

Kenai Peninsula Borough

**FY2018 Proposed Budget
July 1, 2017 to June 30, 2018**

Mike Navarre

Mayor

May 2, 2017

Borough Powers

Mandatory	Acquired areawide	Acquired Service Area	Acquired non-areawide
Public schools	Solid waste (ord)	Emergency services (ele)	Tourism promotion (ord)
Assessment and collection of taxes	Postsecondary funding (ele)	Road maintenance and improvements (ele)	Port & harbor (ele)
Planning, platting, land use	Senior citizen funding (ele)	Hospital (ele)	Special assessment district for USAD (ele & ord)
	E911 call taking (ord)	Recreation (ele)	Rural development (ord)
	Transportation (ord)	Senior citizen services (ele)	Economic development (ord)
Ord-ordinance Ele-election		Flood protection, planning, mitigation (ele)	

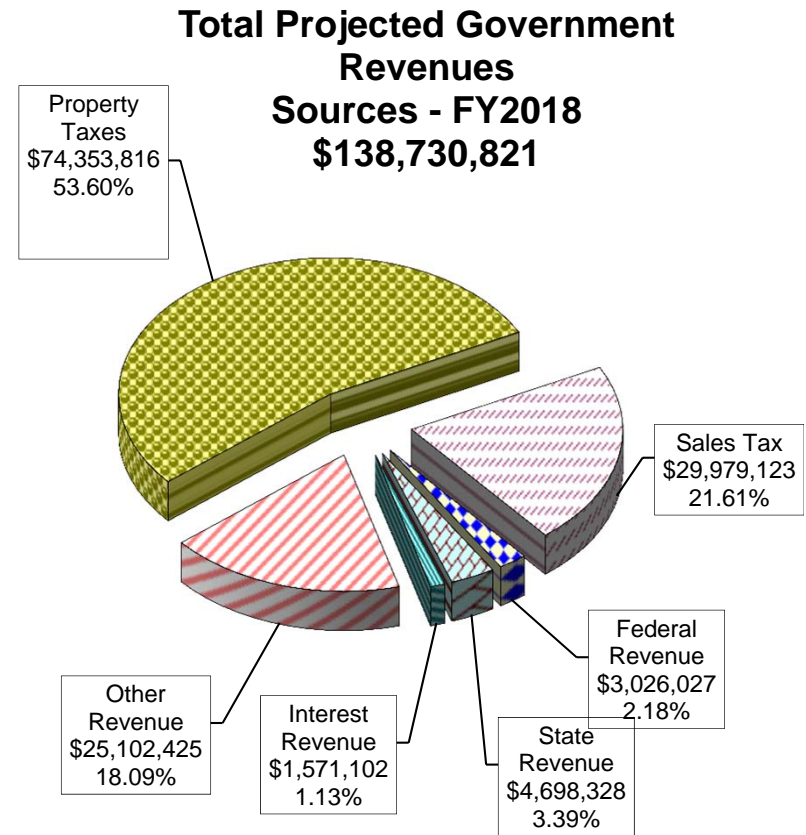
The Budget Document

- Operating and capital plans for FY2018
- Operating fund projections through FY2021
- Capital fund projections through FY2022
 - Capital projects detail, pages 323-367
 - Increased detail on most projects in excess of \$50,000, pages 336-362
- Transmittal letter, pages 8-16, overview of document including:
 - Major issues (PERS, school funding)
 - Financial condition summary
 - General Fund
 - Various Service Areas
- Oil and gas property valued at \$1.473 billion, a \$660 million increase since FY2013; an 80% increase. FY2017 change is \$6 million.
- Implemented new method for billing workers comp charges to departments.
 - Rewards department with low claim cost
 - Incentivizes departments with high claim cost

Borough Wide Combined Revenues, not including transfers

Property Taxes:

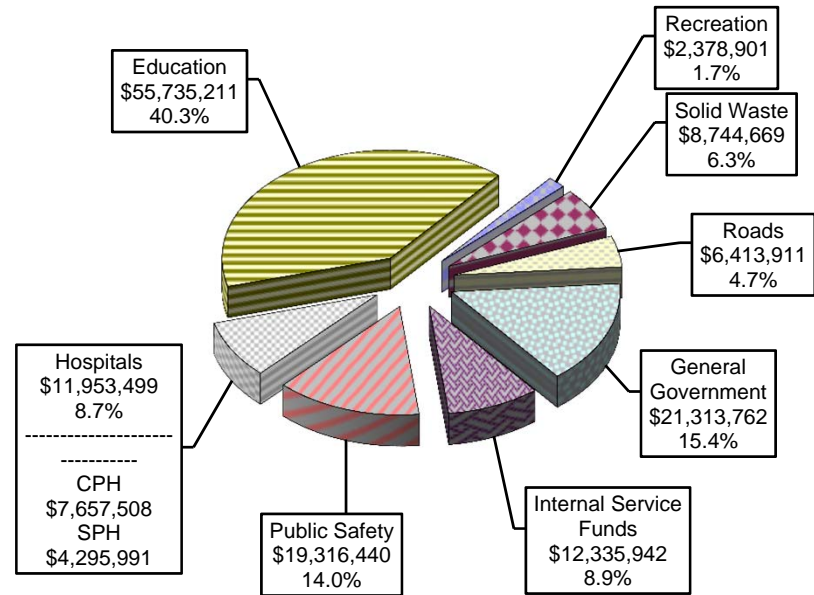
Real	\$ 54,372,016
Personal	2,637,954
Oil & Gas (AS 43.56)	14,798,475
Penalty & Interest	534,226
Flat Tax	787,443
Motor Vehicle Tax	1,223,702
Total Property Taxes	74,353,816
Sales Tax	29,979,123
Federal Revenue	3,026,027
State Revenue	4,698,328
Interest Revenue	1,571,102
Other Revenue	25,102,425
Total Revenues	<u>138,730,821</u>



Expenditures by function

EDUCATION	55,735,211	40.3%
GENERAL GOVERNMENT	21,313,762	15.4%
PUBLIC SAFETY	19,316,440	14.0%
RISK MGNT & ERF	12,335,942	8.9%
CPGH & SPH	11,953,498	8.7%
SOLID WASTE	8,744,669	6.3%
ROADS	6,413,911	4.7%
RECREATION	2,378,901	1.7%

**Total Government Estimated Expenditures
FY2018 - By Function
\$138,192,335**



FY2018 Budget Challenges

- State budget woes
 - Impact to state and local budgets due to decline in the price of oil
 - School funding
 - Grants
 - Revenue sharing
 - Lack of long-term plan, downgrade by Wall Street
- Sales tax revenues, limited growth over past three years

Proposed Mill rates-FY2018

History FY2013 to FY2018

	Fiscal Year					
	2013	2014	2015	2016	2017	2018
Borough	4.50	4.50	4.50	4.50	4.50	<u>5.00</u>
Service Areas:						
Anchor Point Fire & Emergency Medical	2.25	2.25	2.25	2.75	2.75	2.75
Bear Creek Fire	2.25	3.25	3.25	3.25	3.25	3.25
Central Emergency Services	2.65	2.65	2.65	2.65	2.72	<u>2.60</u>
Central Kenai Peninsula Hospital	0.02	0.02	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	2.25	2.25	2.60	2.60	2.60	2.60
Nikiski Fire	3.00	2.90	2.90	2.90	2.80	<u>2.70</u>
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Roads	1.40	1.40	1.40	1.40	1.40	1.40
Seldovia Recreation Service Area	0.75	0.75	0.75	0.75	0.75	0.75
Seward Bear Creek Flood	0.50	0.50	0.75	0.75	0.75	0.75
South Kenai Peninsula Hospital	2.30	2.30	2.30	2.30	2.30	2.30

General Fund

pages 51-137 & 325

FY2018 Budget Highlights-General Fund

Property Taxes

- Taxable Property Values, increase from \$7.803 billion to \$8.238 billion
 - Taxable Oil and Gas up \$6 million
 - Taxable Real Property, up \$440 million
- Approximately 40% of Borough's real property owned by taxpayers residing outside the Borough
- Including oil & gas, @ 50% of all taxable property is owned by taxpayers outside the Borough
- Mill rate 5.00 mills, increase of .50 mills from prior year

Sales Tax

- Budgeted at \$29,979,123, equivalent to **3.64** mills, decrease of \$300,000 from FY2017 budget
- Approximately 25% of sales tax revenue is tourist related

Federal

- Includes PILT \$2,600,000 and EMPG \$140,000, reduction in Forestry of \$461,100

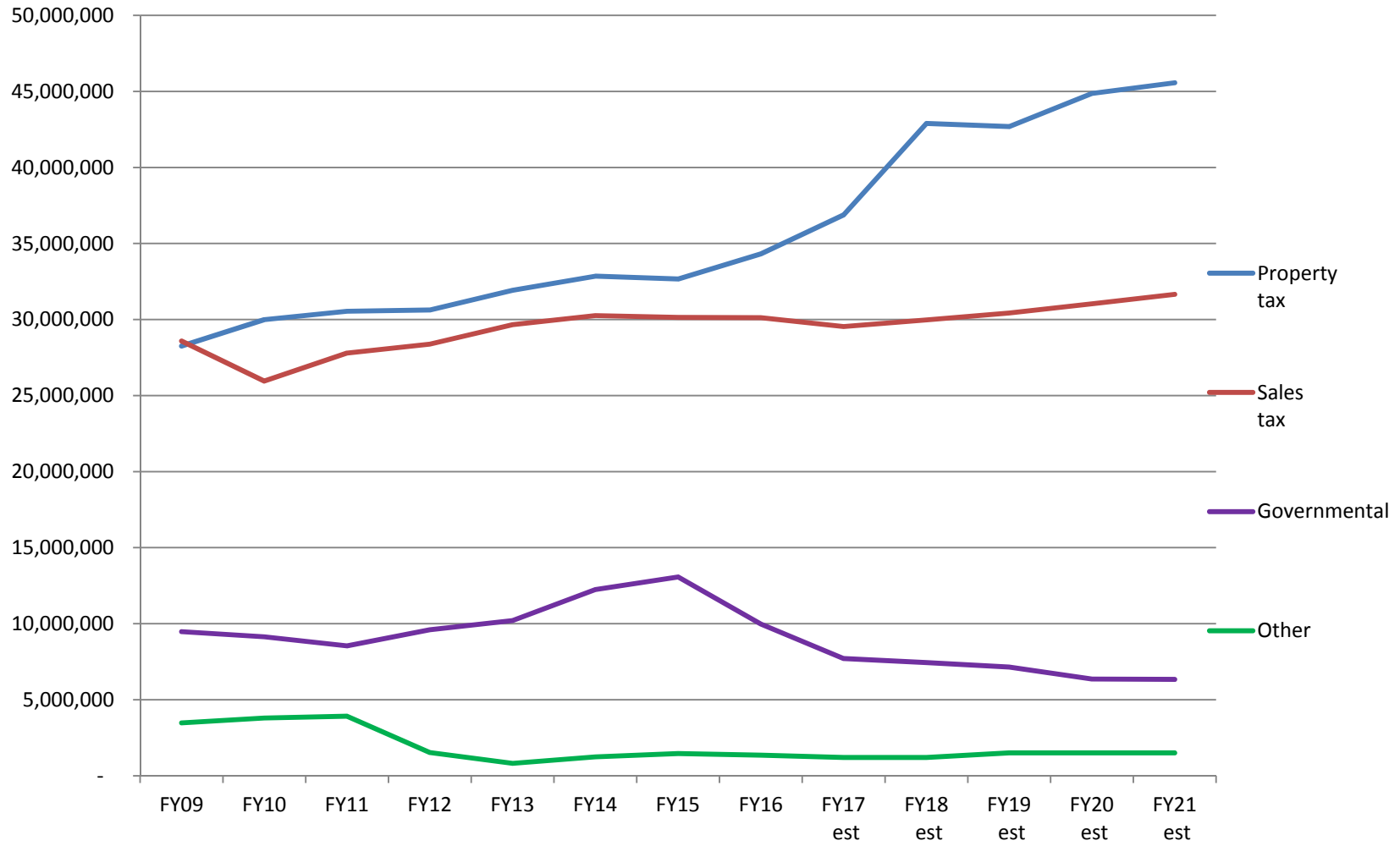
State

- Revenue sharing of \$1,081,865, 20% reduction from prior year
- Fish tax of \$750,000
- School Debt reimbursement of \$2,660,000
- Other \$220,000

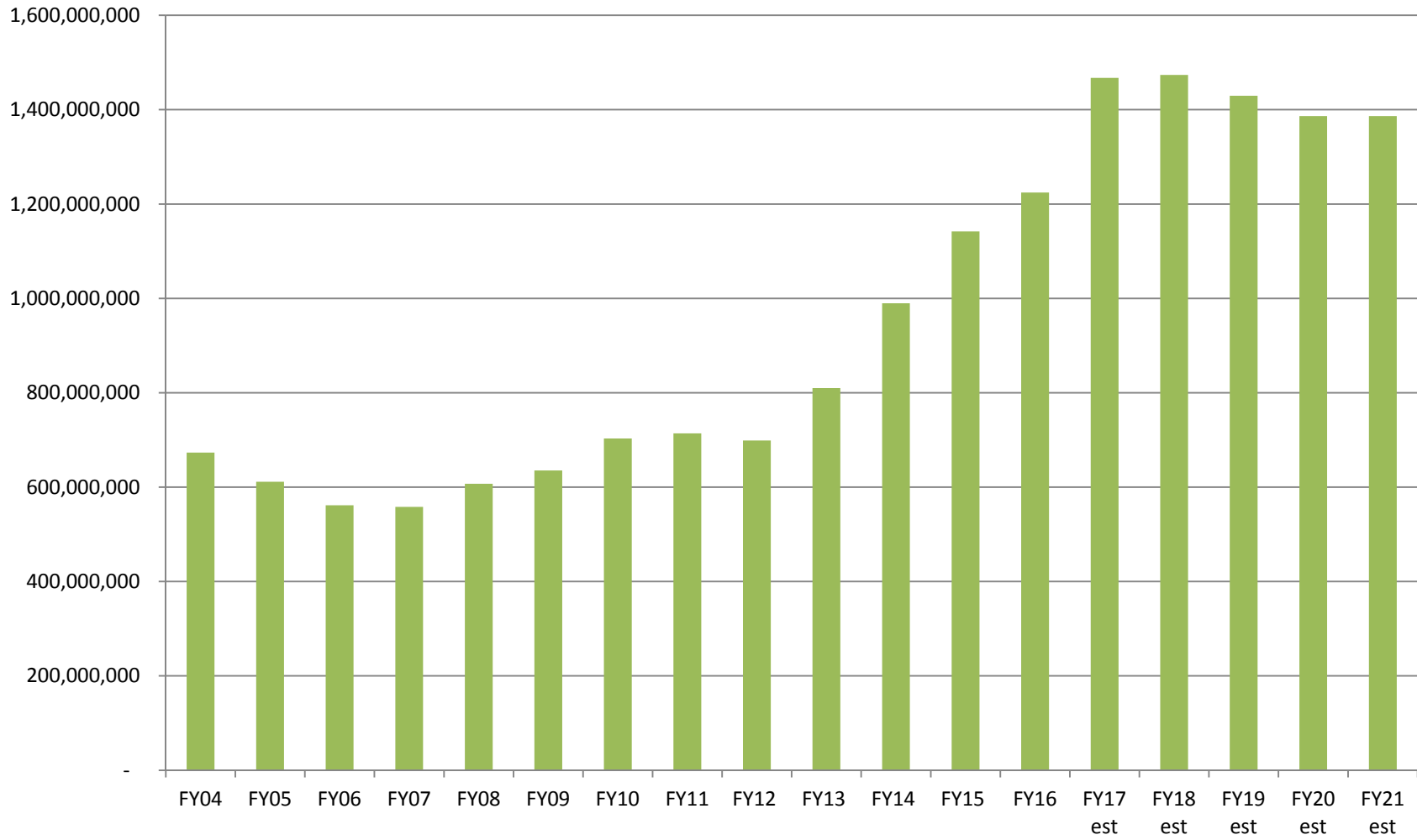
Fund Balance

- FY2018 increase of \$270,000 (**net of projected lapse**); FY2017 decrease of .41 mills (net of projected lapse); FY2016 decrease of .32 mills; FY2015 increase of .05 mills.
- Projected ending fund balance represents the equivalent of 27% of budgeted expenditures, equivalent to 2.78 mills

General Fund, Revenue by Source FY2009 to FY2021



Taxable Assessed Values Oil & Gas



General Fund FY2018 Expenditure Highlights

- KPBSD funding
 - including debt and capital projects \$ 54,625,380 65.7%

- General Government \$ 18,232,954 21.9%

- Solid Waste \$ 7,548,932 9.1%

- Other
 - (includes KPC, e911 and capital projects) \$ 2,776,785 3.3%

- Total expenditures- \$ 83,184,051
 increase of \$2,300,782 from FY17

Expenditure summary

By category	FY2017 Original Budget	FY2018 Proposed Budget	Change
Personnel	\$ 14,864,139	\$14,529,597	\$ (334,542)
Supplies	253,960	222,697	(31,263)
Services	4,304,048	4,384,726	80,565
Capital Outlay	69,565	80,565	11,000
Transfer	61,461,429	64,951,097	3,489,668
Interdepartmental charges	<u>(1,102,372)</u>	<u>(984,631)</u>	<u>117,741</u>
Total	\$ <u>79,850,769</u>	\$ <u>83,184,051</u>	\$ <u>3,333,282</u>
Increase of			4.2%

														Change between FY08 & FY18
		FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18		
Assembly														
Clerk's Office		3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67		0.00
Records Management		1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83		0.00
Department Total		5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50		0.00
Mayor														
		6.00	6.00	6.00	5.00	4.00	5.00	5.00	5.00	6.00	6.00	5.00		-1.00
Purchasing, Contracting and Capital Projects														
		12.00	13.00	12.50	10.50	10.00	11.00	12.00	14.00	14.00	10.00	9.00		-3.00
Office of Emergency Mgmt														
		3.55	3.55	4.55	4.55	4.00	4.00	4.25	4.25	4.00	4.00	4.00		0.45
General Services														
Administration/Human Resources		3.70	4.00	4.50	4.50	4.50	4.50	5.00	5.00	5.00	5.00	5.00		1.30
Printing/Mail		1.80	1.80	1.80	1.80	1.80	1.80	1.25	1.25	1.25	1.25	1.25		-0.55
Custodial Maintenance		1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30		0.00
Department Total		6.80	7.10	7.60	7.60	7.60	7.60	7.55	7.55	7.55	7.55	7.55		0.75
IT														
		11.00	11.00	11.00	11.00	11.00	11.00	11.50	11.50	11.50	11.50	11.50		0.50
Legal														
		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00		0.00
Finance														
Administration		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00		0.00
Financial Services		8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00		0.00
Property Tax and Collections		8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00		-1.00
Sales Tax		4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00		0.00
Department Total		23.00	23.00	23.00	23.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00		(1.00)
Assessing														
Administration		9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00		1.00
Appraisal		13.00	13.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00		-1.00
Department Total		22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00		0.00
Resource Planning														
Administration		9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00		0.00
GIS		4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00		0.00
River Center		4.50	5.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00		0.50
Department Total		17.50	18.00	19.00	19.00	19.00	19.00	19.00	18.00	18.00	18.00	18.00		0.50
Total General Government														
		112.35	114.15	116.15	113.15	110.10	112.10	113.80	114.80	115.55	111.55	109.55		-2.80

Summary of changes from FY2017 to FY2018

School contribution	\$ 1,500,000
Change in debt service	(322,462)
Change in capital projects funding (prefunded in FY2017)	<u>(175,000)</u>
	1,002,538
Solid waste debt service	1,075,871
Solid waste capital projects	250,000
HVAC/fire alarm update	1,000,000
Change in personnel cost	(334,542)
Other	<u>339,415</u>
	<u><u>\$ 3,333,282</u></u>

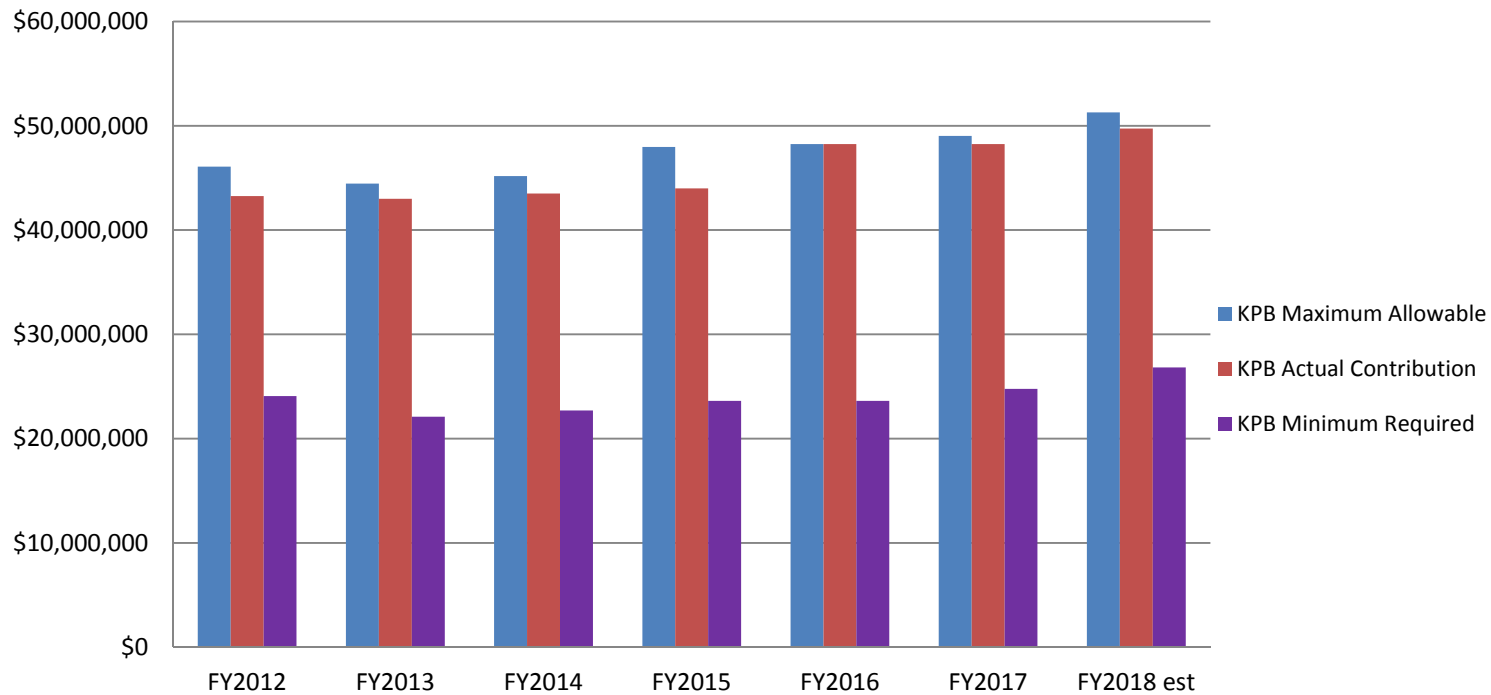
School related data

	FY2008		FY2018 proposed
School operational funding	\$ 37,701,117		\$ 49,738,432
School enrollment	9,250		8,781
Per student funding	\$ 4,076		\$ 5,664
School Capital & Debt	\$ 3,584,738		\$4,886,948
Total funding	\$ 41,511,005		\$ 54,625,380

School Funding FY2015 vs FY2018

FY2015			FY2018		
Funding for Borough Schools is provided as follows:		Effective mill rate	Funding for Borough Schools is provided as follows:		Effective mill rate
Sales tax	30,139,903	4.35	Sales tax	29,979,123	3.64
State of Alaska for debt service	2,901,870	0.42	State of Alaska for debt service	2,661,363	0.32
Property tax and other Borough	16,358,754	2.36	Property tax and other Borough	21,984,894	2.67
Total Revenue	49,400,527	7.13	Total Revenue	54,625,380	6.63

Kenai Peninsula Borough School Funding FY2012 to FY2018



Total proposed funding of	\$54,625,380
Operations	\$49,738,432
Debt Service	\$ 3,811,948
Capital projects	\$ 1,075,000

65.7% of General fund expenditures– 6.63 mill rate; less sales tax and debt reimbursement, the equivalent mill rate is 2.67 mills

School related data, continued

Borough required and Maximum Allowable Contribution - FY2018

Required FY2018 contribution options (the lessor of the two)

2016 (FY2017) Full and true tax value (Borough FY2017 assessed values is \$7,803,726,000)	\$ 10,122,329,820	*	2.65 mills	26,824,174
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45% of FY2017 basic need	\$106,353,931	*	45%	47,859,269
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Additional allowable local FY2018 contribution options (the greater of the two)

23% of FY2018 basic need	\$106,339,216	*	23%	24,458,020
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FY2017 Full and true tax value times 2 mills	\$10,122,329,820	*	2.00 mills	20,244,660
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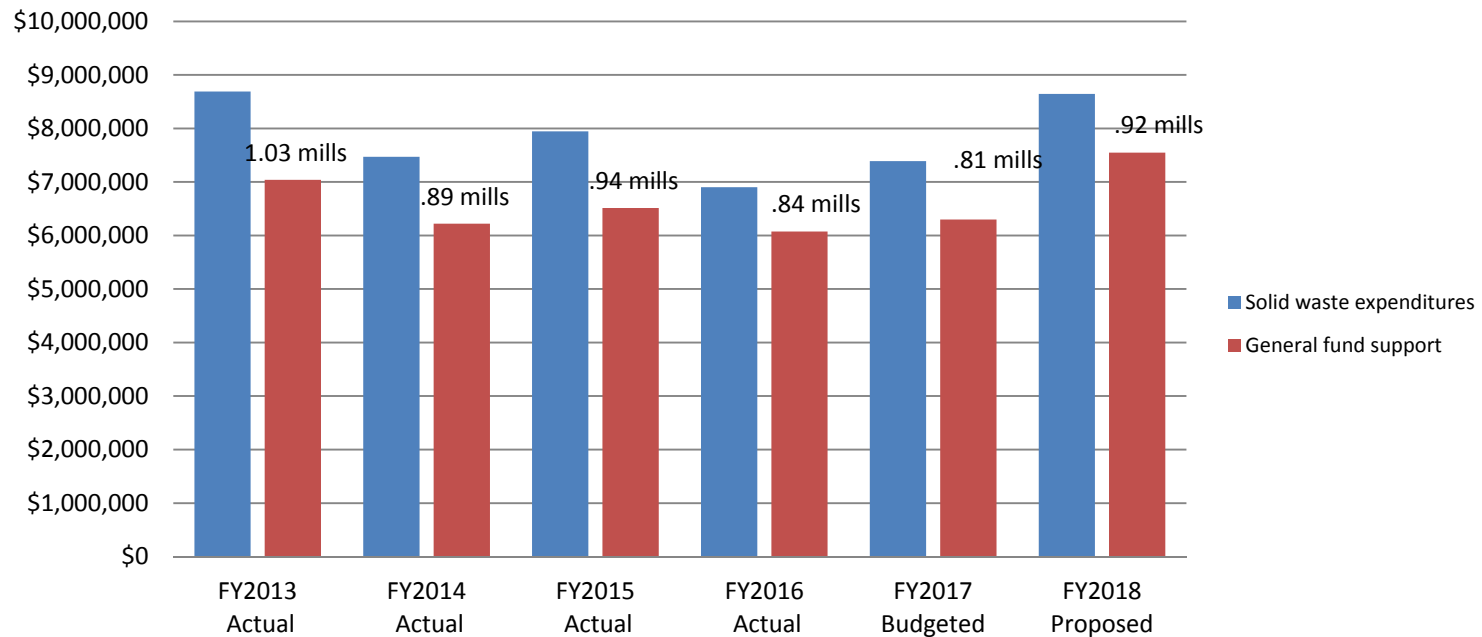
Mininum contribution	26,824,174
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Maximum contribution	51,282,194
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Solid Waste Program

Operating budget of \$8,644,669, increase of \$1,254,310
 General Fund support of \$7,548,932– (equivalent to .92 mills),
 increase of \$1,249,652

Solid Waste Summary of Expenditures and Support FY2013 to FY2018



Service Areas

Comparison of FY2018 Proposed Budget and FY2017 Approved budget

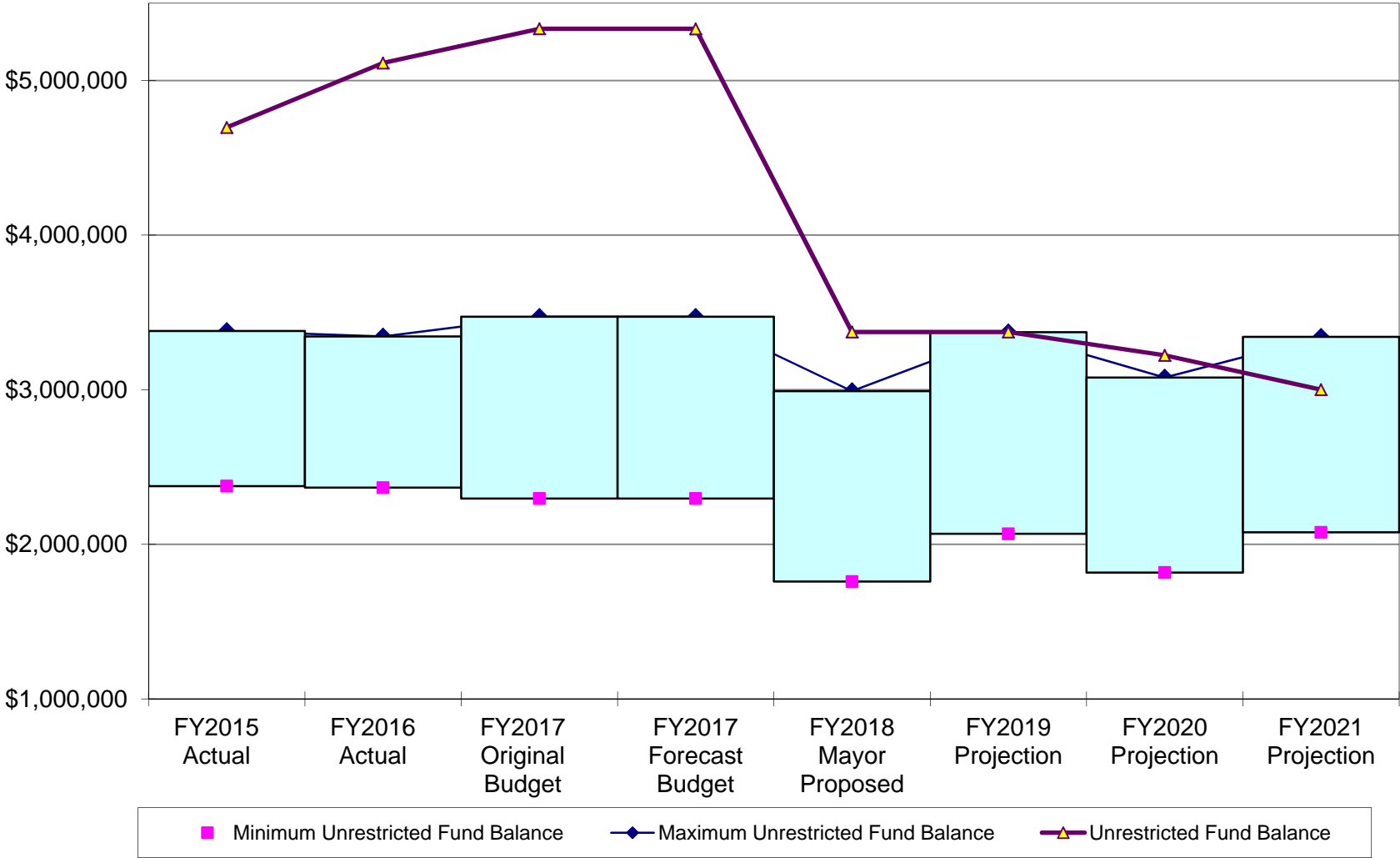
	<u>FY2017</u>	<u>FY2018</u>	<u>Variance</u>	<u>% change</u>
Nikiski Fire	5,739,331	7,710,593	1,971,262	34.35%
Bear Creek	552,844	575,001	22,157	4.01%
Anchor Pt	1,144,587	1,179,710	35,123	3.07%
CES	8,207,177	8,894,663	587,486	7.16%
CPEMS	6,329	6,704	375	5.93%
KESA	1,039,338	1,067,783	28,445	2.74%
Flood Service	329,824	345,306	15,482	4.69%
911	2,431,295	2,454,064	22,769	.94%
North Pen Rec	2,088,256	2,217,134	128,878	6.17%
Seldovia Rec	55,015	61,767	2,950	5.67%
Roads	8,051,906	8,351,911	469,691	6.19%
KPC	779,958	823,804	43,846	5.62%
Land Trust	904,184	893,663	(10,521)	(1.16%)
Nikiski Seniors	361,679	387,145	25,466	7.04%
Solid Waste	7,390,359	8,644,669	1,254,310	16.97%
CPGH	7,732,105	7,657,508	(74,597)	(.96%)
SPH	3,720,283	4,247,708	527,425	14.18%

	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	Change between FY2008 & FY2018
School												
Custodial Maintenance	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Maintenance Department	44.00	45.00	45.00	45.00	44.00	45.00	45.00	45.00	45.00	45.00	45.00	1.00
Department Total	45.30	46.30	46.30	46.30	45.30	46.30	46.30	46.30	46.30	46.30	46.30	1.00
Nikiski Fire Service Area	23.00	21.00	21.00	21.00	20.00	20.00	20.00	20.75	21.75	21.75	21.75	-1.25
Bear Creek Fire Service Area	0.40	0.75	0.75	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.10
Anchor Point Fire & Emergency Medical Service Area	1.00	1.00	1.00	1.00	2.50	2.50	2.50	3.50	4.00	4.00	4.00	3.00
Central Emergency Service Area	33.50	33.50	37.50	37.50	38.50	42.00	42.00	41.00	39.00	41.00	41.00	7.50
Kachemak Emergency Service Area	0.75	1.00	2.00	3.00	3.50	3.50	4.00	4.00	4.00	4.00	4.00	3.25
911 Communication	8.70	8.70	10.70	10.70	11.25	11.25	11.75	12.25	12.50	12.50	13.00	4.30
Seward-Bear Creek Flood Service Area	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1.50	0.75
North Peninsula Recreation Service Area	13.25	13.25	14.25	14.25	14.25	14.65	14.65	14.65	14.65	14.65	14.65	1.40
Roads Service Area	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	1.00
Land Trust	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Nikiski Senior Service Area	1.00	-	-	-	-	-	-	-	-	-	-	-1.00
Solid Waste												
Administration	4.25	4.75	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.75
Central Peninsula Landfill	11.80	12.00	12.00	12.00	11.00	12.00	12.00	12.00	12.00	10.50	10.50	-1.30
Seward Landfill/Transfer Facility	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.20
Homer Baler	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00	-4.00
Department Total	20.25	20.75	21.00	21.00	20.00	21.00	17.00	17.00	17.00	15.50	15.50	(4.75)
Insurance and Litigation	4.60	3.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-0.60
Total Other Funds	164.50	163.50	172.25	174.00	174.55	180.45	177.45	178.70	178.45	178.95	180.20	15.70

Nikiski Fire Service Area, pages 151-158 & 326

- Mill rate of 2.70, reduction of .10 mill from FY2017
- Assessed values down \$20M, oil & gas down \$60M,
- Total expenditures up \$2.0 million;
- Capital project appropriations total \$3,000,000; \$2,500,000 represents proposed new station
- Fund balance above range, expected to be within range in the out years

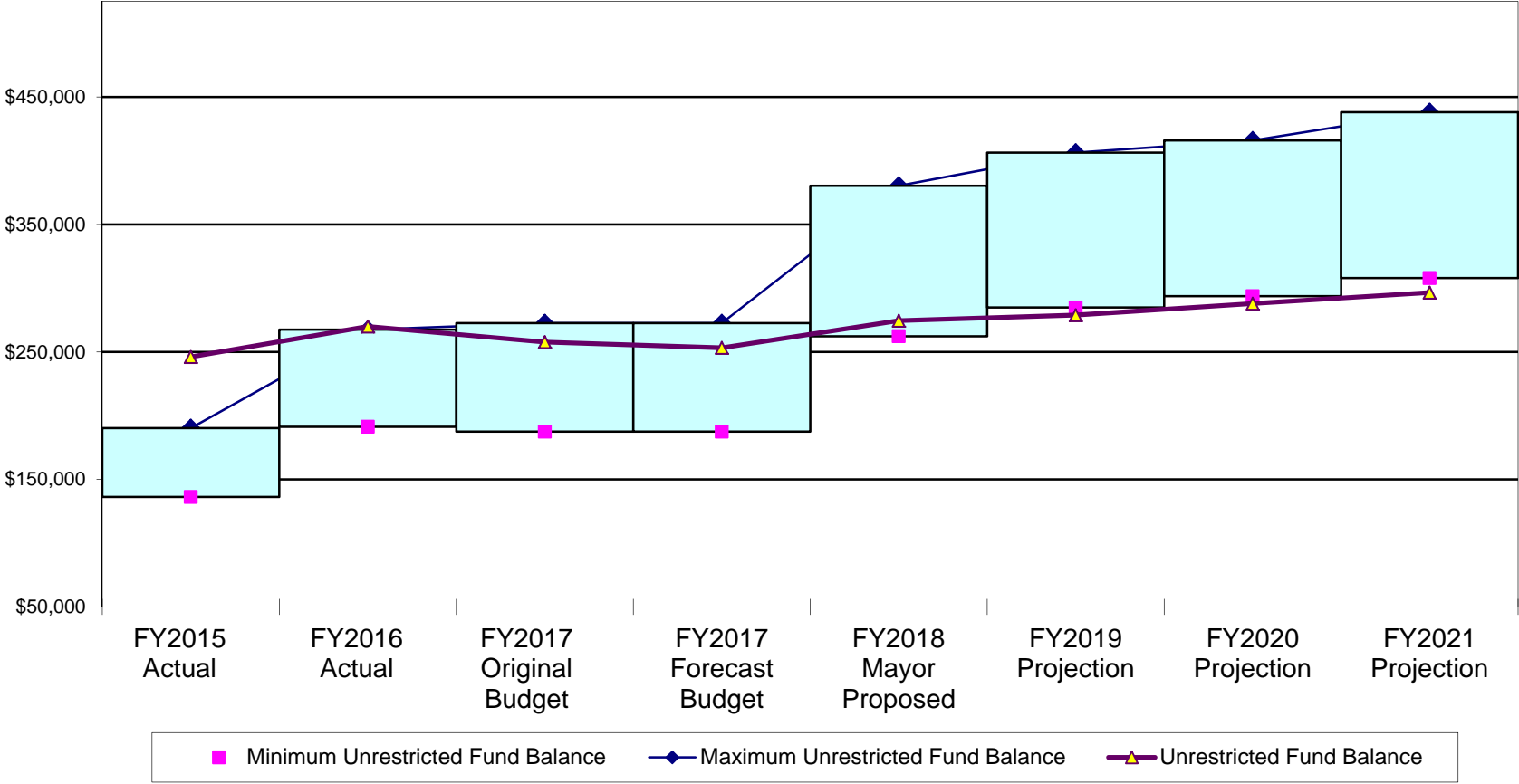
Nikiski Fire Service Area Unreserved Fund Balance



Bear Creek Fire, pages 159-166 & 327

- Mill rate of 3.25
- ISO rating decreased from 6 to 5
- Purchase 10 sets of turnout gear \$21,556
- Assessed values increased \$16M, revenues up \$53,000 to \$570,000.
- No capital projects planned for FY2018

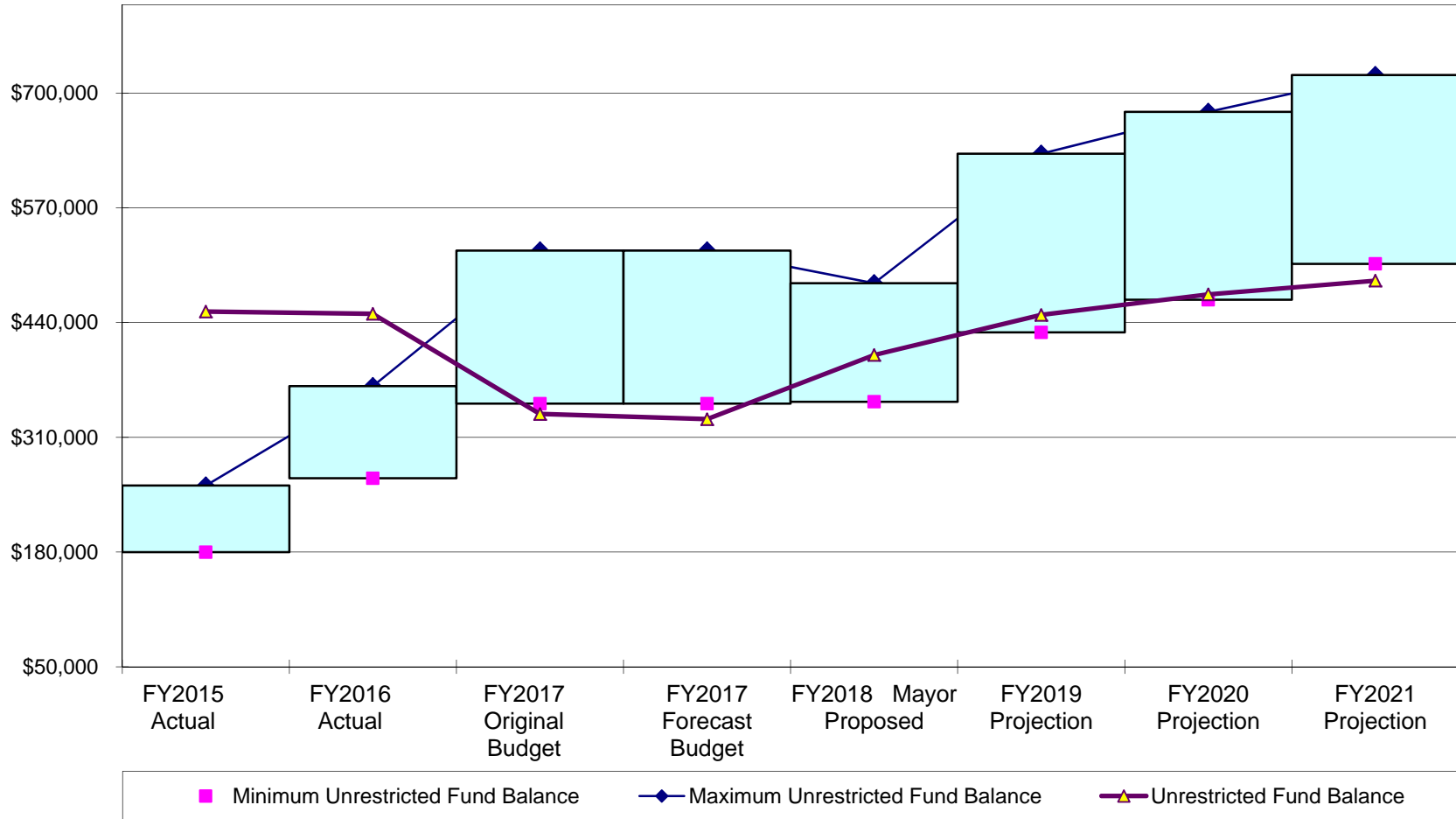
Bear Creek Fire Service Area Unreserved Fund Balance



Anchor Point Fire and Emergency Medical Service Area, pages 167-173 & 328

- Mill rate of 2.75
- Assessed values up \$83M, oil & gas up \$64M, total revenue up \$227,000
- Capital project scheduled totaling \$150,000

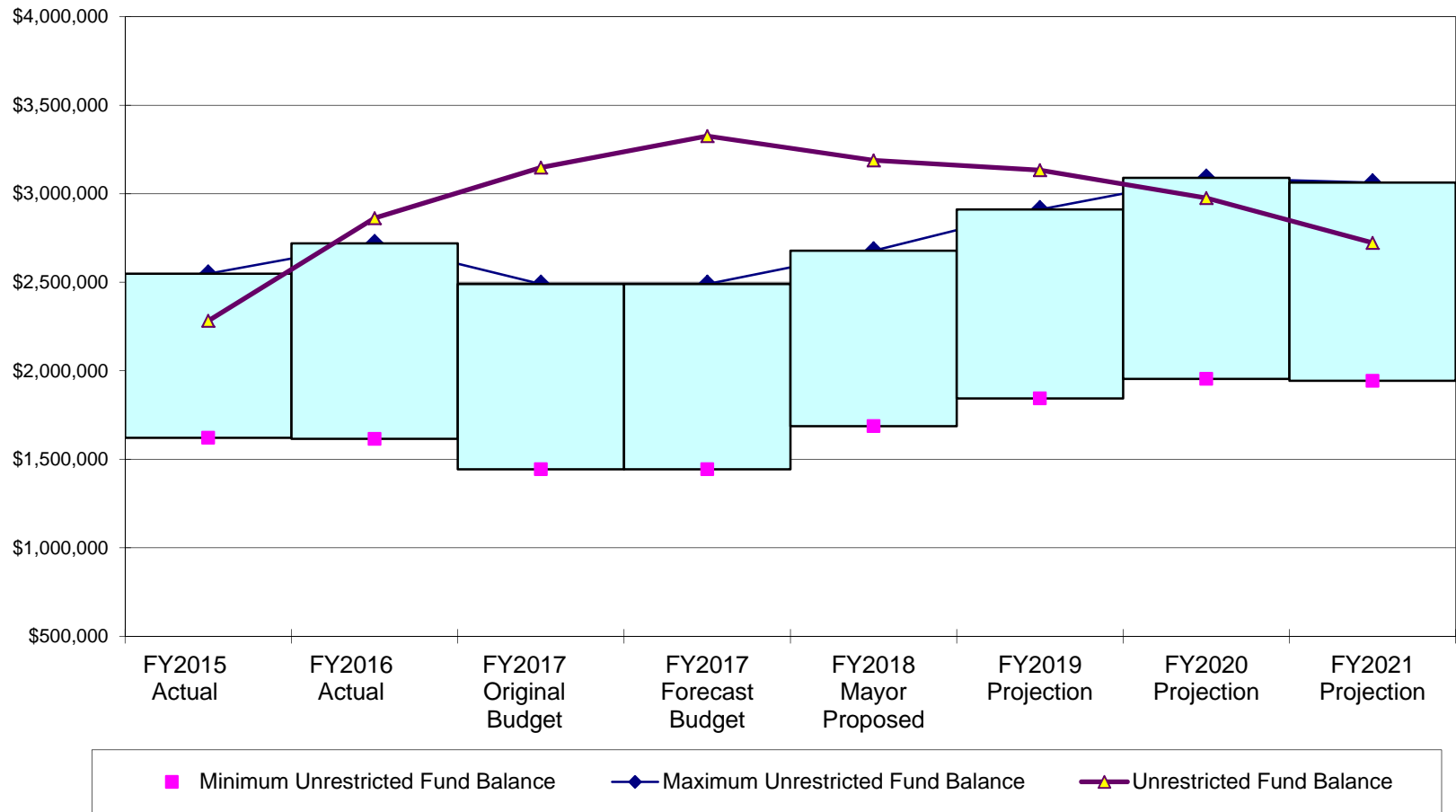
Anchor Point Fire and Emergency Medical Service Area Unreserved Fund Balance



CES, pages 175-182 & 329

- Mill rate of 2.60, decrease of .12 mills from FY2017.
- Assessed values up \$167M, total revenue up \$215,000
- Expenditures increased \$685,000
- Fund balance currently above range, expected to be within range in FY2020
- Capital project appropriations of \$770,000

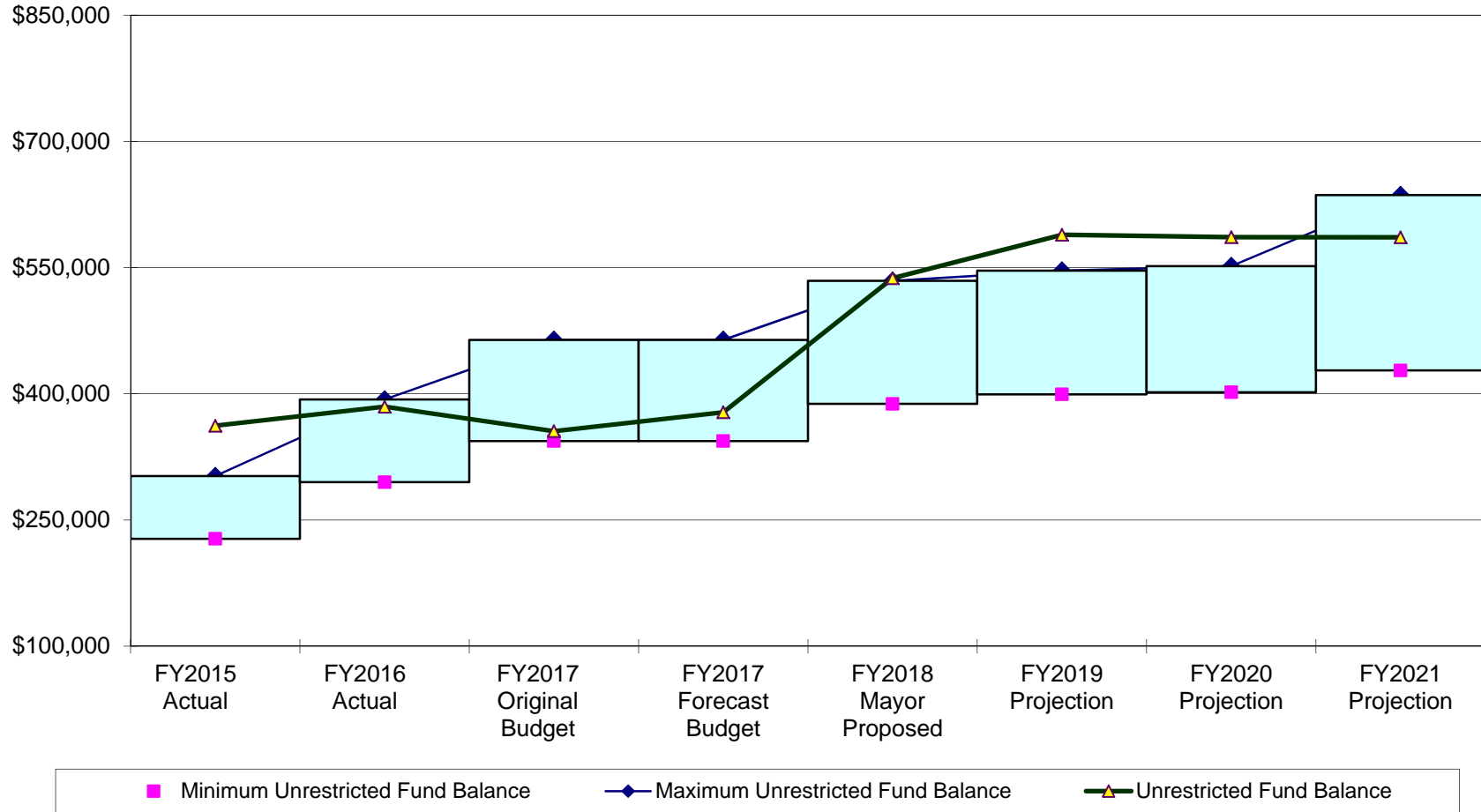
Central Emergency Services Unreserved Fund Balance



Kachemak Emergency Service Area pages 187-193 & 330

- Mill rate of 2.60
- Assessed values increased \$77M from FY2017
- Revenues up \$200,000
- Expenditures up \$30,000
- Increased in assessed values will allow the Service Area bring their fund balance within range and increase their capital fund contribution
- Capital expenditures – none scheduled for current year, new tanker with estimated cost of \$350,000 scheduled for FY2019

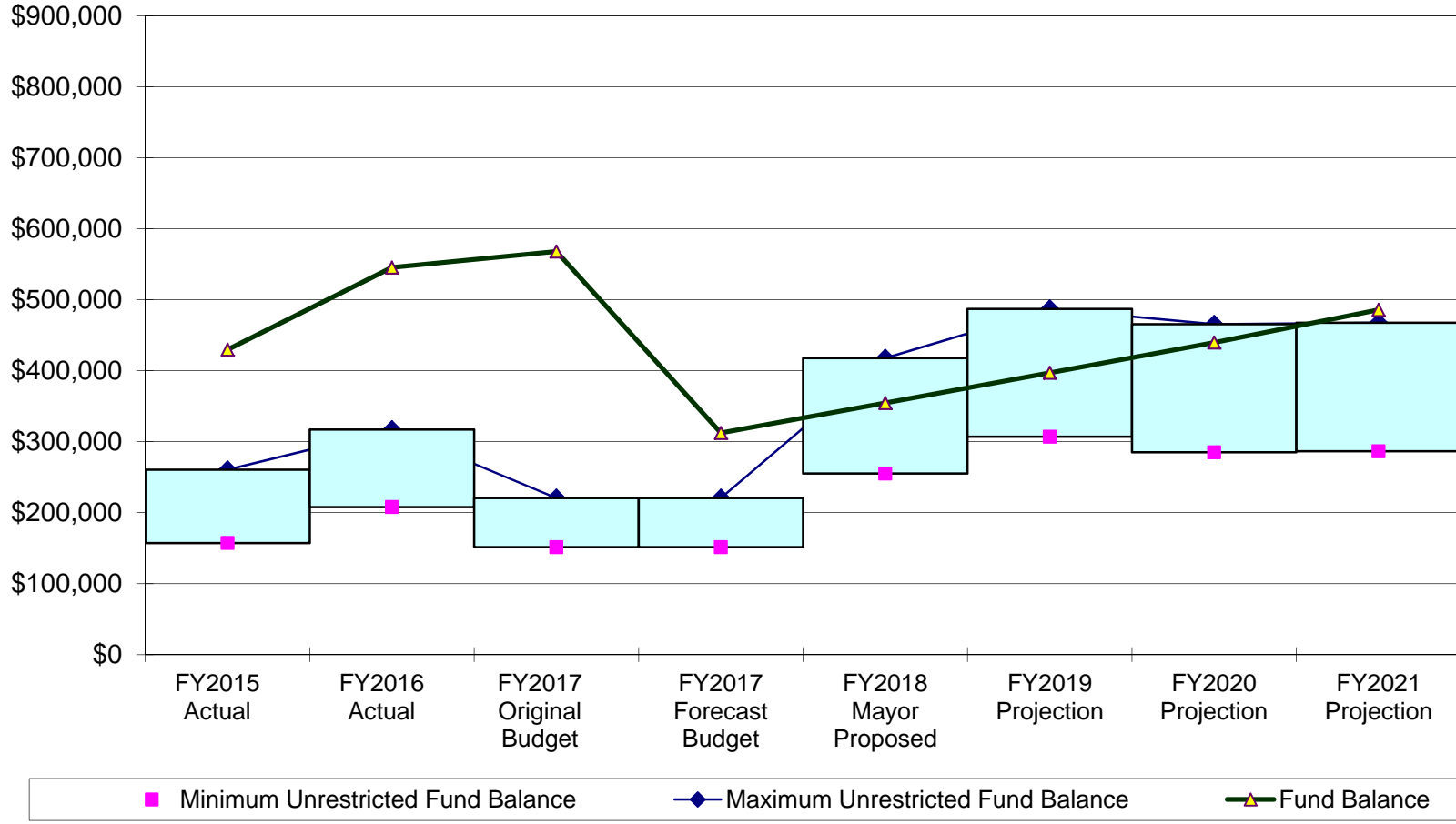
Kachemak Emergency Service Area Unreserved Fund Balance



Seward Bear Creek Flood Service Area, pages 195-200

- Mill rate .75 mills
- Assessed values up \$44M, total revenues \$375,000, up \$35,000
- Total expenditures \$345,000
- Provide planning, protection and mitigation services to reduce the risk of flood damage to private and public property
- Increase staff from .75 FTE to 1.5 FTE

**Seward Bear Creek Flood Service Area
Unreserved Fund Balance**



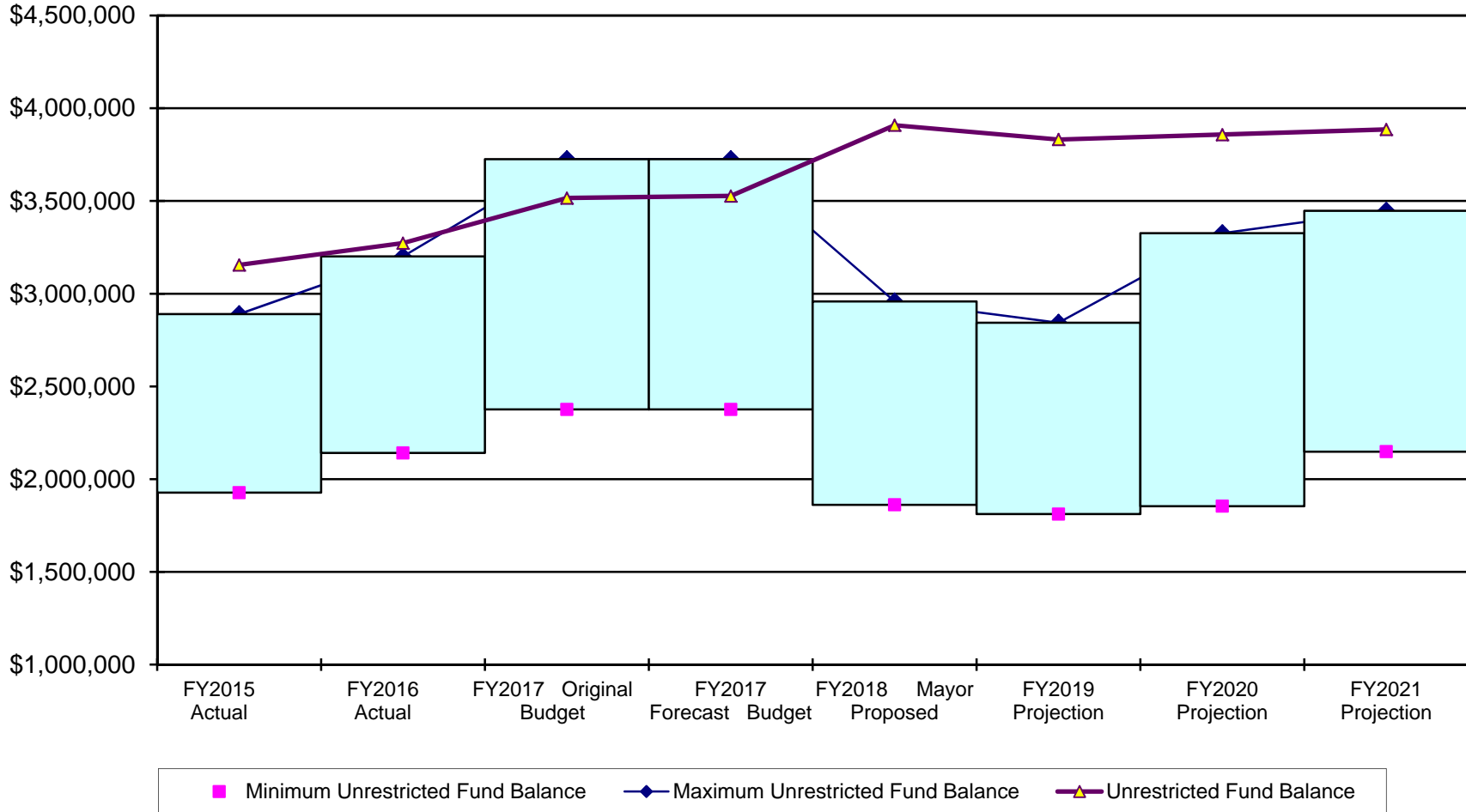
E-911, pages 202-207

- The Soldotna Public Safety Communication Center (SPSCC) handles all 911 calls on the Kenai Peninsula and all calls south of McHugh Creek on the Seward Highway including, Indian, Portage (excluding Girdwood Proper effective October 2016).
- Funding provided by:
 - e-911 surcharge
 - City of Soldotna
 - Service areas
 - General Fund
- FY2018 budget includes purchase of 2 backup workstations \$39,519.
- Annual payments to equipment replacement fund \$53,527, reduction from prior year due to grants received for purchase of equipment

Road Service Area, pages 225-239 & 332

- Three funds
 - Fund 236, Maintenance and Operations
 - Fund 237, Engineer's Estimate Fund \$50k
 - Fund 238, RIAD Match Fund \$500k
- Mill rate of 1.40
- Assessed value increase of \$300M, revenue increased \$440,000
- Expenditures up \$350,000
 - Increasing transfer to capital projects by \$250,000 to \$1,750,00, needed to support capital plan due to reduction in State grants

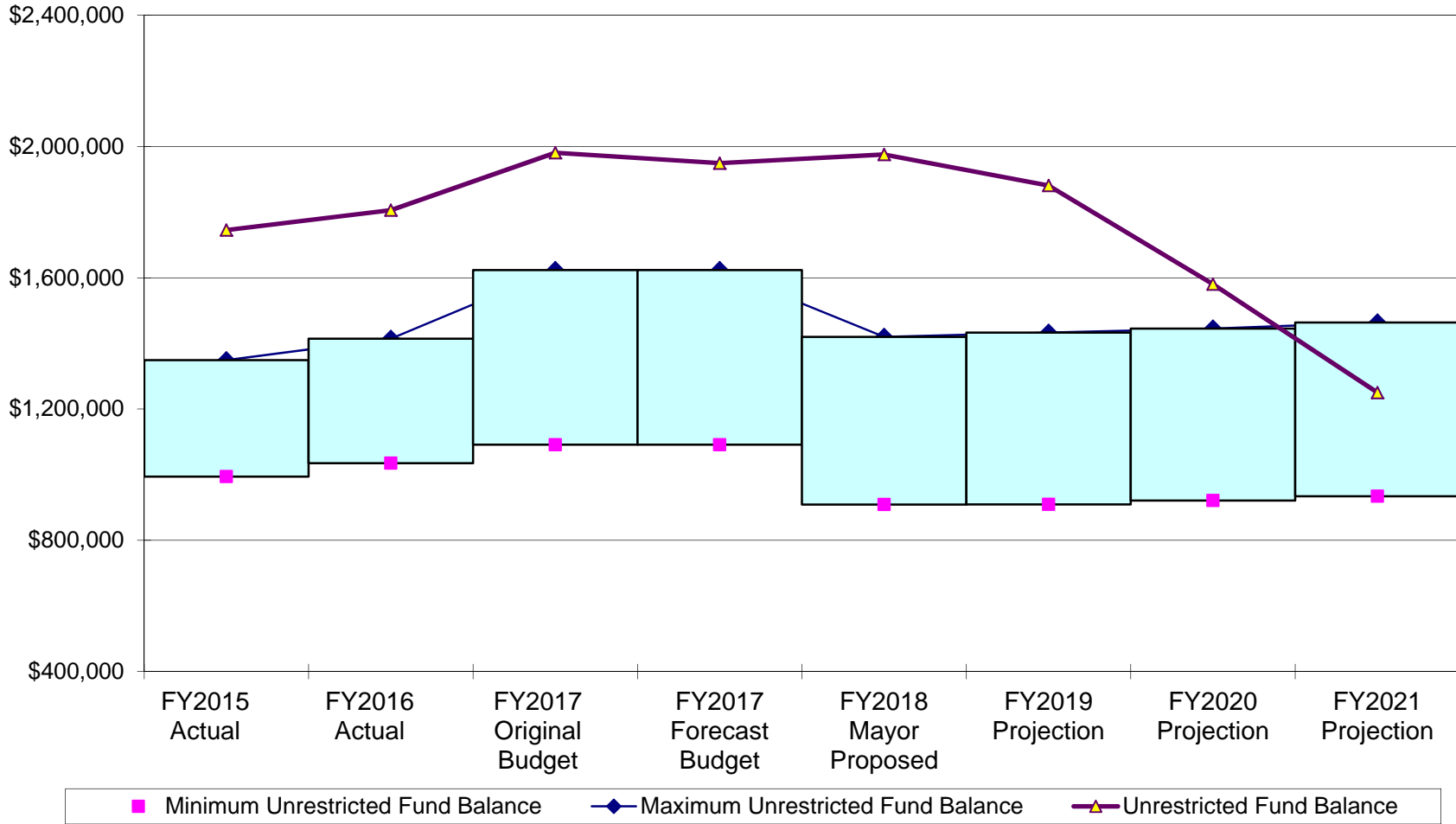
Road Service Area Unreserved Fund Balance



North Peninsula Recreation Service Area, pages 211-217 & 331

- Mill rate of 1.00
- Assessed value decrease of \$15M, revenue increased \$229,000
- Expenditures up \$124,000
 - Increasing transfer to capital projects by \$100,000, needed to support capital plan including new projects
- Capital project appropriations of \$425,000
- Fund balance above range, should be in range in FY2021

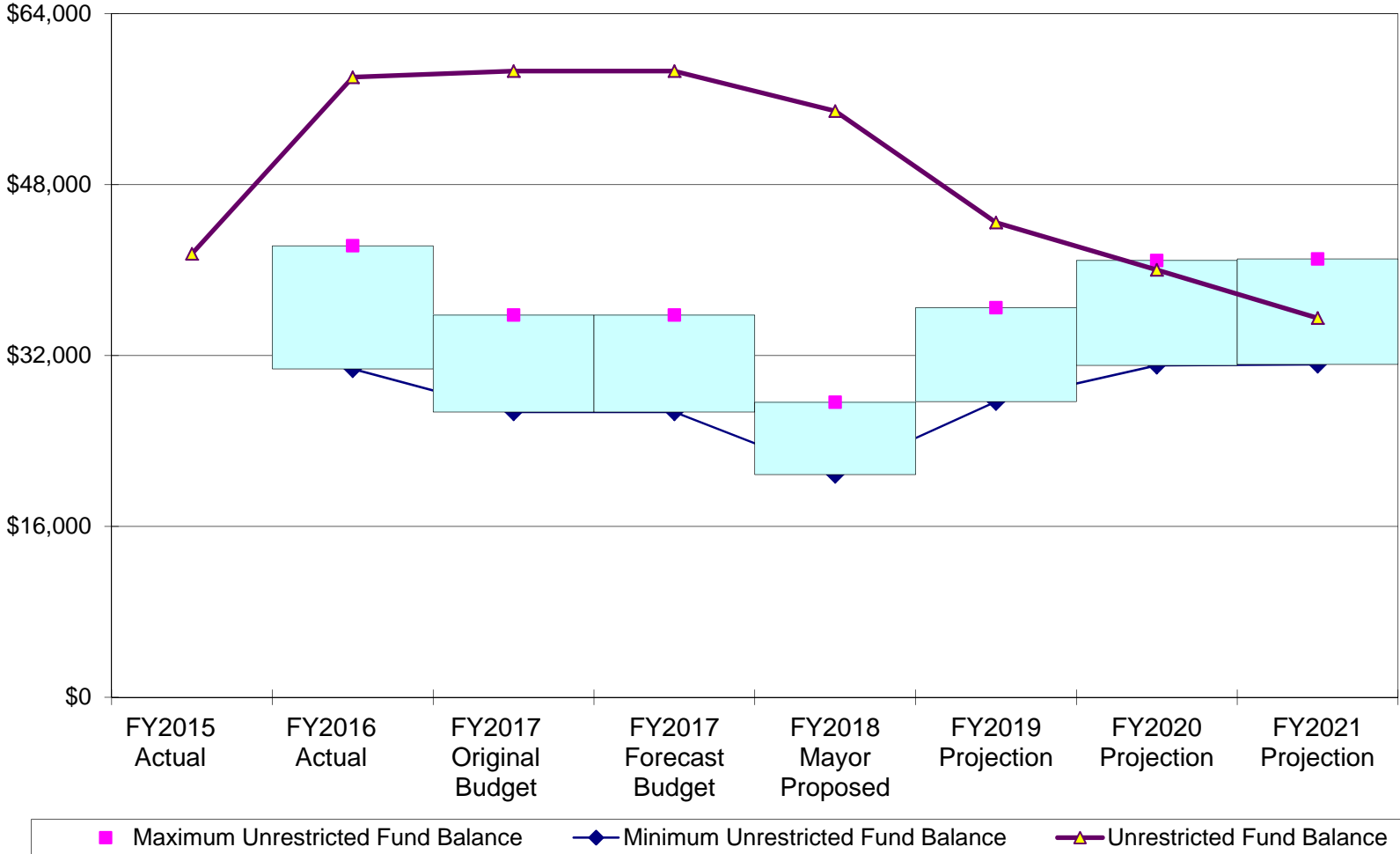
North Penninsula Recreation Unreserved Fund Balance



Seldovia Recreational Service Area, pages 219-224

- Mill rate of .75
- Provide year round recreational activities to the community
- Expenditure budget of approximately \$60,000
- Contract with the City of Seldovia for operations of the Sea Otter Community Center
- FY2018 objectives
 - Upgrade/replace outdated/broken furniture & equipment
 - Science lecture series

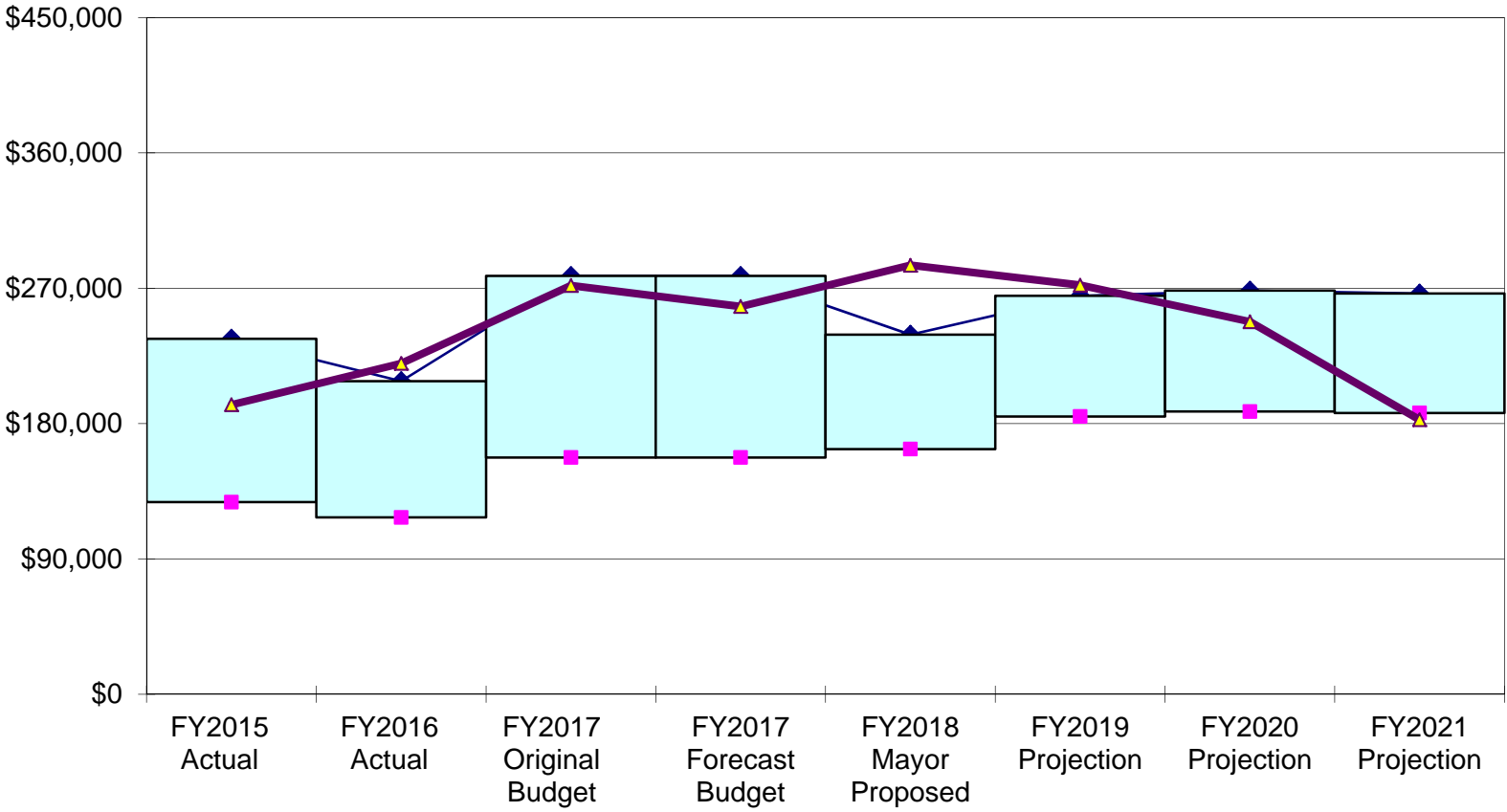
**Seldovia Recreational Service Area
Unreserved Fund Balance**



Nikiski Senior Service Area, pages 267-272

- Mill rate of .20
- Provide programs and services for seniors within the service area
- Revenues of approximately \$415,000
- Expenditure budget of approximately \$387,000
- FY2018 funding of \$362,145 for Nikiski Senior Citizens, Inc
- FY2018 funding of \$25,000 for Tyonek Senior Citizen programs

Nikiski Senior Service Area Unreserved Fund Balance

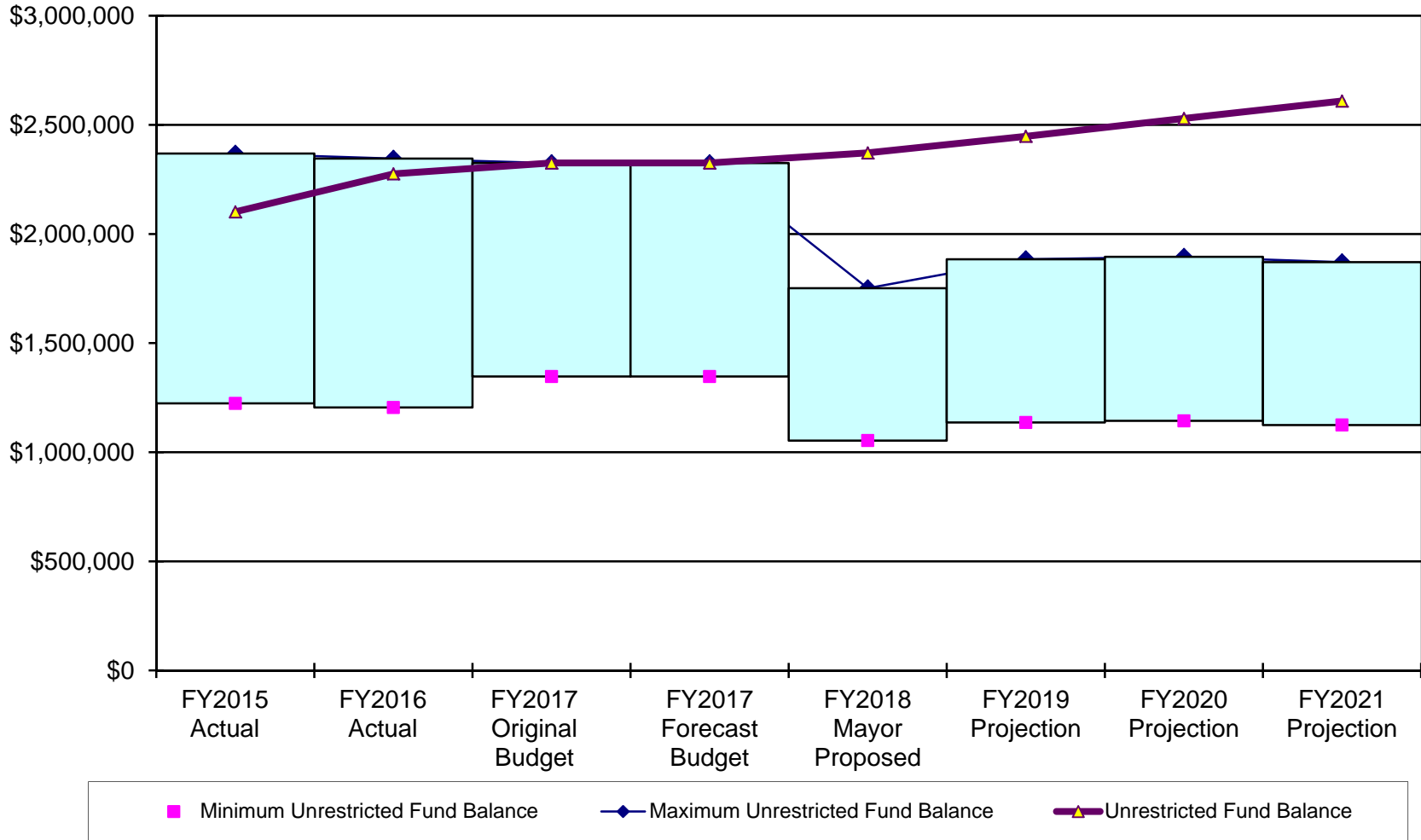


■ Minimum Unrestricted Fund Balance
 ◆ Maximum Unrestricted Fund Balance
 ▲ Unrestricted Fund Balance

Central Kenai Peninsula Hospital Service Area, pages 297-301 & 333

- First service area created in the Borough
- Mill rate of .01
- Expenditure budget of \$7,657,508
- Funding of \$7,593,508 provided by the hospital for:
 - Debt Service \$7,411,582
 - Insurance \$181,926
- Fund balance of \$2.4 million. Maintained to have cash on hand in the event that CPGH does not make payment.

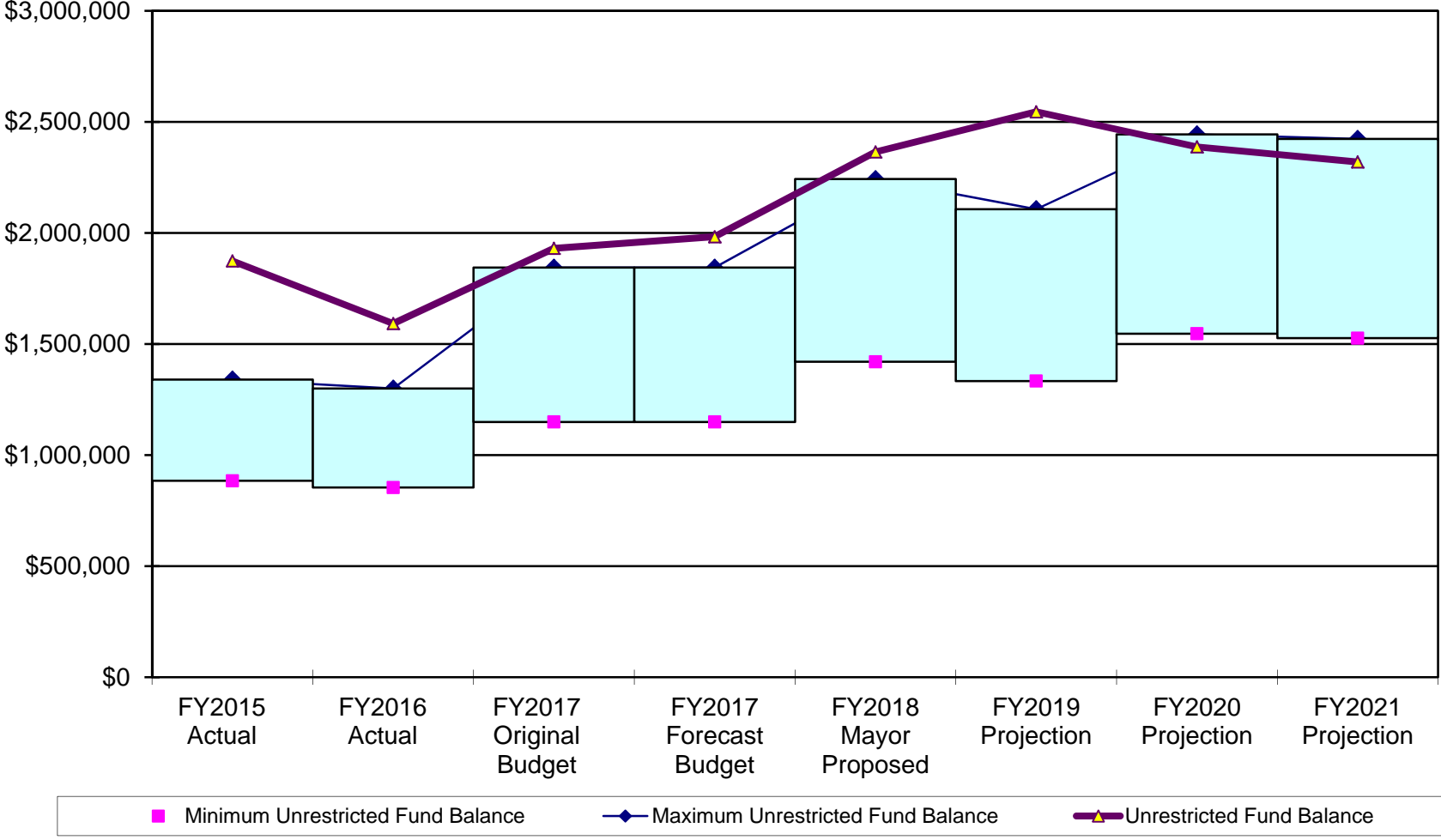
Central Kenai Peninsula Hospital Service Area Unreserved Fund Balance



South Peninsula Hospital Service Area, pages 303-307 & 334

- Mill rate of 2.30
- Provide funding to SPH for debt service, capital improvements, operational support
- FY2018 revenues \$4,629,350, increase of \$570,000
- Expenditure budget, \$4,247,408
 - Debt service of \$2,243,265
 - Capital projects funding of \$1,800,000
 - Insurance of \$74,443
 - Other cost of \$130,000
- Capital appropriations of \$1,848,283

South Kenai Peninsula Hospital Service Area Unreserved Fund Balance



Debt Service

(pages 309-313)

	<u>Bonds</u>	Final Debt Service
• School Debt		
• 2004 Bonds	\$1,018,700	August 2023
• 2010 Bonds	\$1,442,725	Dec 2030
• 2013 Bonds	\$1,626,550	Dec 2033
• CES		
• 2006 bonds	\$ 180,650	June 2026
• 2016 bonds	\$ 264,438	June 2031
• Bear Creek Fire	\$ 93,820	February 2033
• Solid Waste	\$1,068,000	May 2023
• CPGH		
• 2003 Bonds	\$3,521,750	August 2024
• 2013 Bonds	\$2,961,670	February 2029
• 2015 Bonds	\$ 435,989	June 2023
• 2016 Bonds	\$ 492,173	June 2023
• SPH		
• 2003 Bonds	\$ 730,725	Dec 2023
• 2007 Bonds	\$1,098,850	Sept 2027
• 2017 Bonds	\$ 396,893	May 2032

Capital Projects

pages (315-362)

Future Budget Issues

- Funding For Education
 - Legislative changes and foundation formula
- Borough Tax Policy and Revenues
 - Exemptions
 - Mix of revenue types
 - 27,000 tax bills sent outside the Borough
 - How long will the increase in the tax base for oil and gas property stay
- State of Alaska Fiscal Policy
 - Revenue sharing
 - Debt reimbursement for schools
 - PERS/TRS
- Capital Project Plan
 - Aging facilities