the KPB School District.

School Revenue Fund
Capital Improvement Project

Project Name	Building Envelope Upgrade/Replacement
Priority	High
Department - Service Area	School Maintenance
Total Funding	$475,000
Project Manager	Thomas Nelson
Project Location	KPB schools - area wide
Funding Source	Local 400.78050.25714.49999

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Construction/Equipment	$ 475,000	$ 250,000	$ 200,000	$ 200,000	$ 200,000	$ 1,325,000
Other (Specify)						
Total	**$ 475,000**	**$ 250,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 1,325,000**

Description (Justification and Explanation)

Of the school facilities area wide, many have aged and degraded window/siding structures that are in need of replacement. The entirety of the scope is far beyond the limit of the funds that the Maintenance Department has available to devote to the issue. A building envelope is the physical separator between the conditioned and unconditioned environment of a building including the resistance to air, water, heat, light, and noise transfer. These funds would be made available to focus on the highest priority issues related to weather intrusion, operability of hardware systems and security.

Impact on Annual Operating Budget

Personnel	
Operating	
Capital Outlay	
Other	
Total	$ -

Upgrades to facility window and siding systems will provide savings to the Borough relating to system efficiency and costs associated with maintenance and repair.

School Revenue Fund
Capital Improvement Project

Project Name	School Flooring Replacement Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	$349,857
Project Manager	Thomas Nelson
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.25755.49999

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Construction/Equipment	$ 349,857	$ 525,000	$ 175,000	$ 175,000	$ 175,000	$ 1,399,857
Other (Specify)						
Total	**$ 349,857**	**$ 525,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 1,399,857**

Description (Justification and Explanation)

The flooring funds are utilized for replacing all flooring types throughout the school district. Additionally, the fund is utilized to accomplish contracted refurbishment/replacement of gym floor surfaces. When refurbishing, the surface is completely sanded, game lines are laid out, painted, then the entire surface is refinished. A standard wood floor has 2-3 sanding/resurface cycles. Based on wood depth and condition, replacement may be necessary. When selecting flooring projects, safety concerns rate as the highest priority. The focus then turns to condition assessment. Selected projects are prioritized based on annual district wide site walkthroughs. The use of flooring funds may work in conjunction with asbestos abatement funds where asbestos is encountered as a result of the flooring replacement.

Impact on Annual Operating Budget

Personnel		Projects will have no effect on annual operating budget.
Operating		
Capital Outlay		
Other		
Total	$ -	

School Revenue Fund
Capital Improvement Project

Project Name	School HVAC/DDC & Boiler Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	$1,150,000
Project Manager	Thomas Nelson
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.25801.49999

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Construction/Equipment	$ 1,150,000	$ 2,000,000	$ 2,000,000	$ 350,000	$ 350,000	$ 5,850,000
Other (Specify)						
Total	**$ 1,150,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 350,000**	**$ 350,000**	**$ 5,850,000**

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	
Operating	
Capital Outlay	
Other	
Total	$ -

Upgrades to HVAC systems will provide savings to the Borough relating to system efficiency and costs associated with maintenance and repair.

School Revenue Fund
Capital Improvement Project

Project Name	School Locker Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	$250,000
Project Manager	Thomas Nelson
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.25855.49999

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Construction/Equipment	$ 250,000	$ 30,000	$ 100,000	$ 30,000	$ 30,000	$ 440,000
Other (Specify)						
Total	**$ 250,000**	**$ 30,000**	**$ 100,000**	**$ 30,000**	**$ 30,000**	**$ 440,000**

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	
Operating	
Capital Outlay	
Other	
Total	$ -

Projects performed of these funds are expected to have little impact on the annual operating budget.

School Revenue Fund
Capital Improvement Project

Project Name	School Water Quality Upgrades
Priority	High
Department - Service Area	School Maintenance
Total Funding	$134,000
Project Manager	Thomas Nelson
Project Location	KPB schools - area wide
Funding Source/ Project Number	Local 400.78050.25759.49999

Treatment equipment & fixtures at Sterling Elementary

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Construction/Equipment	$ 134,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 334,000
Other (Specify)						
Total	**$ 134,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 334,000**

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	
Operating	
Capital Outlay	
Other	
Total	$ -

These projects will result in a reduction in maintenance costs while providing a slight energy and public utility savings to the KPB School District.

General Government
Capital Improvement Project

Project Name	River Center Roofing
Priority	High
Department - Service Area	Borough Administration
Total Funding	$490,058
Project Manager	Purchasing & Projects Department
Project Location	River Center Building
Funding Source/ Project Number	Local 407-21135-25471-49999

River Center

	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total
Design (Engineering)	$ 57,425	$ -	$ -	$ -	$ -	$ 57,425
Construction/Equipment	355,778	-	-	-	-	355,778
Other (inflation, administrative)	76,855	-	-	-	-	76,855
	-	-	-	-	-	-
Total	**$ 490,058**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 490,058**

Description (Justification and Explanation)

The River Center roof is becoming aged and in need of replacement. Existing roofing has significant moss buildup, and has reached replacement age.

This project would install 12,000 sqft of asphalt shingles, 600 sqft of EPDM, and a gutter system. These will extend the life of the building and eliminate future moisture damage to building components.

Impact on Annual Operating Budget

Personnel	$ -
Operating	(1,000)
Capital Outlay	-
Other	-
Total	$ (1,000)

Roof replacement would reduce maintenance and utility expenses currently incurred in dealing with an aged roof.

General Government
Capital Improvement Project

Project Name	River Center Handicap Doors
Priority	High
Department - Service Area	Borough Administration
Total Funding	$153,867
Project Manager	Purchasing & Projects Department
Project Location	River Center Building
Funding Source/ Project Number	Local 407-21135-25472-49999

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Design (Engineering)	$ 37,152	$ -	$ -	$ -	$ -	$ 37,152
Construction/Equipment	107,800	-	-	-	-	107,800
Other (Inflation, administrative)	8,915	-	-	-	-	8,915
	-	-	-	-	-	-
Total	**$ 153,867**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 153,867**

Description (Justification and Explanation)

The River Center does not currently have automatic handicap doors at the front entrance. Being a public-facing building, it needs to be updated to be more easily accessible to handicap users. This project would install interior and exterior doors with ADA controls, with possible modifications to the roofline, interior wall and ceiling, and arctic-entry HVAC system.

Impact on Annual Operating Budget

Personnel		Do not anticipate a change in operating budget with ADA doors.
Operating		
Capital Outlay		
Other		
Total	$ -	

Solid Waste
Capital Improvement Project

Project Name	Front End Loader
Priority	High
Department - Service Area	Solid Waste-CPL
Total Funding	$700,000
Project Manager	Solid Waste
Project Location	Central Peninsula Landfill
Funding Source/ Project Number	Local 411-32122-25491-49999

	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Equipment	$ 700,000	$ -	$ -	$ -	$ -	$ 700,000
Other (Specify)	-	-	-	-	-	-
Total	**$ 700,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 700,000**

Description (Justification and Explanation)

Replacement of existing front end loader for CPL that is past it's useful life. Quote includes foam filled tires and necessary attachments.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	700,000
Other	-
Total	$ 700,000

Solid Waste
Capital Improvement Project

Project Name	Compact Front End Loader
Priority	High
Department - Service Area	Solid Waste-CPL
Total Funding	$240,000
Project Manager	Solid Waste
Project Location	Central Peninsula Landfill
Funding Source/ Project Number	Local 411-32122-25492-49999

	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Equipment	$ 240,000	$ -	$ -	$ -	$ -	$ 240,000
Other (Specify)	-	-	-	-	-	-
Total	**$ 240,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 240,000**

Description (Justification and Explanation)

Replacement of existing compact loader used for operation of the tipping floor at CPL. Existing loader will stay onsite for backup operation. Purchase includes foam filled tires and necessary attachments.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	240,000
Other	-
Total	$ 240,000

Solid Waste
Capital Improvement Project

Project Name	Telehandler
Priority	High
Department - Service Area	Solid Waste-CPL
Total Funding	$125,000
Project Manager	Solid Waste
Project Location	Central Peninsula Landfill
Funding Source/ Project Number	Local 411-32122-25493-49999

	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Equipment	$ 125,000	$ -	$ -	$ -	$ -	$ 125,000
Other (Specify)	-	-	-	-	-	-
Total	**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**

Description (Justification and Explanation)

This capital purchase replaces the Central Peninsula Landfill VersaHandler and attachement components. This well utilized piece of equipment is essential for day to day operations where extended lifting is required for tools and/or personnel.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	125,000
Other	-
Total	$ 125,000

Solid Waste
Capital Improvement Project

Project Name	Mechanic Service Truck
Priority	High
Department - Service Area	Solid Waste CPL
Total Funding	$85,000
Project Manager	Solid Waste
Project Location	Central Peninsula Landfill
Funding Source/ Project Number	Local 411-32122-25494-49999

	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Equipment	$ 85,000	$ -	$ -	$ -	$ -	$ 85,000
Other (Specify)	-	-	-	-	-	-
Total	**$ 85,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 85,000**

Description (Justification and Explanation)

The project will enhance mechanics service capabilities for work in field repairs, for pump maintenance and replacement, and safe lifting of heavy parts.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	85,000
Other	-
Total	$ 85,000

Solid Waste
Capital Improvement Project

Project Name	Pick Up Truck With Plow (HTF)
Priority	High
Department - Service Area	Solid Waste
Total Funding	$75,000
Project Manager	Solid Waste
Project Location	Homer Transfer Facility
Funding Source/ Project Number	Local 411-32310-25495-49999

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Construction/Equipment	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
KPB 2% Admin Fee						
Project Management						
Total	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**

Description (Justification and Explanation)

Replacement of pick up truck with new plow for HTF operations.

Impact on Annual Operating Budget

Personnel	
Operating	$ -
Capital Outlay	$
Other / Utilities	-
Total	$ -

This project is not expected to have any increase on the annual operating budget.

Solid Waste
Capital Improvement Project

Project Name	Compactor Engine Replacement and Repairs
Priority	High
Department - Service Area	Solid Waste-CPL
Total Funding	$130,000
Project Manager	Solid Waste
Project Location	Central Peninsula Landfill
Funding Source/ Project Number	Local 411-32122-25XXX-49999

	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Equipment	$ 130,000	$ -	$ -	$ -	$ -	$ 130,000
Other (Specify)	-	-	-	-	-	-
Total	**$ 130,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 130,000**

Description (Justification and Explanation)

One of our existing CAT compactors has been used as a backup piece of equipment and has several issues that need repairs to allow it to be in regular operation. This cost is to replace the engine and complete associated repairs to the unit that would allow it to be fully operational for several years. Once completed this compactor will be used in our CD cell to provide better compaction of the waste than the dozer that is currently used provides.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	130,000
Other	-
Total	$ 130,000

Solid Waste
Capital Improvement Project

Project Name	Landfill Gas and Leachate Collection Materials
Priority	High
Department - Service Area	Solid Waste
Total Funding	$75,000
Project Manager	Solid Waste
Project Location	Central Peninsula Landfill
Funding Source/ Project Number	Local 411.32122.25498.49999

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	75,000		125,000			200,000
Total	**$ 75,000**	**$ -**	**$ 125,000**	**$ -**	**$ -**	**$ 200,000**

Description (Justification and Explanation)

The purpose of this project is the installation of landfill gas and leachate collection piping in cells as per design criteria.

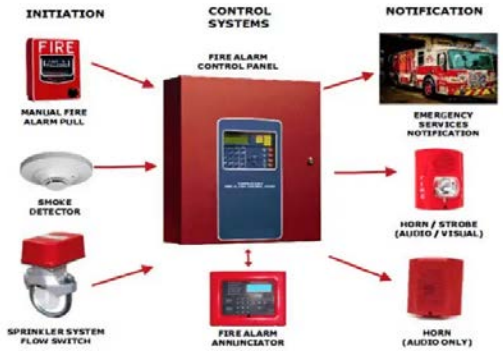
Impact on Annual Operating Budget

Personnel	
Operating	$ -
Capital Outlay	$ 75,000
Other / Utilities	
Total	$ 75,000

This project is not expected to have any increase on the annual operating budget.

Solid Waste
Capital Improvement Project

Project Name	CPL Fire Detection System Rebuild
Priority	High
Department - Service Area	Solid Waste CPL
Total Funding	$160,000
Project Manager	Solid Waste
Project Location	Central Peninsula Landfill
Funding Source/ Project Number	Local 411-32122-25499-49999



	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Equipment	$ 160,000	$ -	$ -	$ -	$ -	$ 160,000
Other (Specify)	-	-	-	-	-	-
Total	**$ 160,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 160,000**

Description (Justification and Explanation)

This project will be supplementary funding for reconstruction of the fire detection system for all CPL buildings.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	160,000
Other	-
Total	$ 160,000

Solid Waste
Capital Improvement Project

Project Name	Cell 4 Design and Preliminary Construction
Priority	High
Department - Service Area	Solid Waste
Total Funding	$500,000
Project Manager	Solid Waste
Project Location	Central Peninsula Landfill
Funding Source/ Project Number	Local 411-32122-25501-49999

	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Equipment	$ -	$ -	$ -	$ -	$ -	$ -
Design/Construction	500,000	-	-	-	-	500,000
Total	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Description (Justification and Explanation)

Design for construction of MSW Cell 4 at Central Peninsula Landfill. Design will be paid for with bond funds from previously approved bond package.

Impact on Annual Operating Budget

Operating	$ -
Capital Outlay	250,000
Other	-
Total	$ 250,000

Solid Waste
Capital Improvement Project

Project Name	Annual Dumpster Repairs and Replacement
Priority	High
Department - Service Area	Solid Waste
Total Funding	$120,000
Project Manager	Solid Waste
Project Location	Areawide
Funding Source/ Project Number	Local 411-32570-25502-49999

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Equipment	120,000	120,000	120,000	120,000	120,000	600,000
KPB 2% Admin Fee						
Project Management						
Total	**$ 120,000**	**$ 120,000**	**$ 120,000**	**$ 120,000**	**$ 120,000**	**$ 600,000**

Description (Justification and Explanation)

Annual funding for areawide dumpster repair and replacement. Dumpsters are falling into poor condition. KPB lacks sufficent unused dumpsters to pull repairable dumpsters out of regular rotation for repairs. Project would fund a combination of new dumpsters annually and allow for repairs of existing dumpsters while new ones are substituted in the rotation.

Impact on Annual Operating Budget

Personnel	
Operating	$ -
Capital Outlay	$ 120,000
Other / Utilities	
Total	$ 120,000

This project is not expected to have any increase on the annual operating budget.

Nikiski Fire Service Area Capital Improvement Project

Project Name	Unit 6 Emergency Response Vehicle Replacement (2008)
Priority	High (priority 2)
Department - Service Area	Nikiski Fire Service Area
Total Funding	$75,000
Project Manager	Trent Burnett
Project Location	Nikiski Fire Service Area
Funding Source/ Project Number	Local 441.51110.25411.49999

	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Equipment	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
Other (Specify)	-	-	-	-	-	-
Total	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**

Description (Justification and Explanation)

This project is intended to replace an aging piece of emergency response equipment. This truck was originally purchased in 2008 for the Fire Chief and has since been passed on for operational day to day use as well as emergency response.

Impact on Annual Operating Budget

Operating	$ 1,000	The purchase of this Emergency Response Vehicle is a one time Capital Project expenditure from the FY2025 budget, with annual maintenance that are icnluded in the departments operating budget.
Capital Outlay	-	
Other	-	
Total	$ 1,000	

Nikiski Fire Service Area Capital Improvement Project

Project Name	Unit 3 Emergency Response Vehicle Replacement (2015)
Priority	High (Priority 1)
Department - Service Area	Nikiski Fire Service Area
Total Funding	$75,000
Project Manager	Trent Burnett
Project Location	Nikiski Fire Service Area
Funding Source/ Project Number	Local 441.51110.25412.49999

	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Equipment	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
Other (Specify)	-	-	-	-	-	-
Total	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**

Description (Justification and Explanation)

This project is intended to replace an emergency response vehicle that is operating out of station #3. This vehicle is starting to have transmission problems as well as body rust. This truck is becoming unreliable for emergency response.

Impact on Annual Operating Budget

Operating	$ 1,000	This is a one time Capital Projects expenditure from the FY2025 budget that will have annual fuel and maintenance costs that are included in our operating budget.
Capital Outlay	-	
Other	-	
Total	$ 1,000	

Nikiski Fire Service Area Capital Improvement Project

Project Name	Unit 7 - Plow / Emergency Response Vehicle (2002)
Priority	High (Priority 3)
Department - Service Area	Nikiski Fire Service Area
Total Funding	$75,000
Project Manager	Trent Burnett
Project Location	Nikiski Fire Service Area
Funding Source/ Project Number	Local 441.51110.25413.49999

	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Equipment	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
Other (Specify)	-	-	-	-	-	-
Total	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**

Description (Justification and Explanation)

This project is intended to replace an aging emergency response truck that is located at station #3. This truck was originally purchased from auction from borough maintenance. This unit truck will also be the plow truck at Station #3 in the winter months.

Impact on Annual Operating Budget

Operating	$ 1,000	This is a one time Capital Projects ecpenditure for this emergency response / Plow vehicle from the FY 2025 budget that will have annual fuel and maintenance costs.
Capital Outlay	-	
Other	-	
Total	$ 1,000	

Central Emergency Services
Capital Improvement Project

Project Name	Tanker Replacement 922-Sterling
Priority	High
Department - Service Area	Central Emergency Services
Total Funding	$1,100,000
Project Manager	Service Area Director
Project Location	Soldotna-Sterling
Funding Source/ Project Number	Local 443.51610.25461.49999

	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Equipment	$ 1,094,500	$ -	$ -	$ -	$ -	$ 1,094,500
KPB 0.5% Admin Fee	5,500	-	-	-	-	5,500
Total	**$ 1,100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,100,000**

Description (Justification and Explanation)

Tanker replacement for CES Station #3 - Sterling. This tanker is part of the scheduled replacement for the Sterling Station. The purchase of a new tanker replaces the existing truck that has major operational and design deficiencies in the steel water tank and pump plumbing. This has posed several out-of-service costs for upkeep and maintenance. The funding will be used for the design and purchase of the fire apparatus as well as firefighting equipment necessary to meet the NFPA/ISO standards for the unit.

Impact on Annual Operating Budget

Personnel	$ -	The new tanker will lower maintenance costs by reducing supply costs for parts and out-of-service maintenance costs. The funding for equipment and maintenance are part of the operational budget.
Operating	-	
Capital Outlay	-	
Other/Utilities	-	
Total	$ -	

North Peninsula Recreation Service Area
Capital Improvement Project

Project Name	NCRC Renovation with Furniture/Fitness Equipment Upgrades
Priority	High
Department - Service Area	North Peninsula Recreation Service Area
Total Funding	$710,000
Project Manager	NPR Director/Capital Projects
Project Location	Nikiski Community Recreation Center
Funding Source/ Project Number	Local 459.61110.25451.49999

	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Design (Engineering)	$ 75,000	$ -	$ -	$ -	$ -	$ 75,000
Construction/Services	571,080	-	-	-	-	571,080
Project Management	50,000	-	-	-	-	50,000
KPB 2% Admin Fee	13,920	-	-	-	-	13,920
Total	**$ 710,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 710,000**

Description (Justification and Explanation)

The NCRC was once the home of Nikiski Elementary School and much of the building remains unchanged since kids roamed the hallways in the 70's and 80's. Cosmetic renovations, carpet, fresh paint, new modern furniture and new fitness equipment can take the building to a vibrant community hub. The goal is to create new spaces where new innovated programming can take place. The carpet will be replaced with modern floor tiles, which is not only an upgrade aesthetically but makes upkeep more manageable and cost efficient. The front entrance will be renovated to allow for better accessibility by adding push button handicap doors. This project will also create a welcoming lounge area near the entry area of the building for people to meet and congregate, work on projects, or use new public computers. Classrooms will be remodeled to provide spaces for technology based classes to include art, 3D printing, graphic design and robotics programming. This renovation also includes a pre-k room to provide younger children a better place to learn, explore and be active; especially during winter months when the playground is closed.

Impact on Annual Operating Budget

Personnel	$ -	With new innovative programming we would be able to increase our revenue but would also potentially increase our recreational supply need as well as our equipment replacement needs over the years.
Operating	1,000	
Capital Outlay	1,500	
Other/Utilities	-	
Total	$ 2,500	

Road Service Area
Capital Improvement Project

Project Name	Boroughwide Gravel Projects
Priority	High
Department - Service Area	Road Service Area
Total Funding	$300,000
Project Manager	Service Area Director
Project Location	KPB Road Service Area
Funding Source/ Project Number	Local 434.33950.25GRV.49999

	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Design (Engineering)	$ -	$ -	$ -	$ -	$ -	$ -
Construction/Services	300,000	300,000	300,000	300,000	300,000	1,500,000
Other (Specify)	-	-	-	-	-	-
Total	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 1,500,000**

Description (Justification and Explanation)

Funds support the rehabilitation of roadways that experience issues due to breakup, weather related occurrences, poor drainage and general degradation over time. Addressed roads are not in a condition state that justifies full formal CIP process. The fund allows for resolution of localized condition issues through a much less expensive and more expedient process. The gravel road rehabilitation CIP allows us to address roadways that have increased maintenance cost due to poor conditions on specific portions of the overall road, thus extending the life of the road as a whole.

Impact on Annual Operating Budget

Personnel	$ -
Operating	-
Capital Outlay	-
Other/Utilities	-
Total	$ -

Road Service Area
Capital Improvement Project

Project Name	Road Improvement Projects
Priority	High
Department - Service Area	Road Service Area
Total Funding	$1,975,000
Project Manager	Service Area Director
Project Location	KPB Road Service Area
Funding Source/ Project Number	Local 434.33950.25CIP.49999

	FY2025	FY2026	FY2027	FY2028	FY2029	Five Year Total
Design (Engineering)	$ -	$ 300,000	$ 300,000	$ 225,000	$ 225,000	$ 1,050,000
Construction/Services	1,975,000	1,300,000	1,300,000	1,375,000	1,375,000	7,325,000
Other (Specify)	-	-	-	-	-	-
Total	**$ 1,975,000**	**$ 1,600,000**	**$ 1,600,000**	**$ 1,600,000**	**$ 1,600,000**	**$ 8,375,000**

Description (Justification and Explanation)

In 1986, the RSA board adopted (and the Borough Assembly approved by ordinance) minimum road construction standards, establishing that any road not already RSA maintained had to meet these standards. While this helped to ensure that newly constructed roads would have a more reasonable maintenance cost, it did not solve the existing problem of the expense of maintaining hundreds of poorly constructed roads in desperate need of improvement.

Many roads "grandfathered" into the maintenance system need gravel upgrades, widening, paving, signage, repair, and realignment. Without these improvements, it is a serious challenge for the RSA to keep these roads safe and passable for residents (and tourists visiting our communities each year). The expense required to maintain a substandard road is far higher than for roads meeting borough construction standards.

The RSA has established objective criteria to identify priority construction projects for rebuilding and upgrading as many roads as possible with available funding. These projects range from correcting basic safety and access problems to complete upgrade and paving on others. In FY19, the legislative grants that have funded capital improvement projects since 2008 were exhausted. Capital improvement projects are now solely funded by tax dollars.

Impact on Annual Operating Budget

Personnel	$ -	Savings realized due to lower maintenance costs.
Operating	-	
Capital Outlay	-	
Other/Utilities	-	
Total	$ -	

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Internal Service Funds

These funds are used to account for a government's business-type activities supported, at least in part, by fees or charges. These services are not rendered to the general public but are for other governmental units within the Borough, i.e., the service areas, individual funds and departments, and the school district. The following funds have been established:

Page #

Total Internal Service Funds Budget Projection 401
Combined Revenues and Expenses 403

Insurance and Litigation Reserve Fund 404

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 416

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 420

The Equipment Replacement Fund is used to finance the major purchases of user departments. Departments are charged an annual fee over the expected life of the vehicle or piece of equipment. This manner of financing major purchases eliminates the substantial impact such purchases would otherwise have on annual operating budgets.

Total Internal Service Funds - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Revenues:								
Interest Revenue	$ (316,037)	$ 229,033	$ 130,279	$ 130,279	$ 162,769	$ 195,604	$ 201,759	$ 209,389
State Revenues	19,561	9,062	-	-	-	-	-	-
Charges to Other Depts.	12,151,436	15,063,327	16,718,569	16,718,569	17,953,093	18,862,130	19,607,680	20,469,394
Employee Insurance Premiums	728,564	704,445	755,400	755,400	755,400	755,400	755,400	755,400
Sales of Fixed Assets	(23,783)	(224,215)	-	-	-	-	-	-
other revenue	3,124	-	-	-	-	-	-	-
Total Revenues:	12,562,865	15,781,652	17,604,248	17,604,248	18,871,262	19,813,134	20,564,839	21,434,183
Expenses:								
Personnel	420,234	520,751	912,148	912,148	923,294	941,760	960,595	979,807
Supplies	871	2,816	3,800	3,800	3,650	3,723	3,797	3,873
Services	11,560,745	12,874,431	16,223,865	16,816,193	17,853,217	18,559,924	19,218,916	19,902,502
Capital Outlay	32,238	16,962	1,405	2,255	-	-	-	-
Total Expenses:	12,014,088	13,414,960	17,141,218	17,734,396	18,780,161	19,505,407	20,183,308	20,886,182
Total Expenses and Operating Transfers	12,014,088	13,414,960	17,141,218	17,734,396	18,780,161	19,505,407	20,183,308	20,886,182
Net Results From Operations	548,777	2,366,692	463,030	(130,148)	91,101	307,727	381,531	548,001
Beginning Retained Earnings	12,203,641	12,752,418	15,119,110	15,119,110	14,988,962	15,080,063	15,387,790	15,769,321
Ending Retained Earnings	$ 12,752,418	$ 15,119,110	$ 15,582,140	$ 14,988,962	$ 15,080,063	$ 15,387,790	$ 15,769,321	$ 16,317,322

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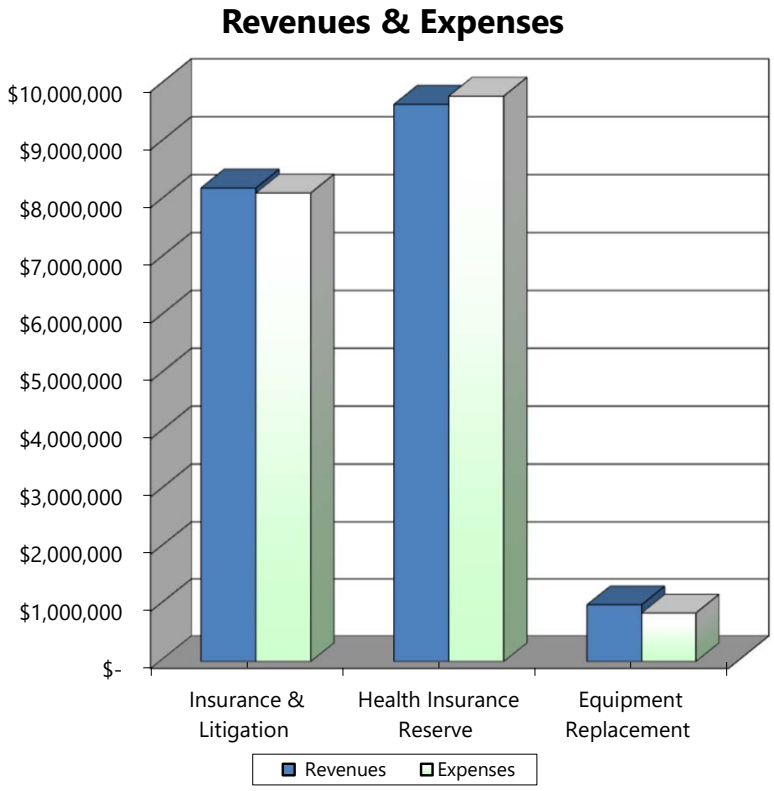
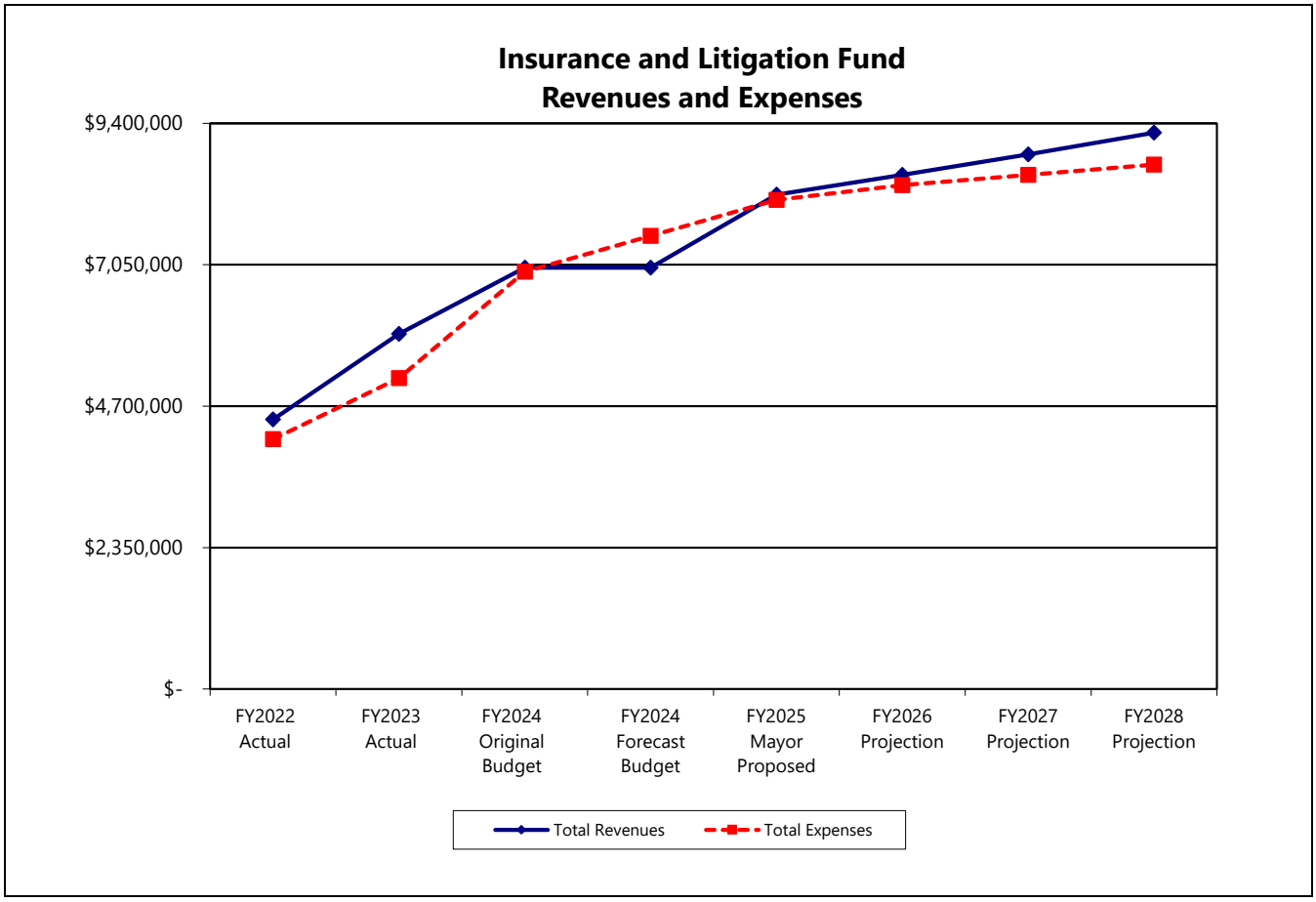
Kenai Peninsula Borough
Combined Revenues and Expenses
Internal Service Funds
Fiscal Year 2025

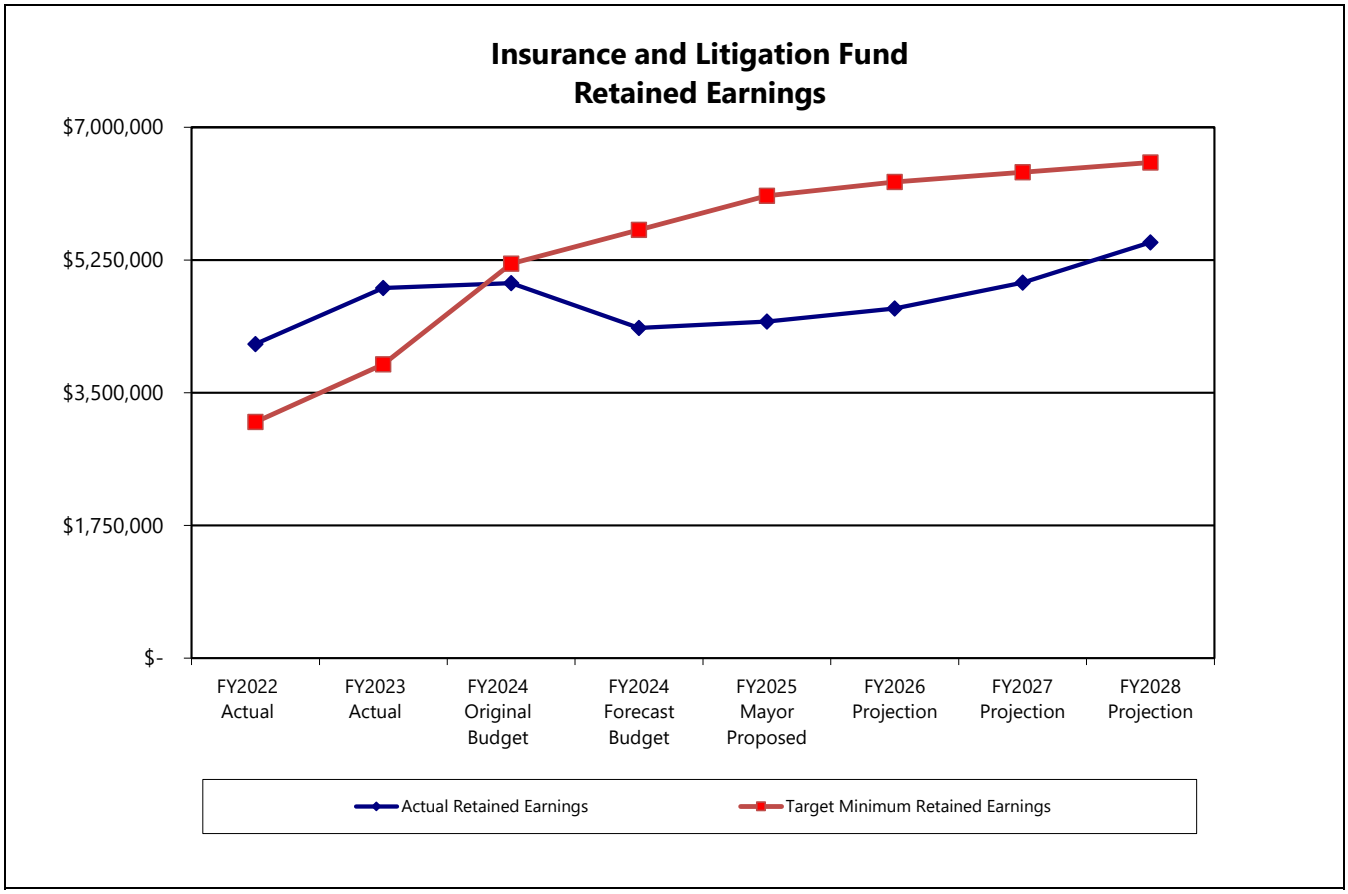
Revenues	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	$ 84,838	$ -	$ 77,931	$ 162,769
Charges To Other Depts	8,129,861	8,905,444	917,788	17,953,093
Miscellaneous Revenue	-	755,400	-	755,400
Total Revenues	$ 8,214,699	$ 9,660,844	$ 995,719	$ 18,871,262
Expenses				
Personnel	923,294	-	-	923,294
Supplies	3,650	-	-	3,650
Services	7,201,217	9,802,000	850,000	17,853,217
Total Expenses	8,128,161	9,802,000	- 850,000	- 18,780,161
Total Expenses and Operating Transfers	8,128,161	9,802,000	850,000	18,780,161
Net Results From Operations	86,538	(141,156)	145,719	91,101
Beginning Retained Earnings	4,352,572	5,441,007	5,195,383	14,988,962
Ending Retained Earnings	$ 4,439,110	$ 5,299,851	$ 5,341,102	$ 15,080,063



Fund: 700 Insurance and Litigation Fund - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Revenues:								
Interest Revenue	$ (179,180)	$ 114,084	$ 62,997	$ 62,997	$ 84,838	$ 88,782	$ 92,223	$ 99,062
State Revenues	19,561	9,062	-	-	-	-	-	-
Federal Revenue	3,124	-	-	-	-	-	-	-
Charges to Other Depts.	4,634,568	5,779,181	6,940,000	6,940,000	8,129,861	8,455,055	8,793,257	9,144,987
Total Revenues:	4,478,073	5,902,327	7,002,997	7,002,997	8,214,699	8,543,837	8,885,480	9,244,049
Expenses:								
Personnel	420,234	520,751	912,148	912,148	923,294	941,760	960,595	979,807
Supplies	871	2,816	3,800	3,800	3,650	3,723	3,797	3,873
Services	3,696,989	4,625,077	6,018,905	6,611,233	7,201,217	7,426,324	7,579,126	7,730,708
Capital Outlay	32,238	16,962	1,405	2,255	-	-	-	-
Total Expenses:	4,150,332	5,165,606	6,936,258	7,529,436	8,128,161	8,371,807	8,543,518	8,714,388
Net Results From Operations	327,741	736,721	66,739	(526,439)	86,538	172,030	341,962	529,661
Beginning Retained Earnings	3,814,549	4,142,290	4,879,011	4,879,011	4,352,572	4,439,110	4,611,140	4,953,102
Ending Retained Earnings	$ 4,142,290	$ 4,879,011	$ 4,945,750	$ 4,352,572	$ 4,439,110	$ 4,611,140	$ 4,953,102	$ 5,482,763


Insurance and Litigation Fund
Revenues and Expenses
$9,400,000
$7,050,000
$4,700,000
$2,350,000
$-
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenses


Insurance and Litigation Fund
Retained Earnings
$7,000,000
$5,250,000
$3,500,000
$1,750,000
$-
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Actual Retained Earnings
Target Minimum Retained Earnings

Department Function	
Fund 700	**Risk Management**
Dept 11234	**Administration**

Mission

The Risk Management Department works to protect the Kenai Peninsula Borough (KPB) and Kenai Peninsula Borough School District's (KPBSD) assets by identifying, analyzing and mitigating against the consequences of accidental losses and claims. The Risk Management Department serves as a resource for protecting the health, safety, and well-being of KPB and KPBSD employees and property through continuous efforts to reduce the frequency, severity and associated cost of risk and risk-related claims through continuous education, analysis, active participation and communication.

Program Description

The Risk Management Department coordinates the insurance program for the KPB and KPBSD, manages Workers' Compensation claims, and consults with the KPB, Service Areas, and the KPBSD on loss prevention, safety, and environmental compliance programs.

Major Long-Term Issues and Concerns:

- Insurance market conditions and statutory/regulatory changes will continue to present challenges for insurance procurement and funding claim reserves.
- Employee retention issues may be creating long-term financial impacts (direct or indirect) which may be reflected in claim costs or frequency.
- Changes in employee benefits may be driving increases in workers' comp claims across both the KPB&SD.

FY2024 Accomplishments:

- Updated eight core training modules to improve computer-based training engagement and align with our classroom training opportunities.
- Inventoried and KPB&SD AEDs and developed a web-based inspection tool for managing all KPB&SD AEDs.
- Developed a notary management tool to accurate track active notaries and provide automated notifications to users whose notaries are set to expire.
- Chaired the Employee Onboarding committee and worked with several other workgroups to implement a smoother onboarding process for all new employees.
- In coordination with several other stakeholders, completed the Zip Mart Property building demolition without taking on long-term liability for the organization.

FY2025 New Initiatives:

- Create an internal web-based library of all contractor certificates of insurance which identifies their current status (e.g. Approved, Pending, Denied) and notifies insurers when expiration dates are approaching. This, along with one of our liability initiatives, should significantly improve the contracting and insurance process for departments.
- Create consolidated digital copies of each current SPCC Plan which are currently a mix of individual printed and digital documents.
- Create departmental SOPs for all major processes and cross train the team to create redundancy and resiliency in the event one or more employees are unavailable.

Performance Measures:

Staffing	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Proposed
Staffing History	4	6	6	6

Key Measures	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Number of Insurance Policies Purchased	14	14	14	15
Number of Insurance Certificates Reviewed	351	256	361	364
Number of Contracts Reviewed for Insurance Purposes	429	553	753	805
Loss Control Incentive Program (LCIP) Inspection	202	114	114	200
Tax Foreclosure Environmental Reviews	100	120	120	150

Kenai Peninsula Borough
Budget Detail

Fund 700
Department 11234 - Risk Management - Administration

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 230,498	$ 289,111	$ 524,260	$ 524,260	$ 528,634	$ 4,374	0.83%
40130	Overtime Wages	48	-	-	-	-	-	-
40210	FICA	18,712	24,115	46,580	46,580	47,363	783	1.68%
40221	PERS	72,817	79,178	116,634	116,634	117,635	1,001	0.86%
40321	Health Insurance	63,543	95,623	166,300	166,300	166,300	-	0.00%
40322	Life Insurance	344	450	788	788	843	55	6.98%
40410	Leave	25,604	32,274	57,586	57,586	62,519	4,933	8.57%
40511	Other Benefits	8,668	-	-	-	-	-	-
	Total: Personnel	420,234	520,751	912,148	912,148	923,294	11,146	1.22%
Supplies								
42120	Computer Software	-	948	-	-	-	-	-
42210	Operating Supplies	460	653	1,500	1,500	1,500	-	0.00%
42250	Uniforms	316	-	500	500	500	-	0.00%
42263	Training Supplies	95	-	-	-	-	-	-
42310	Repair/Maintenance Supplies	-	104	300	300	150	(150)	-50.00%
42410	Small Tools & Minor Equipment	-	1,111	1,500	1,500	1,500	-	0.00%
	Total: Supplies	871	2,816	3,800	3,800	3,650	(150)	-3.95%
Services								
43011	Contractual Services	108,650	109,075	117,725	86,625	78,500	(39,225)	-33.32%
43019	Software Maintenance	679	2,908	1,050	530	137	(913)	-86.95%
43026	Software Licensing	-	-	-	36,820	28,175	28,175	-
43110	Communications	3,188	4,960	4,800	9,695	4,800	-	0.00%
43140	Postage & Freight	42	38	100	100	100	-	0.00%
43210	Transportation/Subsistence	2,398	5,022	18,987	12,937	17,107	(1,880)	-9.90%
43220	Car Allowance	5,789	10,661	18,000	18,000	18,000	-	0.00%
43260	Training	-	1,000	2,100	2,100	2,100	-	0.00%
43310	Advertising	-	199	300	300	300	-	0.00%
43410	Printing	-	-	60	60	60	-	0.00%
43510	Insurance/Litigation Fund Premiums	11,848	14,194	27,761	27,761	25,756	(2,005)	-7.22%
43610	Utilities	2,458	8,502	7,715	2,820	-	(7,715)	-100.00%
43720	Equipment Maintenance	53	50	800	800	1,000	200	25.00%
43810	Rents and Operating Leases	-	-	27,600	27,600	27,600	-	0.00%
43916	Equipment Depreciation	6,529	6,529	-	-	-	-	-
43919	Amortization	-	7,534	-	-	-	-	-
43920	Dues and Subscriptions	4,867	2,391	6,938	6,938	8,548	1,610	23.21%
	Total: Services	146,501	173,063	233,936	233,086	212,183	(21,753)	-9.30%
Capital Outlay								
48120	Office Machines	-	5,248	-	-	-	-	-
48525	Major Computer Software	27,781	-	-	-	-	-	-
48710	Minor Office Equipment	4,457	1,578	1,000	1,180	-	(1,000)	-100.00%
48720	Minor Office Furniture	-	10,136	405	225	-	(405)	-100.00%
48740	Minor Office Furniture	-	-	-	850	-	-	-
	Total: Capital Outlay	32,238	16,962	1,405	2,255	-	(1,405)	-100.00%
Interdepartmental Charges								
60000	Charge (To) From Other Depts	(599,844)	(713,592)	(1,151,289)	(1,151,289)	(1,139,127)	12,162	-
	Total: Interdepartmental Charges	(599,844)	(713,592)	(1,151,289)	(1,151,289)	(1,139,127)	12,162	-
Department Total		$ -	$ -	$ -	$ -	$ -	$ -	-

Line-Item Explanations

40110 Regular Wages. Staff includes: Risk Manager, Claims Manager, Safety Manager, Safety Specialist, Environmental Manager, and an Administrative Assistant.

43011 Contractual Services. Marsh and McLennen ($68,500), Intelex EHS software ($25,700), MSDS online program ($11,225), SPCC plan update ($5,000), and other small contracts ($7,300).

43210 Transportation/Subsistence. Travel to facilities for site visits, safety audits, tank inspections and continued education for all members of Risk.

43260 Training. Regulatory training materials, BCSP OHST and CSP training and materials, and ARM training and materials.

48710 Rents and Operating Leases. Office space lease ($27,600).

60000 Charges (To) From Other Depts. Allocation of risk management administration costs to insurances provided by the fund: (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Department Function

Fund 700 **Risk Management**

Dept 11236 **Workers' Compensation**

Program Description

As required under the Alaska Workers' Compensation Act, Workers' Compensation is a program that requires employers to pay medical costs and lost wages in the event an employee becomes injured or ill due to working conditions. The Risk Management Department is responsible for complying with the Alaska Workers' Compensation Act by administering a compliant and comprehensive self-insurance program. This includes identifying and mitigating to the extent possible, the hazards that could cause injury to the visiting public, students, and employees; and analyzing, managing, and processing claims.

Mission

Our program serves to educate supervisors about our Workers' Compensation obligations and actions, and about providing accommodations to returning employees in temporary transitional work to help reduce time away from work and increase productivity.

Major Long-Term Issues and Concerns:

- Increasing cost of claims primarily due to the high cost of medical treatment and litigation in the State of Alaska.
- An aging workforce and the associated risks both at the KPB and KPBSD.
- Expansion of presumptive disability statutes continue to impact risk avoidance for emergency services organizations.

FY2024 Accomplishments:

- Identified scope and approach to a KPB&SD Job Hazard Analysis (JHA) process, developed the appropriate documentation, and began a systematic implementation.
- Overhauled the SOAR Observation card, created new employee resource materials, and implemented a new standard training for employee onboarding.
- Published the first Employee Safety Committee newsletter to heighten general safety awareness and improve employee engagement both within the committee and across the KPB.

FY2025 New Initiatives:

- Conduct in-person investigations for all Recordable injuries to improve effectiveness of mitigation methods.
- Update all Workers' Compensation materials including forms, supervisor instructions, employee guides, and annual training for KPB&SD leadership groups.

Performance Measures:

Key Measures	CY2021 Actual	CY2022 Actual	CY2023 Actual	CY2024 Estimated
Total Incidents for the KPB	27	34	40	35
Total Incidents for the KPBSD	71	117	119	95
Total Incidents for Year (KPB & KPBSD)	98	151	159	130
Number of No Treatment Incidents	50	60	62	60
Number of First Aid Treatment Incidents	5	59	48	41
Number of Recordable Incidents	43	32	49	29

Key Measures	CY2021 Actual	CY2022 Actual	CY2023 Actual	CY2024 Estimated
KPB Total Recordable Incident Rate (TRIR)	4.17	2.57	5.90	3.54
KPBSD Total Recordable Incident Rate (TRIR)	3.46	2.75	3.28	3.02

Key Measures	CY2021 Actual	CY2022 Actual	CY2023 Actual	CY2024 Estimated
KPB Days Away, Restricted or Transferred (DART)	3.21	1.93	4.70	3.84
KPBSD Days Away, Restricted or Transferred (DART)	2.30	1.94	2.60	2.84

Kenai Peninsula Borough
Budget Detail

Fund 700
Department 11236 - Risk Management - Workers' Compensation

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43011	Contract Services	$ -	$ -	$ -	$ 3,000	$ -	$ -	-
43210	Transportation/Subsistence	-	238	4,392	4,392	4,392	-	0.00%
43260	Training	100	-	460	460	460	-	0.00%
43508	Workers' Compensation	709,019	688,308	748,790	761,811	841,619	92,829	12.40%
43530	Disability Coverage	7,158	6,090	7,875	7,128	7,875	-	0.00%
43999	Contingency (Claim Reserves)	631,618	969,017	1,809,858	1,481,910	1,951,348	141,490	7.82%
	Total: Services	1,347,895	1,663,653	2,571,375	2,258,701	2,805,694	234,319	9.11%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	299,384	356,796	575,644	575,644	569,564	(6,080)	-1.06%
	Total: Interdepartmental Charges	299,384	356,796	575,644	575,644	569,564	(6,080)	-1.06%
Department Total		$ 1,647,279	$ 2,020,449	$ 3,147,019	$ 2,834,345	$ 3,375,258	$ 228,239	7.25%

Line-Item Explanations

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 ($757,432) and anticipated payroll audit for both the KPB and KPBSD ($84,187.26).

43530 Disability Coverage. Renewal for supplemental Volunteer Fire Fighters Disability premium.

43999 Contingency (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.
- Drastic and continuous increases to appraisal amounts as well as replacement costs.
- Efficient and accurate management of facilities across the KPB and KPBSD including purchasing, inspections, maintenance, remodels, appraisals, etc.

FY2024 Accomplishments:
- Developed the initial framework for and began implementation of major maintenance and capital improvement project (MM/CIP) walkthroughs. This initial team comprises Risk, Maintenance, and IT.
- In cooperation with IT, created the initial Management of Change (MOC) workflow and outlined the foundation for a Master Asset List for Buildings, Equipment, and Auto.
- Updated SPCC training and incorporated this revision into our new suite of computer-based training options since this training was previously only available in-person.

FY2025 New Initiatives:
- Leverage web-based tools to implement the Management of Change (MOC) process initiative for property additions and property deletions. The stretch goal is to incorporate this tool for MOC for property modifications.
- In coordination with Maintenance and IT, complete MM/CIP walkthroughs for all 50 KPB-operated facilities.
- Map camera locations and camera coverages at all KPB-operated facilities and identify if a need for additional resources is needed.

Performance Measures:

Key Measures	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Total Number of Claims	25	27	12	15
Average Claim Cost (Auto, Property & Vandalism)	$8,572	$5,824	$9,063	$14,273

Kenai Peninsula Borough
Budget Detail

Fund 700
Department 11237 - Risk Management - Property

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43110	Communications	$ -	$ 3	$ -	$ -	$ -	$ -	-
43511	Fire and Extended Coverage	1,160,716	1,297,561	1,528,835	1,824,207	2,378,105	849,270	55.55%
43999	Contingency (Claim Reserves)	45,941	177,692	193,278	422,093	214,097	20,819	10.77%
	Total: Services	1,206,657	1,475,256	1,722,113	2,246,300	2,592,202	870,089	50.52%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	119,754	147,518	230,258	230,258	227,825	(2,433)	-1.06%
	Total: Interdepartmental Charges	119,754	147,518	230,258	230,258	227,825	(2,433)	-1.06%
Department Total		$ 1,326,411	$ 1,622,774	$ 1,952,371	$ 2,476,558	$ 2,820,027	$ 867,656	44.44%

Line-Item Explanations

43511 Fire & Extended Coverage. Estimated cost for property, auto, and equipment breakdown (boiler and machinery) premiums including potential increases. Covers KPBSD, KPB, and Service Area buildings and vehicles.

43999 Contingency (Claim Reserves). To cover estimated costs of self-insured losses for property losses. Estimate based on a 5-year average of actual property losses.

60000 Charges to Other Depts. Allocation of Risk Management Administration costs to insurances provided by the fund; (50%) Workers Compensation, (20%) Property Insurance, and (30%) General Liability.

Department Function	
Fund 700	**Risk Management**
Dept 11238	**Liability**

Program Description
Administered by the Risk Management Department, the liability insurance program covers the Kenai Peninsula Borough (KPB) and Kenai Peninsula Borough School District (KPBSD) for risks imposed by lawsuits and other similar claims.

Major Long-Term Issues and Concerns:
- The KPB and KPBSD's exposures, loss ratio, and overall costs continue to present challenges in securing reasonably priced excess insurance.
- Increased litigation costs for exceedingly more complex claims continue to trend.
- A continuous increase in claims submitted through the Public Loss Claims process.

FY2024 Accomplishments:
- Overhauled the Public Loss Claim process and incorporated it into an overall Risk Management Claims Policy which outlines process and procedures for all liability, property, and personal property claims.
- Updated the Video Surveillance Policy to standardize access guidelines, access authority routing, and internal/external requests for surveillance footage.
- Developed a Risk Assessment Request form to capture requests by internal stakeholders and effectively document Risk Management Committee's recommendations. This is the foundation for the FY2025 New Initiative to develop a Risk Register.

FY2025 New Initiatives:
- Create a Risk Register to capture identified operational risks, develop actionable response plans, prepare for possible impacts, and recommend mitigation methods to the Administration.
- Develop a web-based insurance requirements flowchart to improve departments' user experience, streamline the contracting and insurance process, and provide clear definitions and expectations in departments' planning stages. This has been a long-term issue for other departments and will likely resolve many of the hurdles they've experience.

Performance Measures:

Key Measures	FY2022 Actual	FY2023 Actual	FY2024 Projected	FY2025 Estimated
Total Number of Claims	4	12	6	7
Average Claim Cost (Liability Only)	$36,397	$46,419	101,659	76,759

Kenai Peninsula Borough
Budget Detail

Fund 700
Department 11238 - Risk Management - Liability

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43515	CGL Excess Liability	$ 633,572	$ 669,070	$ 792,507	$ 817,953	$ 897,623	$ 105,116	13.26%
43519	Finance Officer Bond	-	600	3,000	3,000	3,000	-	0.00%
43520	Employee Bond	150	100	650	650	650	-	0.00%
43521	Other Bonds	480	240	520	520	520	-	0.00%
43525	Travel Accident Coverage	400	-	7,800	7,800	7,800	-	0.00%
43528	Aviation Liability	20,878	27,305	32,119	29,653	32,140	21	0.07%
43529	Other Miscellaneous Coverage	81,205	80,479	97,757	92,080	112,091	14,334	14.66%
43999	Contingency (Claim Reserves)	259,251	535,311	557,128	921,490	537,314	(19,814)	-3.56%
	Total: Services	995,936	1,313,105	1,491,481	1,873,146	1,591,138	99,657	6.68%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	180,706	209,278	345,387	345,387	341,738	(3,649)	-1.06%
	Total: Interdepartmental Charges	180,706	209,278	345,387	345,387	341,738	(3,649)	-1.06%
Department Total		$ 1,176,642	$ 1,522,383	$ 1,836,868	$ 2,218,533	$ 1,932,876	$ 96,008	4.33%

Line-Item Explanations

43515 CGL Excess Liability. Cost of liability, crime, and both excess liability policies as well as the loss control credit 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 our Travel Accident Insurance Policy.

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, mobile equipment, and unmaned aircraft liability policies.

43999 Contingency (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

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Personnel								
40110	Regular Wages	$ 230,498	$ 289,111	$ 524,260	$ 524,260	$ 528,634	$ 4,374	0.83%
40130	Overtime Wages	48	-	-	-	-	-	-
40210	FICA	18,712	24,115	46,580	46,580	47,363	783	1.68%
40221	PERS	72,817	79,178	116,634	116,634	117,635	1,001	0.86%
40321	Health Insurance	63,543	95,623	166,300	166,300	166,300	-	0.00%
40322	Life Insurance	344	450	788	788	843	55	6.98%
40410	Leave	25,604	32,274	57,586	57,586	62,519	4,933	8.57%
40511	Other Benefits	8,668	-	-	-	-	-	-
	Total: Personnel	420,234	520,751	912,148	912,148	923,294	11,146	1.22%
Supplies								
42120	Computer Software	-	948	-	-	-	-	-
42210	Operating Supplies	460	653	1,500	1,500	1,500	-	0.00%
42250	Uniforms	316	-	500	500	500	-	0.00%
42263	Training Supplies	95	-	-	-	-	-	-
42310	Repair/Maintenance Supplies	-	104	300	300	150	(150)	-50.00%
42410	Small Tools & Minor Equipment	-	1,111	1,500	1,500	1,500	-	0.00%
	Total: Supplies	871	2,816	3,800	3,800	3,650	(150)	-3.95%
Services								
43011	Contractual Services	108,650	109,075	117,725	89,625	78,500	(39,225)	-33.32%
43019	Software Maintenance	679	2,908	1,050	530	137	(913)	-86.95%
43026	Software Licensing	-	-	-	36,820	28,175	28,175	-
43110	Communications	3,188	4,963	4,800	9,695	4,800	-	0.00%
43140	Postage	42	38	100	100	100	-	0.00%
43210	Transportation/Subsistence	2,398	5,260	23,379	17,329	21,499	(1,880)	-8.04%
43220	Car Allowance	5,789	10,661	18,000	18,000	18,000	-	0.00%
43260	Training	100	1,000	2,560	2,560	2,560	-	0.00%
43310	Advertising	-	199	300	300	300	-	0.00%
43410	Printing	-	-	60	60	60	-	0.00%
43508	Workers' Compensation	709,019	688,308	748,790	761,811	841,619	92,829	12.40%
43510	Insurance/Litigation Fund Premiums	11,848	14,194	27,761	27,761	25,756	(2,005)	-7.22%
43511	Fire and Extended Coverage	1,160,716	1,297,561	1,528,835	1,824,207	2,378,105	849,270	55.55%
43515	CGL Excess Liability	633,572	669,070	792,507	817,953	897,623	105,116	13.26%
43519	Finance Officer Bond	-	600	3,000	3,000	3,000	-	0.00%
43520	Employee Bond	150	100	650	650	650	-	0.00%
43521	Other Bonds	480	240	520	520	520	-	0.00%
43525	Travel Accident Coverage	400	-	7,800	7,800	7,800	-	0.00%
43528	Aviation Liability	20,878	27,305	32,119	29,653	32,140	21	0.07%
43529	Other Miscellaneous Coverage	81,205	80,479	97,757	92,080	112,091	14,334	14.66%
43530	Disability Coverage	7,158	6,090	7,875	7,128	7,875	-	0.00%
43610	Utilities	2,458	8,502	7,715	2,820	-	(7,715)	-100.00%
43720	Equipment Maintenance	53	50	800	800	1,000	200	25.00%
43810	Rents and Operating Leases	-	-	27,600	27,600	27,600	-	0.00%
43916	Equipment Depreciation	6,529	6,529	-	-	-	-	-
43919	Amortization	-	7,534	-	-	-	-	-
43920	Dues and Subscriptions	4,867	2,391	6,938	6,938	8,548	1,610	23.21%
43999	Contingency (Claim Reserves)	936,810	1,682,020	2,560,264	2,825,493	2,702,759	142,495	5.57%
	Total: Services	3,696,989	4,625,077	6,018,905	6,611,233	7,201,217	1,182,312	19.64%
Capital Outlay								
48120	Major Office Machines	-	5,248	-	-	-	-	-
48525	Major Computer Software	27,781	-	-	-	-	-	-
48710	Minor Office Equipment	4,457	1,578	1,000	1,180	-	(1,000)	-100.00%
48720	Minor Office Furniture	-	10,136	405	225	-	(405)	-100.00%
48740	Minor Office Furniture	-	-	-	850	-	-	-
	Total: Capital Outlay	32,238	16,962	1,405	2,255	-	(1,405)	-100.00%
Department Total		$ 4,150,332	$ 5,165,606	$ 6,936,258	$ 7,529,436	$ 8,128,161	$ 1,191,903	17.18%

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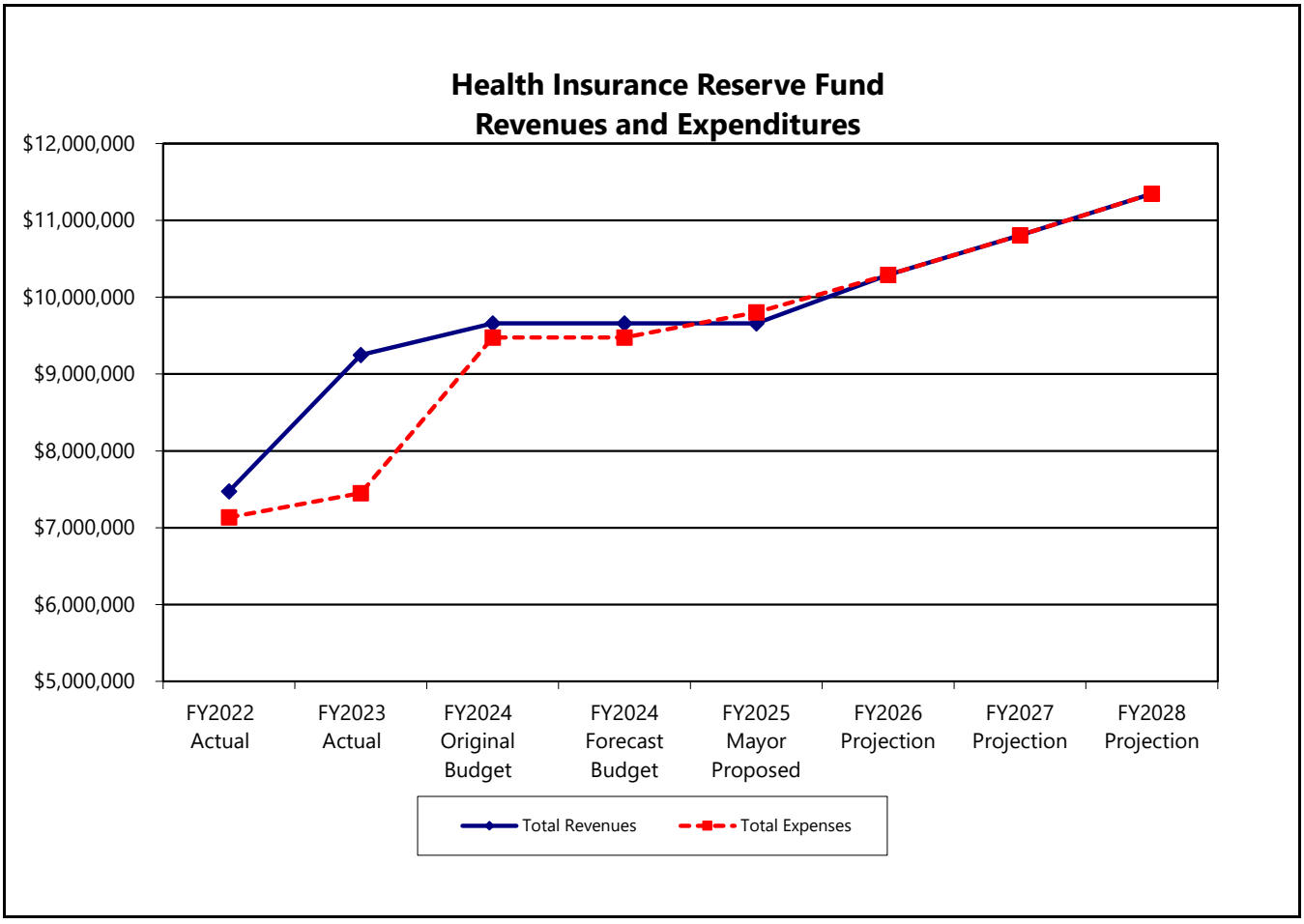
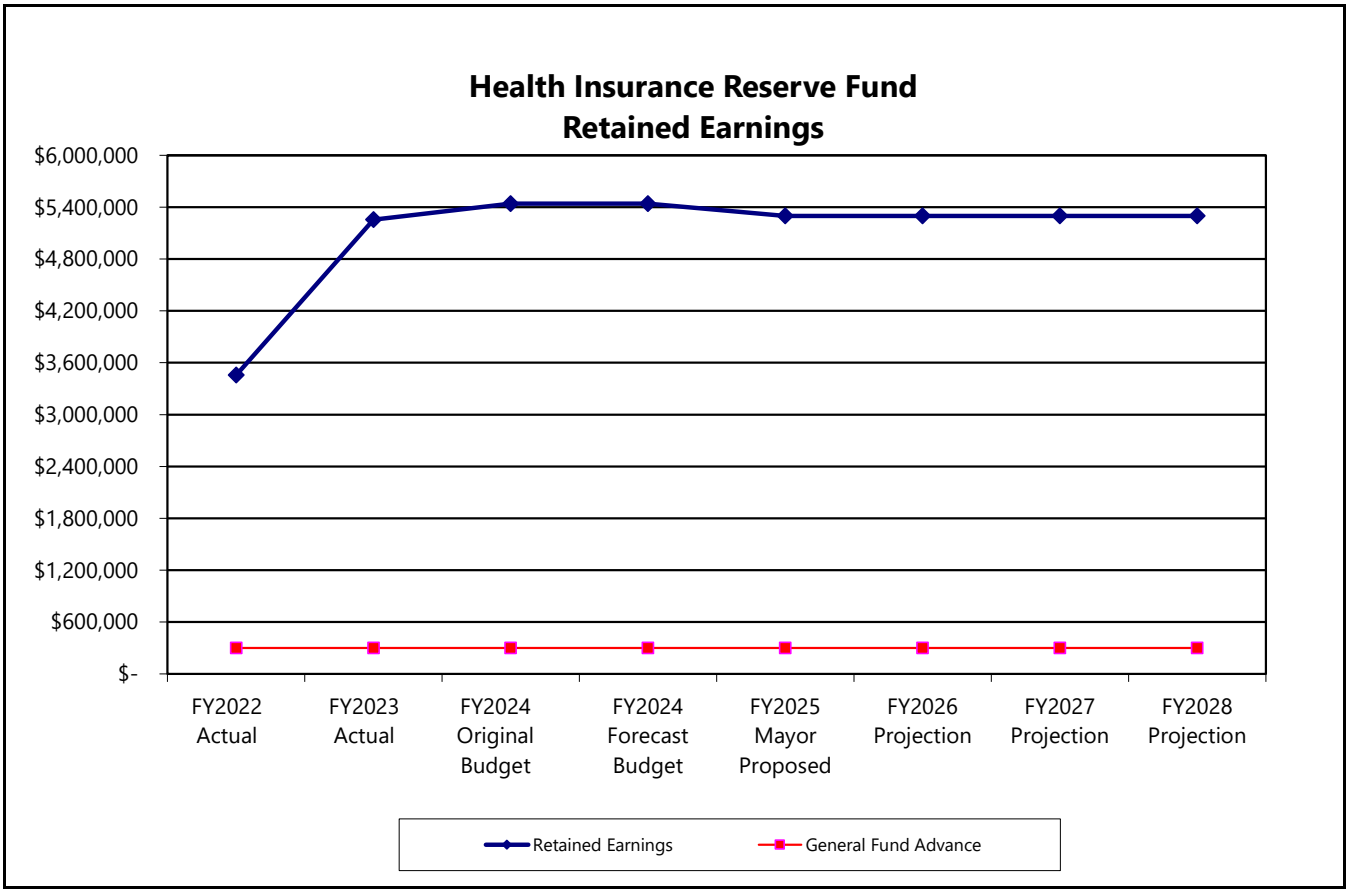
Fund: 701 Health Insurance Reserve Fund - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Revenues:								
Interest Revenue	$ (78,445)	$ 76,149	$ -	$ -	$ -	$ -	$ -	$ -
Employee Insurance Premiums	728,564	704,445	755,400	755,400	755,400	755,400	755,400	755,400
Charges From Other Depts	6,824,480	8,467,880	8,905,444	8,905,444	8,905,444	9,536,700	10,051,305	10,591,640
Total Revenues:	7,474,599	9,248,474	9,660,844	9,660,844	9,660,844	10,292,100	10,806,705	11,347,040
Expenses:								
Services	7,134,742	7,449,122	9,474,960	9,474,960	9,802,000	10,292,100	10,806,705	11,347,040
Total Expenses:	7,134,742	7,449,122	9,474,960	9,474,960	9,802,000	10,292,100	10,806,705	11,347,040
Net Results From Operations	339,857	1,799,352	185,884	185,884	(141,156)	-	-	-
Beginning Retained Earnings	3,115,914	3,455,771	5,255,123	5,255,123	5,441,007	5,299,851	5,299,851	5,299,851
Ending Retained Earnings *	$ 3,455,771	$ 5,255,123	$ 5,441,007	$ 5,441,007	$ 5,299,851	$ 5,299,851	$ 5,299,851	$ 5,299,851

* Includes $300,000 advance from the General Fund.


Health Insurance Reserve Fund
Revenues and Expenditures
$12,000,000
$11,000,000
$10,000,000
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenses


Health Insurance Reserve Fund
Retained Earnings
$6,000,000
$5,400,000
$4,800,000
$4,200,000
$3,600,000
$3,000,000
$2,400,000
$1,800,000
$1,200,000
$600,000
$-
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Retained Earnings
General Fund Advance

Department Function

Fund 701 **Health Insurance Reserve Fund**

Dept 11240 **Medical, Prescription, Dental & Vision**

Program Description
This fund provides payment of Borough employees healthcare expenses (medical, prescriptions, dental, and vision) as well as claims administration and other benefit plan expenses.

Major Long-Term Issues and Concerns:
- Rising cost of health care benefits, federal and state changing compliance issues and administrative requirements.
- Continued rise in pharmaceutical costs on the national market.
- High cost of health care services in Alaska.

FY2024 Accomplishments:
- Held open enrollment in fall 2022, provided online presentations of the plan structure, and options effective January 1, 2023.

FY2025 New Initiatives:
- Increase communications through web portal and other means of communications to employees on improved benefit services and cost savings programs provided through new plan administrator.

Performance Measures:

Priority: Health Insurance Plan Delivery
Goal: To provide appropriate, economical health coverage for our employees.
Objective: 1. To decrease our per-employee cost by implementing effective utilization controls in plan design.
2. To decrease our cost per employee by engaging in provider contracts.
3. To continue to explore partnering with other organizations to benefit from economies of scale.
4. While decreasing overall costs, to continue to provide appropriate healthcare coverage for our employees and their families.

Key Measures	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Projected
Monthly Cost per Employee (net of employee contributions)	$2,015	$2,113	$2,711	$2,803

Kenai Peninsula Borough
Budget Detail

Fund 701
Department 11240 - Health Insurance Reserve - Medical, Dental & Vision

		FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services								
43011	Contractual Services	$ 193,111	$ 184,690	$ 304,000	$ 304,000	$ 304,000	$ -	0.00%
43501	Medical/Dental/Vision Coverage	5,434,626	5,483,947	7,663,800	7,663,800	7,953,000	289,200	3.77%
43502	Medical Stop Loss Coverage	887,365	1,046,521	992,160	992,160	995,000	2,840	0.29%
43503	Healthcare Savings Account	619,640	733,964	515,000	515,000	550,000	35,000	6.80%
	Total: Services	7,134,742	7,449,122	9,474,960	9,474,960	9,802,000	327,040	3.45%
Department Total		$ 7,134,742	$ 7,449,122	$ 9,474,960	$ 9,474,960	$ 9,802,000	$ 327,040	3.45%

Line-Item Explanations

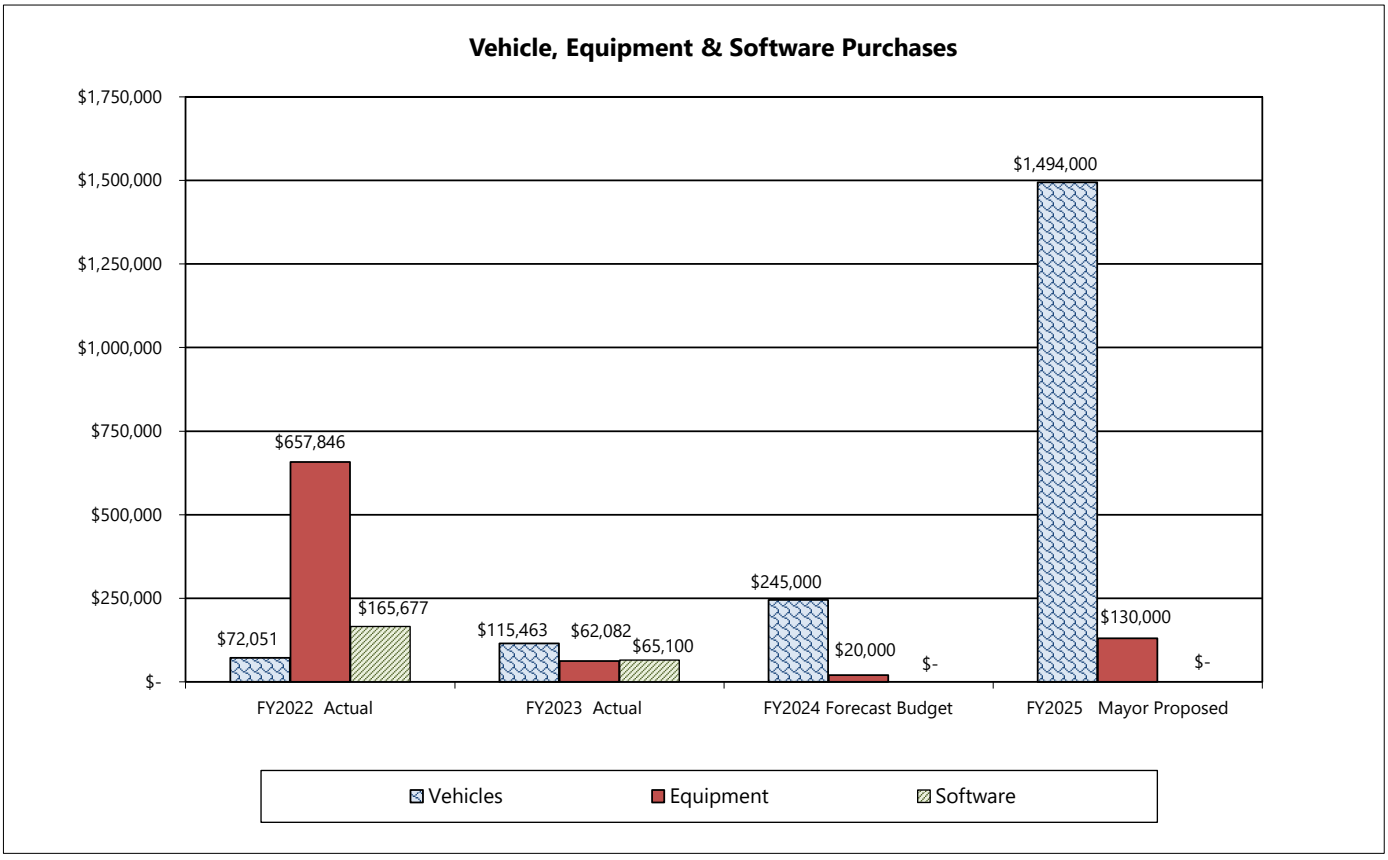
43011 Contract Services. Claims administrator services. Reduction due to transition to new third party administrator.

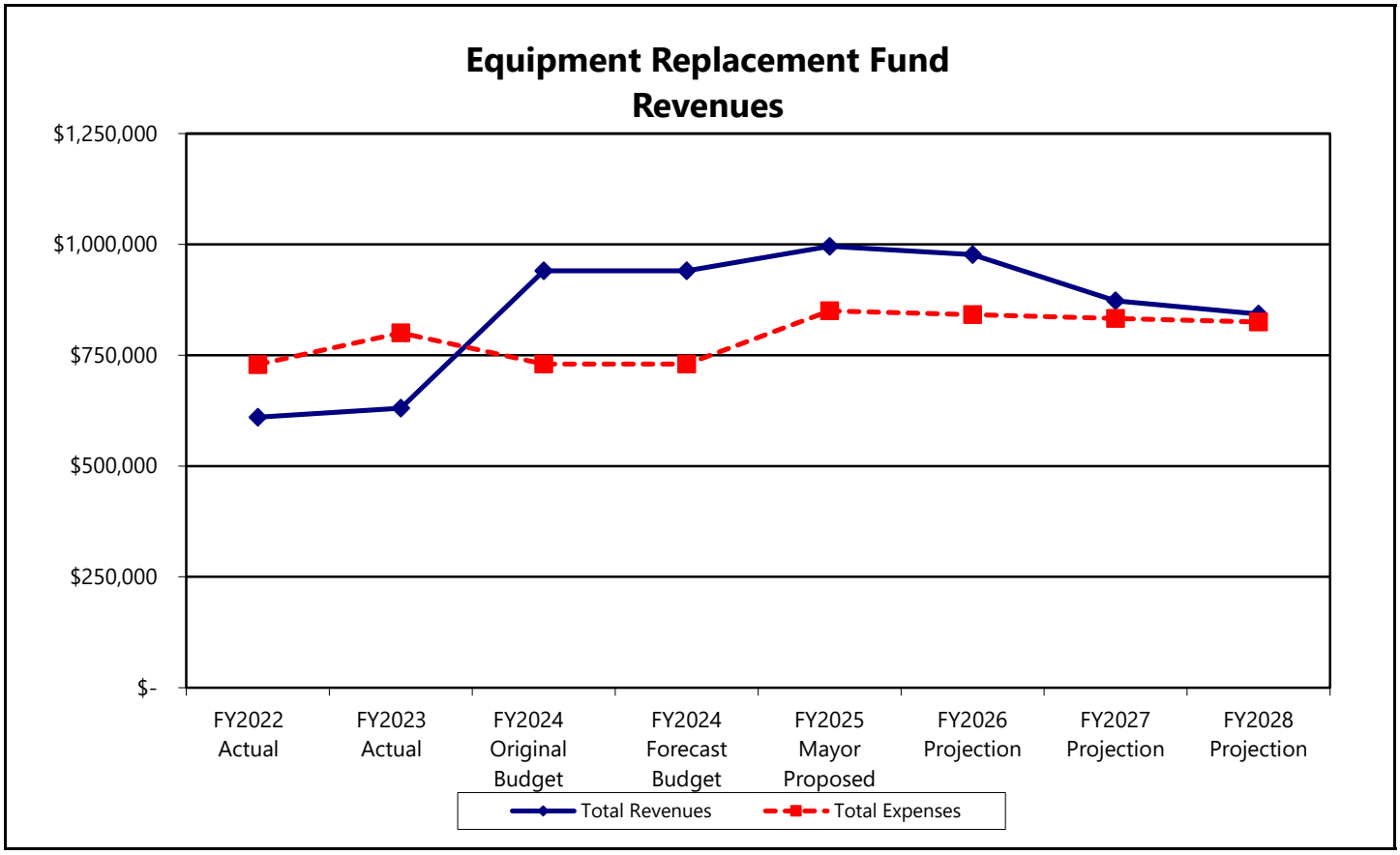
43501 Medical/Dental/Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.

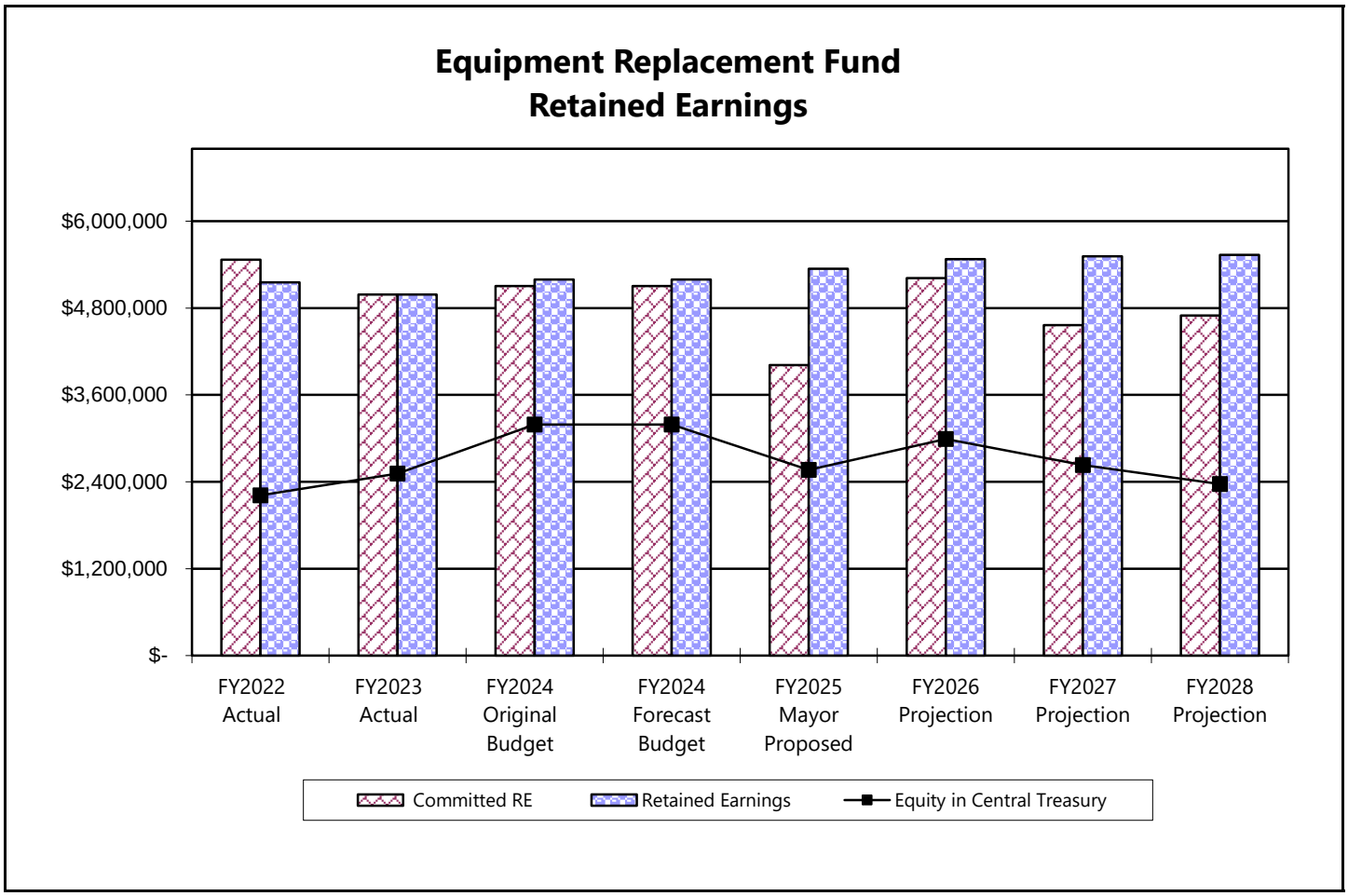
43502 Medical Stop Loss Coverage. Coverage purchase to limit plan payments to no more than $200,000 per covered incident per year.

Fund: 705 Equipment Replacement Fund - Budget Projection

Fund Budget:	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	FY2026 Projection	FY2027 Projection	FY2028 Projection
Revenues:								
Interest Revenue	$ (58,412)	$ 38,800	$ 67,282	$ 67,282	$ 77,931	$ 106,822	$ 109,536	$ 110,327
Charges from Other Depts.	692,388	816,266	873,125	873,125	917,788	870,375	763,118	732,767
Sale of Fixed Assets	(23,783)	(224,215)	-	-	-	-	-	-
Total Revenues:	610,193	630,851	940,407	940,407	995,719	977,197	872,654	843,094
Expenses								
Services	729,014	800,232	730,000	730,000	850,000	841,500	833,085	824,754
Total Expenses:	729,014	800,232	730,000	730,000	850,000	841,500	833,085	824,754
Total Expenses and Operating Transfers	729,014	800,232	730,000	730,000	850,000	841,500	833,085	824,754
Net Results From Operations	(118,821)	(169,381)	210,407	210,407	145,719	135,697	39,569	18,340
Beginning Retained Earnings	5,273,178	5,154,357	4,984,976	4,984,976	5,195,383	5,341,102	5,476,799	5,516,368
Ending Retained Earnings	$ 5,154,357	$ 4,984,976	$ 5,195,383	$ 5,195,383	$ 5,341,102	$ 5,476,799	$ 5,516,368	$ 5,534,708
Retained Earnings Committed								
Retained Earnings estimated to be committed to future depreciation expense	$ 3,252,947	$ 2,471,145	$ 1,913,558	$ 1,913,558	$ 1,448,558	$ 2,222,558	$ 1,931,058	$ 2,327,973
Retained Earnings committed to unexpended authorized expenses	1,901,410	2,513,831	1,744,563	1,744,563	1,624,000	550,000	1,230,000	1,105,000
Uncommitted Retained Earnings	$ -	$ -	$ 1,537,262	$ 1,537,262	$ 2,268,544	$ 2,704,241	$ 2,355,310	$ 2,101,735




Equipment Replacement Fund
Revenues
$1,250,000
$1,000,000
$750,000
$500,000
$250,000
$-
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Total Revenues
Total Expenses


Equipment Replacement Fund
Retained Earnings
$6,000,000
$4,800,000
$3,600,000
$2,400,000
$1,200,000
$-
FY2022 Actual
FY2023 Actual
FY2024 Original Budget
FY2024 Forecast Budget
FY2025 Mayor Proposed
FY2026 Projection
FY2027 Projection
FY2028 Projection
Committed RE
Retained Earnings
Equity in Central Treasury

Department Function

Fund 705 **Equipment Replacement Fund**

Dept 94910 **Administration**

Mission

To provide a funding mechanism for departments to purchase vehicles and other equipment with the cost to be recaptured over time.

Program Description

This is a revolving fund which provides funding for user departments to purchase vehicles and equipment. The purchases are then recaptured through an annual billing process for the original cost of the vehicle or equipment plus accrued interest. The fund also provides an extended rental option for vehicles that have exceeded their original useful life of 5 years. The repayment and rental schedule is designed to recapture the original cost, depreciation and inflation factor within the life of the asset. This will replenish the fund resources in order to facilitate the scheduled replacement of vehicles and equipment.

Major Long-Term Issues and Concerns:

- The expected useful life of vehicle and equipment extending beyond the life cycles currently being assigned.
- Having adequate equity and uncommitted retained earnings to fund any unanticipated expenditure requests that departments may have.

FY2024 Accomplishments:

- Purchase vehicles and equipment for various departments within the borough.

FY2025 New Initiatives:

- Purchase vehicles and equipment for various departments within the borough.

Performance Measures:

Priority: Asset Acquisition and Funding
Goal: Provide funding mechanism for Borough Departments to purchase vehicles and equipment.
Objective: Continue to provide funding for vehicle and equipment purchases through annual billings amounts.

Purchases	FY2022 Actual	FY2023 Actual	FY2024 Estimated	FY2025 Adopted
Vehicle Purchases	2 / $72,051	2 / $115,463	3 / $245,000	10 / $1,494,000
Equipment/Imagery Purchases	3 / $657,846	4 / $62,082	1 / $20,000	4 / $130,000
Software Purchases	1 / $165,677	2 / $65,100	-	-

Kenai Peninsula Borough
Budget Detail

Fund 705
Department 94910 - Non-Departmental

	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2024 Forecast Budget	FY2025 Mayor Proposed	Difference Between Mayor Proposed & Original Budget	%
Services							
43916 Equipment Depreciation	$ 729,014	$ 800,232	$ 730,000	$ 730,000	$ 850,000	$ 120,000	16.44%
Total: Services	729,014	800,232	730,000	730,000	850,000	120,000	16.44%
Department Total	$ 729,014	$ 800,232	$ 730,000	$ 730,000	$ 850,000	120,000	16.44%

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 FY2025 Equipment Replacement Purchases

Department	Quantity	Description	Cost Each	Total Cost
Maintenance	1	Vehicle/Pickup/Van/Small Tractor	$ 55,000	$ 55,000
	2	Manlifts	18,000	36,000
	1	Supplemental for FY24 Boom Truck	50,000	50,000
	1	Trailer for Boom Truck	45,000	45,000
Information Technology	1	Virtual Cluster	54,000	54,000
River Center	1	Vehicle/Pickup	54,000	54,000
Finance	1	Payment Kiosk/Installation	40,000	40,000
Solid Waste	1	Loader	700,000	700,000
	1	Compact Front End Loader	240,000	240,000
	1	Telehandler	125,000	125,000
	1	Mechanic Truck	85,000	85,000
	1	Pickup Truck With Plow	75,000	75,000
	1	Forklift	65,000	65,000
	14		Grand Total	$ 1,624,000

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Appendix

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Kenai Peninsula Borough
Salary Schedule
Effective July 1, 2024

Classifed

40 hour

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
G	20.16	20.92	21.68	22.11	22.56	23.01	23.47	23.94	24.41	24.90	25.40	25.91
H	21.57	22.39	23.20	23.66	24.13	24.62	25.11	25.61	26.12	26.65	27.18	27.72
I	23.08	23.95	24.82	25.32	25.82	26.34	26.87	27.40	27.95	28.51	29.08	29.66
J	24.70	25.63	26.56	27.09	27.63	28.18	28.75	29.32	29.91	30.51	31.12	31.74
K	26.43	27.42	28.42	28.98	29.56	30.16	30.76	31.37	32.00	32.64	33.29	33.96
L	28.28	29.34	30.41	31.01	31.63	32.27	32.91	33.57	34.24	34.93	35.62	36.34
M	30.26	31.39	32.53	33.18	33.85	34.52	35.21	35.92	36.64	37.37	38.12	38.88
N	32.37	33.59	34.81	35.51	36.22	36.94	37.68	38.43	39.20	39.99	40.78	41.60
O	34.64	35.94	37.25	37.99	38.75	39.53	40.32	41.12	41.95	42.78	43.64	44.51
P	37.06	38.46	39.85	40.65	41.46	42.29	43.14	44.00	44.88	45.78	46.69	47.63
Q	39.66	41.15	42.64	43.50	44.37	45.25	46.16	47.08	48.02	48.98	49.96	50.96
R	42.43	44.03	45.63	46.54	47.47	48.42	49.39	50.38	51.38	52.41	53.46	54.53

56 hour

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
K	18.56	19.26	19.96	20.36	20.77	21.18	21.61	22.04	22.48	22.93	23.39	23.85
L	19.86	20.61	21.36	21.78	22.22	22.66	23.12	23.58	24.05	24.53	25.02	25.52
M	21.25	22.05	22.85	23.31	23.78	24.25	24.74	25.23	25.73	26.25	26.77	27.31
N	22.74	23.60	24.45	24.94	25.44	25.95	26.47	27.00	27.54	28.09	28.65	29.22
O	24.33	25.25	26.16	26.69	27.22	27.76	28.32	28.89	29.46	30.05	30.65	31.27
P	26.03	27.01	27.99	28.55	29.12	29.71	30.30	30.91	31.53	32.16	32.80	33.45
Q	27.86	28.90	29.95	30.55	31.16	31.79	32.42	33.07	33.73	34.41	35.09	35.80
R	29.81	30.93	32.05	32.69	33.34	34.01	34.69	35.38	36.09	36.81	37.55	38.30

Management

Level	Minimum	Mid point	Maximum
1	67,195	82,352	98,516
2	71,885	88,101	105,395
3	76,893	94,238	112,736
4	82,385	99,907	120,791
5	88,209	107,927	133,557
6	94,365	117,926	143,014
7	101,024	126,309	153,231

Kenai Peninsula Borough
Full-Time Equivalent Employees by Function - FY2025 and Last Ten Fiscal Years

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	Change between FY2024 & FY2025	Change between FY2016 & FY2024
Assembly												
Clerk's Office	3.67	3.67	3.67	3.67	3.67	3.67	3.67	4.00	4.00	4.00	0.00	0.33
Records Management	1.83	1.83	1.83	1.83	1.83	2.33	2.33	3.00	3.00	3.00	0.00	1.17
Department Total	5.50	5.50	5.50	5.50	5.50	6.00	6.00	7.00	7.00	7.00	0.00	1.50
Mayor	6.00	6.00	5.00	4.50	4.50	4.25	4.25	6.00	6.00	6.00	0.00	0.00
Purchasing, Contracting and Capital Projects*	14.00	10.00	9.00	8.00	8.00	8.00	8.00	9.00	9.00	10.00	1.00	-4.00
Office of Emergency Management	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00
General Services												
Administration/Human Resources	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.25	5.25	5.25	0.00	0.25
Printing/Mail	1.25	1.25	1.25	1.25	0.75	1.25	1.50	2.00	1.50	1.50	0.00	0.25
Custodial Maintenance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00	0.00
Department Total	7.50	7.50	7.50	7.50	7.00	7.50	7.75	8.50	8.00	8.00	0.00	0.50
IT	11.50	11.50	11.50	11.50	11.50	12.00	12.00	12.00	13.00	13.00	0.00	1.50
Legal	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00
Finance												
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00
Financial Services	8.00	8.00	8.00	7.50	7.50	7.50	7.50	8.00	8.00	8.00	0.00	0.00
Property Tax and Collections	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00	0.00
Sales Tax	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00
Department Total	22.00	22.00	22.00	21.50	21.50	21.50	21.50	22.00	22.00	22.00	0.00	0.00
Assessing												
Administration	10.00	10.00	10.00	10.00	10.00	9.00	9.00	10.00	10.00	10.00	0.00	0.00
Appraisal	12.00	12.00	12.00	14.00	14.00	14.00	12.00	12.00	12.00	12.00	0.00	0.00
Department Total	22.00	22.00	22.00	24.00	24.00	23.00	21.00	22.00	22.00	22.00	0.00	0.00
Resource Planning												
Administration	9.00	9.00	9.00	8.75	8.75	8.00	8.00	8.00	8.00	8.00	0.00	-1.00
GIS	4.00	4.00	4.00	4.00	4.00	3.25	3.25	3.00	4.00	4.00	0.00	0.00
River Center	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	0.00	-1.00
Department Total	18.00	18.00	18.00	17.75	17.75	15.25	15.25	15.00	16.00	16.00	0.00	-2.00
Total General Government	115.50	111.50	109.50	109.25	108.75	106.50	104.75	110.50	112.00	113.00	1.00	-2.50

*Capital Projects was combined into Purchasing and Contracting in 2016

Kenai Peninsula Borough
Full-Time Equivalent Employees by Function - FY2025 and Last Ten Fiscal Years

	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	Change between FY2024 & FY2025	Change between FY2016 & FY2024
Other Funds:												
School												
Custodial Maintenance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	0.00	0.00
Maintenance Department	45.00	45.00	45.00	44.60	43.50	44.50	45.35	48.75	48.75	49.25	0.50	4.25
Department Total	46.25	46.25	46.25	45.85	44.75	45.75	46.60	50.00	50.00	50.50	0.50	4.25
Nikiski Fire Service Area	21.75	21.75	21.75	21.25	21.00	21.00	25.00	25.00	25.00	26.00	1.00	4.25
Bear Creek Fire Service Area	1.50	1.50	1.50	2.00	2.00	2.00	2.00	3.00	3.00	3.00	0.00	1.50
Western Emergency Service Area [1]	4.00	4.00	4.00	5.00	5.00	10.00	10.00	10.00	10.00	13.00	3.00	9.00
Central Emergency Service Area	39.00	41.00	41.00	44.00	44.00	44.00	48.00	48.00	49.00	49.00	0.00	10.00
Kachemak Emergency Service Area	4.00	4.00	4.00	5.00	5.00	5.00	7.00	9.00	9.00	9.00	0.00	5.00
911 Communication	12.50	12.50	13.00	13.00	16.00	16.00	23.00	23.00	23.00	23.00	0.00	10.50
Seward-Bear Creek Flood Service Area	0.75	0.75	1.50	1.50	1.50	1.50	1.50	1.75	1.75	1.75	0.00	1.00
North Peninsula Recreation Service Area	16.65	16.65	16.65	16.50	16.50	16.50	17.00	16.75	16.75	16.85	0.10	0.20
Roads Service Area	8.00	8.00	8.00	7.40	6.50	6.50	5.90	6.75	6.75	6.75	0.00	-1.25
Land Trust	5.00	5.00	5.00	5.00	5.00	4.75	4.75	6.00	6.00	6.00	0.00	1.00
Solid Waste												
Administration	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00
Central Peninsula Landfill	12.00	10.50	10.50	10.50	10.50	10.50	11.00	12.00	12.00	12.00	0.00	0.00
Homer Baler	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00	4.00	4.50	0.50	
Department Total	17.00	15.50	15.50	15.50	15.50	15.50	20.00	21.00	21.00	21.50	0.50	4.50
Insurance and Litigation	4.00	4.00	4.00	4.00	4.00	4.00	4.00	6.00	6.00	6.00	0.00	2.00
Total Other Funds	180.40	180.90	182.15	186.00	186.75	192.50	214.75	226.25	227.25	232.35	5.10	51.95
Total - All Funds	295.90	292.40	291.65	295.25	295.50	299.00	319.50	336.75	339.25	345.35	6.10	49.45

[1] Formerly Anchor Point Fire & Emergency Service Area, change in February 2021

[1] Staffing increased from 5 to 10 per Resolution 2021-010

Kenai Peninsula Borough

Schedule of Rates, Charges and Fees

Effective 07/01/2024

Clerk	FY2024 Fee	FY2025 Proposed Fee Change
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	
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)	$382.40	$388.14
Basic Life Support Emergency (BLS-E)	$637.34	$646.90
Advanced Life Support (ALS)	$509.88	$517.53
Advanced Life Support (ALS 1)	$764.81	$776.28
Advanced Life Support (ALS 2)	$1,019.74	$1,035.04
Mileage	$14.03	$14.24
Mileage in excess of 17	$8.92	$9.05
		$3,986 per hour + fuel
Ambulance billing - air transport (if needed)	$3,927 per hour + fuel charge	charge
Note - fees are subject to change to meet Medicare definitions and rates for maximum reimbursement		
Finance		
Tax foreclosure recording fees including advertising	direct pass through cost from vendor	
Litigation report fees	direct pass through cost from vendor	
	direct pass through cost from vendor,	
Certified Mailing Fee	$15 minimum for processing	New
Redemption fee	$50.00	$250.00
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	
Publication fee for Real property tax deliquency	$5.00	
Publication fee for Personnel property tax deliquency	$3.00	
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 map	$3.00	
11 x 17 map	$4.00	
18 x 24 map	$12.00	
24 x 36 map	$24.00	
34 x 44 map	$30.00	
Digital DVD map books (complete set)	$30.00	
Map books - hardcopy (each)	$50.00	
Street naming/renaming petition	$300.00	
Installation of new street sign & post	$150.00	
Replacement of existing sign	$80.00	
Uniform address sign fee	$20.00	

Kenai Peninsula Borough

Schedule of Rates, Charges and Fees

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Land Management	**FY2024 Fee**
Temporary land use permit application fee	$200.00
Right Of Way or easement	$500.00
Negotiated sale. Lease or exchange	$500.00
Commercial quantity material extractions	$300.00
Small quantity material extraction application	$25.00
Temporary land use permit annual fee	$400.00
General utility Right Of Way use (base fee)	$500.00
General utility Right Of Way use (line fee)	$25.00 per connection
Individual utility construction project (base fee)	$50.00
Individual utility construction project (line fee)	$0.10 per foot after first 200 feet
Classify or reclassify Borough land	$500.00
Modify conveyance document restrictions	$500.00
Borough financed land sales	Prime + 2%
Minimum down payment amount	10%
late fees, more than 10 days late	10% of payment amt
Agricultural Lease Areas (authorized by Resolution 2021-002 approved 2/2/2021)	
Tillable, LCC 3-5	$15.00 per acre per year
Highly Erodible Fields	$10.00 per acre per year
Hayland to Rangeland	$5.00 per acre per year
Managed Forestland	$2.50 per acre per year
Non-Farmed Sensitive Land	$1.00 per acre per year
Access Reserves - Ungated	No fee
On-site Materials limited to 1,000 CY	$3.00 per CY
Barnyard Site	$25.00 each + $10.00 per acre per year
Grazing Lease Areas (authorized by Resolution 2021-002 approved 2/2/2021)	
Hayland to Rangeland	$5.00 per acre per year
Non-Farmed Sensitive Land	$1.00 per acre per year
Access Reserves - Ungated	No fee
On-site Materials limited to 1,000 CY	$3.00 per CY
Barnyard Site	$25.00 each + $10.00 per acre per year
Planning Department	
Platting - Preliminary plats	$400.00
Platting - Final plats	$400.00
Platting - Final plats - Section Line Easement Vacation	$200.00
Platting - Time extensions	no charge
Platting - Building setback exception	$100.00
Platting - Easement vacation not requiring public hearing	$100.00
Platting - Section line esmt & ROW vacations	$500.00
Platting - Plat amendment	$50.00
Platting - Plat waivers	$50.00
Platting - Preliminary Section Line Easement Vacation	$0.00
Platting - Abbreviated plat	$400.00
Over the counter permit (material extraction less than 2.5 acres)	$250.00
Conditional (material site) land use permit (CLUP)	$1,000.00
Modification of CLUP (material sites)	$1,000.00
Planning Department - continued	
Variance to CLUP (material sites)	$1,000.00
Local option zoning petition	$1,000.00
Correctional community residential center (CCRC)	$1,000.00
Concentrated animal feeding operation (CAFO)	$1,000 plus price per animal $.20
Appeal of the Directors Decision	$500.00
Appeal to Office of Adminstrative Hearing (OAH) (administrative management/appeal	$300.00
Recording Fee - 1 page plus recording fee	$20.00 first page plus e-recording charges
Recording Fee - each additional page plus e-recording charges	$5.00 first page plus e-recording charges
8 1/2 x 11 color copy	$1.50
11 x 17 color copy	$3.00
11 x 17 b&w copy	$1.00
18 x 24 b&w copy	$1.00
24 x 36 b&w copy	$2.00
911 Communcations Department	
E911 surcharge	$2.00
Purchasing	
Contract award appeal (refundable if appellant prevails)	$300.00

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River Center *	**FY2024 Fee**	
Floodplain permit (staff)	$50.00	
Floodplain development permit (staff)	$50.00	
Floodway development permit (staff)	$300.00	
Floodplain variance (PC)	$300.00	
Habitat protection permit (staff)	$50.00	
Habitat protection prior existing permit (staff)	$50.00	
Habitat protection limited commercial permit (PC)	$300.00	
Habitat protection conditional use permit (PC)	$300.00	
Habitat protection variance (PC)	$300.00	
Conference room rental (rate for full day, partial days will be prorated)	$175.00	
If a project requires more than one borough River Center Department permit then		
* only the single highest value fee will be charged		
Roads		
Encroachment Permit, upon approval of application	$100.00	
Road Improvement district application fee (RIAD)		
Assessed value $2 million or less	$1,000.00	
Assessed value greater than $2 million up to $3 million	$1,400.00	
Assessed value greater than $3 million up to $4 million	$1,800.00	
Assessed value greater than $4 million up to $5 million	$2,200.00	
Assessed value greater than $5 million	$2,200 plus $400 for each add'l million	
Road Improvement district administration fee, included in the total cost of the project	$6,000 plus $70 per parcel	
Enforcement fees added via ordinance 2020-32 on 6/16/2020:		
Vehicle towing	actual cost	
Impound fee (per day up to a maximum of 30 days)	$25.00/day	
Administrative fee (DMV search, certified mail, advertising)	$35.00 per vehicle owner/lienholder	
Disposal fee	$300.00	
Solid Waste		
Non commercial waste (residential)		
Asbestos (1 ton minimum charge)	$200.00 per ton	
Automobiles	$200.00 per vehicle, none allowed in Homer	
Household small batteries	No charge	
Trailers, RVs, Boats and Snow Machines	$20.00 per foot	
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	
Cooking oil/grease, per gallon (maximum 5 gallons per month)	No charge	
Wood, brush, leaves, grass clippings, land clearing debris (No stumps or dirt allowed)	No charge	
Solid Waste Violation/Fine - Minor	$100.00	New
Solid Waste Violation/Fine - Major	$500.00	New
Commercial waste		
Bio Solids / Sewer Sludge	$135.00 per ton	
Solid waste	No Charge	
Wastes generated outside of KPB	$365.00 per ton	
Asbestos (1 ton minimum charge)	$200.00 per ton	
Construction and demolition, ~~land clearing,~~ tires, appliances, metals, etc		
per ton	$90 per ton, $20 minimum	
2-5 cubic yards	$45.00	Revised Title
6-10 cubic yards	$90.00	
11-20 cubic yards	$180.00	
21-30 cubic yards	$270.00	
31-40 cubic yards	$360.00	
Wood, brush, leaves, grass clippings, land clearing debris (No stumps or dirt allowed)		
per ton	$90 per ton, $20 minimum	
1 cubic yard	$20.00	New
2-5 cubic yards	$90.00	New
6-10 cubic yards	$180.00	New
11-20 cubic yards	$360.00	New
21-30 cubic yards	$540.00	New
31-40 cubic yards	$720.00	New
Acids/bases, liquid pesticides, etc. per gallon	$30.00	New
Animal carcasses, ashes, etc per animal	$5.00	New

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Solid Waste - continued	**FY2024 Fee**	
Automobiles, per vehicle	$200.00	
Batteries, per pound	$1.50	
Empty drum, each	$35.00	
Fluorescent lamps and bulbs, each	$0.52	
Fuses and flares, per pound	$30.00	
Household appliances, per unit	$20.00	
Mercury, per pound	$5.00	
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	
Propane cylinders - small, 1 pound	$3.00	
Propane cylinders - large, 2-30 pound	$30.00	
Special waste, per ton (1 ton minimum charge)	$135.00	
Cooking oil/grease, per gallon	$6.00	New
Commercial scale card, per additional card, 1st card per commercial account provided free (Homer only)	$4.00	New
Solid Waste Violation/Fine - Minor	$100.00	
Solid Waste Violation/Fine - Major	$500.00	
North Peninsula Recreation		
Pool		
General admission	$5.00	
General admission - Service Area member	no charge	
General admission - punch card (10 punches)	$45.00	
General admission - Senior citizen (60+)	$2.00	
General Admission - Youth (1-10yrs old)	$4.00	
General Admission - Military (Military ID Required)	$3.00	
General admission with water slide - service area —member	$1.50	
Water Slide - non service area members	$3.00	
General admission with water slide - service area member (20 punches)	$20.00	
Pool Membership 1-Month with Waterslide	$75.00	
Pool Memberships- Each Additional Immediate Family Member	$30.00	
Group log rolling private rental	$35 per hour	
Water fitness, per class	$8.00	
Water fitness Senior (60+), per class	$5.00	
Water fitness punch card (10 punches)	$75.00	
Group swimming lessons	$55.00	
Group swimming lessons, service area- members	$50.00	
Swimming lessons, tiny tots	$25.00	
Swimming lessons, semi-private	$75.00	
Swimming lessons, private	$150.00	
Pre-School Aquatic Play	$2.00	
American Red Cross Lifeguard class	$175.00	
Instructed water safety classes for groups, per participant (in addition to admission)	$3.00	
Base pool rental per hour (up to 30 people)	$150.00	
Base pool rental per hour, service area member (up to 30 people)	$100.00	
Additional people per hour (addition to base rate)		
31-70 people	$25.00	
71-100 people	$50.00	
100+ people	$75.00	
Waterslide rental per hour, (in addition to pool rental)	$75.00	
Waterslide rental per hour, service area-member (in addition to pool rental)	$50.00	
Each additional 20 people	$0.00	
Birthday Swim Party - Service Area Member (includes dedicated party space for up to 15 swimmers and 5 specators for 1 hour plus daily swim admission)	$80.00	
Birthday Swim Party - Non Service Area Member (includes dedicated party space for up to 15 swimmers and 5 specators for 1 hour plus daily swim admission)	$100.00	

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North Peninsula Recreation - continued	FY2024 Fee	
Fitness Room & Racquetball Courts		
Fitness room	$5.00	
Fitness room, punch card	$45.00	
Fitness room service area member	$3.00	
Fitness room service area member, punch card (10 punches)	$30.00	
Fitness membership - 6 months - Service Area Member	$135.00	
Fitness membership - 12 months - Service Area Member	$255.00	
Family fitness membership - 6 months - Service Area (ages 12 & up)	$250.00	
Family fitness membership - 12 months - Service Area (ages 12 & up)	$475.00	
Fitness membership - 6 months	$225.00	
Fitness membership - 12 months	$425.00	
Racquetball courts per hour	$9.00	
Racquetball courts per hour, service area member	$6.00	
Wally ball per hour	$12.00	
Jason Peterson Memorial Ice Rink		
Zammed ice per hour	$60.00	
Practice rates for ice 1.5 hours (Nikiski teams, High school, USA hockey)	$75.00	
Game 2 hours (with clock and zam between periods)	$175.00	
Game 1.5 hours (with clock and no zam between periods)	$100.00	
Open skate	no charge	
Nikiski Community Recreation Center		
Room Rentals-Class Room, Training Room, Multi-Purpose Room	$30/hr or $175/8hrs	
Room Rentals-Class Room, Training Room, Multi-Purpose Room w/Kitchen	$50/hr or $250/8 hrs	
Room Rentals-Banquet Hall, Gymnasium	$50/hr $250/8 hrs	
Room Rentals-Banquet Hall, Gymnasium w/Kitchen	$70/hr or $400/8 hrs	
Kitchen Rental (up to 4 hours)	$75.00	
Alcohol Permit Fee for Rentals	$200.00	
Alcohol Administration/Processing Fee	$50.00	
Support, hourly (projector, sound system, computer)	$25 flat rate	
Refundable Cleaning Deposit	$100.00	
Gym floor covering (must provide labor)	$100.00	
Dance floor	$100.00	
Gym equipment	$25.00	
Open Gym use, per participant	No Charge	
Open Gym use, family of 5+	No Charge	
Teen night, per participant	$2.00	
Teen dance/events, per participant	$2.00-$5.00	
Spin fitness class	$8.00	
Senior fitness class (60+)	$5.00	
Spinning fitness class punch card (10 punches)	$75.00	
Senior fitness (60+) punch card (10 punches)	$45.00	
Spinning fitness class punch card (5 punches)	$22.50	
Arts n Craft class, per class (Youth)	$3.00	Update to Youth Only
Arts n Craft class, per class (Adult)	$10.00	New
~~Arts n Craft class, punch class (10 punches)~~	~~$25.00~~	Remove
Full Swing Golf per hour (Monday-Saturday)	$20.00	
Summer Camp		
Summer pass, eight weeks	$300.00	
Summer pass, eight weeks (2nd child)	$275.00	
Summer pass, eight weeks (3rd child+)	$250.00	
4 Week Session	$200.00	
Weekly Rate	$75.00	
Daily rate	$30.00	
1/2 Day Specialty Camps (Weekly)	$40.00	Recommended (New)
After School Program (Service Area Members Only)		
Per Day	No charge	
Per Month	No charge	
Annual	No charge	
Sports Leagues		
Service Area Member	$50.00	
Non-Service Area Member	$60.00	
Partnered Volunteerred Organizations (Per Player)	$35.00	Recommended (New)

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North Peninsula Recreation - continued	FY2024 Fee	
Vendor Booth Fees		
Family Fun in the Midnight Sun Vendor-Profit	$45.00	
Family Fun in the Midnight Sun Vendor-Non- Profit	$35.00	
Family Fun in the Midnight Sun Vendor Electricity Hookup	$5.00	
Craft Fairs Vendor	$20.00	
Craft Fairs Vendor with Tables	$5.00	
Community Garage Sales	$10.00	
Other		
Multi-Purpose Fields and Picnic Areas	No Charge	
Trail Systems-Poolside Trails & Nikiski Community Trails	No Charge	
Skate Park & Playgrounds	No Charge	
Limited Overnight Camping-Hockey Rink Parking Lot Only	$10/night	
RV/Trailers Only-must be self-contained. No open fires.		
Equipment rental (2 hours)	$5.00	
Before or After Hours Staffing for Rental	$35 per hour	
Point Of Sale Items		
Goggles (new)	$7.00	Recommended (New)
Goggles (used)	$2.00	Recommended (New)
Facemask (used)	$5.00	Recommended (New)
Swim Caps	$4.00	Recommended (New)
Swim Diapers (plastic)	$3.00	Recommended (New)
Towel Rental	$1.00	Recommended (New)
Swim Suit Rental	$1.00	Recommended (New)
Snack Items Bagged (chips, pretzels, gummie snacks)	$1.50	Recommended (New)
Snack Items Bars (Candy bars, protein bars, granola bars, nuts, and crackers)	$1.75	Recommended (New)
Bottled Water	$2.00	Recommended (New)
Bottled Sports Drink	$2.25	Recommended (New)
Bottled Soda	$2.50	Recommended (New)
Community events		
Various community events and special programs are offered throughout the year. Check the monthly calendar or contact NPRSA Staff to inquire about		
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	~~Replacement Price (Deposit)~~	FY2024 Fee	
Sea Otter Community Center			
Facility Rental, organization, **free** public or community **education** event up to 6 hours		10.00	New Fee
Facility Rental, organization, **free** public or community **education** event 6-24 hours		20.00	New Fee
Facility Rental, individual, **free** public or community **education** event		No Charge	New Fee
Facility Rental, individual or organization, public or community education event **charging fees**		$30 or 10% of sales whichever is less	New Fee
Cleaning fee (if applicable)		$30 per hour	New Fee
Facility Rental, Individual residing INSIDE the service area up to 6 hours		$25.00	New Fee
Facility Rental, Individual residing INSIDE the service area 6-24 hours		$75.00	New Fee
Facility Rental, Organization residing INSIDE the service area up to 6 hours		$50.00	New Fee
Facility Rental, Organization residing INSIDE the service area 6-24 hours		$100.00	New Fee
Facility Rental, Individual residing OUTSIDE the service area up to 6 hours		$30.00	New Fee
Facility Rental, Individual residing OUTSIDE the service area 6-24 hours		$80.00	New Fee
Facility Rental, Organization residing OUTSIDE the service area up to 6 hours		$65.00	New Fee
Facility Rental, Organization residing OUTSIDE the service area 6-24 hours		$120.00	New Fee
~~Facility Rental, non-profit/civic entity, free public event (hourly)~~		~~$10.00~~	Remove
~~Facility Rental, non-profit/civic entity, fundraising event (hourly)~~		~~$15.00~~	Remove
~~Facility Rental, for-profit entity (hourly)~~		~~$15.00~~	Remove
~~Facility Rental, individual, free public event (hourly)~~		~~free~~	Remove
~~Facility Rental, individual, private event (hourly)~~		~~$15.00~~	Remove
~~Facility Rental, individual, community education event (hourly)~~		~~10% of receipts~~	Remove
~~Cleaning fee (refundable)~~		~~$50.00~~	Remove
~~Kitchen use, basic~~		~~included in rental~~	Remove
~~Kitchen use, extensive~~		~~$20.00~~	Remove
~~Facility Rental, Individual residing INSIDE the service area 1-2 hours~~		~~$10.00~~	Remove
~~Facility Rental, Individual residing INSIDE the service area 3-5 hours~~		~~$25.00~~	Remove
~~Facility Rental, Individual residing INSIDE the service area 6-8 hours~~		~~$50.00~~	Remove
~~Facility Rental, Individual residing INSIDE the service area 9-12 hours~~		~~$75.00~~	Remove
~~Facility Rental, Individual residing INSIDE the service area full day~~		~~$100.00~~	Remove
~~Facility Rental, Tax Exempt or Business residing INSIDE the service area 1-2 hours~~		~~$20.00~~	Remove
~~Facility Rental, Tax Exempt or Business residing INSIDE the service area 3-5 hours~~		~~$50.00~~	Remove
~~Facility Rental, Tax Exempt or Business residing INSIDE the service area 6-8 hours~~		~~$100.00~~	Remove
~~Facility Rental, Tax Exempt or Business residing INSIDE the service area 9-12 hours~~		~~$125.00~~	Remove
~~Facility Rental, Tax Exempt or Business residing INSIDE the service area full day~~		~~$200.00~~	Remove
~~Facility Rental, Individual residing OUTSIDE the service area 1-2 hours~~		~~$15.00~~	Remove

Kenai Peninsula Borough

Schedule of Rates, Charges and Fees

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Seldovia Recreational Service Area - continued	~~Replacement Price (Deposit)~~	FY2024 Fee	
~~Facility Rental, Individual residing OUTSIDE the service area 3-5 hours~~		~~$30.00~~	Remove
~~Facility Rental, Individual residing OUTSIDE the service area 6-8 hours~~		~~$55.00~~	Remove
~~Facility Rental, Individual residing OUTSIDE the service area 9-12 hours~~		~~$80.00~~	Remove
~~Facility Rental, Individual residing OUTSIDE the service area full day~~		~~$105.00~~	Remove
~~Facility Rental, Tax Exempt residing OUTSIDE the service area 1-2 hours~~		~~$30.00~~	Remove
~~Facility Rental, Tax Exempt residing OUTSIDE the service area 3-5 hours~~		~~$60.00~~	Remove
~~Facility Rental, Tax Exempt residing OUTSIDE the service area 6-8 hours~~		~~$110.00~~	Remove
~~Facility Rental, Tax Exempt residing OUTSIDE the service area 9-12 hours~~		~~$135.00~~	Remove
~~Facility Rental, Tax Exempt residing OUTSIDE the service area full day~~		~~$210.00~~	Remove
~~Facility Rental, Business residing OUTSIDE the service area 1-2 hours~~		~~$35.00~~	Remove
~~Facility Rental, Business residing OUTSIDE the service area 3-5 hours~~		~~$65.00~~	Remove
~~Facility Rental, Business residing OUTSIDE the service area 6-8 hours~~		~~$115.00~~	Remove
~~Facility Rental, Business residing OUTSIDE the service area 9-12 hours~~		~~$140.00~~	Remove
~~Facility Rental, Business residing OUTSIDE the service area full day~~		~~$215.00~~	Remove
KITCHEN USE FEES are not in addition to Facility Fees			
~~Kitchen use, basic~~		~~included in rental~~	Remove
~~Kitchen Use, Extensive Individual residing INSIDE the service area 1-2 hours~~		~~$25.00~~	Remove
~~Kitchen Use, Extensive Individual residing INSIDE the service area 3-5 hours~~		~~$50.00~~	Remove
~~Kitchen Use, Extensive Individual residing INSIDE the service area 6-8 hours~~		~~$75.00~~	Remove
~~Kitchen Use, Extensive Individual residing INSIDE the service area 9-12 hours~~		~~$100.00~~	Remove
~~Kitchen Use, Extensive Individual residing INSIDE the service area full day~~		~~$125.00~~	Remove
~~Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 1-2 hours~~		~~$20.00~~	Remove
~~Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 3-5 hours~~		~~$50.00~~	Remove
~~Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 6-8 hours~~		~~$100.00~~	Remove
~~Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area 9-12 hours~~		~~$125.00~~	Remove
~~Kitchen Use, Extensive Tax Exempt or Business residing INSIDE the service area full day~~		~~$200.00~~	Remove
~~Kitchen Use, Extensive Individual residing OUTSIDE the service area 1-2 hours~~		~~$30.00~~	Remove
~~Kitchen Use, Extensive Individual residing OUTSIDE the service area 3-5 hours~~		~~$55.00~~	Remove
~~Kitchen Use, Extensive Individual residing OUTSIDE the service area 6-8 hours~~		~~$80.00~~	Remove
~~Kitchen Use, Extensive Individual residing OUTSIDE the service area 9-12 hours~~		~~$105.00~~	Remove
~~Kitchen Use, Extensive Individual residing OUTSIDE the service area full day~~		~~$105.00~~	Remove
~~Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 1-2 hours~~		~~$75.00~~	Remove
~~Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 3-5 hours~~		~~$100~~	Remove
~~Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 6-8 hours~~		~~$125.00~~	Remove
~~Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area 9-12 hours~~		~~$150.00~~	Remove
~~Kitchen Use, Extensive Tax Exempt residing OUTSIDE the service area full day~~		~~$175.00~~	Remove
~~Kitchen Use, Extensive Business residing OUTSIDE the service area 1-2 hours~~		~~$80.00~~	Remove
~~Kitchen Use, Extensive Business residing OUTSIDE the service area 3-5 hours~~		~~$105.00~~	Remove
~~Kitchen Use, Extensive Business residing OUTSIDE the service area 6-8 hours~~		~~$130.00~~	Remove
~~Kitchen Use, Extensive Business residing OUTSIDE the service area 9-12 hours~~		~~$155.00~~	Remove
~~Kitchen Use, Extensive Business residing OUTSIDE the service area full day~~		~~$180.00~~	Remove
Please Note: Kenai Peninsula Borough School District, Kenai Peninsula Borough, the City of Seldovia and Co-sponsored events are exempt from above fees. Fees may be waived on a case by case basis with SRSA board approval.			
Basic dishes (dinner plate, bowl, dessert plate)		$1.00 per set	
60 piece silverware set (knife, fork, spoon, soup spoon, dessert fork)		$.50 per set	
Pint glasses		$0.25	
Glass beverage pitcher		$1.00	
Melamine Serving tray		$0.50	
Porcelain Serving platter		$0.50	
Popcorn Machine		$25.00	Remove
White chairs on cart (27 chairs)		$.50 each	
Dance Floor		$1.00 per Sq Ft	
Skate Sharpening		$5.00	
Please Note: the items above are included in the Facility Rental fee. If items above are rented for offsight use the above fees apply plus a 50% of rental fee security deposit which will be returned upon safe return of the items. If item is damaged or broken the renter is responsible for full replacement as stated in the SOCC Inventory list.			
Pickle Ball			
~~Pickle Ball Set (4 paddles & 6 balls)~~	~~$40.00~~	~~$10.00~~	Remove
~~Pickle Ball Net~~	~~$140.00~~	~~$10.00~~	Remove
~~Pickle Ball Bundle (net, 4 paddles & 3 balls)~~	~~$160.00~~	~~$15.00~~	Remove
Tennis			
~~Wilson Jr. Tennis Racket x2~~	~~$23.00~~	~~$2.00~~	Remove
~~Wilson Tennis Racket x2~~	~~$22.00~~	~~$2.00~~	Remove
~~Wilson Tennis Racket (no cover)~~	~~$29.00~~	~~$2.00~~	Remove
Volleyball			
~~Volleyball Net (no stand)~~	~~$15.00~~	~~$2.00~~	Remove
~~Volleyball - Size 5 x2~~	~~$18.00~~	~~$2.00~~	Remove
~~Baden Net - Volleyball/Badminton (4 rackets = 1 set)~~		~~$15.00~~	Remove

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Schedule of Rates, Charges and Fees

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Seldovia Recreational Service Area - continued	~~Replacement Price (Deposit)~~	FY2024 Fee	
Badminton			
~~Badminton Rackets (set of 6)~~	~~$59.00~~	~~$5.00~~	Remove
~~Goose Feather Shuttlecocks (set of 12)~~	~~$10.00~~	~~4 included in net rental~~	Remove
Softball/Baseball/Tball			
~~Softball Bat~~	~~$30.00~~	~~$2.00~~	Remove
~~Baseball Glove - Kid~~	~~$29.00~~	~~Included in rental~~	Remove
~~Baseball Glove - 13inch~~	~~$29.00~~	~~$2.00 each or 6 for $10.00~~	Remove
~~T-Ball balls (set of 3)~~	~~$12.00~~	~~Included in rental~~	Remove
~~T-Ball Bat~~	~~$30.00~~	~~$2.00~~	Remove
~~T-Ball Stand~~	~~$80.00~~	~~$5.00~~	Remove
~~T-Ball Bundle (ball, bat, stand 1 glove)~~	~~$122.00~~	~~$5.00~~	Remove
Soccer			
~~Soccer Goals x2~~	~~$49.00~~	~~$5.00~~	Remove
~~Soccer Ball - Size 5 x2~~	~~$13.00~~	~~$2.00~~	Remove
~~Soccer Ball - Size 4 x2~~	~~$17.00~~	~~$2.00~~	Remove
Football			
~~Football~~	~~$19.00~~	~~$2.00~~	Remove
Lawn Darts			
~~Lawn Darts x2~~	~~$38.00~~	~~$5.00~~	Remove
Basketball			
~~Basketball - Men's~~	~~$19.00~~	~~Just Deposit~~	Remove
~~Basketball - Mini~~	~~$14.00~~	~~Just Deposit~~	Remove
~~Basketball - Juniors~~	~~$19.00~~	~~Just Deposit~~	Remove
Disk Golf			
~~Dynamic Disks~~	~~$38.00~~	~~$5 each or 8 for $15~~	Remove
~~Disk Golf Goals~~	~~$130.00~~	~~$10 each or 6 for $50~~	Remove
~~Frisbees~~	~~$40.00~~	~~Just Deposit~~	Remove
Ladder Ball			
~~Ladder Ball Set~~	~~$36.00~~	~~$5.00~~	Remove
~~Ladder Ball Balls~~	~~$13.00~~	~~$5.00~~	Remove
Other			
Equipment Rentals, including but not limited to, Pickleball, Tennis, Volleyball, Soccer, Badminton, Baseball, Softball, Tball, Football, Basketball, Disc Golf and light blocks.		$5.00 per rental set (plus cost of item(s) if lost or damaged)	New
~~Giant Bubble Wands~~	~~$15.00~~	~~Just Deposit~~	Remove
~~Lawn Game Bundle (ladder ball, lawn darts, 1 disk golf goal & 2 sets of disks, badminton set & 6 rackets, volley ball net& 1 ball.)~~	~~$52.00~~	~~$35.00~~	Remove
~~Small light balls~~	~~$20.00~~	~~$3.00~~	Remove
~~Small light blocks~~	~~$88.00~~	~~$5.00~~	Remove
~~Large light blocks~~	~~$120.00~~	~~$10.00~~	Remove
~~Light chair bundle~~	~~$596.00~~	~~$35.00~~	Remove
~~Event tent~~	~~$1,100.00~~	~~$100.00~~	Remove

CHART OF ACCOUNTS (FY2025)

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.

40131 FLSA Overtime Wages: Wages paid to 56-hour employees for hours worked over the normal pay period threshold.

40210 FICA: Federal Insurance Contributions Act. Social security payroll taxes.

40221 PERS: Payment to the Public Employees Retirement System.

40321 Health Insurance: Cost of health insurance for employees.

40322 Life Insurance: Cost of life insurance for employees.

40410 Annual Leave: Annual leave benefits.

40511 Other Benefits: Other employee benefits including unemployment and flexible benefits program administrative fees.

Supplies & Materials – 42XXX

42020 Signage Supplies: Supplies purchased for signs and installation of signs.

42021 Promotional Supplies: Supplies purchases for the promotion of the Borough at various community functions. Mayor approval required.

42120 Computer Software: Software purchased separately from computer hardware. To include software purchased and/or downloaded via the internet. Intellectual property includes the purchase of videos, patents or trademarks.

42210 Operating Supplies: All operating type supplies, such as office supplies, institutional supplies, cleaning and sanitation supplies and general consumable supplies.

42220 Fire/Medical/Rescue Supplies: All supplies purchased for the process of extinguishing fires, administering of medical attention by EMS personnel and performing rescue. This also includes promotional supplies for fire prevention.

42230 Fuel, Oil and Lubricants: Gasoline/diesel used for the operations of vehicles or other machinery.

42250 Uniforms: Clothing, boots and uniform purchases required for daily performance of job duties. Items should be specific to an individual, not to be placed in general use areas.

42263 Training Supplies: Video tapes, fluids, manikins, slides/photos, drill constructing materials and provider cards.

42310 Repair & Maintenance Supplies: All repair and maintenance type supplies, such as building materials and supplies, paint and painting supplies, plumbing supplies and electrical supplies. These items should be fully consumed during project or end up as a component in the final product.

42360 Motor Vehicle Supplies: Repair/replacement parts and other supplies used to repair and maintain motorized vehicles and heavy equipment.

42410 Small Tools & Minor Equipment: Small tools, minor machinery and equipment or furniture with a cost of less than $1,000.00.

42960 Recreational Supplies: Supplies used for recreational or fitness programs.

Services – 43XXX

43006 - 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 Water/Air Sample Testing: Costs to administer water, air, soil and lead monitoring tests.

43016 KPB Public Relations: Costs to pay a contractor to promote the Kenai Peninsula Borough, with a focus on public relations.

43017 Investment Portfolio Fees: Fees paid to external investment advisors charged with

investing borough funds.

43018 KPB Promotion: Costs to pay a contractor to promote the Kenai Peninsula Borough, with a focus on non-areawide tourism and economic development.

43019 Software Maintenance: Period/reoccurring charges for software updates and enhancements; along with software support agreements.

43021 Peninsula Promotion: Services purchased for the promotion of the Borough at various community functions. Mayor approval required.

43023 Kenai Peninsula College: Funding provided to the Kenai Peninsula College for funding of post-secondary education.

43026 Software Licensing: Reoccurring subscription or license costs required for the use of software. This includes cloud based or subscription-based software where the license is not perpetual or permanent.

43031 Litigation: Fees paid for process server services, court and execution related costs.

43034 Attorney Fees – Special Cases: For the hiring of outside counsel in situations where a conflict of interest may exist.

43036 Contractual Services – ARSSTC Fee: Cost to cover the Alaska Remote Sellers Sales Tax Commission collection fee.

43050 Solid Waste Fees: Fees for the disposal of refuse.

43095 Solid Waste Closure/Post-Closure: Costs associated with closing out landfills and Post Closure and monitoring those landfills after closure.

43100 Land Management Program Services: Preliminary investigative site work prior to land acquisitions including title report, appraisal, soil investigation, site inspection, environmental review, and survey (for Land Management Division use only).

43110 Communications: Telephone and long-distance phone charges, data plans, satellite and other communication services.

43140 Postage and Freight: Stamps, certified mail, registered letters and cost of delivering purchases.

43210 Transportation and Subsistence: All transportation and subsistence, such as mileage, per diem, meals, airfare, hotels, cab fare, parking fees, baggage fees, and meeting allowance.

43215 Travel Out of State – Assembly Members only: Airfare, cab fare, hotel bills for travel out of state by Assembly members.

43216 Travel in State – Assembly Members only: Airfare, cab fare, hotel bills for travel in state by Assembly Members.

43220 Car Allowance: For those employees who receive car allowance.

43260 Training: All cost of educational, training, and developmental classes, seminars and courses. Cost of transportation to and from the event goes to 43210.

43270 Employee Development: Per employees' contract, Borough-related training through career development grants.

43310 Advertising: Newspaper and radio advertising.

43410 Printing: Costs of external printing of forms, including tax bills, letterhead and envelopes, assessment notices, pamphlets, booklets, etc.; printing paper, ink, and other printing machine supplies.

43501 Medical/Dental/Vision Coverage: Medical, dental and vision expenses for employees of the Borough, School District or services areas.

43502 Medical Stop Loss Coverage (Internal Service Fund): Funds for coverage purchase to limit plan payments to no more than $200,000 per covered incident per year.

43503 Healthcare Savings Account (Internal Service Fund): Payments made for actual medical, dental, and vision claims by plan participants.

43508 Worker's Compensation: Premium for coverage on occupational injuries or illnesses.

43510 Insurance and Litigation Fund Premiums: Premiums paid to the Borough Self-insurance fund.

43511 Fire and Extended Coverage (Internal Service Fund): Cost for property, auto, boiler, and machinery premiums. Covers KPBSD, KPB and service area buildings and vehicles.

43515 CGL Excess Liability (Internal Service Fund): Cost of liability, excess liability, and crime insurance policies as well as loss control and rate stabilization.

43519 Finance Officer Bond (Internal Service Fund): Costs of bonds for KPB and KPBSD

fiduciary officials, as required by State statutes.

43520 Employee Bond: Fidelity bonds for all Kenai Peninsula Borough and School district employees except for the Borough finance Director.

43521 Other Bonds: Notaries fees

43525 Travel Accident Coverage (Internal Service Fund): Cost of the Travel Accident Insurance Policy.

43528 Aviation Liability (Internal Service Fund): Cost of liability insurance while traveling on chartered aircraft.

43529 Other Miscellaneous Coverage (Internal Service Fund): Cost for pollution liability, storage tank liability, professional medical liability, and mobile equipment liability policies.

43530 Disability Coverage (Internal Service Fund): Cost for supplemental volunteer fire fighter disability premium.

43600 Project Management: Fees charged by the Borough's Major Projects department for the management of capital projects.

43610 Utilities: Electricity, gas, water, sewer, heating fuel, trash removal.

43720 Equipment Maintenance: Maintenance of office and other equipment. Does not include maintenance of vehicles, buildings and grounds.

43750 Vehicle Maintenance: Repair and maintenance of motorized vehicles, heavy equipment and bailer equipment. To include all items that move on wheels or tracks.

43764 Snow Removal (Maintenance Department): Snow removal for all district facilities.

43765 Security and Surveillance: Services related to providing security and surveillance for all facilities.

43780 Buildings and Grounds Maintenance: All contracted repairs and maintenance. To also include sanding, snowplowing and sweeping.

43810 Rents and Operating Leases: Includes rents and operating lease payments on land, buildings, machinery, post office boxes and equipment.

43812 Equipment Replacement Payments: Rental payments to the Borough's Equipment Replacement Fund for equipment.

43916 Equipment Depreciation (Internal Service Fund): The Equipment Replacement Fund Policy requires assets of this fund be depreciated on a 7-to-15-year life cycle. Depreciation is the allowance provided for the reduction in value of the asset, usually by use or age.

43920 Dues and Subscriptions: Dues for professional organizations, re-certification cards; subscriptions to newspapers, magazines, trade journals, and publications.

43931 Recording Fees: Fees to record land sales and transfers of property.

43932 Litigation Reports: The purchase of title and other reports required in the real property tax collection process.

43933 Collection Fees: Escrow charges on payment contracts.

43936 USAD Assessments: Utility Special Assessment District - Assessment for Borough-owned properties.

43951 Road Binding Treatment: Dust control program on roads within the Roads Service Area system.

43952 Road Maintenance: Services purchase in the maintenance of all Borough maintained roads.

43960 Recreational Program Expenses: Services utilized in providing recreational services.

43999 Contingency: Amount for emergency or unexpected outflow of funds.

Services – 45XXX

45110 Land Sale Property Tax: The payment of property taxes on land retained for ownership by the Borough's Land Trust Fund.

Debt Services – 44XXX

44010 Principal on Bonds: Principal payments on bonds and note payables.

44020 Interest and Fees on Debt: Interest and fees on payments on bonds and note payables.

Capital Outlay – 48XXX

48110 Major Office Furniture: Office furniture and furnishings costing $5,000 or more (each item).

48120 Major Office Equipment: Includes typewriters, copy machines, communication

equipment, machines for sorting, batching, stamping or folding, etc., with a cost of $5,000 or more (each item).

48210 Major Communications Equipment: Purchase of communications equipment costing more than $5,000.

48310 Vehicles: Automobile, trucks, ATV, Snow machines, etc. **DOES NOT** include emergency response vehicles.

48311 Major Machinery and Equipment: Purchase of machinery and equipment, with a cost of $5,000 or more.

48513 Major Recreational Equipment: All recreational/physical fitness equipment with a cost of $5,000 or more.

48514 Major Fire Fighting/Rescue Equipment: Purchase of firefighting and rescue equipment costing $5,000 or more (each item).

48515 Major Medical Equipment: Purchase of medical equipment costing $5,000 or more (each item).

48516 Hospital Equipment: Purchase of hospital equipment costing $1,000 or more (each item.)

48520 Storage/Buildings/Containers: Purchase of storage containers/units costing more than $5,000.

48521 Playground Equipment: Purchase of playground equipment costing more than $5,000.

48522 Surveillance Equipment: Purchase of surveillance equipment costing more than $5,000.

48525 Major Computer Software and Intellectual Property: Software purchased separately from computer hardware. To include software purchased and/or downloaded via the internet costing $5,000 or more (each item). Intellectual property includes the purchase or lease of videos, patents or trademarks costing $5,000 or more (each item).

48610 Land Purchase: Land purchases.

48620 Building Purchase: Buildings purchases.

48630 Improvements Other Than Buildings: Fences, parking lots, garage doors, lockers, bleachers, etc. costing over $5,000.

48710 Minor Office Equipment: Capital office machines/equipment and communication equipment costing less than $5,000 with a life of more than one year.

48720 Minor Office Furniture: Capital furniture, furnishings and cabinetry costing less than $5,000 with a life of more than one year.

48740 Minor Machinery and Equipment: Machinery and equipment costing less than $5,000 with a life of more than one year.

48750 Minor Medical Equipment: Medical equipment costing less than $5,000 with a life of more than one year.

48755 Minor Recreation Equipment: Fitness equipment (Recreational/Physical) costing less than $5,000 with a life of more than one year.

48760 Minor Fire Fighting/Rescue Equipment: Firefighting equipment and rescue equipment costing less than $5,000, with a life of more than one year.

48770 Minor Improvements Other Than Buildings: Flag poles, fences, or other improvements on borough property costing less than $5,000

Services – 49XXX

49101 Construction: Costs associated with new construction or major remodel.

49125 Remodel: Office renovations.

49311 Design Services: Professional engineering or architectural design services.

49424 Surveying: Survey costs on new construction.

49433 Plan Reviews: Fees paid for the review of plans for compliance with fire and building codes.

Transfers – 50XXX

50* Interfund Transfers:** Transfer of funds from one fund to another. *** denotes receiving fund number.

Interdepartmental Charges – 6XXXX

60000 - 60003 Charges (To) From Other Depts.: Interdepartmental charges.

60004 Mileage Ticket Credits: Offset of travel costs charged to department operating funds.

61990 Admin. Service Fee: Fees charged to cover portion of costs associated with providing general government services.

GLOSSARY OF KEY TERMS

Accrual Basis – The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events, and circumstances occur rather than only in the periods in which cash is received or paid by the entity.

Adopted Budget – Refers to the budget amounts as originally approved by the Kenai Peninsula Borough Assembly at the beginning of the fiscal year and also to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

Annual Budget – A budget developed and enacted to apply to a single fiscal year.

Annual Comprehensive Financial Report (ACFR) – The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP, and organized into a financial report pyramid. It also includes support schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material, and detailed statistical sections.

Appraise – To estimate the value of something, particularly the value of property. If the property is valued for taxations, the narrower term "assess" is substituted.

Appropriation Ordinance – The official enactment by the Borough Assembly establishing the legal authority for the Borough administrative staff to obligate and expend resources.

Assess – To establish an official property value for taxation.

Assessed Valuation – The valuation set upon all real and personal property in the Borough that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Assessment Roll – With real property, the official list contains the legal description of each parcel of property and its assessed valuation, as well as the name and address of the last known owner. With personal property, the assessment roll contains the name and address of the owner, a description of the personal property, and its assessed value.

Audit – A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements; or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries, and confirmations with third parties.

Automatic Aid – A plan developed between two or more fire departments for immediate joint response on first alarms. Defines the area of response and what will respond including initial response, vehicle, and manning.

Available Fund Balance – The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

Basis of Accounting – A term used to refer to when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made regardless of the nature of the measurement, on either the cash or accrual method.

Bond – Most often, a written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and bond is that the latter is issued for a longer period and requires greater legal formality.

Bond Ordinance – An ordinance authorizing a bond issue.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption; and sometimes, the plan finally approved by that body.

Budgetary Control – The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

GLOSSARY OF KEY TERMS

Budget Document – The official written statement prepared by the Borough's administrative staff to present a comprehensive financial program to the Borough Assembly. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.

Capital Improvement Plan – A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five to nine fiscal year period; (b) the cost estimate for each improvement; (c) the method of financing each improvement; and (d) the recommended time schedule for each project.

Capital Projects – Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

Capital Projects Funds – Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than proprietary and trust funds).

Component Unit – A separate governmental unit, agency, or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.

Contingency – Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

Contractual Services – Items of expenditure from services the Borough receives primarily from an outside company.

Debt Service Funds – Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest that resulted from the issuance of bonds.

Deficit – The excess of expenditures over revenues during an accounting period, or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Department – The Borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.

Depreciation – In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of the asset. Each period is charged with a portion of the cost. Through this process, the entire cost of the asset less the salvage value is ultimately charged off as an expense.

Division – A major organization unit within a department. Usually, divisions are responsible for carrying out a major component of the department.

Employee Benefits – Contributions made by the Borough to designated funds to meet commitments or obligations for employee fringe benefits. Included is the Borough's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrances – Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated expenditure amount that will result if unperformed contracts in process are completed.

Enterprise Fund – A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case, the intent of the governing body is that the expenses, including depreciation of providing goods and services to the general public on a continuing basis, be financed or recovered primarily through user charges. Included in this category are two hospitals.

Expenditures – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements, and shared revenues.

Expenses – Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

Fiduciary Fund Types – The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units, and/or other funds.

Financial Resources – Cash and other assets that, in the normal course of operations, will become cash.

GLOSSARY OF KEY TERMS

Fiscal Year – The twelve-month period to which the annual operating budget applies, and at the end of which a government determines the financial position and results of its operations. The Borough's fiscal year extends from July 1 to the following June 30.

Fixed Assets – Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land.

Foreclosure – The seizure of property as payment for delinquent tax. Ordinarily, property foreclosed is sold to liquidate delinquent tax, but on occasion governments retain possession for their own needs.

Function – A group of related activities aimed at accomplishing a major service for which a government is responsible.

Fund – A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, residual equities or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund Balance Appropriated – The amount of fund balance budgeted as a revenue source.

Fund Categories – Funds used in governmental accounting are classified into three broad categories: governmental, proprietary, and fiduciary.

Fund Type – The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.

General Fund – A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Borough, including the School District, which is not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and State revenues.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Governmental Fund Types – Funds used to account for the acquisition, use of, and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

Grants – Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity, or facility. Typically, these contributions are made to local governments from the state and federal governments.

Interfund Transfers – Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers, and operating transfers.

Intergovernmental Revenues – Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund – A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.

Investment – Securities held for the production of income in the form of interest in compliance with the policies set out by the Borough code of ordinances.

Landfill Closure/Post-Closure – Funds used for municipal solid waste landfill closure and post-closure care costs that are required to be incurred by federal, State, or local laws and regulations.

Levy – To impose taxes, special assessments, or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities – Debt or other legal obligations arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

GLOSSARY OF KEY TERMS

Measurement Focus – The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Mill – A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

Mill Rate – The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of $100,000 would yield $100 in tax.

Modified Accrual Basis of Accounting – A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

Mutual Aid – Reciprocal assistance by emergency services under a prearranged plan. Not an automatic response, but a requested response. Request identifies resources requested and manning. Does not need to be a defined area but generally is between adjacent entities or those relatively close in proximity to each other.

Non-Departmental – Refers to a group of governmental activities, which are not associated with and cannot be allocated to any particular department.

Ordinance – A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

Other Financing Sources – Increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. Governmental funding includes general long-term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

Performance Measures – Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

Personnel Services – Items of expenditures in the operating budget for salaries and wages paid for services performed by Borough employees, including employee benefit costs such as the Borough's contribution for retirement, Social Security, and health & life insurance.

Program – Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Property Tax – A tax levied on the assessed value of property.

Proprietary Funds – A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the Borough include the enterprise and internal service funds.

Purchase Order – A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

Replacement Cost – The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

Retained Earnings – An equity account reflecting the accumulated earning of an enterprise or internal service fund.

Revenue – Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, and residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenues.

GLOSSARY OF KEY TERMS

SaaS (Software as a service) – A way of delivering and licensing software that is accessed online via cloud rather than bought and installed on a computer.

Sales Tax – State legislation allows local governments to levy a sales tax on retail sales in its jurisdiction. The Borough currently levies and collects 3% on all taxable retail sales and also collects 3% sales tax on behalf of the cities located within the Borough.

Self-Insurance – The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

Single Audit – An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

Tax Levy – The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

Acronyms

A-B

AAAO	Alaska Association of Assessing Officers
AAMC	Alaska Association of Municipal Clerks
ACA	Affordable Care Act
ACLS	Advanced Cardiac Life Support
ADA	Americans with Disabilities Act
ADL	Alaska Division of Lands
ADEC	Alaska Dept of Environmental Conservation
ADNR	Alaska Dept of Natural Resources
AGFOA	Alaska Government Finance Officers Association
AKDOT/PF	Alaska Dept of Transportation/Public Facilities
AK-CESCL	Alaska Certified Erosion & Sediment Control Lead
ALMR	Alaska Land Mobile Radio
AML	Alaska Municipal League
APA	American Planning Association
BLM	Bureau of Land Management
BOA	Board of Adjustments
BOE	Board of Equalization

C-D

CBA	Collective Bargaining Agreement
CES	Central Emergency Services
CESCL	Certified Erosion & Sediment Control Lead
CIP	Capital Improvement Projects
CIRCAC	Cook Inlet Regional Citizens Advisory Council
CLAPC	Cooper Landing Advisory Planning Commission
CPGH	Central Peninsula General Hospital
CPEMSA	Central Peninsula Emergency Medical Service Area
DEPT(S)	Department(s)

E-F

EDD	Economic Development District
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
EOC	Emergency Operation Center
EPA	Environmental Protection Agency
EPHESA	Eastern Peninsula Highway Emergency Service Area
ETT	Emergency Trauma Technician
FEMA	Federal Emergency Management Agency
FY	Fiscal Year

G

GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GRM	Government Revenue Management

H-I-J

HBF	Homer Baling Facility
HR	Human Resources
IAAO	International Association of Assessing Officers
IIMC	International Institute of Municipal Clerks
IRWA	International Right-of-Way Association
IT	Information Technology Dept

K-L

KES	Kachemak Emergency Services
KPB	Kenai Peninsula Borough
KPTMC	Kenai Peninsula Tourism Marketing Council
LEPC	Local Emergency Planning Committee
LNG	Liquid Natural Gas
LTIF	Land Trust Investment Fund

M-N

MATSU	Matanuska-Susitna Borough
NACO	National Association of Counties
NFSA	Nikiski Fire Service Area
NPRSA	North Peninsula Recreation Service Area

O-P

OEM	Office of Emergency Management
PACS	Picture Archiving and Communication System
PALS	Pediatric Advanced Life Support
PERS	Public Employees Retirement System
POMV	Percentage of Market Value

Q-R

RIAD	Road Improvement Assessment District
RIM	Records and Information Management Program
RC	River Center
ROW	Right-of-Way

S-T

SaaS	Software as a service
SBA	Small Business Administration
SBCFSA	Seward Bear Creek Flood Service Area
SCBA	Self-contained breathing apparatus
SOCC	Sea Otter Community Center
SPH	South Peninsula Hospital
SWANA	Solid Waste Association of North America
TFR	Transfer

U-Z

USDA	United States Dept of Agriculture
USGS	United States Geological Survey
WESA	Western Emergency Service Area
WSI	Water Safety Instructor (Certified)
VFA	Volunteer Fire Assistance

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 and the City of Soldotna exempt the remainder. If a disabled veteran lives inside city boundaries, the city (except City of Soldotna) only recognizes the exemption to $150,000 value. The amount of exemption is proportional to the veteran's ownership and/or use of the property, up to the full value of the property.

Economic Development Property – Exempts up to 50% of the assessed value (general fund levy only) of property that is used for economic development for 5 years (effective FY2020).

Electrical Cooperative – Exempts property held by electricity producing cooperatives.

Government – Completely exempts all city, Borough, State, and federal properties from taxation.

Habitat Protection – Provides tax credits as partial reimbursement for habitat protection and restoration project expenses to promote the health of designated anadromous waters within the Borough. The credits are for one half of the tax on land for 3 years following completion of the approved project or until all costs are recovered, whichever comes first.

Hospital – Exempts properties owned by nonprofit organizations and used exclusively for hospital purposes.

Housing Authority – Granted in accordance with rules governing the Housing and Urban Development Authority and subject to a Cooperation Agreement with the Borough.

Tax Exemptions

Mental Health Trust – Exempts Mental Health Trust property from taxation as a branch of State government.

Multi-Purpose Senior Center – Exempts a parcel which has a multi-purpose senior center developed and operated by a nonprofit corporation.

Native Allotment – BIA holds in trust and issues to native individuals a restricted deed for homestead purposes, which expressly states that the land is inalienable and nontaxable until otherwise provided by Congress.

Religious – Exempts properties owned by non-profit organizations that are used exclusively for non-profit religious purposes.

River Restoration and Rehabilitation – Exempts all or part of the improvement value for 4 years when the improvement meets the criteria defined for habitat protection and restoration along the river.

Educational – Exempts property owned by non-profit entities and used exclusively for non-profit educational purposes.

Vessel Exclusion – Vessels having a homeport location outside the Borough, but are brought into the Borough solely for lay-up or repair, are not deemed to have established taxable situs. This exclusion does not apply to city tax.

Armed Forces Organization – Exempts property of a non-business organization or its auxiliary composed entirely of persons with 90 days or more of active service in the armed services of the United States.

University – Exempts property owned by the University of Alaska as a branch of State government.

Miscellaneous Demographics

Area

24,750 square miles. The Kenai Peninsula Borough (KPB) lies directly south of Anchorage, the State's principal population center. The waters of the Gulf of Alaska and Prince William Sound border the borough on the south and east with the dramatic Chigmit Mountains of the Alaska Range rimming the borough to the west. The Cook Inlet divides the borough into two land masses. The peninsula itself encompasses 99 percent of the borough's population and most of the development. The Kenai Mountains run north and south through the peninsula, contrasting to the lowlands lying to their west. The west side of the Inlet is sparsely inhabited, with the village of Tyonek being the largest populated settlement. The boundaries of the borough encompass a total of 24,750 square miles, of which 16,000 square miles are land and fresh water. In comparison, the total land mass of the borough equals that of Massachusetts and New Jersey combined. However, the total borough population is less than 1/260th of that same area.

Population

The Alaska Department of Labor & Workforce Development (AK DOL & WD) prepares annual population estimates for Alaska. Estimates include Armed Forces member serving in Alaska, but excludes seasonal populations. The KPB's population as of January 2024 is estimated at 60,898, a 3.5% increase from the 2020 Census.

Median Age

The KPB's median age increased from 40.6 years, as of the 2010 census, to 41.4 years as of the 2020 census. Alaska's median age was 33.8 years while the U.S. was 35.6, per the 2020 Census.

Median Income

The most current information on median income from the State of Alaska DOL & WD is for 2022, when the Alaska per capita personal income was $64,704 and the KPB per capita personal income was $58,856, while the U.S. per capita personal income was $69,986.

Unemployment Rate

The KPB's annual average employment data for calendar year 2023 is as follows: average labor force 28,062; average number employed 26,770; the average number unemployed 1,292 for an unemployment rate of 4.63%. The average unemployment rate is a better indication of the economy due to the vast number of seasonal employment.

Calendar Year	Average labor force	Average number employed	Average unemployed	Unemployment rate
2021	27,778	25,747	2,030	7.35%
2022	28,188	26,918	1,270	4.53%
2023	28,062	26,770	1,292	4.63%

Education

The Kenai Peninsula Borough School District consists of 42 schools in a variety of configurations: There are 42 schools; estimated enrollment for FY25 is between 8,230 and 8,439 students, operated in 21 communities ranging in size from approximately 10 students to some with more than 500. Our communities are culturally diverse, including three Native communities, and four Russian-speaking communities. We have urban schools as well as remote, with some locations accessible only by air or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th grades. In addition to the public school system, several private schools operate within the KPB. Four of these schools provide K-12 education while the others provide services to students ranging from pre-school through eighth grade. Post secondary education opportunities include the Kenai Peninsula College, which has three campuses in the Borough and operates as part of the University of Alaska System. The campuses are located in the central region near Soldotna, the Southern region in Homer and on the east side of the peninsula in Seward. The Alaska Vocational-Technical Center, located in Seward, also offers post-secondary training with a focus on industrial, technical and nursing curriculums.

Kenai Peninsula Borough
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

	Borough wide			Overlapping Rates (2)											
	General Fund			City of Homer		City of Kachemak		City of Kenai		City of Seldovia		City of Seward		City of Soldotna	
Fiscal Year	Maximum rate (1)	Approved rate (1)	Special Districts (3)	Operating (4)	Special Districts (3)	Operating (4)	Special Districts (3)	Operating (4)	Special Districts (3)	Operating (4)	Special Districts (3)	Operating (4)	Special Districts (3)	Operating (4)	Special Districts (3)
2014	8.40	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.02	4.60	0.75	3.12	0.50	0.50	2.67
2015	8.33	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.01	4.60	0.75	3.12	0.75	0.50	2.66
2016	8.17	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.01	4.60	0.75	3.12	0.75	0.50	2.66
2017	8.29	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.01	7.50	0.75	3.12	0.75	0.50	2.73
2018	8.30	4.50	0.00	4.50	2.30	1.00	2.30	4.35	0.01	7.50	0.75	3.12	0.75	0.50	2.61
2019	8.30	4.70	0.00	4.50	2.30	1.00	2.30	4.35	0.01	7.50	0.75	3.84	0.75	0.50	2.86
2020	8.45	4.70	0.00	4.50	2.24	1.00	2.30	4.35	0.01	7.50	0.75	3.84	0.75	0.50	2.86
2021	8.56	4.70	0.00	4.50	2.24	2.00	2.24	4.35	0.01	7.50	0.75	3.84	0.75	0.50	2.86
2022	8.40	4.70	0.00	4.50	2.24	2.00	2.24	4.35	0.01	7.50	0.75	3.84	0.75	0.50	2.86
2023	8.40	4.50	0.00	4.50	2.24	2.00	2.24	4.35	0.01	7.50	0.75	3.84	0.75	0.50	2.86

(1) The Borough's General Fund maximum mill rate and approved rate.
(2) Overlapping rates are those of the first class cities located within the Borough. The mill rates shown consist of two components: the mill rate for the operating entity and the mill rate for special districts, which include fire and emergency response, higher education, and local support for hospitals.

Sources:
(3) Data provided from Kenai Peninsula Borough's resolution approving the mill rates for each respective year.
(4) Data provided by the City Clerk's Office for each respective City.

Kenai Peninsula Borough
Ratios of Outstanding Debt by Type and Per Capita
Last Ten Fiscal Years

	Governmental Activities					General Bonded Debt Per Capita (1) (2)		
							Service Areas	
Fiscal Year	General Obligation Bonds (Area-Wide) (Net of Premiums/ Discounts/ Adjustments)	General Obligation Bonds (Service Area) (Net of Premiums/ Discounts/ Adjustments)	Total	General Bonded Debt as a Percentage of Total Personal Income (3)	General Bonded Debt as a Percentage of Estimated Actual Value of Taxable Property (4)(area wide)	Area-Wide	Central Emergency Services Service Area	Bear Creek Fire Service Area
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%	0.58%	777	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	1.40%	0.46%	653	126	623
2020	33,949,621	5,624,485	39,574,106	1.24%	0.42%	579	168	590
2021	31,199,379	5,092,289	36,291,668	1.09%	0.38%	529	152	610
2022	27,044,501	4,528,448	31,572,949	0.89%	0.33%	459	135	564
2023	56,873,977	20,408,793	77,282,770	2.19%	0.76%	948	721	519

Note: Details regarding the Borough's outstanding debt can be found in the notes to the financial statements.
(1) Other Governmental Fund-type debt is for the Central Emergency Services Service Area and Bear Creek Fire Service Area is debt of the Service Area and not the Primary Government.
(2) Due to overlapping taxing jurisdictions, the Debt Per Capita of the Area-Wide must be combined with each overlapping Service Area to determine the total Debt Per Capita within each Tax Code Area.
(3) Personal income data is provided by the Bureau of Economic Analysis, http://www.bea.gov, prior years may be updated as more data becomes available.
(4) Assessed values and tax exempt values represent only those values/exemptions provided by the Borough. It does not include those values/exemptions provided by federal or state requirements. Population data can be found in Table XV

Kenai Peninsula Borough
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

		Assessed Values (1)			Tax Exempt Values (1)				
Fiscal Year	Total estimated actual value of property less mandatory federal and state exemptions (1)	Real	Oil & Gas	Personal Property	Real	Personal	Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
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) 32,999	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	7,315,915	1,468,600	361,551	971,774	33,843	8,140,449	4.50	89.00%
2019	9,232,907	7,355,512	1,518,606	358,789	1,008,086	34,792	8,190,029	4.70	88.70%
2020	9,523,733	7,606,558	1,563,998	353,177	1,055,143	34,914	8,433,676	4.70	88.55%
2021	9,614,464	7,762,088	1,493,429	358,947	1,094,461	35,444	8,484,559	4.70	88.25%
2022	9,623,206	7,840,659	1,421,416	361,131	1,120,268	34,829	8,468,109	4.70	88.00%
2023	10,145,138	8,277,859	1,501,174	366,105	1,187,524	35,727	8,921,887	4.50	87.94%

(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 residental 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

	2023			2014		
Taxpayer	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value
Hilcorp	936,641,310		10.50%	255,265,400	1	3.67%
Harvest Alaska	211,253,940		2.37%	-		-
Tesoro Alaska	140,550,258		1.58%	182,078,255	3	2.62%
Bluecrest Energy	118,451,430		1.33%	-		-
Cook Inlet Natural Gas Storage Alaska LLC	99,064,910		1.11%	120,238,430	5	1.73%
Furie Operating Alaska LLC	81,747,510		0.92%	-		-
Alaska Pipeline	70,212,016		0.79%	48,762,486	8	0.70%
ACS	55,534,505		0.62%	82,455,260	6	1.18%
Enstar Natural Gas	49,947,792		0.56%	-		-
Cook Inlet Energy LLC	41,372,440		0.46%	32,411,100	10	0.47%
Kenai Offshore Ventures, LLC	-		-	40,241,590	9	0.58%
Marathon Oil Co.	-		-	132,805,710	4	1.91%
ConocoPhillips Inc	-		-	231,748,541	2	3.33%
XTO Energy INC	-		-	59,551,440	7	0.86%
	$ 1,804,776,111		20.24%	$ 1,185,558,212		17.05%

(1) **Source**: Data is provided by the Kenai Peninsula Borough's Assessing Department.

Kenai Peninsula Borough
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income - Borough (in thousands) (3)	Per Capita Personal Income - Borough (3)	Per Capita Personal Income - Alaska (3)	Median Age (2)	School Enrollment (5)	Unemployment Rate (2)	Number of Employed (2)
2014	56,862	$ 2,770,353	$ 48,351	$ 51,416	40.0	8,756	8.10%	25,463
2015	57,147	2,759,412	51,734	54,582	40.5	8,826	7.70%	25,712
2016	57,763	2,981,871	52,639	56,147	40.0	8,788	7.60%	25,470
2017	58,060	3,056,190	49,544	55,674	40.6	8,785	8.20%	24,906
2018	58,024	2,965,755	49,697	56,042	41.4	8,712	7.70%	24,745
2019	58,471	2,965,755	51,975	59,871	41.0	8,680	7.10%	24,690
2020	58,671	3,046,230	54,026	61,742	41.8	8,535	6.30%	24,843
2021	58,934	3,182,915	56,139	62,756	41.8	7,756	9.60%	24,111
2022	58,957	3,528,727	59,041	65,813	42.1	8,298	7.30%	25,747
2023	60,017	3,528,727 (4)	59,041 (4)	65,813 (4)	42.3	8,489	4.50%	26,918

Sources:

(1) Alaska Department of Labor estimates as of July 1 of each fiscal year.

(2) Data is provided by the State of Alaska Department of Labor and is the annual rate for 12 months ending December of the prior calendar year. The Alaska Department of Labor amends every month the unemployment rate data for the previous month and again at the end of every calendar year. Some prior fiscal years have been updated to match updated statistical reported information.

(3) Data is provided by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA) and is for the 12-month period ending December of the prior calendar year. Some prior fiscal years have been updated to match updated statistical reported information.

(4) Calendar year 2022 data currently unavailable from BEA.

(5) Information provided from the Kenai Peninsula Borough School District.

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