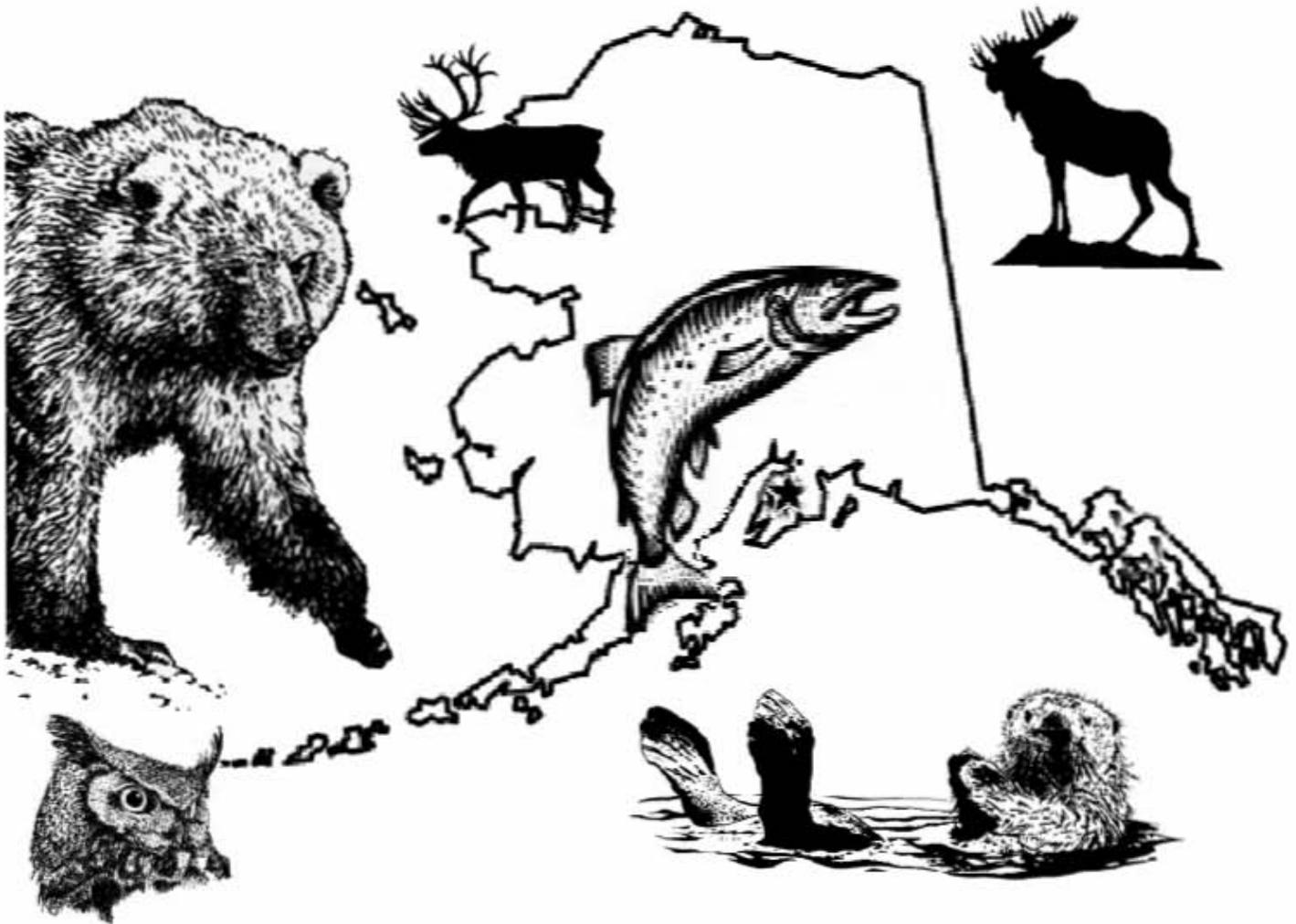


KENAI PENINSULA BOROUGH ALASKA



**FY 2011
ANNUAL BUDGET
JULY 1, 2010 TO JUNE 30, 2011**

**DAVID R CAREY
BOROUGH MAYOR**

**ANNUAL BUDGET
OF THE
KENAI PENINSULA BOROUGH
ALASKA
FOR THE FISCAL YEAR BEGINNING
JULY 1, 2010**

**DAVID R. CAREY
BOROUGH MAYOR**

PREPARED BY FINANCE DEPARTMENT

**CRAIG C. CHAPMAN
DIRECTOR OF FINANCE**

TABLE OF CONTENTS

INTRODUCTION

Table of Contents	3
Kenai Peninsula Borough Assembly	7
Transmittal Letter	8
User Guide	14
Structure.....	14
Powers/Areas of Responsibility	14
School District	15
Basis of Accounting & Budgeting	15
Budget Process.....	15
Budget Presentation.....	16
Fund Structure	17
Financial Policies	18
FY 2011 Budget Calendar.....	21
Organizational Chart	22
Kenai Peninsula Borough Key Staff	23
Distinguished Budget Presentation Award-FY2010 Budget	24
Appropriating Ordinance	25

OVERVIEW

Combined Revenues and Appropriations - All Fund Types.....	31
Summary of Major Funds and Non-Major Funds	32
Graph - Total Projected Government Revenue Sources	33
Graph - Total Government Estimated Expenditures by Object.....	34
Graph - Total Government Estimated Expenditures by Function	35
Major Revenue Sources.....	36
Total Taxable Valuation and Tax Rates	38
Property Tax Exemptions - Fiscal Year 2011 (2010 Tax Year)	39
Overlapping Mill Rates	40
Mill Rate History	41
Interfund Transfers.....	42
Interdepartmental Charges.....	43

INDIVIDUAL FUND DETAIL

GENERAL FUND

Budget Projection - General Fund.....	47
Graph - General Fund Revenues and Expenditures History	48
Graph - General Fund Revenue Projections	48
Graph - General Fund Revenues and Expenditures	49
Graph - General Fund Unreserved Fund Balance.....	50
Expenditure Summary by Line Item - General Fund	51
Mill Rate Equivalents for the General Fund - Revenues.....	52
Mill Rate Equivalents for the General Fund - Expenditures.....	52
Graph - General Fund Expenditure Projections	53
Assembly:	
Administration	54
Assembly Clerk	56
Elections	58
Records Management.....	60
Assembly Department Totals	62

TABLE OF CONTENTS

Mayor:	
Administration	64
Purchasing and Contracting	68
Emergency Management - Administration	70
Emergency Management - 911 Communications	74
Emergency Management Totals	77
General Services - Administration	78
General Services - MIS	80
General Services - GIS	84
General Services - Printing/Mail	86
General Services - Custodial Maintenance	88
General Services Department Totals	90
Legal:	
Administration	92
Finance:	
Administration	94
Financial Services	96
Property Tax and Collections	98
Sales Tax	100
Finance Department Totals	102
Assessing:	
Administration	104
Appraisal	106
Assessing Department Totals	109
Resource Planning:	
Administration	110
Major Projects:	
Capital Projects	113
Senior Citizens:	
Senior Citizens Grant Program	116
Non-Departmental	
Total General Fund	
121	
SPECIAL REVENUE FUNDS	
Total Special Revenue Funds Mill Rate History	
125	
Mill Rate History	
126	
Graph – Where the Money Comes From & Appropriations by Function.....	
127	
Combined Revenues and Appropriations.....	
128	
Special Revenue Fund Totals - Expenditure Summary by Line Item.....	
130	

TABLE OF CONTENTS

Emergency Services, Service Areas:

Nikiski Fire Service Area Fund	135
Bear Creek Fire Service Area Fund	141
Anchor Point Fire and Emergency Medical Service Area Fund.....	147
Central Emergency Service Area Fund	155
Central Peninsula Emergency Medical Service Area Fund	163
Kachemak Emergency Service Area Fund.....	167
Lowell Point Emergency Service Area Fund	173
Seward Bear Creek Flood Service Area Fund	179

Road Service Areas:

Road Service Area Fund	189
Engineer's Estimate Fund	195
RIAD Match Fund.....	198

Recreation:

North Peninsula Recreation Service Area Fund.....	203
---	-----

Education:

School Fund:

Budget Projection - School Fund.....	211
Graph - School Fund Revenues and Expenditures	211
Mill Rate Equivalents for the Borough's Contribution to Education	212
Graph - Kenai Peninsula Borough's Contribution to Education	212
Custodial Maintenance.....	213
Maintenance Department.....	214
Non-Departmental.....	218
Expenditure Summary by Line Item - School Fund	219
Total School Fund	220

Postsecondary Education Fund	222
------------------------------------	-----

General Government:

Land Trust Fund.....	227
Kenai River Center Fund.....	236
Disaster Relief Fund.....	241
Nikiski Senior Service Area Fund.....	245

Solid Waste:

Solid Waste Fund.....	253
-----------------------	-----

Hospital Service Areas:

Central Kenai Peninsula Hospital Service Area Fund	277
South Kenai Peninsula Hospital Service Area Fund	283

DEBT SERVICE FUNDS

Budget Projection - Debt Service	291
Summary of Debt Service Requirements	292
Debt Service Funds Budget Detail	293
Summary of Outstanding Balance of General Obligation Bonds by Issuance Date	293

**KENAI PENINSULA BOROUGH
ANNUAL BUDGET FOR FISCAL YEAR 2011**

TABLE OF CONTENTS

CAPITAL PROJECTS FUNDS

Capital Improvement Program	297
Expenditure Summary, Fiscal Years 2010 through 2014	298
Capital Improvements Program, Current Year Detail by Project	299

Capital Improvements Program By Function/Fund:

General Government:

School Revenue Capital Projects.....	305
Bond Capital Projects.....	306
General Fund Capital Projects	307

Service Areas:

Emergency Services:

Nikiski Fire Service Area Capital Projects	308
Bear Creek Fire Service Area Capital Projects	309
Anchor Point Fire & Emergency Medical Service Area Capital Projects	310
Central Emergency Services Capital Projects.....	311
Kachemak Emergency Service Area Capital Projects.....	312

Recreation:

North Peninsula Recreation Service Area Capital Projects	313
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Roads:

Road Service Area Capital Projects	314
--	-----

Hospitals:

Central Kenai Peninsula Hospital Service Area Capital Projects	315
South Kenai Peninsula Hospital Service Area Capital Projects	316

INTERNAL SERVICE FUNDS

Combined Revenues and Expenses - Internal Service Funds	319
Graph - Combined Revenues and Expenses	319
Insurance and Litigation Fund	320
Health Insurance Reserve Fund.....	332
Equipment Replacement Fund.....	336

APPENDIX

Salary Schedule	343
Full-Time Equivalent Borough Government Employee by Function	344
Chart of Accounts.....	346
Glossary of Key Terms.....	349
Abbreviations	353
Tax Exemptions	354
Miscellaneous Demographics	355
Property Tax Rates Direct and Overlapping Governments Last Ten Fiscal Years.....	356
Ratios of Outstanding Debt by Type and Per Capita Last Ten Fiscal Years	357
Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal	358
Principal Property Taxpayers Year Ended June 30, 2008.....	359
Demographic and Economic Statistics Last Ten Fiscal Years	360

THE KENAI PENINSULA BOROUGH ASSEMBLY

ASSEMBLY MEMBERS	DISTRICT	TERM EXPIRES
Gary Knopp	1 – Kalifornsky	2012
Harold Smalley	2 – Kenai	2011
Gary Superman	3 – Nikiski	2010
Pete Sprague, President	4 – Soldotna	2010
Charles Pierce	5 – Sterling/Funny River	2011
Sue A. McClure	6 – East Peninsula	2012
Paul Fischer	7 – Central	2010
Bill Smith	8 – Homer	2011
Mako Haggerty	9 – South Peninsula	2012

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.



KENAI PENINSULA BOROUGH

144 North Binkley Street • Soldotna, Alaska 99669-8250
PHONE: (907) 262-4441 • **FAX:** (907) 262-1892

DAVID R. CAREY
MAYOR

DATE: June 24, 2010

TO: Pete Sprague, Assembly President
Kenai Peninsula Borough Assembly
Residents of the Kenai Peninsula Borough
Other Users of Borough Financial Information

We are pleased to present the Kenai Peninsula Borough budget for Fiscal Year 2011 (FY11). It is submitted in accordance with the Borough Code and Alaska State Statutes. The budget includes operating and capital plans for FY2011 as well as projections for the Borough's operational funds through Fiscal Year 2014 and capital plans through Fiscal Year 2015.

Key Budget Principles

The FY2011 budget is based on policies developed to maintain the stewardship of public funds and reflects the Borough's commitment to prudent financial planning. The overarching principles that guided development of the budget are:

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

Goals & Objectives

The Borough's major budgetary goals for FY2011 include:

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

Major budget issues/highlights

- Public Employee Retirement System (PERS). Due to poor investment returns and incorrect actuarial assumptions regarding the cost of health insurance and life expectancies, the Borough and all municipalities in the State of Alaska have seen substantial increases in their PERS rate. The Borough's FY2011 rate is 27.96%. The State of Alaska has indicated that they will make a payment on behalf of the Borough to PERS for the difference between the actuarial determined rate of 27.96% and 22%, the amount the Borough has budgeted in this document. The fiscal impact to the Borough if the State was not contributing this amount is approximately \$1.04 million.

- Operational funding for the School District. The major component of the budget is the contribution the Borough makes for funding of 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 based upon the full and true value of property in the Borough as determined by the Department of Commerce, Community and Economic Development as of January 1, 2010 and as of the base year of 1999. For FY2011, that amount is estimated to be \$24,369,165. The amount the Borough has appropriated for FY2011 is \$43,251,135; an amount equal to \$4,751 per student, and \$2,000,000 less than the maximum amount allowed.

The total amount appropriated for school purposes is \$46,788,273 of which \$43,251,135 is for operations, \$2,287,138 for school related debt, and \$1,250,000 for school district capital projects. For comparative purposes, the Borough budgeted \$42,983,376 in FY2010 for 9,103 students; the Fairbanks North Star Borough contributed \$45,522,700 for 14,402 students and the Mat-Su Borough contributed \$45,097,365 for 16,600 students. The Borough's contribution was \$4,719 per student; the Fairbanks North Star Borough contribution per student was \$3,161 and Mat-Su Borough contribution per student was \$2,716. The total amount of funding provided for school purposes of \$46,788,273 is equivalent to 7.34 mills. Sales tax revenue is expected to cover \$27,843,495, debt reimbursement from the State covers \$1,583,497; the balance of funding of \$17,361,281 (equivalent to 2.72 mills) comes from property taxes, federal revenue, and other sources. The total funding provided by the Borough represents an amount equal to 64.1% of the Borough's General Fund budget.

- Increases in cost of operating the Borough's solid waste program. Since FY2005, the cost of operating the Borough's landfills has increased 81.0%. The Borough's General Fund contribution to support these expenditures has increased 76.3%, during this period of time and now represent an amount equal to 11.3% of total General Fund expenditures; 1.29 mills of the Borough's 4.50 mill rate goes to support the Borough's solid waste program.
- During FY2009, the Borough received approximately \$16,000,000 in funding from the State of Alaska for road improvements, which will be spent over the next few years to improve Borough roads. Because of the receipt of these funds, the Road Service Area (RSA) is redirecting funds previously appropriated for road improvements of approximately \$1,250,000 to road maintenance. This redirection of funds from road improvements to road maintenance is expected to last approximately four years. At the end of that time, the RSA will once again need to fund road improvements, resulting in fewer funds available for road maintenance. It is management's belief that with the additional funds being redirected to road improvements during the next few years, road maintenance will decrease in the future.
- Positions that are being added or deleted as part of the budget are as follows; the Mayor's office is deleting the Economic Analyst position; Capital Projects is decreasing 2 FTE project managers to reflect a reduction in the number of projects that are being managed; Bear Creek Fire Service Area is adding a .75 FTE training and maintenance coordinator.

Financial Condition Summary

FY2011 was the first year since FY2005 that taxable assessed values did not increase at least 5.0%, as the FY2011 assessed values increased only 0.5%. This follows increases of 6.6%, 10.9%, 8.8%, 10.1%, and 5.0% in FY2010, FY2009, FY2008, FY2007, and FY2006 respectively. The small increase in assessed values is primarily attributable to the following items; a general down turn in the economy that much of the lower 48 states experienced the past couple of years, a write down in assessed values of approximately \$50 million on the BP gas to liquid project which has been dismantled, and a reduction in assessed value for the Tesoro plant.

Oil and gas property assessed by the State of Alaska under AS 43.56, and is subject to significant fluctuations in value. Oil and gas assessed values decreased 12.0% in FY2000, increased slightly in FY2001, increased 30.1% in FY2002, increased 10.2% in FY2003, increased 1.6% in FY2004, decreased 8.6% in FY2005, decreased 8.0% in FY2006, decreased 1.6% in FY2007, increased 9.0% in FY2008, 4.6% in FY2009, and 10.7% in FY2010. It is projected to increase by \$11,922,000 or 1.7% for FY2011. Future years indicate a slow decline of approximately 4% per year. Projections vary widely as to expectations for either growth or further decline in Cook Inlet oil and gas activity. Short-term, the borough's property tax base

will continue to be impacted both up and down by fluctuations in oil and gas property values. In the long-term, oil and gas development in Cook Inlet will have a major impact on the overall value and distribution of taxable property within the borough.

A 41% increase in assessed values over the past six years, an increase in the sales tax rate from 2% to 3% in 2009, an unexpected increase in PILT from the U.S. Forest Service, and the return of Revenue Sharing from the State of Alaska allowed the Borough to decrease the mill rate from 6.5 mills in FY2006 to the current 4.5 mill rate and increase the amount of fund balance in the Borough's General Fund. The FY2011 budget is projecting a use of fund balance of approximately \$2.9 million. Based upon current projections, future year budgets will continue to use fund balance but at a lesser amount.

Although assessed values for real property are projected to increase in the out years, the Borough is not expecting to see increases similar to what occurred between FY2005 and FY2010. In addition, these increases are expected to be offset by decreases in oil and gas property. In order to keep the fund balance at a prudent amount without increasing the mill rate, obtaining other revenues, or cutting programs; out year funding for the Kenai Peninsula School District is projected to remain at FY2011 levels.

Financial Plans

General Fund

Revenues and other financing sources of \$69,678,173 support the FY2011 general fund budget. This total consists of \$30,369,734 in property tax revenue, \$27,843,495 in sales tax revenue, \$4,553,497 in state revenue, \$3,930,535 in federal revenue, and \$2,980,912 in other revenues and financing sources. Expenditures exceed projected revenues by \$3,356,608.

Overall expenditures are up \$1,806,936 when compared to the original FY2010 approved budget, and up \$165,943 (which includes carryover encumbrances and supplemental appropriations), when compared to the estimated final FY2010 budget. Factors impacting the budget for FY2011 are as follows:

- Funding for schools is up \$267,759. The FY2011 budget proposes local funding for school district operations of \$43,251,135, an increase of 0.6% increase when compared to the FY2010 appropriation of \$42,983,376.
- Funding for solid waste is up \$1,762,691. This includes new debt payments of \$1,071,927, which Borough voters authorized in 2002, which is for the development of a second cell at the Central Peninsula Landfill.

The total amount appropriated for school purposes is \$46,788,273, an amount equal to 64.1% of the Borough's General Fund budget. Local educational funding for FY2011 includes \$43,251,135 for school district operations, \$2,287,138 for school related debt service, and \$1,250,000 for capital projects.

The FY2011 general fund tax rate is 4.50 mills, the same rate as FY2010. Sales tax revenue for FY2011 is expected to have a slight decrease from the FY2010 budget amount to \$27,843,495. However, this is an improvement from the projected actual amount for FY2010 of \$26,517,614. Sales tax revenue generates the equivalent of 4.37 mills in property tax revenue. A voter initiative exempting non-prepared foods during the months of September through May went into effect January 1, 2009. The impact to sales tax revenue in 2009 was approximately \$2,850,000; the equivalent of a reduction in the mill rate of .45 mills.

State revenues consist of \$2,150,000 for revenue sharing, \$1,583,497 for school debt reimbursement, \$650,000 for fish tax, and \$170,000 from co-op distributions.

Federal revenues consist of \$3,118,550 for PILT, National Forest receipts of \$711,985, and a civil defense grant of \$100,000. It should be noted that funding for the National Forest receipts program decrease by 10% each year and lapses after FY2013.

Per the Borough's Unreserved Fund Balance Policy, the general fund unreserved balance should be between \$12,843,331 and \$22,064,265. The projected fund balance as of June 30, 2011 is \$19,576,985; \$6,733,654 higher than the minimum level and \$2,487,280 lower than the maximum level indicated by borough policy.

Service Areas and Special Revenue Funds

As a whole, the FY2011 service area budgets increased in comparison to FY2010. Individually, some have increased while others have decreased. Overall, the service areas and special revenue funds are projected to show a decrease of \$674,363 in expenditures during FY2011, when compared to FY2010.

Selected individual funds are as follows:

The School Fund budget is up \$267,759 or 0.6%.

The Nikiski Fire Service Area Service Area is down \$676,476 when compared with the FY2010 budget. The FY2010 included a one-time transfer of \$680,000 for capital contributions for funding of a new station. Not withstanding this one-time transfer, the Service Area's overall budget is down \$3,524 or 0.1%.

The Bear Creek Fire Service Area budget is increasing \$58,754 primarily due to the cost of adding a .75 FTE training and maintenance coordinator.

Central Emergency Services budget is increasing \$708,173 or 10.5%, when compared to the FY2010 budget; \$400,000 of this increase is a one-time transfer to capital projects for a new radio tower and related equipment, which was not previously budgeted in their capital equipment plan. The service area budget has increased 80% since FY2006, with the opening of two new stations and staffing increasing from 28 to 38 during that period of time.

The Kachemak Emergency Services budget is increasing \$156,329 or 24.6%, when compared to the FY2010 budget. Much of this increase is due to an increase in staffing. The FY2010 had two full time positions; the FY2011 budget indicates 3.0 FTE's. This increase consists of an assistant chief, which the assembly authorized during FY2010 and contract services which increased for maintenance needed on the service area's fire apparatus.

The Solid Waste budget is up \$1,052,576 or 13.3%. This net increase includes new debt payment of \$1,071,927, a reduction in funding for capital projects of \$312,324, and an increase in operational cost of \$290,629.

The Central Kenai Peninsula Hospital Service Area (Service Area) budget is down \$2,141,851 or 34.2%. The operators of the hospital have indicated that due to profitability, Service Area funding will no longer be needed for capital improvements at the hospital. Those transactions will now come to the assembly in separate ordinances outside the budget.

Capital Projects

The FY2011 budget includes transfers of \$1,250,000 from the General Fund for school district major maintenance projects. The projects include: \$200,000 for HVAC/DDC upgrades; \$100,000 for asbestos abatement; \$100,000 for door replacement; \$100,000 for playground equipment; \$175,000 for asphalt, paving and concrete replacement; \$60,000 for portables and outbuildings; \$200,000 for arsenic treatment systems; \$125,000 for flooring replacements; \$100,000 for electrical upgrades and ballast replacements; \$60,000 for locker replacements, and \$30,000 for Nanwalek teacherage upgrades.

Solid waste capital projects include \$51,000 for dumpster and recycle bin replacements; \$100,000 for the CPL storm water pollution prevention program, and \$185,000 for a Port Graham Landfill feasibility study.

Service Area capital budgets include funding for facility improvements and equipment purchases of \$290,000 at Nikiski Fire Service Area, \$105,000 at Bear Creek Fire Service Area, \$50,000 at Anchor Point Fire and Emergency Medical Service Area, \$1,145,000 at Central Emergency Services, \$50,000 at Kachemak Emergency Service Area, \$40,000 at North Peninsula Recreation Service Area, and \$1,337,962 at South Peninsula Hospital.

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 FY2011 is 8.40

mills. It is our goal to keep the general fund mill rate at or below the current level unless borough voters authorize significant additional debt.

The General Fund tax rate for FY2011 remains at 4.50 mills. All service area tax rates are staying at their FY2010 levels with the following exceptions; Kachemak Emergency is increasing from 1.75 mills to 2.25 mills and Central Kenai Peninsula Hospital Service Area is decreasing from .50 mills to .02 mills.

Summary Data - Governmental Functions

The following schedule is a summary of the FY2011 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 FY2010 budget.

Revenues:	FY2010 Original Revenues	FY2011 Estimate Revenues	Increase (Decrease)
General Property Taxes	\$ 54,903,281	\$ 53,048,003	\$ (1,855,278)
Sales Tax	28,295,915	27,843,495	(452,420)
Intergovernmental:			
Federal	3,902,829	3,981,035	78,206
State	5,584,144	4,553,497	(1,030,647)
Other Revenue	18,154,206	18,960,937	806,731
Fund Balance Appropriated, net	9,866,584	4,936,124	(4,930,460)
	<u>\$ 120,706,959</u>	<u>\$ 113,323,091</u>	<u>\$ (7,383,868)</u>

Property and sales tax revenues are down by a combined 2.8% and represents approximately 74.6% of total revenues (not including fund balance), this compares to 75.1% of total revenues for FY2010. Other information is as follows:

- Property taxes are projected to decrease. Much of this decrease is due to a decrease in mill rate at Central Kenai Peninsula Hospital Service Area, which is decreasing from .50 mills to .02 mills.
- Sales tax revenue are expected to decrease as the Borough feels the effect of the national recession and the voter approved initiative exempting non-prepared foods from September through May of each year. When the budget document was prepared last year, the estimated impact to sales tax revenue was in the \$2,000,000 to \$2,500,000 range. The actual amount for calendar year 2009 was approximately \$2,850,000, this is an amount equal to approximately .45 mills.
- State revenues are down due to Grants that were included in the FY2010 budget for expenditures at Nikiski Fire Service Area and South Kenai Hospital. These were one time items.
- Other revenues are expected to show an increase as Central Peninsula Hospital will be providing an increase in contributions to the Central Peninsula Hospital Service Area to pay for debt service on their outstanding debt of \$2,256,752.

The following schedule presents a summary of General Fund, special revenue funds, debt service funds, capital project funds, and internal service funds appropriations for FY2011. Also included are the percentage increases and decreases in relation to prior year amounts. Please note that the FY2010 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:	FY2010 Original Appropriation	FY2011 Appropriation	Increase (Decrease)
General Government	\$ 17,391,332	\$ 16,577,130	\$ (814,202)
Solid Waste	7,924,561	8,977,137	1,052,576
Public Safety	16,560,366	15,055,321	(1,505,045)
Recreation	1,484,097	1,504,988	20,891
Education	47,162,687	47,425,843	263,156
Road Maintenance	10,505,496	6,919,371	(3,586,125)
Hospitals	11,480,640	8,109,877	(3,370,763)
Internal Service	8,197,780	8,753,424	555,644
	<u>\$ 120,706,959</u>	<u>\$ 113,323,091</u>	<u>\$ (7,383,868)</u>

Total appropriations are down 6.12% from the FY2010 original budget, this compares to a 10.4% increase in the FY2010 budget when compared to the original FY2009 budget. The primary drivers of this change include:

- Increased expenditures for education of \$263,156 and consists of the following: an increase of \$267,759 for the Kenai Peninsula Borough School District, a decrease of \$7,400 for Debt Service, and an increase of \$2,797 for Kenai Peninsula College.
- Increased expenditures for solid waste due to new debt that was issued for construction of a new cell at the Central Peninsula Landfill in the amount of \$1,071,927.
- Road maintenance appropriations are down due to appropriations for projects being funded by grants and other State funding.
- Hospital appropriations are down as projects for Central Peninsula Hospital will now be brought to the assembly in separate appropriations and not through the budget document.

The Future

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

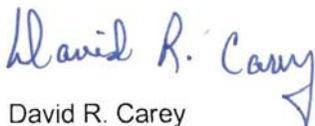
- Delivery of Borough services at a standard of excellence.
- The highest level of local educational funding borough residents can reasonably afford and sustain.
- A high quality capital and operational maintenance program that ensures the continued use and economic value of borough assets.
- Support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

Acknowledgement

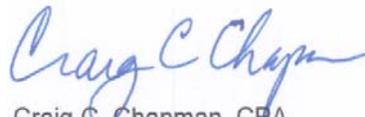
Credit is given to those who have participated in the preparation of the FY2011 budget. Service area boards, department heads, and their staffs have all worked hard to develop department/service area budgets that will provide residents with a high level of service at a reasonable cost. It has been a challenging task. Finance Department staff deserving recognition include: Borough Controller Brandi Harbaugh, Financial Planning Manager Cathey Wallace, who coordinated this year's budget process, Treasury/Budget Analyst Penny Carroll, Auditor/Accountant Betty Coats and Finance Department Administrative Assistant Amy Garza. All have put in long hours preparing this document.

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

Respectfully submitted,



David R. Carey
Mayor



Craig C. Chapman, CPA
Director of Finance

Kenai Peninsula Borough FY2011 Budget

User Guide



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

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

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

Structure

The Borough was incorporated in 1964 as a second-class borough. It occupies a geographic area of approximately 25,600 miles. The Borough is located in the south central part of the state of Alaska.

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

Powers/Areas of Responsibilities

State of Alaska law mandates that second-class boroughs provide certain services on an areawide basis to all taxpayers. 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:

- 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 4 mills of the real and true assessed value of property. The State has also established a maximum contribution, which is equal to the minimum contribution plus 23% of basic need. Basic need is defined as total of the adjusted average daily membership times the base student allocation. For FY11, School District contribution is \$43,251,135. The Borough's sales tax revenue is estimated to fund \$27,843,495 of that amount; the balance or \$15,407,640 will come from other sources including property taxes and interest earnings.

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

Total funding for schools for FY11 is \$46,788,273, 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 Comprehensive Annual Financial Report (CAFR).

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

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

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

Budget Process

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

Throughout the remainder of January and February, the Finance Director, Controller, or Financial Planning Manager attends the various service areas budget workshop meetings and present information on their particular service area. 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 Assembly holds work sessions on the proposed budget throughout May and early June. The ordinance setting the level of appropriation for the fiscal year is introduced at the first Assembly meeting in May; the resolution setting the mill rates for the General Fund and the service areas is presented at the last meeting in May. After holding public work sessions, the Borough establishes the budgets and tax rates for the General Fund and service areas prior to June 15th.

Mill Levy

The 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 FY11 is 8.4 mills. The Assembly authorized the borough wide mill rate for FY11 to be 4.50 mills.

Amending the Budget

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

Budget Presentation and Fund Structure

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

- The introduction section includes the table of contents, the transmittal letter, a user guide, major financial policies, a copy of the Distinguished Budget Presentation Award that was received for the FY10 budget, the budget calendar, an organizational chart, Kenai Peninsula Borough departmental staff chart, and the appropriating ordinance.
- The overview section includes data on the Borough as a whole.
- The Fund section includes individual budgets for the General Fund, the Special Revenue Funds, Capital Project funds, Debt Service Funds, and Internal Service Funds. The Special Revenue funds include Service Area Funds and other special revenue funds that are established when there are legal requirements restricting specific revenue sources to expenditures for specific purposes, which are not appropriately budgeted elsewhere.
 - Operating budgets for the General Fund, Service Area Funds, Debt Service Funds, and Internal Service Funds present detailed expenditure plans. These plans contain a mission/program description and objectives, current year objectives, significant program changes, and previous year accomplishments. 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 fiscal years.
 - Capital Project budgets include detailed expenditure plans that include general objectives, a description of the current year projects that have been authorized, prior authorized projects that were completed in the current year, and a five-year plan of expenditures.
- The appendix section includes data on salary schedules, full-time equivalent employees, a glossary of terms and abbreviations, and various analytical data.

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, risk management, senior citizen funding, 911 communications, and planning and zoning.

Special Revenue Funds (200-299, 600-601): Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. State grants, education, fire and emergency medical service areas, a road service area, two road improvement funds, the Land Trust Fund, the School Fund, the North Peninsula Recreation Service Area Fund, the Nikiski Senior Service Area Fund, Disaster Relief Fund, Solid Waste Fund, Kenai River Center Fund, Underground Storage Tank Removal and Upgrade Fund, Central Kenai Peninsula Hospital Service Area, and South Kenai Peninsula Hospital Service Area are included in the special revenue funds.

Debt Service Funds (300-399): The debt service funds are used to account for the payment of principal and interest on general obligation debt incurred to finance construction. Each bond issue is accounted for in a separate general ledger 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 issued for construction.

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

PROPRIETARY FUNDS

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

FIDUCIARY FUNDS

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

FUNDS OMITTED FROM THE BUDGET

Other funds that are included in our audited financial statements but not included in this budget document are the Coastal Zone Management Fund, the Environmental Protection Program fund, the Local Emergency Planning Committee fund and the Miscellaneous Grants fund as they are budgeted on a project length basis and annual funding is dependent on outside agencies.

Financial Policies

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

Overall Goals

The overall financial goals underlying these policies are:

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

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

1. Operating Budget Policies

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

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

2. Debt Policies

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

3. Revenue Policies

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

4. Investment Policies

- The Borough will maintain an investment policy based on the Government Finance Officers Association (GFOA) model investment policy
- The Borough will conduct an analysis of cash flow needs on an ongoing basis. Disbursements, collections, and deposits of all funds will be scheduled to ensure maximum cash availability and investment potential.

- The Borough will invest public funds in a manner that will best meet the objective specified in Chapter 5.10.010 of the Borough code of Ordinances. The relative order of importance are as follows; safety of principal, maintaining sufficient liquidity to meet the borough's cash flow requirements, and achieving a reasonable market rate of return.

5. Accounting, Auditing and Reporting Policies

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

6. Capital Budget Policies

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

7. Fund Balance Policy

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

FY 2011 Budget Calendar

November 2009						
S	M	T	W	T	F	S
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December 2009						
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January 2010						
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February 2010						
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March 2010						
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April 2010						
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November 2009

- 23 Begin work on Personnel Salary and Benefits and Insurance calculations.
- 24 Load current year budget information into financial system and personnel budgeting system and worksheets.
- 25 Develop budget calendar-Coordinate Assembly/Mayor/Departments and Service Areas.

December 2009

- 10 Meet with Mayor regarding budget calendar.
- 18 Send budget calendars to all Departments and Service Areas (budget kickoff meeting, Mayor's Guidelines Memo and budget forms to all department heads and administrators.
- 15 Get approval of budget calendar from the Assembly President
- 17 Update budget preparation instructions and forms to be used in submitting budget requests.
- 23 Meet with Mayor regarding his budgetary guidelines for the new year.
- 29 Update fund balance policy minimums/maximums ranges for all funds.
- 31 Draft budget guidelines memo.

January 2010

- 05 Get preliminary assessed value estimates from Assessor.
- 05 Send budget preparation instructions, preliminary personnel budgets, timetables, Mayor's Guidelines Memo and budget forms to all department heads and administrators.
- 05 Schedule budget presentations to the Assembly: Mayor, Department Heads, Service Area Administrators and outside agencies.
- 07 Budget kickoff meeting-Mayor, Department heads and Service Area Administrators.
- 07 Request information from departments on staffing changes for new year.
- 07 Internal budget development process begins-Departments and Service Areas
- 07-31 Finance Director/Controller/Planning Manager to meet with Service Area Boards to provide results of operation of prior years activity and fund balance information and to discuss their 10-year CIP needs and projections.
- 22 Provide final Personnel/Benefits and insurance costs to departments and Service Areas.
- 29 Department budgets submitted to Finance, including goals, objectives and accomplishments and inventory of rolling stock.

February 2010

- 02 Obtain assembly member assignments for the budget process from the assembly president.
- 01-28 Review department budget requests and accompanying backup. Get budget review packets ready meetings with the Mayor and his administrative staff.
- 01-28 Update other budget document information - revenue sources, chart of accounts, personnel charts, financial policies, etc.)
- 16 Joint budget work session with Assembly, Mayor and School district Board Members.
- 26 Real Property assessment notices mailed.

March 2010

- 02-26 Department budget review meetings with Mayor, Finance and administrators.
- 08 Service Area Board approved budgets submitted to Finance Department.
- 09-26 Review Service Area budget requests and get packets ready for preliminary budget review meeting with the Mayor and is administrative Staff.
- 26 Obtain most current projected revenue information from outside sources.
- 22-31 Service Area budget review meetings with Mayor, Finance and administrators.

April 2010

- 01-27 Prepare preliminary budget document for printing.
- 05 School Board meeting - budget approval.
- 14 Conduct system input training for administrative assistants.
- 17-27 Review draft of preliminary budget document for errors and omissions.
- 19 FY2011 Appropriating Ordinance to assembly packet.
- 20 School district presents proposed budget to Assembly
- 29 Preliminary Borough budget completed and to the printer.
- 30 Complete input of budget into budgeting system.

May 2010

- 04 Mayor's proposed budget documents presented to the Assembly.
- 04 Introduce appropriating ordinance for the general government and service area budgets.
- 04 Assembly budget work session #1 - Departments & Service Areas.
- 04 Resolution setting school local effort amount to Assembly packet
- 15 Resolution setting the mill levy to the Assembly packet.
- 17 Assembly budget work session #2 - Department & Service Areas.
- 18 Assembly determines local share for school budget by resolution
- 18 Public hearing on FY2011 budget.

June 2010

- 01 Assessor certifies final assessment roll
- 07 Assembly budget work session #3 - Departments & Service Areas.
- 08 Public hearing and final adoption of general government and service area budgets and setting of mill rates.
- 08-24 Update budget document to reflect final adopted budget.
- 24 Finalize budget document for publication.
- 20 Roll FY2010/2011 budget into financial system.
- 26 Distribute published budget document.

July 2010

- 28 Submit Published document to GFOA award program for review.

May 2010						
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June 2010						
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July 2010						
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August 2010						
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September 2010						
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October 2010						
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Kenai Peninsula Borough Staff

DAVID R. CAREY
MAYOR

Johni Blankenship
Borough Clerk

Susan Wilcox
Chief of Staff

Amy Manual
Assistant to the Mayor

Colette Thompson
Borough Attorney

Borough Departments

Bonita Miller
General Services Director

Craig C. Chapman
Finance Director

Tom Anderson
Assessing Director

Max Best
Planning Director

Jack Maryott
Solid Waste Director

Loran Maggi
Maintenance Director

John Mohorcich
Kenai River Center Director

Dan Park
Capital Projects
Director

Eric Mohrmann
Emergency Management
Coordinator

Mark Fowler
Purchasing and
Contracting Officer

Borough Service Areas

James Baisden
Fire Chief
Nikiski Fire
Service Area

Mark Beals
Fire Chief
Bear Creek Fire
Service Area

Keith Sullivan
Fire Chief
Anchor Point Fire &
Emergency Medical

Chris Mokracek
Fire Chief
Central Emergency
Services

Robert Ciccarella
Fire Chief
Kachemak Emergency Service
Area

John Gage
Fire Chief
Lowell Point Emergency
Service Area

Rachel Parra
Recreation Director
North Peninsula
Recreation Service
Area

Doug Schoessler
Roads Director
Road Service
Area

Bill Williamson
Chairman
Seward Bear Creek Flood Service
Area

Tim Peterson
Chairman
Central Peninsula
Hospital

Judy Lund
Chairman
South Peninsula
Hospital

Jim Evenson
Chairman
Nikiski Senior
Service Area



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Kenai Peninsula Borough
Alaska**

For the Fiscal Year Beginning

July 1, 2009

A handwritten signature in black ink, appearing to be 'H.R.' followed by a flourish.

President

A handwritten signature in black ink, appearing to be 'Jeffrey R. Snow'.

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, 2009.

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

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

Introduced by:	Mayor
Date:	05/04/10
Hearings:	05/18/10 and 06/08/10
Action:	Postponed Until 06/08/10
Date:	06/08/10
Action:	Enacted as Amended
Vote:	7 Yes, 2 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2010-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2010-2011

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

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

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

SECTION 1. That \$73,034,781 is appropriated in the General Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011 as follows:

General Government Operations	\$16,610,925
Transfer to School District for Operations and In-kind Services	43,251,135
Transfer to School Debt Service	2,287,138
Transfer to Special Revenue Funds:	
Solid Waste	8,249,899
Post Secondary Education	637,570
Land Trust Fund	59,915
Kenai River Center	601,657
Disaster Relief Fund	50,000
Nikiski Senior Service Area	36,542
Transfer to Capital Projects Funds:	
School Revenue	1,250,000

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

A. Local Effort	\$33,636,304
B. Maintenance	6,437,719
C. School District Utilities	78,024

D. School District Insurance	2,939,587
E. School District Audit	50,000
F. Custodial Services	<u>109,501</u>
Total Local Contribution per AS 14.17.410	\$ <u>43,251,135</u>

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

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2010 and ending June 30, 2011 are as follows:

Nikiski Fire Service Area	\$3,923,578
Bear Creek Fire Service Area	366,212
Anchor Point Fire and Emergency Medical Service Area	464,835
Central Emergency Service Area	7,471,476
Central Peninsula Emergency Medical Service Area	20,741
Kachemak Emergency Service Area	792,936
Seward Bear Creek Flood Service Area	247,161
Lowell Point Emergency Service Area	18,152
Kenai Peninsula Borough Road Service Area	7,052,119
North Peninsula Recreation Service Area	1,514,988
Post-Secondary Education	637,570
Land Trust	1,094,872
Kenai River Fund	728,836
Disaster Relief	50,000
Nikiski Senior Service Area	261,300
Solid Waste	8,977,137
Central Kenai Peninsula Hospital	4,116,965
South Kenai Peninsula Hospital	3,904,950

SECTION 5. That \$2,287,138 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

SECTION 6. That \$1,903,365 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

SECTION 7. That \$192,077 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

SECTION 8. That \$3,757,188 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

SECTION 9. That \$2,440,862 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

SECTION 10. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2010 and ending June 30, 2011 are as follows:

School Revenue	\$1,250,000
Solid Waste	336,000
Service Areas:	
Nikiski Fire	290,000
Bear Creek Fire	105,000
Anchor Point Fire and Emergency	50,000
Central Emergency	1,145,000
Kachemak Emergency	50,000
North Peninsula Recreation	40,000
Central Kenai Peninsula Hospital	900,000
South Kenai Peninsula Hospital	1,337,962

SECTION 11. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2010 and ending June 30, 2011 are as follows:

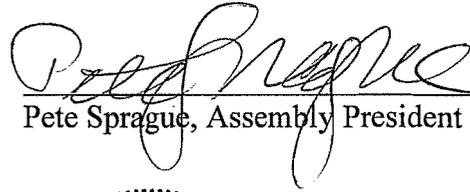
Insurance and Litigation	\$3,783,824
Health Insurance Reserve	4,419,600
Equipment Replacement	1,550,000

SECTION 12. That the FY2011 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 4, 2010, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

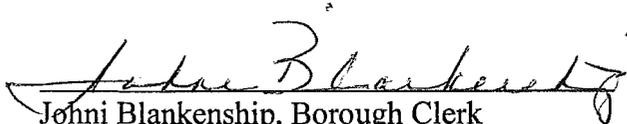
SECTION 13. That funds reserved for outstanding encumbrances as of June 30, 2010 are reappropriated for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

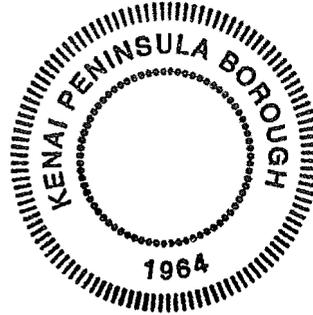
SECTION 14. That this ordinance takes effect at 12:01 a.m. on July 1, 2010.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 8TH DAY OF JUNE, 2010.


Pete Sprague, Assembly President

ATTEST:

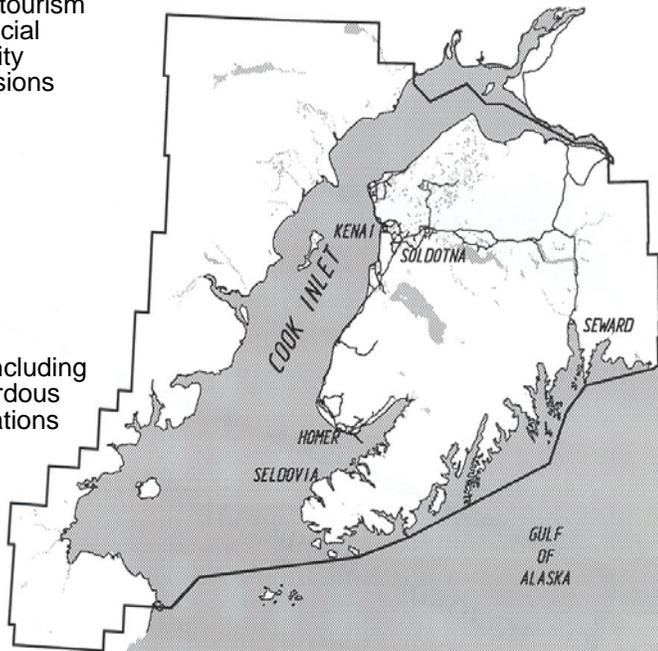

John Blankenship, Borough Clerk



Yes: Haggerty, McClure, Pierce, Smalley, Smith, Superman, Sprague
No: Fischer, Knopp
Absent: None

KENAI PENINSULA BOROUGH

Date of Incorporation	January 1, 1964
Authority for Incorporation	State of Alaska Borough Act of 1961
Form of Government	Second class borough, elected mayor and 9-member assembly
Areawide Powers	Tax assessment and collection, education, planning and zoning, solid waste disposal, 911 emergency communications, emergency management, senior citizen grant funding, postsecondary education funding, general administrative services
Service Area Powers	Hospital, fire protection, emergency medical and ambulance services, recreation, senior citizen, and road maintenance and construction
Non-Areawide Powers	Ports and harbors, tourism promotion, and special assessment authority for utility line extensions
Area	25,600 square miles
Population	53,578
Emergency Services	15 fire stations 2 hospitals
Solid Waste Disposal	8 landfills 2 baling facilities, including recycling and hazardous waste collection stations 4 transfer facilities 8 drop box transfer sites
Roads	623 miles maintained
Education	44 schools in operation



Overview

CONTENTS

PAGE

Combined Revenues and Appropriations, All Fund Types.....	31
Summary of Major and Non-Major Funds in the Aggregate.....	32
Graph - Total Projected Government Revenue, Sources.....	33
Graph - Total Government Estimated Expenditures by Object.....	34
Graph - Total Government Estimated Expenditures by Function.....	35
Major Revenue Sources.....	36
Total Taxable Valuation and Tax Rates.....	38
Property Tax Exemptions – Fiscal Year 2011 (2010 Tax Year).....	39
Overlapping Mill Rates.....	40
Mill Rate History.....	41
Interfund Transfers.....	42
Interdepartmental Charges.....	43

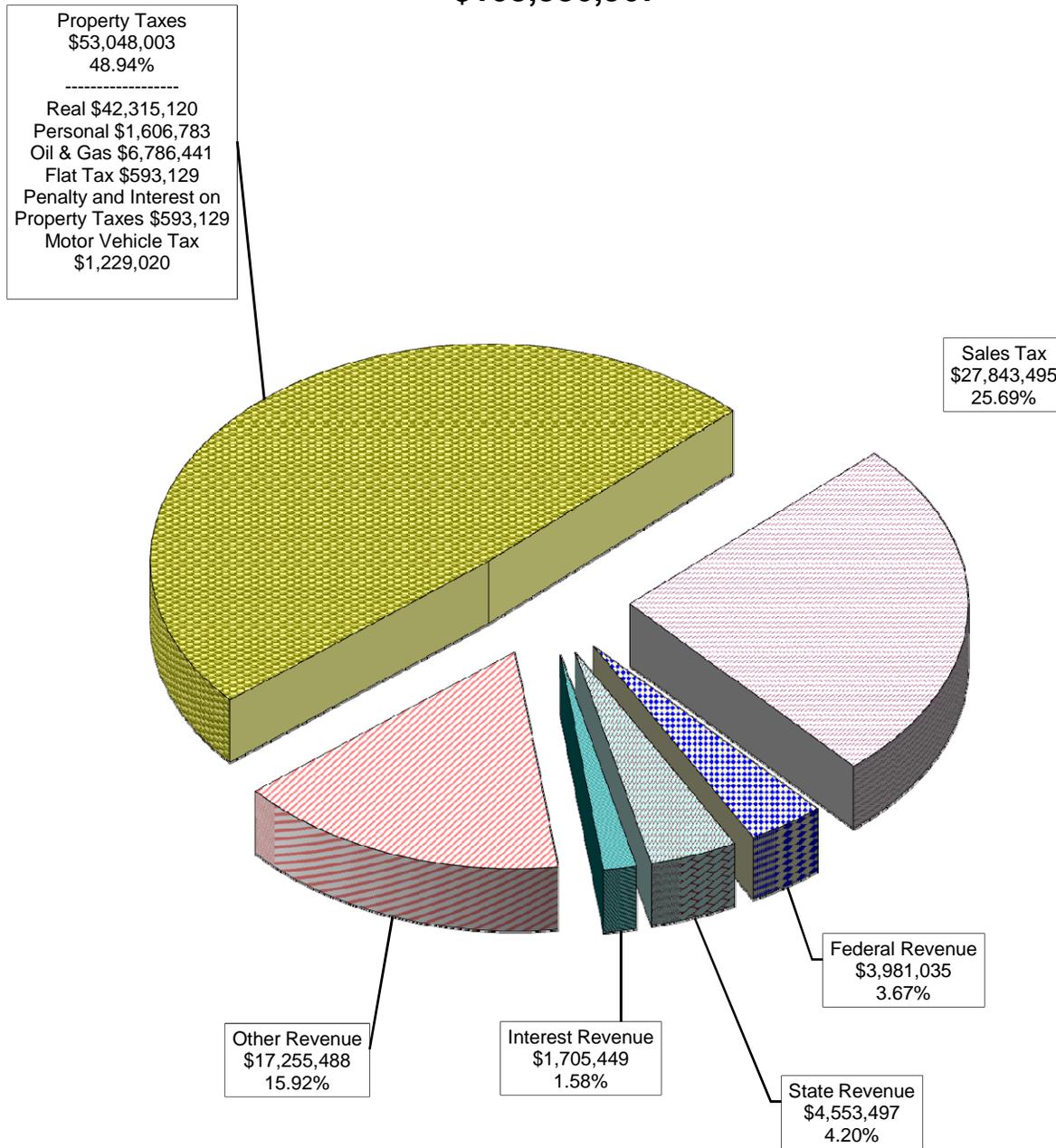
**COMBINED REVENUES AND APPROPRIATIONS
ALL FUND TYPES
FISCAL YEAR 2011**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Total (Memorandum Only)	FY2010 Original Total All Fund Types	FY2009 Actual Total All Fund Types
Revenues:								
Property Taxes:								
Real	\$ 24,478,799	\$ 17,836,321	\$ -	\$ -	\$ -	\$ 42,315,120	\$ 43,966,088	\$ 42,348,354
Personal	979,060	627,723	-	-	-	1,606,783	1,556,614	1,561,751
Oil & Gas (AS 43.56)	3,212,793	3,573,648	-	-	-	6,786,441	6,960,249	6,618,951
Penalty & Interest	470,615	46,895	-	-	-	517,510	521,444	474,017
Flat Tax	428,467	164,662	-	-	-	593,129	610,591	668,607
Motor Vehicle Tax	800,000	429,020	-	-	-	1,229,020	1,288,295	1,267,282
Total Property Taxes	30,369,734	22,678,269	-	-	-	53,048,003	54,903,281	52,938,962
Sales Tax	27,843,495	-	-	-	-	27,843,495	28,295,915	28,585,036
Federal Revenue	3,930,535	50,500	-	-	-	3,981,035	3,902,829	5,772,101
State Revenue	4,553,497	-	-	-	-	4,553,497	5,584,144	10,502,623
Interest Revenue	674,609	780,093	-	116,153	134,594	1,705,449	1,559,300	4,911,016
Other Revenue	1,146,000	6,727,048	-	-	9,382,440	17,255,488	16,594,906	17,398,558
Total Revenues	68,517,870	30,235,910	-	116,153	9,517,034	108,386,967	110,840,375	120,108,296
Other Financing Sources/Transfers	1,147,832	53,940,207	10,580,630	4,776,000	-	70,444,669	69,026,574	68,191,258
Total Revenue and Other Financing Sources	69,665,702	84,176,117	10,580,630	4,892,153	9,517,034	178,831,636	179,866,949	188,299,554
Appropriations:								
Expenditures/Expenses								
Personnel	12,142,446	17,709,442	-	-	444,867	30,296,755	29,520,082	27,870,000
Supplies	227,275	2,432,667	-	-	11,593	2,671,535	2,646,058	2,423,937
Services	4,657,780	18,831,998	-	-	8,288,964	31,778,742	30,288,384	29,620,466
Debt Service	-	-	10,580,630	-	-	10,580,630	9,397,712	9,419,573
Capital Outlay	117,350	627,447	-	3,606,328	8,000	4,359,125	15,041,381	29,192,980
Payment to School District	-	33,636,304	-	-	-	33,636,304	33,813,342	32,948,855
Interdepartmental Charges	(533,926)	(463,708)	-	997,634	-	-	-	(1,505,848)
Total Expenditures/Expenses	16,610,925	72,774,150	10,580,630	4,603,962	8,753,424	113,323,091	120,706,959	129,969,963
Other Financing Uses/Transfers	56,423,856	12,120,813	-	900,000	1,000,000	70,444,669	69,026,574	68,345,173
Total Appropriations and Other Financing Uses	73,034,781	84,894,963	10,580,630	5,503,962	9,753,424	183,767,760	189,733,533	198,315,136
Net Results From Operations	(3,369,079)	(718,846)	-	(611,809)	(236,390)	(4,936,124)	(9,866,584)	(10,015,582)
Projected Lapse	498,328	832,288	-	-	-	1,330,616	1,187,983	-
Change in Fund Balance/ Retained Earnings	(2,870,751)	113,442	-	(611,809)	(236,390)	(3,605,508)	(8,678,601)	(10,015,582)
Beginning Fund Balance/ Retained Earnings	22,328,062	19,014,369	-	12,947,907	7,837,638	62,127,976	64,524,737	75,974,061
Ending Fund Balance/ Retained Earnings	19,457,311	19,127,811	-	12,336,098	7,601,248	58,522,468	55,846,136	65,958,479
Reserved Fund Balance/Equity Retained Earnings	-	460,891	-	-	-	460,891	460,891	460,891
Unreserved Fund Balance/ Retained Earnings	19,457,311	18,666,920	-	12,336,098	7,601,248	58,061,577	55,385,245	65,497,588
Total Fund Balance/ Retained Earnings	\$ 19,457,311	\$ 19,127,811	\$ -	\$ 12,336,098	\$ 7,601,248	\$ 58,522,468	\$ 55,846,136	\$ 65,958,479

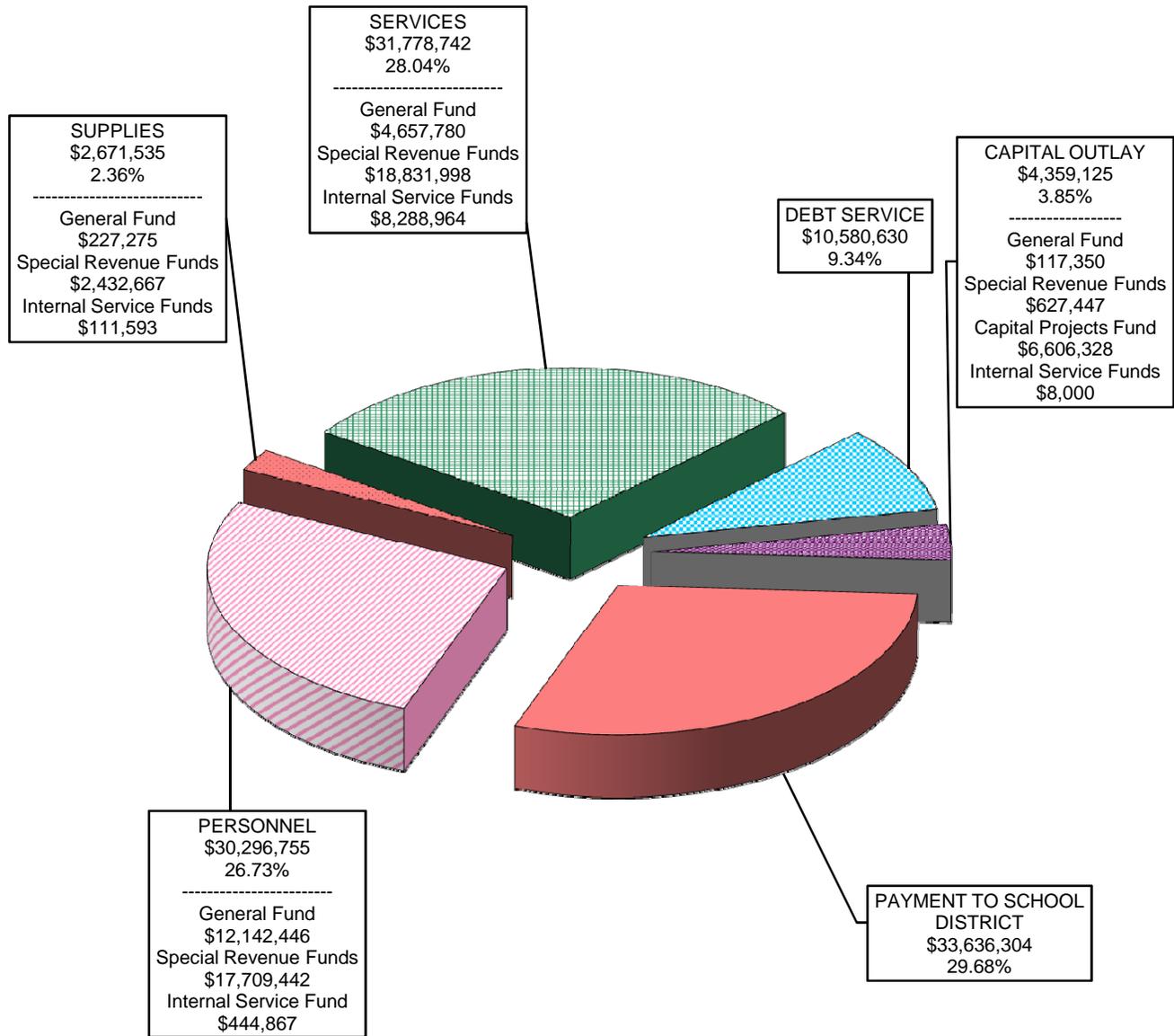
**FY2011 Mayor Proposed Budget
Summary of Major Funds and Non-Major Funds in the Aggregate For The
Prior Year, Current Year Estimate and Adopted Budget**

	<u>Major Fund</u> <u>General Fund</u>			<u>School Fund</u>			<u>Major Special Revenue Funds</u>			<u>Solid Waste Fund</u>			<u>All Other Non-Major Funds - Aggregate</u>		
	FY2009 Actual	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2009 Actual	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2009 Actual	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2009 Actual	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2009 Actual	FY2010 Forecast Budget	FY2011 Assembly Adopted
Revenues:															
Property Taxes:															
Real	\$ 22,772,732	\$ 24,480,572	\$ 24,478,799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,575,622	\$ 19,485,516	\$ 19,485,516
Personal	881,906	902,017	979,060	-	-	-	-	-	-	-	-	-	679,845	653,885	654,597
Oil & Gas (AS 43.56)	3,017,848	3,163,784	3,212,793	-	-	-	-	-	-	-	-	-	3,601,103	3,785,560	3,796,465
Penalty and Interest	418,973	470,615	470,615	-	-	-	-	-	-	-	-	-	55,044	50,829	50,829
Flat Tax	459,188	420,066	428,467	-	-	-	-	-	-	-	-	-	209,419	190,516	190,525
Motor Vehicle Tax	704,799	800,000	800,000	-	-	-	-	-	-	-	-	-	562,483	509,932	488,295
Total Property Taxes	28,255,446	30,237,054	30,369,734	-	-	-	-	-	-	-	-	-	24,683,516	24,676,238	24,666,227
Sales Tax	28,585,036	26,517,614	27,843,495	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	4,042,495	3,890,829	3,930,535	-	-	-	-	-	-	-	-	-	1,729,606	4,319,868	12,000
Slate Revenue	5,435,371	4,508,110	4,553,497	318,676	-	-	125,807	-	-	-	-	-	4,622,769	23,124,671	1,076,034
Interest Revenue	2,172,709	1,188,406	674,609	-	-	-	-	-	-	-	65,619	-	2,611,871	1,169,104	1,070,892
Other Revenue	1,163,002	1,146,000	1,146,000	-	-	-	-	-	-	-	459,486	-	15,775,492	22,912,292	15,448,906
Total Revenues	69,654,059	67,488,013	68,517,870	318,676	-	-	712,307	-	-	-	525,105	-	49,423,254	76,202,173	42,274,059
Other Financing Sources:															
Transfers From Other Funds:	143,775	1,009,001	1,147,832	41,146,945	42,983,376	43,251,135	6,812,194	6,937,517	8,249,899	20,088,344	20,566,245	24,627,607	20,088,344	20,566,245	24,627,607
Total Other Financing Sources	143,775	1,009,001	1,147,832	41,146,945	42,983,376	43,251,135	6,812,194	6,937,517	8,249,899	20,088,344	20,566,245	24,627,607	20,088,344	20,566,245	24,627,607
Total Revenues and Other Financing Sources	69,797,834	68,497,014	69,665,702	41,465,621	42,983,376	43,251,135	7,524,501	7,475,486	8,775,004	89,511,598	96,768,418	66,901,666	89,511,598	96,768,418	66,901,666
Expenditures:															
Personnel	11,543,590	12,343,259	12,142,446	4,723,992	4,943,943	4,915,855	1,795,002	1,991,670	2,003,578	9,807,416	11,143,766	4,819,706	9,807,416	11,143,766	4,819,706
Supplies	244,039	255,396	227,275	839,978	986,524	955,800	555,223	544,961	543,258	794,697	883,043	950,300	794,697	883,043	950,300
Services	4,660,448	5,037,569	4,657,780	36,172,336	37,629,146	37,740,888	3,387,460	4,043,834	4,150,691	27,768,650	29,622,232	37,539,466	27,768,650	29,622,232	37,539,466
Capital Outlay	182,147	250,986	117,350	63,914	101,614	30,500	52,096	45,760	40,245	28,894,823	65,883,988	67,500	28,894,823	65,883,988	67,500
Interdepartmental Charges	(1,766,047)	(653,834)	(533,926)	(238,499)	(393,596)	(391,908)	-	-	-	498,698	(74,836)	(393,596)	498,698	(74,836)	(393,596)
Total Expenditures	14,864,177	17,233,376	16,610,925	41,561,721	43,267,631	43,251,135	5,789,781	6,626,225	6,737,772	67,754,284	107,458,193	42,983,376	67,754,284	107,458,193	42,983,376
Other Financing Uses:															
Operating Transfers Out	54,255,514	55,335,462	56,423,856	-	-	-	1,471,244	2,527,827	2,239,365	12,618,415	13,382,850	12,602,718	12,618,415	13,382,850	12,602,718
Total Other Financing Uses	54,255,514	55,335,462	56,423,856	-	-	-	1,471,244	2,527,827	2,239,365	12,618,415	13,382,850	12,602,718	12,618,415	13,382,850	12,602,718
Total Expenditures and Other Financing Uses	69,119,691	72,568,838	73,034,781	41,561,721	43,267,631	43,251,135	7,261,025	9,154,052	8,977,137	80,372,699	120,841,043	55,586,094	80,372,699	120,841,043	55,586,094
Net Results From Operations	678,143	(4,071,824)	(3,369,079)	(86,100)	(284,255)	-	263,476	(1,678,566)	(202,133)	(10,861,101)	(24,072,625)	11,315,572	(10,861,101)	(24,072,625)	11,315,572
Projected Lapse	-	1,261,669	498,328	-	-	-	-	198,787	202,133	-	650,433	-	-	650,433	-
Change in Fund Balance	678,143	(2,810,155)	(2,870,751)	(86,100)	(284,255)	-	263,476	(1,479,779)	-	(10,861,101)	(23,422,192)	11,315,572	(10,861,101)	(23,422,192)	11,315,572
Beginning Fund Balance	24,460,074	25,138,217	22,328,062	1,202,444	1,106,344	822,089	4,656,516	4,919,992	4,631,850	45,655,027	47,401,603	23,979,411	45,655,027	47,401,603	23,979,411
Ending Fund Balance	\$ 25,138,217	\$ 22,328,062	\$ 19,457,311	\$ 1,106,344	\$ 822,089	\$ 822,089	\$ 4,919,992	\$ 3,440,213	\$ 4,631,850	\$ 34,793,926	\$ 23,979,411	\$ 35,294,983	\$ 34,793,926	\$ 23,979,411	\$ 35,294,983

**TOTAL PROJECTED GOVERNMENT REVENUE
SOURCES - FY2011
\$108,386,967**



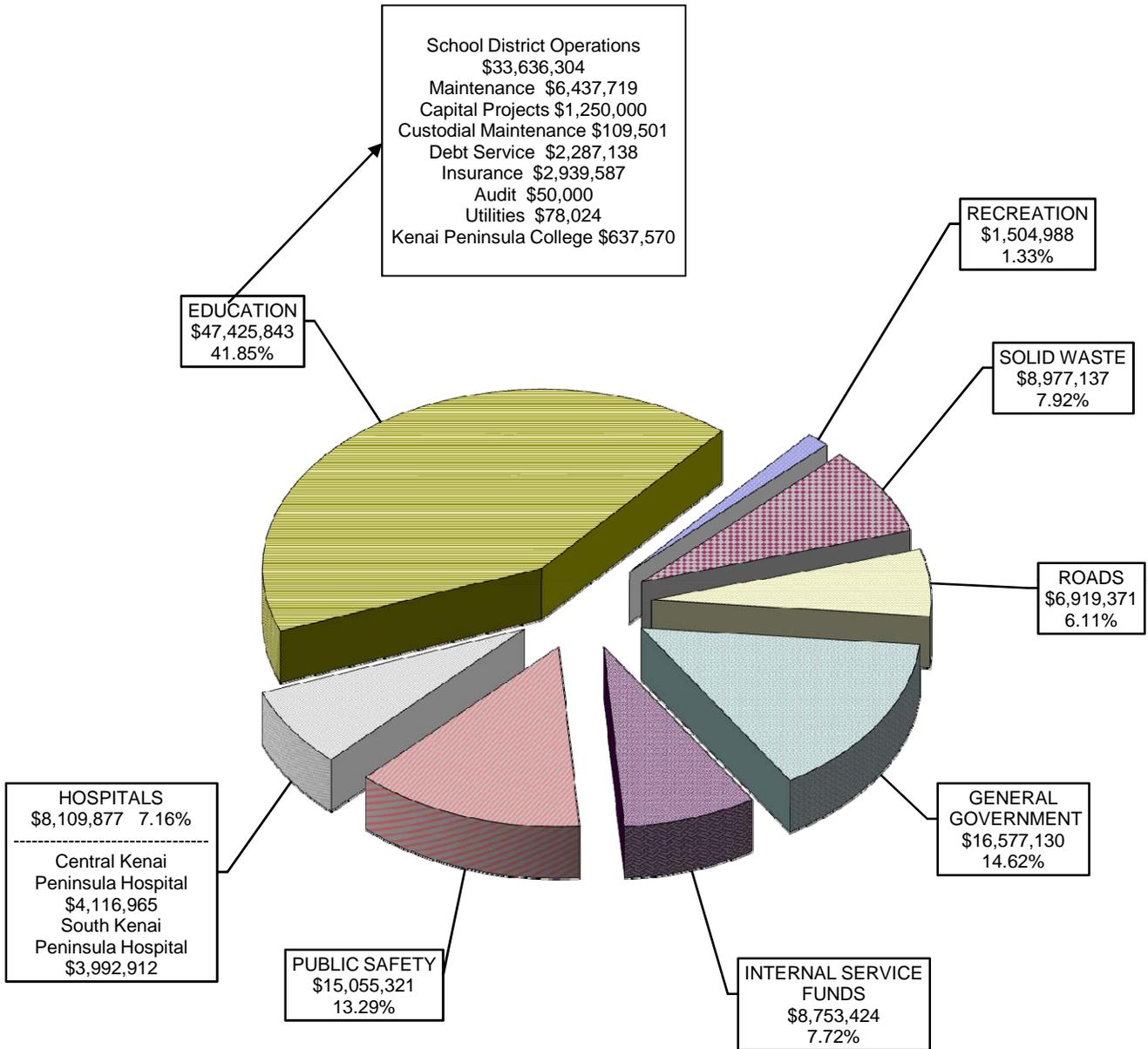
**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2011 - BY OBJECT
\$113,323,091**



Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	(\$533,926)
Special Revenue Funds:	(\$463,708)
Capital Project Funds:	\$997,634

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2011 - BY FUNCTION
\$113,323,091**



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 Federal Department of Interior.

PROPERTY TAXES

Real, Personal and Oil Property Taxes: The Borough's authorization to levy a property 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 taxable assessed value for the Borough for FY2011 is \$6,375,696,467.

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 FY2011, these exemptions represent approximately \$8.03 million in property tax not collected. In addition, the Borough has granted optional exemptions. In FY2011, these exemptions represent approximately \$3.7 million in property tax not collected. See page 39 for the estimated exemption amount for the Borough's General Fund.

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

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

SALES TAX

A.S. Title 29.45.650 - 29.45.710 and Kenai Peninsula Borough Code of Ordinances 05.18.100 - 05.18.900 authorize the Borough and each of the five cities within the

Borough to levy and collect sales tax on all retail sales, rents, and services made or rendered within the Borough based on the gross sales of the seller. The current Borough rate is 3% and is collected on sales, rentals and services made or rendered within the Borough, subject to the exemptions that have been provided by code. The sales tax shall be applied only to the first \$500 of each separate sale. The Borough also collects sales tax on behalf of the cities within the Borough, which have various rates from 3% - 4.5%, and remits it to them monthly. Interest and penalty are assessed on delinquent sales taxes. The interest rate is set at 15% per annum, and penalty is assessed at 5% of the taxes due per month, up to a maximum of 25%. 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 on a seasonal basis. In approving this proposition, voters ended the borough's 3% sales tax on non-prepared food from September 1 to May 31 of each year. This initiative took effect January 1, 2009.

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 FY2011 is \$3,118,550.

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 \$100,000 for operations is received from the Federal government through the Alaska Department of Military and Veterans Affairs.

National Forest Receipts: In accordance with 43 CFR 1881.1-2, funds flow from the Federal government through the State of Alaska to municipalities for in-lieu-of-taxes on national forest lands. Payments are allocated on the basis of a formula. The estimated amount for FY2011 is \$711,985.

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 FY2011 the Borough's entitlement for debt reimbursement is projected to be \$1,583,497.

Energy Assistance

The State provided funding for this program for FY2007 and FY2008, in the amounts of \$3,647,140 and \$1,749,553, respectively.

State Revenue Sharing: Funding for this program ended in FY2003. The average revenue provided by the State under this program for the last 10 years ending FY2003 was approximately \$1.5 million. The State has passed legislation to fund this program in FY2009 and \$2,150,000 has been included in the FY2011 general fund budget.

Fisheries Taxes: A.S. Title 43.75.015 refunds to local governments a portion of the taxes levied on the fishing industry. Fishery businesses are those which take, purchase or otherwise acquire a fishery resource. This revenue sharing is based on 50% of the amount of taxes collected in the Kenai Peninsula Borough outside cities and 25% of the taxes collected within the cities of the Borough; the Borough's projected share for FY2011 is \$650,000.

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/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	\$ 5,439,733	\$ 222,009	\$ 713,954	\$ 6,375,696	4.50	\$ 29,569,734
Nikiski Fire	583,372	35,483	503,181	1,122,036	3.00	3,379,657
Bear Creek Fire	144,292	1,621	-	145,913	2.25	330,458
Anchor Point Fire & Emergency Medical	214,323	1,800	12,306	228,429	1.60	369,070
Central Emergency Services	2,262,204	84,649	104,094	2,450,947	2.45	6,046,272
Central Peninsula Emergency Medical	4,820	2,343	-	7,163	1.00	9,576
Kachemak Emergency	346,397	1,721	-	348,118	2.25	786,713
Lowell Point Emergency	10,671	-	-	10,671	1.75	19,430
Seward Bear Creek Flood	374,873	23,387	980	399,240	0.50	211,226
Road Service Area	3,503,869	114,119	690,504	4,308,492	1.40	6,071,737
North Peninsula Recreation	583,372	35,979	518,570	1,137,921	1.00	1,145,013
Nikiski Senior	528,325	30,309	497,986	1,056,620	0.20	211,929
Central Peninsula Hospital	3,413,312	149,584	629,744	4,192,640	0.02	85,029
South Peninsula Hospital	1,401,548	42,374	83,229	1,527,151	2.30	3,583,139

**Property Tax Exemptions - Fiscal Year 2011 (Applicable to 2010 Tax Year)
Areawide Only - 4.50 Mills**

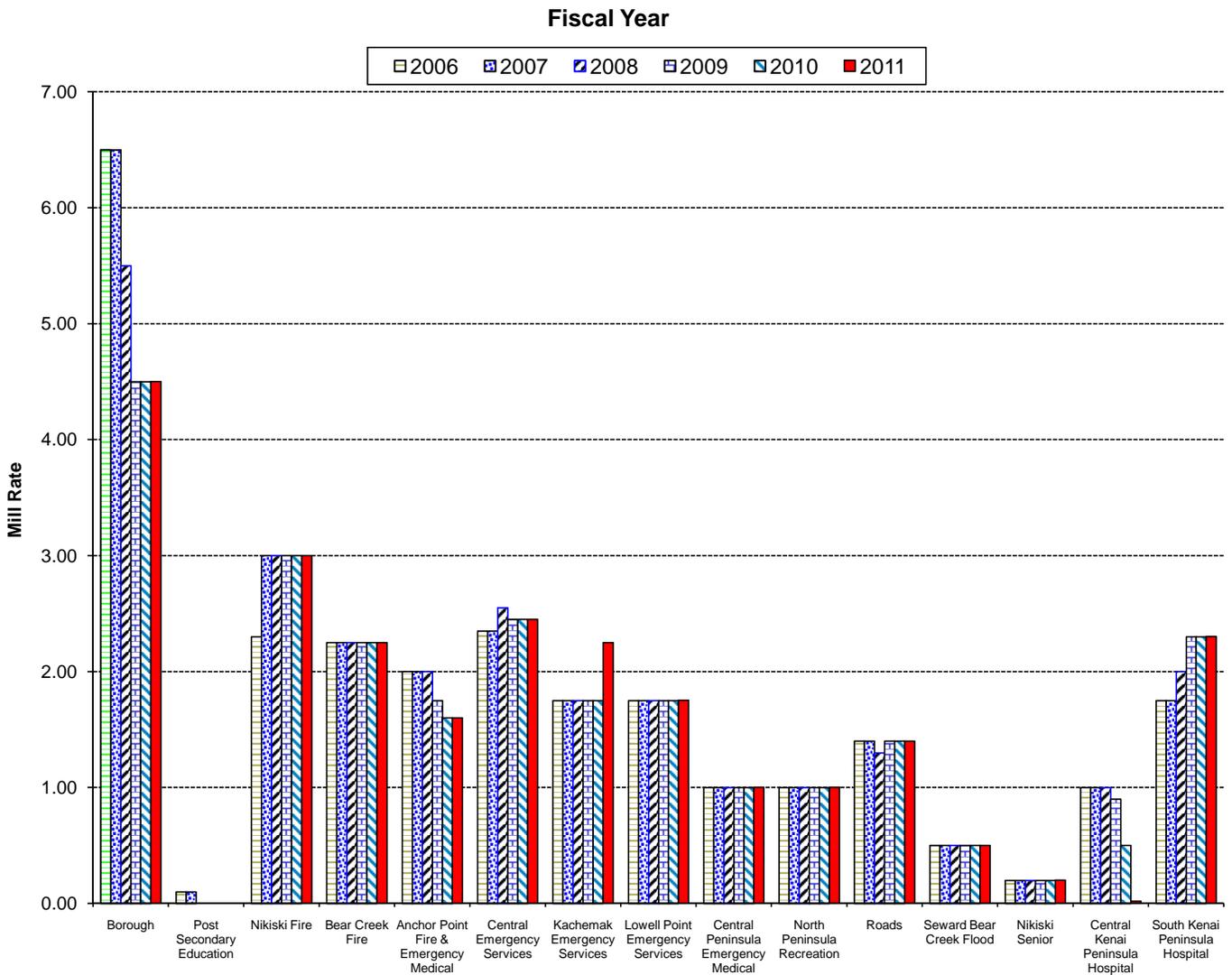
	Exempt Assessed Value (\$1,000)	Exempted Tax Revenue
MANDATORY EXEMPTIONS		
\$150,000 Senior Citizen	\$ 376,679	\$ 1,695,056
ANCSA Native	624,113	2,808,509
Cemetery	1,480	6,660
Charitable	30,976	139,392
Disabled Veteran	30,029	135,131
Electric Cooperative	17,122	77,049
Fire Suppression	8,750	39,375
Government	5,816,859	26,175,866
Hospital	3,379	15,206
Housing Authority	15,270	68,715
Mental Health Trust	54,257	244,157
Multi-Purpose Senior Center	3,800	17,100
Native Allotment (BIA)	30,358	136,611
Religious	88,626	398,817
State Educational	75,707	340,682
University	36,819	165,686
Veterans	1,959	8,816
Total Mandatory Exemptions	<u>7,216,183</u>	<u>32,472,828</u>
DEFERMENTS & ABATEMENTS		
Agriculture Deferment	5,287	23,792
Conservation Easement Deferment	5,316	23,922
Total Deferments & Abatements	<u>10,603</u>	<u>47,714</u>
OPTIONAL EXEMPTIONS		
\$10,000 Volunteer Firefighter/EMS	720	3,240
\$20,000 Homeowner - Borough	198,676	894,042
\$100,000 Personal Property	24,858	111,861
\$150,000 Senior Citizen - Borough Only	159,483	717,674
Community Purpose	42,059	189,266
Disabled Resident \$500 tax credit - Borough		160,500
Disabled Veteran - Borough Only	22,422	100,899
Habitat Protection	11,297	50,837
River Restoration & Rehabilitation	219	986
Economic Development	124	558
Total Optional Exemptions	<u>459,858</u>	<u>2,229,863</u>
GRAND TOTAL ALL KPB EXEMPTIONS	<u><u>\$ 7,686,644</u></u>	<u><u>\$ 34,750,405</u></u>

Overlapping Mill Rates

TCA	Tax Code Area	Service Area	Borough	NFSA	CES	CPEMS	NPR	SBCF	CPH	SPH	Road Service Area	Total FY2011	Total FY2010	Difference FY2010 MILL/ FY2011 MILL
53	Nikiski Fire (NFSA)	3.00	4.50				1.00		0.02		1.40	9.92	10.40	-0.48
57	Bear Creek Fire	2.25	4.50					0.50			1.40	8.65	8.65	0.00
68	Anchor Point Fire and Emergency Medical	1.60	4.50							2.30	1.40	9.80	9.80	0.00
58	Central Emergency Services (CES)	2.45	4.50						0.02		1.40	8.37	8.85	-0.48
81	Kachemak Emergency Services (KES)	2.25	4.50							2.30	1.40	10.45	9.95	0.50
42	Lowell Point Emergency	1.75	4.50					0.50			1.40	8.15	8.15	0.00
64	Central Peninsula Emergency Medical (CPEMS)	1.00	4.50							2.30	1.40	9.20	9.20	0.00
54	North Peninsula Recreation (NPR)	1.00	4.50		2.45				0.02		1.40	9.37	9.85	-0.48
67	Road Service Area	1.40	4.50									5.90	5.90	0.00
43	Seward Bear Creek Flood (SBCF)	0.50	4.50								1.40	6.40	6.40	0.00
55	Nikiski Senior	0.20	4.50	3.00			1.00		0.02		1.40	10.12	10.60	-0.48
61	Central Peninsula Hospital (WEST) (CPH)	0.02	4.50								1.40	5.92	6.40	-0.48
63	Central Peninsula Hospital (EAST) (CPH)	0.02	4.50			1.00					1.40	6.92	7.40	-0.48
52	South Peninsula Hospital (SPH)	2.30	4.50									6.80	6.80	0.00
65	South Peninsula Hospital (Roads) / (SPH)	2.30	4.50								1.40	8.20	8.20	0.00
20	City of Homer	4.50	4.50							2.30		11.30	11.30	0.00
80	City of Kachemak	1.00	4.50							2.30		7.80	7.80	0.00
30	City of Kenai	3.85	4.50						0.02			8.37	9.00	-0.63
10	City of Seldovia	4.60	4.50									9.10	9.10	0.00
40	City of Seward	3.12	4.50					0.50				8.12	8.12	0.00
41	City of Seward Special	3.12	4.50					0.50				8.12	8.12	0.00
70	City of Soldotna	1.65	4.50		2.45				0.02			8.62	9.10	-0.48

Mill Rate History

	Fiscal Year					
	2006	2007	2008	2009	2010	2011
Borough	6.50	6.50	5.50	4.50	4.50	4.50
Post Secondary Education	0.10	0.10	-	-	-	-
Service Areas:						
Nikiski Fire	2.30	3.00	3.00	3.00	3.00	3.00
Bear Creek Fire	2.25	2.25	2.25	2.25	2.25	2.25
Anchor Point Fire & Emergency Medical	2.00	2.00	2.00	1.75	1.60	1.60
Central Emergency Services	2.35	2.35	2.55	2.45	2.45	2.45
Kachemak Emergency Services	1.75	1.75	1.75	1.75	1.75	2.25
Lowell Point Emergency Services	1.75	1.75	1.75	1.75	1.75	1.75
Central Peninsula Emergency Medical	1.00	1.00	1.00	1.00	1.00	1.00
North Peninsula Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Roads	1.40	1.40	1.30	1.40	1.40	1.40
Seward Bear Creek Flood	0.50	0.50	0.50	0.50	0.50	0.50
Nikiski Senior	0.20	0.20	0.20	0.20	0.20	0.20
Central Kenai Peninsula Hospital	1.00	1.00	1.00	0.90	0.50	0.02
South Kenai Peninsula Hospital	1.75	1.75	2.00	2.30	2.30	2.30



**Interfund Transfers
Fiscal Year 2011 Projection**

TRANSFERS IN

SPECIAL REVENUE FUNDS

	TRANSFERS OUT	GENERAL FUND	Central Emergency	School Fund	Post- secondary Education	Engineers Estimate Fund	RIAD Match Fund	Land Trust Fund	Kenai River Center	Disaster Relief	Nikiski Seniors	Solid Waste	Central Kenai Peninsula Hospital	Debt Service	Capital Projects
General Fund	\$ 56,423,856		\$ 43,251,135	\$ 637,570	\$ 59,915	\$ 601,657	\$ 8,249,899	\$ -	\$ 2,287,138	\$ 1,250,000					
Special Revenue Funds:															
Nikiski Fire	332,352	42,352													290,000
Bear Creek Fire	100,000														100,000
Anchor Point Fire															
& Emergency Medical	100,000														100,000
Central Emergency Services	1,540,582	98,505									192,077				1,250,000
Kachemak Emergency Services	156,975	6,975													150,000
Central Peninsula															
Emergency Medical	20,741		20,741												50,000
North Peninsula Recreation	50,000														-
Roads	132,748					9,876	122,872								336,000
Solid Waste	2,239,365														-
Central Kenai Peninsula Hospital	3,757,188														3,757,188
South Kenai Peninsula Hospital	3,690,862														2,440,862
Capital Project Fund-															
Central Kenai Peninsula Hospital	900,000												900,000		
Internal Service Fund-															
Equipment Replacement	1,000,000	1,000,000													
	\$ 70,444,669	\$ 1,147,832	\$ 20,741	\$ 43,251,135	\$ 637,570	\$ 9,876	\$ 122,872	\$ 59,915	\$ 601,657	\$ 50,000	\$ 36,542	\$ 8,249,899	\$ 900,000	\$ 10,580,630	\$ 4,776,000

**Interdepartmental Charges
Fiscal Year 2011**

	TRANSFERS OUT	TRANSFERS IN		
		GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS
General Fund:				
Purchasing	\$ 250,076	\$ -	\$ 208,092	\$ 41,984
Capital Projects	356,200	26,000	-	330,200
Non-departmental	178,650	-	-	-
Special Revenue Funds:				
Roads	71,800	-	-	71,800
School Fund-Maintenance	600,000	225,000	-	375,000
Kenai River Center	\$ 99,724	99,724	-	-
Misc. Capital Projects & Grants	-	-	-	178,650
	<u>\$ 1,556,450</u>	<u>\$ 350,724</u>	<u>\$ 208,092</u>	<u>\$ 997,634</u>

Interdepartmental charges represent the cost of services provided by a department or division to another department or division. The Borough's policy is to budget 100% of staff time within each oversight department and then charge/allocate the cost of work done to the respective department receiving the service.

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GENERAL FUND

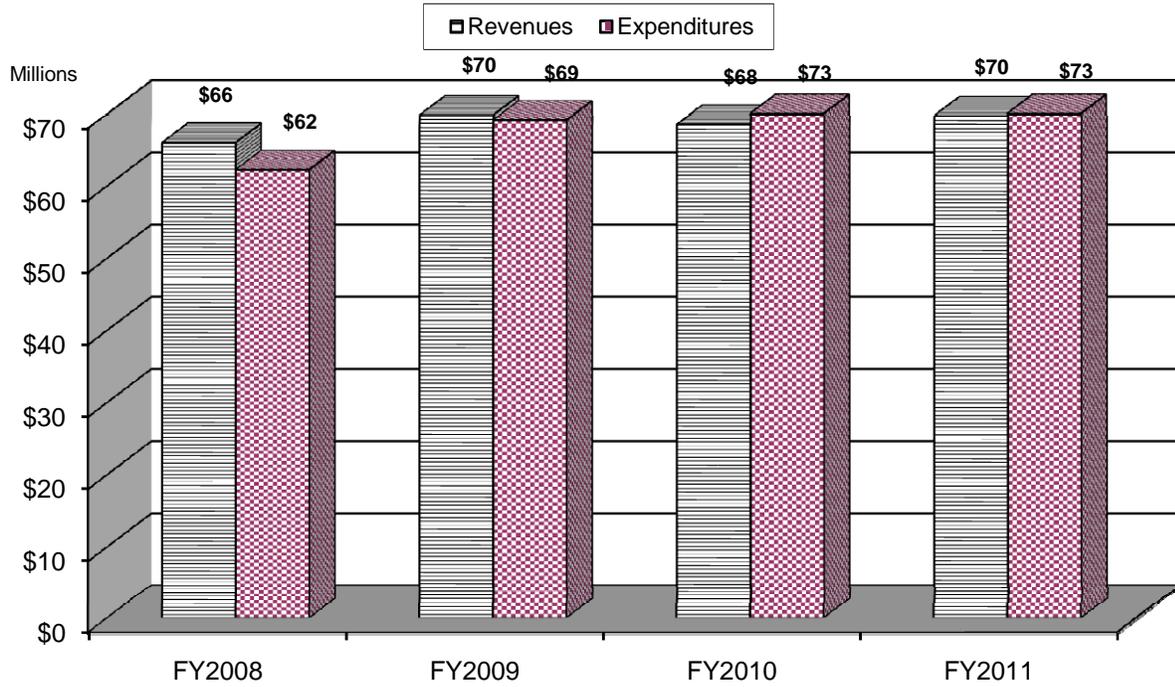
The General Fund is the general operating fund of the Borough. It is used to account for all financial resources except those that must be accounted for in another fund. The General Fund accounts for the normal recurring activities such as general government, assessing, finance, legal, planning, along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

Financial Summary Information	47
Mill rate equivalent information	52
Individual department budgets:	
Assembly:	
Administration	54
Assembly Clerk	56
Elections	58
Records Management	60
Assembly Department Totals	62
Mayor:	
Administration	64
Purchasing and Contracting	68
Emergency Management - Administration	70
Emergency Management - 911 Communications	74
General Services – Administration / Human Resources	78
General Services MIS	80
General Services GIS	84
General Services Printing/Mail	86
General Services Custodial Maintenance	88
General Services Totals	90
Legal:	
Administration	92
Finance	
Administration	94
Financial Services	96
Property Tax and Collections	98
Sales Tax	100
Finance Department Totals	102
Assessing:	
Administration	104
Appraisal	106
Assessing Department Totals	108
Resource Planning:	
Administration	110
Major Projects:	
Administration	114
Senior Citizens Grant Program	116
Non-Departmental	118
Total General Fund	120

Fund: 100 General Fund

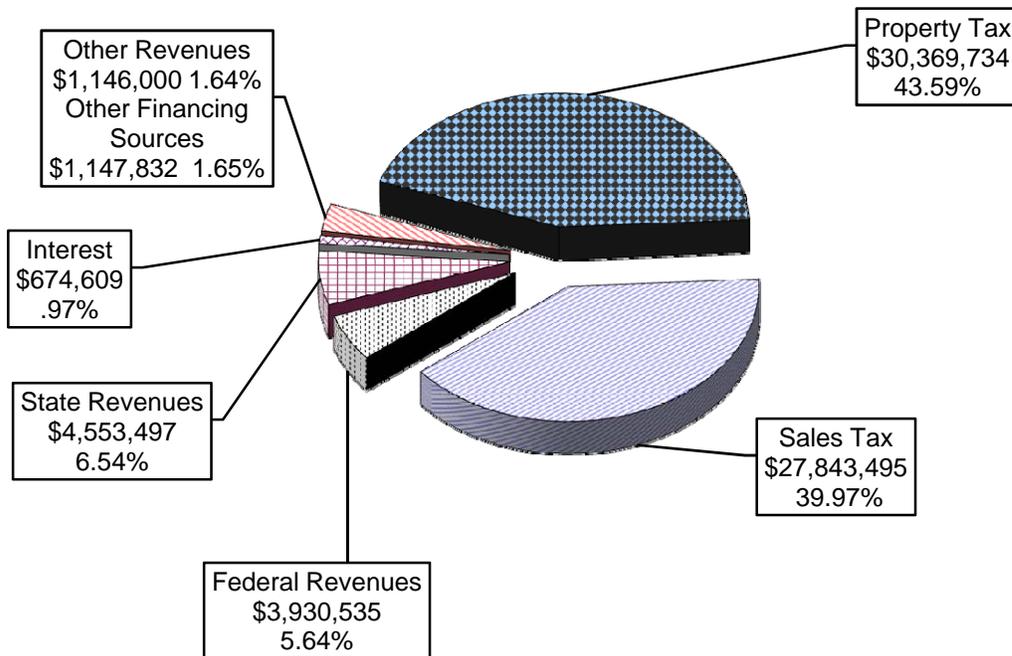
Fund Budget:	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Values (000'S)								
Real	4,565,785	5,130,590	5,440,127	5,440,127	5,439,733	5,602,925	5,771,013	5,944,143
Personal	191,494	187,164	204,539	204,539	222,009	226,449	230,978	235,598
Oil & Gas (AS 43.56)	607,052	635,272	703,063	703,063	713,954	685,396	657,980	631,661
Total Taxable Values	5,364,331	5,953,026	6,347,729	6,347,729	6,375,696	6,514,770	6,659,971	6,811,402
Mill Rate	5.50	4.50						
Revenues:								
Property Taxes:								
Real	\$ 25,062,403	\$ 22,772,732	\$ 24,480,572	\$ 24,480,572	\$ 24,478,799	\$ 25,213,163	\$ 25,969,559	\$ 26,748,644
Personal	1,095,548	881,906	902,017	902,017	979,060	998,640	1,018,613	1,038,987
Oil & Gas (AS 43.56)	3,188,116	3,017,848	3,163,784	3,163,784	3,212,793	3,084,281	2,960,910	2,842,475
Penalty and Interest	476,640	418,973	470,615	470,615	470,615	480,027	489,628	499,421
Flat Tax	452,816	459,188	420,066	420,066	428,467	437,036	445,777	454,693
Motor Vehicle Tax	773,957	704,799	800,000	800,000	800,000	867,000	884,340	902,027
Total Property Taxes	31,049,480	28,255,446	30,237,054	30,237,054	30,369,734	31,080,147	31,768,827	32,486,247
Sales Tax	23,801,181	28,585,036	28,295,915	26,517,614	\$ 27,843,495	28,957,234	29,970,737	31,019,713
Federal Revenue	2,058,646	4,042,495	3,890,829	3,890,829	3,930,535	3,847,895	3,760,899	3,151,929
State Revenue	5,727,775	5,435,371	4,508,110	4,508,110	4,553,497	5,332,218	5,327,388	5,326,696
Interest Revenue	2,298,729	2,172,709	488,406	1,188,406	674,609	583,719	504,082	454,542
Other Revenue	1,270,778	1,163,002	1,146,000	1,146,000	1,146,000	1,168,920	1,192,298	1,216,144
Total Revenues	66,206,589	69,654,059	68,566,314	67,488,013	68,517,870	70,970,133	72,524,231	73,655,271
Other Financing Sources:								
Transfers From Other Funds:	213,681	143,775	260,786	1,009,001	1,147,832	150,789	156,821	163,094
Total Other Financing Sources	213,681	143,775	260,786	1,009,001	1,147,832	150,789	156,821	163,094
Total Revenues and Other Financing Sources	66,420,270	69,797,834	68,827,100	68,497,014	69,665,702	71,120,922	72,681,052	73,818,365
Expenditures:								
Personnel	10,452,814	11,543,590	11,981,960	12,343,259	12,142,446	12,567,432	13,007,292	13,397,511
Supplies	210,284	244,039	253,927	255,396	227,275	231,821	236,457	241,186
Services	3,768,430	4,660,448	4,803,321	5,037,569	4,657,780	4,750,936	4,845,955	4,942,874
Capital Outlay	111,403	182,147	178,960	250,986	117,350	119,697	122,091	124,533
Interdepartmental Charges	(1,550,559)	(1,766,047)	(653,834)	(653,834)	(533,926)	(544,605)	(555,497)	(566,607)
Total Expenditures	12,992,372	14,864,177	16,564,334	17,233,376	16,610,925	17,125,281	17,656,298	18,139,497
Operating Transfers To:								
Special Revenue Fund - Schools	37,701,117	41,146,945	42,983,376	42,983,376	43,251,135	43,251,135	43,251,135	43,251,135
Special Revenue Fund - Solid Waste	6,034,273	6,812,194	6,487,208	6,937,517	8,249,899	8,274,250	8,533,801	7,920,150
Special Revenue Funds - Other	839,708	1,327,482	1,198,389	1,214,560	1,385,684	1,435,679	1,474,836	1,515,584
Debt Service - School Debt	2,359,888	2,310,298	2,294,538	2,294,538	2,287,138	2,702,906	2,696,006	2,695,018
Capital Projects - Schools	1,450,000	1,550,000	1,250,000	1,400,471	1,250,000	1,250,000	1,250,000	1,250,000
Capital Projects - Other	875,000	1,108,595	450,000	505,000	-	250,000	-	-
Total Operating Transfers	49,259,986	54,255,514	54,663,511	55,335,462	56,423,856	57,163,970	57,205,778	56,631,887
Total Expenditures and Operating Transfers	62,252,358	69,119,691	71,227,845	72,568,838	73,034,781	74,289,251	74,862,076	74,771,385
Net Results From Operations	4,167,912	678,143	(2,400,745)	(4,071,824)	(3,369,079)	(3,168,329)	(2,181,024)	(953,019)
Projected Lapse	-	-	414,108	1,261,669	498,328	513,758	529,689	544,185
Change in Fund Balance	4,167,912	678,143	(1,986,637)	(2,810,155)	(2,870,751)	(2,654,571)	(1,651,335)	(408,834)
Beginning Fund Balance	20,292,162	24,460,074	23,290,828	25,138,217	22,328,062	19,457,311	16,802,739	15,151,404
Ending Fund Balance	\$ 24,460,074	\$ 25,138,217	\$ 21,304,191	\$ 22,328,062	\$ 19,457,311	\$ 16,802,739	\$ 15,151,404	\$ 14,742,570

GENERAL FUND REVENUES AND EXPENDITURES HISTORY

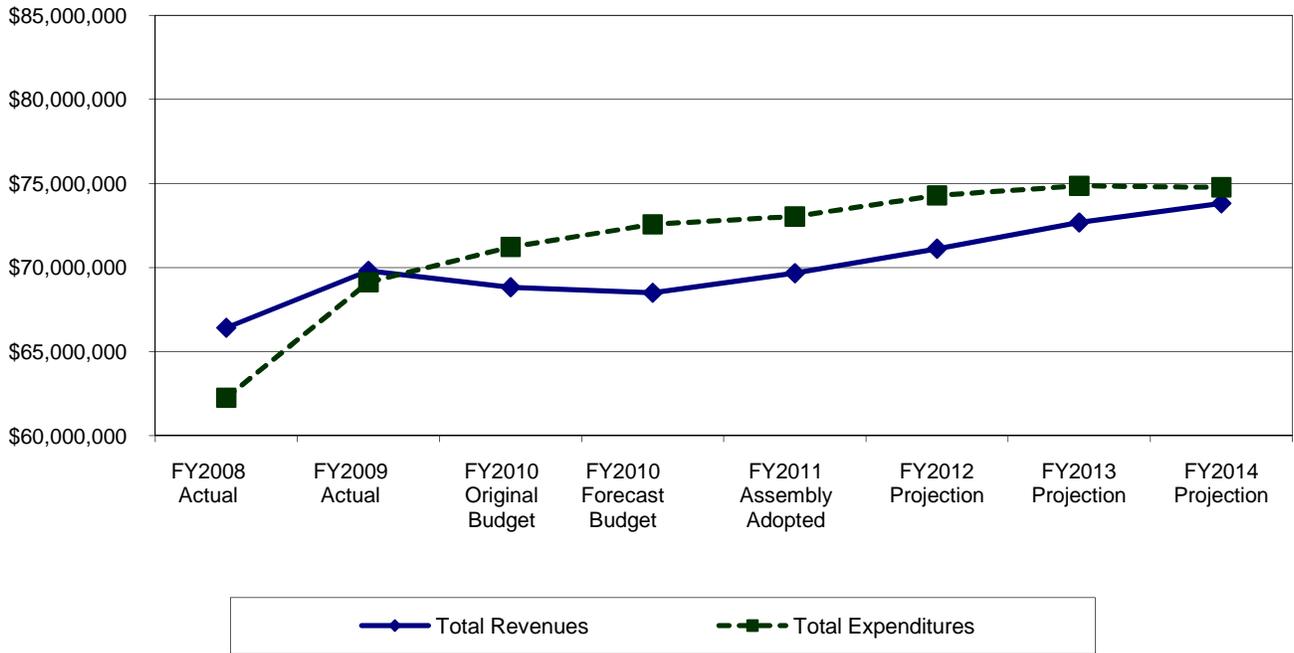


* FY2010 is based on estimates made prior to year end. FY2011 is based on projected budget.

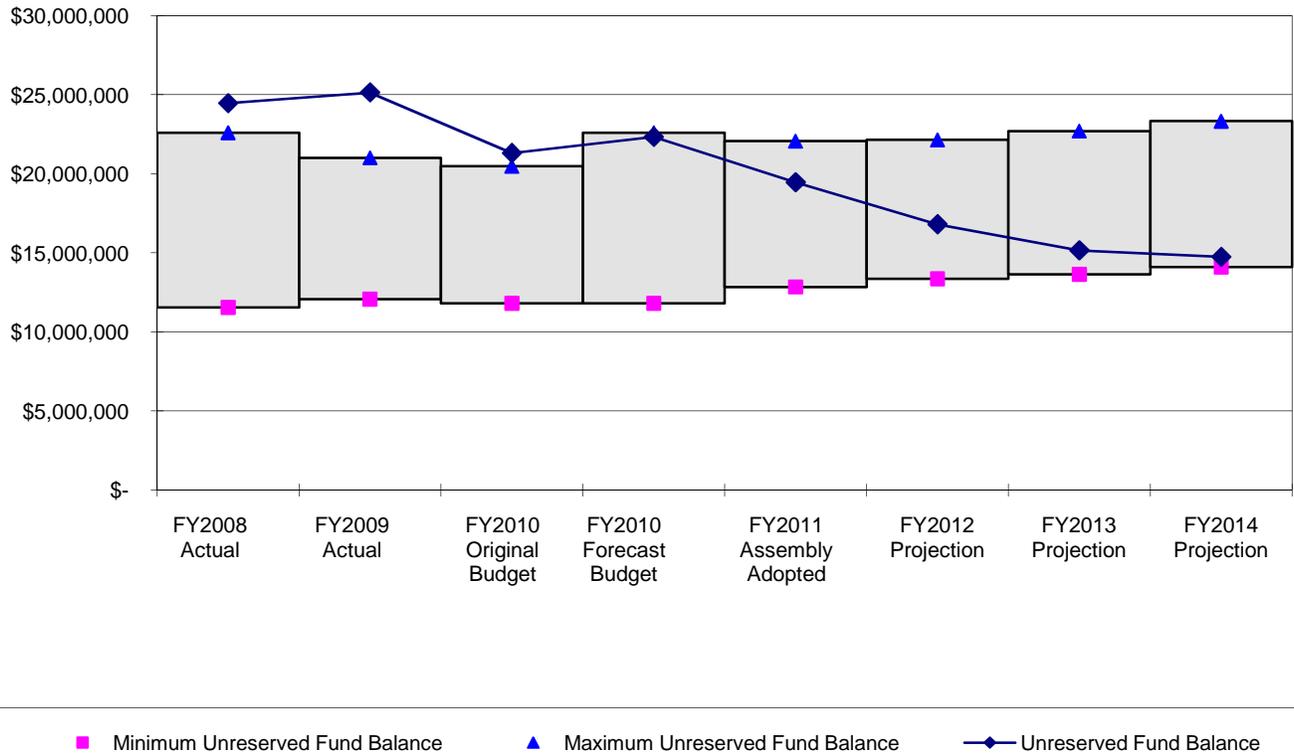
WHERE THE MONEY COMES FROM GENERAL FUND REVENUE PROJECTIONS - FY2011 \$69,665,702



GENERAL FUND REVENUES AND EXPENDITURES



GENERAL FUND UNRESERVED FUND BALANCE



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100 General Fund
Total General Fund Expenditures By Line Item**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 5,642,934	\$ 6,021,292	\$ 6,853,381	\$ 6,840,631	\$ 6,765,914	\$ (74,717)	-1.09%
40120 Temporary Wages	236,008	346,319	280,205	320,005	318,525	(1,480)	-0.46%
40130 Overtime Wages	90,547	86,331	105,035	105,335	117,706	12,371	11.74%
40210 FICA	479,734	553,703	637,910	638,510	635,695	(2,815)	-0.44%
40221 PERS	1,831,470	2,229,521	1,548,569	1,548,569	1,529,916	(18,653)	-1.20%
40321 Health Insurance	1,394,670	1,471,650	1,715,001	2,045,559	1,935,984	(109,575)	-5.36%
40322 Life Insurance	15,026	13,038	17,581	17,581	17,624	43	0.24%
40410 Leave	641,583	689,196	671,257	673,257	672,922	(335)	-0.05%
40411 Sick Leave	117,495	116,380	139,691	140,482	134,652	(5,830)	-4.15%
40511 Other benefits	3,347	16,160	13,330	13,330	13,508	178	1.34%
Total: Personnel	10,452,814	11,543,590	11,981,960	12,343,259	12,142,446	(200,813)	-1.63%
SUPPLIES							
42020 Signage Supplies	-	-	-	4,963	-	(4,963)	-100.00%
42021 Promotional Supplies	127	288	1,500	1,500	1,000	(500)	-33.33%
42110 Office Supplies	54,194	67,751	62,150	68,776	67,375	(1,401)	-2.04%
42120 Computer Software	46,355	60,496	52,200	59,094	20,400	(38,694)	-65.48%
42210 Operating Supplies	66,186	67,678	82,732	71,789	74,575	2,786	3.88%
42230 Fuel, Oils and Lubricants	16,130	13,979	16,425	16,925	17,400	475	2.81%
42240 Janitorial Supplies	2,254	1,923	2,000	-	-	-	-
42250 Uniforms	919	591	1,120	1,120	1,325	205	18.30%
42263 Training Supplies	2,084	332	500	500	400	(100)	-20.00%
42310 Repair/Maintenance Supplies	15,194	25,028	27,200	19,368	30,800	11,432	59.03%
42360 Motor Vehicle Repair Supplies	89	477	700	1,380	900	(480)	-34.78%
42410 Small Tools	6,752	5,496	7,400	9,920	13,100	3,180	32.06%
42424 Safety Supplies	-	-	-	61	-	(61)	-100.00%
Total: Supplies	210,284	244,039	253,927	255,396	227,275	(28,121)	-11.01%
SERVICES							
43006 Senior Centers Grant Program	438,154	481,969	481,969	481,969	481,969	-	0.00%
43009 Contractual Services - EDD	50,000	50,000	50,000	50,000	50,000	-	0.00%
43010 Contractual Services - CARTS	25,000	75,000	50,000	50,000	50,000	-	0.00%
43011 Contractual Services	708,292	1,249,084	916,508	1,118,869	858,657	(260,212)	-23.26%
43012 Audit Services	48,500	79,960	80,000	94,182	80,000	(14,182)	-15.06%
43013 Radio Broadcasts	11,712	12,233	14,000	14,000	14,000	-	0.00%
43015 Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43017 Investment Portfolio Fees	29,980	36,136	48,000	48,000	39,000	(9,000)	-18.75%
43019 Software Licensing	344,172	366,908	432,506	481,975	475,100	(6,875)	-1.43%
43021 Peninsula Promotion	230,425	316,761	320,000	327,435	310,000	(17,435)	-5.32%
43031 Litigation	3,018	4,055	6,000	5,200	6,000	800	15.38%
43034 Atty's Fees - Special	44,710	46,015	30,000	30,000	30,000	-	0.00%
43035 Opposing Litigant	4,250	-	-	-	-	-	-
43110 Communications	266,856	236,876	367,740	358,690	290,500	(68,190)	-19.01%
43140 Postage	128,652	130,337	141,175	121,882	120,855	(1,027)	-0.84%
43210 Transportation/Subsistence	228,164	288,172	300,070	314,345	290,211	(24,134)	-7.68%
43215 Travel - Out of State	9,205	13,943	11,500	11,500	14,300	2,800	24.35%
43216 Travel - In State	16,249	19,163	27,300	27,300	28,350	1,050	3.85%
43220 Car Allowance	142,172	150,505	142,200	144,850	142,200	(2,650)	-1.83%
43221 Car Allowance/PC	19,350	21,750	23,400	23,400	23,400	-	0.00%
43250 Freight and Express	682	843	2,450	7,193	1,950	(5,243)	-72.89%
43260 Training	45,325	44,092	87,872	81,396	82,525	1,129	1.39%
43270 Employee Development	7,713	3,636	7,500	7,500	7,500	-	0.00%
43310 Advertising	128,338	143,001	191,450	190,750	185,660	(5,090)	-2.67%
43410 Printing	47,113	50,787	54,600	54,174	55,700	1,526	2.82%
43510 Insurance Premium	127,465	154,662	155,749	155,749	166,058	10,309	6.62%
43600 Project Management	-	1,909	-	-	-	-	-
43610 Utilities	162,319	208,868	200,670	200,670	201,770	1,100	0.55%
43720 Equipment Maintenance	92,517	97,111	175,565	164,525	152,290	(12,235)	-7.44%
43750 Vehicle Maintenance	208	360	2,000	1,520	1,500	(20)	-1.32%
43764 Snow Removal	-	1,832	3,400	3,400	3,400	-	0.00%
43780 Maintenance Buildings	2,584	3,015	24,100	24,100	24,350	250	1.04%
43810 Rents and Operating Leases	24,199	26,195	28,708	28,858	28,272	(586)	-2.03%

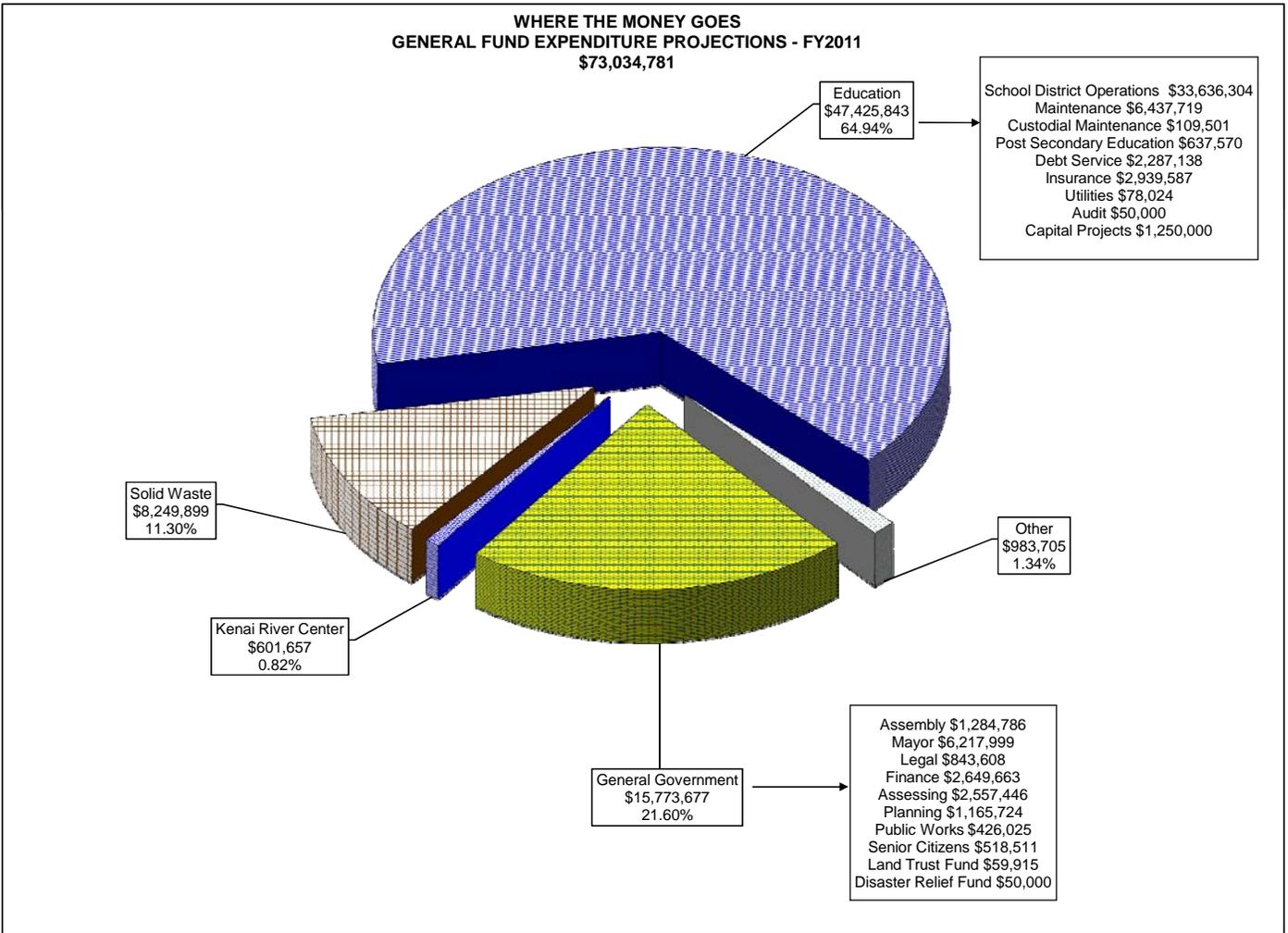
Fund 100 General Fund
Total General Fund Expenditures By Line Item - Continued

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
SERVICES - Continued							
43812 Equipment Replacement Pymt.	263,478	247,477	260,873	260,873	283,605	22,732	8.71%
43920 Dues and Subscription	80,788	67,711	90,516	87,211	89,158	1,947	2.23%
43931 Recording Fees	14,760	8,901	10,500	13,399	9,500	(3,899)	-29.10%
43932 Litigation Reports	17,080	16,181	20,000	28,042	20,000	(8,042)	-28.68%
43999 Contingency	-	-	40,000	19,612	35,000	15,388	78.46%
Total: Services	3,768,430	4,660,448	4,803,321	5,037,569	4,657,780	(379,789)	-7.54%
CAPITAL OUTLAY							
48120 Office Machines	14,372	36,723	51,735	59,310	15,000	(44,310)	-74.71%
48210 Communication Equipment	-	-	30,000	57,508	16,000	(41,508)	-72.18%
48311 Machinery and Equipment	-	11,774	5,000	6,292	-	(6,292)	-100.00%
48630 Improvements Other Than Buildings	-	-	-	12,000	-	(12,000)	-100.00%
48710 Minor Office Equipment	78,617	92,240	63,725	80,672	60,150	(20,522)	-25.44%
48720 Minor Office Furniture	11,969	21,542	20,900	22,080	17,200	(4,880)	-22.10%
48730 Minor Communication Equipment	-	4,560	1,600	3,580	7,000	3,420	95.53%
48740 Minor Machinery & Equipment	6,445	15,308	6,000	9,544	2,000	(7,544)	-79.04%
Total: Capital Outlay	111,403	182,147	178,960	250,986	117,350	(133,636)	-53.24%
TRANSFERS							
50241 Tfr S/D Operations	37,701,117	41,146,945	42,983,376	42,983,376	43,251,135	267,759	0.62%
50242 Tfr Postsecondary Education	420,289	595,302	634,773	634,773	637,570	2,797	0.44%
50250 Tfr Land Trust Fund	-	-	-	-	59,915	59,915	-
50251 Tfr Kenai River Fund	386,199	547,451	527,074	543,245	601,657	58,412	10.75%
50260 Tfr Disaster Relief Fund	-	-	-	-	50,000	50,000	-
50271 Tfr Miscellaneous Grant Fund	-	148,187	-	-	-	-	-
50280 Tfr Nikiski Senior Service Area	33,220	36,542	36,542	36,542	36,542	-	0.00%
50290 Tfr to Solid Waste	6,034,273	6,812,194	6,487,208	6,937,517	8,249,899	1,312,382	18.92%
50308 Tfr School Debt	2,359,888	2,309,738	2,269,538	2,269,538	2,262,138	(7,400)	-0.33%
50349 Tfr School Debt Expense	-	560	25,000	25,000	25,000	-	0.00%
50400 Tfr School Capital Projects	1,450,000	1,550,000	1,250,000	1,400,471	1,250,000	(150,471)	-10.74%
50407 Tfr General Gov't. Capital Projects	300,000	858,595	450,000	505,000	-	(505,000)	-100.00%
50443 Tfr Central Emergency SA Cap Proj.	250,000	250,000	-	-	-	-	-
50455 Tfr 911 Communications Cap Proj.	325,000	-	-	-	-	-	-
Total: Transfers	49,259,986	54,255,514	54,663,511	55,335,462	56,423,856	1,088,394	1.97%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	(1,550,559)	(1,766,047)	(653,834)	(653,834)	(533,926)	119,908	-18.34%
Total: Interdepartmental Charges	(1,550,559)	(1,766,047)	(653,834)	(653,834)	(533,926)	119,908	-18.34%
DEPARTMENT TOTAL	\$ 62,252,358	\$ 69,119,691	\$ 71,227,845	\$ 72,568,838	\$ 73,034,781	\$ 465,943	0.64%

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2008 ACTUAL		FY2009 ACTUAL		FY2010 BUDGET		FY2011 BUDGET	
	TAXABLE VALUE	MILL RATE						
	5,364,331,000	EQUIVALENT	5,953,026,000	EQUIVALENT	6,347,729,000	EQUIVALENT	6,375,696,000	EQUIVALENT
REVENUES:								
Taxes:								
Property Tax	\$ 29,822,707	5.559	\$ 27,091,459	4.551	\$ 29,016,988	4.571	\$ 29,141,267	4.571
Motor Vehicle Tax	773,957	0.144	704,799	0.118	800,000	0.126	800,000	0.125
Flat Tax	452,816	0.084	459,188	0.077	420,066	0.066	428,467	0.067
Sales Tax	23,801,181	4.437	28,585,036	4.802	28,295,915	4.458	27,843,495	4.367
Total Taxes	54,850,661	10.225	56,840,482	9.548	58,532,969	9.221	58,213,229	9.130
Federal Revenues	2,058,646	0.384	4,042,495	0.679	3,890,829	0.613	3,930,535	0.616
State Revenues:								
Reimbursement for School Debt	1,651,921	0.308	1,616,817	0.272	1,588,677	0.250	1,583,497	0.248
Revenue Sharing	-	0.000	2,060,590	0.346	2,099,433	0.331	2,150,000	0.337
Safe Communities Program	-	0.000	-	0.000	-	0.000	-	0.000
State Fiscal Relief	1,749,553	0.326	-	0.000	-	0.000	-	0.000
Fish Tax	824,229	0.154	733,948	0.123	650,000	0.102	650,000	0.102
Other	1,502,072	0.280	1,024,016	0.172	170,000	0.027	170,000	0.027
Total State Revenues	5,727,775	1.068	5,435,371	0.913	4,508,110	0.710	4,553,497	0.714
Fees, Costs & Miscellaneous	1,270,778	0.237	1,163,002	0.195	1,146,000	0.181	1,146,000	0.180
Interest Earned	2,298,729	0.429	2,172,709	0.365	188,406	0.030	674,609	0.106
Total Revenues	66,206,589	12.342	69,654,059	11.701	68,266,314	10.754	68,517,870	10.747
Other Financing Sources:								
Operating Transfers:								
Special Revenue	213,681	0.040	143,775	0.024	260,786	0.041	147,832	0.023
Internal Service Funds	-	0.000	-	0.000	-	0.000	1,000,000	0.157
Total Other Financing Sources	213,681	0.040	143,775	0.024	260,786	0.041	1,147,832	0.180
Total Revenues and Other Financing Sources	\$ 66,420,270	12.382	\$ 69,797,834	11.725	\$ 68,527,100	10.796	\$ 69,665,702	10.927
EXPENDITURES:								
General Government:								
Assembly								
Administration	341,224	0.064	388,395	0.065	463,218	0.073	483,537	0.076
Clerk	393,603	0.073	442,278	0.074	472,197	0.074	470,399	0.074
Elections	90,431	0.017	102,918	0.017	117,872	0.019	109,772	0.017
Records Management	181,358	0.034	201,393	0.034	231,909	0.037	221,078	0.035
Total Assembly	1,006,616	0.188	1,134,984	0.191	1,285,196	0.202	1,284,786	0.202
Mayor								
Administration	695,445	0.130	759,412	0.128	812,200	0.128	680,432	0.107
Purchasing and Contracting	201,472	0.038	209,938	0.035	222,773	0.035	239,257	0.038
Emergency Management	392,249	0.073	435,094	0.073	596,198	0.094	619,016	0.097
911 Communications	1,021,562	0.190	1,095,460	0.184	1,533,982	0.242	1,499,787	0.235
General Services-Administration	431,743	0.080	505,165	0.085	547,301	0.086	526,008	0.083
General Services-MIS	1,400,526	0.261	1,595,912	0.268	1,676,722	0.264	1,765,127	0.277
General Services-GIS	430,726	0.080	445,377	0.075	504,314	0.079	521,746	0.082
Print/Mail Services	214,128	0.040	206,165	0.035	254,958	0.040	254,965	0.040
Custodial Maintenance	104,687	0.020	109,060	0.018	109,594	0.017	111,661	0.018
Total Mayor	4,892,538	0.912	5,361,583	0.901	6,258,042	0.986	6,217,999	0.975
Legal	739,428	0.138	803,086	0.135	816,228	0.129	843,608	0.132
Finance								
Administration	432,395	0.081	465,104	0.078	458,262	0.072	469,180	0.074
Financial Services	740,490	0.138	801,152	0.135	810,597	0.128	830,058	0.130
Property Tax & Collections	788,611	0.147	751,694	0.126	861,481	0.136	889,432	0.140
Sales Tax	422,499	0.079	369,658	0.062	443,018	0.070	460,993	0.072
Total Finance	2,383,995	0.444	2,387,608	0.401	2,573,358	0.405	2,649,663	0.416
Assessing								
Administration	900,727	0.168	917,930	0.154	1,131,010	0.178	1,140,690	0.179
Appraisal	1,296,143	0.242	1,443,337	0.242	1,390,684	0.219	1,416,756	0.222
Total Assessing	2,196,870	0.410	2,361,267	0.397	2,521,694	0.397	2,557,446	0.401
Planning	1,058,843	0.197	1,059,884	0.178	1,160,908	0.183	1,165,724	0.183
Capital Projects	106,001	0.020	175,468	0.029	463,043	0.073	426,025	0.067
Senior Citizens	438,154	0.082	481,969	0.081	481,969	0.076	481,969	0.076

Non-Departmental								
Contract Services	239,763	0.045	915,247	0.154	260,000	0.041	260,000	0.041
Tourism Promotion	225,000	0.042	295,500	0.050	300,000	0.047	300,000	0.047
Insurance	127,465	0.024	154,662	0.026	155,749	0.025	166,058	0.026
Other	174,895	0.033	364,268	0.061	182,297	0.029	185,297	0.029
Interdepartmental Charges	(597,196)	-0.111	(631,349)	-0.106	105,850	0.017	72,350	0.011
Total Non-Departmental	169,927	0.032	1,098,328	0.184	1,003,896	0.158	983,705	0.154
Total Operations	12,992,372	2.422	14,864,177	2.497	16,564,334	2.609	16,610,925	2.605
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	37,701,117	7.028	41,146,945	6.912	42,983,376	6.771	43,251,135	6.784
Postsecondary Education	420,289	0.078	595,302	0.100	634,773	0.100	637,570	0.100
Land Trust Fund	-	0.000	-	0.000	-	0.000	59,915	0.009
Kenai River Center	386,199	0.072	547,451	0.092	527,074	0.083	601,657	0.094
Seward Bear Creek Flood SA	-	0.000	-	0.000	-	0.000	-	0.000
Disaster Relief Fund	-	0.000	-	0.000	-	0.000	50,000	0.008
Nikiski Senior	33,220	0.006	36,542	0.006	36,542	0.006	36,542	0.006
Solid Waste	6,034,273	1.125	6,812,194	1.144	6,487,208	1.022	8,249,899	1.294
Miscellaneous Grants	-	0.000	148,187	0.025	-	0.000	-	0.000
Debt Service Fund:								
School Debt	2,359,888	0.440	2,310,298	0.388	2,294,538	0.361	2,287,138	0.359
Capital Projects Funds:								
School Revenue	1,450,000	0.270	1,550,000	0.260	1,250,000	0.197	1,250,000	0.196
911 Communications	325,000	0.061	-	0.000	-	0.000	-	0.000
General Government	300,000	0.056	858,595	0.144	450,000	0.071	-	0.000
Central Emergency Services	250,000	0.047	250,000	0.042	-	0.000	-	0.000
Total Other Financing Uses	49,259,986	9.183	54,255,514	9.114	54,663,511	8.612	56,423,856	8.850
Total Expenditures and Other Financing Uses	62,252,358	11.605	69,119,691	11.611	71,227,845	11.221	73,034,781	11.455
Fund Balance Increase/(Decrease)	\$ 4,167,912	0.777	\$ 678,143	0.114	\$ (2,700,745)	-0.425	\$ (3,369,079)	-0.528



Fund: 100 General Fund
Dept: 11110 Assembly - Administration

Department Function

Mission: Formulate policies and ordinances to guide the orderly development and administration of the Borough.

Major long-term issues and concerns:

- Addressing solutions to the Public Employees Retirement System (PERS) funding shortfall.
- Development of sustainable revenue sharing program by the State of Alaska.
- Addressing solutions to maintain School District funding at a sustainable level.
- Community Outreach for Capital Projects, and work with Borough Administration to distribute Revenue Sharing to unincorporated communities.
- Addressing Code Review and Revisions.

Objectives FY2011/Budget highlights:

- Ensure PERS funding is provided by the State for FY2011 at a rate equal to that provided for in FY2010.
- Ensure that Revenue Sharing or comparable funding program is appropriated by the State for FY2011.
- Develop policy to reduce energy consumption.
- Work with lobbyist in Washington DC to secure funding for the Borough from the Federal Stimulus Project fund and other KPB projects as outlined in legislative requests.
- Comprehensive meeting management software.

Previous year accomplishments:

- Maintained a Mill Rate of 4.5.
- Flood Plain Task Force recommendations regarding Seward flood mitigation.
- Continued Support for the Spruce Bark Beetle Mitigation Program.
- Review of Appendix A Job Descriptions.

Significant budgetary changes:

- Increase in travel to better reflect the ever increasing cost to travel as well as accounting for actual number of Assembly Members who will be traveling – Due to the implementation of term limits there will be a need for additional training and travel.

Key Measures

	Calendar 2007 <u>Actual</u>	Calendar 2008 <u>Actual</u>	Calendar 2009 <u>Actual</u>	Calendar 2010 <u>Projected</u>
Regular and special assembly meetings	23	20	22	20
Legislative priority community meetings	9	9	10	11
Number of Ordinances heard	75	103	117	115
Number of Resolutions heard	90	92	117	115
Work Sessions/Task Force Meeting	3	9	10	5

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11110 - Assembly Administration**

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted %	Forecast Budget %
				Budget	Budget	Adopted		
PERSONNEL								
40120	Temporary Wages	\$ 44,400	\$ 45,800	\$ 45,400	\$ 45,400	\$ 44,400	\$ (1,000)	-2.20%
40120	Temporary Wages - BOA	500	1,400	2,100	2,100	2,100	-	0.00%
40120	Temporary Wages - BOE	5,300	2,100	5,000	5,000	5,000	-	0.00%
40210	FICA	5,328	4,816	5,669	5,669	5,455	(214)	-3.77%
40221	PERS	7,983	8,678	5,763	5,763	3,432	(2,331)	-40.45%
40321	Health Insurance	106,643	109,633	120,023	143,157	138,780	(4,377)	-3.06%
40322	Life Insurance	410	350	453	453	510	57	12.58%
	Total: Personnel	170,564	172,777	184,408	207,542	199,677	(7,865)	-3.79%
SUPPLIES								
42110	Office Supplies	1,251	1,538	3,000	2,605	2,600	(5)	-0.19%
42120	Computer Software	-	620	-	-	-	-	-
42210	Operating Supplies	-	95	-	95	100	5	5.26%
	Total: Supplies	1,251	2,253	3,000	2,700	2,700	-	0.00%
SERVICES								
43011	Contractual Services	233	4,070	22,000	22,000	22,000	-	0.00%
43012	Audit Services	48,500	79,960	80,000	94,182	80,000	(14,182)	-15.06%
43013	Radio Broadcast	11,712	12,233	14,000	14,000	14,000	-	0.00%
43110	Communications	3,235	3,271	4,000	4,000	4,000	-	0.00%
43210	Transport/Subsistence	16,899	18,683	16,700	16,700	17,400	700	4.19%
43210	Transport/Subsistence -BOA	210	474	600	600	600	-	0.00%
43210	Transport/Subsistence - BOE	1,200	479	1,500	1,500	1,500	-	0.00%
43215	Travel Out of State	9,205	13,943	11,500	11,500	14,300	2,800	24.35%
43216	Travel in State	16,249	19,163	27,300	27,300	28,350	1,050	3.85%
43220	Car Allowance	19,800	19,950	19,800	19,800	19,800	-	0.00%
43250	Freight and Express	88	-	200	200	-	(200)	-100.00%
43260	Training	210	2,355	6,050	6,050	5,850	(200)	-3.31%
43310	Advertising - BOA	130	435	600	600	1,000	400	66.67%
43310	Advertising - BOE	285	843	600	1,300	1,000	(300)	-23.08%
43410	Printing	-	-	-	300	300	-	0.00%
43610	Utilities	15,789	21,093	19,560	19,560	19,560	-	0.00%
43720	Equipment Maintenance	1,017	1,283	1,400	1,400	1,500	100	7.14%
43920	Dues and Subscriptions	24,647	15,130	30,000	30,000	30,000	-	0.00%
43999	Contingencies	-	-	20,000	19,300	20,000	700	3.63%
	Total: Services	169,409	213,365	275,810	290,292	281,160	(9,132)	-3.15%
DEPARTMENT TOTAL		\$ 341,224	\$ 388,395	\$ 463,218	\$ 500,534	\$ 483,537	\$ (16,997)	-3.40%

LINE-ITEM EXPLANATIONS

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

43011 Contractual Services. Includes \$20,000 for outside legal counsel.

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.

43013 Radio Broadcasts. Based on regular meetings and additional funding for off-site and special meetings, if required.

43210 Transport/Subsistence. Assembly travel within the borough, including mileage and subsistence, for borough assembly meetings. Also includes provision of meals at borough meetings. Travel and meal costs for Board of Adjustment and Board of Equalization hearings

43215 Travel Out of State. National Association of Counties Annual Conference and Legislative Conference and board meetings.

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. Alaska Municipal League and National Association of Counties.

Fund:	100	General Fund
Dept:	11120	Assembly-Clerk

Department Function

Mission: To provide administrative support to the Borough assembly. This includes coordinating all assembly meetings with other governmental agencies and serving as a liaison between the assembly, borough administration, and the general public.

Major long-term issues and concerns:

- Dissemination of information to Assembly Members, Borough administration, and the general public, by use of the internet and e-mail notification system to reduce paper and energy consumption.

Objectives FY2011/Budget highlights:

- Provide professional, efficient and timely support to the Assembly, Board of Equalization, Board of Adjustment, the Borough Administration and the public.

Previous year accomplishments:

- Reviewed all submitted voter initiatives within required time frame.
- Increased the amount of information provided to the public via the Internet.
- Coordinated with Borough Administration to establish Utility Special Assessment Districts.
- Coordinated and produced the 2010 State Legislative Priority Project book.
- Coordinated and produced the 2010 Federal Transportation and Federal Priority books.

Significant budgetary changes:

- Reclassification of Borough Clerk Assistant from Level L to M pursuant to Resolution 2009-109.

Key Measures

	Calendar 2007 <u>Actual</u>	Calendar 2008 <u>Actual</u>	Calendar 2009 <u>Actual</u>	Calendar 2010 <u>Projected</u>
Staffing history	3.67	3.67	3.67	3.67
Public Notices	45	40	45	45
Public records request	30	35	80	75
Board of Equalization appeal applications	440	375	350	350
Board of Equalization appeals heard	48	30	16	30
Board of Adjustment appeals heard	1	2	1	1
Regular and special assembly meetings	23	20	22	20
Legislative priority community meetings	9	9	10	11
Bid Award Appeals heard	0	0	1	0
Disciplinary Appeals heard	0	0	2	0

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11120 - Assembly Clerk**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted % Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 172,449	\$ 186,714	\$ 199,250	\$ 199,250	\$ 201,133	\$ 1,883	0.95%
40130 Overtime Wages	4,177	3,564	5,885	5,885	6,010	125	2.12%
40210 FICA	17,248	16,041	18,055	18,055	18,187	132	0.73%
40221 PERS	56,515	63,899	45,829	45,829	46,278	449	0.98%
40321 Health Insurance	42,400	42,646	48,943	58,377	56,592	(1,785)	-3.06%
40322 Life Insurance	428	351	496	496	503	7	1.41%
40410 Leave	17,231	16,611	18,222	18,222	18,464	242	1.33%
40411 Sick Leave	3,059	1,976	3,475	3,475	2,905	(570)	-16.40%
40511 Other Benefits	24	-	-	-	-	-	-
Total: Personnel	313,531	331,802	340,155	349,589	350,072	483	0.14%
SUPPLIES							
42110 Office Supplies	2,257	3,658	4,000	3,415	3,200	(215)	-6.30%
42210 Operating Supplies	-	40	-	250	500	250	100.00%
42410 Small Tools	-	-	-	120	-	(120)	-100.00%
Total: Supplies	2,257	3,698	4,000	3,785	3,700	(85)	-2.25%
SERVICES							
43011 Contractual Services	8,007	10,138	12,000	12,000	12,000	-	0.00%
43019 Software Licensing	-	479	425	425	425	-	0.00%
43110 Communications	1,528	2,531	3,000	3,000	3,000	-	0.00%
43140 Postage	8,025	7,795	8,500	8,500	8,500	-	0.00%
43210 Transportation/Subsistence	3,158	7,609	9,620	9,620	10,370	750	7.80%
43220 Car Allowance	5,458	5,772	6,012	6,012	6,012	-	0.00%
43250 Freight and Express	-	26	200	200	-	(200)	-100.00%
43260 Training	240	1,955	3,250	3,250	2,720	(530)	-16.31%
43310 Advertising	46,047	61,467	62,000	62,000	62,000	-	0.00%
43410 Printing	-	114	-	350	400	50	14.29%
43610 Utilities	2,127	2,831	4,200	4,200	4,200	-	0.00%
43720 Equipment Maintenance	629	338	1,500	1,500	1,500	-	0.00%
43810 Rents and Operating Leases	-	-	100	100	-	(100)	-100.00%
43920 Dues and Subscriptions	1,147	1,262	1,500	1,500	1,500	-	0.00%
Total: Services	76,366	102,317	112,307	112,657	112,627	(30)	-0.03%
CAPITAL OUTLAY							
48120 Office Machines	-	-	15,735	14,410	-	(14,410)	-100.00%
48710 Minor Office Equipment	1,449	4,081	-	1,000	4,000	3,000	300.00%
48730 Minor Communication Equipment	-	380	-	190	-	(190)	-100.00%
Total: Capital Outlay	1,449	4,461	15,735	15,600	4,000	(11,600)	-74.36%
DEPARTMENT TOTAL	\$ 393,603	\$ 442,278	\$ 472,197	\$ 481,631	\$ 470,399	\$ (11,232)	-2.33%

LINE-ITEM EXPLANATIONS

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

43011 Contractual Services. Ordinance codification services.

43210 Transportation/Subsistence. Travel costs for Clerk to attend the Alaska Municipal League (AML) annual conference and International Institute of Municipal Clerks (IIMC) annual conference. Travel for staff for annual assembly lobbying trip to Juneau and Washington DC. Travel costs for Clerk and/or staff to attend the Alaska Association of Municipal Clerks (AAMC) annual conference and Northwest Clerks Institute. Also includes mileage, hotel and meals when Clerk and Deputy Clerk travel to assembly meetings in Homer, Seward and other sites outside of Soldotna and other miscellaneous training and/or travel as may be required.

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

43260 Training. Registration fees for AAMC Conference, AML annual conference, IIMC annual 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, National Association of Parliamentarians and subscriptions to local newspapers.

48710 Minor Office Equipment. Scheduled replacement of two (2) desktop computers.

Fund:	100	General Fund
Dept:	11130	Assembly-Elections

Department Functions

Mission: Administer Borough elections in accordance with applicable local, state, and federal election laws in the highest possible standards.

Major long-term issues and concerns:

- Continued demands to make the election process as efficient as possible for the voters and the candidates.
- Recruiting competent election workers for the October 2010 Borough elections.

Objectives FY2011/Budget highlights:

- Administer all Borough elections occurring in FY2011 without challenge.
- Assist Division of Election with Primary and General Election.
- Review of Alaska Statutes dealing with election laws and make changes to the Borough's process as needed.

Previous year accomplishments:

- Administered all Borough elections occurring in FY2010 without challenge.
- Reviewed all submitted voter initiatives within required time frame.
- Maintained up to date website to accurately reflect candidate and election information.
- Coordinated with Cities within the Borough to produce a comprehensive voter pamphlet.

Significant budgetary changes:

- None.

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>	<u>FY11 Projected</u>
Regular elections	1	1	1	1
Special/runoff elections	0	0	0	1
Initiatives reviewed	7	2	0	0
Initiatives certified	1	1	-	-
Absentee ballots mailed	618	325	600	400

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11130 - Assembly Elections**

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted %	
				Budget	Budget	Adopted	Forecast	Budget %
PERSONNEL								
40110	Regular Wages	\$ 169	\$ -	\$ -	\$ -	\$ -	-	-
40120	Temporary Wages	23,496	28,352	30,000	30,000	30,000	-	0.00%
40130	Overtime Wages	2,708	2,171	3,300	3,300	3,300	-	0.00%
40210	FICA	873	417	2,547	2,547	2,547	-	0.00%
40221	PERS	518	507	-	-	-	-	-
40321	Health Insurance	396	251	-	-	-	-	-
40322	Life Insurance	6	-	-	-	-	-	-
	Total: Personnel	28,166	31,698	35,847	35,847	35,847	-	0.00%
SUPPLIES								
42110	Office Supplies	1,773	4,128	2,000	1,900	1,800	(100)	-5.26%
42210	Operating Supplies	-	-	-	100	200	100	100.00%
	Total: Supplies	1,773	4,128	2,000	2,000	2,000	-	0.00%
SERVICES								
43011	Contractual Services	2,605	8,799	3,000	3,000	2,000	(1,000)	-33.33%
43019	Software Licensing	7,125	7,125	7,125	7,125	7,125	-	0.00%
43110	Communications	2,162	2,094	3,000	3,000	3,000	-	0.00%
43140	Postage	5,834	6,500	8,000	8,000	6,000	(2,000)	-25.00%
43210	Transportation/Subsistence	2,804	1,336	3,000	3,000	3,000	-	0.00%
43250	Freight and Express	283	63	300	300	300	-	0.00%
43310	Advertising	10,969	8,101	20,000	20,000	15,000	(5,000)	-25.00%
43410	Printing	26,512	31,889	35,000	35,000	35,000	-	0.00%
43720	Equipment Maintenance	1,801	-	100	100	-	(100)	-100.00%
43810	Rents and Operating Leases	200	180	300	300	200	(100)	-33.33%
43920	Dues and Subscriptions	197	197	200	200	300	100	50.00%
	Total: Services	60,492	66,284	80,025	80,025	71,925	(8,100)	-10.12%
CAPITAL OUTLAY								
48720	Minor Office Furniture	-	808	-	-	-	-	-
	Total: Capital Outlay	-	808	-	-	-	-	-
DEPARTMENT TOTAL		\$ 90,431	\$ 102,918	\$ 117,872	\$ 117,872	\$ 109,772	\$ (8,100)	-6.87%

LINE-ITEM EXPLANATIONS

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

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

43011 Contractual Services. Contracts for Election Review Board Members, Regional Coordinators and other specialty services.

43019 Software Licensing. Licensing and maintenance agreement for elections software.

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

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

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

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

43410 Printing. Printing of ballots, election pamphlets, absentee ballot envelopes and election forms.

Fund: 100 General Fund
Dept: 11140 Assembly-Records Management

Department Function

Mission: Preserve the Borough's documentary heritage and provide a system for management, preservation, retention, and disposal of borough records. To exhibit standards of quality and integrity in the handling of Borough records that merit confidence and increasing the borough's legal security through compliance with federal and state records retention guidelines.

Major long-term issues and concerns:

- Environmentally conservative alternative methods to disposing of paper records scheduled for destruction, management of electronic records.

Previous year accomplishments:

- Destruction of over 476 boxes of records dated from 1964 to 2008

Significant budgetary changes:

- None.

Key Measures

	Calendar 2007 <u>Actual</u>	Calendar 2008 <u>Actual</u>	Calendar 2009 <u>Actual</u>	Calendar 2010 <u>Projected</u>
Staffing History	1.83	1.83	1.83	1.83
Files in	450	555	603	600
Files out	503	579	710	500
Boxes in	500	461	460	450
Boxes out	600	683	594	600
Microfilm reels indexed	150	155	455	300
Microfilm reels processed	450	465	512	450
Boxes for retention	400	451	564	500

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11140 - Assembly Records Management**

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between		
		Actual	Actual	Original	Forecast	Assembly	Assembly	Forecast	
				Budget	Budget	Adopted	Adopted %	Budget %	
PERSONNEL									
40110	Regular Wages	\$ 67,922	\$ 69,053	\$ 79,401	\$ 79,401	\$ 79,439	\$ 38	0.05%	
40130	Overtime Wages	-	335	1,476	1,476	1,509	33	2.24%	
40210	FICA	5,538	6,255	7,300	7,300	7,293	(7)	-0.10%	
40221	PERS	23,500	26,913	18,324	18,324	18,332	8	0.04%	
40321	Health Insurance	21,879	22,390	24,405	29,109	28,218	(891)	-3.06%	
40322	Life Insurance	196	161	204	204	205	1	0.49%	
40410	Leave	9,359	9,215	8,849	8,849	8,748	(101)	-1.14%	
40411	Sick Leave	2,186	1,751	2,097	2,097	2,072	(25)	-1.19%	
	Total: Personnel	130,580	136,073	142,056	146,760	145,816	(944)	-0.64%	
SUPPLIES									
42110	Office Supplies	251	1,124	1,000	1,000	2,000	1,000	100.00%	
42120	Computer Software	-	-	-	2,667	-	(2,667)	-100.00%	
42210	Operating Supplies	2,743	6,296	9,000	9,000	8,000	(1,000)	-11.11%	
42230	Fuel, Oil, Lubricants	128	127	225	225	300	75	33.33%	
42360	Motor Vehicle Repair Supplies	-	29	-	-	-	-	-	
	Total: Supplies	3,122	7,576	10,225	12,892	10,300	(2,592)	-20.11%	
SERVICES									
43011	Contractual Services	4,081	2,464	11,000	10,928	11,000	72	0.66%	
43019	Software Licensing	5,519	5,670	7,765	5,326	5,350	24	0.45%	
43110	Communications	438	436	600	600	600	-	0.00%	
43140	Postage	332	1,140	600	600	1,200	600	100.00%	
43210	Transport/Subsistence	1,277	5,491	8,375	8,375	9,150	775	9.25%	
43220	Car Allowance	1,188	1,162	1,188	1,188	1,188	-	0.00%	
43250	Freight and Express	-	-	100	100	100	-	0.00%	
43260	Training	1,049	1,891	2,700	2,700	2,910	210	7.78%	
43310	Advertising	-	29	-	-	-	-	-	
43610	Utilities	19,077	26,737	19,200	19,200	19,200	-	0.00%	
43720	Equipment Maintenance	5,355	5,425	5,700	5,700	5,700	-	0.00%	
43750	Vehicle Maintenance	8	-	200	200	200	-	0.00%	
43812	Equipment Replacement Pymt.	8,752	6,192	7,550	7,550	7,714	164	2.17%	
43920	Dues and Subscriptions	580	580	650	494	650	156	31.58%	
	Total: Services	47,656	57,217	65,628	62,961	64,962	2,001	3.18%	
CAPITAL OUTLAY									
48120	Office Machines	-	-	10,000	10,000	-	(10,000)	-100.00%	
48720	Minor Office Furniture	-	527	4,000	4,000	-	(4,000)	-100.00%	
	Total: Capital Outlay	-	527	14,000	14,000	-	(14,000)	-100.00%	
DEPARTMENT TOTAL		\$ 181,358	\$ 201,393	\$ 231,909	\$ 236,613	\$ 221,078	\$ (15,535)	-6.57%	

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Deputy Clerk (33% of time) and 1.5 Records Technicians.

42210 Operating Supplies. For the purchase of microfilm, bankers boxes, preservation books, etc.

43011 Contractual Services. Processing of microfilm (\$5,000), shredding records scheduled for destruction (\$5,000) and miscellaneous (\$1,000).

43019 Software Licensing. Support contract for Records Program (\$5,350).

43210 Transportation/Subsistence. Travel costs and per diem for Deputy Clerk to attend ARMA Annual Conference, AAMC Annual Conference, Advanced Academy, International Institute of Municipal clerks and Northwest Clerks Institute.

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

43812 Equipment Replacement Pymt. Kodak Microimager (\$4,285) and vehicle used for transporting records (\$3,429).

Equipment Replacement Payment Schedule

Items	Prior Years	FY2010	FY2011	Projected
		Estimated	Projected	Payments
Kodak Imagemink Microimager	\$ 28,512	\$ 4,286	\$ 4,286	\$ 8,572
Mini Van	-	3,264	3,428	10,284
	<u>\$ 28,512</u>	<u>\$ 7,550</u>	<u>\$ 7,714</u>	<u>\$ 18,856</u>

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Assembly Department Totals**

	FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
	Actual	Actual	Original	Forecast	Assembly	Assembly Adopted %	Forecast Budget %
			Budget	Budget	Adopted		
PERSONNEL							
40110 Regular Wages	\$ 240,540	\$ 255,767	\$ 278,651	\$ 278,651	\$ 280,572	\$ 1,921	0.69%
40120 Temporary Wages	73,696	77,652	82,500	82,500	81,500	(1,000)	-1.21%
40130 Overtime Wages	6,885	6,070	10,661	10,661	10,819	158	1.48%
40210 FICA	28,987	27,529	33,571	33,571	33,482	(89)	-0.27%
40221 PERS	88,516	99,997	69,916	69,916	68,042	(1,874)	-2.68%
40321 Health Insurance	171,318	174,920	193,371	230,643	223,590	(7,053)	-3.06%
40322 Life Insurance	1,040	862	1,153	1,153	1,218	65	5.64%
40410 Leave	26,590	25,826	27,071	27,071	27,212	141	0.52%
40411 Sick Leave	5,245	3,727	5,572	5,572	4,977	(595)	-10.68%
40511 Other Benefits	24	-	-	-	-	-	-
TOTAL: PERSONNEL	642,841	672,350	702,466	739,738	731,412	(8,326)	-1.13%
SUPPLIES							
42110 Office Supplies	5,532	10,448	10,000	8,920	9,600	680	7.62%
42120 Computer Software	-	620	-	2,667	-	(2,667)	-100.00%
42210 Operating Supplies	2,743	6,431	9,000	9,445	8,800	(645)	-6.83%
42230 Fuel, Oil, and Lubricant	128	127	225	225	300	75	33.33%
42360 Motor Vehicle Repair Supplies	-	29	-	-	-	-	-
42410 Small Tools	-	-	-	120	-	(120)	-100.00%
Total: Supplies	8,403	17,655	19,225	21,257	18,700	(2,677)	-12.59%
SERVICES							
43011 Contractual Services	14,926	25,471	48,000	47,928	47,000	(928)	-1.94%
43012 Audit Services	48,500	79,960	80,000	94,182	80,000	(14,182)	-15.06%
43013 Radio Broadcast	11,712	12,233	14,000	14,000	14,000	-	0.00%
43019 Software Licensing	12,644	13,274	15,315	12,876	12,900	24	0.19%
43110 Communication	7,363	8,332	10,600	10,600	10,600	-	0.00%
43140 Postage	14,191	15,435	17,100	17,100	15,700	(1,400)	-8.19%
43210 Transport/Subsistence	25,548	34,072	39,795	39,795	42,020	2,225	5.59%
43215 Travel out of State	9,205	13,943	11,500	11,500	14,300	2,800	24.35%
43216 Travel in State	16,249	19,163	27,300	27,300	28,350	1,050	3.85%
43220 Car Allowance	26,446	26,884	27,000	27,000	27,000	-	0.00%
43250 Freight and Express	371	89	800	800	400	(400)	-50.00%
43260 Training	1,499	6,201	12,000	12,000	11,480	(520)	-4.33%
43310 Advertising	57,431	70,875	83,200	83,900	79,000	(4,900)	-5.84%
43410 Printing	26,512	32,003	35,000	35,650	35,700	50	0.14%
43610 Utilities	36,993	50,661	42,960	42,960	42,960	-	0.00%
43720 Equipment Maintenance	8,802	7,046	8,700	8,700	8,700	-	0.00%
43750 Vehicle Maintenance	8	-	200	200	200	-	0.00%
43810 Rents and Operating Leases	200	180	400	400	200	(200)	-50.00%
43812 Equipment Replacement Pymt.	8,752	6,192	7,550	7,550	7,714	164	2.17%
43920 Dues and Subscriptions	26,571	17,169	32,350	32,194	32,450	256	0.80%
43999 Contingency	-	-	20,000	19,300	20,000	700	3.63%
Total: Services	353,923	439,183	533,770	545,935	530,674	(15,261)	-2.80%
CAPITAL OUTLAY							
48120 Office Machines	-	-	25,735	24,410	-	(24,410)	-100.00%
48710 Minor Office Machines	1,449	4,081	-	1,000	4,000	3,000	300.00%
48720 Minor Office Furniture	-	1,335	4,000	4,000	-	(4,000)	-100.00%
48730 Minor Communication Equipment	-	380	-	190	-	(190)	-100.00%
Total: Capital Outlay	1,449	5,796	29,735	29,600	4,000	(25,600)	-86.49%
DEPARTMENT TOTAL	\$ 1,006,616	\$ 1,134,984	\$ 1,285,196	\$ 1,336,530	\$ 1,284,786	\$ (51,864)	-3.88%

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Fund	100	General Fund
Dept:	11210	Mayor - Administration

Department Function

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 Chief Executive 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) preparation of reports on finances and operations of the Borough.

Major long-term issues and concerns:

- Seward Flood Mitigation Planning.
- Support increased focus on Westside development for Tyonek Native Village and the Tyonek Native Corporation.
- Increase efforts to seek additional grant funds to supplement road maintenance programs for Borough Roads.
- Work to resolve the funding shortfall of the Public and Teachers Employees Retirement Systems (PERS and TRS).
- Support efforts to participate in sustainable revenue sharing program by the State of Alaska.
- Promote exploration for oil and gas within the Kenai Peninsula Borough.
- Support a North Slope Natural Gas Line to Cook Inlet, or a Spur Line off of a major gas line project.
- Listing of Beluga Whales to the Endangered Species List and the Critical Habitat Designation.
- Cook Inlet Marine Vessel Traffic Risk Assessment Study.
- Health Care costs continue to rise at a rate higher than the CPI.
- Planning for George A. Navarre Administration building renovations due to deterioration of infrastructure and its age.
- Cooper Landing – repaving/widening of existing road.
- Construction of new facility for the Bear Creek Fire Service Area, which is supported by constituents.

Objectives FY2011/Budget highlights:

- Study impacts to the Cook Inlet/Borough Oil & Gas industry with the Critical Habitat designation of Beluga Whales.
- Appointed by NOAA to sit on the Endangered Species Act's Beluga Whale Stakeholder Group, which meets quarterly over the next two years, and will represent the Cook Inlet with regards to mitigation issues.
- Appointed to the Kenai Peninsula – Anchorage Borough's Citizen Advisory council for the determination of Secure Rural School grant funds which will be given to forestry projects on forestry lands.
- Promote passage of legislation that will address the past PERS/TRS liability and seek to continue a fixed rate for the borough's portion of the debt for future planning.
- Promote passage of a sustainable municipal assistance and revenue sharing program for the State of Alaska.
- Coordinate an Energy Efficiency Plan for the Kenai Peninsula Borough which includes the School District.
- Promote and maintain open communications within the oil and gas industry.
- Facilitate the review and rewrite of the Anadromous Streams Habitat Protection, KPB Code 21.18.

Previous year accomplishments:

- Completion of Central Peninsula Hospital's Phase III and South Peninsula Hospital's renovations.
- Began construction of Nikiski Fire Station #2.
- Provided support for flooding, volcano, fire, and Type 1 emergency incidents within the Kenai Peninsula Borough.
- Worked cooperatively with Peninsula Mayors and the Tri-Borough's Mayors to address common issues, including gang violence, disasters, bluff erosion, Cook Inlet Beluga Whales, and energy related issues.
- Continued Mayor's Advisory Group Meetings in Seward, Homer and Soldotna to discuss ongoing issues which impact Kenai Peninsula Borough residents.
- Determined Tier 1, 2, and 3 levels for all Borough roads and implemented a road plan with costs for road projects.
- Provided continued support for all Service Area Boards across the Kenai Peninsula.
- Provided for transition of Kachemak Emergency Service Area from the City of Homer as an independent service provider for emergency services on the East and West sides of Homer.
- Facilitated the move of the Moose Pass solid waste facility to its new location.

Fund	100	General Fund
Dept:	11210	Mayor – Administration - Continued

- Supported listing of Bank Stabilization as Borough top Federal Legislative Priority and the Rip Rap Project for the City of Kenai to prevent erosion along the Kenai River.
 - Poppy Lane leach field repair to meet EPA requirements.
 - Provided recycle bins for Homer Spit Area.
 - Supported land transfer for water facility in the City of Seward and the VoTech Center for their expansion project.
 - Provided signage for Lowell Point.
 - Working with the Ninilchik Community to mitigate impacts from tourists to beach and recreation sites in this area.
 - Completed first phase of subdivision site in Hope and are preparing for the Land Sale.
 - Established working group for the development of North Road Access in Nikiski.
 - Provided access to free firewood from the Spruce Bark Beetle Program to identified areas within the Borough.
- Significant budgetary changes:**
- Elimination of Economic Analyst position from the Mayor's Budget and creating a plan for this service to be absorbed into the Finance Department.

Key Measures				
	<u>FY2008 Actual</u>	<u>FY2009 Actual</u>	<u>FY2010 Estimated</u>	<u>FY2011 Projected</u>
Staffing History	6	6	6	5

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11210 - Mayor Administration**

	FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Assembly Forecast	Adopted Budget %
PERSONNEL							
40110 Regular Wages	\$ 378,184	\$ 360,639	\$ 435,902	\$ 434,402	\$ 354,784	\$ (79,618)	-18.33%
40120 Temporary Wages	1,264	50,516	5,000	7,500	5,000	(2,500)	-33.33%
40130 Overtime Wages	-	694	-	-	-	-	-
40210 FICA	30,974	36,628	36,624	36,624	30,747	(5,877)	-16.05%
40221 PERS	95,572	111,090	96,287	96,287	78,433	(17,854)	-18.54%
40321 Health Insurance	59,612	48,900	80,016	95,439	77,100	(18,339)	-19.22%
40322 Life Insurance	941	736	1,055	1,055	862	(193)	-18.29%
40410 Leave	32,737	25,291	20,670	22,670	26,006	3,336	14.72%
40411 Sick Leave	4,881	2,730	-	791	-	(791)	-100.00%
40511 Other Benefits	56	40	96	96	-	(96)	-100.00%
Total: Personnel	604,221	637,264	675,650	694,864	572,932	(121,932)	-17.55%
SUPPLIES							
42021 Promotional Supplies	127	288	1,500	1,500	1,000	(500)	-33.33%
42110 Office Supplies	3,147	3,652	4,500	4,500	3,000	(1,500)	-33.33%
42120 Computer Software	327	-	-	-	-	-	-
42210 Operating Supplies	84	3,142	2,500	2,500	1,500	(1,000)	-40.00%
Total: Supplies	3,685	7,082	8,500	8,500	5,500	(3,000)	-35.29%
SERVICES							
43011 Contractual Services	3,913	3,211	10,000	6,009	5,000	(1,009)	-16.79%
43021 Peninsula Promotion	5,425	21,261	20,000	27,435	10,000	(17,435)	-63.55%
43110 Communications	4,440	5,103	5,000	5,000	4,500	(500)	-10.00%
43140 Postage	2,088	2,488	3,000	3,000	1,500	(1,500)	-50.00%
43210 Transportation/Subsistence	37,906	36,179	33,800	45,800	31,750	(14,050)	-30.68%
43220 Car Allowance	14,400	14,667	10,800	13,925	14,400	475	3.41%
43260 Training	1,179	3,636	4,950	4,950	3,850	(1,100)	-22.22%
43310 Advertising	360	885	1,300	1,500	1,000	(500)	-33.33%
43410 Printing	451	670	1,000	1,000	1,000	-	0.00%
43610 Utilities	5,811	7,751	6,000	6,000	6,500	500	8.33%
43720 Equipment Maintenance	700	473	2,500	270	1,500	1,230	455.56%
43810 Rents & Operating Leases	-	-	-	150	-	(150)	-100.00%
43920 Dues and Subscriptions	6,680	3,506	7,500	6,605	5,000	(1,605)	-24.30%
43999 Contingencies	-	-	20,000	312	15,000	14,688	4707.69%
Total: Services	83,353	99,830	125,850	121,956	101,000	(20,956)	-17.18%
CAPITAL OUTLAY							
48120 Office Machines	-	6,385	-	-	-	-	-
48710 Minor Office Equipment	4,186	2,693	700	8,183	500	(7,683)	-93.89%
48720 Minor Office Furniture	-	4,341	500	555	-	(555)	-100.00%
48730 Minor Communications Equipment	-	1,817	1,000	1,000	500	(500)	-50.00%
Total: Capital Outlay	4,186	15,236	2,200	9,738	1,000	(8,738)	-89.73%
DEPARTMENT TOTAL	\$ 695,445	\$ 759,412	\$ 812,200	\$ 835,058	\$ 680,432	\$ (154,626)	-18.52%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Mayor, Chief of Staff, Special Assistant to the Mayor, Community and Fiscal Project Manager and Administrative Assistant.

Deleted: Economic Analyst

40120 Temporary Wages. Temporary staff if needed to assist with administrative requirements on Stimulus funded project.

43011 Contractual Services. Oil & Gas professional services (\$2,500), miscellaneous services for Mayor's office (\$2,500).

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

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

43920 Dues and Subscriptions. Memberships to professional and community organizations, including the various chambers of commerce throughout the borough (\$1,241), subscriptions to local newspapers (\$469), and subscriptions to various professional reports, journals and magazines (\$2,000) and other miscellaneous subscriptions (\$1,290).

43999 Contingency. Funds set aside to cover unanticipated expenditures.

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Fund: 100 General Fund
Dept: 11227 Mayor – Purchasing and Contracting

Department Function

Mission: To provide purchasing support and service to the various entities of the Borough whose objectives are to obtain materials, equipment, and contracted services in a timely, cost effective manner, and at the best value to the Borough. To provide all departments and service areas of the Borough with clear guidance as it pertains to purchasing policies and procedures. 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 administer the disposal of surplus tangible property of the Borough, School District, and Service Areas.

Major long-term issues and concerns:

- Our ability to meet the challenge of providing procurement support and services to a growing Borough, whose needs continue to grow in number and complexity.

Objectives FY2011/Budget highlights:

- Research procurement cards with the intent of implementing a borough wide pro-card system.
- Develop an out-reach procurement program for borough Service Areas.
- Pursue better means and methods of utilizing cooperative purchasing programs.
- Develop Borough intranet web page to better assist departments with formal solicitations.

Previous year accomplishments:

- Administered the sale for disposal of surplus tangible property. Auction consisted of approximately 282 pallets and 1,796 items, which netted \$34,359 for the Borough, School District and Service Areas.
- Procured goods through cooperative purchasing programs yielding an approximate savings of 15%.
- Supported the Borough in acquisition of approximately \$91 million dollars worth of goods and services.
- Administered approximately 310 contracts.
- Implemented significant changes to the internet website, which has improved the Borough wide contracting opportunities.

Significant budgetary changes:

- Addition of a temporary part-time position, consisting of a Procurement Specialist, to assist in meeting the borough's increased purchasing needs due to additional roads projects.

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>	<u>FY11 Projected</u>
Staffing History	4	4	4	4
Contracts/Agreements (Long Form)	108	119	102	110
Formal Solicitations	60	59	56	120
Supplier/Contractor Contracts	1,315	1,650	1,300	1,421
Short Form Contracts Issued	200	123	160	200
Surplus Property Auction Proceeds	\$72,484	\$34,359	\$50,641	\$52,494

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11227 - Mayor - Purchasing and Contracting

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted % Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 194,939	\$ 212,355	\$ 232,415	\$ 232,415	\$ 236,715	\$ 4,300	1.85%
40120 Temporary Wages	6,469	1,474	2,880	2,880	41,880	39,000	1354.17%
40130 Overtime Wages	4,131	5,089	5,276	5,276	5,293	17	0.32%
40210 FICA	16,074	18,738	21,401	21,401	24,804	3,403	15.90%
40221 PERS	64,953	78,894	53,500	53,500	54,448	948	1.77%
40321 Health Insurance	42,690	46,562	53,344	63,626	61,680	(1,946)	-3.06%
40322 Life Insurance	506	433	582	582	594	12	2.06%
40410 Leave	23,455	24,492	24,479	24,479	25,564	1,085	4.43%
40411 Sick Leave	5,259	4,113	5,602	5,602	5,705	103	1.84%
40511 Other Benefits	46	-	48	48	-	(48)	-100.00%
Total: Personnel	358,522	392,150	399,527	409,809	456,683	46,874	11.44%
SUPPLIES							
42110 Office Supplies	3,427	2,469	3,200	2,700	2,200	(500)	-18.52%
42120 Computer Software	392	-	-	-	1,000	1,000	-
42210 Operating Supplies	114	-	-	500	1,000	500	100.00%
42250 Uniforms	269	295	325	325	325	-	0.00%
Total: Supplies	4,202	2,764	3,525	3,525	4,525	1,000	28.37%
SERVICES							
43011 Contractual Services	811	-	-	-	-	-	-
43110 Communications	1,632	1,775	2,500	2,500	2,500	-	0.00%
43140 Postage	228	118	500	500	500	-	0.00%
43210 Transportation/Subsistence	1,865	1,154	3,220	3,220	3,220	-	0.00%
43220 Car Allowance	3,600	3,689	3,600	3,600	3,600	-	0.00%
43250 Freight & Express	-	489	-	-	-	-	-
43260 Training	1,238	625	2,280	2,280	2,280	-	0.00%
43310 Advertising	624	1,668	4,600	4,600	4,600	-	0.00%
43610 Utilities	1,973	2,639	2,900	2,900	2,900	-	0.00%
43720 Equipment Maintenance	25	-	500	500	500	-	0.00%
43920 Dues and Subscriptions	925	948	825	825	825	-	0.00%
Total: Services	12,921	13,105	20,925	20,925	20,925	-	0.00%
CAPITAL OUTLAY							
48710 Minor Office Equipment	3,627	356	2,500	2,500	4,500	2,000	80.00%
48720 Minor Office Furniture	810	3,197	2,700	2,700	2,200	(500)	-18.52%
48730 Minor Communication Equipment	-	160	-	-	500	500	-
Total: Capital Outlay	4,437	3,713	5,200	5,200	7,200	2,000	38.46%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	(178,610)	(201,794)	(206,404)	(206,404)	(250,076)	(43,672)	-
Total: Interdepartmental Charges	(178,610)	(201,794)	(206,404)	(206,404)	(250,076)	(43,672)	-
DEPARTMENT TOTAL							
	\$ 201,472	\$ 209,938	\$ 222,773	\$ 233,055	\$ 239,257	\$ 6,202	2.66%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Purchasing and Contracting Officer, Purchasing Assistant, Lead Maintenance Supply Specialist, Maintenance Supply Specialist I/II.

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

42120 Computer Software. Purchase of project management and other software.

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

43920 Dues and Subscriptions. Membership dues for National Institute of Governmental Purchasing (NIGP) and National Association of Procurement Card Professionals (NAPCP).

48710 Minor Office Equipment. To cover cost of new computer work stations.

48720 Minor Office Furniture. To cover cost of new office chairs and file cabinets.

48730 Minor Communication Equipment. To cover cost of replacement cell phones and accessories issued to department staff.

60000 Interdepartmental Costs. Charges to the Maintenance Department for wages and benefits of the Lead Maintenance Supply Specialist, the Maintenance Supply Specialist I/II, a portion of the temporary staff, and 25 percent of the Purchasing and Contracting Officer. This distribution includes a portion for supplies and services attributable to those personnel.

Fund: 100 General Fund
Dept: 11250 Emergency Management - Administration

Department Function

Mission: The Office of Emergency Management has the primary day-to-day responsibility for natural and human-caused disaster management programs and activities. The objectives for OEM include disaster mitigation and preparedness.

Major long-term issues and concerns:

- Implementation of computer aided dispatch (CAD) for all public safety answering points (PSAPs or dispatch centers).

Objectives FY 2011/Budget Highlights:

- Implement Computer Aided Dispatch (CAD).
- Coordinate with Spruce Bark Beetle Office, Planning, Capital Projects, Assessing, Land Management and others to gather and process master planning data including road conditions, emergency evacuation planning and routes, and sheltering areas. All such info could be used via the CAD system as well.
- Continue development of a Kenai Peninsula Borough Incident Management Team (KPB-IMT) and conduct training for KPB personnel from various departments in tabletop exercises at EOC.
- Establish incident command system (ICS) component for special needs populations for disaster response/evacuation.
- Complete ordinance and regulatory changes related to enhanced mitigation efforts in floodplain areas in cooperation with State, Federal, and Local agencies.

Previous Year Accomplishments:

- Participated as planners for Alaska Shield 2010 State/National exercise scheduled in April 2010; will focus on development and exercising Kenai Peninsula Borough Incident Management Team (KPB-IMT) and tabletop exercises at EOC and in cities across the Peninsula.
- Participated in Assembly appointed Floodplain Task Force to develop enhanced mitigation criteria in flood prone areas, in cooperation with State, Federal, Local agencies and citizen entities. Property buy-out program ongoing for residences that have habitually experienced flood damage in Seward. This involves federal, state, and local dollars to mitigate damages.
- Continued negotiating with State agencies to consider gravel and sedimentation as debris for response and mitigation purposes.
- Major wild land fires East End Rd (245 personnel fighting the 1,074 acre fire with eight structures destroyed) and Shanta Creek Fire (over 400 personnel fighting the 13,000 acre fire).
- Deployed Mobile Command Vehicle for disaster response during East End and Funny River fires.
- Initiated revisions of KPB All Hazard Plan for August 2010 adoption; coordinated same with cities to incorporate their plans as annexes to KPB Plan.
- Participated in COML (communications unit leader) education in EOC. All-Hazards Type III Communications Unit Leader (COML) training course. This course trains emergency responders on how to serve as radio communications unit leaders during all-hazards emergency operations. This training will significantly improve communications across the multiple disciplines and jurisdictions responding to an incident.
- Completed State Emergency Communications Plan development to include tactical needs of KPB; bolsters eligibility for Federal grant programs.

Significant budgetary changes:

- None

Key Measures

	FY2008 <u>Actual</u>	FY2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Projected</u>
Staffing History	2.8	3.3	4.3	4.3
Emergency Incidents Responded	4	4	2	**
Staff Time in Incident Response (hours)	500	500	250	**

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11250 - Emergency Management - Administration**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted % Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 156,736	\$ 165,312	\$ 246,665	\$ 235,415	\$ 256,453	\$ 21,038	8.94%
40120 Temporary Wages	7,600	5,910	6,048	17,298	6,048	(11,250)	-65.04%
40130 Overtime Wages	438	623	3,079	3,079	3,079	-	0.00%
40210 FICA	12,545	15,288	22,117	22,117	22,506	389	1.76%
40221 PERS	27,719	45,338	38,345	38,345	39,351	1,006	2.62%
40321 Health Insurance	21,660	24,292	44,009	52,492	50,886	(1,606)	-3.06%
40322 Life Insurance	385	353	622	622	432	(190)	-30.55%
40410 Leave	16,487	19,909	22,620	22,620	21,028	(1,592)	-7.04%
40411 Sick Leave	1,949	2,644	4,075	4,075	3,260	(815)	-20.00%
40511 Other Benefits	-	-	2,654	2,654	-	(2,654)	-100.00%
Total: Personnel	245,519	279,669	390,234	398,717	403,043	4,326	1.08%
SUPPLIES							
42110 Office Supplies	960	1,635	3,500	3,500	3,700	200	5.71%
42120 Computer Software	-	-	500	500	-	(500)	-100.00%
42210 Operating Supplies	3,498	1,870	2,700	2,639	3,100	461	17.47%
42230 Fuels, Oils and Lubricants	717	717	1,000	1,000	1,100	100	10.00%
42250 Uniforms	170	-	300	300	300	-	0.00%
42310 Repair/Maintenance Supplies	387	2,082	2,000	4,000	2,100	(1,900)	-47.50%
42360 Motor Vehicle Repair Supplies	40	58	500	500	200	(300)	-60.00%
42410 Small Tools	788	136	2,500	500	2,500	2,000	400.00%
42424 Safety Supplies	-	-	-	61	-	(61)	-100.00%
Total: Supplies	6,560	6,498	13,000	13,000	13,000	-	0.00%
SERVICES							
43011 Contractual Services	85,375	91,707	110,000	110,000	120,000	10,000	9.09%
43019 Software Licensing	-	375	375	375	-	(375)	-100.00%
43110 Communications	15,565	17,958	21,000	21,000	23,000	2,000	9.52%
43140 Postage	342	455	225	225	225	-	0.00%
43210 Transportation/Subsistence	8,306	2,335	4,650	1,650	4,650	3,000	181.82%
43250 Freight and Express	19	-	100	100	-	(100)	-100.00%
43310 Advertising	341	328	200	3,200	200	(3,000)	-93.75%
43600 Project Management	-	1,909	-	-	-	-	-
43610 Utilities	11,603	11,581	15,600	15,600	15,000	(600)	-3.85%
43720 Equipment Maintenance	2,122	2,406	5,475	5,475	8,150	2,675	48.86%
43750 Vehicle Maintenance	-	-	1,000	1,000	500	(500)	-50.00%
43764 Snow Removal	-	970	1,700	1,700	1,700	-	0.00%
43780 Building/Grounds Maintenance	775	974	14,000	14,000	14,250	250	1.79%
43810 Rents and Operating Leases	2,568	2,568	2,300	2,300	-	(2,300)	-100.00%
43812 Equipment Replacement Pymt	4,383	4,383	4,383	4,383	4,642	259	5.91%
43920 Dues and Subscriptions	663	321	656	656	656	-	0.00%
Total: Services	132,062	138,270	181,664	181,664	192,973	11,309	6.23%
CAPITAL OUTLAY							
48210 Communication Equipment	-	-	-	-	2,000	2,000	-
48311 Machinery & Equipment	-	-	5,000	5,000	-	(5,000)	-100.00%
48710 Minor Office Equipment	850	-	1,800	3,497	3,000	(497)	-14.21%
48720 Minor Office Furniture	1,280	1,079	1,000	320	3,000	2,680	837.50%
48730 Minor Communication Equipment	-	-	-	680	500	(180)	-26.47%
48740 Minor Machines & Equipment	5,978	11,278	3,500	7,044	1,500	(5,544)	-78.71%
Total: Capital Outlay	8,108	12,357	11,300	16,541	10,000	(6,541)	-39.54%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	-	(1,700)	-	-	-	-	-
Total: Interdepartmental Charges	-	(1,700)	-	-	-	-	-
DEPARTMENT TOTAL	\$ 392,249	\$ 435,094	\$ 596,198	\$ 609,922	\$ 619,016	\$ 9,094	1.49%

Fund 100
Department 11250 Emergency Management - Administration - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Emergency Manager, Administrative Assistant, Secretary (0.8), IT staff (1.0) and a program coordinator (0.5).

43011 Contractual Services. USGS flood warning stations (\$91,318), Rapid Notify contract (\$13,915), Custodial (\$3,500), radio programming and antenna maintenance (\$7,500), ATS fire alarm, security maintenance contract (\$300), miscellaneous small contract services (\$3,467).

43110 Communications. Connectivity, siren DSL, long distance, flood gauge phone lines, cable, satellite phones, and cell phone charges.

43720 Equipment Maintenance. Tsunami siren system maintenance & operation (\$7,500), office machine maintenance agreement (\$650).

43780 Building Maintenance. Preventative maintenance on ERC (\$7,000), Preventative maintenance on radio generators (\$4,000), grounds maintenance (\$2,000), elevator maintenance (\$1,000), boiler inspection (\$250).

43810 Rents and Operating Leases. Decrease due to radio repeater rental of \$2,300 now being paid for by Kachemak Emergency Service Area.

48210 Communication Equipment. ERC Server - OEM 1/3 portion (\$2,000).

48710 Minor Office Equipment. Computer and electronics for IT position (\$3,000).

48720 Minor Office Furniture. Desk & file cabinets for IT position (\$3,000).

48730 Minor Communication Equipment. Replace cell phones.

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

<u>Items</u>	<u>Prior Years</u>	<u>FY2010 Estimated</u>	<u>FY2011 Projected</u>	<u>Future Projected Payments</u>
2004 Dodge Durango SUV	\$ 25,915	\$ 4,383	\$ -	\$ -
2011 SUV	-	-	4,642	13,926
	\$ 25,915	\$ 4,383	\$ 4,642	\$ 13,926

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Fund	100	General Fund
Dept:	11255	Emergency Management – 911 Communications

Department Function

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. 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:

- Personnel wages are not competitive with other KPB departments and other City dispatch centers. This creates difficulty with recruitment and retention of professional 9-1-1 dispatchers.
- FCC mandate deadline of January 1, 2011 for all radio users to transition to narrow band frequencies. This will impact all fire service area's (FSA) and communication centers borough-wide and will require a well planned and executed cutover to avoid significant interruption. Assembly appropriated Federal Stimulus monies; expect to proceed this fiscal year.
- Increase minimum staffing levels to three personnel on duty 24/7 in order to provide adequate coverage and minimize liability.

Objectives FY2011/Budget highlights:

- Implement Emergency Telecommunicator Certification Course to communications training program. The comprehensive 40-hour course is designed to train new employees in essential public safety dispatch fundamentals.
- Complete Computer Aided Dispatch (CAD) system procurement and implementation.
- Continued pursuit of National Academy Emergency Medical Dispatch (NAED) accreditation.
- Implement police protocol, standardizing all three disciplines (EMS/FIRE/POLICE).
- Explore advancing technologies, Next Generation 9-1-1, and impacts on the communication center. New wireless and IP based devices are capable of delivering messages via text and video to the 9-1-1 system.
- Coordinate Adult 9-1-1 Education classes through contact of nursing homes, convalescent centers, and other similar facilities.
- Implement a self-initiated cell phone registration program, enhancing the reverse 9-1-1 system.

Previous year accomplishments:

- Installed an IP-based radio interoperability system, MOTOBRIDGE, allowing statewide, regional, and radio interconnections.
- Took over dispatch responsibilities for Kachemak Emergency Services, effective October 2009.
- Implementation of Emergency Fire Dispatch Protocol (EFD) including certification of all staff; EFD Quality Assurance certification acquired by management team.
- Began monthly management team meetings and bi-monthly staff meetings that also incorporate continuing education.
- Selected as one of three 9-1-1 centers in the State to participate in the National Missing and Exploited Children online pilot telecommunications course.

Significant budgetary changes:

- MicroData annual maintenance agreement decreased \$30,000 due to addition of Emergency Management Technical Specialist position.
- Salary placement of dispatchers increased to attract qualified applicants and to be in line with industry standard.

Key Measures

	FY2008 <u>Actual</u>	FY2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Projected</u>
Staffing History	8.70	8.70	10.70	10.70
E-911 Surcharge	\$1.35	\$1.15	\$1.15	\$1.15
Total 9-1-1 Calls Received	17,200	18,834	20,000	21,260
Wireless 9-1-1 Calls	N/A	9,463 (50%)	13,400 (67%)	14,882 (70%)
Landline 9-1-1 Calls	N/A	9,371 (50%)	6,600 (33%)	6,378 (30%)
Average 9-1-1 Call Duration	N/A	01:48	01:50	01:50
Administrative Calls Received	N/A	100,000	100,000+	100,000+

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11255 Emergency Management - 911 Communications

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Assembly Adopted %	Forecast Budget %
PERSONNEL								
40110	Regular Wages	\$ 237,913	\$ 308,973	\$ 455,995	\$ 455,995	\$ 522,135	\$ 66,140	14.50%
40120	Temporary Wages	41,666	28,884	5,150	5,150	5,150	-	0.00%
40130	Overtime Wages	29,208	34,310	20,423	20,423	31,802	11,379	55.72%
40210	FICA	24,657	29,607	41,122	41,122	47,860	6,738	16.39%
40221	PERS	85,622	125,976	108,273	108,273	125,845	17,572	16.23%
40321	Health Insurance	72,075	89,552	142,694	170,198	164,995	(5,203)	-3.06%
40322	Life Insurance	620	645	1,183	1,183	1,338	155	13.10%
40410	Leave	23,518	31,213	36,226	36,226	43,805	7,579	20.92%
40411	Sick Leave	2,249	1,966	4,012	4,012	4,643	631	15.73%
40511	Other Benefits	-	-	-	-	48	48	-
	Total: Personnel	517,528	651,126	815,078	842,582	947,621	105,039	12.47%
SUPPLIES								
42110	Office Supplies	437	322	500	500	500	-	0.00%
42120	Computer Software	-	1,195	-	37,495	-	(37,495)	-100.00%
42210	Operating Supplies	1,335	2,114	2,000	2,000	2,000	-	0.00%
42263	Training Supplies	1,582	190	-	-	-	-	-
42310	Repair/Maintenance Supplies	-	3,919	-	-	-	-	-
	Total: Supplies	3,354	7,740	2,500	39,995	2,500	(37,495)	-93.75%
SERVICES								
43011	Contractual Services	230,518	183,825	273,380	243,344	236,575	(6,769)	-2.78%
43019	Software Licensing	-	-	-	6,663	-	(6,663)	-100.00%
43110	Communications	140,399	103,884	205,300	195,300	121,500	(73,800)	-37.79%
43140	Postage	-	(2)	50	50	50	-	0.00%
43210	Transportation/Subsistence	942	10,199	4,699	4,699	4,699	-	0.00%
43250	Freight & Express	-	274	-	-	-	-	-
43260	Training	445	4,842	8,070	8,070	8,000	(70)	-0.87%
43310	Advertising	-	-	100	100	100	-	0.00%
43610	Utilities	33,211	40,367	40,230	40,230	40,230	-	0.00%
43720	Equipment Maintenance	9,074	1,599	47,750	47,750	25,750	(22,000)	-46.07%
43764	Snow Removal	-	862	1,700	1,700	1,700	-	0.00%
43780	Building/Ground Maintenance	1,809	2,041	10,100	10,100	10,100	-	0.00%
43920	Dues and Subscriptions	208	(52)	500	500	500	-	0.00%
	Total: Services	416,606	347,839	591,879	558,506	449,204	(109,302)	-19.57%
CAPITAL OUTLAY								
48120	Office Machines	-	-	-	-	-	-	-
48210	Communications Equipment	-	-	30,000	30,000	2,000	(28,000)	-93.33%
48710	Minor Office Equipment	1,825	5,549	1,825	1,825	3,000	1,175	64.38%
48720	Minor Office Furniture	-	-	5,000	5,000	5,000	-	0.00%
48740	Minor Machines & Equipment	467	1,343	2,000	2,000	-	(2,000)	-100.00%
	Total: Capital Outlay	2,292	6,892	38,825	38,825	10,000	(28,825)	-74.24%
INTERDEPARTMENTAL CHARGES								
60000	Charges (To) From Other Depts.	81,782	81,863	85,700	85,700	90,462	4,762	5.56%
	Total: Interdepartmental Charges	81,782	81,863	85,700	85,700	90,462	4,762	5.56%
DEPARTMENT TOTAL		\$ 1,021,562	\$ 1,095,460	\$ 1,533,982	\$ 1,565,608	\$ 1,499,787	\$ (65,821)	-4.20%

Fund 100

Department 11255 Emergency Management - 911 Communications - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Communications Center Manager 2 Shift Supervisors, 7.5 Public Safety Dispatchers, and 1 Secretary (20% of time).

43011 Contractual Services. Payments to cities for E911 services, (\$149,760), custodial (\$3,600), EMD and EFD protocol software and cardset support and updates (\$2,500), MicroData technical support call handling annual maintenance (\$39,000), and MicroData Auto Location database maintenance (\$39,215), EMD Sponsoring Physician (\$2,500). Account reduced due to one-time expenditure in FY2010 for fire dispatch protocol implementation.

43110 Communications. Dedicated long distance circuits, trunks, and data lines and connectivity (\$121,500). Reduction from prior year due to new phone system and changing from ACS/ATT to TLS and Ethernet.

43720 Equipment Maintenance. Stencil recorder maintenance agreement (\$2,500), generator costs (\$2,000), maintenance agreement for fax and printers (\$1,250), Motorola radio console maintenance agreement (\$20,000). Account reduced to reflect reduction of CML maintenance with telephone carrier.

43780 Building/Grounds Maintenance. Preventative maintenance on ERC (\$7,000), grounds maintenance (\$1,000), and elevator maintenance (\$2,100).

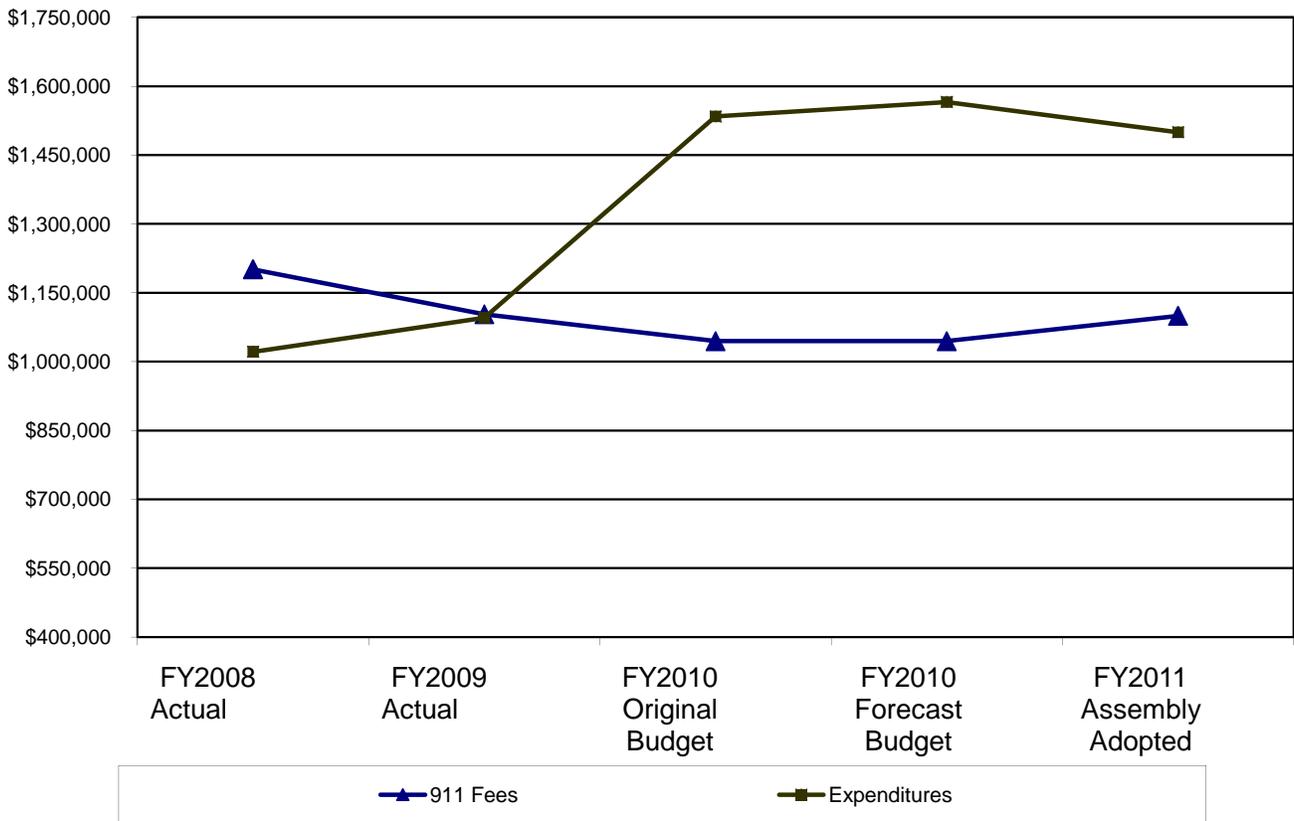
48210 Communication Equipment. ERC server 911 1/3 portion (\$2,000).

48710 Minor Office Equipment. Five multiple panel monitor stands for work stations (\$3,000).

48720 Minor Office Furniture. Items needed for reconfiguration of 911 workstations (\$5,000).

60000 Charges (To) From Other Departments. These are charges from Resource Planning for all wages and benefits of the Addressing Officer responsible for all 911 addressing and database management (\$90,462).

911 PROGRAM REVENUES & EXPENDITURES



The 911 program is projected to receive revenues of approximately \$1,099,832 during FY2011 with the City of Soldotna (\$70,000), Central Emergency Services (\$98,505), Nikiski Fire Service Area (\$42,352) and Kachemak Emergency Service Area (\$6,975) contributing for dispatching services and \$877,500 generated from a \$1.15 per telephone line surcharge.

The costs shown are approximately one-half of the total cost of operating the 911 program for the Kenai Peninsula. The State of Alaska Department of Public Safety budgets and pays for the other cost.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department - Emergency Management Totals**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted % Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 394,649	\$ 474,285	\$ 702,660	\$ 691,410	\$ 778,588	\$ 87,178	12.61%
40120 Temporary Wages	49,266	34,794	11,198	22,448	11,198	(11,250)	-50.12%
40130 Overtime Wages	29,646	34,933	23,502	23,502	34,881	11,379	48.42%
40210 FICA	37,202	44,895	63,239	63,239	70,366	7,127	11.27%
40221 PERS	113,341	171,314	146,618	146,618	165,196	18,578	12.67%
40321 Health Insurance	93,735	113,844	186,703	222,690	215,881	(6,809)	-3.06%
40322 Life Insurance	1,005	998	1,805	1,805	1,770	(35)	-1.94%
40410 Leave	40,005	51,122	58,846	58,846	64,833	5,987	10.17%
40411 Sick Leave	4,198	4,610	8,087	8,087	7,903	(184)	-2.28%
40511 Other Benefits	-	-	2,654	2,654	48	(2,606)	-98.19%
Total: Personnel	763,047	930,795	1,205,312	1,241,299	1,350,664	109,365	8.81%
SUPPLIES							
42110 Office Supplies	1,397	1,957	4,000	4,000	4,200	200	5.00%
42120 Computer Software	-	1,195	500	37,995	-	(37,995)	-100.00%
42210 Operating Supplies	4,833	3,984	4,700	4,639	5,100	461	9.94%
42230 Fuels, Oils & Lubricants	717	717	1,000	1,000	1,100	100	10.00%
42250 Uniforms	170	-	300	300	300	-	0.00%
42263 Training Supplies	1,582	190	-	-	-	-	-
42310 Repair/Maint Supplies	387	6,001	2,000	4,000	2,100	(1,900)	-47.50%
42360 Motor Vehicle Repair Supplies	40	58	500	500	200	(300)	-60.00%
42410 Small Tools	788	136	2,500	500	2,500	2,000	400.00%
42424 Safety Supplies	-	-	-	61	-	(61)	-100.00%
Total: Supplies	9,914	14,238	15,500	52,995	15,500	(37,495)	-70.75%
SERVICES							
43011 Contractual Services	315,893	275,532	383,380	353,344	356,575	3,231	0.91%
43019 Software Licensing	-	375	375	7,038	-	(7,038)	-100.00%
43110 Communications	155,964	121,842	226,300	216,300	144,500	(71,800)	-33.19%
43140 Postage	342	453	275	275	275	-	0.00%
43210 Transportation/Subsistence	9,248	12,534	9,349	6,349	9,349	3,000	47.25%
43250 Freight and Express	19	274	100	100	-	(100)	-100.00%
43260 Training	445	4,842	8,070	8,070	8,000	(70)	-0.87%
43310 Advertising	341	328	300	3,300	300	(3,000)	-90.91%
43600 Project Management	-	1,909	-	-	-	-	-
43610 Utilities	44,814	51,948	55,830	55,830	55,230	(600)	-1.07%
43720 Equipment Maintenance	11,196	4,005	53,225	53,225	33,900	(19,325)	-36.31%
43750 Vehicle Maintenance	-	-	1,000	1,000	500	(500)	-50.00%
43764 Snow Removal	-	1,832	3,400	3,400	3,400	-	0.00%
43780 Building/Ground Maintenance	2,584	3,015	24,100	24,100	24,350	250	1.04%
43810 Rents and Operating Leases	2,568	2,568	2,300	2,300	-	(2,300)	-100.00%
43812 Equipment Replacement Pymt.	4,383	4,383	4,383	4,383	4,642	259	5.91%
43920 Dues and Subscriptions	871	269	1,156	1,156	1,156	-	0.00%
Total: Services	548,668	486,109	773,543	740,170	642,177	(97,993)	-13.24%
CAPITAL OUTLAY							
48210 Communication Equipment	-	-	30,000	30,000	4,000	(26,000)	-86.67%
48311 Machinery & Equipment	-	-	5,000	5,000	-	(5,000)	-100.00%
48710 Minor Office Equipment	2,675	5,549	3,625	5,322	6,000	678	12.74%
48720 Minor Office Furniture	1,280	1,079	6,000	5,320	8,000	2,680	50.38%
48730 Minor Communication Equipment	-	-	-	680	500	(180)	-26.47%
48740 Minor Machines & Equipment	6,445	12,621	5,500	9,044	1,500	(7,544)	-83.41%
Total: Capital Outlay	10,400	19,249	50,125	55,366	20,000	(35,366)	-63.88%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	81,782	80,163	85,700	85,700	90,462	4,762	5.56%
Total: Interdepartmental Charges	81,782	80,163	85,700	85,700	90,462	4,762	5.56%
DEPARTMENT TOTAL	\$ 1,413,811	\$ 1,530,554	\$ 2,130,180	\$ 2,175,530	\$ 2,118,803	\$ (56,727)	-2.61%

Fund: 100 General Fund
Dept: 11230 General Services - Administration / Human Resources

Department Function

Mission: The General Services Department is committed to providing exceptional administrative services in the areas of information systems, risk management, print shop, mailroom, custodial functions and the Office of Human Resources. The Office of Human Resources serves the borough by focusing efforts on the borough's most valuable asset, its employees. The Office does this through recruitment, hiring, and retention of a diverse, qualified workforce. The Office provides human resource direction, technical assistance, training, equal employment opportunity and labor relations services to the Borough.

Major long-term issues and concerns:

- Writing and implementation of Borough policies and procedures.
- Delivering a comprehensive employee training program to borough staff.
- Continue to improve, modernize and standardize operating procedures.
- Increasing costs associated with employee health insurance

Objectives FY2011/Budget highlights:

- Continue to offer employee professional development training borough-wide.
- Implement federal background check system for prospective employees.

Previous year accomplishments:

- Reorganized and revamped Human Resources personnel filing system.
- Developed procedures for recruitment, including screenings and matrix scorings.
- Provided on-site professional development training opportunities for 50 borough supervisors, and 140 borough employees completed Conflict Resolution training.
- Borough employees enrolled and participated in on-line training programs through the Alaska Municipal League Joint Insurance Association.
- Human Resource website expanded and improved.
- Wellness Seminars were developed and offered quarterly to employees during the lunch hour.
- Negotiated new employment contract.

Significant budgetary changes:

- None.

Key Measures

	FY2008 <u>Actual</u>	FY2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Projected</u>
Staffing History	3.7	4.0	4.5	4.5
Grievances Filed	2	1	2	0
Grievances Successfully Resolved	0	3	2	N/A
Human Rights Complaints Filed	0	0	0	0
Human Rights Complaints Successfully Resolved	0	0	0	N/A

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11230 - General Services - Administration**

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Forecast	Assembly
				Budget	Budget	Adopted	Budget	Adopted %
PERSONNEL								
40110	Regular Wages	\$ 183,896	\$ 207,591	\$ 245,039	\$ 245,039	\$ 247,969	\$ 2,930	1.20%
40120	Temporary Wages	7,487	14,105	4,000	24,000	4,320	(19,680)	-82.00%
40130	Overtime Wages	962	674	964	964	1,431	467	48.44%
40210	FICA	16,021	21,208	21,827	21,827	22,142	315	1.44%
40221	PERS	62,509	78,156	55,533	55,533	56,230	697	1.26%
40321	Health Insurance	41,411	48,428	60,012	71,579	69,390	(2,189)	-3.06%
40322	Life Insurance	495	445	618	618	624	6	0.97%
40410	Leave	25,200	25,157	22,156	22,156	22,889	733	3.31%
40411	Sick Leave	5,551	4,569	4,099	4,099	3,034	(1,065)	-25.98%
	Total: Personnel	343,532	400,333	414,248	445,815	428,029	(17,786)	-3.99%
SUPPLIES								
42110	Office Supplies	1,919	3,336	1,500	2,500	1,500	(1,000)	-40.00%
42210	Operating Supplies	661	733	4,122	4,104	3,000	(1,104)	-26.90%
42310	Repair/Maintenance Supplies	-	-	-	18	500	482	2677.78%
42410	Small Tools & Minor Equipment	-	-	-	150	-	(150)	-100.00%
	Total: Supplies	2,580	4,069	5,622	6,772	5,000	(1,772)	-26.17%
SERVICES								
43011	Contractual Services	10,306	17,581	42,528	20,085	15,040	(5,045)	-25.12%
43110	Communications	5,310	7,190	4,000	4,000	5,000	1,000	25.00%
43140	Postage	557	574	800	800	800	-	0.00%
43210	Transportation/Subsistence	5,125	5,988	10,153	10,153	5,575	(4,578)	-45.09%
43220	Car Allowance	3,600	3,689	3,600	3,600	3,600	-	0.00%
43260	Training	2,549	4,396	6,350	6,350	2,000	(4,350)	-68.50%
43270	Employee Development	7,713	3,636	7,500	7,500	7,500	-	0.00%
43310	Advertising	10,407	15,153	13,000	13,000	13,000	-	0.00%
43410	Printing	-	-	-	250	250	-	0.00%
43610	Utilities	9,667	11,706	11,400	11,400	11,400	-	0.00%
43720	Equipment Maintenance	533	554	1,800	1,800	1,800	-	0.00%
43810	Rents and Operating Leases	21,136	21,144	23,000	23,000	23,564	564	2.45%
43920	Dues and Subscription	1,737	2,110	2,300	2,945	2,500	(445)	-15.11%
	Total: Services	78,640	93,721	126,431	104,883	92,029	(12,854)	-12.26%
CAPITAL OUTLAY								
48120	Office Machines	-	2,993	-	-	-	-	-
48710	Minor Office Equipment	6,083	2,862	-	43	750	707	1644.19%
48720	Minor Office Furniture	908	744	1,000	1,500	-	(1,500)	-100.00%
48730	Minor Communication Equipment	-	245	-	-	200	200	-
48740	Minor Machines & Equipment	-	199	-	-	-	-	-
	Total: Capital Outlay	6,991	7,043	1,000	1,543	950	(593)	-38.43%
DEPARTMENT TOTAL		\$ 431,743	\$ 505,166	\$ 547,301	\$ 559,013	\$ 526,008	\$ (33,005)	-5.90%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: General Services Director, 1 HR Technician, 1 HR Specialist, 1 Secretary (Homer Annex) and ½ time Secretary (Seward Annex).

42310 Repair/Maintenance Supplies. Increase to cover repair and replace broken locks in fireproof HR filing cabinets.

43011 Contractual Services. Includes Employee drug testing (\$8,000), Labor arbitration contingency (\$3,000), and other items (\$4,040). Reduction in budget due to one-time items in the prior year.

43210 Transportation/Subsistence. Director to attend GEMS conference, and continue attendance at state and local employment law seminars. HR staff to attend professional development and job skills training.

43270 Employee Development. Amount required by labor contract.

43810 Rents and Operating Leases. Seward (\$8,064) and Homer annex (\$15,000) leases and post office box rentals.

48710 Minor Office Equipment. Replace fax machine (\$750).

Fund:	100	General Fund
Dept:	11231	General Service - MIS

Department Function

Mission: Provide effective, courteous, and responsive end user support for the Kenai Peninsula Borough's computing systems. Develop and maintain a strong network framework that serves as a delivery mechanism for computing services. Provide direction, consultation, and guidance in regards to future planning as it relates to projects that have a computing based implementation.

Major long-term issues and concerns:

- Changing technology and required cost to maintain systems.
- Providing service delivery over a cost effective medium.
- Development of our staff's skill sets.

Objectives FY2011/Budget highlights:

- Migrate KPB departmental file systems and work flows to a relevant and effective framework using Microsoft SharePoint.
- Increase file protection capability by utilizing backup deduplication technologies.
- Introduce greater efficiency to the wide area backup process by implementing archiving and synthetic full backups.
- Provide the Legal Department with the ability to secure legal holds on all electronic data that may be relevant to litigation through a process known as E-Discovery.
- Continue the building and deployment of a foundation for virtual server technology.
- Assist, guide, and consult in the implementation of a Computer Aided Dispatch component for E911.
- Continue to grow and expand our automated network health monitoring in order to be more proactive to any network issues.

Previous year accomplishments:

- Expanded the Borough's IP Telephony system to the Homer Maintenance facilities and the Homer KPB Offices.
- Redesigned and implemented the Roads Service Area tracking application.
- Upgraded the GEMS financial system and migrated it to a new database platform and server.
- Completed staff training in SQL Server 2005, and deployed vendor-approved applications to the SQL Server 2005 environment.
- Developed front-end web-based applications for continued research capabilities into our historical legacy systems.
- Designed and implemented a complete virtualized server infrastructure.
- Upgraded Voice over IP telephony systems and voice mail to new software and hardware platforms.

Significant budgetary changes:

- A \$88,405 overall increase, of which 53% is in personnel costs \$46,882 and 47% is project and software related \$41,523. Personnel included creating a Lead Enterprise application Developer. The non personnel increase is reflected in increasing software maintenance contracts, enhanced data protection project, wireless access project, and virtualization addition.
- The decrease in software and increase in software licensing is due to prior years licensing costs being budgeted under computer software, requiring budget revisions to be processed. This will place the funds in the appropriate accounts and minimize the necessity of budget revisions.

Fund:	100	General Fund
Dept:	11231	General Service – MIS - Continued

Key Measures

	FY08 <u>Actual</u>	FY09 <u>Actual</u>	FY10 <u>Estimated</u>	FY11 <u>Projected</u>
Staffing History				
Help Desk Staff	3.00	5.00	5.00	4.00
Senior Staff	6.00	5.00	5.00	6.00
Management Staff	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Staffing History	11.00	11.00	11.00	11.00
Desktop Workstations Supported	390	400	420	420
Servers Supported	43	52	60	65
Local Area Networks (LAN'S) Supported	16	19	19	19
Wide Area Networks (WAN's) Supported	18	21	21	21
Telephony Sites Supported	10	14	16	19
Business Software Applications Supported	15	18	21	22
Support Incidents	N/A	2,747	2,600	2,600
Average Number of Primary Responsibility areas, Tasked to each senior staff member	6.6	6.5	6.5	6.5

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11231 - General Services - MIS

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted % Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 581,094	\$ 643,999	\$ 721,585	\$ 721,585	\$ 734,930	\$ 13,345	1.85%
40120 Temporary Wages	-	875	-	-	-	-	-
40130 Overtime Wages	12,212	11,077	15,733	15,733	16,412	679	4.32%
40210 FICA	47,532	53,720	63,969	63,969	65,468	1,499	2.34%
40221 PERS	193,338	242,309	164,357	164,357	167,530	3,173	1.93%
40321 Health Insurance	113,595	130,834	146,695	174,969	169,620	(5,349)	-3.06%
40322 Life Insurance	1,491	1,344	1,773	1,773	1,811	38	2.14%
40410 Leave	72,094	75,382	74,041	74,041	77,202	3,161	4.27%
40411 Sick Leave	14,912	13,977	15,072	15,072	17,086	2,014	13.36%
40511 Other Benefits	96	60	96	96	144	48	50.00%
Total: Personnel	1,036,364	1,173,577	1,203,321	1,231,595	1,250,203	18,608	1.51%
SUPPLIES							
42110 Office Supplies	3,596	2,925	3,000	4,200	3,000	(1,200)	-28.57%
42120 Computer Software	28,799	54,145	39,000	2,965	10,000	7,035	237.27%
42210 Operating Supplies	27,614	24,120	25,260	15,160	22,600	7,440	49.08%
42230 Fuel, Oils and Lubricants	87	-	-	-	-	-	-
42310 Repair/Maintenance Supplies	14,593	18,980	25,000	15,000	28,000	13,000	86.67%
42410 Small Tools & Minor Equipment	71	221	200	5,200	5,000	(200)	-3.85%
Total: Supplies	74,760	100,391	92,460	42,525	68,600	26,075	61.32%
SERVICES							
43011 Contractual Services	-	6,641	20,000	2,000	20,000	18,000	900.00%
43019 Software Licensing	116,346	118,866	139,800	181,800	181,450	(350)	-0.19%
43110 Communications	65,576	66,942	85,000	85,150	91,000	5,850	6.87%
43210 Transportation/Subsistence	8,316	8,841	5,000	8,000	5,200	(2,800)	-35.00%
43250 Freight and Express	53	21	1,000	1,000	1,000	-	0.00%
43260 Training	8,705	1,125	15,000	10,000	15,000	5,000	50.00%
43610 Utilities	16,034	21,440	18,000	18,000	18,000	-	0.00%
43720 Equipment Maintenance	6,041	24,076	27,000	19,492	20,000	508	2.61%
43812 Equipment Replacement Pymt.	49,570	42,223	46,141	46,141	63,974	17,833	38.65%
43920 Dues and Subscriptions	-	164	3,000	-	1,000	1,000	-
Total: Services	270,641	290,339	359,941	371,583	416,624	45,041	12.12%
CAPITAL OUTLAY							
48120 Office Machines	4,789	-	-	11,000	-	(11,000)	-100.00%
48210 Communication Equipment	-	-	-	27,508	12,000	(15,508)	-56.38%
48311 Machinery & Equipment	-	11,774	-	1,292	-	(1,292)	-100.00%
48710 Minor Office Equipment	13,658	18,285	20,000	20,000	12,500	(7,500)	-37.50%
48720 Minor Office Furniture	314	821	1,000	1,000	1,000	-	0.00%
48730 Minor Communication Equipment	-	725	-	100	4,200	4,100	4100.00%
Total: Capital Outlay	18,761	31,605	21,000	60,900	29,700	(31,200)	-51.23%
DEPARTMENT TOTAL	\$ 1,400,526	\$ 1,595,912	\$ 1,676,722	\$ 1,706,603	\$ 1,765,127	\$ 58,524	3.43%

Fund 100
Department 11231 - General Services - MIS - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Systems Manager, 1 Lead Enterprise Application Developer, 3 Enterprise Applications Developers, 1 Network/IT Administrator, 1 Network/PC Specialist, 1 Senior Information Helpdesk Technicians, 2 Information Helpdesk Technician, and 1 Information Helpdesk Supervisor.

42120 Computer Software. To add various backup agent software as needed (SQL Agents primarily - \$5,000). Miscellaneous (\$5,000).

42210 Operating Supplies. Paper, toner, ink, tapes and miscellaneous supplies.

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

43011 Contractual Services. Software modifications, (\$10,000); Help desk calls, (\$2,000); CommVault installation services (\$6,000),miscellaneous, (\$2,000). FY2010 budget included one-time expenditure of \$36,000 for a SQL2005 upgrade.

43019 Software Licensing. CommVault support (\$16,000), GWIS Helpdesk (\$5,000) EOM (\$1,400), GEMS (\$24,000), GoToMyPC, (\$5,500); Acuprint/AP Technology (\$1,400); Unisys (\$23,500), McAfee (\$10,000), Microfocus Cobol (\$2,500), Microsoft office (\$46,000), Cisco, ESW, UCSS (\$23,000), visual Studio (\$4,000), misc. (\$4,500).

43110 Communications. Increase internet bandwidth to 9 Mb, internal network circuits, third party filtration, and setup costs.

43260 Training. Manatron Conference, Gems Conference, books, and ongoing internet based training.

43720 Equipment Maintenance. MIS portion of KPB printer/copier contract, (\$14,000); miscellaneous printer repairs (\$6,000)

43812 Equipment Replacement Payments. See schedule below.

43920 Dues & Subscriptions. Microsoft Developer, (\$2,000) and Miscellaneous Publications, (\$1,000).

48210 Communication Equipment. Purchase two Cisco 2 gigabit switches (\$6,000 ea)

48710 Minor Office Equipment. (4) workstations (\$10,000) and (1) laptop (\$2,500).

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

<u>Items</u>	<u>Prior Years</u>	<u>FY2010 Estimated</u>	<u>FY2011 Projected</u>	<u>Future Projected Payments</u>
Uninterruptible Power Supply (UPS)	98,876	10,776	10,776	21,552
Network Switch	34,351	5,817	5,168	5,168
1 Server	1,848	2,070	1,563	4,888
3 Call Manager Servers	14,311	14,314	3,832	3,832
Virtual Server component one	5,627	5,627	5,627	16,881
Virtual Server component two	9,385	7,537	7,537	13,005
	<u>164,398</u>	<u>46,141</u>	<u>34,503</u>	<u>65,326</u>
<u>Proposed Projects</u>				
Increase virtualization potential	-	-	6,053	18,159
Enhance data protection	-	-	19,905	59,715
Secure wireless core for borough building and ERC	-	-	3,513	10,539
	<u>-</u>	<u>-</u>	<u>29,471</u>	<u>88,413</u>
Total	<u>\$ 164,398</u>	<u>\$ 46,141</u>	<u>\$ 63,974</u>	<u>\$ 153,739</u>

Fund: 100 General Fund
Dept: 11232 General Services - GIS

Department Function

Mission: The Geographic Information Systems (GIS) department provides map services and support for the Kenai Peninsula Borough, its cities, state, federal agencies and the public. GIS is responsible for map book production, developing and maintaining Internet based mapping, ad hoc map production and development and support of spatial applications for various borough departments.

Major long-term issues and concerns:

- Remote sensed data includes satellite imagery and airborne photography and is widely used by those with interest in the Kenai Peninsula Borough. We need to plan and budget for this on an on-going basis. It is anticipated that the new imagery will be received early next fiscal year.
- Training technicians and analysts to provide advanced capabilities and reduce dependence on consulting services for system modification.
- Establish a program for professional development of GIS staff. Currently, all are classified as technicians, yet have advanced skills or college degrees. A more professional approach would allow for career path advancement and produce a higher quality service to the citizens. This type of training requires out of state travel and due to budgetary constraints this training is not currently being offered.

Objectives FY2011/Budget highlights:

- Improve the GIS Home Page
- Support the 2010 US Census.
- Development of a digital terrain model using LIDAR data. If all goes as planned, weather permitting, the LIDAR data should be delivered by January 1, 2011.
- Support cadastral map updates, digital map book production, further development of the Zoom tool for data consumers, and support for Oil & Gas industry mapping. This is an ongoing task that exists each year and requires significant resources.

Previous year accomplishments:

- Digitizing historical aerial photographs.
- Dramatically modified and improved the Map services available on the Internet.
- Solicited funding for orthoimagery (satellite imagery) to compliment Coastal Zone Mgt. funds.

Significant budgetary changes:

- None

Key Measures

	FY2008 <u>Actual</u>	FY2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Projected</u>
Staffing History	4.00	4.00	4.00	4.00
Emergency Service Map Books Distributed	174	150	50	50
Internet Map Services Accessed	12,500	11,500	20,000	50,000
Basemap Updated Resulting From				
New Subdivision Plats	267	300	275	175

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11232 - General Services - GIS

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Assembly Adopted %	Forecast Budget %
PERSONNEL								
40110	Regular Wages	\$ 184,349	\$ 179,093	\$ 221,973	\$ 221,973	\$ 227,668	\$ 5,695	2.57%
40130	Overtime Wages	-	-	1,676	1,676	1,736	60	3.58%
40210	FICA	15,239	15,678	19,658	19,658	20,296	638	3.25%
40221	PERS	65,290	69,527	50,495	50,495	51,797	1,302	2.58%
40321	Health Insurance	47,851	45,371	53,344	63,625	61,680	(1,945)	-3.06%
40322	Life Insurance	509	424	559	559	574	15	2.68%
40410	Leave	24,982	24,355	22,839	22,839	24,456	1,617	7.08%
40411	Sick Leave	4,885	4,585	4,603	4,603	5,402	799	17.36%
40511	Other Benefits	-	20	48	48	48	-	0.00%
	Total: Personnel	343,105	339,053	375,195	385,476	393,657	8,181	2.12%
SUPPLIES								
42110	Office Supplies	516	449	750	8,208	9,500	1,292	15.74%
42120	Computer Software	2,173	356	5,000	5,000	5,000	-	0.00%
42210	Operating Supplies	8,417	2,600	9,750	2,292	750	(1,542)	-67.28%
	Total: Supplies	11,106	3,405	15,500	15,500	15,250	(250)	-1.61%
SERVICES								
43011	Contractual Services	-	9,860	2,000	2,000	2,000	-	0.00%
43019	Software Licensing	43,546	51,546	72,300	72,300	71,550	(750)	-1.04%
43110	Communications	1,260	1,051	1,450	1,450	1,450	-	0.00%
43140	Postage	232	185	250	250	250	-	0.00%
43210	Transportation/Subsistence	6,579	10,344	11,465	11,465	7,050	(4,415)	-38.51%
43250	Freight and Express	135	(30)	300	300	300	-	0.00%
43260	Training	7,294	3,286	6,615	6,615	6,000	(615)	-9.30%
43410	Printing	(2,704)	3,157	5,000	5,000	5,000	-	0.00%
43610	Utilities	4,390	5,866	7,200	7,200	7,200	-	0.00%
43720	Equipment Maintenance	677	1,262	2,500	2,500	2,500	-	0.00%
43812	Equipment Replacement Pymt.	3,465	3,465	2,364	2,364	2,364	-	0.00%
43920	Dues and Subscriptions	275	275	175	175	175	-	0.00%
	Total: Services	65,149	90,267	111,619	111,619	105,839	(5,780)	-5.18%
CAPITAL OUTLAY								
48120	Office Machines	6,953	12,651	-	-	7,000	7,000	-
48710	Minor Office Equipment	4,413	-	2,000	2,000	-	(2,000)	-100.00%
	Total: Capital Outlay	11,366	12,651	2,000	2,000	7,000	5,000	250.00%
DEPARTMENT TOTAL		\$ 430,726	\$ 445,376	\$ 504,314	\$ 514,595	\$ 521,746	\$ 7,151	1.39%

LINE-ITEM EXPLANATIONS

40110 Regular wages. Staff includes GIS Manager, 1 GIS Senior Technician, and 2 GIS Technicians.

42110 Office Supplies. Increase is due to items previously classified as operating supplies are now being accounted for as office supplies.

43011 Contractual Services: Geodesy services to develop GIS Server applications.

43019 Software Licensing. ESRI (\$52,250), GEODESY (\$10,000), QT Modeler (\$600), Autodesk (\$700), Lizardtech (\$4,000), Mapmakers (\$4,000).

43410 Printing. Emergency Services Map Books to be provided to emergency responders and Borough Departments.

43260 Training. ESRI related training/conference registration and map service training. Includes virtual training which provides more training for staff, but with less travel cost.

43812 Equipment Replacement Payments. Large format plotter.

48120 Office Machines. Additional disk storage for GIS data, new PC.

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

Items	Prior Years	FY2010 Estimated	FY2011 Projected	Future Projected Payments
Large Format Plotter	\$ 6,930	\$ 2,364	\$ 2,364	\$ 4,891

Fund:	100	General Fund
Dept:	11233	General Services - Print/Mail

Department Function

Mission: Provide printing service for Borough administration, service areas and school district. This includes routine copying services and copying and binding of special reports and documents. To process outgoing metered mail for Borough administration and school district and sort incoming mail for Borough administration. Handle folding, stuffing, sealing and mailing of bulk mail such as tax bills, sales tax forms and assessment notices.

Major long-term issues and concerns:

- Revitalizing the layout of mail room/copy shop to maximize employee safety and increase efficiency in service delivery.

Objectives FY2011/ Budget highlights:

- Providing timely and quality services.

Previous year accomplishments:

- See "Key Measures" below.

Significant budgetary changes:

- Purchase and installation of two black and white copiers, and one color copier.

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>	<u>FY11 Projected</u>
Staffing History	1.80	1.80	1.80	1.80
Borough B&W copy images	760,881	1,001,300	841,000	850,000
Borough color images	39,208	60,550	90,000	90,000
School District B&W images	467,568	185,400	177,000	180,000
School District color images	4,173	8,910	2,000	3,000
Outgoing metered mail	205,869	204,000	106,000	110,000
Outgoing unmetered mail	221,065	106,000	100,000	100,000

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11233 - General Services - Print/Mail**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted % Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 63,153	\$ 57,580	\$ 67,692	\$ 67,692	\$ 66,998	\$ (694)	-1.03%
40120 Temporary Wages	60	2,770	1,200	1,200	1,200	-	0.00%
40130 Overtime Wages	2,698	1,305	2,927	2,927	3,004	77	2.63%
40210 FICA	5,161	5,197	6,231	6,231	6,243	12	0.19%
40221 PERS	21,296	21,678	16,132	16,132	16,000	(132)	-0.82%
40321 Health Insurance	20,930	20,131	24,005	28,632	26,985	(1,647)	-5.75%
40322 Life Insurance	158	125	179	179	574	395	220.67%
40410 Leave	6,530	5,861	5,699	5,699	6,400	701	12.30%
40411 Sick Leave	427	544	1,225	1,225	1,281	56	4.57%
40511 Other Benefits	-	-	-	-	48	48	-
Total: Personnel	120,413	115,191	125,290	129,917	128,733	(1,184)	-0.91%
SUPPLIES							
42110 Office Supplies	224	968	800	800	800	-	0.00%
42210 Operating Supplies	20,243	20,613	25,000	25,000	25,000	-	0.00%
42250 Uniforms	337	296	320	320	700	380	118.75%
Total: Supplies	20,804	21,877	26,120	26,120	26,500	380	1.45%
SERVICES							
43011 Contract Services	-	38	-	-	240	240	-
43110 Communications	934	932	1,400	1,400	1,400	-	0.00%
43210 Transportation/Subsistence	1,216	1,103	1,400	1,400	1,400	-	0.00%
43610 Utilities	2,875	3,831	4,080	4,080	4,080	-	0.00%
43720 Equipment Maintenance	53,060	54,618	66,000	64,848	70,000	5,152	7.94%
43810 Rents and Operating Leases	-	1,008	1,008	1,008	1,008	-	0.00%
43812 Equipment Replacement Pymt.	11,790	7,567	14,660	14,660	21,604	6,944	47.37%
Total: Services	69,875	69,097	88,548	87,396	99,732	12,336	14.12%
CAPITAL OUTLAY							
48120 Office Equipment	-	-	15,000	15,000	-	(15,000)	-100.00%
48710 Minor Office Equipment	1,687	-	-	-	-	-	-
48720 Minor Office Furniture	1,349	-	-	-	-	-	-
Total: Capital Outlay	3,036	-	15,000	15,000	-	(15,000)	-100.00%
DEPARTMENT TOTAL	\$ 214,128	\$ 206,165	\$ 254,958	\$ 258,433	\$ 254,965	\$ (3,468)	-1.34%

LINE-ITEM EXPLANATIONS

40110 Regular wages. Staff includes: Lead Mail-Copy Technician and part-time Mail-Copy Clerk.	43011 Contract Services. Cost of Pitney Bowes meter refill charges per contract.
42110 Operating Supplies. Paper \$21,000 plus \$4,000 for letterhead, tape, binding supplies, laminate, color ink, and miscellaneous supplies.	43720 Equipment Maintenance. Maintenance costs on main printers, color copier, folder, stuffers, mail processor and other miscellaneous equipment. Increase due to maintenance agreements required on new equipment.
42250 Uniforms. Increased for uniform replacement costs.	43812 Equipment Replacement Payments. Scheduled replacement of equipment.

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

Items	Prior Years	FY2010 Estimated	FY2011 Projected	Future Projected Payments
Color copier	\$ 17,610	\$ -	\$ 6,000	\$ 18,000
Digital mail processor	6,939	4,627	-	15,000
2 digital copier w/ video interface	68,129	-	9,279	44,160
Folder stuffer machine	29,774	6,325	6,325	18,975
Automatic single tabber	2,557	-	-	1,380
	<u>\$ 125,009</u>	<u>\$ 10,952</u>	<u>\$ 21,604</u>	<u>\$ 97,515</u>

Fund: 100 General Fund
Dept: 11235 General Services – Custodial Maintenance

Department Function

Mission: Clean in and around the main Borough Administration building, including Human Resources/Risk Management annex, school district portables, records center, and Homer Annex. Administer contracts with janitorial services for the cleaning of Poppy Lane Facility, Kenai River Center, and Emergency Operations Center.

NOTE: An equal number of staff are budgeted in the School Fund (see fund 241.11235, School Fund - Custodial Maintenance Division).

Major long-term issues and concerns:

- None.

Objectives FY2011/ Budget highlights:

- Strive to provide a high degree of service to those we serve and respond to by creating a culture of productivity and resourcefulness for custodial staff by encouraging the best ideas and cleaning procedures and by responding to the demands of the environment.

Previous year accomplishments:

- Provided an improved level of service with a new contract for janitorial services for the cleaning of the Poppy Lane Maintenance Facility and the Office of Emergency Management.
- Added janitorial services at the Homer Annex office.
- Maintained all assigned buildings and grounds at a satisfactory level.
- Staff moved into their own office space with a computer and telephone, allowing for better communication to respond to the needs of those served.

Significant budgetary changes:

- Reclassified personnel up one range.

Key Measures

	FY08 <u>Actual</u>	FY09 <u>Actual</u>	FY10 <u>Estimated</u>	FY11 <u>Projected</u>
Staffing History	1.30	1.30	1.30	1.30
Square Footage Maintained	45,630	45,630	45,630	45,630

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11235 - General Services - Custodial Maintenance**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted %	
						Forecast	Budget %
PERSONNEL							
40110 Regular Wages	\$ 45,855	\$ 45,629	\$ 50,030	\$ 50,030	\$ 54,071	\$ 4,041	8.08%
40120 Temporary Wages	2,899	3,559	2,200	2,200	2,200	-	0.00%
40130 Overtime Wages	639	932	1,166	1,166	1,233	67	5.75%
40210 FICA	3,863	4,572	4,813	4,813	5,188	375	7.79%
40221 PERS	15,445	18,018	11,704	11,704	12,644	940	8.03%
40321 Health Insurance	14,950	15,417	17,337	20,679	20,046	(633)	-3.06%
40322 Life Insurance	110	93	132	132	140	8	6.06%
40410 Leave	5,865	6,133	6,010	6,010	6,510	500	8.32%
40411 Sick Leave	1,341	1,387	1,502	1,502	1,627	125	8.32%
Total: Personnel	90,967	95,740	94,894	98,236	103,659	5,423	5.52%
SUPPLIES							
42110 Office Supplies	-	10	-	75	75	-	0.00%
42210 Operating Supplies	-	34	-	1,725	1,725	-	0.00%
42240 Janitorial Supplies	2,254	1,923	2,000	-	-	-	-
42410 Small Tools	94	149	300	500	500	-	0.00%
Total: Supplies	2,348	2,116	2,300	2,300	2,300	-	0.00%
SERVICES							
43011 Contractual Services	11,109	11,125	11,600	12,752	4,802	(7,950)	-62.34%
43210 Transportation/Subsistence	76	79	200	200	300	100	50.00%
43720 Equipment Maintenance	187	-	100	100	100	-	0.00%
Total: Services	11,372	11,204	11,900	13,052	5,202	(7,850)	-60.14%
CAPITAL OUTLAY							
48740 Minor Machinery & Equipment	-	-	500	500	500	-	0.00%
Total: Capital Outlay	-	-	500	500	500	-	0.00%
DEPARTMENT TOTAL	\$ 104,687	\$ 109,060	\$ 109,594	\$ 114,088	\$ 111,661	\$ (2,427)	-2.13%

LINE-ITEM EXPLANATIONS

40110 Regular wages. Staff includes: .80 Custodians and .5 Lead Custodian.

Increase due to reclassification of personnel by one range.

Note: An equal number of staff is charged to the School District. Total custodial staff is 2.6 full time equivalent.

42410 Small Tools. Replacement of minor equipment as necessary.

43011 Contractual Services. Decrease due to Solid Waste and Roads Departments paying pro-rata portion of janitorial services at poppy lane starting in FY11. Capital Projects janitorial services (\$1,742), Homer annex office janitorial services (\$2,160), window cleaning of Borough Administration Building (\$900).

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
General Services Department Totals**

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly	Forecast
				Budget	Budget	Adopted	Adopted %	Budget %
PERSONNEL								
40110	Regular Wages	\$ 1,058,347	\$ 1,133,892	\$ 1,306,319	\$ 1,306,319	\$ 1,331,636	\$ 25,317	1.94%
40120	Temporary Wages	10,446	21,309	7,400	27,400	7,720	(19,680)	-71.82%
40130	Overtime Wages	16,511	13,988	22,466	22,466	23,816	1,350	6.01%
40210	FICA	87,816	100,375	116,498	116,498	119,337	2,839	2.44%
40221	PERS	357,878	429,688	298,221	298,221	304,201	5,980	2.01%
40321	Health Insurance	238,737	260,181	301,393	359,484	347,721	(11,763)	-3.27%
40322	Life Insurance	2,763	2,431	3,261	3,261	3,723	462	14.17%
40410	Leave	134,671	136,888	130,745	130,745	137,457	6,712	5.13%
40411	Sick Leave	27,116	25,062	26,501	26,501	28,430	1,929	7.28%
40511	Other Benefits	96	80	144	144	240	96	66.67%
	Total: Personnel	1,934,381	2,123,894	2,212,948	2,291,039	2,304,281	13,242	0.58%
SUPPLIES								
42110	Office Supplies	6,255	7,688	6,050	15,783	14,875	(908)	-5.75%
42120	Computer Software	30,972	54,501	44,000	7,965	15,000	7,035	88.32%
42210	Operating Supplies	56,935	48,100	64,132	48,281	53,075	4,794	9.93%
42230	Fuels, Oils and Lubricants	87	-	-	-	-	-	-
42240	Janitorial Supplies	2,254	1,923	2,000	-	-	-	-
42250	Uniforms	337	296	320	320	700	380	118.75%
42310	Repair/Maintenance Supplies	14,593	18,980	25,000	15,018	28,500	13,482	89.77%
42410	Small Tools	165	370	500	5,850	5,500	(350)	-5.98%
	Total: Supplies	111,598	131,858	142,002	93,217	117,650	24,433	26.21%
SERVICES								
43011	Contractual Services	21,415	45,245	76,128	36,837	42,082	5,245	14.24%
43019	Software Licensing	159,892	170,412	212,100	254,100	253,000	(1,100)	-0.43%
43110	Communications	73,080	76,115	91,850	92,000	98,850	6,850	7.45%
43140	Postage	789	759	1,050	1,050	1,050	-	0.00%
43210	Transportation/Subsistence	21,312	26,355	28,218	31,218	19,525	(11,693)	-37.46%
43220	Car Allowance	3,600	3,689	3,600	3,600	3,600	-	0.00%
43250	Freight and Express	188	(9)	1,300	1,300	1,300	-	0.00%
43260	Training	18,548	8,807	27,965	22,965	23,000	35	0.15%
43270	Employee Development	7,713	3,636	7,500	7,500	7,500	-	0.00%
43310	Advertising	10,407	15,153	13,000	13,000	13,000	-	0.00%
43410	Printing	(2,704)	3,157	5,000	5,250	5,250	-	0.00%
43610	Utilities	32,966	42,843	40,680	40,680	40,680	-	0.00%
43720	Equipment Maintenance	60,498	80,510	97,400	88,740	94,400	5,660	6.38%
43810	Rents and Operating Leases	21,136	22,152	24,008	24,008	24,572	564	2.35%
43812	Equipment Replacement Pymt.	64,825	53,255	63,165	63,165	87,942	24,777	39.23%
43920	Dues and Subscriptions	2,012	2,549	5,475	3,120	3,675	555	17.79%
	Total: Services	495,677	554,628	698,439	688,533	719,426	30,893	4.49%
CAPITAL OUTLAY								
48120	Office Machines	11,742	15,644	15,000	26,000	7,000	(19,000)	-73.08%
48210	Communication Equipment	-	-	-	27,508	12,000	(15,508)	-56.38%
48311	Machinery & Equipment	-	11,774	-	1,292	-	(1,292)	-100.00%
48710	Minor Office Equipment	25,841	21,147	22,000	22,043	13,250	(8,793)	-39.89%
48720	Minor Office Furniture	2,571	1,565	2,000	2,500	1,000	(1,500)	-60.00%
48730	Minor Communication Equipment	-	970	-	100	4,400	4,300	4300.00%
48740	Minor Machines & Equipment	-	199	500	500	500	-	0.00%
	Total: Capital Outlay	40,154	51,299	39,500	79,943	38,150	(41,793)	-52.28%
DEPARTMENT TOTAL								
		\$ 2,581,810	\$ 2,861,679	\$ 3,092,889	\$ 3,152,732	\$ 3,179,507	\$ 26,775	0.85%

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Department Function

Mission: Provide effective legal services for the borough and school district. To ensure compliance with State and Federal law when enacting and enforcing laws and performing other borough functions. This protects the borough's and school district's interests, and therefore the public's interests, when enacting and implementing local ordinances and resolutions, and also when defending and pursuing claims and lawsuits.

Major long-term issues and concerns:

- Complete public officials training program for common issues with legal implications faced by public officials.
- Develop training program for employees in conjunction with other departments for common issues with legal implications faced by employees.
- Finish updating the Borough Code of Ordinances to correct errors and comply with revised laws.
- Convert research files in Legal Department to electronic format.

Objectives FY2011/Budget highlights:

- Complete implementation of timekeeping system.
- Conduct training sessions for service area boards, the Planning Commission, the Assembly, and advisory planning commissions regarding roles, responsibilities, the Open Meetings Act, conflicts of interest, and other items as needed.
- Conduct employee training in conjunction with other departments regarding matters likely to have legal ramifications.
- Update legal department web page.

Previous year accomplishments:

- During calendar year 2009 the Alaska Supreme Court entered 1 decision in the borough's favor upholding the borough assessor's valuation of condominiums. The Superior Court ruled in the borough's favor in 3 cases, including an initiative case, an ejectment action, and a subdivision case in which the matter was remanded for a factual determination. The Superior court also decided that neither party won in a 4th case (term limits) on the grounds that both parties received some of the relief sought. Additionally, the borough settled 3 cases.
- Advised the Planning Department in 2 appeals to the Board of Adjustment, including briefing and arguing as needed.
- Advised the Assessing Department in 16 appeals to the Board of Equalization including briefing and arguing as needed, and assisted in settling a number of assessment complaints.
- Collected \$111,057 in delinquent sales taxes, \$3,246 in personal property taxes, and \$4,097 in bankruptcy case taxes.
- Reviewed and/or drafted at least 112 resolutions and 99 ordinances in calendar year 2009, and performed related research and drafted related memoranda for many of these items.
- Responded to 351 documented requests for formal advice, and at least that many additional requests for legal advice.

Significant budgetary changes:

- None.

Key Measures

	FY2008 <u>Actual</u>	FY2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Projected</u>
Staffing History	5	5	5	5
	CY2007 <u>Actual</u>	CY2008 <u>Actual</u>	CY2009 <u>Actual</u>	CY2010 <u>Projected</u>
Non-Tax Cases:				
Judgments entered for KPB	3	1	4	3
Judgments entered against KPB	0	0	1	0
Cases Settled	2	4	3	2
Ordinances prepared and/or reviewed	97	92	99	95
Resolutions prepared and/or reviewed	80	81	112	100
Sales taxes collected	\$149,894	\$76,836	\$111,057	\$75,000
Personal property taxes collected	\$3,085	\$17,145	\$3,246	\$3,500
Bankruptcy collections	\$21,530	\$8,415	\$4,097	\$6,000
Sales & Personal Property judgment amounts secured	\$117,286	\$64,446	\$142,278	\$100,000

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11310 - Legal Administration**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted % Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 340,129	\$ 366,599	\$ 394,833	\$ 394,833	\$ 402,912	\$ 8,079	2.05%
40120 Temporary Wages	460	1,308	4,318	4,318	4,318	-	0.00%
40130 Overtime Wages	2,735	3,126	4,120	4,120	4,128	8	0.19%
40210 FICA	28,228	31,138	35,638	35,638	36,405	767	2.15%
40221 PERS	111,439	135,342	88,742	88,742	90,527	1,785	2.01%
40321 Health Insurance	59,806	61,735	66,680	79,532	77,100	(2,432)	-3.06%
40322 Life Insurance	865	759	961	961	977	16	1.66%
40410 Leave	41,352	47,271	43,267	43,267	45,438	2,171	5.02%
40411 Sick Leave	8,295	8,801	10,338	10,338	10,517	179	1.73%
40511 Other Benefits	96	40	96	96	144	48	50.00%
Total: Personnel	593,405	656,119	648,993	661,845	672,466	10,621	1.60%
SUPPLIES							
42110 Office Supplies	2,358	2,201	2,000	1,500	1,500	-	0.00%
42120 Computer Software	2,566	-	500	500	500	-	0.00%
42210 Operating Supplies	-	-	-	500	500	-	0.00%
42410 Small Tools & Minor Equipment	162	45	500	500	500	-	0.00%
Total: Supplies	5,086	2,246	3,000	3,000	3,000	-	0.00%
SERVICES							
43011 Contractual Services	33,132	28,513	65,000	138,052	65,000	(73,052)	-52.92%
43019 Software Licensing	-	635	-	662	-	(662)	-100.00%
43031 Litigation	3,018	4,055	6,000	5,200	6,000	800	15.38%
43034 Atty's Fees-Special Cases	44,710	46,015	30,000	30,000	30,000	-	0.00%
43035 Opposing Litigants	4,250	-	-	-	-	-	-
43110 Communications	1,434	1,919	1,800	2,600	1,800	(800)	-30.77%
43140 Postage	390	587	600	600	600	-	0.00%
43210 Transportation/Subsistence	1,962	4,443	4,900	4,900	6,360	1,460	29.80%
43220 Car Allowance	10,800	11,067	10,800	10,800	10,800	-	0.00%
43260 Training	418	803	2,000	2,000	2,000	-	0.00%
43410 Printing	217	2,626	200	200	200	-	0.00%
43610 Utilities	4,770	6,357	6,520	6,520	6,520	-	0.00%
43720 Equipment Maintenance	227	202	450	450	450	-	0.00%
43920 Dues and Subscriptions	32,234	33,268	31,865	31,865	34,312	2,447	7.68%
Total: Services	137,562	140,490	160,135	233,849	164,042	(69,807)	-29.85%
CAPITAL OUTLAY							
48710 Minor Office Equipment	3,375	3,919	4,000	4,500	4,000	(500)	-11.11%
48730 Minor Communication Equipment	-	312	100	191	100	(91)	-47.64%
Total: Capital Outlay	3,375	4,231	4,100	4,691	4,100	(591)	-12.60%
DEPARTMENT TOTAL	\$ 739,428	\$ 803,086	\$ 816,228	\$ 903,385	\$ 843,608	\$ (59,777)	-6.62%

LINE-ITEM EXPLANATIONS

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

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

43034 Attorney's Fees Special Cases. Hiring outside counsel when a conflict of interest exists.

43210 Transportation/Subsistence. Additional transportation expense is for attendance at the Alaska Municipal Attorney's Association meeting in Juneau. It was held in Anchorage in 2009.

43920 Dues and Subscriptions. Publications and a national computerized legal research program. Increased to reflect increased charges by Westlaw and other publishers.

48710 Minor Office Equipment. Purchase of one new desktop computer and two new netbooks.

Fund: 100 General Fund
Dept: 11410 Finance - Administration

Department Function

Mission: Provide overall administration and accountability of the financial activities of the Borough. Ensure that Borough financial practices are in compliance with Borough policies and state and federal law and reflect best practices within public sector financial management. Serve as an advisor to the Mayor and to the Assembly regarding fiscal management of the general operational budget and projects having a financial impact to the Borough.

Major long-term issues and concerns:

- Workload due to Government Accounting Standards Board (GASB) proposed changes to accounting practices and reporting.
- Fiscal impact to the Borough due to the worldwide recession.

Objectives FY2011/Budget highlights:

- Earn GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Earn GFOA Distinguished Budget Presentation Award.
- Update Finance Department web page to provide more information for Borough taxpayers.

Previous year accomplishments:

- Earned GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2009 CAFR, 29th consecutive year.
- Earned GFOA Distinguished Budget Presentation Award, 18th year.
- Reviewed and documented the Borough's policies and procedures for compliance with new SAS's.
- Upgraded the Finance Department web page to provide more functionality.

Significant budgetary changes:

- None.

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>	<u>FY11 Projected</u>
Staffing History	3	3	3	3
Earned GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes
Earned GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes
Number of Ordinances reviewed/prepared	56	62	60	60
Number of Resolutions reviewed/prepared	51	63	60	60
Number of Bond Sales (including anticipated)	1	0	1	1
Bonds Sold (includes refinancing)	\$14,700,000	\$0	\$4,960,000	\$26,000,000

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted % Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 197,062	\$ 207,442	\$ 220,029	\$ 220,029	\$ 229,098	\$ 9,069	4.12%
40120 Temporary Wages	-	1,209	1,000	1,000	1,000	-	0.00%
40130 Overtime Wages	216	919	1,285	1,285	1,246	(39)	-3.04%
40210 FICA	15,606	19,142	19,807	19,807	20,470	663	3.35%
40221 PERS	63,024	75,067	48,406	48,406	51,041	2,635	5.44%
40321 Health Insurance	35,880	36,848	40,008	47,719	46,260	(1,459)	-3.06%
40322 Life Insurance	496	399	528	528	555	27	5.11%
40410 Leave	24,436	25,026	24,383	24,383	24,134	(249)	-1.02%
40411 Sick Leave	5,296	5,882	6,310	6,310	5,411	(899)	-14.25%
40511 Other Benefits	72	40	96	96	96	-	0.00%
Total: Personnel	342,088	371,974	361,852	369,563	379,311	9,748	2.64%
SUPPLIES							
42110 Office Supplies	3,226	3,470	3,500	2,081	3,500	1,419	68.19%
42120 Software	5,995	-	-	-	-	-	-
42210 Operating Supplies	-	77	-	669	-	(669)	-100.00%
42410 Small Tools & Equipment	-	245	-	-	-	-	-
Total: Supplies	9,221	3,792	3,500	2,750	3,500	750	27.27%
SERVICES							
43011 Contractual Services	18,367	3,971	7,500	7,500	7,500	-	0.00%
43017 Investment Portfolio Fees	29,980	36,136	48,000	48,000	39,000	(9,000)	-18.75%
43019 Software Licensing	1,291	25	1,500	2,460	1,500	(960)	-39.02%
43110 Communication	1,822	1,592	2,750	2,750	2,750	-	0.00%
43140 Postage	601	1,089	500	500	780	280	56.00%
43210 Transportation/Subsistence	9,190	12,268	13,290	13,290	13,290	-	0.00%
43220 Car Allowance	7,200	7,378	7,200	7,200	7,200	-	0.00%
43260 Training	5,389	5,426	4,500	4,500	4,500	-	0.00%
43310 Advertising	67	-	250	250	360	110	44.00%
43410 Printing	94	129	200	200	250	50	25.00%
43610 Utilities	3,685	4,904	4,700	4,700	4,700	-	0.00%
43720 Equipment Maintenance	269	331	400	400	450	50	12.50%
43920 Due and Subscriptions	1,299	1,473	2,120	2,120	2,089	(31)	-1.46%
Total: Services	79,254	74,722	92,910	93,870	84,369	(9,501)	-10.12%
CAPITAL OUTLAY							
48120 Office Machines	-	10,956	-	-	-	-	-
48710 Minor Office Equipment	1,832	3,660	-	1,875	2,000	125	6.67%
48720 Minor Office Furniture	-	-	-	525	-	(525)	-100.00%
Total: Capital Outlay	1,832	14,616	-	2,400	2,000	(400)	-16.67%
DEPARTMENT TOTAL	\$ 432,395	\$ 465,104	\$ 458,262	\$ 468,583	\$ 469,180	\$ 597	0.13%

LINE-ITEM EXPLANATIONS

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

43011 Contractual Services. Miscellaneous financial services.

43019 Software Licensing. Annual maintenance agreement for CAFR 2000 software utilized for preparation of Borough's Comprehensive Annual Financial Report.

43017 Investment Portfolio Fees. Fees paid for managing a portion of the Borough's investment pool. Total costs are estimated at \$90,000, the general fund portion is approximately \$39,000; the balance is charged out to other funds and is shown as a reduction of interest earnings. Reduction is due to new financial advisor contract.

43210 Transportation/Subsistence. Travel by Finance Director and Controller for attendance at Alaska Government Finance Officers Association (AGFOA) and Government Finance Officer Association (GFOA) conferences; essential meetings; and other training seminars and workshops.

48710 Minor Office Equipment. Scheduled replacement of one workstation computer (\$2,000).

Fund:	100	General Fund
Dept:	11430	Finance – Financial Services

Department Function

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

Major long-term issues and concerns:

- Implementation of new and frequent Governmental Accounting Standards Board pronouncements as well as preparation for new Statement of Auditing Standards issued by the American Institute of Certified Public Accountants is placing a significant strain on the department's resources.
- Staff turnover within the Finance Department, the costs associated with training and lost productivity during each learning curve.

Objectives FY2011/Budget highlights:

- Begin educational process to implement GASB 54, this statement will enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied, and by clarifying the existing governmental fund type definitions.
- Integration of solid waste fee billing into the GEMS financial accounting and reporting system.

Previous year accomplishments:

- The sales tax audit division prepared and offered PowerPoint presentations and one-on-one training for the non-prepared food exemption and new sales tax form implemented January 1, 2009.

Significant budgetary changes:

- None.

Key Measures

	<u>FY08</u> <u>Actual</u>	<u>FY09</u> <u>Actual</u>	<u>FY10</u> <u>Estimated</u>	<u>FY11</u> <u>Projected</u>
Staffing History	8	8	8	8
Payroll Checks Issued	10,711	11,043	11,100	11,100
W-2's Issued	855	886	900	900
# of Invoices Paid	35,571	33,927	35,000	36,000
Amount Paid (000's)	\$89,984	\$86,851	\$90,000	\$91,000
1099's Processed	197	364	500	450
Sales Tax Audits	73	96	100	110
Sales Tax Estimates	169	226	250	260
State and Federal Grants Administered	90	89	73	60
State and Federal Grant Reports Completed	300	264	219	180

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11430 - Finance - Financial Services**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted % Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 383,914	\$ 398,402	\$ 442,341	\$ 442,341	\$ 447,280	\$ 4,939	1.12%
40120 Temporary Wages	10,472	8,490	4,077	4,077	4,077	-	0.00%
40130 Overtime Wages	2,121	4,528	4,382	4,382	4,449	67	1.53%
40210 FICA	30,542	34,172	40,383	40,383	40,422	39	0.10%
40221 PERS	127,124	151,830	100,288	100,288	101,407	1,119	1.12%
40321 Health Insurance	95,611	96,778	106,687	127,250	123,360	(3,890)	-3.06%
40322 Life Insurance	997	858	1,108	1,108	1,121	13	1.17%
40410 Leave	42,218	46,271	45,953	45,953	46,296	343	0.75%
40411 Sick Leave	7,284	7,574	10,789	10,789	9,885	(904)	-8.38%
40511 Other Benefits	351	40	144	144	-	(144)	-100.00%
Total: Personnel	700,634	748,943	756,152	776,715	778,297	1,582	0.20%
SUPPLIES							
42110 Office Supplies	3,807	4,772	3,900	5,492	4,400	(1,092)	-19.88%
42210 Operating Supplies	-	61	-	305	-	(305)	-100.00%
Total: Supplies	3,807	4,833	3,900	5,797	4,400	(1,397)	-24.10%
SERVICES							
43011 Contractual Services	-	53	-	-	-	-	-
43019 Software Licensing	-	-	-	365	-	(365)	-100.00%
43110 Communication	2,063	1,495	2,000	2,000	1,900	(100)	-5.00%
43140 Postage	5,101	5,206	6,150	6,150	6,150	-	0.00%
43210 Transportation/Subsistence	11,266	13,989	18,020	16,520	17,050	530	3.21%
43220 Car Allowance	7,200	7,378	7,200	7,200	7,200	-	0.00%
43260 Training	3,456	3,054	4,000	4,099	3,450	(649)	-15.83%
43310 Advertising	-	-	500	500	500	-	0.00%
43410 Printing	-	1,236	2,200	823	2,200	1,377	167.31%
43610 Utilities	2,678	3,563	3,200	3,200	3,400	200	6.25%
43720 Equipment Maintenance	269	331	600	600	600	-	0.00%
43920 Due and Subscriptions	1,421	1,226	875	875	911	36	4.11%
Total: Services	33,454	37,531	44,745	42,332	43,361	1,029	2.43%
CAPITAL OUTLAY							
48710 Minor Office Equipment	1,938	9,402	3,800	5,220	2,000	(3,220)	-61.69%
48720 Minor Office Furniture	657	443	2,000	1,415	2,000	585	41.34%
48730 Minor Communication Equipment	-	-	-	464	-	(464)	-100.00%
Total: Capital outlay	2,595	9,845	5,800	7,099	4,000	(3,099)	-43.65%
DEPARTMENT TOTAL	\$ 740,490	\$ 801,152	\$ 810,597	\$ 831,943	\$ 830,058	\$ (1,885)	-0.23%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Financial Planning Manager, 2-General Account Specialists (Payroll and Accounts Payable), Data Input Clerk, Auditor, Audit Specialist, Auditor/Accountant, and Treasury/Budget Analyst.

43210 Transportation/Subsistence. Travel to the Alaska Government Finance Officers Association's (AGFOA) and GFOA conferences. Additional travel to audits and Service Area board meetings.

43410 Printing. Cost of W-2 and 1099 forms and check stock for payroll and accounts payable laser checks.

48710 Minor Office Equipment. Scheduled replacement of one laptop computers (\$2,000).

48720 Minor Office Furniture. Replacement lockable file cabinets to comply with federal requirements.

Fund: 100 General Fund
Dept: 11440 Finance – Property Tax and Collections

Department Function

Mission: It is the responsibility of the Property Tax and Collections Division to calculate the annual mill levies, create and mail the tax bills, collect and disburse property tax and related penalty and interest for all Borough taxing authorities; which includes all service areas and the six cities contained within the Borough in accordance with the KPB Code of Ordinance. The department is also accountable for collection of delinquent sales tax and property tax, including foreclosure proceedings mandated by Alaska State Statutes.

Major long-term issues and concerns:

- None.

Objectives FY2011/Budget highlights:

- Update the tax web page so more information will be available to the public regarding their accounts.
- Pursuing more sales tax debts by filing small claim actions.
- Looking at the market for possible alternatives for supplementary collection options or agencies for sales tax and personal/business property debts.

Previous year accomplishments:

- Implemented the Check 21 features which send checks to the bank electronically ensuring maximum cash flow.
- Processed refunds in a timely manner, resulting in little interest having to be paid out.
- All tax payments received were posted on a daily basis providing optimal revenue.
- Implemented the use of small claim actions to pursue sales tax debts.
- Collected over 98.75% of real property accounts and 97% of personal/business property accounts.

Significant budgetary changes:

- Continued increase in health care cost that is impacting all departments.

Key Measures

	FY08 <u>Actual</u>	FY09 <u>Actual</u>	FY10 <u>Estimated</u>	FY11 <u>Projected</u>
Staffing History	8	8	8	8
Regular Property Tax Bills Issued	60,712	62,198	62,500	63,000
Foreclosure Notices	2,999	2,691	2,800	2,900
Property Tax Delinquencies %	4.94%	4.33%	4.48%	4.61%
Foreclosed Accounts	1,447	1,325	1,372	1,421
Clerk's Deeds Filed	29	17	20	22
Tax Refunds Processed	624	418	500	500
Internet Tax Payments (000's)	\$1,832	\$2,196	\$2,344	\$2,500
Delinquent Sales Tax/Personal Property				
Tax collected (000's)	\$900	\$990	\$1,000	\$1,100

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11440 - Finance - Property Tax and Collections

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly	Adopted %
				Budget	Budget	Adopted	Forecast	Budget %
PERSONNEL								
40110	Regular Wages	\$ 325,426	\$ 329,741	\$ 370,894	\$ 370,894	\$ 379,195	\$ 8,301	2.24%
40120	Temporary Wages	6,962	7,110	7,500	7,500	7,500	-	0.00%
40130	Overtime Wages	2,117	1,592	5,617	5,617	5,629	12	0.21%
40210	FICA	24,935	28,826	33,912	33,912	34,791	879	2.59%
40221	PERS	106,210	124,687	85,468	85,468	87,357	1,889	2.21%
40321	Health Insurance	94,579	95,345	106,687	127,250	123,360	(3,890)	-3.06%
40322	Life Insurance	870	741	950	950	969	19	2.00%
40410	Leave	34,970	38,874	39,082	39,082	40,543	1,461	3.74%
40411	Sick Leave	6,006	6,560	8,223	8,223	9,663	1,440	17.51%
40511	Other Benefits	72	-	24	24	24	-	0.00%
	Total: Personnel	602,147	633,476	658,357	678,920	689,031	10,111	1.49%
SUPPLIES								
42110	Office Supplies	4,202	7,187	5,000	5,000	5,000	-	0.00%
	Total: Supplies	4,202	7,187	5,000	5,000	5,000	-	0.00%
SERVICES								
43011	Contractual Services	11,029	11,417	16,500	14,974	16,500	1,526	10.19%
43019	Software Licensing	65,483	69,946	74,071	74,431	78,100	3,669	4.93%
43110	Communications	2,629	2,325	3,200	3,200	3,200	-	0.00%
43140	Postage	30,646	33,626	34,000	34,000	34,000	-	0.00%
43210	Transportation/Subsistence	1,784	2,836	3,038	3,038	2,886	(152)	-5.00%
43250	Freight & Express	104	-	-	-	-	-	-
43260	Training	773	425	835	835	835	-	0.00%
43310	Advertising	14,766	15,459	18,000	16,400	17,000	600	3.66%
43410	Printing	12,404	2,012	2,000	2,000	2,000	-	0.00%
43610	Utilities	4,468	6,053	5,880	5,880	5,880	-	0.00%
43720	Equipment Maintenance	669	731	1,000	1,000	1,000	-	0.00%
43920	Dues and Subscriptions	2,117	1,152	2,000	2,000	2,000	-	0.00%
43931	Recording Fees	14,654	8,869	10,000	13,000	9,000	(4,000)	-30.77%
43932	Litigation Reports	17,080	16,181	20,000	28,042	20,000	(8,042)	-28.68%
	Total: Services	178,606	171,032	190,524	198,800	192,401	(6,399)	-3.22%
CAPITAL OUTLAY								
48710	Minor Office Equipment	3,656	6,829	6,600	5,616	2,000	(3,616)	-64.39%
48720	Minor Office Furniture	-	903	1,000	1,206	1,000	(206)	-17.08%
	Total: Capital Outlay	3,656	7,732	7,600	6,822	3,000	(3,822)	-56.02%
DEPARTMENT TOTAL		\$ 788,611	\$ 819,427	\$ 861,481	\$ 889,542	\$ 889,432	\$ (110)	-0.01%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Property Tax and Collections Supervisor, Delinquent Accounts Specialists II (2), Delinquent Accounts Specialist I, Senior Account Clerk (Revenue) (2), Account Clerk - Finance and Receptionist/Account Clerk (Revenue) .

43011 Contractual Services. Collection agency \$8,500, armored car service \$5,000, web reports and electronic payments \$3,000.

43019 Software Licensing. Yearly licensing fee for the payment processing remittance system \$2,600 and property tax billing and collection software & Tax Website (Manatron) \$75,500.

43210 Transportation/Subsistence. Travel for the supervisor to attend the Manatron Users Group Conference (Seattle) and travel for other staff members to attend training seminars and workshops.

48710 Minor Office Equipment. Scheduled computer upgrades to keep abreast with current technologies, one desktop (\$2,000).

48720 Minor Office Furniture. Replace filing cabinets with lockable cabinets to comply with information security policies.

Fund:	100	General Fund
Dept:	11441	Finance – Sales Tax

Department Function

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. Compile and provide accurate and timely sales tax information to the general public and various government officials. Make recommendations regarding policies and ordinances related to sales tax.

Major long-term issues and concerns:

- Utilization of the new TaxMantra® sales tax software and its ability to generate accurate reporting of sales tax data in a variety of different reports or formats that will be beneficial to those requiring this data for their planning or forecasting needs.
- Currently all returns, backup documentation and remittance information are imaged, then the permanent records are created in borough's records management division. Implement changes to our record-keeping that will make the images acceptable per the State of Alaska permanent record keeping requirements, ending the current duplication of records.

Objectives FY2011/ Budget highlights:

- Work with TaxMantra to devise a method to test our Coding Accuracy Support System (CASS) database and obtain verification status from the USPS. Obtaining such status would make us eligible for automation bulk mailing rates.
- Complete testing of the E-Tax module of the TaxMantra sales tax software system and prepare to implement upon satisfactory completion of testing.

Previous year accomplishments:

- Provided training to business owners throughout the Borough on the seasonal non-prepared food tax exemption.
- Completed testing on the sales tax rate change proposed for the City of Homer.

Significant budgetary changes:

- None.

Key Measures

	Calendar 2008 <u>Actual</u>	Calendar 2009 <u>Actual</u>	Calendar 2010 <u>Estimated</u>	Calendar 2011 <u>Projected</u>
Staffing History	4	4	4	4
Sales Tax Revenue Collected (000's) FY data	\$23,801	\$28,585	\$26,517	\$27,578
Sales Tax Returns Processed	38,073	37,771	40,000	40,000
Registered Businesses	6,700	6,469	6,800	6,900
Sales Tax Certificates Issued	1,047	775	875	950
Resale cards issued	3,468	2,698	2,750	2,800
Exempt cards issued	1,850	1,537	1,600	1,600
Owner Builder cards issued	438	207	250	300
Number of special assessments billed and maintained	415	405	445	465
Number of Land sales escrows maintained	57	54	48	46
Number of Land leases monitored	35	34	38	38

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11441 - Finance - Sales Tax**

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly	Forecast
				Budget	Budget	Adopted	Adopted %	Budget %
PERSONNEL								
40110	Regular Wages	\$ 167,530	\$ 167,506	\$ 190,511	\$ 190,511	\$ 192,433	\$ 1,922	1.01%
40120	Temporary Wages	9,776	2,550	2,200	2,200	2,200	-	0.00%
40130	Overtime Wages	2,306	2,664	969	969	979	10	1.03%
40210	FICA	13,961	14,208	16,760	16,760	17,426	666	3.97%
40221	PERS	56,102	60,892	43,263	43,263	43,713	450	1.04%
40321	Health Insurance	44,808	46,229	53,344	63,626	61,680	(1,946)	-3.06%
40322	Life Insurance	476	321	487	487	490	3	0.62%
40410	Leave	20,239	16,390	16,504	16,504	21,973	5,469	33.14%
40411	Sick Leave	4,309	2,638	2,726	2,726	4,922	2,196	80.56%
40511	Other Benefits	144	20	144	144	72	(72)	-50.00%
	Total: Personnel	319,651	313,418	326,908	337,190	345,888	8,698	2.58%
SUPPLIES								
42110	Office Supplies	1,326	2,914	2,000	2,000	2,000	-	0.00%
42210	Operating Supplies	-	51	-	-	-	-	-
	Total: Supplies	1,326	2,965	2,000	2,000	2,000	-	0.00%
SERVICES								
43011	Contractual Services	-	269	3,000	2,700	3,000	300	11.11%
43019	Software Licensing	47,032	51,805	54,645	54,645	56,900	2,255	4.13%
43110	Communications	1,291	1,174	2,200	2,200	1,400	(800)	-36.36%
43140	Postage	29,961	29,340	27,000	26,707	27,000	293	1.10%
43210	Transportation/Subsistence	1,130	955	4,100	4,100	1,990	(2,110)	-51.46%
43260	Training	578	509	1,365	1,365	415	(950)	-69.60%
43310	Advertising	7,060	8,063	9,500	9,500	8,700	(800)	-8.42%
43410	Printing	6,566	4,443	4,500	4,500	4,500	-	0.00%
43610	Utilities	1,825	2,430	3,000	3,000	3,000	-	0.00%
43720	Equipment Maintenance	2,264	331	2,290	2,290	2,290	-	0.00%
43920	Dues and Subscriptions	585	111	510	510	510	-	0.00%
	Total: Services	98,292	99,430	112,110	111,517	109,705	(1,812)	-1.62%
CAPITAL OUTLAY								
48710	Minor Office Equipment	2,838	3,240	2,000	1,268	3,400	2,132	168.14%
48720	Minor Office Furniture	392	1,015	-	434	-	(434)	-100.00%
	Total: Capital Outlay	3,230	4,255	2,000	1,702	3,400	1,698	99.76%
DEPARTMENT TOTAL		\$ 422,499	\$ 420,068	\$ 443,018	\$ 452,409	\$ 460,993	\$ 8,584	1.90%

LINE-ITEM EXPLANATIONS

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

43011 Contractual Services. To pay our share (50%) of web reports and electronic payment system (\$3,000).

43019 Software Licensing. Sales Tax Software annual maintenance (\$55,900), imaging software annual maintenance (\$1,000).

43210 Transportation/Subsistence. Travel to Alaska Government Finance Officers Association (AGFOA). Allow staff to attend classes to enhance their computer skills. Travel to cities within the borough to promote and educate on online payment and filing sales tax returns (e-tax) and changes within sales tax.

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

43720 Equipment Maintenance. Annual maintenance on two scanners.

48710 Minor Office Equipment. Scheduled computer upgrades to keep abreast with current technologies, two desktop (\$3,400).

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Finance Department Totals**

	FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Assembly Forecast	Adopted % Budget %
PERSONNEL							
40110 Regular Wages	\$ 1,073,932	\$ 1,103,091	\$ 1,223,775	\$ 1,223,775	\$ 1,248,006	\$ 24,231	1.98%
40120 Temporary Wages	27,210	19,359	14,777	14,777	14,777	-	0.00%
40130 Overtime Wages	6,760	9,703	12,253	12,253	12,303	50	0.41%
40210 FICA	85,044	96,348	110,862	110,862	113,109	2,247	2.03%
40221 PERS	352,460	412,476	277,425	277,425	283,518	6,093	2.20%
40321 Health Insurance	270,878	275,200	306,726	365,845	354,660	(11,185)	-3.06%
40322 Life Insurance	2,839	2,319	3,073	3,073	3,135	62	2.02%
40410 Leave	121,863	126,561	125,922	125,922	132,946	7,024	5.58%
40411 Sick Leave	22,895	22,654	28,048	28,048	29,881	1,833	6.54%
40511 Other Benefits	639	100	408	408	192	(216)	-52.94%
Total: Personnel	1,964,520	2,067,811	2,103,269	2,162,388	2,192,527	30,139	1.39%
SUPPLIES							
42110 Office Supplies	12,561	18,343	14,400	14,573	14,900	327	2.24%
42120 Computer Software	5,995	-	-	-	-	-	-
42210 Operating Supplies	-	189	-	974	-	(974)	-100.00%
42410 Small Tools & Equipment	-	245	-	-	-	-	-
Total: Supplies	18,556	18,777	14,400	15,547	14,900	(647)	-4.16%
SERVICES							
43011 Contractual Services	29,396	15,710	27,000	25,174	27,000	1,826	7.25%
43017 Investment Portfolio Fees	29,980	36,136	48,000	48,000	39,000	(9,000)	-18.75%
43019 Software Licensing	113,806	121,776	130,216	131,901	136,500	4,599	3.49%
43110 Communication	7,805	6,586	10,150	10,150	9,250	(900)	-8.87%
43140 Postage	66,309	69,261	67,650	67,357	67,930	573	0.85%
43210 Transportation/Subsistence	23,370	30,048	38,448	36,948	35,216	(1,732)	-4.69%
43220 Car Allowance	14,400	14,756	14,400	14,400	14,400	-	0.00%
43250 Freight & Express	104	-	-	-	-	-	-
43260 Training	10,196	9,414	10,700	10,799	9,200	(1,599)	-14.81%
43310 Advertising	21,893	23,522	28,250	26,650	26,560	(90)	-0.34%
43410 Printing	19,064	7,820	8,900	7,523	8,950	1,427	18.97%
43610 Utilities	12,656	16,950	16,780	16,780	16,980	200	1.19%
43720 Equipment Maintenance	3,471	1,724	4,290	4,290	4,340	50	1.17%
43920 Dues and Subscriptions	5,422	3,962	5,505	5,505	5,510	5	0.09%
43931 Recording Fees	14,654	8,869	10,000	13,000	9,000	(4,000)	-30.77%
43932 Litigation Reports	17,080	16,181	20,000	28,042	20,000	(8,042)	-28.68%
Total: Services	389,606	382,715	440,289	446,519	429,836	(16,683)	-3.74%
CAPITAL OUTLAY							
48120 Major Office Equipment	-	10,956	-	-	-	-	-
48710 Minor Office Equipment	10,264	23,131	12,400	13,979	9,400	(4,579)	-32.76%
48720 Minor Office Furniture	1,049	2,361	3,000	3,580	3,000	(580)	-16.20%
48730 Minor Communication Equipment	-	-	-	464	-	(464)	-100.00%
Total: Capital Outlay	11,313	36,448	15,400	18,023	12,400	(5,623)	-31.20%
DEPARTMENT TOTAL	\$ 2,383,995	\$ 2,505,751	\$ 2,573,358	\$ 2,642,477	\$ 2,649,663	\$ 7,186	0.27%

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Fund: 100 General Fund
Dept: 11510 Assessing - Administration

Department Function

Mission: To establish and maintain equitable, fair and uniform real and personal property assessments borough-wide, while adhering to all state and local assessment laws. Provide accurate and timely information to the general public, cities, user departments, and the State of Alaska. Prepare the annual assessment roll.

Major long-term issues and concerns:

- Meeting the 5-year inspection cycle per Resolution 2003-008. It is currently taking 7 years to complete the inspection cycle. Temporary staff has been added in the Appraisal Division to address this backlog. It is estimated the backlog will be remedied by 2012.

Objectives FY2011/Budget highlights:

- Continue to administer exemption programs, deed changes, and address changes in an efficient manner.

Previous year accomplishments:

- Completed third year of operations under new Manatron Proval® software system.

Significant budgetary changes:

- None

Key Measures

	FY08 Actual		FY09 Actual		FY10 Estimated		FY11 Projected	
	Value (000's)	Count	Value (000's)	Count	Value (000's)	Count	Value (000's)	Count
Exemptions Administered								
Senior Citizen	\$471,273	2,670	\$465,822	2,596	\$536,162	2,897	\$557,371	3,100
Senior Hardship	*	12	*	12	*	15	*	15
Disabled Veteran	32,031	181	45,695	216	52,451	229	\$52,000	225
\$20,000 Residential	186,729	9,393	197,211	9,960	198,676	10,043	\$195,775	12,000
Community Purpose	23,142	83	35,058	108	41,613	114	42,300	115
Habitat Protection	7,592	119	12,215	121	11,297	116	12,700	130
Farm Deferment	4,305	96	5,287	93	5,300	95		
River Restoration	3,452	11	104	15	219	35	225	40
Conservation Easement	2,681	26	2,611	23	2,226	22	2,270	22
Disaster Damage	1,127	41	216	4	431	16	300	10
Firefighter / EMS	910	91	760	76	720	72	780	78
Disabled Resident	*	337	*	366	*	340	*	350
Total Exemptions	<u>\$733,242</u>	<u>13,060</u>	<u>\$764,979</u>	<u>13,590</u>	<u>\$849,095</u>	<u>13,994</u>	<u>\$863,721</u>	<u>16,085</u>

* Applied as a credit after taxes calculated

	FY08 Actual	FY09 Actual	FY10 Estimated	FY11 Projected
Staffing History	9	9	10	10
Ownership Changes **	6,522	5,644	4,800	5,000
Address Changes **	6,625	5,233	5,950	6,000
Parcel Count	62,564	63,163	63,600	64,100
Taxable Parcels	51,822	53,309	53,505	53,205
Assessment Ratio	89%	89.2%	90.9%	91.4%
Assessment Roll				
Real (000's)	\$4,561,327	\$5,130,591	\$5,440,127	\$5,483,600
Personal (000's)	191,494	187,164	204,539	208,130
Oil & Gas (AS 43.56) (000's)	607,052	635,272	714,985	689,000
Total Assessment Roll (000's)	<u>\$5,359,873</u>	<u>\$5,953,027</u>	<u>\$6,359,651</u>	<u>\$6,380,730</u>
Supplemental Roll				
Real Property Value (000's)	\$4,477	\$8,746	\$9,198	\$8,500
Real Property Parcel Count	64	116	153	125

** Information based on calendar year information (January 1 through December 31).

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11510 - Assessing Administration

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted % Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 399,048	\$ 413,674	\$ 525,336	\$ 525,336	\$ 525,748	\$ 412	0.08%
40120 Temporary Wages	17,984	17,412	14,400	14,400	14,400	-	0.00%
40130 Overtime Wages	6,143	2,888	12,064	12,064	10,118	(1,946)	-16.13%
40210 FICA	34,011	38,578	49,350	49,350	48,415	(935)	-1.89%
40221 PERS	136,027	159,254	121,437	121,437	121,086	(351)	-0.29%
40321 Health Insurance	104,894	111,124	133,359	159,063	154,200	(4,863)	-3.06%
40322 Life Insurance	1,066	918	1,327	1,327	1,327	-	0.00%
40410 Leave	47,989	54,372	57,994	57,994	50,518	(7,476)	-12.89%
40411 Sick Leave	10,386	10,769	13,515	13,515	10,373	(3,142)	-23.25%
40511 Other Benefits	24	-	48	48	48	-	0.00%
Total: Personnel	757,572	808,989	928,830	954,534	936,233	(18,301)	-1.92%
Supplies							
42110 Office Supplies	5,016	5,872	5,500	4,300	4,300	-	0.00%
42120 Computer Software	449	449	800	800	800	-	0.00%
42210 Operating Supplies	-	-	-	1,200	1,200	-	0.00%
42410 Small Tools & Minor Equipment	931	760	800	700	500	(200)	-28.57%
Total: Supplies	6,396	7,081	7,100	7,000	6,800	(200)	-2.86%
Services							
43011 Contractual Services	2,233	15,771	25,000	42,900	44,000	1,100	2.56%
43019 Software Licensing	57,830	60,436	74,500	74,500	71,700	(2,800)	-3.76%
43110 Communications	3,722	3,209	4,000	4,000	4,000	-	0.00%
43140 Postage	32,014	30,091	35,700	16,700	18,000	1,300	7.78%
43210 Transportation/Subsistence	7,306	10,879	11,000	11,000	18,052	7,052	64.11%
43220 Car Allowance	6,480	7,378	7,200	7,200	7,200	-	0.00%
43260 Training	1,138	2,449	3,550	3,550	3,075	(475)	-13.38%
43310 Advertising	6,780	6,350	12,800	12,800	13,200	400	3.13%
43410 Printing	3,573	4,161	4,000	4,000	4,000	-	0.00%
43610 Utilities	4,422	5,887	6,200	6,200	6,200	-	0.00%
43720 Equipment Maintenance	1,339	810	1,500	1,350	1,500	150	11.11%
43920 Dues and Subscriptions	949	1,327	930	930	730	(200)	-21.51%
Total: Services	127,786	148,748	186,380	185,130	191,657	6,527	3.53%
Capital Outlay							
48120 Office Machines	-	-	3,000	-	-	-	-
48710 Minor Office Equipment	8,010	8,786	4,500	7,920	4,500	(3,420)	-43.18%
48720 Minor Office Furniture	963	1,895	1,200	1,800	1,500	(300)	-16.67%
48730 Minor Communication Equipment	-	-	-	455	-	(455)	-100.00%
Total: Capital Outlay	8,973	10,681	8,700	10,175	6,000	(4,175)	-41.03%
Department Total	\$ 900,727	\$ 975,499	\$ 1,131,010	\$ 1,156,839	\$ 1,140,690	\$ (16,149)	-1.40%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Director of Assessing, Assessment Administrative Manager, Title Examiner, Exemption Examiner, Assessment Reporting Analyst, Administrative Assistant, Senior Assessing Clerk, 3 Assessing Clerks.

43011 Contractual Services. Recording notification services for 6 recording districts \$9,000. Assessment Notice and informational brochure annual mailing \$35K (funds previously budgeted as postage and moved into contract cost).

43110 Postage. Postage cost for annual notice mailing moved to contract services.

43210 Transportation/Subsistence. Increase to send 3 Department staff to the Manatron Conference and for additional travel expenses for IAAO and Refinery Valuation Contract.

48710 Minor Office Equipment. Scheduled replacement of two (2) PC's (\$2,250 each).

48720 Minor Office Furniture. Replacing two (2) office chairs.

Fund: 100 General Fund
Dept: 11520 Assessing - Appraisal

Department Function

Mission: Perform equitable, fair, and uniform real and personal property assessments borough-wide, while adhering to all state and local assessment laws. Provide accurate, courteous, and timely information to the general public, cities, user departments, and the State of Alaska. Prepare the annual assessment roll.

Major long-term issues and concerns:

- Improving land ratios by activating neighborhood models and utilizing land modeling tools available in Manatron Computer Assisted Mass Appraisal (CAMA) Software System.
- Frequency of anticipated future inspections of Caribou Hills new construction following the July 2007 forest fire.
- Continue to find efficiencies in use of CAMA System with GIS on field tablets/notebooks.
- Convert all commercial properties to Manatron Proval® software system.

Objectives FY2011/Budget highlights:

- Field canvas Funny River, K-Beach, Kasilof, Clam Gulch, Sterling, and West Side Cook Inlet.

Previous year accomplishments:

- Field canvassed North Kenai, Nikiski, Seldovia, Port Graham/Nanwalek, and Point Possession.
- Land Modeling completed for North Kenai, Seward, Moose Pass, and Ridgeway.

Significant budgetary changes:

- Contract Services required for Tesoro refinery appraisal due to expiration of 5 year settlement agreement.

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>	<u>FY11 Projected</u>
Staffing History	13	13	12	12
Staff Miles Traveled	55,000	50,000	55,000	58,000
Real Property Assessment Roll				
Value (000's)	\$4,561,327	\$5,130,591	\$5,440,127	5,483,600
Increase From Prior Year (000's)	\$393,170	\$569,264	\$309,536	\$43,473
% Increase From Prior Year	9.43%	12.48%	6.03%	0.80%
New Construction Value (000's)	\$88,370	\$70,000	\$33,300	\$42,500
Appeals				
Filed	312	435	300	325
Heard by Board of Equalization	15	59	15	40
Assessor Value Upheld	7	44	11	35
Inspections				
Improved Parcels	1,917	5,843	4,112	9,940
Vacant Parcels	<u>1,058</u>	<u>3,508</u>	<u>5,147</u>	<u>9,414</u>
Total Inspections	<u>2,975</u>	<u>9,351</u>	<u>9,259</u>	<u>19,354</u>

Dept: 11520 Assessing – Appraisal - Continued

Key Measures – Continued

Inspection Areas	Parcels With Structure	Vacant Parcels	Total Parcels	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Anchor Point	1,799	2,942	4,741	2,154	2,587					
Clam Gulch	153	337	490							490
Cooper Landing	398	251	649				644			
Funny River	874	1,155	2,029							2,029
Homer	4,584	3,271	7,855	7,855						
Hope/Sunrise	254	240	494					494		
K-Beach	3,373	2,212	5,585							5,585
Kasilof	1,891	2,430	4,321							4,321
Kenai	3,080	1,830	4,910			4,174	751			
Lowell Point	112	420	532		264			264		
Mobile Home Parks	422	-	422	434	434	434	434	434	431	422
Moose Pass	684	460	1,144				1,144			
Nikiski/North Kenai	2,623	3,904	6,527						6,527	
Ninilchik/Deep Creek	1,965	3,356	5,321		5,321					
Point Possession	248	839	1,087						1,087	
Port Graham/Nanwalek	453	1,013	1,466			731			733	
Ridgeway	1,914	1,308	3,222					3,216		
Seldovia	266	215	481						481	
Seward	1,504	912	2,416					2,416		
Soldotna	1,902	647	2,549					2,527		
South Kachemak Bay	240	679	919			919				
Sterling	2,988	2,214	5,202		2,000					5,202
West Side of Inlet	239	1,066	1,305							1,305
Total	<u>31,966</u>	<u>31,701</u>	<u>63,667</u>	<u>10,443</u>	<u>10,606</u>	<u>6,258</u>	<u>2,975</u>	<u>9,351</u>	<u>9,259</u>	<u>19,354</u>

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11520 - Assessing Appraisal

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted % Forecast Budget %		
Personnel								
40110 Regular Wages	\$ 634,874	\$ 635,140	\$ 666,745	\$ 666,745	\$ 655,956	\$ (10,789)	-1.62%	
40120 Temporary Wages	372	62,925	76,664	76,664	76,664	-	0.00%	
40130 Overtime Wages	12,782	4,717	10,310	10,310	11,856	1,546	15.00%	
40210 FICA	53,036	62,514	70,073	70,073	68,726	(1,347)	-1.92%	
40221 PERS	215,549	244,211	154,258	154,258	152,106	(2,152)	-1.40%	
40321 Health Insurance	155,479	158,025	160,031	190,876	185,041	(5,835)	-3.06%	
40322 Life Insurance	1,689	1,426	1,694	1,694	1,674	(20)	-1.18%	
40410 Leave	72,528	81,808	73,836	73,836	67,860	(5,976)	-8.09%	
40411 Sick Leave	14,377	16,098	18,125	18,125	15,665	(2,460)	-13.57%	
40511 Other Benefits	48	20	48	48	48	-	0.00%	
Total: Personnel	1,160,734	1,266,884	1,231,784	1,262,629	1,235,596	(27,033)	-2.14%	
Supplies								
42110 Office Supplies	2,409	2,569	2,500	2,500	2,000	(500)	-20.00%	
42210 Operating Supplies	120	-	-	1,000	1,000	-	0.00%	
42230 Fuel, Oil & Lubricants	60	15	200	1,200	1,000	(200)	-16.67%	
42250 Uniforms	143	-	175	175	-	(175)	-100.00%	
42310 Repair/Maintenance Supplies	214	-	-	150	-	(150)	-100.00%	
42360 Motor Vehicle Supplies	-	-	-	200	500	300	150.00%	
42410 Small Tools & Minor Equipment	2,792	3,600	2,500	1,500	3,600	2,100	140.00%	
Total: Supplies	5,738	6,184	5,375	6,725	8,100	1,375	20.45%	
Services								
43011 Contractual Services	7,267	19,968	15,000	15,000	35,000	20,000	133.33%	
43110 Communications	2,790	2,765	3,500	3,500	3,500	-	0.00%	
43210 Transportation/Subsistence	48,681	76,960	70,000	69,000	66,840	(2,160)	-3.13%	
43220 Car Allowance	43,200	43,452	43,200	42,725	43,200	475	1.11%	
43260 Training	5,031	1,700	6,300	6,300	6,200	(100)	-1.59%	
43610 Utilities	6,605	8,807	9,000	9,000	9,000	-	0.00%	
43720 Equipment Maintenance	42	-	-	-	-	-	-	
43750 Vehicle Maintenance	-	360	-	-	-	-	-	
43810 Rents & Operating Leases	-	-	-	-	1,500	1,500	-	
43920 Dues & Subscriptions	1,600	2,161	2,025	2,025	2,820	795	39.26%	
Total: Services	115,216	156,173	149,025	147,550	168,060	20,510	13.90%	
Capital Outlay								
48710 Minor Office Equipment	9,677	13,916	4,500	4,500	4,500	-	0.00%	
48720 Minor Office Furniture	4,778	-	-	-	-	-	-	
48730 Minor Communication Equipment	-	180	-	-	500	500	-	
Total: Capital Outlay	14,455	14,096	4,500	4,500	5,000	500	11.11%	
Department Total	\$ 1,296,143	\$ 1,443,337	\$ 1,390,684	\$ 1,421,404	\$ 1,416,756	\$ (4,648)	-0.33%	

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Appraisal Manager, Appraisal Analyst, Commercial Appraiser, Lead Appraiser; Senior Appraiser/Auditor, 4 Senior Appraiser/Appraiser, Personal/Real Property Appraiser, 2 Appraisal Technician.

42410 Small Tools. Measuring tapes, ice cleats, field equipment. Increase to replace 2 digital cameras and handheld GPS unit.

43011 Contractual Services. Refinery appraisal services due to expiration of settlement values, \$25,000; DAPA \$7,000, photo processing \$3,000.

43210 Transportation/Subsistence. Decrease due to reappraisal areas being less remote.

43920 Rents & Operating Leases. Cost of ATV rental for remote inspections previously under contract services.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Assessing Department Totals**

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly	Forecast
				Budget	Budget	Adopted	Adopted %	Budget %
Personnel								
40110	Regular Wages	\$ 1,033,922	\$ 1,048,814	\$ 1,192,081	\$ 1,192,081	\$ 1,181,704	\$ (10,377)	-0.87%
40120	Temporary Wages	18,356	80,337	91,064	91,064	91,064	-	0.00%
40130	Overtime Wages	18,925	7,605	22,374	22,374	21,974	(400)	-1.79%
40210	FICA	87,047	101,092	119,423	119,423	117,141	(2,282)	-1.91%
40221	PERS	351,576	403,465	275,695	275,695	273,192	(2,503)	-0.91%
40321	Health Insurance	260,373	269,149	293,390	349,939	339,241	(10,698)	-3.06%
40322	Life Insurance	2,755	2,344	3,021	3,021	3,001	(20)	-0.66%
40410	Leave	120,517	136,180	131,830	131,830	118,378	(13,452)	-10.20%
40411	Sick Leave	24,763	26,867	31,640	31,640	26,038	(5,602)	-17.71%
40511	Other Benefits	72	20	96	96	96	-	0.00%
	Total: Personnel	1,918,306	2,075,873	2,160,614	2,217,163	2,171,829	(45,334)	-2.04%
Supplies								
42110	Office Supplies	7,425	8,441	8,000	6,800	6,300	(500)	-7.35%
42120	Computer Software	449	449	800	800	800	-	0.00%
42210	Operating Supplies	120	-	-	2,200	2,200	-	0.00%
42230	Fuel, Oil & Lubricants	60	15	200	1,200	1,000	(200)	-16.67%
42250	Uniforms	143	-	175	175	-	(175)	-100.00%
42310	Repair/Maintenance Supplies	214	-	-	150	-	(150)	-100.00%
42360	Motor Vehicle Supplies	-	-	-	200	500	300	150.00%
42410	Small Tools	3,723	4,360	3,300	2,200	4,100	1,900	86.36%
	Total: Supplies	12,134	13,265	12,475	13,725	14,900	1,175	8.56%
Services								
43011	Contractual Services	9,500	35,739	40,000	57,900	79,000	21,100	36.44%
43019	Software Licensing	57,830	60,436	74,500	74,500	71,700	(2,800)	-3.76%
43110	Communications	6,512	5,974	7,500	7,500	7,500	-	0.00%
43140	Postage	32,014	30,091	35,700	16,700	18,000	1,300	7.78%
43210	Transportation/Subsistence	55,987	87,839	81,000	80,000	84,892	4,892	6.12%
43220	Car Allowance	49,680	50,830	50,400	49,925	50,400	475	0.95%
43260	Training	6,169	4,149	9,850	9,850	9,275	(575)	-5.84%
43310	Advertising	6,780	6,350	12,800	12,800	13,200	400	3.13%
43410	Printing	3,573	4,161	4,000	4,000	4,000	-	0.00%
43610	Utilities	11,027	14,694	15,200	15,200	15,200	-	0.00%
43720	Equipment Maintenance	1,381	810	1,500	1,350	1,500	150	11.11%
43750	Vehicle Maintenance	-	360	-	-	-	-	-
43810	Rents & Operating Leases	-	-	-	-	1,500	1,500	-
43920	Dues and Subscriptions	2,549	3,488	2,955	2,955	3,550	595	20.14%
	Total: Services	243,002	304,921	335,405	332,680	359,717	27,037	8.13%
Capital Outlay								
48120	Office Machines	-	-	3,000	-	-	-	-
48710	Minor Office Equipment	17,687	22,702	9,000	12,420	9,000	(3,420)	-27.54%
48720	Minor Office Furniture	5,741	1,895	1,200	1,800	1,500	(300)	-16.67%
48730	Minor Communication Equipment	-	180	-	455	500	45	9.89%
	Total: Capital Outlay	23,428	24,777	13,200	14,675	11,000	(3,675)	-25.04%
Department Total		\$ 2,196,870	\$ 2,418,836	\$ 2,521,694	\$ 2,578,243	\$ 2,557,446	\$ (20,797)	-0.81%

Fund 100 General Fund
Dept: 21110 Resource Planning Administration

Department Function

Mission: Provide 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:

- Collect, analyze, and distribute current and accurate information concerning population, land use, natural resources, and regulatory functions within the Borough.
- Provide information and assistance to other municipalities, local community groups, and the general public regarding subdivision regulations, the Coastal Zone Management Program, land use regulations, and land use planning.

Objectives FY2011/Budget highlights:

- Effectuate the full functionality of the microData Next Generation Solution.
- Work with GIS professionals to find a solution for the "one-to-many issue".
- Implement a Field Work Program to identify and create a street sign database.
- Attain 99.9 % accuracy for the E 9-1-1 System.
- Establish greater interdepartmental communication to help facilitate public inquires.
- Define address reference system, and create policies and procedures manual.
- Define a future network of roads to serve communities outside the cities through platting and vacations.
- Assist the Office of Emergency Management in updating the All Hazard Mitigation Plan.
- Continue to audit flood prone property to comply with FEMA requirements.
- Facilitate strategy sessions with the cities to discuss best practices to produce a policies and procedure manual for addressing.
- Continue to educate the public and Assembly on the importance of road construction before final plat.

Previous year accomplishments:

- Amended Chapter 20 to exempt subdivisions that increase lot size for wastewater review.
- Completed the Kachemak City Comprehensive Plan.
- Amended Chapter 5 of the Comprehensive Plan to update the Statewide Transportation Improvement Program (STIP).
- Established a subdivision process for second class cities in the Borough.
- Delegated limited platting powers to the City of Kachemak.
- Established criteria for plat notes in flood-prone areas.

Significant budgetary changes:

- None

Key Measures

	FY2008 <u>Actual</u>	FY2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Projected</u>
Staffing History	9	9	9	9
Platting Reports	613	577	650	700
Administrative Reviews	182	166	200	200
Public Hearing Notice	6,731	4,933	5,000	6,000
Street Name Changes	9	29	10	10
Front Counter Walk-ins	3,505	3,144	3,500	3,600
Calls for Information	5,118	4,721	5,100	5,200
Special Order Maps	1,060	1,412	1,000	1,000
Code Compliance Issues	180	146	150	180

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 21110 - Resource Planning Administration**

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly	Adopted %
				Budget	Budget	Adopted	Forecast	Budget %
Personnel								
40110	Regular Wages	\$ 463,293	\$ 484,772	\$ 516,666	\$ 516,666	\$ 527,341	\$ 10,675	2.07%
40120	Temporary Wages	9,480	13,450	12,318	18,368	12,318	(6,050)	-32.94%
40120	Meeting Allowance PC	27,000	31,875	48,750	48,750	48,750	-	0.00%
40130	Overtime Wages	4,954	5,123	4,383	4,683	4,492	(191)	-4.08%
40210	FICA	40,108	48,033	50,739	51,339	53,506	2,167	4.22%
40221	PERS	148,303	179,273	115,827	115,827	118,221	2,394	2.07%
40321	Health Insurance	107,639	111,124	120,023	143,157	138,781	(4,376)	-3.06%
40322	Life Insurance	1,173	1,000	1,278	1,278	1,301	23	1.80%
40410	Leave	58,162	62,016	57,680	57,680	59,371	1,691	2.93%
40411	Sick Leave	11,191	13,084	14,427	14,427	14,608	181	1.25%
40511	Other Benefits	144	100	240	240	240	-	0.00%
	Total: Personnel	871,447	949,850	942,331	972,415	978,929	6,514	0.67%
Supplies								
42020	Signage Supplies	-	-	-	4,963	-	(4,963)	-100.00%
42110	Office Supplies	7,058	7,755	6,500	6,500	7,800	1,300	20.00%
42120	Computer Software	91	399	1,500	5,165	1,500	(3,665)	-70.96%
42210	Operating Supplies	502	4,842	2,000	1,850	2,000	150	8.11%
42230	Fuel, Oil & Lubricants	11,255	9,239	12,000	12,000	12,000	-	0.00%
42360	Motor Vehicle Repair Supplies	-	161	-	480	-	(480)	-100.00%
42410	Small Tools	-	-	-	150	-	(150)	-100.00%
	Total: Supplies	18,906	22,396	22,000	31,108	23,300	(7,808)	-25.10%
Services								
43011	Contractual Services	114,543	27,416	105,000	78,322	75,000	(3,322)	-4.24%
43015	Water/Air Sample Testing	5,000	5,000	5,000	5,000	5,000	-	0.00%
43110	Communications	3,531	3,162	5,500	5,500	5,500	-	0.00%
43140	Postage	12,129	10,677	15,000	15,000	15,000	-	0.00%
43210	Transportation/Subsistence	9,767	13,589	8,840	14,540	9,785	(4,755)	-32.70%
43210	Transportation/Subsistence PC	15,714	18,903	20,000	19,075	20,000	925	4.85%
43220	Car Allowance	3,600	3,689	3,600	3,600	3,600	-	0.00%
43221	Car Allowance PC	19,350	21,750	23,400	23,400	23,400	-	0.00%
43250	Freight & Express	-	-	-	4,743	-	(4,743)	-100.00%
43260	Training	2,915	2,124	4,660	2,160	5,175	3,015	139.58%
43260	Training PC	-	-	-	925	-	(925)	-100.00%
43310	Advertising	30,502	24,220	48,000	45,000	48,000	3,000	6.67%
43410	Printing	-	350	500	500	500	-	0.00%
43610	Utilities	7,432	9,885	9,000	9,000	10,000	1,000	11.11%
43720	Equipment Maintenance	4,822	810	5,000	5,000	5,000	-	0.00%
43750	Vehicle Maintenance	200	-	500	20	500	480	2400.00%
43810	Rents & Operating Leases	295	1,295	2,000	2,000	2,000	-	0.00%
43812	Equipment Replacement Pymt.	8,935	7,064	9,192	9,192	8,617	(575)	-6.26%
43920	Dues and Subscriptions	2,878	2,373	2,585	2,686	2,380	(306)	-11.39%
43931	Recording Fees	106	32	500	399	500	101	25.31%
	Total: Services	241,719	152,339	268,277	246,062	239,957	(6,105)	-2.48%
Capital Outlay								
48120	Office Machines	2,630	3,738	8,000	8,900	8,000	(900)	-10.11%
48630	Improvements Other Than Buildings	-	-	-	12,000	-	(12,000)	-100.00%
48710	Minor Office Equipment	5,923	5,527	5,000	6,225	5,000	(1,225)	-19.68%
48720	Minor Office Furniture	-	5,409	1,000	1,125	1,000	(125)	-11.11%
48740	Minor Machinery & Equipment	-	2,488	-	-	-	-	-
	Total: Capital Outlay	8,553	17,162	14,000	28,250	14,000	(14,250)	-50.44%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(81,782)	(81,863)	(85,700)	(85,700)	(90,462)	(4,762)	-
	Total: Interdepartmental Charges	(81,782)	(81,863)	(85,700)	(85,700)	(90,462)	(4,762)	-
Department Total		\$ 1,058,843	\$ 1,059,884	\$ 1,160,908	\$ 1,192,135	\$ 1,165,724	\$ (26,411)	-2.22%

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, 1 Addressing Officer and 1 Senior Clerk Typist.

40120 Temporary Wages - PC. Planning commissioners compensation (13 X \$125/mtg. X 30 meetings = \$48,750).

42230 Fuel, Oil and Lubricants. Increased due to higher gas prices.

43011 Contractual Services. Advisory planning commission budgets (\$5,000), department automation (\$17,500), aerial photos (\$17,500), address sign project (\$17,500), watershed symposium (\$10,000) code compliance surveys (\$7,500).

43210 Transportation/Subsistence. Travel to IRWA Education Classes, ACSM National Conference, Surveyor's Conference and agency meetings.

43210 Transportation/Subsistence-PC. Transportation and subsistence for the Planning Commissioners.

43812 Equipment Replacement Payments. Payment on various equipment, see schedule below.

48120 Office Machines. Purchase large format scanner (\$8,000).

48710 Minor Office Equipment. Purchase 2 computers (\$4,400) and Desktop printers (\$600).

48720 Minor Office Furniture. Replace lobby chairs (\$500) and staff chairs (\$500).

60000 Charges (To) From Other Depts. These are charges to the 911 Communications department for all wages and benefits of the Addressing Officer responsible for all 911 addressing and database management.

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

<u>Items</u>	<u>Prior Years</u>	<u>FY2010 Estimated</u>	<u>FY2011 Projected</u>	<u>FY2012- FY2014 Projected Payments</u>
Ford F250 Pick-up	\$ 28,072	\$ 4,000	\$ 4,000	\$ 8,000
Dodge Ram 1500 Pick-up	15,960	3,192	3,192	8,000
** 2009 Sport Utility Vehicle	<u>4,000</u>	<u>2,000</u>	<u>1,425</u>	<u>2,850</u>
	\$ 48,032	\$ 9,192	\$ 8,617	\$ 34,850

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

Fund: 100 General Fund
Dept: 31110 Capital Projects

Department Function

Mission: The Capital Projects Division provides overall administration for major and minor capital improvement projects, school and hospital addition construction, solid waste capital projects, and various Service Area improvement projects. The Division provides concept evaluations, cost estimation, design for smaller projects, direct project administration, and engineering criteria review.

This General Fund Division accounts for partial capital projects' staff time and operating expenses not attributable to any specific capital project. The remainder and majority of staff's time are charged to specific capital projects in the Capital Project Fund.

Major long-term issues and concerns:

- The staffing level for this department is based upon the project management needs of the entire Borough. The number and size of projects dictate the necessary size of this department.

Objectives FY2011/Budget highlights:

- Provide efficient and progressive administration & project management of capital improvement projects within specified budgets and schedules.

Previous year accomplishments:

- Assist with Beluga Water Management Program; Central Peninsula Hospital (CPH) Women's Imaging Center; Central Peninsula Landfill Construction and Demolition Cell Expansion (Cells C & D); CES Kasilof Fire Station High Capacity Well upgrade; CPH Expansion warranty issues; CPH River Pavilion Heating System; Keystone Drive Construction; Serenity House retrofitting treatment facility; KPBSD Arsenic Removal Systems; McNeil Canyon Elementary School Re-Roof; Nanwalek Teacher Housing Construction; Nikiski Fire Station #2 Design and Construction; Nikolaevsk School Roof Area Reconstruction; Remote Cameras at Solid Waste Transfer Sites; Seward Playfield Complex; Soldotna Elementary School Re-roof; Soldotna High School Sports Field; Solid Waste/Bear Proof Dumpster design; South Peninsula Hospital Phase 2.

Significant budgetary changes:

- Overall reduction in operating costs reflect a reduction in staffing levels by two project managers due to a reduction in the number of ongoing projects.

Key Measures

	FY2008 <u>Actual</u>	FY2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Projected</u>
Staffing History	8.00	8.00	8.50	6.50
Total Projects Billed	48	63	65	46
Project Hours Billed	9,800	11,761	9,880	5,480
Value of Hours Billed	\$774,753	\$929,144	\$553,280	\$323,320
Billing Rate Per Hour	\$79.00	\$83.00	\$54.00	\$59.00

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 31110 - Capital Projects

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly	Adopted %
				Budget	Budget	Adopted	Forecast	Budget %
Personnel								
40110	Regular Wages	\$ 464,999	\$ 581,078	\$ 570,079	\$ 570,079	\$ 423,656	\$ (146,423)	-25.68%
40120	Temporary Wages	12,361	14,245	-	-	-	-	-
40210	FICA	38,254	48,927	49,915	49,915	36,798	(13,117)	-26.28%
40221	PERS	147,432	207,982	126,338	126,338	94,138	(32,200)	-25.49%
40321	Health Insurance	89,882	110,035	113,355	135,204	100,230	(34,974)	-25.87%
40322	Life Insurance	1,139	1,156	1,392	1,392	1,043	(349)	-25.07%
40410	Leave	42,231	53,549	50,747	50,747	35,717	(15,030)	-29.62%
40411	Sick Leave	3,652	4,732	9,476	9,476	6,593	(2,883)	-30.42%
40511	Other Benefits	76	20	48	48	48	-	0.00%
	Total: Personnel	800,026	1,021,724	921,350	943,199	698,223	(244,976)	-25.97%
Supplies								
42110	Office Supplies	5,034	4,797	3,500	3,500	3,000	(500)	-14.29%
42120	Computer Software	5,563	3,332	4,900	4,002	1,600	(2,402)	-60.02%
42210	Operating Supplies	855	990	400	900	400	(500)	-55.56%
42230	Fuel, Oil & Lubricants	3,883	3,881	3,000	2,500	3,000	500	20.00%
42263	Training Supplies	502	142	500	500	400	(100)	-20.00%
42310	Repair/Maintenance Supplies	-	47	200	200	200	-	0.00%
42360	Motor Vehicle Supplies	49	229	200	200	200	-	0.00%
42410	Small Tools	1,914	340	600	600	500	(100)	-16.67%
	Total: Supplies	17,800	13,758	13,300	12,402	9,300	(3,102)	-25.01%
Services								
43011	Contractual Services	-	2,000	2,000	1,949	2,000	51	2.62%
43019	Software Licensing	-	-	-	898	1,000	102	11.36%
43110	Communications	5,095	6,068	6,540	6,540	5,500	(1,040)	-15.90%
43140	Postage	172	468	300	300	300	-	0.00%
43210	Transportation/Subsistence	25,485	23,056	32,500	32,500	28,094	(4,406)	-13.56%
43220	Car Allowance	15,646	21,234	18,000	18,000	14,400	(3,600)	-20.00%
43250	Freight and Express	-	-	250	250	250	-	0.00%
43260	Training	2,718	3,491	5,397	5,397	8,265	2,868	53.14%
43410	Printing	-	-	-	51	100	49	96.08%
43610	Utilities	3,877	5,140	4,800	4,800	4,800	-	0.00%
43720	Equipment Maintenance	1,395	1,531	2,000	2,000	2,000	-	0.00%
43750	Vehicle Maintenance	-	-	300	300	300	-	0.00%
43812	Equipment Replacement Pymt.	3,786	3,786	3,786	3,786	1,893	(1,893)	-50.00%
43920	Dues and Subscriptions	646	179	300	300	300	-	0.00%
	Total: Services	58,820	66,953	76,173	77,071	69,202	(7,869)	-10.21%
Capital Outlay								
48710	Minor Office Equipment	3,590	3,135	4,500	4,500	4,500	-	0.00%
48720	Minor Office Furniture	518	360	500	500	500	-	0.00%
48730	Minor Communications Equipment	-	741	500	500	500	-	0.00%
	Total: Capital Outlay	4,108	4,236	5,500	5,500	5,500	-	0.00%
Interdepartmental Charges								
60000	Charges (To) From Other Depts.	(774,753)	(931,203)	(553,280)	(553,280)	(356,200)	197,080	-55.33%
	Total: Interdepartmental Charges	(774,753)	(931,203)	(553,280)	(553,280)	(356,200)	197,080	-55.33%
Department Total		\$ 106,001	\$ 175,468	\$ 463,043	\$ 484,892	\$ 426,025	\$ (58,867)	-12.14%

Fund 100
Department 31110 - Capital Projects - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: 1 Director, 1 administrative assistant, 1.5 capital projects clerk and 3 project managers.

Deleted: Two Project Managers

42120 Computer Software. To cover upgrades for MS Projects and Adobe Acrobat. Decreased due to cost transfer to 43019 Software Licensing.

43260 Training. To cover course fees for Microsoft Projects training, project management courses and inclusion of solid waste project management requirements. Increase to assist department production and proficiency.

48710 Minor Office Equipment. Replace two computers.

60000 Charges (To) From Other Departments. Department cost estimated to be charged to projects.

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

<u>Items</u>	<u>Prior Years</u>	<u>FY2010 Estimated</u>	<u>FY2011 Projected</u>	<u>Future Projected Payments</u>
2004 Dodge Durango SUV	\$ 22,716	\$ 3,786	\$ 1,893	\$ -
Replacement of 2004 Dodge	-	-	-	23,000
	<u>\$ 22,716</u>	<u>\$ 3,786</u>	<u>\$ 1,893</u>	<u>\$ 23,000</u>

Fund: 100 General Fund
Dept: 6XXXX Senior Citizens Grant Program

Department Function

Mission: The Kenai Peninsula Borough Code of Ordinances, Chapter 5.22, established the Senior Citizens Grant Program funding. To be eligible for senior citizen program grants an organization, group or adult day care center must be nonprofit, tax exempt; located within the Kenai Peninsula Borough and 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;
 - 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 grant program 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.

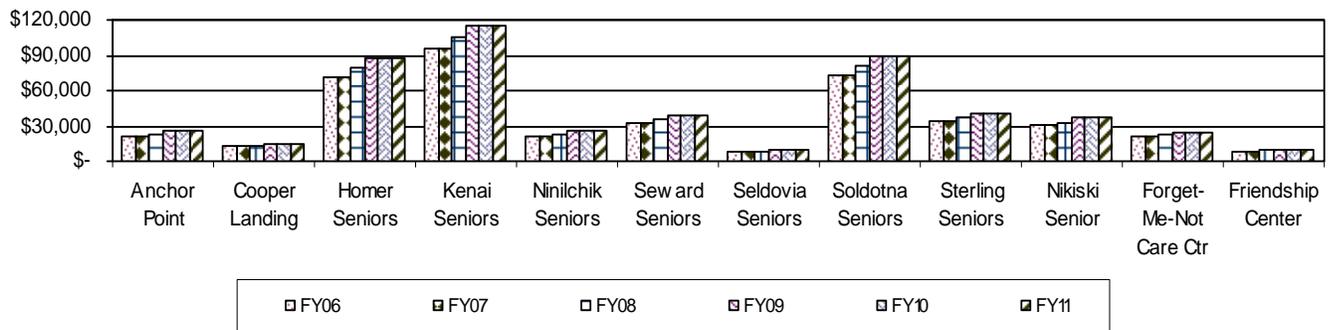
Significant budgetary changes:

- None.

Population data from the 2000 Federal census is used in determining the allocation of the program funds. The FY2011 allocation is as follows:

	<u>No. of Seniors</u>	<u>% of Population</u>	<u>FY2011 Funding</u>
Anchor Point Seniors	281	5.33	\$ 25,797
Cooper Landing Seniors	163	3.09	14,956
Homer Seniors	948	17.97	86,975
Kenai Seniors	1,257	23.83	115,337
Nikiski Seniors*	398	7.55	36,542
Ninilchik Seniors	279	5.29	25,604
Seward Seniors	433	8.20	39,688
Seldovia Seniors	102	1.93	9,341
Soldotna Seniors	971	18.41	89,104
Sterling Seniors	443	8.40	40,656
Total Senior Centers	<u>5,275</u>	<u>100.00</u>	<u>\$484,000</u>
Friendship Center –Homer			9,867
Forget-Me-Not Day Care			<u>24,644</u>
Total Senior Program			<u>\$ 518,511</u>
Transfer to Nikiski Seniors Service Area			<u>-36,542</u>
Total Funding not handled as a transfer			<u>\$ 481,969</u>

*Funding for the Nikiski Seniors is handled as a non-departmental transfer to their service area fund.



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Senior Citizens Grant Program**

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Forecast	Assembly Adopted % Budget %
Senior Citizens Grant Program								
62110	Anchor Point Seniors	\$ 23,452	\$ 25,797	\$ 25,797	\$ 25,797	\$ 25,797	\$ -	0.00%
62115	Cooper Landing Seniors	13,596	14,956	14,956	14,956	14,956	-	0.00%
62120	Homer Seniors	79,068	86,975	86,975	86,975	86,975	-	0.00%
62130	Kenai Seniors	104,852	115,337	115,337	115,337	115,337	-	0.00%
62140	Ninilchik Seniors	23,276	25,604	25,604	25,604	25,604	-	0.00%
62150	Seward Seniors	36,080	39,688	39,688	39,688	39,688	-	0.00%
62160	Seldovia Seniors	8,492	9,341	9,341	9,341	9,341	-	0.00%
62170	Soldotna Seniors	81,004	89,104	89,104	89,104	89,104	-	0.00%
62180	Sterling Seniors	36,960	40,656	40,656	40,656	40,656	-	0.00%
63190	Nikiski Seniors	33,220	36,542	36,542	36,542	36,542	-	0.00%
	Total Senior Citizens	440,000	484,000	484,000	484,000	484,000	-	0.00%
Adult Day Care Centers								
62125	Friendship Center - Homer	8,970	9,867	9,867	9,867	9,867	-	0.00%
62195	Forget-Me-Not Care Center	22,404	24,644	24,644	24,644	24,644	-	0.00%
	Total Adult Day Care Centers	31,374	34,511	34,511	34,511	34,511	-	0.00%
	Total Senior Citizens Program	\$ 471,374	\$ 518,511	\$ 518,511	\$ 518,511	\$ 518,511	\$ -	0.00%

LINE-ITEM EXPLANATIONS

62110 Anchor Point Senior Citizens: Purchase of food, paper products, and other expenses for maintenance and upkeep of Senior Center including utilities, janitorial services, water testing, snow removal and lawn maintenance.

62115 Cooper Landing Senior Citizens: Provide a transportation program for Cooper Landing Seniors for necessary medical/dental appointments, shopping for groceries and other essential needs.

62120 Homer Senior Citizens: Janitorial and maintenance supplies, office supplies, equipment maintenance, utilities, and groceries necessary to provide such services as congregate meals, home delivered meals, and supportive services.

62130 Kenai Senior Citizens: Repair and maintenance supplies, other supplies necessary for operations and contract services to transportation program costs.

62140 Ninilchik Senior Citizens: Janitorial supplies and utilities for facility, office supplies, fuel and maintenance for van and insurance premiums for facility, vehicles and workers compensation.

62150 Seward Senior Citizens: Contract with Seward General Hospital for meals; janitorial services contract; salaries for the director and driver and insurance premiums on the facility and vehicle.

62160 Seldovia Senior Citizens: Supplies for congregate and home delivered meals and supplemental funding for salaries for the cook and project director.

62170 Soldotna Senior Citizens: The Senior Center utilizes the funding provided by the Borough to partially fund two staff positions, a project director and administrative assistant.

62180 Sterling Senior Citizens: Computer supplies, paper for copier and other miscellaneous office supplies necessary for clerical work, supplies for meals, wages for the Director/cook who coordinates meals/activities, and writes grants and salary for the kitchen assistant, postage, snow/ice removal, insurance and public utilities.

62125 Friendship Center – Homer: Cover expenses to provide adult day care activities including meals, transportation and services, arts and crafts supplies, utilities, snow removal, janitorial and maintenance supplies, heating and automobile fuel.

62195 Forget-Me-Not Care Center: Cover costs incurred for services such as transportation, therapeutic group and individualized activities, one-on-one assistance with walking, eating, and restroom needs, blood pressure and weight checks and daily exercise program.

63190 Nikiski Senior Citizens: Nikiski seniors funding is handled as a non-departmental transfer to their service area. See pages 116-117 and 245-249.

Fund:	100	General Fund
Dept:	94910	Non-Departmental

Department Function

Mission: Expenditures and transfers in the General Fund non-departmental budget are those which are not attributable to a specific activity.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 94910 - Non Departmental**

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly	Adopted %
				Budget	Budget	Adopted	Forecast	Budget %
PERSONNEL								
40511	Other Benefits	\$ 2,098	\$ 15,760	\$ 9,500	\$ 9,500	\$ 12,500	\$ 3,000	31.58%
	Total: Personnel	2,098	15,760	9,500	9,500	12,500	3,000	31.58%
SERVICES								
43009	Contractual Services - EDD	50,000	50,000	50,000	50,000	50,000	-	0.00%
43010	Contractual Services - CARTS	25,000	75,000	50,000	50,000	50,000	-	0.00%
43011	Contractual Services - CULVT	-	5,646	-	194,354	-	(194,354)	-100.00%
43011	Contractual Services - 09CPV	-	383,652	-	-	-	-	-
43011	Contractual Services - 06SOA	6,707	-	-	-	-	-	-
43011	Contractual Services - BLUGA	16,667	-	-	-	-	-	-
43011	Contractual Services - LOBBY	41,447	41,516	55,000	74,000	55,000	(19,000)	-25.68%
43011	Contractual Services - SBDC	99,942	109,433	105,000	105,000	105,000	-	0.00%
43011	Contractual Svcs - Digital Elev. Data	-	250,000	-	-	-	-	-
43021	Peninsula Promotion - KPTMC	225,000	295,500	300,000	300,000	300,000	-	0.00%
43510	Insurance Premium	127,465	154,662	155,749	155,749	166,058	10,309	6.62%
43812	Equipment Replacement Pymt.	172,797	172,797	172,797	172,797	172,797	-	0.00%
	Total: Services	765,025	1,538,206	888,546	1,101,900	898,855	(203,045)	-18.43%
TRANSFERS TO								
50241	S/D Operations	37,701,117	41,146,945	42,983,376	42,983,376	43,251,135	267,759	0.62%
50242	Postsecondary Education	420,289	595,302	634,773	634,773	637,570	2,797	0.44%
50250	Land Trust Fund	-	-	-	-	59,915	59,915	-
50251	Kenai River Fund	386,199	547,451	527,074	543,245	601,657	58,412	10.75%
50260	Disaster Relief Fund	-	-	-	-	50,000	50,000	-
50271	Miscellaneous Grant Fund	-	148,187	-	-	-	-	-
50280	Nikiski Senior Svc. Area	33,220	36,542	36,542	36,542	36,542	-	0.00%
50290	Solid Waste	6,034,273	6,812,194	6,487,208	6,937,517	8,249,899	1,312,382	18.92%
50308	School Debt	2,359,888	2,309,738	2,269,538	2,269,538	2,262,138	(7,400)	-0.33%
50349	Bond Issue Expense Fund	-	560	25,000	25,000	25,000	-	0.00%
50400	School Capital Projects	1,450,000	1,550,000	1,250,000	1,400,471	1,250,000	(150,471)	-10.74%
50407	General Govt. Capital Projects	300,000	858,595	450,000	505,000	-	(505,000)	-100.00%
50443	Central Emergency SA Capital Projects	250,000	250,000	-	-	-	-	-
50455	911 Communications Capital Projects	325,000	-	-	-	-	-	-
	Total: Transfers	49,259,986	54,255,514	54,663,511	55,335,462	56,423,856	1,088,394	1.97%
INTERDEPARTMENTAL CHARGES								
60000	Charges (To)/From Other Depts.	(597,196)	(631,350)	105,850	105,850	72,350	(33,500)	-31.65%
	Total: Interdepartmental Charges	(597,196)	(631,350)	105,850	105,850	72,350	(33,500)	-31.65%
DEPARTMENT TOTAL		\$ 49,429,913	\$ 55,178,130	\$ 55,667,407	\$ 56,552,712	\$ 57,407,561	\$ 854,849	1.51%

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

<u>Items</u>	<u>Prior Years</u>	<u>FY2010</u>	<u>FY2011</u>	<u>Future</u>
		<u>Estimated</u>	<u>Projected</u>	<u>Projected</u>
				<u>Payments</u>
TaxMantra-Sales Tax System	\$ 691,189	\$ 172,797	\$ 172,797	\$ 172,797

Fund 100

Department 94910 - Non Departmental - Continued

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

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

43009 Contractual Services - EDD. Funding for the Economic Development District (EDD) who works closely with the Mayor's office and the Assembly on Economic Planning forums and reports.

43011 Contractual Services - CARTS. To provide local funding to the Central Area Transit System (CARTS). Funding can be used to match other federal funds, generally on a 90/10 ratio.

43011 Contractual Services - LOBBY. To provide funding for a lobbyist to represent the interest of the borough (\$55,000).

43011 Contractual Services - SBDC. Small Business Development Center contract (\$105,000). Program provides counseling and workshops for small businesses.

43021 Peninsula Promotion. Funding for Kenai Peninsula Tourism and Marketing Council (KPTMC) for marketing the Kenai Peninsula Borough as a prime destination for tourists on a non-area wide basis.

43510 Insurance Premiums. Property, liability, and other insurance coverages 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.

50250 Transfer to Land Trust Fund. Provide funding to cover operating cost of the old Nikiski Elementary School not being used by North Peninsula Recreation Center.

50290 Transfer to Solid Waste. For the operations and management of the Solid Waste Department (\$8,249,899). \$6,010,534 is for general operations, \$336,000 for solid waste capital projects and \$1,903,365 is for debt service payments on the FY2003 Landfill Expansion Bonds.

50308 Transfer to Debt Service. To cover the current portion of principal and interest on outstanding general obligation bonds for schools (\$2,294,538). Payment for the Solid Waste capital projects bonds is included in the transfer to the Solid Waste Department.

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

60000 Charges (to) From other Departments. \$72,350. Amount included in the operating budget of the Maintenance & capital projects department expected to be charged to the general fund \$251,000, and indirect cost recovery from Spruce Bark Beetle program (\$37,500) and indirect cost recovery from Borough capital projects and grants (\$141,150).

For capital projects information on this department - See the Capital Projects section - Pages 298-299; 305 & 307-308

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100 Total

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted % Forecast Budget %	
40XXX Total: Personnel	\$ 10,452,814	\$ 11,543,590	\$ 11,981,960	\$ 12,343,259	\$ 12,142,446	\$ (200,813)	-1.63%
42XXX Total: Supplies	210,284	244,039	253,927	255,396	227,275	(28,121)	-11.01%
43XXX Total: Services	3,768,430	4,660,448	4,803,321	5,037,569	4,657,780	(379,789)	-7.54%
48XXX Total: Capital Outlay	111,403	182,147	178,960	250,986	117,350	(133,636)	-53.24%
50XXX Total: Transfers	49,259,986	54,255,514	54,663,511	55,335,462	56,423,856	1,088,394	1.97%
6XXXX Total: Interdepartmental Charges	(1,550,559)	(1,766,047)	(653,834)	(653,834)	(533,926)	119,908	-18.34%
Fund Totals	\$ 62,252,358	\$ 69,119,691	\$ 71,227,845	\$ 72,568,838	\$ 73,034,781	\$ 465,943	0.64%

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SPECIAL REVENUE FUNDS

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

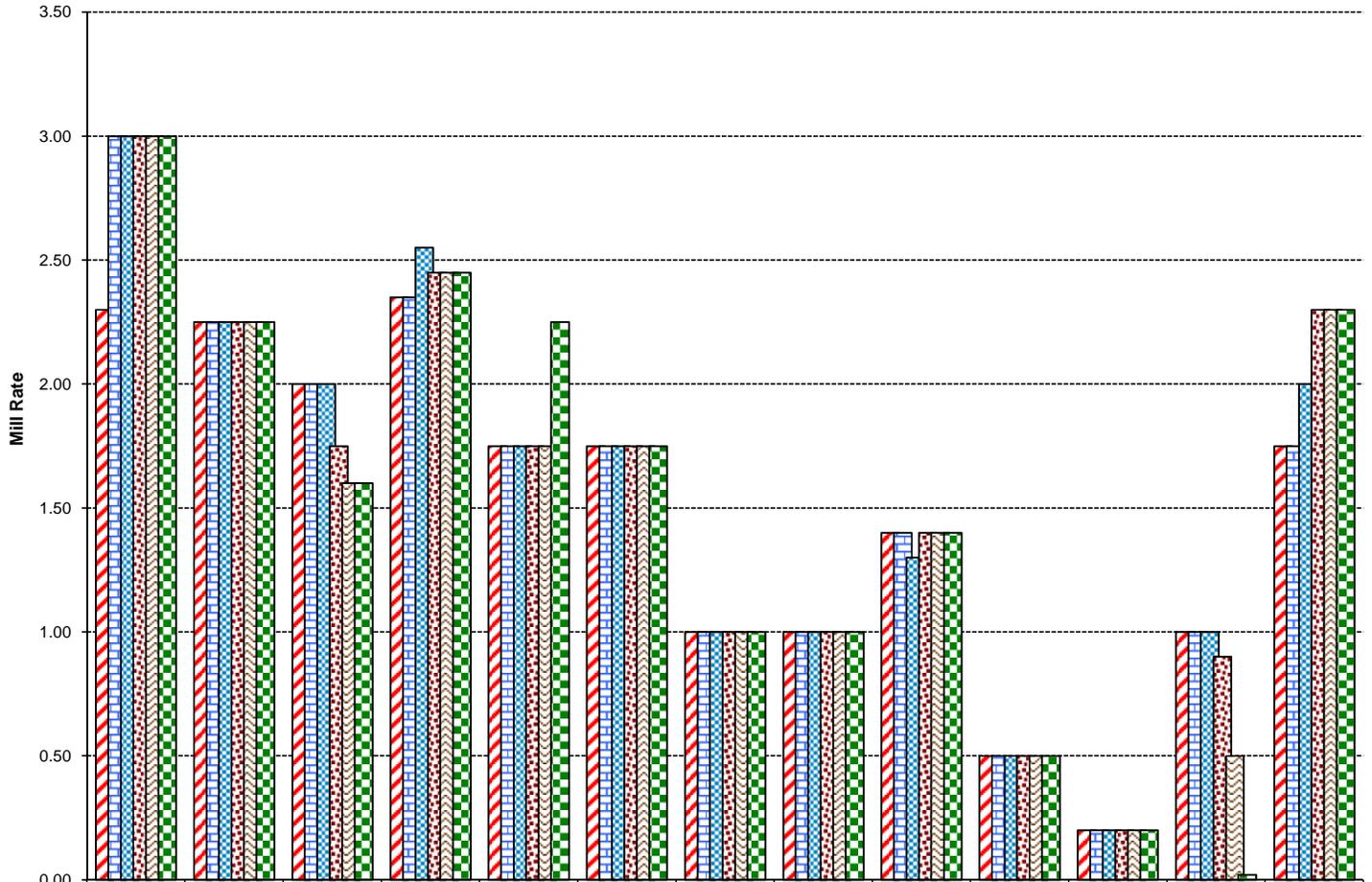
	<u>PAGE #</u>
<u>Total Special Revenue Fund Budget</u>	125
<u>Mill Rate History</u>	126
 <u>Graphs</u>	
Where the Money Comes From	127
Appropriations by Function	127
 <u>Combined Revenues and Appropriations</u>	
<u>Special Revenue Funds Total Expenditures by Line Item</u>	
 <u>Emergency Service Areas</u>	
Nikiski Fire Service Area	135
Bear Creek Fire Service Area	141
Anchor Point Fire and Emergency Medical Service Area	147
Central Emergency Service Area	155
Central Peninsula Emergency Medical Service Area	163
Kachemak Emergency Service Area	167
Lowell Point Fire Service Area	173
Seward Bear Creek Flood Service Area Fund	179
 <u>Road Service Area</u>	
Road Service Area	189
Engineer's Estimate Fund	195
RIAD Match Fund	198
 <u>Recreation</u>	
North Peninsula Recreation Service Area	203
 <u>Education</u>	
School	211
Postsecondary Education	222
 <u>General Government</u>	
Land Trust	227
Kenai River Center	236
Disaster Relief	241
Nikiski Senior Service Area	245
 <u>Solid Waste</u>	
Solid Waste	253
 <u>Hospital Service Areas</u>	
Central Kenai Peninsula Hospital Service Area	277
South Kenai Peninsula Hospital Service Area	283

Total Special Revenue Funds

Fund Budget:	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Revenues:								
Property Taxes								
Real	\$ 17,463,497	\$ 19,575,622	\$ 19,485,516	\$ 19,485,516	\$ 17,836,321	\$ 18,341,647	\$ 18,806,809	\$ 19,277,968
Personal	693,689	679,845	654,597	653,885	627,723	631,796	643,913	650,185
Oil & Gas (AS 43.56)	3,534,546	3,601,103	3,796,465	3,785,560	3,573,648	3,415,245	3,244,485	3,076,861
Interest	59,297	55,044	50,829	50,829	46,895	47,359	47,925	48,423
Flat Tax	177,743	209,419	190,525	190,516	164,662	167,925	171,254	174,647
Motor Vehicle Tax	502,287	562,483	488,295	509,932	429,020	435,903	442,971	450,185
Total Property Taxes	22,431,059	24,683,516	24,666,227	24,676,238	22,678,269	23,039,875	23,357,357	23,678,269
Federal Revenue	464,457	365,457	50,500	320,082	50,500	38,500	38,500	38,500
State Revenue	1,263,646	1,165,225	-	34,272	-	-	-	-
Interest Earnings	1,487,070	1,501,966	744,398	748,365	780,093	787,509	854,047	879,578
Other Revenue	9,309,822	5,003,310	6,686,429	6,686,429	6,727,048	6,548,246	6,589,351	6,623,246
Total Revenues	34,956,054	32,719,474	32,147,554	32,465,386	30,235,910	30,414,129	30,839,255	31,219,592
Other Financing Sources:								
Transfer From Other Funds	45,281,602	49,174,479	50,685,752	51,152,232	53,940,207	52,970,781	53,269,732	52,697,078
Total Other Financing Sources	45,281,602	49,174,479	50,685,752	51,152,232	53,940,207	52,970,781	53,269,732	52,697,078
Total Revenues and Other Financing Sources	80,237,656	81,893,953	82,833,306	83,617,618	84,176,117	83,384,910	84,108,987	83,916,670
Expenditures:								
Personnel	14,907,299	15,958,047	17,109,415	17,653,840	17,709,442	18,292,484	18,795,231	19,317,237
Supplies	1,954,659	2,171,429	2,375,388	2,412,560	2,432,667	2,481,443	1,536,254	1,566,589
Services	13,782,059	15,396,713	17,738,383	19,530,288	18,831,998	18,725,555	18,911,366	17,469,137
Capital Outlay	706,632	1,232,525	639,531	828,864	627,447	686,642	698,972	752,356
Interdepartmental Charges	67,011	260,199	(469,796)	(468,432)	(463,708)	(474,418)	(477,405)	(480,511)
Total Expenditures	31,417,660	35,018,913	37,392,921	39,957,120	39,137,846	39,711,706	39,464,417	38,624,808
Operating Transfers To:								
General Fund	207,841	136,234	260,786	1,059,001	147,832	100,789	153,805	156,881
Special Revenue Funds	29,983,808	33,034,900	33,830,121	33,830,121	33,789,793	33,449,174	33,449,417	33,449,666
Capital Projects Fund	8,934,962	6,515,106	6,982,324	7,407,529	3,526,000	2,865,000	3,015,000	4,615,000
Debt Service Fund	6,319,195	7,109,274	7,103,174	7,103,174	8,293,492	8,066,700	8,455,872	7,625,640
Total Operating Transfers	45,445,806	46,795,514	48,176,405	49,399,825	45,757,117	44,481,663	45,074,094	45,847,187
Total Expenditures and Operating Transfers	76,863,466	81,814,427	85,569,326	89,356,945	84,894,963	84,193,369	84,538,511	84,471,995
Net Results From Operations	3,374,190	79,526	(2,736,020)	(5,739,327)	(718,846)	(808,459)	(429,524)	(555,325)
Projected Lapse	-	-	773,875	849,220	832,288	842,456	863,145	835,385
Change in Fund Balance	3,374,190	79,526	(1,962,145)	(4,890,107)	113,442	33,997	433,621	280,060
Beginning Fund Balance	20,341,869	23,716,059	20,548,232	23,795,585	19,014,369	19,127,811	19,183,808	18,667,501
Ending Fund Balance	\$ 23,716,059	\$ 23,795,585	\$ 18,586,087	\$ 18,905,478	\$ 19,127,811	\$ 19,161,808	\$ 19,617,429	\$ 18,947,561

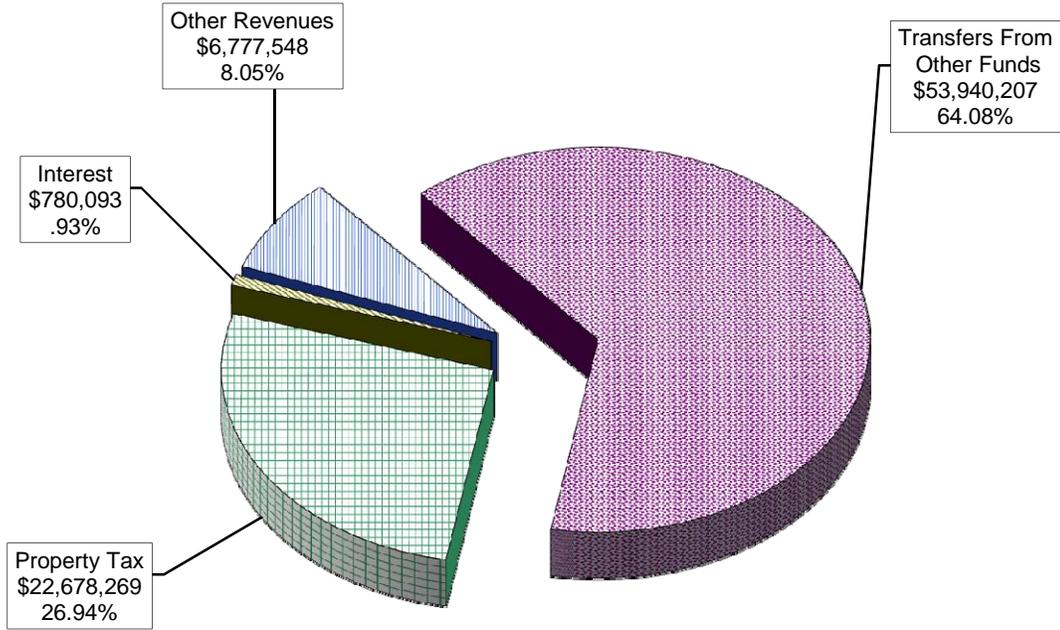
SPECIAL REVENUE FUNDS MILL RATE HISTORY

Fiscal Year

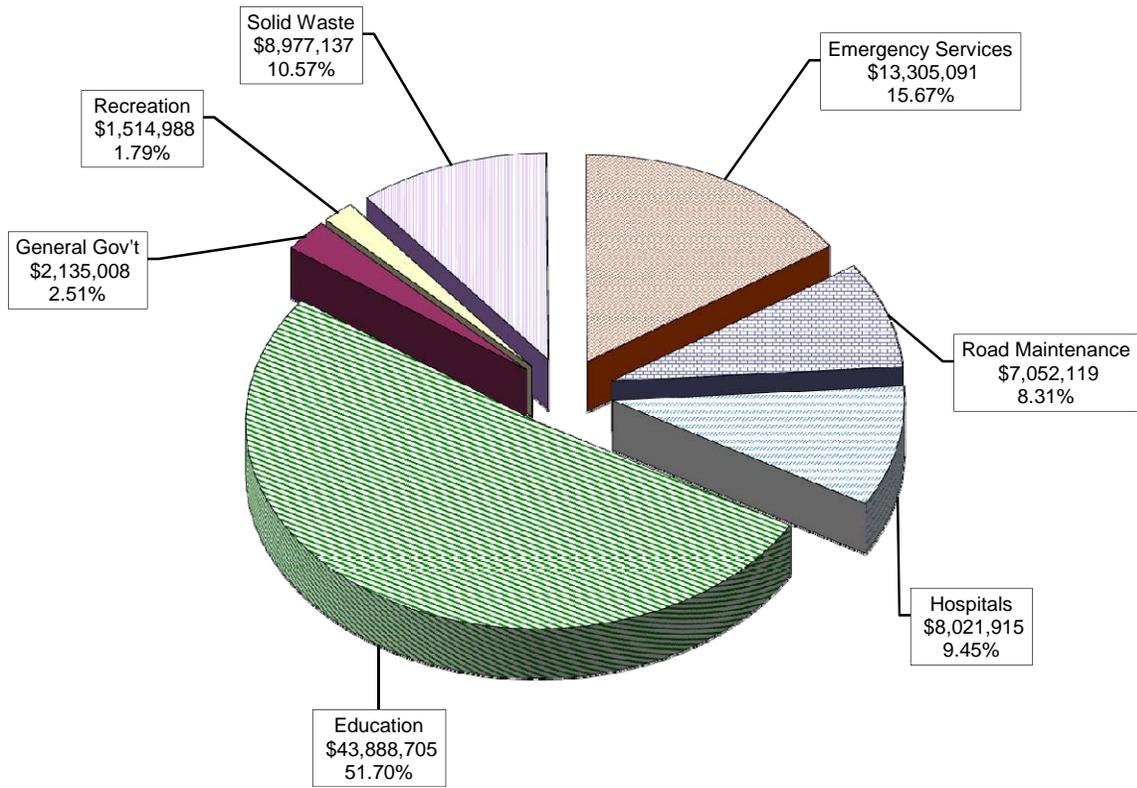


	Nikiski Fire	Bear Creek Fire	Anchor Point Fire & Emergency Medical	Central Emergency Services	Kachemak Emergency Services	Lowell Point Emergency Services	Central Peninsula Emergency Medical	North Peninsula Recreation	Roads	Seward Bear Creek Flood	Nikiski Senior	Central Kenai Peninsula Hospital	South Kenai Peninsula Hospital
2006	2.30	2.25	2.00	2.35	1.75	1.75	1.00	1.00	1.40	0.50	0.20	1.00	1.75
2007	3.00	2.25	2.00	2.35	1.75	1.75	1.00	1.00	1.40	0.50	0.20	1.00	1.75
2008	3.00	2.25	2.00	2.55	1.75	1.75	1.00	1.00	1.30	0.50	0.20	1.00	2.00
2009	3.00	2.25	1.75	2.45	1.75	1.75	1.00	1.00	1.40	0.50	0.20	0.90	2.30
2010	3.00	2.25	1.60	2.45	1.75	1.75	1.00	1.00	1.40	0.50	0.20	0.50	2.30
2011	3.00	2.25	1.60	2.45	2.25	1.75	1.00	1.00	1.40	0.50	0.20	0.02	2.30

**Where the Money Comes From
Special Revenue Funds Projections
FY2011
\$84,176,117**



**Total Special Revenue Funds Appropriations
By Function - FY2011
\$84,894,963**



**COMBINED REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FISCAL YEAR 2011**

	EMERGENCY SERVICES								ROAD IMPROVEMENT		
	Nikiski Fire	Bear Creek Fire	Anchor Point Fire & Emergency Medical	Central Emergency Services	Central Peninsula Emergency Medical	Kachemak Emergency	Lowell Point Emergency	Seward Bear Creek Flood	Roads	Engineer's Estimate Fund	RIAD Match Fund
Taxable Value (000'S):											
Real	583,372	144,292	214,323	2,262,204	4,820	346,397	10,671	374,873	3,503,869	-	-
Personal	35,483	1,621	1,800	84,649	2,343	1,721	-	23,387	114,119	-	-
Oil & Gas (AS 43.56)	503,181	-	12,306	104,094	-	-	-	980	690,504	-	-
Total Taxable Value	1,122,036	145,913	228,429	2,450,947	7,163	348,118	10,671	399,240	4,308,492	-	-
Mill Rate	3.00	2.25	1.60	2.45	1.00	2.25	1.75	0.50	1.40		
Property Taxes											
Real	\$ 1,750,116	\$ 324,657	\$ 342,917	5,542,400	\$ 4,820	\$ 779,393	\$ 18,301	\$ 187,437	\$ 4,905,417	\$ -	\$ -
Personal	104,320	3,574	2,822	203,242	2,296	3,795	-	11,460	156,571	-	-
Oil & Gas (AS 43.56)	1,509,543	-	19,690	255,030	-	-	-	490	966,706	-	-
Interest	6,913	793	1,641	11,696	-	1,191	51	146	12,057	-	-
Flat Tax	8,765	1,434	2,000	33,904	2,460	2,334	1,078	11,693	30,986	-	-
Motor Vehicle Tax	34,914	12,917	8,000	106,091	-	19,738	522	6,224	138,876	-	-
Total Property Taxes	3,414,571	343,375	377,070	6,152,363	9,576	806,451	19,952	217,450	6,210,613	-	-
Interest Revenue	120,000	4,543	6,542	35,000	-	5,406	528	5,314	52,000	750	12,000
State Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	241,500	-	-	630,063	-	18,000	-	-	-	-	-
Transfer From Other Funds	-	-	-	20,741	-	-	-	-	-	9,876	122,872
Total Revenues and Other Financing Sources	3,776,071	347,918	383,612	6,838,167	9,576	829,857	20,480	222,764	6,262,613	10,626	134,872
Expenditures											
Personnel	2,700,963	136,028	128,131	4,613,346	-	293,179	-	52,831	889,535	-	-
Supplies	194,353	19,750	49,650	409,486	-	50,500	3,700	3,600	74,370	-	-
Services	569,808	92,934	165,554	721,762	-	175,582	14,452	89,006	5,975,216	-	-
Capital Outlay	126,102	17,500	21,500	186,300	-	116,700	-	2,000	52,050	-	-
Payment to School District	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-	-	-	99,724	(71,800)	-	-
Total Expenditures	3,591,226	266,212	364,835	5,930,894	-	635,961	18,152	247,161	6,919,371	-	-
Transfers to Other Funds	332,352	100,000	100,000	1,540,582	20,741	156,975	-	-	132,748	-	-
Total Expenditures and Operating Transfers	3,923,578	366,212	464,835	7,471,476	20,741	792,936	18,152	247,161	7,052,119	-	-
Net Results From Operations	(147,507)	(18,294)	(81,223)	(633,309)	(11,165)	36,921	2,328	(24,397)	(789,506)	10,626	134,872
Projected Lapse	89,781	13,311	36,484	148,272	-	19,079	1,815	24,716	207,581	-	-
Change in Fund Balance	(57,726)	(4,983)	(44,739)	(485,037)	(11,165)	56,000	4,143	319	(581,925)	10,626	134,872
Beginning Fund Balance	3,423,560	201,891	218,068	2,239,773	11,165	180,205	23,460	236,173	2,626,038	750	365,128
Ending Fund Balance	\$ 3,365,834	\$ 196,908	\$ 173,329	\$ 1,754,736	\$ -	\$ 236,205	\$ 27,603	\$ 236,492	\$ 2,044,113	\$ 11,376	\$ 500,000

RECREATION	EDUCATION		GENERAL GOVERNMENT				SOLID WASTE	HOSPITALS		Total
	North Peninsula Recreation	School Fund	Post-Secondary Education	Land Trust	Kenai River Center	Disaster Relief	Nikiski Senior	Solid Waste	Central Kenai Peninsula Hospital	
583,372	-	-	-	-	-	528,325	-	3,413,312	1,401,548	
35,979	-	-	-	-	-	30,309	-	149,584	42,374	
518,570	-	-	-	-	-	497,986	-	629,744	83,229	
<u>1,137,921</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,056,620</u>	<u>-</u>	<u>4,192,640</u>	<u>1,527,151</u>	
1.00						0.20		0.02	2.30	
\$ 583,372	\$ -	\$ -	\$ -	\$ -	-	\$ 105,665	\$ -	\$ 68,266	\$ 3,223,560	\$ 17,836,321
35,259	-	-	-	-	-	5,941	-	2,932	95,511	627,723
518,570	-	-	-	-	-	99,597	-	12,595	191,427	3,573,648
4,946	-	-	-	-	-	272	-	168	7,021	46,895
2,866	-	-	-	-	-	454	-	1,068	65,620	164,662
15,467	-	-	-	-	-	1,820	-	1,700	82,751	429,020
1,160,480	-	-	-	-	-	213,749	-	86,729	3,665,890	22,678,269
47,263	-	-	350,000	-	-	5,128	65,619	45,000	25,000	780,093
-	-	-	-	-	-	-	-	-	-	-
188,000	-	-	1,185,000	107,534	-	-	459,486	3,947,965	-	6,777,548
-	43,251,135	637,570	59,915	601,657	50,000	36,542	8,249,899	900,000	-	53,940,207
<u>1,395,743</u>	<u>43,251,135</u>	<u>637,570</u>	<u>1,594,915</u>	<u>709,191</u>	<u>50,000</u>	<u>255,419</u>	<u>8,775,004</u>	<u>4,979,694</u>	<u>3,690,890</u>	<u>84,176,117</u>
830,427	4,915,855	-	490,728	654,841	-	-	2,003,578	-	-	17,709,442
109,800	955,800	-	8,000	8,400	-	-	543,258	2,000	-	2,432,667
518,261	4,104,584	637,570	583,644	149,769	50,000	261,300	4,150,691	357,777	214,088	18,831,998
6,500	30,500	-	12,500	15,550	-	-	40,245	-	-	627,447
-	33,636,304	-	-	-	-	-	-	-	-	33,636,304
-	(391,908)	-	-	(99,724)	-	-	-	-	-	(463,708)
1,464,988	43,251,135	637,570	1,094,872	728,836	50,000	261,300	6,737,772	359,777	214,088	72,774,150
50,000	-	-	-	-	-	-	2,239,365	3,757,188	3,690,862	12,120,813
<u>1,514,988</u>	<u>43,251,135</u>	<u>637,570</u>	<u>1,094,872</u>	<u>728,836</u>	<u>50,000</u>	<u>261,300</u>	<u>8,977,137</u>	<u>4,116,965</u>	<u>3,904,950</u>	<u>84,894,963</u>
(119,245)	-	-	500,043	(19,645)	-	(5,881)	(202,133)	862,729	(214,060)	(718,846)
36,625	-	-	32,846	19,645	-	-	202,133	-	-	832,288
(82,620)	-	-	532,889	-	-	(5,881)	-	862,729	(214,060)	113,442
1,575,404	822,089	-	4,498,619	-	-	136,750	4,631,850	1,217,922	1,237,374	23,646,219
<u>\$ 1,492,784</u>	<u>\$ 822,089</u>	<u>\$ -</u>	<u>\$ 5,031,508</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 130,869</u>	<u>\$ 4,631,850</u>	<u>\$ 2,080,651</u>	<u>\$ 1,023,314</u>	<u>\$ 23,759,661</u>

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 7,214,768	\$ 7,602,976	\$ 9,011,390	\$ 8,917,511	\$ 9,198,324	\$ 280,813	3.15%
40111 Special Pay	21,910	22,743	31,200	31,200	30,550	(650)	-2.08%
40120 Temporary Wages	856,420	826,506	864,332	1,066,678	807,664	(259,014)	-24.28%
40130 Overtime Wages	677,117	550,009	577,056	563,752	570,288	6,536	1.16%
40131 FLSA Overtime Wages	99,944	107,762	127,128	127,128	122,656	(4,472)	-3.52%
40210 FICA	671,878	770,669	924,715	952,774	940,849	(11,925)	-1.25%
40221 PERS	2,586,023	3,065,825	2,193,752	2,181,319	2,276,604	95,285	4.37%
40321 Health Insurance	1,654,037	1,780,504	2,094,408	2,475,381	2,461,810	(13,571)	-0.55%
40322 Life Insurance	18,782	16,404	22,743	20,798	23,020	2,222	10.68%
40410 Leave	935,312	1,002,365	1,042,727	1,108,309	1,066,862	(41,447)	-3.74%
40411 Sick Leave	140,619	148,013	178,929	178,955	186,397	7,442	4.16%
40511 Other Benefits	30,489	64,271	41,035	30,035	24,418	(5,617)	-18.70%
Total: Personnel	14,907,299	15,958,047	17,109,415	17,653,840	17,709,442	55,602	0.31%
Supplies							
42020 Signage Supplies	31,395	27,799	30,100	30,600	30,100	(500)	-1.63%
42110 Office Supplies	44,961	52,087	48,196	45,918	49,565	3,647	7.94%
42120 Computer Software	6,386	16,991	12,320	15,692	21,955	6,263	39.91%
42210 Operating Supplies	114,328	181,636	184,480	215,305	185,891	(29,414)	-13.66%
42220 Medical Supplies	108,084	129,163	140,734	152,047	148,082	(3,965)	-2.61%
42221 Para Rescue Supplies	-	-	100	100	100	-	0.00%
42222 Fire Prevention Supplies	18,634	16,598	23,380	25,178	21,400	(3,778)	-15.01%
42223 Fire Fighting Supplies	3,861	-	-	7,483	14,000	6,517	87.09%
42230 Fuel, Oils and Lubricants	441,489	452,088	509,254	513,326	549,023	35,697	6.95%
42240 Janitorial Supplies	-	605	-	-	-	-	-
42250 Uniforms	66,406	73,659	71,210	76,877	69,879	(6,998)	-9.10%
42263 Training Supplies	12,977	26,120	33,300	32,043	29,650	(2,393)	-7.47%
42310 Repair/Maint Supplies	962,962	1,020,875	1,092,061	1,049,623	1,052,644	3,021	0.29%
42360 Motor Vehicle Repair	80,596	86,547	120,500	148,943	141,100	(7,843)	-5.27%
42410 Small Tools	54,495	73,374	88,003	66,270	91,225	24,955	37.66%
42424 Safety Equipment	1,240	6,102	13,750	25,155	20,053	(5,102)	-20.28%
42960 Recreational Program Supplies	6,846	7,785	8,000	8,000	8,000	-	0.00%
Total: Supplies	1,954,660	2,171,429	2,375,388	2,412,560	2,432,667	20,107	0.83%
Services							
43011 Contractual Services	4,482,772	4,250,175	3,879,627	5,463,587	4,035,378	(1,428,209)	-26.14%
43012 Audit Services	71,000	117,146	116,000	151,104	127,000	(24,104)	-15.95%
43014 Physical Examinations	51,039	16,676	122,070	118,014	134,710	16,696	14.15%
43015 Water/Air Sample Test	94,278	96,170	126,220	127,930	138,470	10,540	8.24%
43019 Software Licensing	19,522	24,538	20,205	35,530	17,740	(17,790)	-50.07%
43023 Kenai Peninsula College	535,983	595,302	634,773	634,773	637,570	2,797	0.44%
43050 Solid Waste Fees	1,654	327	750	450	750	300	66.67%
43095 SW Closure/Post Closure	382,579	555,890	629,656	629,656	654,193	24,537	3.90%
43110 Communications	134,808	136,347	147,127	149,827	141,839	(7,988)	-5.33%
43140 Postage	10,251	13,440	20,040	18,990	18,860	(130)	-0.68%
43210 Transport/Subsistence	198,197	222,513	256,668	261,923	281,582	19,659	7.51%
43211 Per Diem	37,930	43,712	50,000	45,559	50,000	4,441	9.75%
43220 Car Allowance	10,800	9,766	14,400	14,400	10,800	(3,600)	-25.00%
43250 Freight and Express	9,172	14,928	12,685	19,025	18,275	(750)	-3.94%
43260 Training	55,893	58,069	123,105	102,756	110,365	7,609	7.40%
43310 Advertising	45,572	38,056	50,058	51,703	51,008	(695)	-1.34%
43410 Printing	1,997	3,810	16,211	16,145	14,726	(1,419)	-8.79%
43510 Insurance Premium	2,689,922	2,751,988	3,472,309	3,472,309	3,885,030	412,721	11.89%
43600 Project Management	711	112,824	12,000	11,500	12,000	500	4.35%
43610 Utilities	742,427	973,157	1,009,025	1,000,025	1,040,383	40,358	4.04%
43720 Office Equipment Maintenance	49,704	42,655	59,395	63,296	62,095	(1,201)	-1.90%
43750 Vehicles Maintenance	230,859	244,100	65,400	113,738	98,900	(14,838)	-13.05%
43764 Snow Removal	372,953	386,922	356,000	374,313	357,300	(17,013)	-4.55%
43765 Policing Sites	4,250	3,750	8,000	7,000	8,000	1,000	14.29%
43780 Maint Buildings & Grounds	273,624	364,032	433,514	396,756	447,287	50,531	12.74%
43810 Rents and Operating Leases	125,770	121,721	150,308	172,349	163,180	(9,169)	-5.32%
43812 Equipment Replacement Pymt.	291,026	288,326	274,302	274,302	395,846	121,544	44.31%
43920 Dues and Subscriptions	21,900	25,042	28,023	29,626	29,699	73	0.25%

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

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Services - Continued							
43931 Recording Fees	989	650	2,500	3,500	2,500	(1,000)	-28.57%
43933 Collection Fees	76	14	1,000	1,000	500	(500)	-50.00%
43936 USAD Assessment	12,378	-	10,000	10,000	10,000	-	0.00%
43951 Road Maintenance - Dust Control	271,703	560,580	650,000	758,458	650,000	(108,458)	-14.30%
43952 Road Maintenance	2,539,783	3,318,147	4,921,012	4,921,012	5,160,012	239,000	4.86%
43960 Recreational Program Expenses	4,779	5,713	6,000	6,000	6,000	-	0.00%
43999 Contingency	-	-	50,000	63,732	50,000	(13,732)	-21.55%
45110 Land Sale Property Tax	5,758	227	10,000	10,000	10,000	-	0.00%
Total: Services	13,782,059	15,396,713	17,738,383	19,530,288	18,831,998	(698,290)	-3.58%
Capital Outlay							
48120 Office Machines	13,580	12,670	12,400	10,509	21,800	11,291	107.44%
48210 Communication Equipment	-	504	-	9,328	-	(9,328)	-100.00%
48310 Vehicles	64,140	2,175	39,500	40,887	39,500	(1,387)	-3.39%
48311 Machinery and Heavy Equipment	90,082	78,245	68,244	98,786	26,125	(72,661)	-73.55%
48513 Recreational Equipment	-	5,000	-	-	-	-	-
48514 Firefighting/Rescue Equipment	22,325	89,970	40,500	71,785	25,000	(46,785)	-65.17%
48515 Medical Equipment	21,414	14,362	38,000	39,592	36,200	(3,392)	-8.57%
48520 Storage/Buildings/Containers	-	-	-	2,650	-	(2,650)	-100.00%
48610 Land Purchase	63,855	467,343	50,000	50,000	-	(50,000)	-100.00%
48710 Minor Office Equipment	70,384	58,715	46,540	46,535	44,940	(1,595)	-3.43%
48720 Minor Office Furniture	22,388	19,508	22,890	26,827	23,790	(3,037)	-11.32%
48730 Minor Communication Equipment	51,134	204,540	13,596	52,001	30,606	(21,395)	-41.14%
48740 Minor Machines & Equipment	71,762	80,270	61,380	95,318	66,500	(28,818)	-30.23%
48750 Minor Medical Equipment	10,108	15,668	26,798	32,325	24,502	(7,823)	-24.20%
48755 Minor Recreational Equipment	10,744	10,452	9,500	10,270	10,000	(270)	-2.63%
48760 Minor Fire Fighting Equipment	152,534	165,226	194,100	223,875	211,750	(12,125)	-5.42%
48770 Minor Improvements Other Than Bldgs	1,995	-	-	-	-	-	-
49125 Remodel	10,938	-	849	1,698	50,000	48,302	2844.64%
49311 Design	20,887	-	-	-	-	-	-
49433 Plan Reviews	8,362	7,877	15,234	16,478	16,734	256	1.55%
Total: Capital Outlay	706,632	1,232,525	639,531	828,864	627,447	(201,417)	-24.30%
Transfers To							
50100 General Fund	207,841	136,234	260,786	1,059,001	147,832	(911,169)	-86.04%
50211 Central Emergency Services	9,400	13,872	16,779	16,779	20,741	3,962	23.61%
50237 Engineer's Estimate Fund	-	-	-	-	9,876	9,876	-
50238 RIAD Match Fund	28,430	22,173	-	-	122,872	122,872	-
50241 KPBSD Operations	29,945,978	32,948,855	33,813,342	33,813,342	33,636,304	(177,038)	-0.52%
50271 Miscellaneous Grant Fund	-	50,000	-	-	-	-	-
50340 SW Debt Service Fund	828,225	830,244	829,094	829,094	1,903,365	1,074,271	129.57%
50358 Debt Service- CES	192,378	192,578	192,478	192,478	192,077	(401)	-0.21%
50360 Debt Service- CPGH	3,764,775	3,767,125	3,760,581	3,760,581	3,757,188	(3,393)	-0.09%
50361 Debt Service- SPH	1,533,817	2,319,327	2,321,021	2,321,021	2,440,862	119,841	5.16%
50407 General Government Capital Projects	-	-	-	374,605	-	(374,605)	-100.00%
50411 SWD Capital Projects	550,000	641,000	648,324	658,924	336,000	(322,924)	-49.01%
50434 Roads Capital Projects	1,200,000	510,159	-	-	-	-	-
50441 NFSA Capital Projects	175,000	300,000	980,000	980,000	290,000	(690,000)	-70.41%
50442 BCFSA Capital Projects	125,000	128,185	125,000	125,000	100,000	(25,000)	-20.00%
50443 CES Capital Project	475,000	686,513	750,000	750,000	1,250,000	500,000	66.67%
50444 APFEMSA Capital Project	115,000	115,000	150,000	150,000	100,000	(50,000)	-33.33%
50446 KES Capital Project	150,000	150,000	150,000	190,000	150,000	(40,000)	-21.05%
50459 NPRSA Capital Project	75,000	323,390	200,000	200,000	50,000	(150,000)	-75.00%
50490 CPH Capital Project	5,715,897	2,860,859	2,267,000	2,267,000	-	(2,267,000)	-100.00%
50491 SPH Capital Project	354,065	800,000	1,712,000	1,712,000	1,250,000	(462,000)	-26.99%
Total: Transfers	45,445,806	46,795,514	48,176,405	49,399,825	45,757,117	(3,642,708)	-7.37%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(395,213)	(277,840)	(469,796)	(469,796)	(463,708)	6,088	-1.30%
61990 Administrative Service Fee	462,224	538,039	-	1,364	-	(1,364)	-100.00%
Total: Interdepartmental Charges	67,011	260,199	(469,796)	(468,432)	(463,708)	4,724	-1.01%
Department Total	\$ 76,863,467	\$ 81,814,427	\$ 85,569,326	\$ 89,356,945	\$ 84,894,963	\$ (4,461,982)	-4.99%

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Kenai Peninsula Borough

Emergency Services Service Areas

The Borough has eight (8) service areas that 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.

Nikiski Fire Service – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Nikiski area and Cook Inlet. There are currently 21 permanent employees and 25 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 two 3/4-time permanent employee and 35 volunteers.

Anchor Point Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Anchor Point, Nikolaevsk, and surrounding areas. This service area has 1 permanent employee and 37 volunteers.

Central Emergency Services (CES) – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the Soldotna, Kasilof, Kalifornsky Beach, and Sterling areas. There are currently 37.5 permanent employees and 35 on-call employees.

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

Kachemak Emergency Service Area – this service area provides fire protection, emergency medical and ambulance, and search and rescue for the areas surrounding the City of Homer and Kachemak City. This service area has 3 permanent full-time employees.

Lowell Point Emergency Service Area – this service area provides fire protection and emergency medical services for the residents residing in the Lowell Point area.

Seward Bear Creek Flood Service Area – this service area was formed to provide flood planning, protection and mitigation services to the residents of the service area, which covers the river drainage area of the City of Seward, Bear Creek, and Lowell Point. This service area has one ¾ time permanent employee.

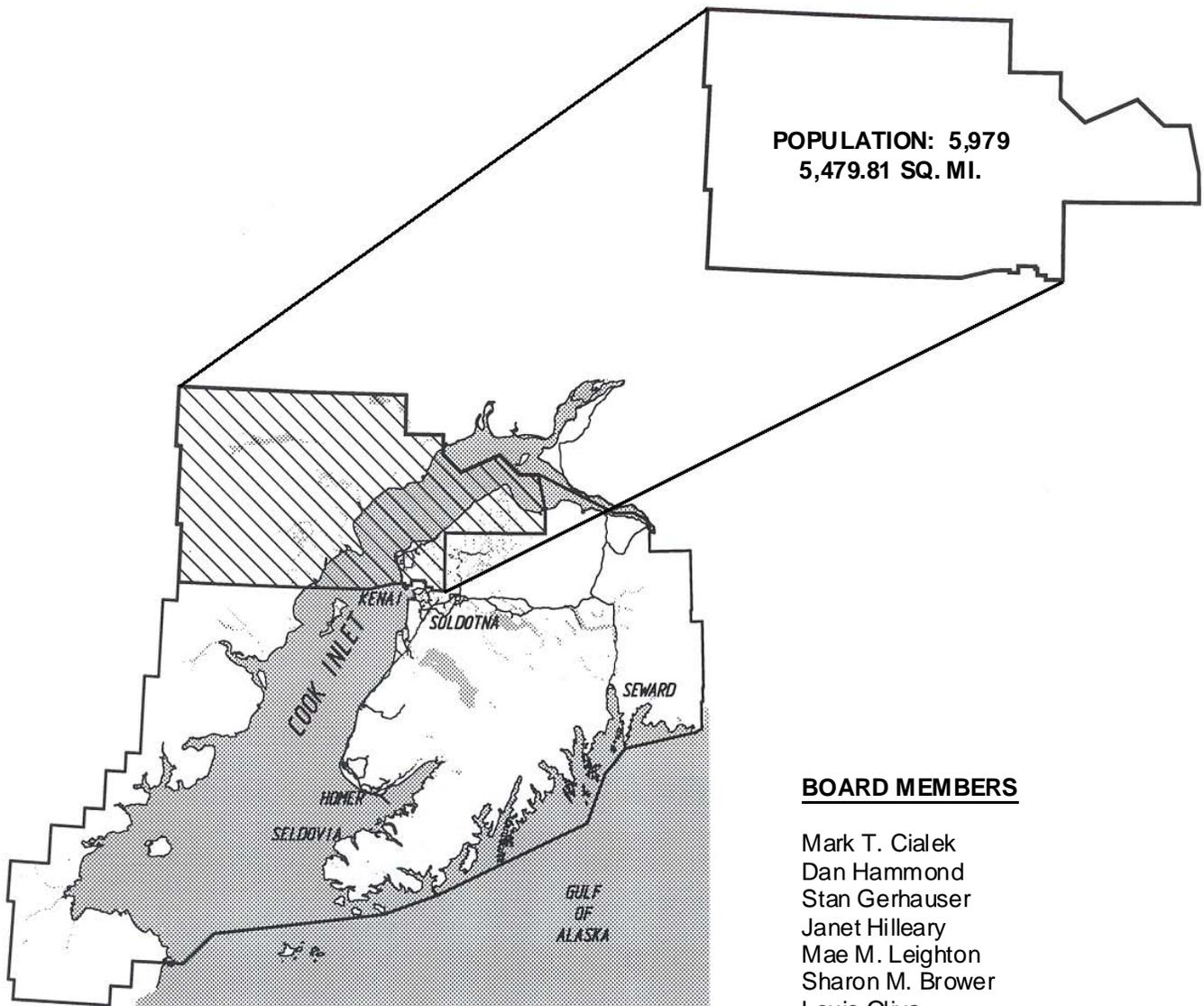
NIKISKI FIRE SERVICE AREA

This Nikiski Fire Service Area was established on August 19, 1969 and was the first fire service area in the Borough. The seven-member board is elected for three-year terms. The service area provides fire protection, emergency medical services, and search and rescue capabilities to a population of 5,500 within a 6,000 square mile area that includes the Cook Inlet and major industrial complexes critical to the Borough.

Many of the 21 permanent employees, 15 on-call, and 10 volunteer members are cross-trained to respond not only to fire and medical emergencies but also specialize in high angle, confined space, industrial firefighting, cold water surface and dive rescue.

Four fire stations are located within the service area. Two stations are located on the Kenai Spur Highway, at Milepost 17.9 and 26.5. The other two stations are located in Beluga and Tyonek. The service area has in its inventory twelve major pieces of fire apparatus, five ambulances, eight support vehicles, four ATV/snow machines, and one rescue boat. Members respond on average to 850 emergency calls a year.

The major source of revenue is property tax. Additional funding is provided through ambulance billing fees charged to users of the ambulances and interest income. The mill rate is 3.00 mills for fiscal year 2011.



BOARD MEMBERS

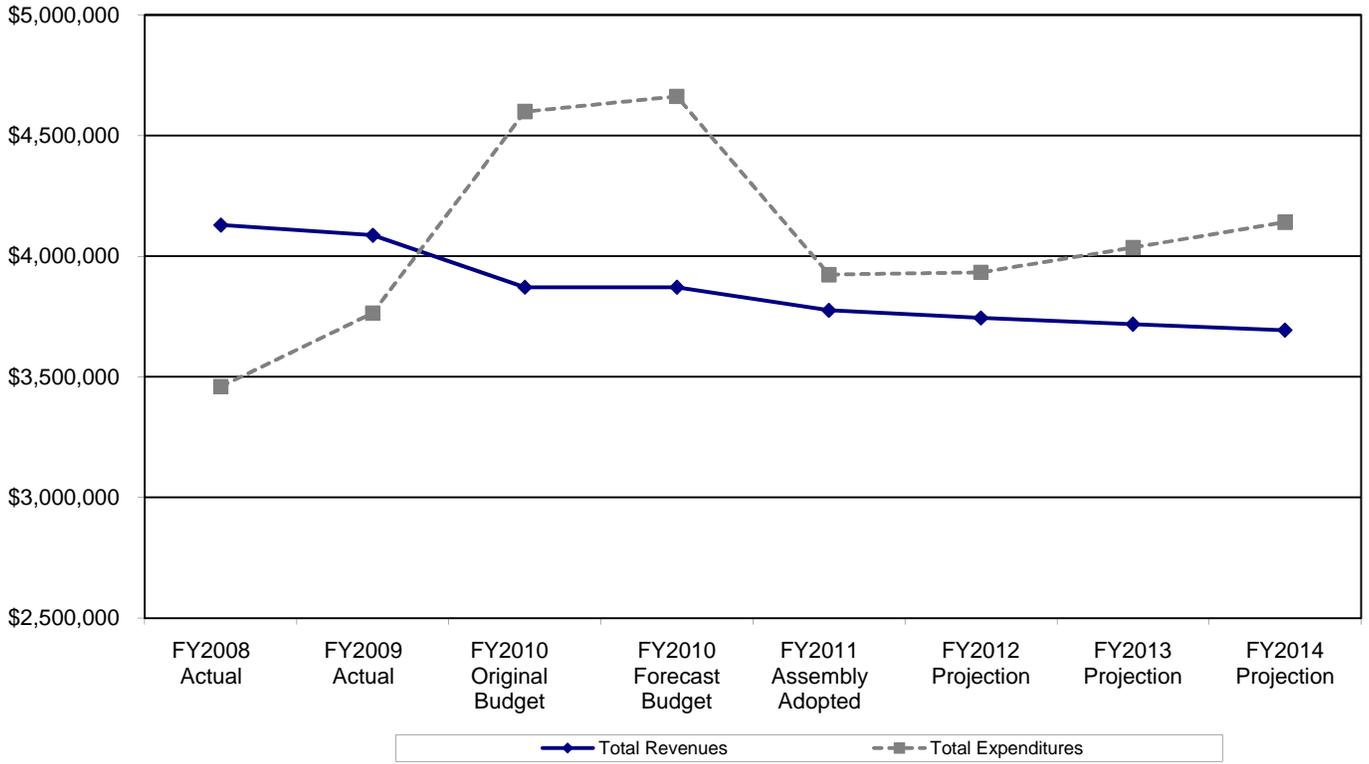
Mark T. Cialek
Dan Hammond
Stan Gerhauser
Janet Hilleary
Mae M. Leighton
Sharon M. Brower
Louis Oliva

Fire Chief: James Baisden

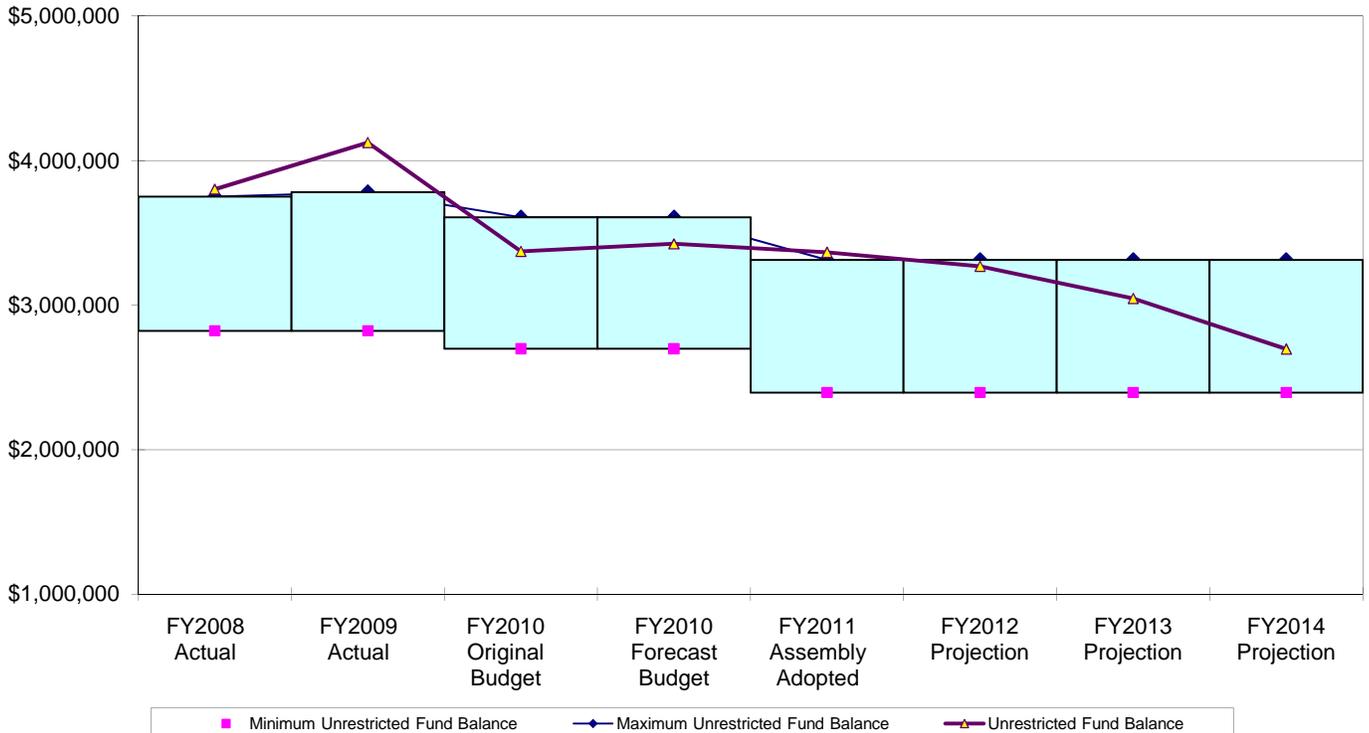
Fund: 206 Nikiski Fire Service Area - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Taxable Values (000's)								
Real	642,889	651,739	631,711	631,711	583,372	595,039	606,940	619,079
Personal	34,539	29,974	34,490	34,490	35,483	35,483	35,483	35,483
Oil & Gas (AS 43.56)	453,017	435,982	491,690	491,690	503,181	483,054	458,901	435,956
	1,130,445	1,117,695	1,157,891	1,157,891	1,122,036	1,113,576	1,101,324	1,090,518
Mill Rate	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Revenues:								
Property Taxes								
Real	\$ 1,926,088	\$ 1,947,329	\$ 1,895,133	\$ 1,895,133	\$ 1,750,116	\$ 1,785,118	\$ 1,820,821	\$ 1,857,237
Personal	102,805	89,728	101,401	101,401	104,320	104,320	104,320	104,320
Oil & Gas (AS 43.56)	1,367,057	1,306,228	1,475,070	1,475,070	1,509,543	1,449,161	1,376,703	1,307,868
Interest	6,217	4,806	6,788	6,788	6,913	6,677	6,604	6,539
Flat Tax	7,483	8,144	8,593	8,593	8,765	8,940	9,119	9,301
Motor Vehicle Tax	46,264	51,557	34,229	34,229	34,914	35,612	36,324	37,050
Total Property Taxes	3,455,914	3,407,792	3,521,214	3,521,214	3,414,571	3,389,828	3,353,891	3,322,315
Federal Revenue	-	6,375	-	-	-	-	-	-
State Revenue	211,639	201,237	-	-	-	-	-	-
Interest Earnings	216,711	241,333	120,330	120,330	120,000	100,975	98,076	91,394
Other Revenue	245,954	230,399	230,000	230,000	241,500	253,575	266,254	279,566
Total Revenues	4,130,218	4,087,136	3,871,544	3,871,544	3,776,071	3,744,378	3,718,221	3,693,275
Expenditures:								
Personnel	2,462,072	2,597,646	2,705,906	2,759,885	2,700,963	2,781,992	2,865,452	2,951,416
Supplies	141,657	157,244	179,147	173,097	194,353	198,240	202,205	206,249
Services	398,760	419,850	536,595	532,795	569,808	581,204	592,828	604,685
Capital Outlay	110,675	119,593	129,148	148,108	126,102	128,624	131,196	133,820
Interdepartmental Charges	101,665	101,751	-	-	-	-	-	-
Total Expenditures	3,214,829	3,396,084	3,550,796	3,613,885	3,591,226	3,690,060	3,791,681	3,896,170
Operating Transfers To:								
General Fund	70,186	68,117	69,258	69,258	42,352	43,199	44,063	44,944
Capital Projects Fund	175,000	300,000	980,000	980,000	290,000	200,000	200,000	200,000
Total Operating Transfers	245,186	368,117	1,049,258	1,049,258	332,352	243,199	244,063	244,944
Total Expenditures and Operating Transfers	3,460,015	3,764,201	4,600,054	4,663,143	3,923,578	3,933,259	4,035,744	4,141,114
Net Results From Operations	670,203	322,935	(728,510)	(791,599)	(147,507)	(188,881)	(317,523)	(447,839)
Projected Lapse (2.5%)	-	-	88,770	90,347	89,781	92,252	94,792	97,404
Change in Fund Balance	670,203	322,935	(639,740)	(701,252)	(57,726)	(96,630)	(222,731)	(350,434)
Beginning Fund Balance	3,131,674	3,801,877	4,010,992	4,124,812	3,423,560	3,365,834	3,269,205	3,046,473
Ending Fund Balance	\$ 3,801,877	\$ 4,124,812	\$ 3,371,252	\$ 3,423,560	\$ 3,365,834	\$ 3,269,205	\$ 3,046,473	\$ 2,696,039

**NIKISKI FIRE SERVICE AREA
REVENUES AND EXPENDITURES**



**NIKISKI FIRE SERVICE AREA
UNRESERVED FUND BALANCE**



Fund 206
Dept: 51110 Nikiski Fire Service Area

Department Function

Mission Statement

- Our mission is to maintain the best trained, physically fit emergency response team in Alaska.

Major long-term issues and concerns:

- Maintaining the current staffing levels with the increased cost of doing business.
- Completing the Fire Station #2 construction project.
- Maintaining an appropriate capital projects fund balance for future vehicle and equipment replacements.

Objectives FY2011/Budget highlights:

- Purchase an ambulance, medical Glide-Scopes, air bottles, and a LED sign replacement for Station #1.

Previous year accomplishments:

- Started construction on Fire Station #2, purchased and placed in service two Pierce 2,000 GPM Fire Engines, and moved the two existing pieces of fire apparatus to Tyonek and Beluga.
- Provided EMS upgrade training for all fulltime members to EMT III/ACLS and Paramedic II levels.

Significant budgetary changes:

- The FY 2011 budget will see a \$28,000 one time increase in public utilities for maintaining the old Station #2, and continuation of rental costs for old Station #2 based on the 1979 contractual agreement for the facility.

Key Measures

	FY 2008 <u>Actual</u>	FY 2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Projected</u>
<u>Staffing History</u>				
Full Time Staff	23	21	21	21
On Call Staffing History (Nikiski)	10	24	20	15
Volunteer Staffing (Beluga & Tyonek)	8	14	12	10

EMS Certification Levels

Paramedic II	0	0	9	11
Paramedic I	6	18	7	8
EMT III / ACLS	7	7	10	9
EMT II	5	5	9	6
EMT I	4	8	9	5
ETT	2	5	6	6

Fire / Rescue Certification Levels

Firefighter I	20	29	29	35
Firefighter II	3	5	5	18
Fire Officer I	1	2	2	6
Dive Rescue	7	7	7	9
Confined Space Tech.	10	14	16	18

Insurance Service Rating (ISO)

Within 5 Driving Miles of Station 1 or 2 = ISO Rating of 7 (Covers 83% of Population)
 Outside of 5 Driving Miles of Station 1 or 2 = ISO Rating of 10

Call Volume Per Calendar Year

	CY 2007	CY 2008	CY 2009	9% Annual Increase in Call Volume
Fire	40	47	47	
EMS	484	604	517	
Explosions	1	2	6	
Hazardous materials	16	15	35	
Service Calls	87	93	164	
Good Intent	49	46	59	
False Alarms	13	15	14	
Other	12	2	8	
Total Call Volume	702	822	850	

<u>Annual Fire Loss per Calendar Year</u>	\$40,000	\$314,000	\$444,000
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**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 206
Department 51110 - Nikiski Fire Service Area**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 1,105,515	\$ 1,137,876	\$ 1,288,860	\$ 1,288,860	\$ 1,303,618	\$ 14,758	1.15%
40111 Special Pay	8,485	9,251	11,700	11,700	11,050	(650)	-5.56%
40120 Temporary Wages	46,115	69,523	100,484	100,484	85,000	(15,484)	-15.41%
40130 Overtime Wages	288,541	245,676	257,269	257,269	224,888	(32,381)	-12.59%
40131 FLSA Overtime Wages	34,744	38,464	43,710	43,710	39,655	(4,055)	-9.28%
40210 FICA	102,186	125,956	149,614	149,614	146,275	(3,339)	-2.23%
40221 PERS	457,348	521,524	356,709	356,709	353,395	(3,314)	-0.93%
40321 Health Insurance	233,731	255,800	280,054	334,033	323,820	(10,213)	-3.06%
40322 Life Insurance	2,735	2,431	3,239	3,239	3,270	31	0.96%
40410 Leave	153,591	162,726	186,468	186,468	180,496	(5,972)	-3.20%
40411 Sick Leave	22,766	21,853	25,599	25,599	29,208	3,609	14.10%
40511 Other Benefits	6,315	6,566	2,200	2,200	288	(1,912)	-86.91%
Total: Personnel	2,462,072	2,597,646	2,705,906	2,759,885	2,700,963	(58,922)	-2.13%
Supplies							
42020 Signage Supplies	-	544	-	-	-	-	-
42110 Office Supplies	3,256	3,869	5,068	3,718	4,900	1,182	31.79%
42120 Computer Software	2,626	915	999	1,406	10,950	9,544	678.81%
42210 Operating Supplies	18,019	20,748	25,248	22,060	23,500	1,440	6.53%
42220 Medical Supplies	23,148	32,029	32,652	41,452	40,000	(1,452)	-3.50%
42222 Fire Prevention Supplies	2,738	2,123	5,980	5,980	5,000	(980)	-16.39%
42230 Fuel, Oils and Lubricants	35,873	41,001	45,818	45,818	45,000	(818)	-1.79%
42250 Uniforms	15,401	13,461	15,800	15,352	15,500	148	0.96%
42263 Training Supplies	-	108	-	-	-	-	-
42310 Repair/Maintenance Supplies	9,435	17,718	9,582	5,582	9,000	3,418	61.23%
42360 Motor Vehicle Repair Supplies	27,255	20,560	29,000	28,400	30,000	1,600	5.63%
42410 Small Tools	3,906	4,168	9,000	2,729	9,000	6,271	229.79%
42424 Safety Supplies	-	-	-	600	1,503	903	150.50%
Total: Supplies	141,657	157,244	179,147	173,097	194,353	21,256	12.28%
Services							
43011 Contractual Services	106,359	112,003	131,098	128,098	137,260	9,162	7.15%
43014 Physical Examinations	18,266	4,176	27,650	27,650	27,650	-	0.00%
43015 Water/Air Sample Test	310	310	620	620	620	-	0.00%
43019 Software Licensing	1,642	4,249	3,515	3,515	2,650	(865)	-24.61%
43110 Communications	19,294	16,749	20,000	20,000	16,572	(3,428)	-17.14%
43140 Postage	260	158	990	990	990	-	0.00%
43210 Transportation/Subsistence	25,111	27,286	22,000	25,000	21,000	(4,000)	-16.00%
43250 Freight and Express	1,669	493	1,500	1,500	1,800	300	20.00%
43260 Training	6,301	7,782	24,000	24,000	20,000	(4,000)	-16.67%
43310 Advertising	4,868	1,821	5,000	5,000	4,500	(500)	-10.00%
43410 Printing	124	-	2,000	2,000	1,500	(500)	-25.00%
43510 Insurance Premium	112,711	116,092	140,287	140,287	148,011	7,724	5.51%
43610 Utilities	64,085	95,802	110,000	111,200	138,425	27,225	24.48%
43720 Equipment Maintenance	8,842	6,240	8,150	8,150	8,000	(150)	-1.84%
43750 Vehicle Maintenance	163	2,296	7,500	7,500	7,500	-	0.00%
43780 Buildings/Grounds Maintenance	1,831	2,228	8,747	2,647	8,700	6,053	228.67%
43810 Rents and Operating Leases	21,806	19,906	19,538	20,538	21,305	767	3.73%
43920 Dues and Subscriptions	5,118	2,259	4,000	4,100	3,325	(775)	-18.90%
Total: Services	398,760	419,850	536,595	532,795	569,808	37,013	6.95%

Fund 206

Department 51110 - Nikiski Fire Service Area - Continued

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget	%
Capital Outlay							
48311 Machinery & Equipment	-	24,983	-	-	-	-	-
48514 Fire Fighting/Rescue Equipment	-	17,590	18,000	29,000	15,000	(14,000)	-48.28%
48515 Medical Equipment	7,790	-	-	-	-	-	-
48710 Minor Office Equipment	12,437	8,568	5,000	6,400	5,000	(1,400)	-21.88%
48720 Minor Office Furniture	4,970	1,608	2,800	1,200	7,500	6,300	525.00%
48730 Minor Communication Equipment	-	968	-	16,750	600	(16,150)	-96.42%
48740 Minor Machines & Equipment	20,070	9,367	23,750	20,150	21,500	1,350	6.70%
48750 Minor Medical Equipment	5,600	2,061	7,598	9,298	7,502	(1,796)	-19.32%
48755 Minor Recreation Equipment	4,986	3,596	7,000	7,000	7,000	-	0.00%
48760 Minor Fire Fighting Equipment	54,822	50,852	65,000	58,310	62,000	3,690	6.33%
Total: Capital Outlay	110,675	119,593	129,148	148,108	126,102	(22,006)	-14.86%
Transfers							
50100 Tfr General Fund	70,186	68,117	69,258	69,258	42,352	(26,906)	-38.85%
50441 Tfr Nikiski Fire Capital Project Fund	175,000	300,000	980,000	980,000	290,000	(690,000)	-70.41%
Total: Transfers	245,186	368,117	1,049,258	1,049,258	332,352	(716,906)	-68.33%
Interdepartmental Charges							
61990 Admin Service Fee	101,665	101,751	-	-	-	-	-
Total: Interdepartmental Charges	101,665	101,751	-	-	-	-	-
Department Total	\$ 3,460,015	\$ 3,764,201	\$ 4,600,054	\$ 4,663,143	\$ 3,923,578	\$ (739,565)	-15.86%

LINE-ITEM EXPLANATIONS

- 40110 Regular Wages.** Staff includes: 1 - Fire Chief, 1 - Deputy Chief, 1 Assistant Chief of Training, 1 - Battalion Chief, 1 - EMS Coordinator (Senior Captain), 4 - Shift Captains, 11 - Engineers / Medics, 1 Auto-Diesel Mechanic, and 1 Administrative Assistant.
- 40120 Temporary Wages.** Decreased as the on-call staff has been reduced to 20 to be used for emergencies, training, and station coverage.
- 40130 Overtime Wages.** Decreased based on current run statistics on emergency recalls, standby coverage, shift coverage, training, mechanic, and administration.
- 42120 Computer Software.** Increased to purchase Image Trend EMS reporting software used by the State of Alaska.
- 42220- Medical Supplies.** Increased for to cover medical supplies required for PM II level abilities and general cost of medical supplies rising.
- 43011 Contractual Services.** Includes physician sponsored contract \$80,000, ambulance billing contract \$16,000, helicopter medivac services \$6,500, instructor contracts \$5,000, I-stat licensing \$5,000, maintenance fee for Fire and EMS software \$2,400, Physician Sponsor Travel fee \$5,000, Physician Sponsor CLIA fee \$2,500, Zoll preventative maintenance \$5,000, raft repack fee \$1,500 and miscellaneous repair and training fees(\$8,360).
- 43510 Insurance Premium.** \$7,724 increase due to 15-18% increase in insurance premiums.
- 43610 Public Utilities.** \$28,425 increase to cover utilities required for old Station #2 per Community Club contract after vacating this facility
- 43810 Rents and Operating.** Includes Page Hill radio site lease \$5,772, Station #2 annual rental agreement \$8,107, and other miscellaneous items \$7,426.
- 48514 Minor Firefighting Equipment.** Purchase auto extraction equipment for new fire engine.
- 48710 Minor Office Equipment.** Purchase one computer with monitor.
- 48720 Minor Office Furniture.** Increased to cover for conference table, office tables, office chairs, kitchen table and microwave for new Station #2.
- 48730 Minor Communication Equipment.** Purchase four cell phones with peripherals.
- 48740 Minor Machines and Equipment.** Purchase 2 mobile radios (\$10,000), post vehicle lift (\$4,000), Minitor V pagers, charger and case (\$5,000), ATV trailer (\$1,500), and various radio parts (\$1,000).
- 48750 Minor Medical Equipment.** Purchase quick jet manual jet ventilator (\$2,300), grant match for auto pulse (\$1,000), and various minor medical equipment (\$4,202).
- 48755 Minor Recreation Equipment.** Purchase 2 commercial grade treadmills.
- 48760 Minor Fire Fighting Equipment.** Purchase turnouts (\$11,700), helmets (\$1,860), nozzles (\$1,360), air cylinders (\$5,700), fire gear, hose turnouts, and air cylinders for Beluga and Tyonek (\$4,500 ea), forestry gear (\$4,000), fire hose replacements (\$4,000), and various other minor fire fighting equipment (\$24,380).
- 50100 Transfer to General Fund.** Decrease due to change in reallocation of costs to include Kachemak Fire Service Area.
- 50441 Transfer to Capital Projects.** Annual transfer to fund long-term capital projects/ replacement requirements. See capital projects section of this document.

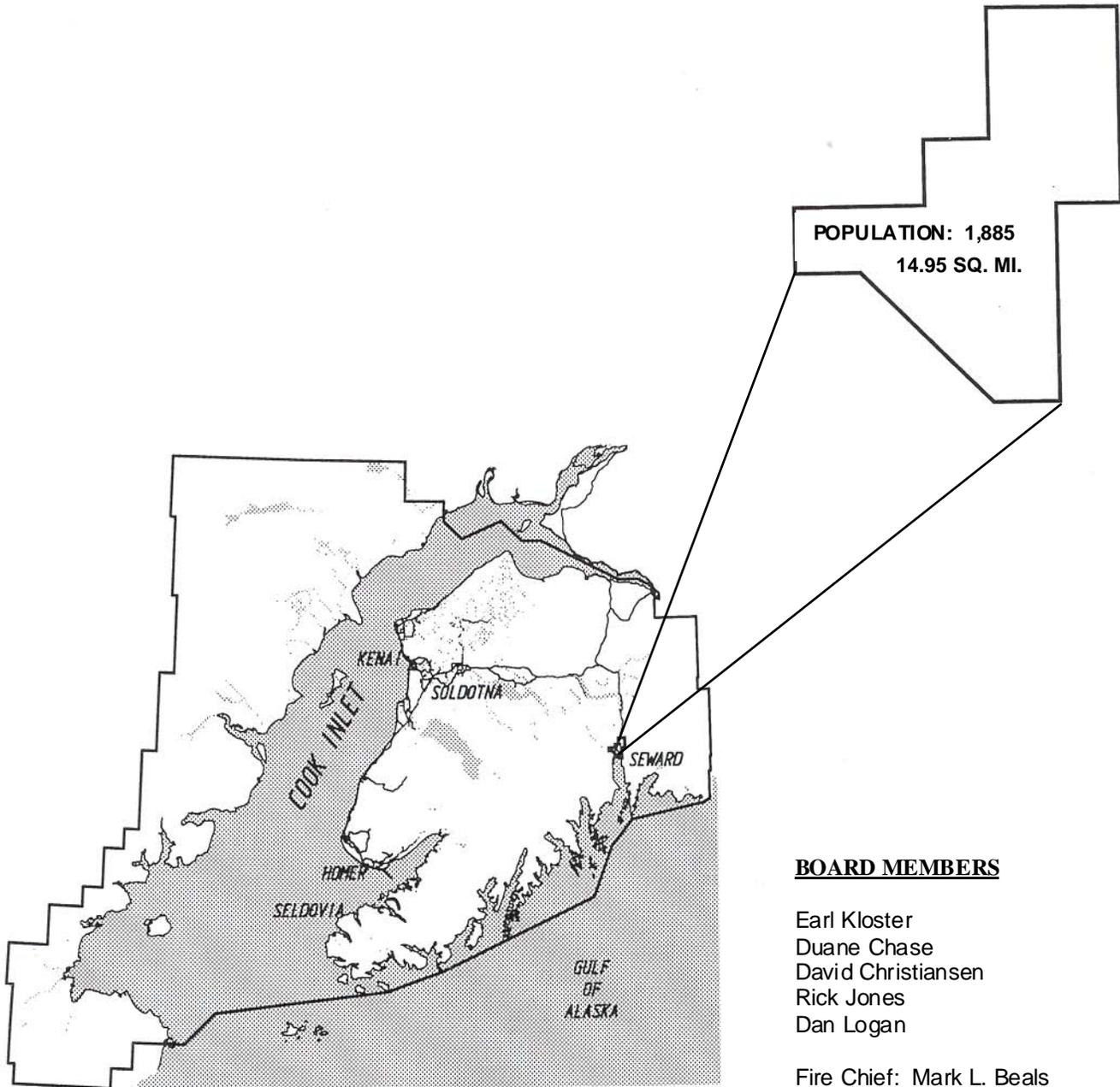
For capital projects information on this department - See the Capital Projects Section - Pages 298, 300 & 308

BEAR CREEK FIRE SERVICE AREA

This service area was created on January 25, 1977, to provide fire protection and limited ambulance service for the area outside the City of Seward's city limits. The department is staffed by two ¾ time permanent employee and 35 volunteers. Five elected citizens serve on its board.

The fire station is located at mile 5.5 on the Seward Highway just outside the City of Seward. Equipment consists of six fire response vehicles and three EMS rescue vehicles.

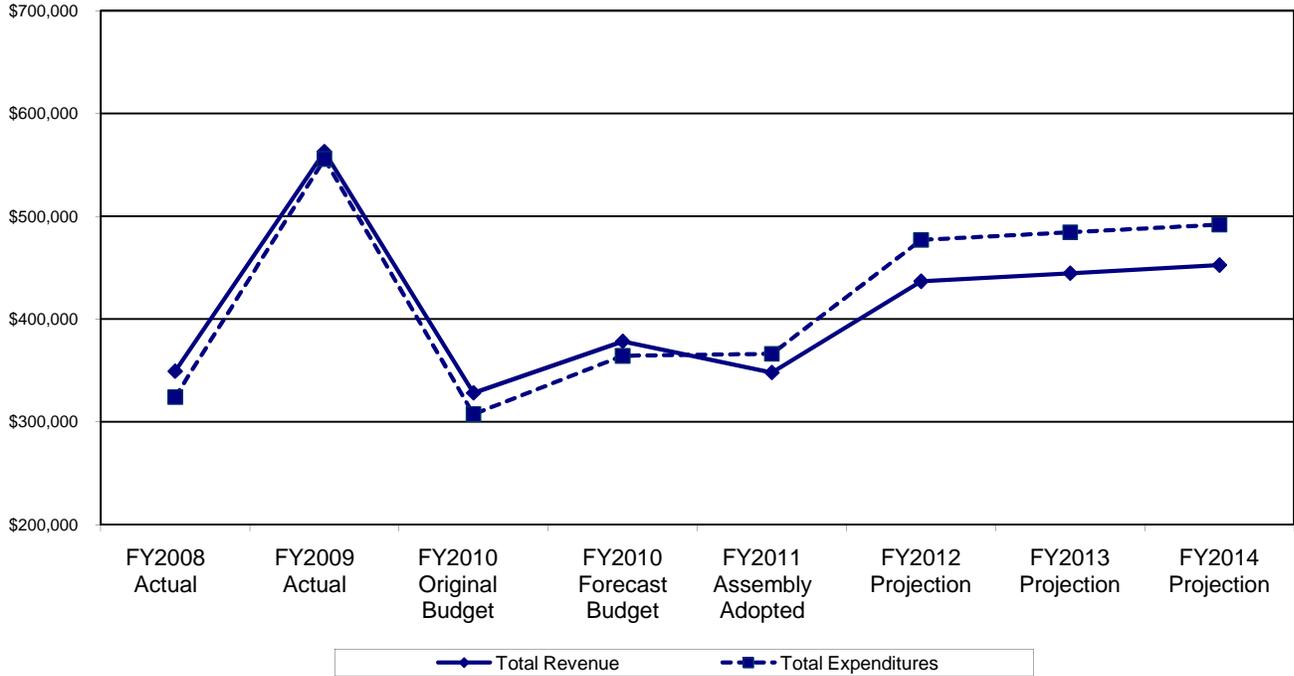
Revenue is raised through property tax and rescue services billing. The mill rate is 2.25 mills for fiscal year 2011.



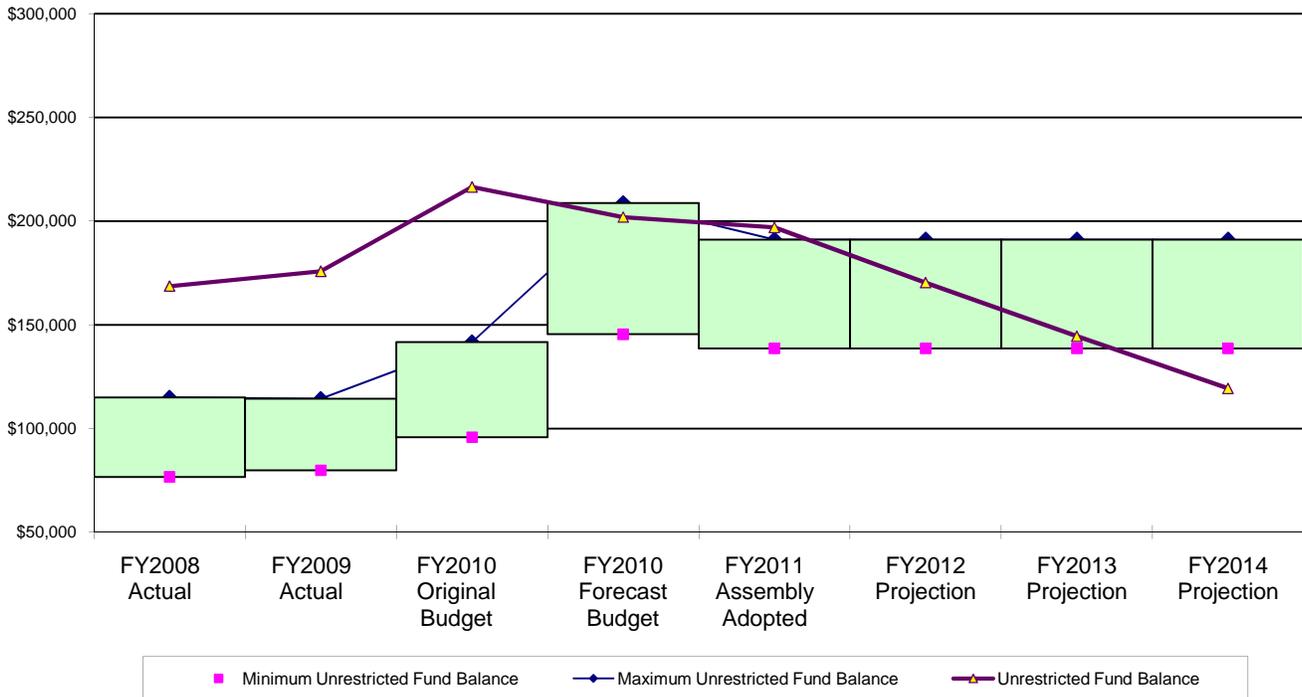
Fund: 207 Bear Creek Fire Service Area - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Taxable Value (000's)								
Real	114,256	123,592	135,574	135,574	144,292	147,178	150,122	153,124
Personal	1,931	2,251	1,196	1,196	1,621	1,196	1,196	1,196
	116,187	125,843	136,770	136,770	145,913	148,374	151,318	154,320
Mill Rate	2.25	2.25	2.25	2.25	2.25	2.80	2.80	2.80
Revenues:								
Property Taxes								
Real	\$ 255,096	\$ 284,781	\$ 305,042	\$ 305,042	\$ 324,657	\$ 412,098	\$ 420,342	\$ 428,747
Personal	4,294	6,657	2,637	2,637	3,574	3,282	3,282	3,282
Interest	1,125	1,278	777	777	793	809	825	842
Flat Tax	1,437	1,717	1,406	1,406	1,434	1,463	1,492	1,522
Motor Vehicle Tax	10,034	14,189	12,664	12,664	12,917	13,175	13,439	13,708
Total Property Taxes	271,986	308,622	322,526	322,526	343,375	430,827	439,380	448,101
Federal Revenue	55,725	241,088	-	50,232	-	-	-	-
State Revenue	4,000	3,887	-	-	-	-	-	-
Interest Earnings	10,298	9,295	5,600	5,600	4,543	5,907	5,109	4,333
Other Revenue	7,204	-	-	-	-	-	-	-
Total Revenues	349,213	562,892	328,126	378,358	347,918	436,734	444,489	452,434
Expenditures:								
Personnel	34,049	67,665	69,198	77,076	136,028	141,469	147,128	153,013
Supplies	23,809	29,336	18,800	22,368	19,750	20,145	20,548	20,959
Services	54,305	67,103	74,960	108,078	92,934	93,863	94,802	95,750
Capital Outlay	81,756	250,072	19,500	31,682	17,500	17,850	18,207	18,571
Interdepartmental Charges	5,197	13,379	-	-	-	-	-	-
Total Expenditures	199,116	427,555	182,458	239,204	266,212	273,327	280,685	288,293
Operating Transfers To:								
Debt Service Fund	-	-	-	-	-	103,692	103,692	103,692
Capital Projects Fund	125,000	128,185	125,000	125,000	100,000	100,000	100,000	100,000
Total Operating Transfers	125,000	128,185	125,000	125,000	100,000	203,692	203,692	203,692
Total Expenditures and Operating Transfers	324,116	555,740	307,458	364,204	366,212	477,019	484,377	491,985
Net Results From Operations	25,097	7,152	20,668	14,154	(18,294)	(40,285)	(39,888)	(39,551)
Projected Lapse (5%)	-	-	9,123	11,960	13,311	13,666	14,034	14,415
Change in Fund Balance	25,097	7,152	29,791	26,114	(4,983)	(26,619)	(25,854)	(25,136)
Beginning Fund Balance	143,528	168,625	186,651	175,777	201,891	196,908	170,289	144,435
Ending Fund Balance	\$ 168,625	\$ 175,777	\$ 216,442	\$ 201,891	\$ 196,908	\$ 170,289	\$ 144,435	\$ 119,299

**BEAR CREEK FIRE SERVICE AREA
REVENUES AND EXPENDITURES**



**BEAR CREEK FIRE SERVICE AREA
UNRESERVED FUND BALANCE**



Fund 207 Bear Creek Fire Service Area
Dept: 51210

Department Function

Mission: Provide rapid emergency, Fire EMS and Rescue response services to the residents and visitors of the Bear Creek Fire Service Area. This includes offering Volunteer Firefighter training, community fire suppression, prevention, education, rescue and emergency medical services.

Major long-term issues and concerns:

- Recruitment of volunteers resulting in quicker responses and an increased number of volunteers responding to each call.
- To replace 1994 Ford Trauma Hawk and a 1980 Chevy C-30 Pierce Mini-Pumper with a 4X4 fire suppression unit. Trying to obtain grant funding for these items.
- Funding for the Fire Station.

Objectives FY2011/Budget highlights:

- Hire a 3/4 time Training and Maintenance Coordinator to facilitate training and assist with coordinating general maintenance of apparatus.
- Purchase of a utility vehicle/ pick-up.

Previous year accomplishments:

- Provided two Emergency Trauma Technician Training Courses to Bear Creek Volunteers.
- Provided Firefighter I training to 5 Bear Creek Fire Department Volunteers.
- Supplied Two Firefighters with Rapid Intervention Team Training.
- Purchase of a 2000 Gallon Tanker with a \$75K Legislative Grant and \$150K in Service Area Funds.
- Purchase a new Thermal Imager Unit for Rapid Intervention Team with funds attained from community grants.
- Attained Code Blue Grant and Public Safety Interoperable Communications Grant.

Significant budgetary changes:

- Hiring of a ¾ -time Training and Maintenance Coordinator.
- Increase in training opportunities for Volunteers.

Key Measures

	FY2008 <u>Actual</u>	FY2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Projected</u>
Staffing History	.40	.75	.75	1.50
Volunteer Firefighters and Medics	27	35	30	35
Number of Volunteers with ETT/EMT-I Certification	11	16	10	22
Responses:				
Fires	12	12	20	21
Unauthorized/Controlled Burns	29	5	7	5
EMS/ Rescues	51	58	69	70
Motor Vehicle Accidents	25	29	20	28
Search and Rescue	8	16	2	12
Flood	5	2	2	3
Carbon Monoxide	4	3	4	3
Public Service Calls	7	6	5	5
Other	23	3	3	5
Totals	164	134	132	149
Number of Response Vehicles:				
Fire	5	5	5	5
EMS/Rescue	3	3	3	2
ISO Rating	7	6	6	6
Average Response Time:	2008	2009	2010	2011
	<u>Min/Sec</u>	<u>Min/Sec</u>	<u>Min/Sec</u>	<u>Min/Sec</u>
Within Service Area	13:08	9:59	12:18	7:00
Outside Service Area	20:20	12:48	17:00	15:00

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 207
Department 51210 - Bear Creek Administration**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ -	\$ 28,154	\$ 30,926	\$ 27,396	\$ 73,887	\$ 46,491	169.70%
40120 Temporary Wages	31,606	14,079	15,500	23,950	9,700	(14,250)	-59.50%
40130 Overtime Wages	-	172	-	-	-	-	-
40210 FICA	2,418	3,370	3,758	4,453	7,018	2,565	57.60%
40221 PERS	-	10,432	7,076	7,076	16,906	9,830	138.92%
40321 Health Insurance	-	8,836	10,002	11,930	23,130	11,200	93.88%
40322 Life Insurance	-	62	80	80	191	111	138.75%
40410 Leave	-	1,995	1,856	2,191	5,196	3,005	137.15%
40511 Other Benefits	25	565	-	-	-	-	-
Total: Personnel	34,049	67,665	69,198	77,076	136,028	58,952	76.49%
Supplies							
42110 Office Supplies	1,762	1,272	1,000	1,040	1,250	210	20.19%
42120 Computer Software	430	415	250	250	250	-	0.00%
42210 Operating Supplies	1,433	11,124	1,750	1,685	1,750	65	3.86%
42220 Medical Supplies	958	823	1,000	912	1,000	88	9.65%
42222 Fire Prevention Supplies	4,430	1,946	1,000	1,065	1,000	(65)	-6.10%
42230 Fuel, Oils and Lubricants	6,841	4,432	4,500	5,500	5,000	(500)	-9.09%
42250 Uniforms	1,200	6,018	3,000	4,408	2,000	(2,408)	-54.63%
42263 Training Supplies	198	41	1,000	663	1,000	337	50.83%
42310 Repair/Maintenance Supplies	1,148	1,870	1,000	2,344	3,000	656	27.99%
42360 Motor Vehicle Repair Supplies	4,740	635	3,300	4,001	3,000	(1,001)	-25.02%
42410 Small Tools	669	760	1,000	500	500	-	0.00%
Total: Supplies	23,809	29,336	18,800	22,368	19,750	(2,618)	-11.70%
Services							
43011 Contractual Services	5,993	1,040	6,000	18,822	6,000	(12,822)	-68.12%
43014 Physical Examinations	-	-	15,000	7,500	14,000	6,500	86.67%
43019 Software Licensing	550	550	550	-	550	550	-
43110 Communications	3,169	4,523	4,000	4,000	4,500	500	12.50%
43140 Postage	392	329	500	350	500	150	42.86%
43210 Transportation/Subsistence	9,986	10,531	11,640	14,674	11,350	(3,324)	-22.65%
43250 Freight & Express	-	-	-	40	100	60	150.00%
43260 Training	4,709	5,640	7,000	21,216	9,900	(11,316)	-53.34%
43310 Advertising	1,459	323	300	-	300	300	-
43510 Insurance Premium	8,012	8,012	9,870	9,870	8,634	(1,236)	-12.52%
43610 Utilities	12,625	12,138	10,500	10,500	10,000	(500)	-4.76%
43720 Equipment Maintenance	2,906	3,842	3,000	8,600	5,000	(3,600)	-41.86%
43750 Vehicle Maintenance	-	14,840	-	3,716	15,000	11,284	303.66%
43780 Buildings/Ground Maintenance	4,238	4,290	6,000	8,031	6,000	(2,031)	-25.29%
43810 Rents & Operating Leases	-	190	-	58	100	42	72.41%
43920 Dues and Subscriptions	266	855	600	701	1,000	299	42.65%
Total: Services	54,305	67,103	74,960	108,078	92,934	(15,144)	-14.01%
Capital Outlay							
48514 Firefighting/Rescue Equipment	22,159	60,440	15,500	19,963	10,000	(9,963)	-49.91%
48710 Minor Office Equipment	1,055	1,471	-	-	2,500	2,500	-
48730 Minor Communication Equipment	51,134	182,030	4,000	8,719	5,000	(3,719)	-42.65%
48760 Minor Fire Fighting Equipment	7,408	6,131	-	3,000	-	(3,000)	-100.00%
Total: Capital Outlay	81,756	250,072	19,500	31,682	17,500	(14,182)	-44.76%
Transfers							
50442 Bear Creek Capital Projects	125,000	128,185	125,000	125,000	100,000	(25,000)	-20.00%
Total: Transfers	125,000	128,185	125,000	125,000	100,000	(25,000)	-20.00%
Interdepartmental Charges							
61990 Admin Service Fee	5,197	13,379	-	-	-	-	-
Total: Interdepartmental Charges	5,197	13,379	-	-	-	-	-
Department Total	\$ 324,116	\$ 555,740	\$ 307,458	\$ 364,204	\$ 366,212	\$ 2,008	0.55%

Fund 207
Department 51210 - Bear Creek Administration - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes a 3/4-time Training and Maintenance Coordinator and a 3/4-time Administrative Assistant.

Added: a 3/4-time Training and Maintenance Coordinator.

42230 Fuel, Oil and Lubricants Increased as the cost of fuel has increased.

42250 Uniforms. Decreased as Class A uniforms have been purchased and only foreseeable costs would be station wear uniforms.

42310 Repair/Maintenance Supplies. With an aging facility, an increase in repairs and maintenance supplies is necessary to maintain and extend the life of our facility.

42360 Motor Vehicle Repair Supplies Increased with the Service Area moving into a Vehicle Maintenance Contract and will account for more costs.

43110 Communications. Due to a higher demand for training via the internet, the speed needed to be increased. Also, increase due to increased staff at the station.

43260 Training. With the hiring of a Training Coordinator, we are anticipating the ability to provide more training for the Service Area's Volunteers.

43210 Transportation/Subsistence. Travel to training classes, workshops, the state firefighting conference, and to bring instructors to the department for various rescue classes.

43510 Insurance Premium. Decrease due to vehicle count reduce by one, from 10 down to 9.

43610 Utilities Increased due to continued deterioration of the building and also as expected costs to be incurred with an additional employee on site.

43720 Equipment Maintenance. Increased for anticipated costs resulting from the Training and Maintenance Coordinator positions hire.

43750 Vehicle Maintenance. Increased for anticipated costs resulting from the Training and Maintenance Coordinator positions hire.

43920 Dues & Subscriptions. Increase due to increase in Fire Fighter Association dues.

48514 Firefighting/Rescue Equipment. Decreased with anticipation of grant awards and other sources of funding.

48710 Minor Office Equipment. Increased to purchase some minor equipment for new hire.

48730 Minor Communication Equipment. Increased for installation of radio equipment.

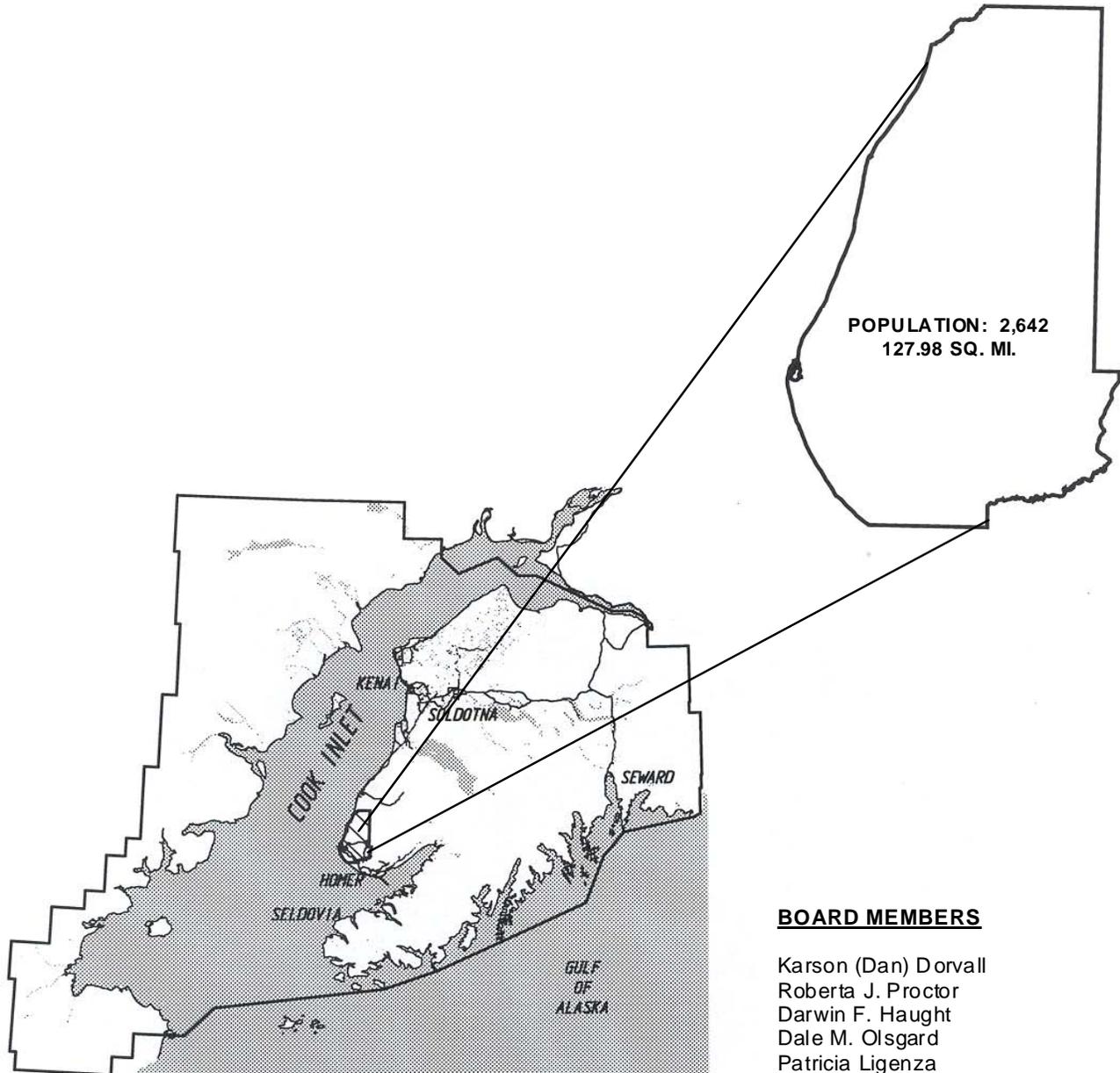
For capital projects information of this department - See the Capital Projects section - Pages 298, 300 & 309

ANCHOR POINT FIRE AND EMERGENCY MEDICAL SERVICE AREA

Established in October 1983, this service area provides fire protection and emergency services in the Anchor Point area between Sterling Highway mileposts 144.5 and 165. The department is staffed by 1 permanent full-time employee and 37 volunteers. The service area is overseen by an elected five-member board, each serving three-year terms.

The service area operates three pumper fire trucks (two of which are housed in the satellite station in Nikolaevsk Village), two rescue trucks, two tankers, three ALS ambulances (one of which is housed in the satellite station in Nikolaevsk Village), two utility vehicles, a command vehicle, a wild lands Brush pick-up and a six-wheel ATV for wild land and beach access.

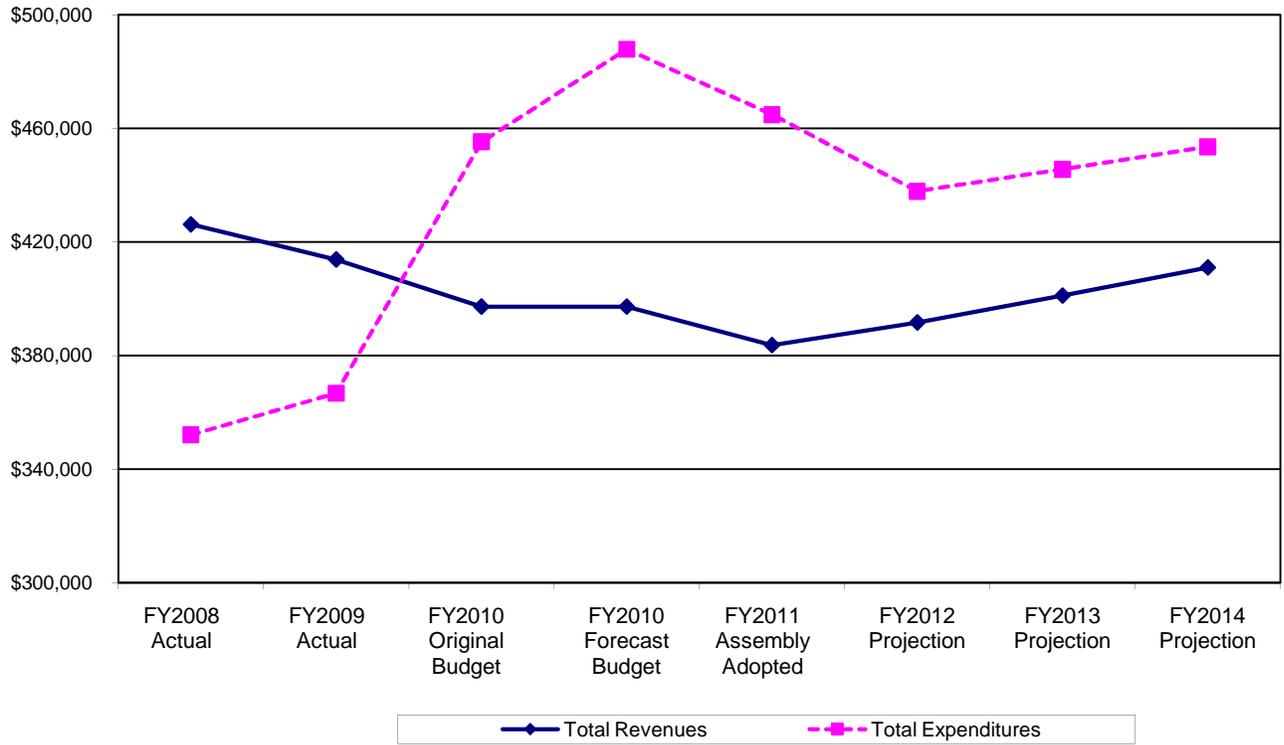
The major source of revenue is property tax. The mill rate is 1.60 mills for fiscal year 2011.



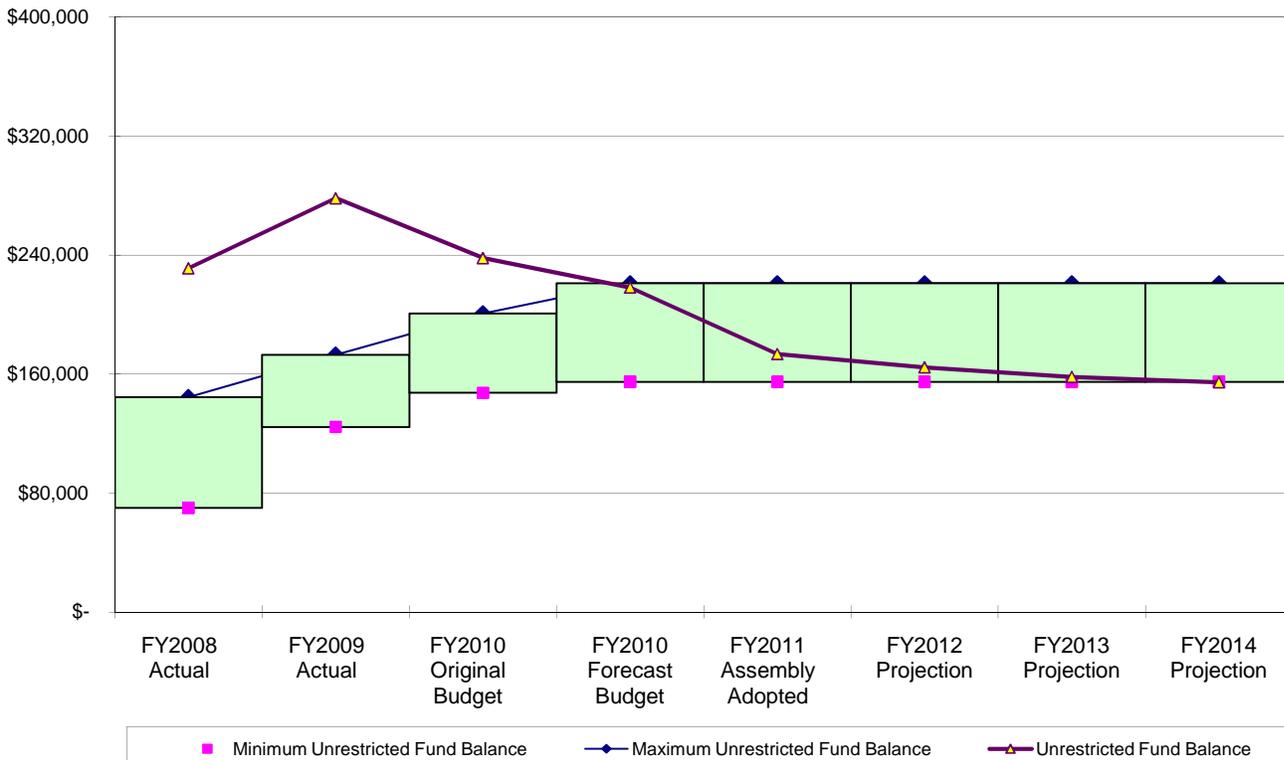
Fund: 209 Anchor Point Fire and Emergency Medical Service Area - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Taxable Value (000's)								
Real	180,402	191,262	218,529	218,529	214,323	220,753	227,376	234,197
Personal	964	1,868	1,195	1,195	1,800	1,800	1,800	1,800
Oil & Gas (AS 43.56)	1,324	13,304	12,589	12,589	12,306	11,691	11,106	10,551
	182,690	206,434	232,313	232,313	228,429	234,244	240,282	246,548
Mill Rate	2.00	2.00	1.60	1.60	1.60	1.60	1.60	1.60
Revenues:								
Property Taxes								
Real	\$ 356,209	\$ 331,463	\$ 349,646	\$ 349,646	\$ 342,917	\$ 353,205	\$ 363,802	\$ 374,715
Personal	1,937	3,296	1,874	1,874	2,822	2,822	2,822	2,822
Oil & Gas (AS 43.56)	2,648	23,282	20,142	20,142	19,690	18,706	17,770	16,882
Interest	1,670	1,609	1,703	1,703	1,641	1,649	1,657	1,665
Flat Tax	2,389	2,630	2,532	2,532	2,000	2,010	2,020	2,030
Motor Vehicle Tax	13,266	8,948	13,314	13,314	8,000	8,040	8,080	8,120
Total Property Taxes	378,119	371,228	389,211	389,211	377,070	386,432	396,151	406,234
State Revenues	13,302	22,132	-	-	-	-	-	-
Interest Earnings	14,201	15,978	7,966	7,966	6,542	5,200	4,933	4,740
Other Revenue	20,560	4,498	-	-	-	-	-	-
Total Revenues	426,182	413,836	397,177	397,177	383,612	391,632	401,084	410,974
Expenditures:								
Personnel	122,674	124,256	124,973	127,543	128,131	133,256	138,586	144,129
Supplies	29,434	30,626	35,650	36,150	49,650	50,643	51,149	51,660
Services	51,849	75,624	128,165	157,665	165,554	167,210	168,882	170,571
Capital Outlay	26,121	13,825	16,500	16,500	21,500	21,715	21,932	22,151
Interdepartmental Charges	7,019	7,390	-	-	-	-	-	-
Total Expenditures	237,097	251,721	305,288	337,858	364,835	372,824	380,549	388,511
Operating Transfers To:								
Capital Projects Fund	115,000	115,000	150,000	150,000	100,000	65,000	65,000	65,000
Total Operating Transfers	115,000	115,000	150,000	150,000	100,000	65,000	65,000	65,000
Total Expenditures and Operating Transfers	352,097	366,721	455,288	487,858	464,835	437,824	445,549	453,511
Net Results From Operations	74,085	47,115	(58,111)	(90,681)	(81,223)	(46,192)	(44,465)	(42,537)
Projected Lapse (10%)	-	-	30,529	30,529	36,484	37,282	38,055	38,851
Change in Fund Balance	74,085	47,115	(27,582)	(60,152)	(44,739)	(8,910)	(6,410)	(3,686)
Beginning Fund Balance	157,020	231,105	265,537	278,220	218,068	173,329	164,419	158,009
Ending Fund Balance	\$ 231,105	\$ 278,220	\$ 237,955	\$ 218,068	\$ 173,329	\$ 164,419	\$ 158,009	\$ 154,323

ANCHOR POINT FIRE AND EMERGENCY MEDICAL REVENUES AND EXPENDITURES



ANCHOR POINT FIRE AND EMERGENCY MEDICAL UNRESERVED FUND BALANCE



Department Function

Mission:

- Provide fire and emergency medical services to the Anchor Point Fire and Emergency Medical Service Area.

Major long-term issues and concerns:

- Attracting and retaining volunteers.

Objectives FY2011/Budget highlights:

- Make improvements to our routine maintenance program to reduce the cost of major repairs.
- Develop a water supply source on the southern end of our Service Area by burying a 10,000-gallon tank and drilling a well to keep it full. Driveways need to be built so there is year around access to the tank.
- Recruit and train more volunteers for both Anchor Point and Nikolaevsk.
- Expand leech field for Anchor Point Station septic system.
- Install septic system in Nikolaevsk station.
- Install emergency generator at Nikolaevsk station.

Previous year accomplishments:

- CPR / First Aid classes were held at the Anchor Point Fire Station monthly.
- Participated in "Kids Don't Float" Program.
- EMT 1 refresher, EMT I courses taught in Anchor Point.
- Nikolaevsk Ambulance purchased.
- Anchor Point Ambulance purchased to replace Medic 42.

Significant budgetary changes:

- Insurance Premiums will be significantly higher.
- Physical Exams higher to adjust to NFPA compliance.
- Vehicle Maintenance and Parts higher to align with NFPA requirements.
- Communications Equipment line higher to comply with FCC narrow band requirements of radios.

Key Measures*

	CY07 <u>Actual</u>	CY08 <u>Actual</u>	CY09 <u>Actual</u>	CY10 <u>Projected</u>
Staff History	1	1	1	1
Department Volunteers	36	29	40	37
Volunteer Certification Levels				
EMT III / ACLS	6	3	3	3
EMT II	3	3	4	8
EMT I	16	9	15	9
ETT	1	1	1	1
FF II	1	1	1	1
FF I	15	12	14	12
FF	8	4	6	6
Calls Volume Per Calendar Year				
Fire	41	47	55	50
EMS	187	176	142	190
Total (Medic responds to most fires)	198	215	150	200

Dept: 51410 – Anchor Point Fire & Emergency Service Area - Continued

Key Measures - Continued

	<u>CY07</u> <u>Actual</u>	<u>CY08</u> <u>Actual</u>	<u>CY09</u> <u>Actual</u>	<u>CY10</u> <u>Projected</u>
ISO Rating				
Anchor Point	8	8	8	8
Nikolaevsk	8	8	8	8
Area outside 5 miles radius	10	10	10	10
Department Response Vehicles				
Engines	3	3	3	3
Tankers	2	2	2	2
Brush (wildland)	2	2	1	1
Rescue	2	2	2	2
EMS	2	2	2	3
Utility	1	1	3	2
Other	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>
Total	14	14	15	15
Patients Transported	153	162	137	170
Volunteer Man-hours in Training	2903	1446	2326	2,500
Volunteer Man-hours on Runs	2427	1692	1648	2,000

*Reported on a calendar year basis.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 209
Department 51410 - Anchor Point Fire & Emergency Medical**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 55,458	\$ 56,348	\$ 59,658	\$ 59,658	\$ 59,853	\$ 195	0.33%
40120 Temporary Wages	24,794	21,753	25,000	25,000	25,000	-	0.00%
40210 FICA	7,239	6,422	6,990	6,990	7,063	73	1.04%
40221 PERS	16,839	20,358	13,125	13,125	13,168	43	0.33%
40321 Health Insurance	11,960	12,347	13,336	15,906	15,420	(486)	-3.06%
40322 Life Insurance	135	116	146	146	146	-	0.00%
40410 Leave	5,461	6,043	5,842	5,842	5,755	(87)	-1.49%
40411 Sick Leave	788	826	876	876	1,726	850	97.03%
40511 Other Benefits	-	43	-	-	-	-	-
Total: Personnel	122,674	124,256	124,973	127,543	128,131	588	0.46%
Supplies							
42110 Office Supplies	62	235	750	850	750	(100)	-11.76%
42120 Computer Software	-	45	-	-	2,500	2,500	-
42210 Operating Supplies	7,494	6,929	6,000	7,150	6,000	(1,150)	-16.08%
42220 Medical Supplies	3,730	5,376	5,500	4,500	5,500	1,000	22.22%
42221 Para Rescue Supplies	-	-	100	100	100	-	0.00%
42222 Fire Prevention Supplies	324	-	800	800	800	-	0.00%
42230 Fuel, Oils and Lubricants	7,595	11,056	9,000	9,000	9,000	-	0.00%
42250 Uniforms	1,442	196	2,500	2,500	2,500	-	0.00%
42263 Training Supplies	500	1,029	3,000	3,000	3,000	-	0.00%
42310 Repair/Maintenance Supplies	3,717	1,516	4,000	4,000	4,000	-	0.00%
42360 Motor Vehicle Repair	4,023	3,229	3,500	3,500	15,000	11,500	328.57%
42410 Small Tools	547	1,015	500	750	500	(250)	-33.33%
Total: Supplies	29,434	30,626	35,650	36,150	49,650	13,500	37.34%
Services							
43011 Contractual Services	5,000	12,734	19,100	13,900	19,100	5,200	37.41%
43014 Physical Examinations	-	175	3,500	21,000	15,000	(6,000)	-28.57%
43110 Communications	3,176	3,610	3,500	3,500	3,500	-	0.00%
43140 Postage	376	208	500	500	500	-	0.00%
43210 Transport/Subsistence	5,300	3,489	5,000	8,300	5,000	(3,300)	-39.76%
43260 Training	2,449	1,905	2,500	4,000	2,500	(1,500)	-37.50%
43310 Advertising	220	345	500	500	500	-	0.00%
43410 Printing	-	-	125	125	125	-	0.00%
43510 Insurance Premium	11,941	17,864	46,240	46,240	48,929	2,689	5.82%
43610 Utilities	11,793	28,239	27,000	27,000	27,000	-	0.00%
43720 Equipment Maintenance	4,466	3,340	3,300	3,900	3,500	(400)	-10.26%
43750 Vehicle Maintenance	824	630	2,000	17,000	15,000	(2,000)	-11.76%
43764 Snow Removal	405	1,342	2,000	2,000	2,000	-	0.00%
43780 Buildings/Grounds Maintenance	649	445	12,000	8,800	22,000	13,200	150.00%
43810 Rents and Operating Leases	5,000	728	700	700	700	-	0.00%
43920 Dues and Subscriptions	250	570	200	200	200	-	0.00%
Total: Services	51,849	75,624	128,165	157,665	165,554	7,889	5.00%
Capital Outlay							
48710 Minor Office Equipment	7,474	70	250	-	250	250	-
48720 Minor Office Furniture	463	-	250	-	250	250	-
48730 Minor Communication Equipment	-	4,893	-	3,700	5,000	1,300	35.14%
48740 Minor Machines & Equipment	1,190	409	2,000	-	2,000	2,000	-
48750 Minor Medical Equipment	1,181	6,923	7,000	9,300	7,000	(2,300)	-24.73%
48760 Minor Firefighting/Rescue Equipment	15,813	1,530	7,000	3,500	7,000	3,500	100.00%
Total: Capital Outlay	26,121	13,825	16,500	16,500	21,500	5,000	30.30%
Transfers							
50444 Anchor Point Capital Projects	115,000	115,000	150,000	150,000	100,000	(50,000)	-33.33%
Total: Transfers	115,000	115,000	150,000	150,000	100,000	(50,000)	-33.33%

Fund 209
Department 51410 - Anchor Point Fire & Emergency Medical Service Area - Continued

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %
Interdepartmental Charges						
61990 Admin Service Fee	7,019	7,390	-	-	-	-
Total Interdepartmental Charges	7,019	7,390	-	-	-	-
Department Total	\$ 352,097	\$ 366,721	\$ 455,288	\$ 487,858	\$ 464,835	\$ (23,023) -4.72%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Fire Department administrator.

42120 Computer Programs. Upgrades to upload EMS as well as Fire Reports to the State and to allow more in-house record keeping of personnel and equipment maintenance.

42360 Motor Vehicle Repairs Supplies. Increased to make maintenance program more aligned with NFPA standards.

43011 Contract Services. Medical director stipend (\$5,000); EMT I, II, & III instructor fees (\$9,800); Firefighter I instructor fees (\$4,000) and CPR instructor fees (\$300).

43014 Physical Examination. Increased to bring our physicals exams up to NFPA standards.

43210 Transportation/Subsistence. To cover attendance at the Alaska EMS Symposium in Anchorage; the Alaska Fire Fighters Association Conference in Seward and miscellaneous travel to Anchorage.

43260 Training. Cover fees for the Alaska EMS Symposium and the Alaska Fire Fighters Association conference.

43720 Equipment Maintenance. Slight increase to reflect actual expenditures in past two years (LifePak 12's and photocopier maintenance).

43750 Vehicle Maintenance. Increased to bring maintenance program more aligned with NFPA Standards.

43780 Buildings/Ground Maintenance. Includes \$10,000 for Leach Field extension.

48710 Minor Office Equipment. Replace fax machine.

48720 Minor Office Furniture. Purchase table and chairs for the office.

48730 Minor Communication Equipment. To purchase and replace radios that will be in compliant to FCC regulations requiring Narrow Band.

48740 Minor Machines & Equipment. For purchase of an air compressor (\$1,000) and a power washer (\$1,000).

48750 Minor Medical Equipment. Rad 57 CO oximeter (\$4,500) and gurney (\$2,500).

48760 Minor Fire Fighting Equipment. SCBA (\$4,700); Fire hose nozzle (\$500) and Fire hose (\$1,800).

For capital projects information on this department - See the capital projects section - Pages 298, 300 & 310

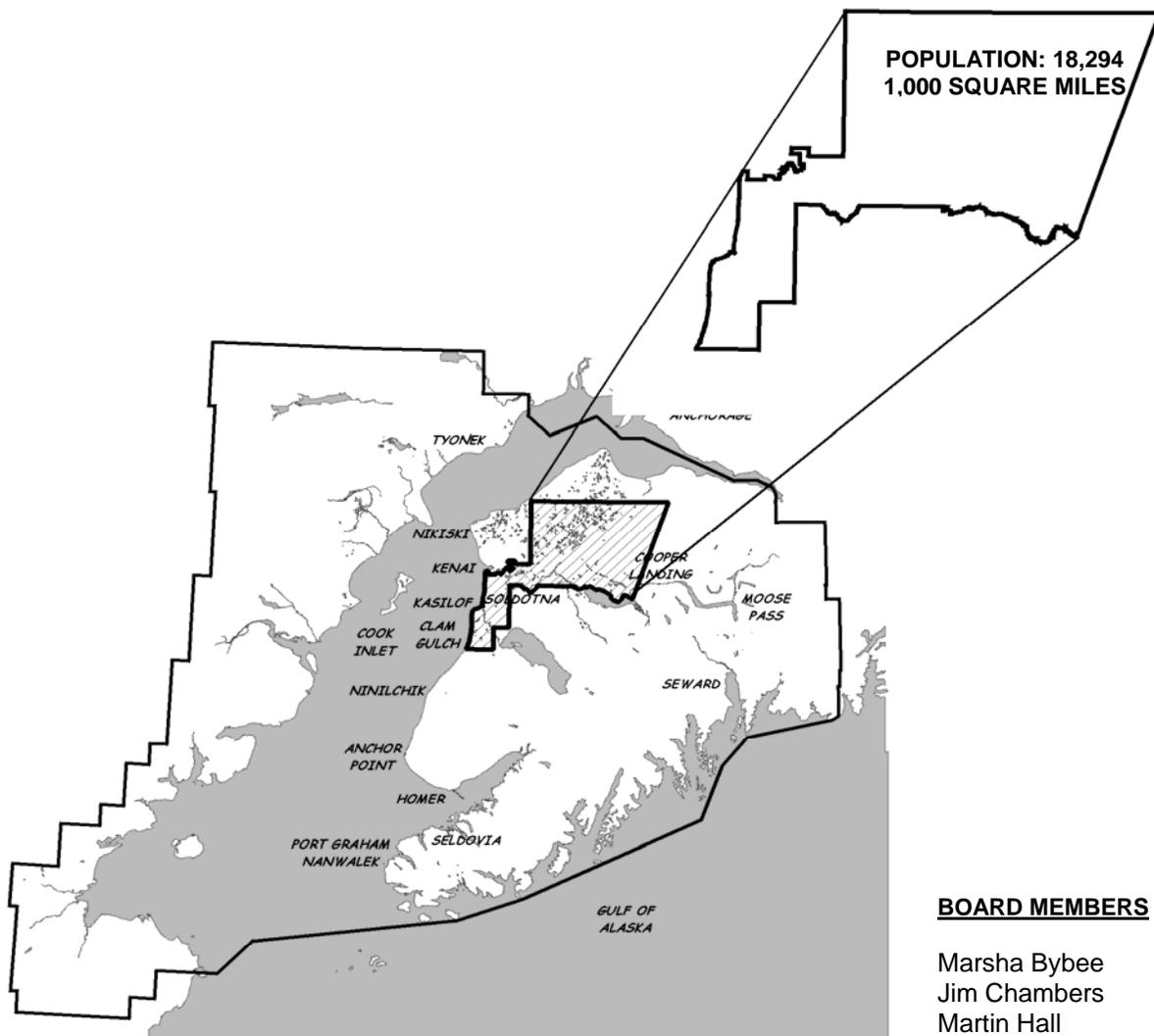
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CENTRAL EMERGENCY SERVICE AREA

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 37.5 permanent employees and 35 on-call employees. There are six stations, sixteen fire response vehicles, six EMS response vehicles, two rescue boats, five command vehicles, five utility vehicles, and three miscellaneous pieces of equipment.

The mill levy for the service area is 2.45 for fiscal year 2011. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income.



BOARD MEMBERS

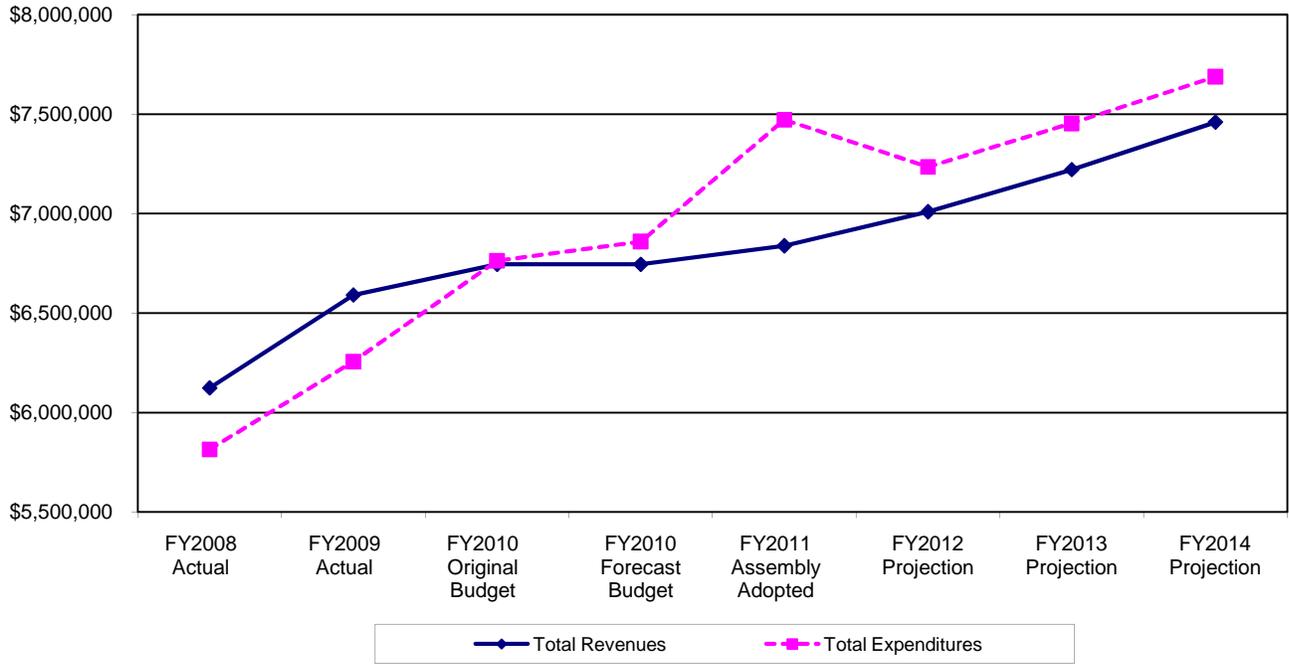
Marsha Bybee
Jim Chambers
Martin Hall
Len Malmquist
Michael Larson

Chief: Chris Mokracek
Asst. Chief: Gordon Orth

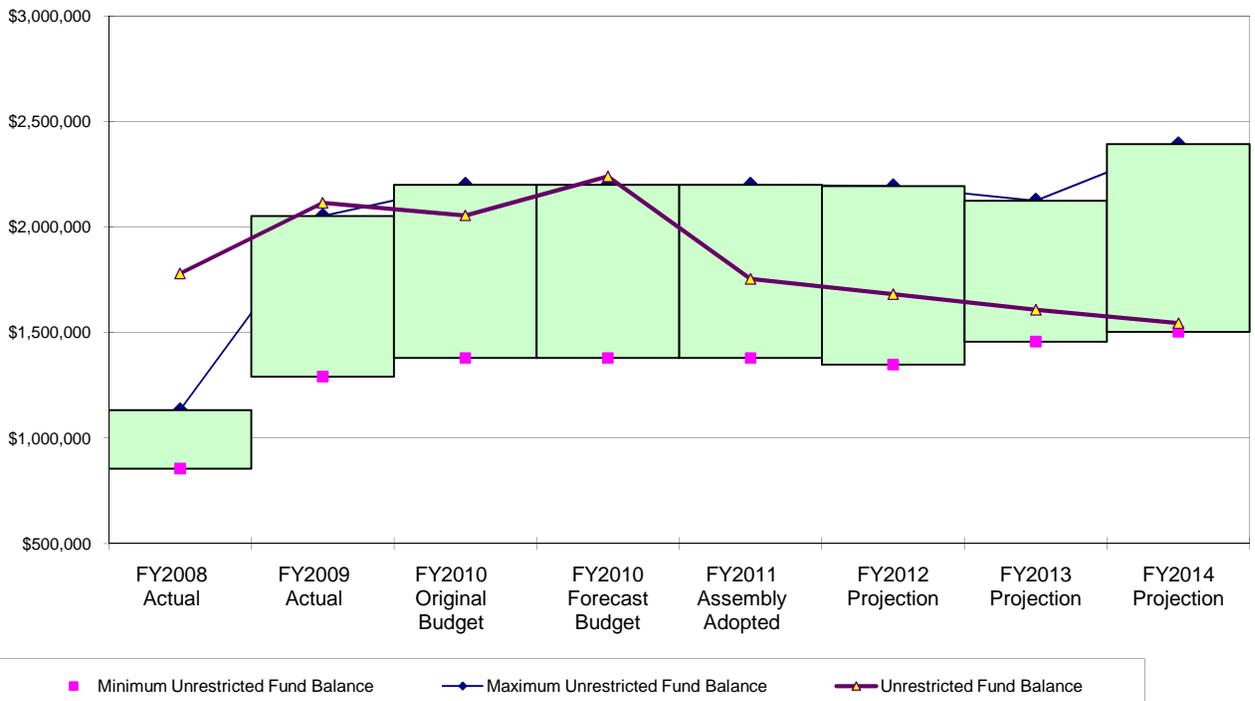
Fund: 211 Central Emergency Services - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Taxable Value (000's)								
Real	1,800,949	2,027,507	2,227,661	2,227,661	2,262,204	2,330,070	2,411,622	2,508,087
Personal	75,140	73,389	76,012	76,012	84,649	86,342	88,069	89,830
Oil & Gas (AS 43.56)	68,073	82,639	93,283	93,283	104,094	98,889	93,945	89,248
	1,944,162	2,183,535	2,396,956	2,396,956	2,450,947	2,515,301	2,593,636	2,687,165
Mill Rate	2.55	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Revenues:								
Property Taxes								
Real	\$ 4,530,022	\$ 4,927,703	\$ 5,457,769	\$ 5,457,769	\$ 5,542,400	\$ 5,708,672	\$ 5,908,474	\$ 6,144,813
Personal	191,071	184,409	182,505	182,505	203,242	207,307	211,454	215,682
Oil & Gas (AS 43.56)	173,587	202,467	228,543	228,543	255,030	242,278	230,165	218,658
Interest	13,443	13,874	11,696	11,696	11,696	11,930	12,169	12,412
Flat Tax	31,655	35,098	33,904	33,904	33,904	34,582	35,274	35,979
Motor Vehicle Tax	111,299	122,790	106,091	106,091	106,091	108,213	110,377	112,585
Total Property Taxes	5,051,077	5,486,341	6,020,508	6,020,508	6,152,363	6,312,982	6,507,913	6,740,129
State Revenues	287,798	315,362	-	-	-	-	-	-
Interest Earnings	145,197	187,471	35,000	35,000	35,000	50,000	60,000	60,000
Other Revenue	630,119	587,557	672,515	672,515	630,063	636,364	642,727	649,155
Total Revenues	6,114,191	6,576,731	6,728,023	6,728,023	6,817,426	6,999,345	7,210,640	7,449,283
Operating Transfers From:								
Special Revenue Fund	9,400	13,872	16,779	16,779	20,741	9,717	9,960	10,209
Total Operating Transfers	9,400	13,872	16,779	16,779	20,741	9,717	9,960	10,209
Total Revenues and Operating Transfers	6,123,591	6,590,603	6,744,802	6,744,802	6,838,167	7,009,062	7,220,600	7,459,492
Expenditures:								
Personnel	3,760,298	3,924,178	4,482,985	4,579,376	4,613,346	4,797,880	4,989,795	5,189,387
Supplies	289,506	318,048	400,510	368,949	409,486	417,676	426,030	434,551
Services	746,818	764,319	726,172	694,731	721,762	736,197	750,921	765,939
Capital Outlay	131,555	150,408	141,930	204,932	186,300	190,026	193,827	203,518
Interdepartmental Charges	149,084	152,190	-	-	-	-	-	-
Total Expenditures	5,077,261	5,309,143	5,751,597	5,847,988	5,930,894	6,141,779	6,360,573	6,593,395
Operating Transfers To:								
General Fund	70,186	68,117	69,258	69,258	98,505	100,475	102,485	104,535
Capital Projects Fund	475,000	686,513	750,000	750,000	1,250,000	800,000	800,000	800,000
Debt Service Fund	192,378	192,578	192,478	192,478	192,077	192,378	190,377	190,128
Total Operating Transfers	737,564	947,208	1,011,736	1,011,736	1,540,582	1,092,853	1,092,862	1,094,663
Total Expenditures and Operating Transfers	5,814,825	6,256,351	6,763,333	6,859,724	7,471,476	7,234,632	7,453,435	7,688,058
Net Results From Operations	308,766	334,252	(18,531)	(114,922)	(633,309)	(225,570)	(232,835)	(228,566)
Projected Lapse (2.5%)	-	-	143,790	143,790	148,272	153,544	159,014	164,835
Change in fund balance	308,766	334,252	125,259	125,259	(485,037)	(72,026)	(73,821)	(63,731)
Beginning Fund Balance	1,471,496	1,780,262	1,929,624	2,114,514	2,239,773	1,754,736	1,682,710	1,608,889
Ending Fund Balance	\$ 1,780,262	\$ 2,114,514	\$ 2,054,883	\$ 2,239,773	\$ 1,754,736	\$ 1,682,710	\$ 1,608,889	\$ 1,545,158

CENTRAL EMERGENCY SERVICES REVENUES AND EXPENDITURES



CENTRAL EMERGENCY SERVICES UNRESERVED FUND BALANCE



Fund: 211 Central Emergency Services
Dept: 51610

Department Function

Mission:

- To respond safely and quickly with trained, skilled, and compassionate members, using the best available equipment and neutralize or reverse any emergency situation to those in need.

Major long-term issues and concerns:

- Maintain current service levels with uncertain local, state and federal economic forecasts and revenue, and reducing ISO ratings for those residents currently outside a 5-mile driving radius from the current stations.

Objectives FY2011 Budget highlights:

- Enhance the CES emergency radio repeaters to provide reliable radio coverage to the entire service area.
- Completion of the multi-year ISO water fill site project for the Service Area.

Previous year accomplishments:

- Recruited 3 career firefighter/paramedics from Kenai Peninsula College - Paramedic Program enabling us to provide additional staffing of the Kasilof Fire Station.
- Presented the fire prevention message to over 3,000 children throughout the Kenai Peninsula Borough.
- Significantly decreased vehicle maintenance costs and increased preventative maintenance by hiring a qualified mechanic.

Significant budgetary changes:

- Establish a Length of Service Awards Program (LOSAP) as a long-term, cost effective way of retaining, recruiting and rewarding emergency service On-Calls.
- Remodel Soldotna Fire Station's 50+ year old kitchen and living space.

Key Measures

	FY08		FY09		FY10		FY11	
	<u>Actual</u>		<u>Actual</u>		<u>Estimated</u>		<u>Projected</u>	
Staffing History								
Full time	33.5		33.5		37.5		37.5	
On-call Volunteers	55		45		35		35	
<u>Staff Certification Levels (Career staff)</u>								
Paramedic Certified	19		19		20		21	
EMT III/ACLS Certified	12		12		11		11	
EMT II Certified	1		1		3		2	
<u>Volunteer Certification Levels</u>								
Paramedic	3		3		3		1	
EMT III/ACLS	14		14		17		7	
EMT II	5		5		3		4	
EMT I	21		21		25		20	
ETT	12		12		15		4	
FF 1 / 2	-		5		5		21	
<u>Call Volume Per Year</u>								
Fire	98	5%	112	6%	100	5%	100	4%
EMS	1,449	75%	1,447	73%	1,500	75%	1,700	74%
Other	392	20%	418	21%	400	20%	500	22%
Total Call Volume	<u>1,939</u>	<u>100%</u>	<u>1,977</u>	<u>100%</u>	<u>2,000</u>	<u>100%</u>	<u>2,200</u>	<u>100%</u>

Key Measures - Continued

Average Response times including mobilization/dispatch

Fire	10:00	8:27	6:96	6:00
EMS	8:25	8:23	4:63	4:30

	FY08 <u>Actual</u>	FY09 <u>Actual</u>	FY10 <u>Estimated</u>	FY11 <u>Projected</u>
<u>Average Response times by station</u>				
Soldotna	3	3	3	3
K-Beach	6	6	6	6
Sterling	7	7	7	7
Funny River	15	7	7	7
Kasilof	19	8	8	8

	FY08 <u>Actual</u>	FY09 <u>Actual</u>	FY10 <u>Estimated</u>	FY11 <u>Projected</u>
<u>ISO Rating</u>				
Soldotna	3 & 6	3 & 6	3 & 6	3 & 6
Sterling	7	7	7	6
K-Beach	7	7	6	6
Funny River	7	7	7	7
Kasilof	10	9	9	7
Areas outside 5 mile driving radius	10	10	10	10

% of Service Area Real Property Value Covered by ISO 7, or better	70.2%	70.2%	70.2%	87.4%
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Department Response Vehicles

Fire	15	16	17	17
EMS	6	6	6	6
Rescue Boat	2	2	2	2
Command	5	5	5	5
Utility	5	5	5	7
Other	<u>3</u>	<u>3</u>	<u>7</u>	<u>10</u>
Total Response Vehicles	<u>36</u>	<u>37</u>	<u>42</u>	<u>47</u>

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 211 - Central Emergency Services
Department 51610**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 1,727,727	\$ 1,804,965	\$ 2,262,019	\$ 2,262,019	\$ 2,268,373	\$ 6,354	0.28%
40111 Special Pay	13,425	13,492	19,500	19,500	19,500	-	0.00%
40120 Temporary Wages	132,504	115,973	192,824	192,824	160,000	(32,824)	-17.02%
40130 Overtime Wages	310,418	240,624	231,548	231,548	252,935	21,387	9.24%
40131 FLSA Overtime Wages	65,200	69,298	83,418	83,418	83,001	(417)	-0.50%
40210 FICA	169,378	190,467	245,778	245,778	248,805	3,027	1.23%
40221 PERS	687,139	783,233	583,584	583,584	631,962	48,378	8.29%
40321 Health Insurance	386,773	404,795	500,097	596,488	579,794	(16,694)	-2.80%
40322 Life Insurance	4,451	3,965	5,698	5,698	5,715	17	0.30%
40410 Leave	235,758	258,530	307,304	307,304	315,416	8,112	2.64%
40411 Sick Leave	26,040	33,322	44,874	44,874	45,845	971	2.16%
40511 Other Benefits	1,485	5,514	6,341	6,341	2,000	(4,341)	-68.46%
Total: Personnel	3,760,298	3,924,178	4,482,985	4,579,376	4,613,346	33,970	0.74%
Supplies							
42110 Office Supplies	8,360	10,115	8,575	4,333	8,395	4,062	93.75%
42120 Computer Software	107	295	-	2,842	-	(2,842)	-100.00%
42210 Operating Supplies	19,918	19,785	19,970	26,480	19,304	(7,176)	-27.10%
42220 Medical Supplies	79,442	77,049	96,582	87,927	96,582	8,655	9.84%
42222 Fire Prevention Supplies	10,316	12,529	15,600	15,600	14,600	(1,000)	-6.41%
42223 Fire Fighting Supplies	3,861	-	-	4,272	9,000	4,728	110.67%
42230 Fuel, Oils and Lubricants	80,113	81,861	95,096	95,096	95,096	-	0.00%
42250 Uniforms	33,434	30,515	29,354	30,354	29,354	(1,000)	-3.29%
42263 Training Supplies	11,494	20,476	20,000	16,600	17,350	750	4.52%
42310 Repair/Maintenance Supplies	19,164	24,184	21,950	21,950	28,050	6,100	27.79%
42360 Motor Vehicle Repair	7,269	9,959	42,700	40,825	42,700	1,875	4.59%
42410 Small Tools	16,028	30,914	50,683	19,920	49,055	29,135	146.26%
42424 Safety Supplies	-	366	-	2,750	-	(2,750)	-100.00%
Total: Supplies	289,506	318,048	400,510	368,949	409,486	40,537	10.99%
Services							
43011 Contractual Services	127,998	133,372	169,937	167,201	158,074	(9,127)	-5.46%
43014 Physical Examinations	29,423	10,130	47,420	45,460	61,140	15,680	34.49%
43019 Software Licensing	4,213	4,214	3,240	3,128	3,240	112	3.58%
43110 Communications	36,438	33,420	36,089	36,089	36,089	-	0.00%
43140 Postage	1,325	2,362	1,300	1,800	1,000	(800)	-44.44%
43210 Transportation/Subsistence	35,325	42,304	58,158	56,658	68,978	12,320	21.74%
43250 Freight and Express	2,221	542	1,500	600	1,000	400	66.67%
43260 Training	9,178	11,229	21,635	15,101	20,625	5,524	36.58%
43310 Advertising	882	619	4,000	750	3,000	2,250	300.00%
43410 Printing	-	-	-	301	215	(86)	-28.57%
43510 Insurance Premium	149,917	162,917	187,043	187,043	199,910	12,867	6.88%
43610 Utilities	96,319	112,671	97,259	97,259	97,259	-	0.00%
43720 Equipment Maintenance	20,362	20,978	24,891	19,506	26,241	6,735	34.53%
43750 Vehicles Maintenance	207,248	193,251	6,700	4,700	8,200	3,500	74.47%
43780 Buildings & Grounds Maint	19,070	25,941	54,910	46,750	22,410	(24,340)	-52.06%
43810 Rents and Operating Leases	1,588	1,765	2,090	2,385	2,090	(295)	-12.37%
43920 Dues and Subscriptions	5,311	8,604	10,000	10,000	12,291	2,291	22.91%
Total: Services	746,818	764,319	726,172	694,731	721,762	27,031	3.89%
Capital Outlay							
48120 Office Equipment	-	-	7,400	5,259	-	(5,259)	-100.00%
48311 Machinery & Equipment	10,733	-	-	9,216	-	(9,216)	-100.00%
48513 Recreational Equipment	-	5,000	-	-	-	-	-
48514 Fire Ftg/Rescue Equipment	-	-	5,000	9,595	-	(9,595)	-100.00%

Fund 211
Department 51610 - Central Emergency Services - Continued

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Capital Outlay - Continued							
48515 Medical Equipment	13,624	14,362	18,000	32,262	22,200	(10,062)	-31.19%
48520 Storage Buildings/Containers	-	-	-	2,650	-	(2,650)	-100.00%
48710 Minor Office Equipment	11,927	6,673	9,700	11,096	6,700	(4,396)	-39.62%
48720 Minor Office Furniture	12,537	5,892	4,300	9,501	2,000	(7,501)	-78.95%
48730 Minor Communication Equipment	-	6,146	4,240	4,565	4,650	85	1.86%
48740 Minor Machines & Equipment	14,605	26,080	6,990	21,905	12,500	(9,405)	-42.94%
48750 Minor Medical Equipment	3,252	5,671	9,200	5,440	5,000	(440)	-8.09%
48755 Minor Recreation Equipment	4,007	4,796	-	-	500	500	-
48760 Minor Fire Ftg/Rescue Equipment	60,870	75,788	77,100	93,443	82,750	(10,693)	-11.44%
49125 Remodel	-	-	-	-	50,000	50,000	-
Total: Capital Outlay	131,555	150,408	141,930	204,932	186,300	(18,632)	-9.09%
Transfers							
50100 General Fund	70,186	68,117	69,258	69,258	98,505	29,247	42.23%
50358 CES Debt Service- Kasilof	192,378	192,578	192,478	192,478	192,077	(401)	-0.21%
50443 CES Capital Projects	475,000	686,513	750,000	750,000	1,250,000	500,000	66.67%
Total: Transfers	737,564	947,208	1,011,736	1,011,736	1,540,582	528,846	52.27%
Interdepartmental Charges							
61990 Admin Service Fee	149,084	152,190	-	-	-	-	-
Total: Interdepartmental Charges	149,084	152,190	-	-	-	-	-
Department Total	\$ 5,814,825	\$ 6,256,351	\$ 6,763,333	\$ 6,859,724	\$ 7,471,476	\$ 611,752	8.92%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Chief, Assistant Chief, Training Officer, Fire Marshal, Assistant Fire Marshal, 3 Captains, 27 Engineers, Mechanic, Administrative Assistant and .5 secretary.

Changes: • 1/2 time clerk typist to 1/2 time secretary

42222 Fire Prevention Supplies. Decrease due to one time only purchase of public education prop.

42223 Fire Fighting Supplies. Increased to purchase Class A firefighting foam for use in structure and wildland firefighting.

42263 Training Supplies. Decreased due to one time purchase of training manuals for all fire stations.

42310 Repair/Maintenance Supplies. Increased to cover dive regulator maintenance for dive team.

42410 Small Tools. Decreased due to the completion of Rapid Intervention Team (RIT) pack project.

43011 Contractual Services. Physician Sponsor \$102,112, ambulance billing \$37,170, in-house training \$12,000, misc \$18,792.

43014 Physical Examinations. Increased due to On-Call physicals and contract requirements.

43210 Transportation/Subsistence. Increase due to higher transportation cost for training and Akita, Japan trip.

43510 Insurance Premiums. Premium increase based on claims history.

43780 Buildings & Grounds Maintenance. Decrease due to completion of Station 3 painting/flooring project.

48515 Medical Equipment. I-STAT machines (\$12,000), glide scope (\$10,200).

48710 Minor Office Machines. Scheduled replacement of 4-PC's (\$6,700).

48720 Minor Office Furniture. Replace office chairs (\$2,000)

48740 Minor Machines & Equipment. 2-Multi-gas detectors (\$2,900), portable radios (\$9,600).

48750 Minor Medical Equipment. Miscellaneous (\$5,000).

48760 Minor Firefighting/Rescue Equipment. Bunker gear (\$38,250), SCBA bottles (\$7,500), wildland firefighting clothing (\$12,000), wildland firefighting equipment (\$10,000), ice rescue suits (\$9,000) and miscellaneous items (\$6,000).

49125 Remodel. Kitchen and living space remodel at Station 1 - Soldotna. (\$50,000)

50341 Transfer to Debt Service. To cover the current portion of principal and interest for bonds issued in FY2007 to finance the construction of a new fire station in Kasilof and upgrades to the existing facility at the Funny River Station.

50100 Transfer to General Fund. Increase due to reallocation of dispatcher costs now based on call volume.

50341 Transfer to Capital Projects. Includes \$400,000 for radio tower and related equipment, not previously budgeted.

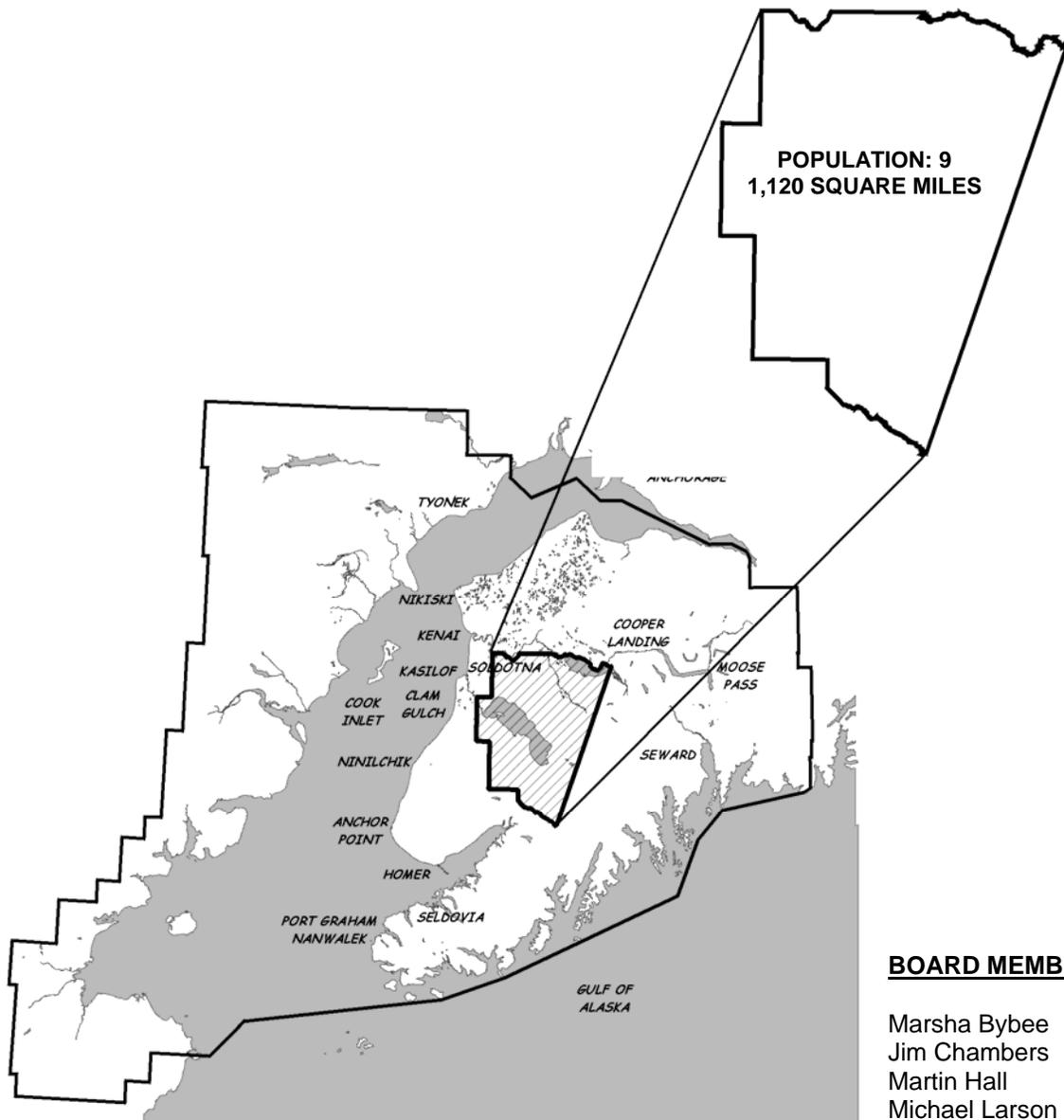
For capital projects information on this department - See the capital projects section - Pages 298, 300-301 & 311

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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. This process was repeated again at the October 2004 election. 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 2011 is 1.00, which is the maximum allowed.



BOARD MEMBERS

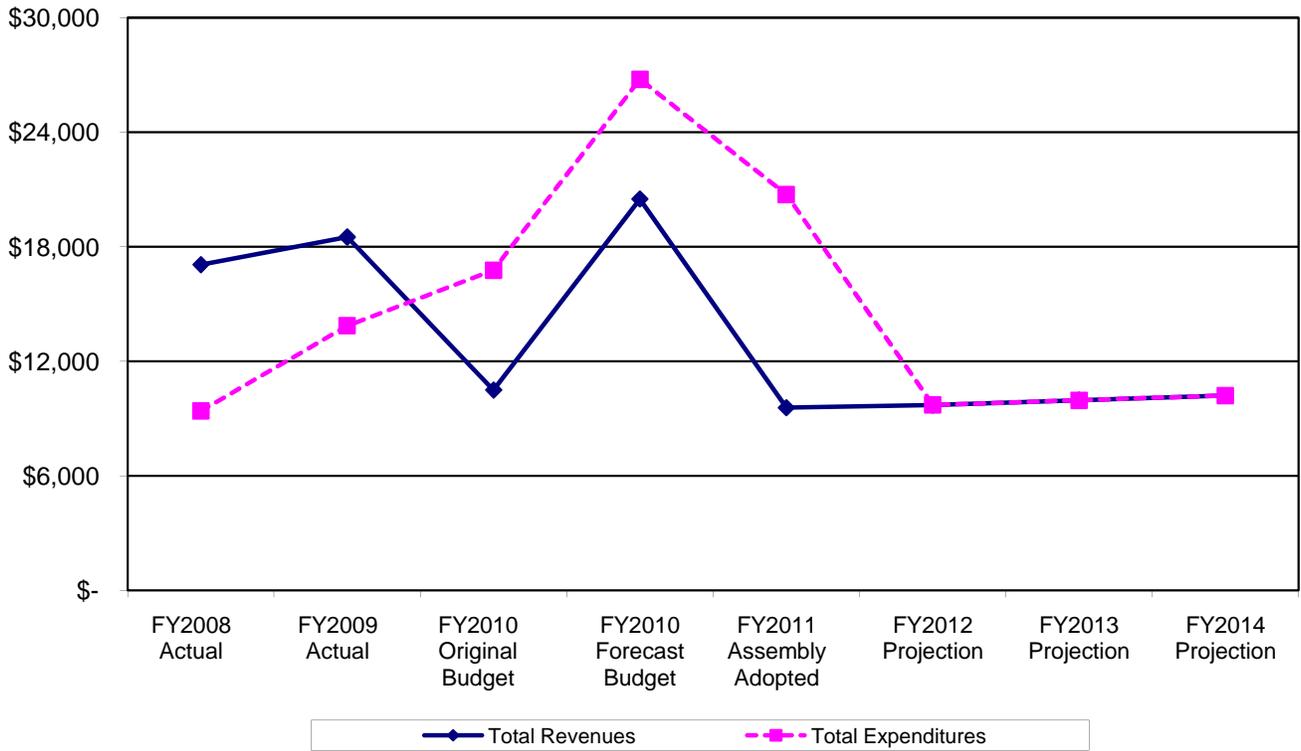
Marsha Bybee
Jim Chambers
Martin Hall
Michael Larson
Len Malmquist

Chief: Chris Mokracek
Asst. Chief: Gordon Orth

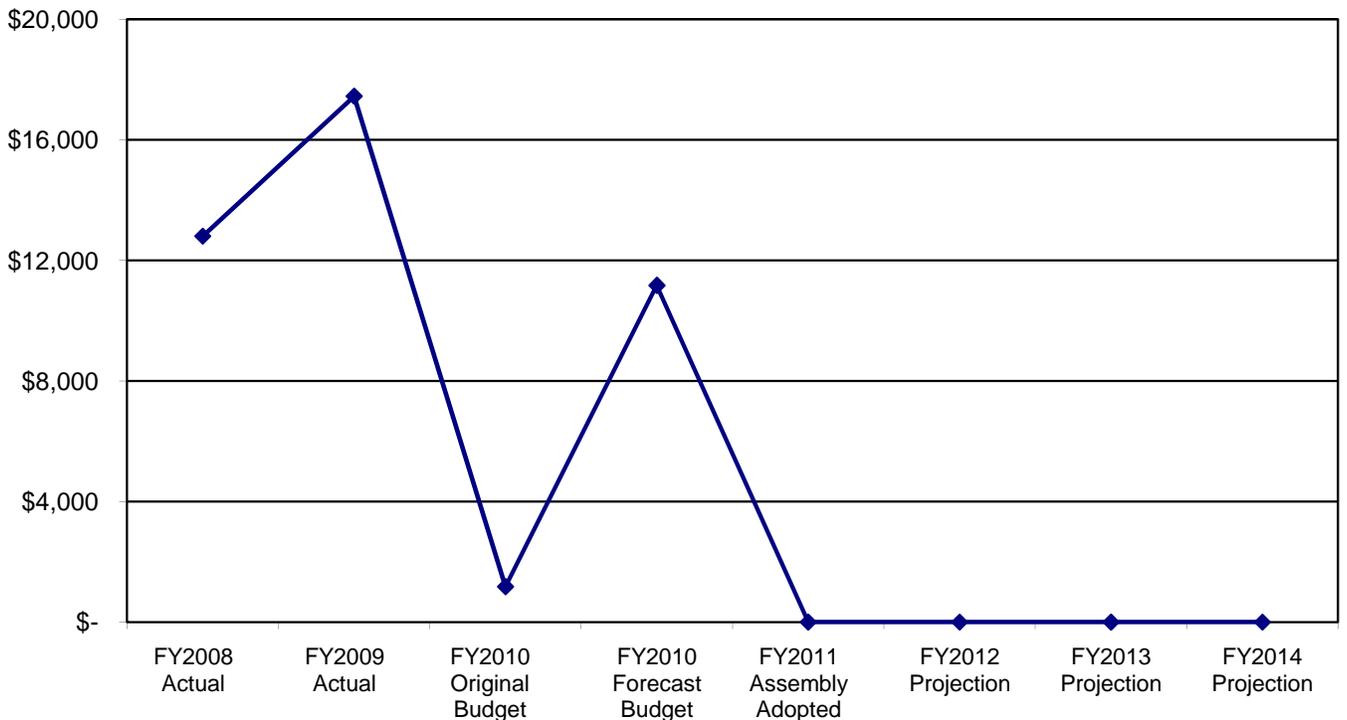
Fund: 220 Central Peninsula Emergency Medical Service Area - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Taxable Value (000's)								
Real	4,440	4,520	4,815	4,815	4,820	4,965	5,114	5,267
Personal	2,499	2,368	3,378	3,378	2,343	2,390	2,438	2,487
	6,939	6,888	8,193	8,193	7,163	7,355	7,552	7,754
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 4,470	\$ 4,502	\$ 4,815	\$ 4,815	\$ 4,820	\$ 4,866	\$ 5,012	\$ 5,162
Personal	2,518	2,433	3,310	3,310	2,296	2,342	2,389	2,437
Interest	295	22	-	-	-	-	-	-
Flat Tax	2,357	2,460	2,379	2,379	2,460	2,509	2,559	2,610
Motor Vehicle Tax	7,430	8,561	-	-	-	-	-	-
Total Property Taxes	17,070	17,978	10,504	10,504	9,576	9,717	9,960	10,209
State Revenue	-	-	-	10,000	-	-	-	-
Interest Earnings	-	536	-	-	-	-	-	-
Total Revenues	17,070	18,514	10,504	20,504	9,576	9,717	9,960	10,209
Expenditures								
Services	-	-	-	10,000	-	-	-	-
Total Expenditures	-	-	-	10,000	-	-	-	-
Operating Transfers To:								
Central Emergency Services	9,400	13,872	16,779	16,779	20,741	9,717	9,960	10,209
Total Operating Transfers	9,400	13,872	16,779	16,779	20,741	9,717	9,960	10,209
Total Expenditures and Operating Transfers	9,400	13,872	16,779	26,779	20,741	9,717	9,960	10,209
Net Results From Operations	7,670	4,642	(6,275)	(6,275)	(11,165)	-	-	-
Beginning Fund Balance	5,128	12,798	7,449	17,440	11,165	-	-	-
Ending Fund Balance	\$ 12,798	\$ 17,440	\$ 1,174	\$ 11,165	\$ -	\$ -	\$ -	\$ -

CENTRAL PENINSULA EMERGENCY MEDICAL REVENUES AND EXPENDITURES



CENTRAL PENINSULA EMERGENCY MEDICAL UNRESERVED FUND BALANCE



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 220
Department 52110 - Central Peninsula EMSA Administration**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Services							
43011 Contractual Services	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100.00%
Total: Transfers	-	-	-	10,000	-	(10,000)	-100.00%
Transfers							
50211 Tfr Central Emergency Services	9,400	13,872	16,779	16,779	20,741	3,962	23.61%
Total: Transfers	9,400	13,872	16,779	16,779	20,741	3,962	23.61%
Department Total	\$ 9,400	\$ 13,872	\$ 16,779	\$ 26,779	\$ 20,741	\$ (6,038)	-22.55%

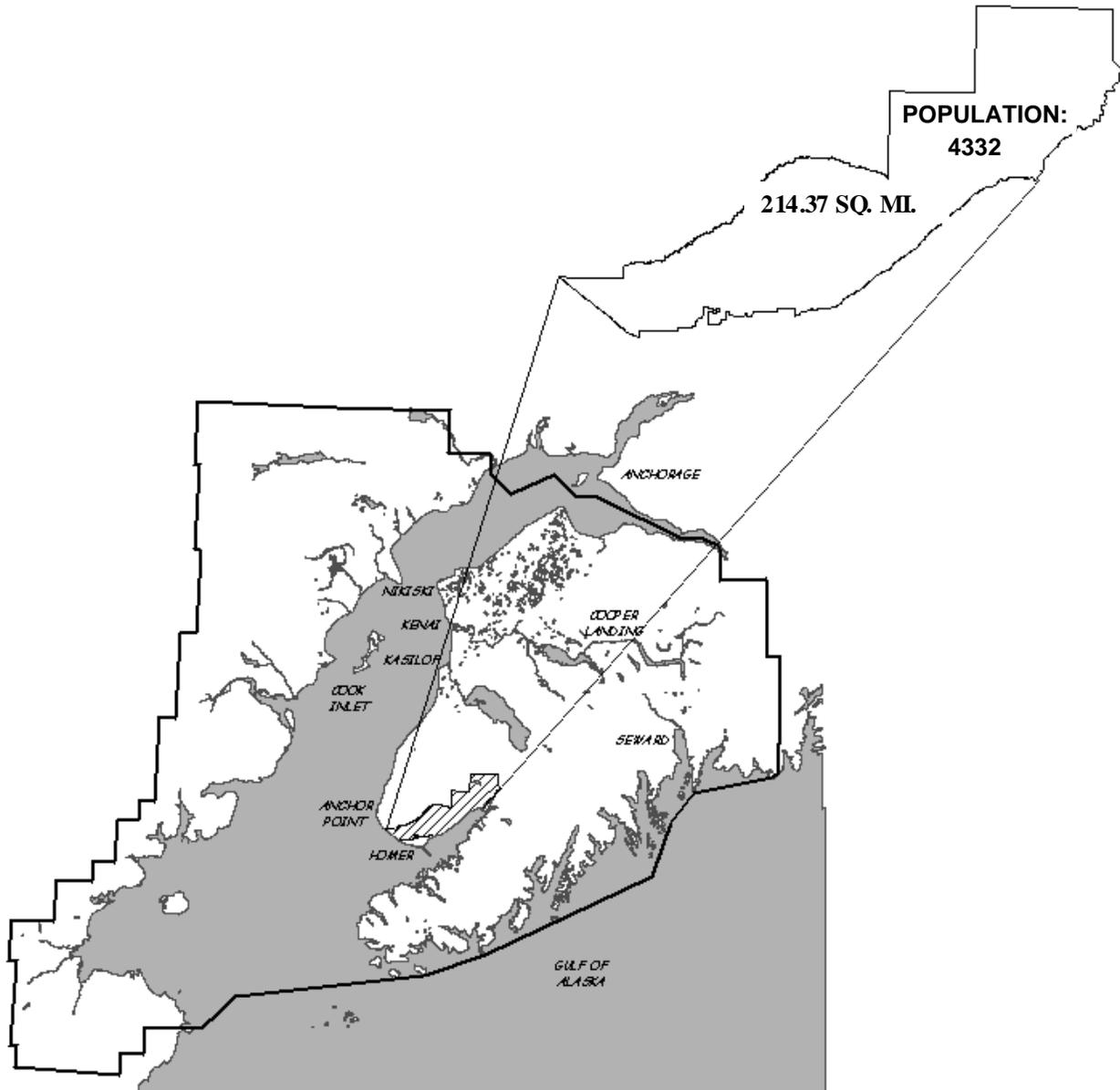
LINE-ITEM EXPLANATION

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 mil rate to CES (See CES for description of activity, page 161).

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 three permanent full-time employees and 45 volunteers. Five elected citizens serve on its board for three-year terms.

Revenue is raised through property tax. The mill rate is 2.25 mills for fiscal year 2011.



BOARD MEMBERS

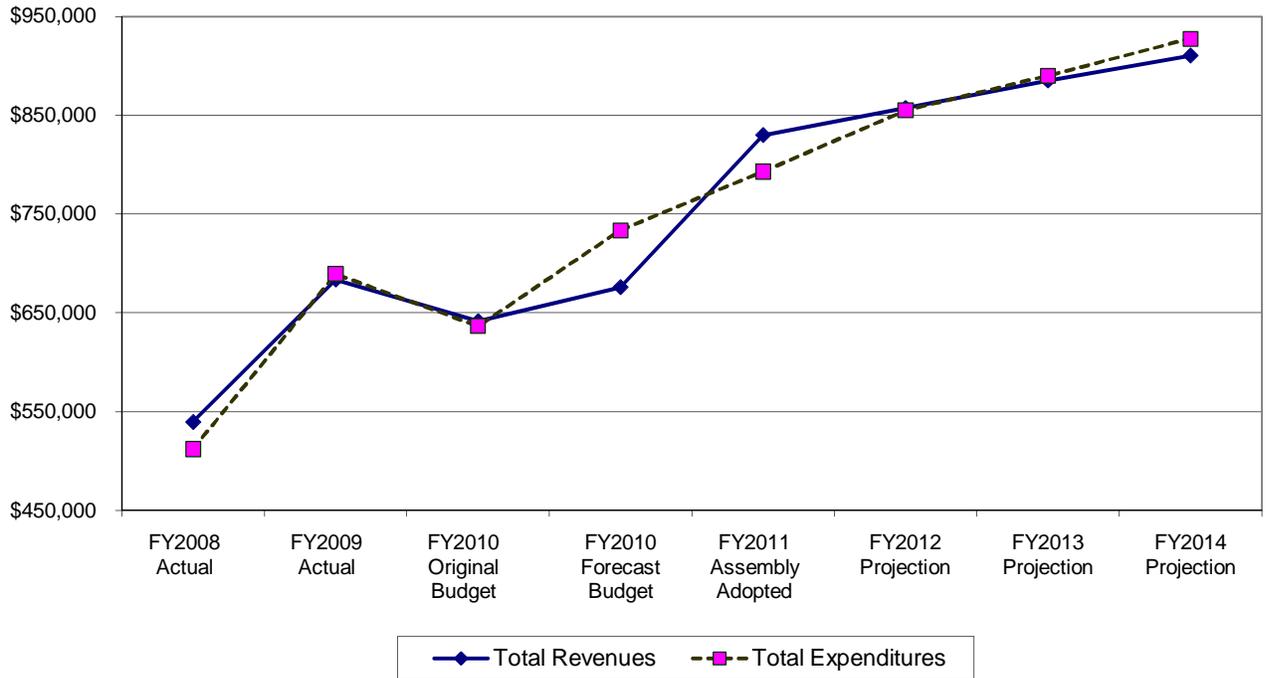
Scott Simmons
Doug Schade
Michael Petersen
Joseph Middleton
Matthew Schneyer

Fire Chief: Bob Ciccarella

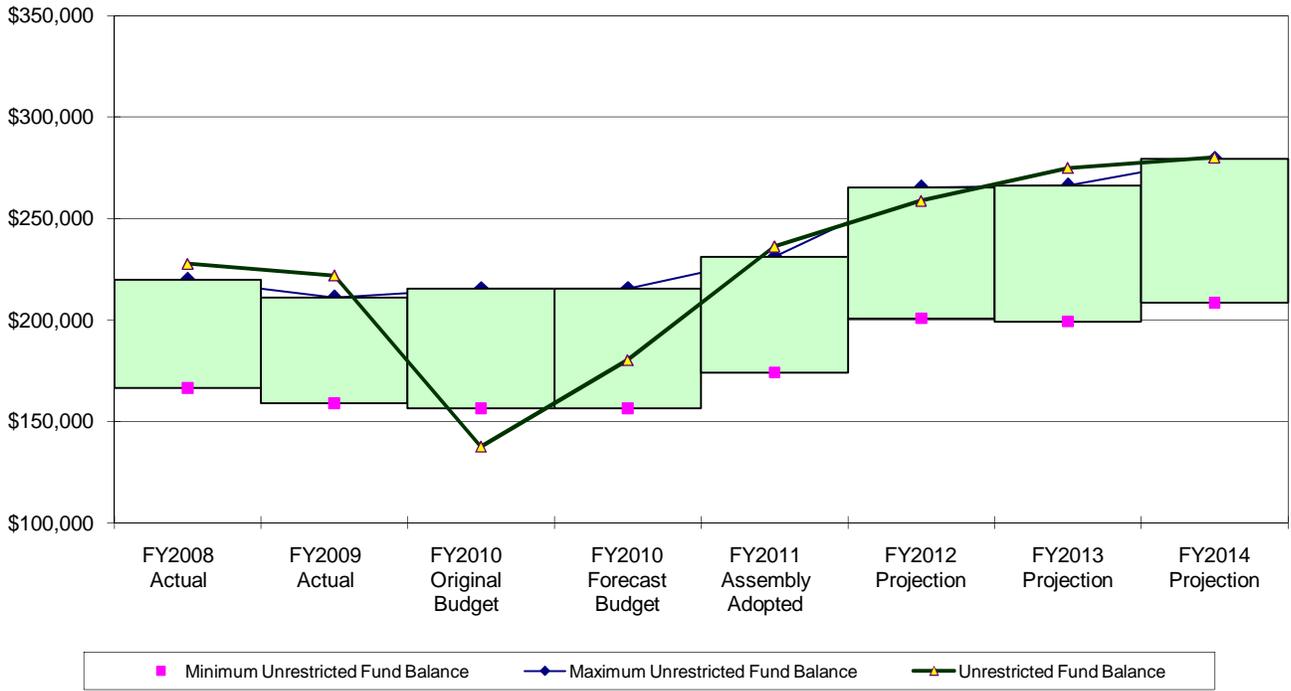
Fund: 212 Kachemak Emergency Service Area - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Taxable Value (000's)								
Real	284,246	347,692	350,126	350,126	346,397	356,789	367,493	378,517
Personal	1,664	1,156	1,152	1,152	1,721	1,755	1,791	1,826
	<u>285,910</u>	<u>348,848</u>	<u>351,278</u>	<u>351,278</u>	<u>348,118</u>	<u>358,544</u>	<u>369,283</u>	<u>380,344</u>
Mill Rate	1.75	1.75	1.75	1.75	2.25	2.25	2.25	2.25
Revenues:								
Property Taxes								
Real	\$ 487,875	\$ 600,725	\$ 612,721	\$ 612,721	\$ 779,393	\$ 802,775	\$ 826,858	\$ 851,664
Personal	2,802	2,048	1,976	1,976	3,795	3,871	3,948	4,027
Interest	1,662	1,649	1,191	1,191	1,191	1,215	1,239	1,264
Flat Tax	2,328	2,577	2,288	2,288	2,334	2,381	2,429	2,478
Motor Vehicle Tax	19,124	20,702	19,738	19,738	19,738	20,133	20,536	20,947
Total Property Taxes	<u>513,791</u>	<u>627,701</u>	<u>637,914</u>	<u>637,914</u>	<u>806,451</u>	<u>830,375</u>	<u>855,010</u>	<u>880,380</u>
Federal Revenue	-	503	-	-	-	-	-	-
State Revenue	10,736	31,187	-	22,000	-	-	-	-
Interest Earnings	14,896	24,290	3,546	3,546	5,406	5,000	5,000	5,000
Other Revenue	-	-	-	12,500	18,000	22,000	25,000	25,000
Total Revenues	<u>539,423</u>	<u>683,681</u>	<u>641,460</u>	<u>675,960</u>	<u>829,857</u>	<u>857,375</u>	<u>885,010</u>	<u>910,380</u>
Expenditures:								
Personnel	76,703	111,726	169,816	248,407	293,179	304,906	317,102	329,786
Supplies	9,466	44,252	37,500	66,355	50,500	51,510	52,540	53,591
Services	244,962	292,051	199,791	117,716	175,582	193,140	212,454	233,699
Capital Outlay	23,322	71,357	79,500	109,551	116,700	116,700	119,034	121,415
Interdepartmental Charges	7,605	20,046	-	1,295	-	-	-	-
Total Expenditures	<u>362,058</u>	<u>539,432</u>	<u>486,607</u>	<u>543,324</u>	<u>635,961</u>	<u>666,256</u>	<u>701,130</u>	<u>738,491</u>
Operating Transfers To:								
General Fund	-	-	-	-	6,975	7,115	7,257	7,402
Capital Projects Fund	150,000	150,000	150,000	190,000	150,000	100,000	100,000	100,000
Debt Service Fund	-	-	-	-	-	81,476	81,476	81,476
Total Operating Transfers	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>190,000</u>	<u>156,975</u>	<u>188,591</u>	<u>188,733</u>	<u>188,878</u>
Total Expenditures and Operating Transfers	<u>512,058</u>	<u>689,432</u>	<u>636,607</u>	<u>733,324</u>	<u>792,936</u>	<u>854,847</u>	<u>889,863</u>	<u>927,369</u>
Net Results From Operations	27,365	(5,751)	4,853	(57,364)	36,921	2,528	(4,853)	(16,989)
Projected Lapse (3%)	-	-	14,598	15,640	19,079	19,988	21,034	22,155
Change in Fund Balance	27,365	(5,751)	19,451	(41,724)	56,000	22,516	16,181	5,166
Beginning Fund Balance	200,315	227,680	118,193	221,929	180,205	236,205	258,721	274,902
Ending Fund Balance	<u>\$ 227,680</u>	<u>\$ 221,929</u>	<u>\$ 137,644</u>	<u>\$ 180,205</u>	<u>\$ 236,205</u>	<u>\$ 258,721</u>	<u>\$ 274,902</u>	<u>\$ 280,068</u>

KACHEMAK EMERGENCY SERVICE AREA REVENUES AND EXPENDITURES



KACHEMAK EMERGENCY SERVICE AREA UNRESERVED FUND BALANCE



Fund: 212
Dept: 51810 Kachemak Emergency Service Area

Department Function

Mission: To provide safe, effective, high quality and affordable fire suppression and emergency medical service to reduce the loss of life and property accomplished by mandating and executing proactive programs, fire prevention, health and safety education and innovative training while promoting a positive and scrupulous environment for volunteers.

Major long-term issues and concerns:

- Sustaining a professional and efficient service along with upholding fiduciary responsibility in a start-up environment while keeping a cost balance between ISO and tax revenue for residents. The start-up costs and overall operational costs have far exceeded the revenue being generated by the 1.75 mill levy originally assessed ten years ago when KESA was founded in October of 2000.
- There are still several start-up items to be purchased in order to comply with OSHA and NFPA regulations and standards such as a Posi-Chek System to test SCBA, a Porta-count for FIT Testing and Eyewash Stations. KESA is poised to have the ability to decrease ISO ratings but needs to invest in equipment and gear.

Objectives FY2011/Budget highlights:

- Obtain funding to construct the Diamond Ridge Fire Station.

Previous year accomplishments:

- Overwhelming success in transitioning from the Homer Operations Contract and independent operations.
- Recruited 40 volunteers.
- Held several medical and fire training classes including EMT II and will complete Firefighter I training by May 2010.
- Applied for and received tentative State Training Accreditation.
- As a result of independent operations, response times have been reduced from 45 to 15 minutes.

Significant budgetary changes:

- Staffing changes: Added a new Assistant Chief in FY10.

Key Measures

	FY2008 <u>Actual</u>	FY2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Projected</u>
Staffing History	1.0	2.0	3.0	3.0
Call Volume Per Calendar Year	CY2008 <u>Actual</u>	CY2009 <u>Actual</u>	CY2010 <u>Estimated</u>	CY2011 <u>Projected</u>
Fire	28 24%	39 27%	45 29%	55 31%
EMS	<u>92</u> 76%	<u>101</u> 73%	<u>115</u> 71%	<u>125</u> 69%
	120	140	160	180
Volunteers Firefighters and Medics			45	45
Support Personnel			5	5
Department Response Vehicles				
Fire	3	3	4	5
EMS	1	2	2	2
Command/Utility	1	1	1	2

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 212
Department 51810 - Kachemak Emergency Service Area**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 45,651	\$ 62,965	\$ 97,811	\$ 157,811	\$ 171,328	\$ 13,517	8.57%
40120 Temporary Wages	-	-	8,000	21,450	8,000	(13,450)	-62.70%
40130 Overtime Wages	-	675	-	-	-	-	-
40210 FICA	3,716	5,187	8,146	8,146	14,940	6,794	83.40%
40221 PERS	14,077	22,919	21,869	21,869	38,057	16,188	74.02%
40321 Health Insurance	9,967	15,175	26,672	31,813	46,260	14,447	45.41%
40322 Life Insurance	111	122	245	245	292	47	19.18%
40410 Leave	3,181	4,683	7,073	7,073	13,230	6,157	87.05%
40411 Sick Leave	-	-	-	-	1,072	1,072	-
Total: Personnel	76,703	111,726	169,816	248,407	293,179	44,772	18.02%
Supplies							
42110 Office Supplies	1,551	1,802	3,000	3,799	4,000	201	5.29%
42120 Computer Software	-	4,040	-	-	-	-	-
42210 Operating Supplies	1,857	3,395	3,000	3,849	7,000	3,151	81.87%
42220 Medical Supplies	806	13,886	5,000	17,256	5,000	(12,256)	-71.02%
42222 Fire Prevention Supplies	-	-	-	1,733	-	(1,733)	-100.00%
42223 Fire Fighting Supplies	-	-	-	3,211	5,000	1,789	55.71%
42230 Fuel, Oils and Lubricants	2,057	7,003	10,000	10,250	12,000	1,750	17.07%
42250 Uniforms	-	5,673	5,000	6,107	5,000	(1,107)	-18.13%
42263 Training Supplies	311	4,466	4,500	7,175	4,500	(2,675)	-37.28%
42310 Repair & Maintenance Supplies	333	434	3,000	355	2,000	1,645	463.38%
42360 Motor Vehicle Repair Supplies	2,227	3,172	3,000	12,325	5,000	(7,325)	-59.43%
42410 Small Tools	324	381	1,000	295	1,000	705	238.98%
Total: Supplies	9,466	44,252	37,500	66,355	50,500	(15,855)	-23.89%
Services							
43011 Contractual Services	204,847	241,168	81,200	20,528	65,030	44,502	216.79%
43014 Physical Examinations	-	-	9,000	5,953	9,000	3,047	51.18%
43110 Communications	2,547	4,734	6,000	8,000	6,000	(2,000)	-25.00%
43019 Software licensing	-	-	-	-	400	400	-
43140 Postage	263	599	400	400	600	200	50.00%
43210 Transportation & Subsistence	2,583	3,902	9,500	9,428	15,000	5,572	59.10%
43260 Training	-	275	13,900	(92)	3,875	3,967	-
43310 Advertising	-	511	750	-	-	-	-
43410 Printing	-	-	2,000	1,837	500	(1,337)	-72.78%
43510 Insurance Premium	3,312	3,411	4,241	4,241	4,377	136	3.21%
43610 Utilities	16,462	17,381	25,000	24,000	25,000	1,000	4.17%
43720 Equipment Maintenance	2,246	427	5,300	4,300	5,300	1,000	23.26%
43750 Vehicle Maintenance	3,377	11,582	15,000	3,396	10,000	6,604	194.46%
43780 Building & Grounds Maint	6,592	6,239	8,000	13,095	8,000	(5,095)	-38.91%
43810 Rents and Operating Leases	2,400	750	18,000	20,678	21,000	322	1.56%
43920 Dues and Subscriptions	333	1,072	1,500	1,952	1,500	(452)	-23.16%
Total: Services	244,962	292,051	199,791	117,716	175,582	57,866	49.16%
Capital Outlay							
48120 Office Machines	-	8,932	-	250	-	(250)	-100.00%
48210 Communication equipment	-	504	-	-	-	-	-
48311 Machinery and Equipment	-	-	-	-	12,000	12,000	-
48514 Firefighting/Rescue Equipment	166	11,940	2,000	13,227	-	(13,227)	-100.00%
48515 Medical Equipment	-	-	20,000	7,330	14,000	6,670	91.00%
48710 Minor Office Equipment	6,039	6,384	5,500	675	7,500	6,825	1011.11%
48720 Minor Office Furniture	141	5,214	2,000	-	3,200	3,200	-
48730 Minor Communication Equipment	-	5,821	-	12,611	10,000	(2,611)	-20.70%
48740 Minor Machines & Equipment	378	2,103	2,000	1,549	5,000	3,451	222.79%
48750 Minor Medical Equipment	75	1,013	3,000	8,287	5,000	(3,287)	-39.66%
48760 Minor Fire Ftg/Rescue Equipment	13,621	29,446	45,000	65,622	60,000	(5,622)	-8.57%
49125 Remodel	2,902	-	-	-	-	-	-
Total: Capital Outlay	23,322	71,357	79,500	109,551	116,700	7,149	6.53%
Transfers							
50100 General Fund	-	-	-	-	6,975	6,975	-
50446 KES Capital Projects	150,000	150,000	150,000	190,000	150,000	(40,000)	-21.05%
Total: Transfers	150,000	150,000	150,000	190,000	156,975	(33,025)	-17.38%

Fund 212
Department 51810 - Kachemak Emergency Service Area - Continued

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Interdepartmental Charges							
61990 Administrative Service Fee	7,605	20,046	-	1,295	-	(1,295)	-100.00%
Total: Interdepartmental Charges	7,605	20,046	-	1,295	-	(1,295)	-100.00%
Department Total	\$ 512,058	\$ 689,432	\$ 636,607	\$ 733,324	\$ 792,936	\$ 59,612	8.13%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Chief, Assistance Chief and administrative assistant.

Added: Assistant Chief mid year FY2010.

42210 Operating Supplies. Increase in supplies to support full operations.

42223 Firefighting Supplies. New line added for firefighting supplies such as water from water haulers, fire ground tape and etc.

43011 Contractual Services. Medical director contract, lifepack 12 service, Air Liquide, Firehouse Support, Systems Design, Tri-Air Testing, Radio Service and contracting for apparatus maintenance.

43260 Transportation & Subsistence. Increased to support 44 volunteers.

48311 Machinery and Equipment. Purchase of a posi-chek testing machine.

48515 Medical Equipment. Purchase of ALS jump kit defibrulators.

48710 Minor Office Equipment. Purchase of a copier and second toughbook.

48730 Minor Communications. Purchase of handheld radio equipment.

48740 Minor Machines and Equipment. Purchase of a porta-count fit test machine.

48760 Minor Fire Fighting Equipment. Increased to support the purchase of additional gear (\$10,000), turnouts (\$15,000), hose (\$15,000), nozzles (\$5,000) and specialty equipment (\$15,000).

50446 Transfer to KES Capital Projects Fund. Annual transfer to fund long-term capital replacement requirements. See the Capital Projects section of this document.

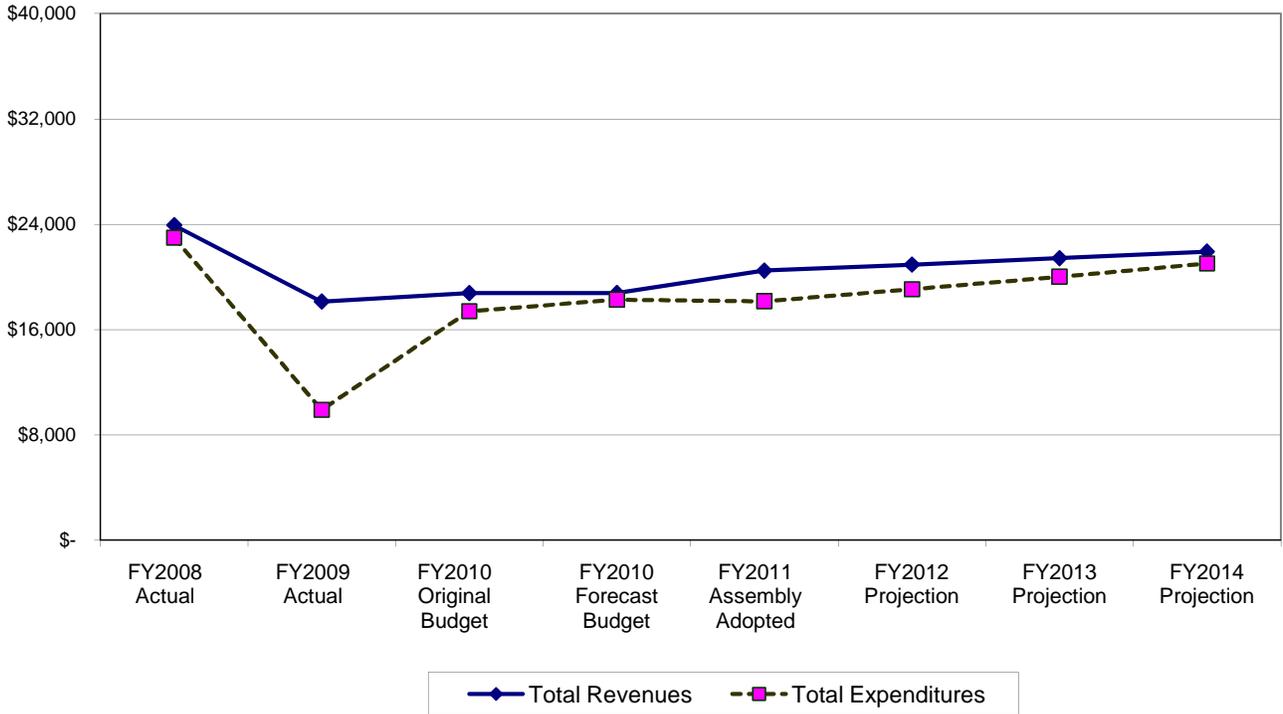
61990 Admin Service Fee. With the receipt of revenue sharing from the State of Alaska, the mayor is suspending the admin service fee charged to service areas.

For capital projects information on this department - See the Capital Projects Section - Pages 298, 301 & 312

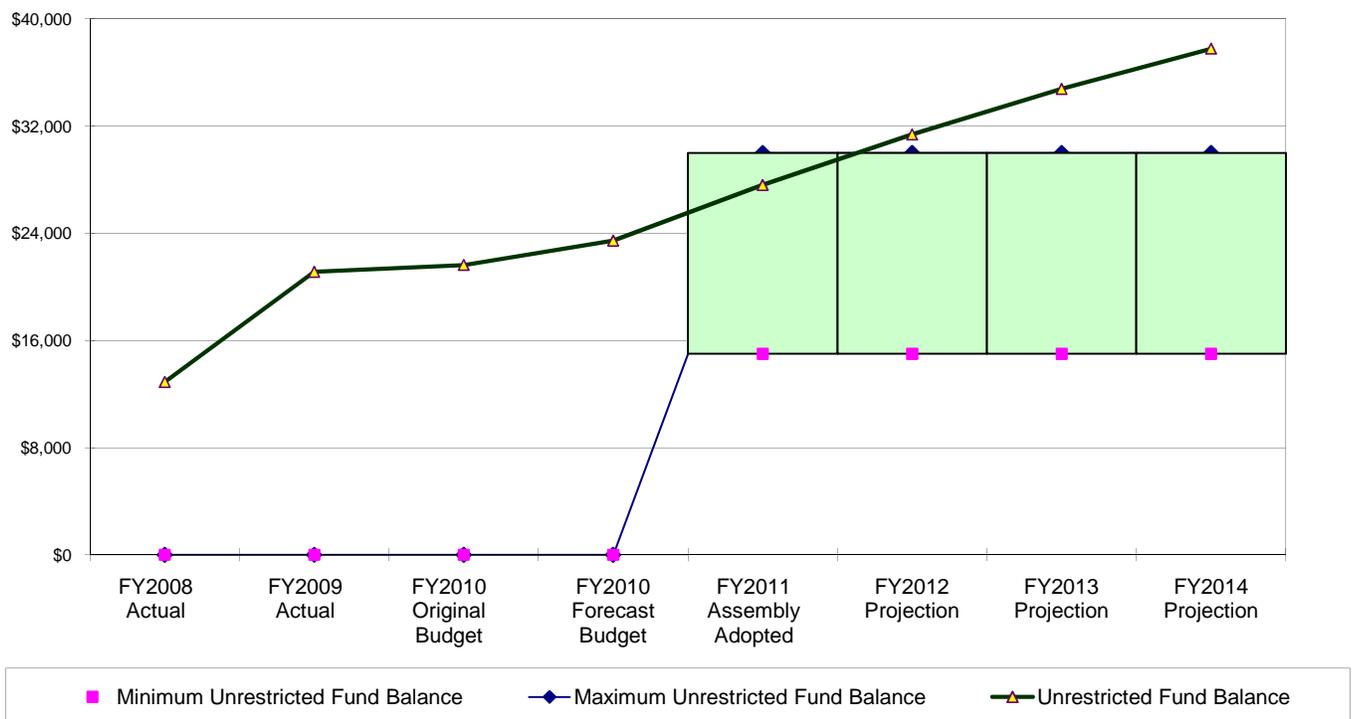
Fund: 213 Lowell Point Emergency Service Area - Budget Projection

FUND BUDGET:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Taxable Value (000's)								
Real	7,733	8,405	9,708	9,708	10,671	10,884	11,102	11,324
Personal	-	-	-	-	-	-	-	-
	7,733	8,405	9,708	9,708	10,671	10,884	11,102	11,324
Mill Rate	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Revenues:								
Property Taxes								
Real	\$ 13,554	\$ 15,209	\$ 16,649	\$ 16,649	\$ 18,301	\$ 18,666	\$ 19,040	\$ 19,421
Personal	21	-	-	-	-	-	-	-
Interest	29	50	30	30	51	52	53	54
Flat Tax	1,012	1,299	1,057	1,057	1,078	1,100	1,122	1,144
Motor Vehicle Tax	472	512	481	481	522	490	500	510
Total Property Taxes	15,088	17,070	18,217	18,217	19,952	20,308	20,715	21,129
State Revenue	8,280	-	-	-	-	-	-	-
Interest Earnings	560	1,057	556	556	528	621	706	783
Total Revenues	23,928	18,127	18,773	18,773	20,480	20,929	21,421	21,912
Expenditures:								
Supplies	3,606	331	4,050	4,050	3,700	3,885	4,079	4,283
Services	10,642	9,210	12,495	12,495	14,452	15,175	15,934	16,731
Capital Outlay	8,036	62	849	1,698	-	-	-	-
Interdepartmental Charges	690	300	-	26	-	-	-	-
Total Expenditures	22,974	9,903	17,394	18,269	18,152	19,060	20,013	21,014
Total Expenditures and Operating Transfers	22,974	9,903	17,394	18,269	18,152	19,060	20,013	21,014
Net Results From Operations	954	8,224	1,379	504	2,328	1,869	1,408	898
Projected Lapse (10%)	-	-	1,739	1,827	1,815	1,906	2,001	2,101
Change in Fund Balance	954	8,224	3,118	2,331	4,143	3,775	3,409	2,999
Beginning Fund Balance	11,951	12,905	18,519	21,129	23,460	27,603	31,378	34,787
Ending Fund Balance	\$ 12,905	\$ 21,129	\$ 21,637	\$ 23,460	\$ 27,603	\$ 31,378	\$ 34,787	\$ 37,786

LOWELL POINT EMERGENCY SERVICE AREA REVENUES AND EXPENDITURES



LOWELL POINT EMERGENCY SERVICE AREA UNRESERVED FUND BALANCE



Fund: 213 Lowell Point Emergency Service Area
Dept: 51510

Department Function

Mission: Provide fire suppression, fire prevention education and an emergency coordination center to the residents of the Lowell Point Service Area.

Major long-term issues and concerns:

- Attracting and retaining volunteers.
- Assuring each residence has an approved 911 house number.
- Community awareness and education pertaining to tsunami evacuations, fire prevention, fire safety, and neighborhood watch.

Objectives FY2011/Budget highlights:

- Lowell Point Volunteer Fire Department (LPVFD) will initiate and complete a 3/5/7 year comprehensive plan.
- Provide community awareness of disaster preparedness, fire prevention and fire safety through education.
- Recruitment, training and certification programs for volunteers.

Previous year accomplishments:

- Construction of 2-bay fire department building is 95% complete.
- Conducted public safety demonstration and attendees were awarded a fire extinguisher and smoke alarm.

Significant budgetary changes:

- None

Key Measures

	FY08 <u>Actual</u>	FY09 <u>Actual</u>	FY10 <u>Estimated</u>	FY11 <u>Projected</u>
Grants Applied for & Received	1	1	-	-
Grant Amounts	\$8,280	-	\$875	-

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 213

Department 51510 - Lowell Point Emergency Service Area

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Supplies							
42110 Office Supplies	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ -	0.00%
42210 Operating Supplies	971	-	100	100	-	(100)	-100.00%
42222 Fire Prevention Supplies	826	-	-	-	-	-	-
42230 Fuel, Oils and Lubricants	82	25	400	400	300	(100)	-25.00%
42263 Training Supplies	-	-	3,000	2,805	2,000	(805)	-28.70%
42310 Repair & Maintenance Supplies	86	306	-	-	500	500	-
42410 Small Tools	401	-	100	295	450	155	52.54%
42424 Safety Equipment	1,240	-	50	50	50	-	0.00%
Total: Supplies	3,606	331	4,050	4,050	3,700	(350)	-8.64%
Services							
43011 Contractual Services	427	-	600	478	1,108	630	131.80%
43110 Communications	725	588	750	750	1,400	650	86.67%
43140 Postage	-	70	-	-	120	120	-
43310 Advertising	16	-	-	-	-	-	-
43510 Insurance Premium	3,076	3,150	3,463	3,463	3,824	361	10.42%
43610 Utilities	5,291	3,291	5,700	5,700	5,700	-	0.00%
43720 Equipment Maintenance	95	-	700	700	500	(200)	-28.57%
43764 Snow Removal	-	-	-	1,322	1,300	(22)	-1.66%
43780 Buildings/Grounds Maintenance	919	2,111	1,282	82	500	418	509.76%
43810 Operating Rents and Leases	68	-	-	-	-	-	-
43920 Dues & Subscriptions	25	-	-	-	-	-	-
Total: Services	10,642	9,210	12,495	12,495	14,452	1,957	15.66%
Capital Outlay							
48730 Minor Communications Equipment	-	62	-	-	-	-	-
49125 Remodel	8,036	-	849	1,698	-	(1,698)	-100.00%
Total: Capital Outlay	8,036	62	849	1,698	-	(1,698)	-100.00%
Interdepartmental Charges							
61990 Admin Service Fee	690	300	-	26	-	(26)	-100.00%
Total: Interdepartmental Charges	690	300	-	26	-	(26)	-100.00%
Department Total	\$ 22,974	\$ 9,903	\$ 17,394	\$ 18,269	\$ 18,152	\$ (117)	-0.64%

LINE-ITEM EXPLANATIONS

42410 Small Tools. Increase to cover wrenches and other small tools for operations.

43011 Contractual Services. Increase to cover administrative assistants contract fees.

43110 Communications. Increase due to higher internet provider fees.

43780 Buildings/Grounds Maintenance. Decrease due to reclassification of snow removal costs now being accounted for in snow removal account 43764.

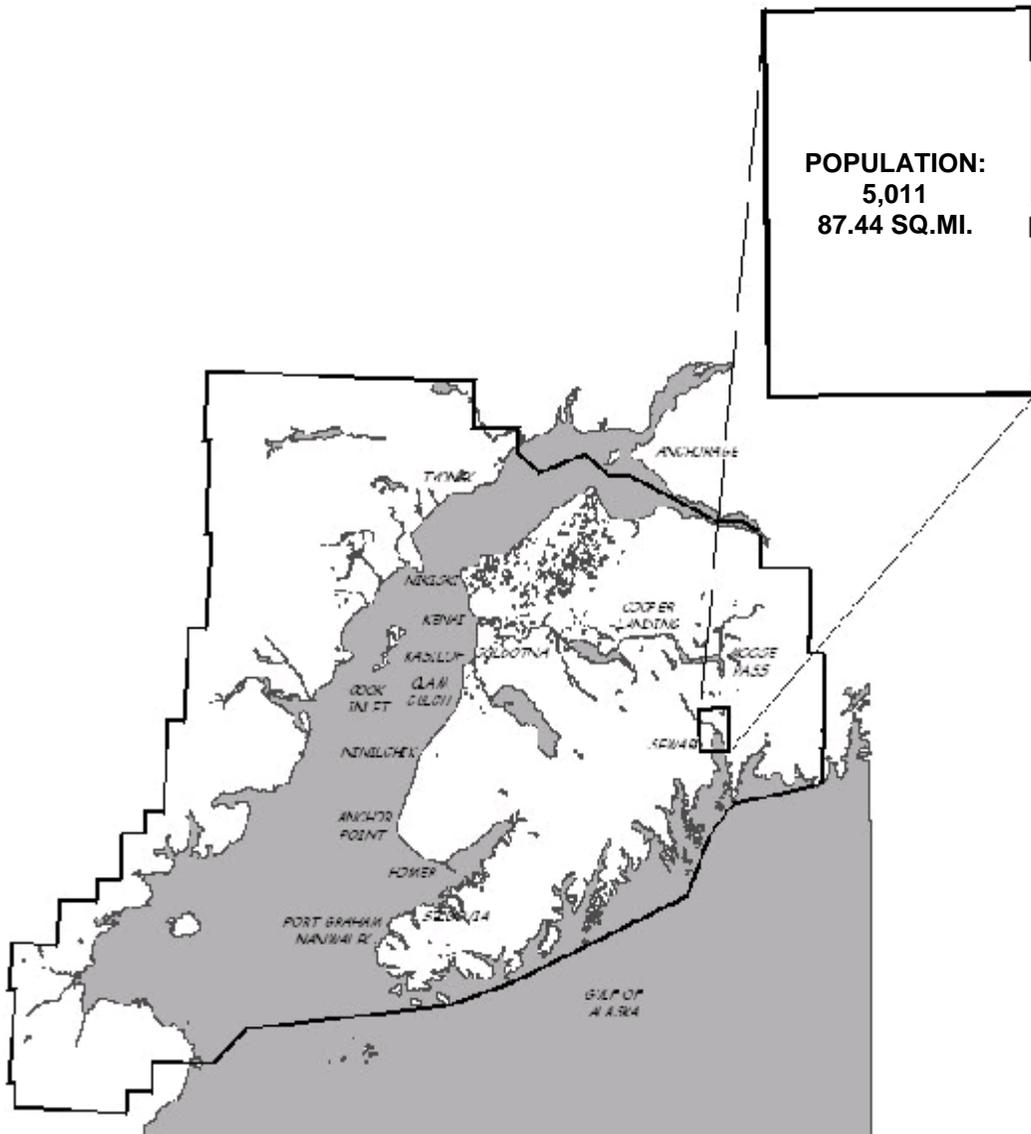
61990 Admin Service Fee. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services.

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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.

Revenue is raised through property tax. The mill rate is .5 mills for fiscal year 2011.



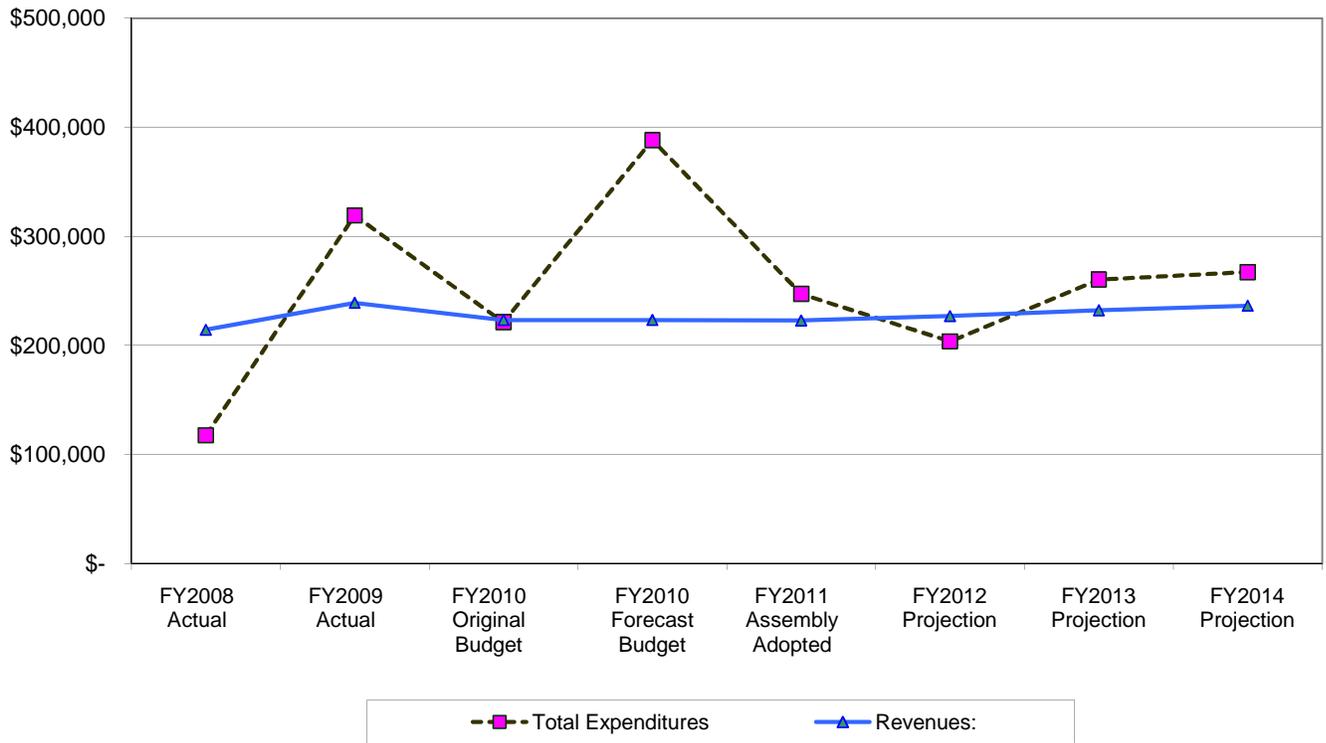
BOARD MEMBERS

Matthew D Hall
David Dieckgraeff
Randall Stauffer
Bill Williamson
Thomas Gillespie
Terry Federer
Robert D White

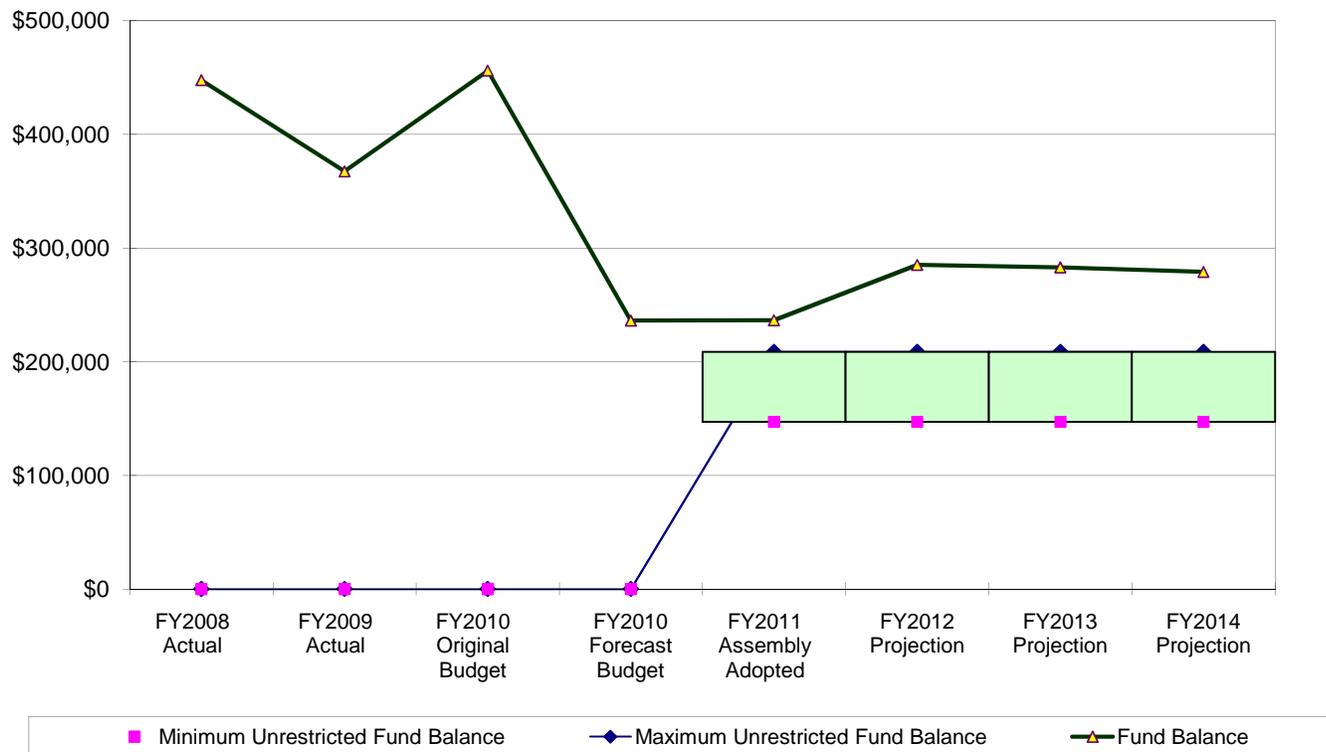
Fund: 259 Seward-Bear Creek Flood Service Area - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Taxable Value (000's)								
Real	315,701	333,818	362,665	362,665	374,873	382,370	390,017	397,817
Personal	24,227	21,480	19,973	19,973	23,387	23,387	23,387	23,387
Oil & Gas (AS 43.56)	-	8,802	2,204	2,204	980	931	884	840
	<u>339,928</u>	<u>364,100</u>	<u>384,842</u>	<u>384,842</u>	<u>399,240</u>	<u>406,688</u>	<u>414,288</u>	<u>422,044</u>
Mill Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Revenues:								
Property Taxes								
Real	\$ 155,136	\$ 168,097	\$ 181,333	\$ 181,333	\$ 187,437	\$ 191,185	\$ 195,009	\$ 198,909
Personal	12,256	11,371	9,787	9,787	11,460	11,460	11,460	11,460
Oil & Gas (AS 43.56)	-	4,401	1,102	1,102	490	466	442	420
Interest	460	450	146	146	146	149	152	155
Flat Tax	10,148	12,320	11,693	11,693	11,693	11,927	12,166	12,409
Motor Vehicle Tax	6,454	7,895	6,224	6,224	6,224	6,348	6,475	6,605
Total Property Taxes	<u>184,454</u>	<u>204,534</u>	<u>210,285</u>	<u>210,285</u>	<u>217,450</u>	<u>221,535</u>	<u>225,704</u>	<u>229,958</u>
Federal Revenue	5,871	-	-	-	-	-	-	-
State Revenue	2,893	3,640	-	-	-	-	-	-
Interest Earnings	21,128	30,754	12,952	12,952	5,314	5,321	6,414	6,366
Total Revenues	<u>214,346</u>	<u>238,928</u>	<u>223,237</u>	<u>223,237</u>	<u>222,764</u>	<u>226,856</u>	<u>232,118</u>	<u>236,324</u>
Expenditures:								
Personnel	33,265	40,637	41,530	41,530	52,831	54,416	56,048	57,729
Supplies	2,186	6,414	3,600	3,600	3,600	3,672	3,745	3,820
Services	79,394	211,320	79,303	196,287	89,006	90,786	92,602	94,454
Capital Outlay	995	4,249	11,744	11,744	2,000	2,040	2,081	2,123
Interdepartmental Charges	1,737	6,527	85,000	85,000	99,724	102,716	105,797	108,971
Total Expenditures	<u>117,577</u>	<u>269,147</u>	<u>221,177</u>	<u>338,161</u>	<u>247,161</u>	<u>253,630</u>	<u>260,273</u>	<u>267,097</u>
Operating Transfers To:								
General Fund	-	-	-	50,000	-	(50,000)	-	-
Special Revenue Fund	-	50,000	-	-	-	-	-	-
Total Operating Transfers	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>
Total Expenditures and Operating Transfers	<u>117,577</u>	<u>319,147</u>	<u>221,177</u>	<u>388,161</u>	<u>247,161</u>	<u>203,630</u>	<u>260,273</u>	<u>267,097</u>
Net Results From Operations	96,769	(80,219)	2,060	(164,924)	(24,397)	23,226	(28,155)	(30,773)
Projected Lapse (10%)	-	-	22,118	33,816	24,716	25,363	26,027	26,710
Change in Fund Balance	96,769	(80,219)	24,178	(131,108)	319	48,589	(2,128)	(4,063)
Beginning Fund Balance	350,731	447,500	431,719	367,281	236,173	236,492	285,081	282,953
Ending Fund Balance	<u>\$ 447,500</u>	<u>\$ 367,281</u>	<u>\$ 455,897</u>	<u>\$ 236,173</u>	<u>\$ 236,492</u>	<u>\$ 285,081</u>	<u>\$ 282,953</u>	<u>\$ 278,890</u>

**SEWARD BEAR CREEK FLOOD SERVICE AREA
REVENUES AND EXPENDITURES**



**SEWARD BEAR CREEK FLOOD SERVICE AREA
UNRESERVED FUND BALANCE**



Department Function

Mission: Establish and provide flood disaster planning, protection and mitigation services to the residents of the Seward/Bear Creek Flood Service Area.

Major long-term issues and concerns:

- Increased cost of bed load removal due to fuel costs, material sales fees charged by the state for navigable streams and long permitting processes have put dredging effectively out of reach for the service area and local government.
- Increasing incursion of glacial debris and gravel into our watersheds combined with limited bailing and bed load reduction projects, leave many residents and businesses at increased flood risk. Every high water event that has occurred since the October 2006 flood has caused property damage and in most instances required emergency intervention by the borough.
- Lack of enforcement for existing borough code restrictions and regulations for floodplain development renders floodplain development planning ineffective.
- State claims of land ownership in navigable streams may severely restrict flood mitigation efforts in the service area.

Objectives FY2011/Budget highlights:

- Complete a Risk Assessment Analysis for the Seward/Bear Creek Flood Service Area.
- Pursue DFIRM mapping for currently unmapped areas.
- Apply hydrologic and geologic data to engineering studies to support grant applications for long term flood mitigation goals to upgrade, repair and/or new construction of flood mitigation infrastructure.
- Submit current hydrologic and geologic information to FEMA Region X to map changes and corrections to new DFIRMS once they are presented.
- Expand public awareness and outreach through informational articles provided to local news services, educational mailings and flood awareness workshops.
- Continue neighborhood work sessions to involve property owners in the flood risk reduction process.
- Provide continuing educational opportunities for service area board members and administrative staff to keep abreast of changing flood mitigation technology and NFIP program changes.
- Complete proposed culvert upgrade under Salmon Creek Road to improve flow of waters from Salmon Creek and to improve fish passage.

Previous year accomplishments:

- Established a dialogue between the service area and the US Army Corps of Engineers that resulted in their committing funding toward the goal of a watershed Masterplan and the possibility of funding for levee projects on Box Canyon Creek and Kwechak Creek.
- Worked with the KPB to prepare and submit HMGP Grant Applications for funding the development of a proposal through Dewberry Engineering for a Risk Assessment Analysis.
- Participated in the Floodplain Task Force to identify and address the unique flood issues of the SBCFSA.
- Worked with KPB Planning and the City of Seward to update the KPB All Hazard Plan.
- Held work sessions with residents of Clear Creek, Box Canyon Creek and Questa Woods to discuss their flood history and options for flood mitigation and to provide flood risk reduction information.
- Completed flood mitigation projects on Clear Creek, Salmon Creek and Kwechak Creek.
- Hosted KPB Permitting Day in Seward to assist and educate property owners regarding the floodplain development permitting process.
- Worked with the KPB and the City of Seward to pursue negotiations with the Alaska Department of Natural Resources to exempt gravel removed for flood mitigation from fees and to settle land ownership questions along navigable waters.
- Worked with the Alaska Department of Transportation and Alaska Railroad regarding proposed culvert upgrade under Salmon Creek Road.

Significant budgetary changes:

- Reinstate health care benefits for staff

Key Measures

	FY2008 <u>Actual</u>	FY2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Projected</u>
Staffing History	.75	.75	.75	.75
	CY2008 <u>Actual</u>	CY2009 <u>Actual</u>	CY2010 <u>Estimated</u>	CY2011 <u>Estimated</u>
Bulk Educational Mailings		1	2	2
Neighborhood Work Sessions		1	4	4
Mitigation Funding Grant Initiatives	1	1	2	3
In Stream Mitigation Projects	3	3	2	2
Multi-Agency Mitigation Projects Funded	1	1	2	1

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 259
Department 21212 - Seward-Bear Creek Flood Service Area**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 22,522	\$ 25,985	\$ 28,557	\$ 28,557	\$ 28,762	\$ 205	0.72%
40130 Overtime Wages	-	540	-	-	-	-	-
40210 FICA	1,844	2,171	2,561	2,561	2,541	(20)	-0.78%
40221 PERS	7,277	9,772	6,534	6,534	6,581	47	0.72%
40321 Health Insurance	32	-	-	-	11,565	11,565	-
40322 Life Insurance	(142)	41	100	100	75	(25)	-25.00%
40410 Leave	1,732	1,889	3,206	3,206	2,876	(330)	-10.29%
40411 Sick Leave	-	239	572	572	431	(141)	-24.65%
Total: Personnel	33,265	40,637	41,530	41,530	52,831	11,301	27.21%
Supplies							
42110 Office Supplies	2,082	2,525	2,500	2,500	2,500	-	0.00%
42120 Computer Software	104	3,736	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	-	104	100	100	100	-	0.00%
42410 Small Tools	-	49	-	-	-	-	-
Total: Supplies	2,186	6,414	3,600	3,600	3,600	-	0.00%
Services							
43011 Contractual Services	56,198	103,495	60,000	176,984	70,000	(106,984)	-60.45%
43110 Communications	1,783	1,632	1,800	1,800	1,800	-	0.00%
43140 Postage	209	811	1,500	1,500	1,500	-	0.00%
43210 Transportation/Subsistence	4,257	5,992	3,000	3,000	3,000	-	0.00%
43260 Training	440	1,250	1,000	1,000	670	(330)	-33.00%
43310 Advertising	739	105	100	100	100	-	0.00%
43410 Printing	-	-	2,500	2,500	2,500	-	0.00%
43510 Insurance Premium	387	781	403	403	436	33	8.19%
43600 Project Management	-	87,897	-	-	-	-	-
43720 Equipment Maintenance	-	510	-	-	-	-	-
43810 Rents and Operating Leases	15,163	8,488	8,500	8,500	8,500	-	0.00%
43920 Dues and Subscriptions	218	359	500	500	500	-	0.00%
Total: Services	79,394	211,320	79,303	196,287	89,006	(107,281)	-54.66%
Capital Outlay							
48311 Machinery & Equipment	-	-	9,744	9,744	-	(9,744)	-100.00%
48710 Minor Office Equipment	995	2,526	1,000	1,200	1,000	(200)	-16.67%
48720 Minor Office Furniture	-	1,723	1,000	800	1,000	200	25.00%
Total: Capital Outlay	995	4,249	11,744	11,744	2,000	(9,744)	-82.97%
Transfers							
50100 Tfer to General Fund	-	-	-	50,000	-	(50,000)	-100.00%
50271 Tfer to Miscellaneous Grant Fund	-	50,000	-	-	-	-	-
Total: Transfers	-	50,000	-	50,000	-	(50,000)	-100.00%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	-	85,000	85,000	99,724	14,724	17.32%
61990 Admin Service Fee	1,737	6,527	-	-	-	-	-
Total: Interdepartmental Charges	1,737	6,527	85,000	85,000	99,724	14,724	17.32%
Department Total	\$ 117,577	\$ 319,147	\$ 221,177	\$ 388,161	\$ 247,161	\$ (141,000)	-36.33%

Fund 259

Department 21212 - Seward Bear Creek Flood Service Area - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: .75 Administrative Assistant. Personnel costs have increased as staff has elected to take health insurance benefits.

42120 Computer Software. Upgrade needed for computer operating system and software.

43011 Contractual Services. To cover additional funding for Mill Street drainage mitigation (\$10,000), flood damage mitigation (\$30,000), and matching funds for projects with the US Army Corps of Engineers (\$30,000).

43140 Postage. To cover costs of educational bulk mailings in addition to usual postage.

43210 Transportation/Subsistence. Cover costs incurred for board members and administrative assistant to attend meetings, conferences and training opportunities.

43260 Training. Training for new board members and the Administrative Assistant.

43410 Printing. For producing educational mailings and publications including costs of printer supplies and outsourcing bulk printing.

43600 Project Management. Fees charged by the Major Projects Department for Project management and hydrology expertise.

48720 Minor Office Furniture. Display cabinet for public education materials, flood photos and maps.

48311 Machinery and Equipment. Hydrologic data gathering equipment needed for field work.

60000 Charges (To) From Other Depts. These are charges from the Kenai River Center department for a portion of the wages and benefits of the Project Manager/Hydrologist working on SBCFSA projects.

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Kenai Peninsula Borough

Road Improvement Funds

The Road Service Area has 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 8 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 or up to 70% funding for improvement to collector roads.

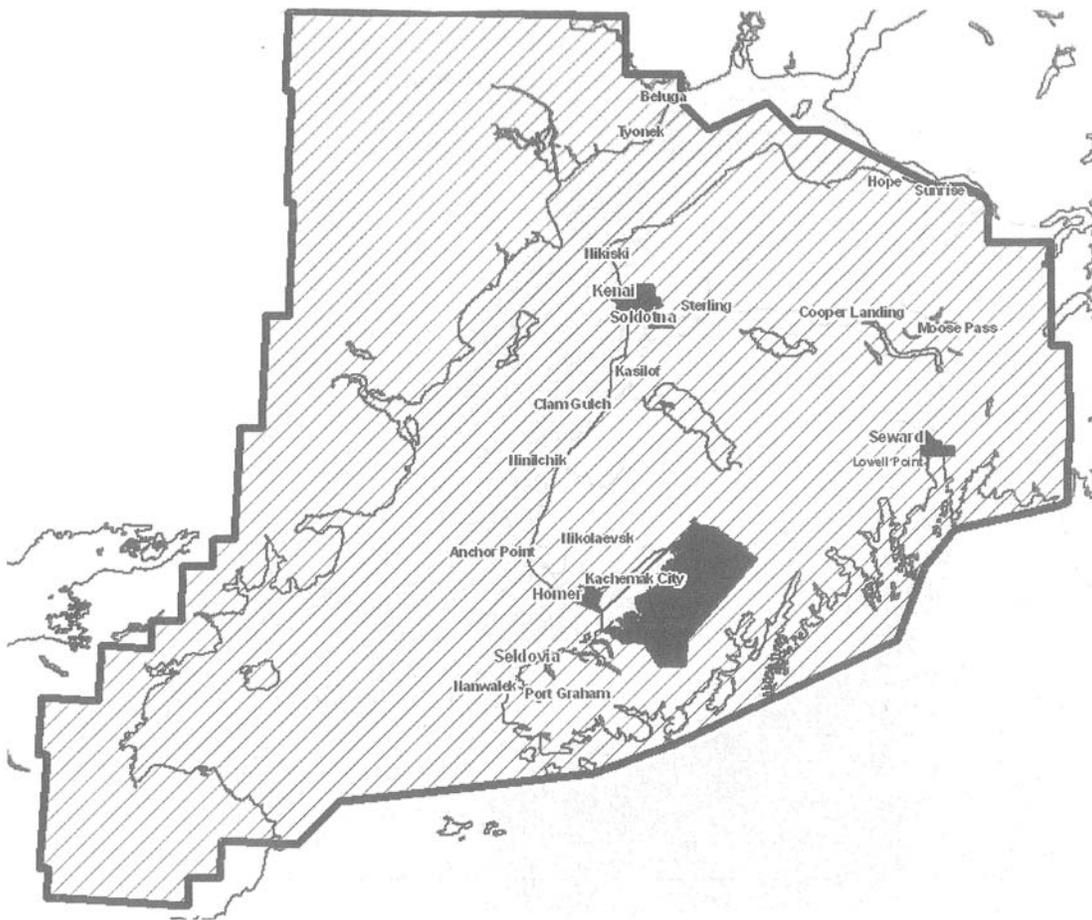
Road Service Area Capital Improvement Fund – this fund accounts for major repairs of Borough roads and is funded by contributions from the road service area operating fund, grants, and interest earnings. Detail expenditures of this fund is in the Capital Improvement Fund section of this document, see page 314.

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 of the four former service areas and three at-large members, is appointed by the Mayor and confirmed by the Assembly for three-year terms. The Roads Director and seven staff oversee the maintenance.

The mill levy for fiscal year 2011 is set at 1.40 mills. Revenue is raised through property taxes.

POPULATION: 34,358
24,138.28 SQ. MI.



BOARD MEMBERS

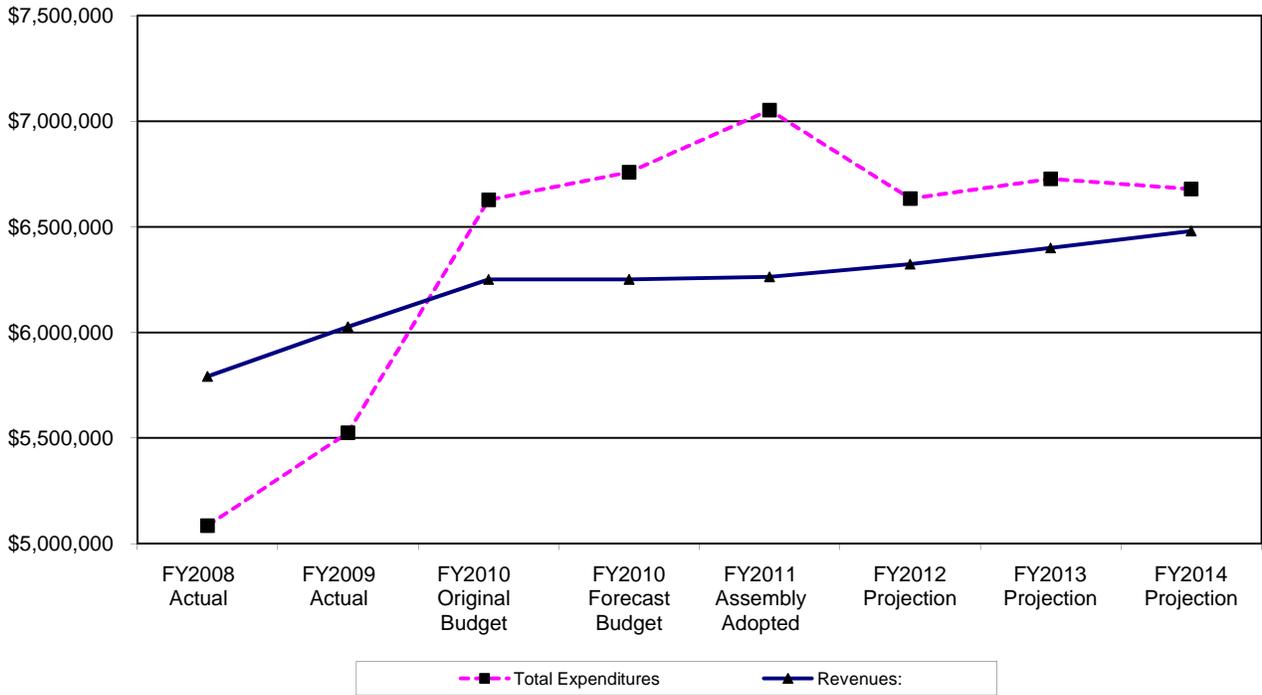
Jake Denbrock
Lou Oliva
Cam Shafer
Stan A. (Sam) McLane
Kevin Smith
Larry Pannell
Ronald Wille

Roads Director: Doug Schoessler

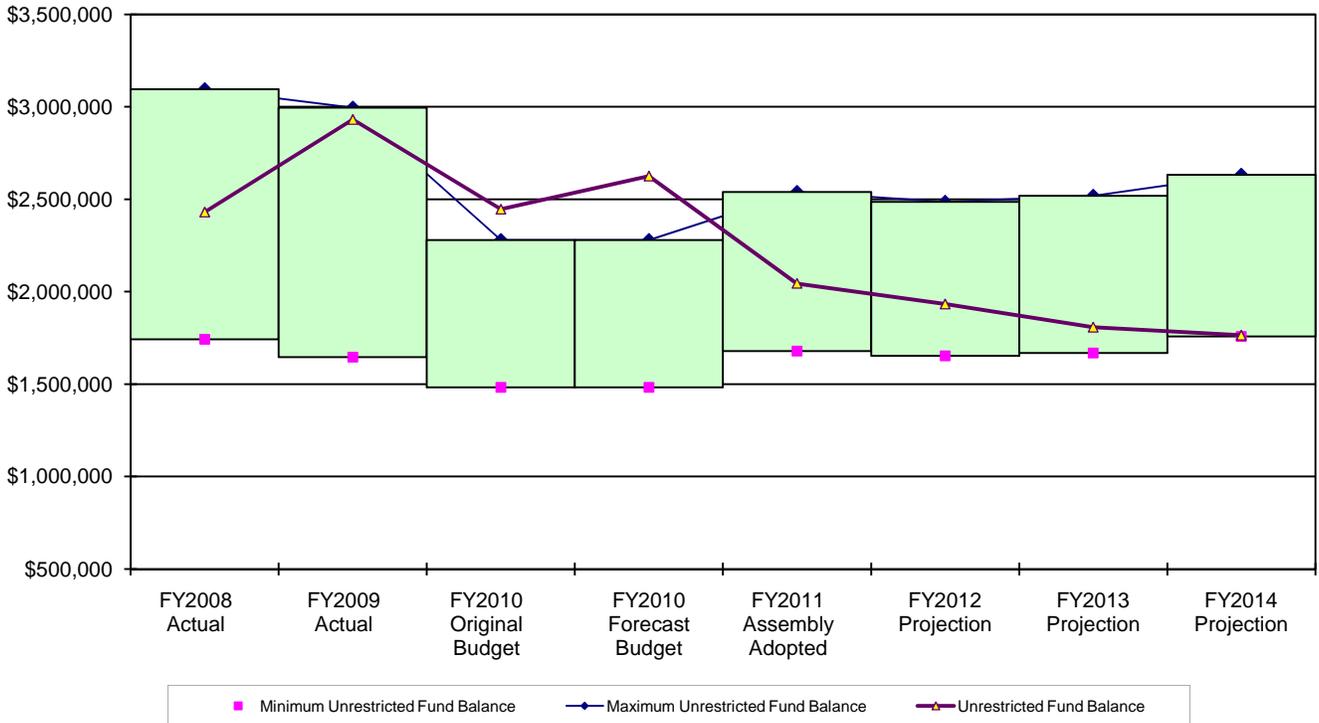
Fund: 236 Road Service Area - Budget Projection

Fund Budget:	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	2,978,870	3,287,681	3,515,376	3,515,376	3,503,869	3,573,946	3,645,425	3,718,334
Personal	104,378	94,864	105,987	105,987	114,119	114,119	116,401	118,729
Oil & Gas (AS 43.56)	588,277	606,447	680,638	680,638	690,504	655,979	623,180	592,021
	<u>3,671,525</u>	<u>3,988,992</u>	<u>4,302,001</u>	<u>4,302,001</u>	<u>4,308,492</u>	<u>4,344,044</u>	<u>4,385,006</u>	<u>4,429,084</u>
Mill Rate	1.30	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	\$ 3,839,075	\$ 4,567,661	\$ 4,921,526	\$ 4,921,526	\$ 4,905,417	\$ 5,003,524	\$ 5,103,595	\$ 5,205,668
Personal	136,240	138,032	145,414	145,414	156,571	156,571	159,703	162,896
Oil & Gas (AS 43.56)	767,897	847,807	952,893	952,893	966,706	918,370	872,452	828,829
Interest	15,331	13,097	12,040	12,040	12,057	12,157	12,272	12,395
Flat Tax	27,503	36,132	30,378	30,378	30,986	31,606	32,238	32,883
Motor Vehicle Tax	115,049	138,402	136,153	136,153	138,876	141,654	144,487	147,377
Total Property Taxes	<u>4,901,095</u>	<u>5,741,131</u>	<u>6,198,404</u>	<u>6,198,404</u>	<u>6,210,613</u>	<u>6,263,882</u>	<u>6,324,747</u>	<u>6,390,048</u>
State Revenue	54,433	60,571	-	-	-	-	-	-
Interest Earnings	164,352	225,267	52,000	52,000	52,000	60,000	75,000	90,000
Other Revenues	2,842	-	-	-	-	-	-	-
Total Revenues	<u>5,122,722</u>	<u>6,026,969</u>	<u>6,250,404</u>	<u>6,250,404</u>	<u>6,262,613</u>	<u>6,323,882</u>	<u>6,399,747</u>	<u>6,480,048</u>
Operating Transfers From:								
Capital Project Fund	668,674	-	-	-	-	-	-	-
Total Operating Transfers	<u>668,674</u>	<u>-</u>						
Total Revenues and Operating Transfers	<u>5,791,396</u>	<u>6,026,969</u>	<u>6,250,404</u>	<u>6,250,404</u>	<u>6,262,613</u>	<u>6,323,882</u>	<u>6,399,747</u>	<u>6,480,048</u>
Expenditures:								
Personnel	728,926	813,275	852,852	873,415	889,535	925,116	962,121	1,000,606
Supplies	66,134	66,071	72,170	72,370	74,370	75,857	77,374	78,921
Services	2,909,635	3,990,198	5,728,055	5,834,313	5,975,216	5,654,472	5,711,017	4,125,237
Capital Outlay	36,143	12,867	50,850	55,550	52,050	53,091	54,153	55,236
Interdepartmental Charges	115,574	110,330	(76,200)	(76,200)	(71,800)	(74,672)	(77,659)	(80,765)
Total Expenditures	<u>3,856,412</u>	<u>4,992,741</u>	<u>6,627,727</u>	<u>6,759,448</u>	<u>6,919,371</u>	<u>6,633,864</u>	<u>6,727,006</u>	<u>5,179,235</u>
Operating Transfers To:								
Capital Projects Fund	1,200,000	510,159	-	-	-	-	-	1,500,000
Special Revenue Fund	28,430	22,173	-	-	132,748	-	-	-
Total Operating Transfers	<u>1,228,430</u>	<u>532,332</u>	<u>-</u>	<u>-</u>	<u>132,748</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>
Total Expenditures and Operating Transfers	<u>5,084,842</u>	<u>5,525,073</u>	<u>6,627,727</u>	<u>6,759,448</u>	<u>7,052,119</u>	<u>6,633,864</u>	<u>6,727,006</u>	<u>6,679,235</u>
Net Results From Operations	706,554	501,896	(377,323)	(509,044)	(789,506)	(309,982)	(327,259)	(199,187)
Projected Lapse (3%)	-	-	198,832	202,783	207,581	199,016	201,810	155,377
Change in Fund Balance	706,554	501,896	(178,491)	(306,261)	(581,925)	(110,966)	(125,449)	(43,810)
Beginning Fund Balance	1,723,849	2,430,403	2,624,958	2,932,299	2,626,038	2,044,113	1,933,147	1,807,698
Ending Fund Balance	<u>\$ 2,430,403</u>	<u>\$ 2,932,299</u>	<u>\$ 2,446,467</u>	<u>\$ 2,626,038</u>	<u>\$ 2,044,113</u>	<u>\$ 1,933,147</u>	<u>\$ 1,807,698</u>	<u>\$ 1,763,888</u>

**ROAD SERVICE AREA
REVENUES AND EXPENDITURES**



**ROAD SERVICE AREA
UNRESERVED FUND BALANCE**



Fund: 236 Roads Fund
Dept: 33950 Road Service Area

Department Function

Major long-term issues and concerns:

- Cost of maintaining roads not built to Road Standards.
- Providing road maintenance under prescriptive rights on roads that do not have platted right-of-way.
- Location of utilities in road right-of-way that cause maintenance conflicts.
- Abandoned vehicles in non-maintained right-of-way.
- Road wash-outs due to flooding.
- Unauthorized use of right-of-ways.
- Future funding for Road Capital Improvement Projects (CIP's).

Objectives FY2011/Budget highlights:

- Contract \$11.7m for Road CIP's.
- Obtain right-of-way or easements needed for Road CIP's.
- Evaluate and prioritize CIP's tiered road list.
- Investigate the feasibility (cost) for chip seal program vs. paving program.
- Implement a pavement repair program.

Previous year accomplishments:

- Completed 18 CIP's that brought 41 roads up to KPB Road Standards.
- Contracted with 5 engineering firms to provide professional design services for 21 Road CIP's.
- Obtained 12 easements from property owners to allow road improvements for CIP's.
- Applied calcium chloride to 374 miles of roads for dust control.
- Ditched 105.9 miles on 225 roads.

Significant budgetary changes:

- KPB Taxable Value is up, increasing RSA Revenues over last year. These funds allow us to improve our Maintenance efforts on Borough Maintained Roads in summer and winter.
- We have at least one RIAD Project planned and may have a second one this year.
- We are continuing and increasing our efforts in Road CIP's using Grant funds shown in the 2010 budget.
- Completed Capital Improvement Projects planned for FY2011 is \$6.5M.

Key Measures

	FY08 <u>Actual</u>	FY09 <u>Actual</u>	FY10 <u>Estimated</u>	FY11 <u>Projected</u>
Staffing History	7	8	8	8
Mill rate	1.3	1.4	1.4	1.4
Property tax revenues	\$4,901,095	\$5,741,131	\$6,198,404	\$6,343,187
Number of miles maintained	621	630	632	632
Cost per mile-contracted maintenance	\$4,076	\$5,266	\$7,786	\$8,164
Dust control mileage	176	185	236	374
Roads upgrades through CIP program	13	13	41	72
Bridges upgrade through CIP program	2	2	0	0
Road maintenance applications received	62	24	24	24
RIAD's funded	0	0	0	2
Street signs installed or replaced	460	249	250	250
Abandoned vehicles removed and debris issues	9	9	9	10
Rights of Way Permits Issued	212	166	126	175
Received calls tracked in road maintenance program	2,712	2,477	2,359	2,241

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 236
Department 33950 - Road Service Area**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 400,105	\$ 437,567	\$ 507,583	\$ 507,583	\$ 518,782	\$ 11,199	2.21%
40120 Temporary Wages	13,447	14,092	15,000	15,000	15,000	-	0.00%
40130 Overtime Wages	3,861	3,820	4,125	4,125	4,261	136	3.30%
40210 FICA	39,054	39,605	45,129	45,129	46,633	1,504	3.33%
40221 PERS	125,059	161,254	113,358	113,358	115,867	2,509	2.21%
40321 Health Insurance	83,728	92,596	106,687	127,250	123,360	(3,890)	-3.06%
40322 Life Insurance	983	896	1,242	1,242	1,271	29	2.33%
40410 Leave	50,700	53,678	49,360	49,360	53,869	4,509	9.13%
40411 Sick Leave	10,753	9,895	10,320	10,320	10,444	124	1.20%
40511 Other Benefits	1,236	(128)	48	48	48	-	0.00%
Total: Personnel	728,926	813,275	852,852	873,415	889,535	16,120	1.85%
Supplies							
42020 Signage Supplies	31,395	27,205	30,000	30,000	30,000	-	0.00%
42110 Office Supplies	3,498	4,112	3,495	3,095	3,495	400	12.92%
42120 Computer Software	-	230	255	255	255	-	0.00%
42210 Operating Supplies	-	4,358	200	200	200	-	0.00%
42230 Fuel, Oils and Lubricants	26,209	24,095	33,120	31,120	33,120	2,000	6.43%
42250 Uniforms	-	293	-	-	250	250	-
42310 Repair/Maintenance Supplies	87	288	500	500	250	(250)	-50.00%
42360 Motor Vehicle Repair Supplies	3,970	4,384	4,000	6,400	6,000	(400)	-6.25%
42410 Small Tools	975	1,106	600	600	600	-	0.00%
42424 Safety Supplies	-	-	-	200	200	-	0.00%
Total: Supplies	66,134	66,071	72,170	72,370	74,370	2,000	2.76%
Services							
43011 Contractual Services	23,796	35,566	70,000	52,460	73,484	21,024	40.08%
43110 Communications	11,262	11,568	14,400	14,400	14,400	-	0.00%
43140 Postage	831	685	1,050	1,050	1,050	-	0.00%
43210 Transportation/Subsistence	10,413	9,468	13,384	13,384	12,775	(609)	-4.55%
43220 Car Allowance	-	1,100	3,600	3,600	-	(3,600)	-100.00%
43260 Training	950	399	2,800	2,800	3,520	720	25.71%
43310 Advertising	7,464	8,039	10,500	13,500	13,500	-	0.00%
43410 Printing	-	-	-	40	-	(40)	-100.00%
43510 Insurance Premium	25,901	25,901	26,760	26,760	28,398	1,638	6.12%
43600 Project Management	-	664	-	-	-	-	-
43610 Utilities	2,874	3,772	5,982	5,982	5,982	-	0.00%
43720 Office Equipment Maintenance	1,701	1,820	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	5,660	5,812	2,000	9,000	7,000	(2,000)	-22.22%
43780 Buildings/Grounds Maintenance	-	837	-	200	-	(200)	-100.00%
43810 Rents and Operating Leases	-	382	-	3,000	-	(3,000)	-100.00%
43812 Equipment Replacement Pymt.	6,943	5,193	4,017	4,017	2,295	(1,722)	-42.87%
43920 Dues and Subscriptions	25	40	50	1,150	300	(850)	-73.91%
43931 Recording Fees	329	225	500	1,500	500	(1,000)	-66.67%
43951 Dust Control	271,703	560,580	650,000	758,458	650,000	(108,458)	-14.30%
43952 Road Maintenance	2,539,783	3,318,147	4,921,012	4,921,012	5,160,012	239,000	4.86%
Total: Services	2,909,635	3,990,198	5,728,055	5,834,313	5,975,216	140,903	2.42%
Capital Outlay							
48120 Office Equipment	-	-	-	-	8,500	8,500	-
48310 Vehicles	32,378	-	39,500	39,500	39,500	-	0.00%
48710 Minor Office Equipment	3,765	10,945	4,800	4,800	2,000	(2,800)	-58.33%
48720 Minor Office Furniture	-	146	6,000	8,700	1,500	(7,200)	-82.76%
48730 Minor Communications Equipment	-	1,776	550	550	550	-	0.00%
48740 Minor Machines & Equipment	-	-	-	2,000	-	(2,000)	-100.00%
Total: Capital Outlay	36,143	12,867	50,850	55,550	52,050	(3,500)	-6.30%

Fund 236
Department 33950 - Road Service Area - Continued

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Transfers							
50237 Engineers Estimate Fund	-	-	-	-	9,876	9,876	-
50238 RIAD Match Fund	28,430	22,173	-	-	122,872	122,872	-
50434 Roads Capital Project Fund	1,200,000	510,159	-	-	-	-	-
Total: Transfers	1,228,430	532,332	-	-	132,748	132,748	-
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	(39,341)	(76,200)	(76,200)	(71,800)	4,400	-5.77%
61990 Admin Service Fee	115,574	149,671	-	-	-	-	-
Total: Interdepartmental Charges	115,574	110,330	(76,200)	(76,200)	(71,800)	4,400	-5.77%
Department Total	\$ 5,084,842	\$ 5,525,073	\$ 6,627,727	\$ 6,759,448	\$ 7,052,119	\$ 292,671	4.33%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Roads Director, 1 Lead Road Inspector, 3 Road Inspectors, 1 Engineer/Assistant Administrator (60% charged to projects), Administrative Assistant/Contract Coordinator, and Secretary.

40120 Temporary Wages. Temporary personnel will be used in fieldwork. Primary fieldwork will be sign installation, road traffic counts, brushing, and review complaints.

42020 Signage Supplies. Signs purchased for street re-naming project and to replace damaged or vandalized signs.

43011 Contractual Services. Abandoned vehicle removal from Borough right-of-way (\$5,000), survey, steam thaw, street sweep, striping and culvert clearing (\$35,000), asphalt replacement or crack sealing and pavement patch (\$30,000), janitorial services (\$3,484).

43210 Transportation/Subsistence. Travel for Road Service Area Board Members to board meetings, travel to Homer, Seldovia and Seward for road inspections (Director), and DOT training for Project Engineer and Director.

43750 Vehicle Maintenance. Increased to reflect actual historical costs.

46910 Road Service Area Maintenance. Provide general maintenance as well as brushing, ditching and road alignment improvements. Administer 28 road maintenance contracts.

46911 Dust Control. Purchase and apply calcium chloride for dust control on gravel roads in the Borough. Increased to cover additional roads with high maintenance needs.

48120 Office Equipment. Smart Board.

48310 Vehicles. Purchase new pickup with snowplow to replace 2002 Ford pickup to be auctioned September 2010.

48710 Minor Office Equipment. Replace one computer.

48720 Minor Office Furniture. Filing cabinet.

50434 Transfer to Capital Projects Fund. With advent of grant and bond funds providing funding for capital improvement projects, funding is being redirected toward road maintenance for the next 2-3 years.

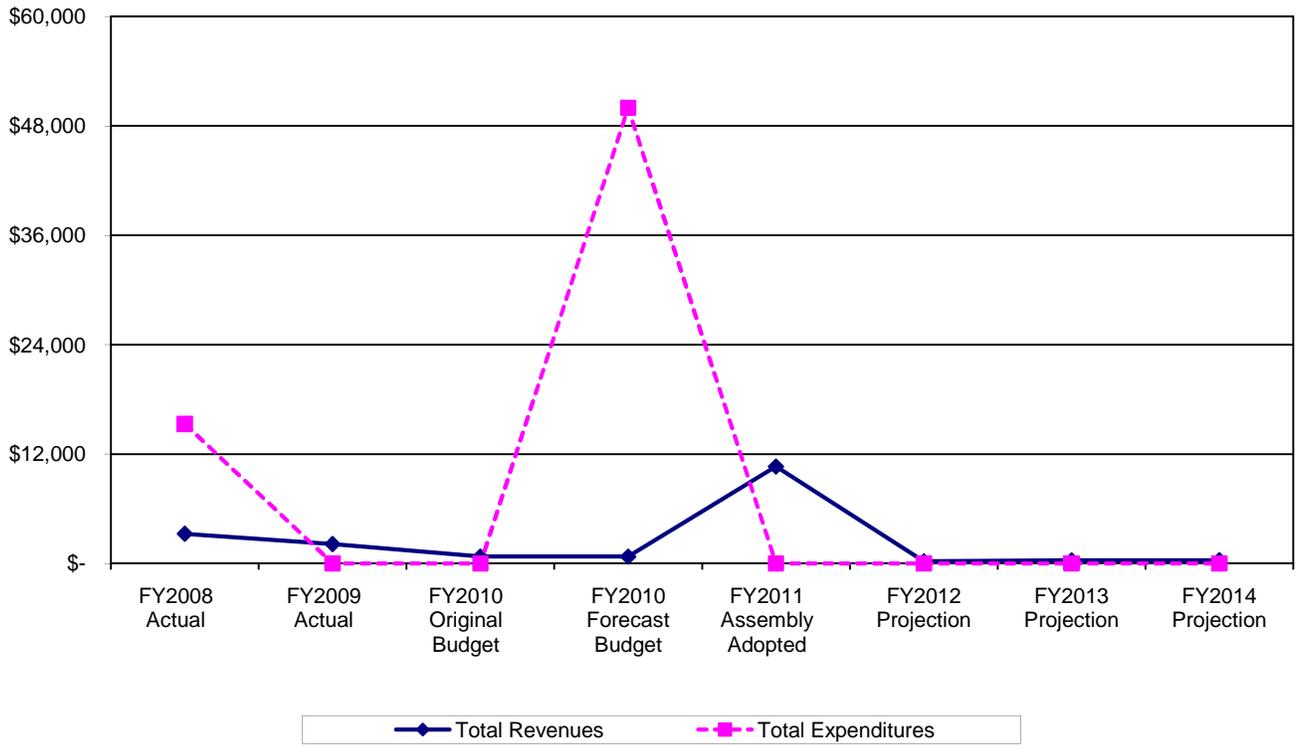
61990 Admin Service Fee. With the receipt of revenue sharing from the State, the mayor is suspending the admin service fee.

For capital projects information on this department - See the Capital Projects Section - Pages 298, 301-303 & 314

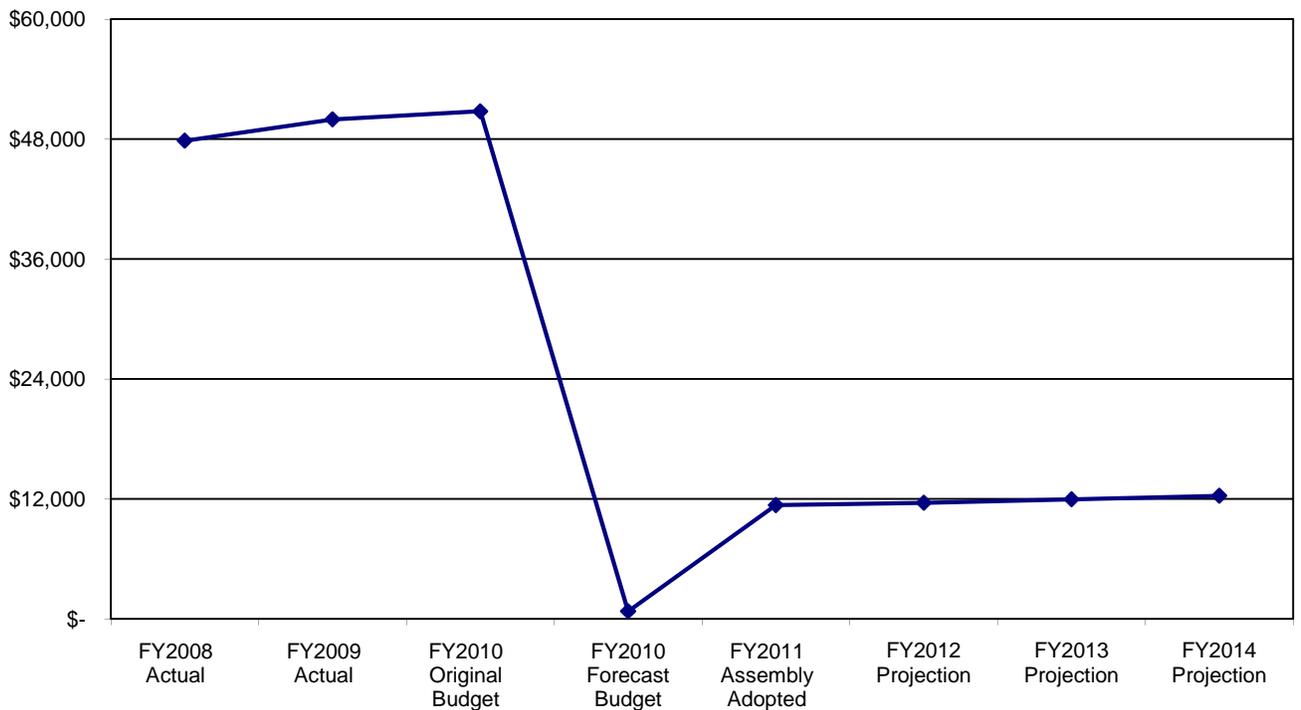
Fund: 237 Engineer's Estimate Fund

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Revenues:								
Interest Earnings	\$ 3,258	\$ 2,129	\$ 750	\$ 750	\$ 750	\$ 228	\$ 348	\$ 359
Total Revenues	3,258	2,129	750	750	750	228	348	359
Operating Transfers From:								
Special Revenue Fund	-	-	-	-	9,876	-	-	-
Total Operating Transfer	-	-	-	-	9,876	-	-	-
Total Revenues and Operating Transfers	3,258	2,129	750	750	10,626	228	348	359
Expenditures:								
Personnel	-	-	-	10,000	-	-	-	-
Services	15,300	-	-	39,976	-	-	-	-
Total Expenditures	15,300	-	-	49,976	-	-	-	-
Net Results From Operations	(12,042)	2,129	750	(49,226)	10,626	228	348	359
Change in Fund Balance	(12,042)	2,129	750	(49,226)	10,626	228	348	359
Beginning Fund Balance	59,889	47,847	50,036	49,976	750	11,376	11,604	11,952
Ending Fund Balance	\$ 47,847	\$ 49,976	\$ 50,786	\$ 750	\$ 11,376	\$ 11,604	\$ 11,952	\$ 12,310

**ENGINEER'S ESTIMATE FUND
REVENUES AND EXPENDITURES**



**ENGINEER'S ESTIMATE FUND
UNRESERVED FUND BALANCE**



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 237
Department 33950 - Engineer's Estimate Fund**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %
Personnel						
40110 Regular Wages	\$ -	\$ -	\$ -	\$ 10,000	\$ -	-
40210 FICA	-	-	-	-	-	-
40221 PERS	-	-	-	-	-	-
40321 Health Insurance	-	-	-	-	-	-
	-	-	-	10,000	-	-
Services						
43011 Contractual Services	15,300	-	-	39,976	-	-
Total: Services	15,300	-	-	39,976	-	-
Department Total	\$ 15,300	\$ -	\$ -	\$ 49,976	\$ -	-

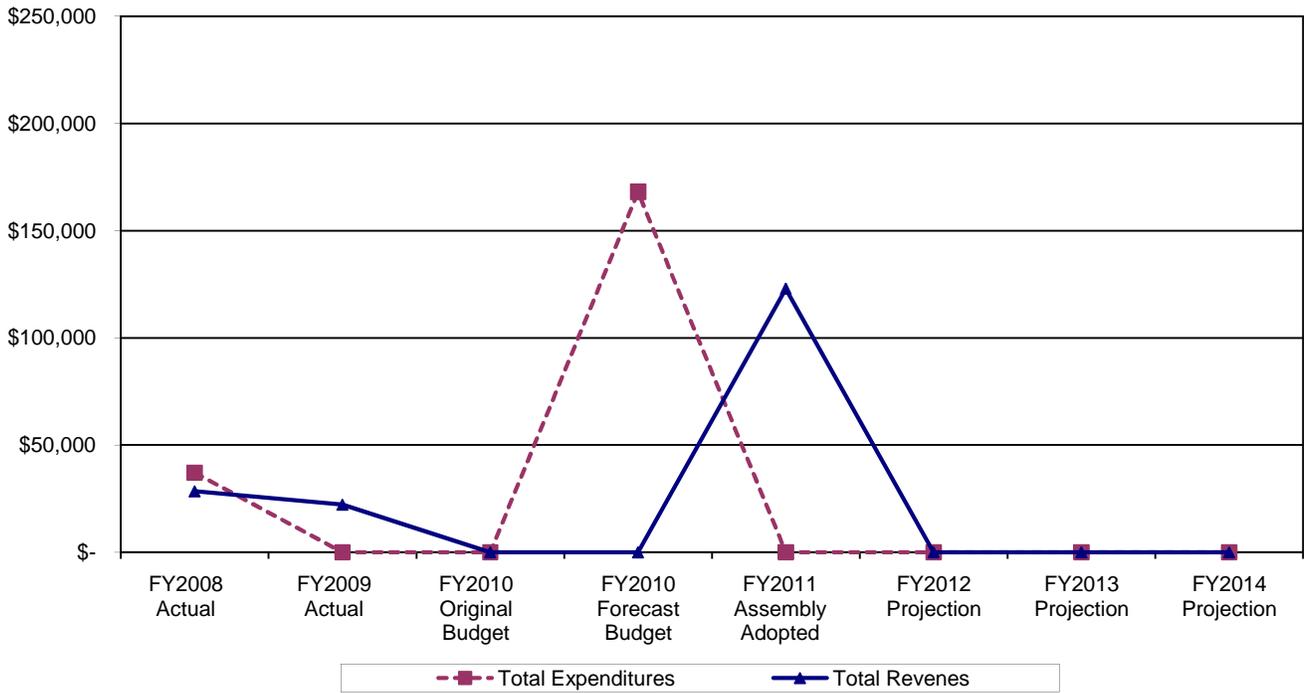
LINE-ITEM EXPLANATIONS

43011 Contractual Services. No projects have been identified that require preliminary cost estimates.

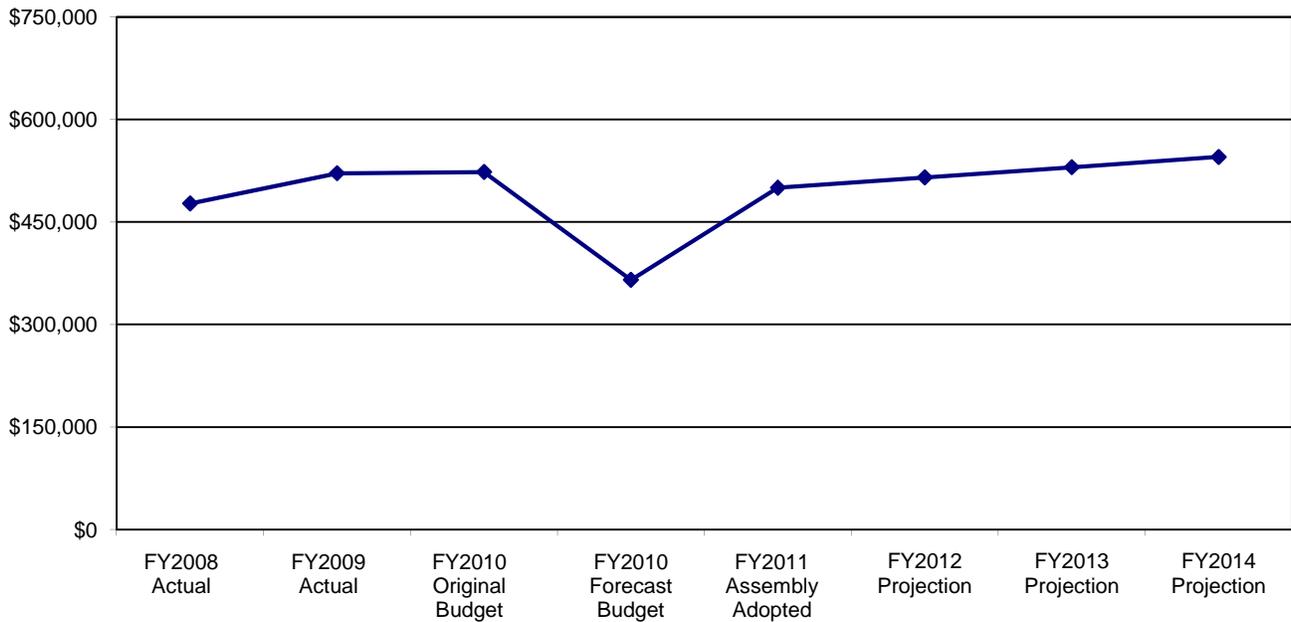
Fund: 238 RIAD Match Fund - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Revenues:								
Interest Earnings	\$ 23,358	\$ 22,106	\$ 7,728	\$ 12,000	\$ 12,000	\$ 15,000	\$ 15,000	\$ 15,000
Total Revenues	23,358	22,106	7,728	12,000	12,000	15,000	15,000	15,000
Operating Transfers From:								
Special Revenue Fund	28,430	22,173	-	-	122,872	-	-	-
Total Operating Transfer	28,430	22,173	-	-	122,872	-	-	-
Expenditures:								
Services	37,098	-	-	168,049	-	-	-	-
Total Expenditures	37,098	-	-	168,049	-	-	-	-
Total Expenditures and Operating Transfers	37,098	-	-	168,049	-	-	-	-
Net Results From Operations	14,690	44,279	7,728	(156,049)	134,872	15,000	15,000	15,000
Change in Fund Balance	14,690	44,279	7,728	(156,049)	134,872	15,000	15,000	15,000
Beginning Fund Balance	462,208	476,898	515,229	521,177	365,128	500,000	515,000	530,000
Ending Fund Balance	\$ 476,898	\$ 521,177	\$ 522,957	\$ 365,128	\$ 500,000	\$ 515,000	\$ 530,000	\$ 545,000

RIAD MATCH FUND REVENUES AND EXPENDITURES



RIAD MATCH FUND UNRESERVED FUND BALANCE



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 238
Department 33950 - RIAD Match Fund**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %
Services						
43011 Contractual Services	\$ 37,098	\$ -	\$ -	\$ 168,049	\$ -	0.00%
Total: Services	37,098	-	-	168,049	-	0.00%
Department Total	\$ 37,098	\$ -	\$ -	\$ 168,049	\$ -	0.00%

LINE-ITEM EXPLANATIONS

43011 Contractual Services. No projects have been identified as part of the FY2011 budget that require funding.

Kenai Peninsula Borough

Recreation Service Area

Fund Description

The Borough has one (1) recreation service area, the North Peninsula Recreation Service Area. This service was created in 1974 to provide recreation services for the residents of Nikiski and Tyonek.

Facilities include an enclosed swimming pool with a waterslide, multipurpose fields, a covered natural ice rink, two running trails, a skateboard park, two racquetball courts with exercise area and a community center. The community center currently includes a Teen Center, Full Swing Golf Simulator, Gymnasium used for sporting activities and leagues, a banquet room and classroom space used for rentals for small and large group gatherings

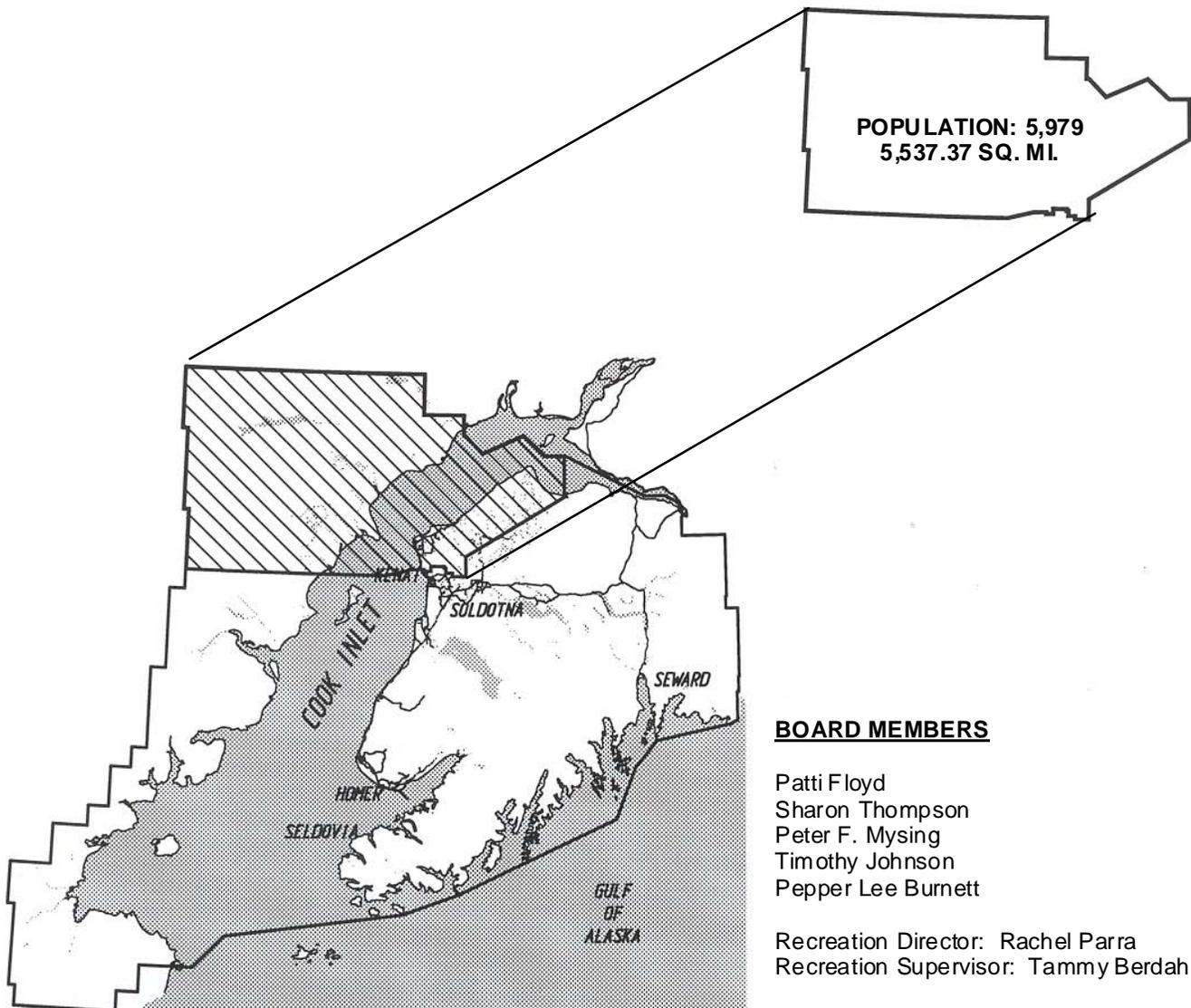
The major source of revenue is property taxes, with additional funding provided through user fees, state grants and interest earnings.

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 six full-time employees, one 3/4 time and two permanent part-time positions. Programs include youth basketball, volleyball, flag football, dodge ball, hockey, teen night, open gym schedule, and arts and crafts. The service area sponsors "Family Fun" in June as a community wide gathering. The Boys & Girls Club of South Central Alaska provides the recreation for Tyonek.

Facilities in Nikiski, operated/owned by the North Peninsula Recreation Service Area, consist of an enclosed swimming pool with waterslide, multipurpose fields, a covered natural ice rink, two running trails, skateboard park and two racquetball courts with exercise area and a community center. In 2004 the Nikiski Elementary School closed and became vacant. The service area had adopted the vacant school as our "Nikiski Community Recreation Center" (NCRC). The NCRC currently includes a Teen Center, Full Swing Golf Simulator, Gymnasium used for sporting activities and leagues, and a banquet room and classroom space used for rentals for small and large group gatherings. Plans for future limited renovation of the Nikiski Community Recreation Center are on the drawing board. This would provide additional square footage for programs and facility use.

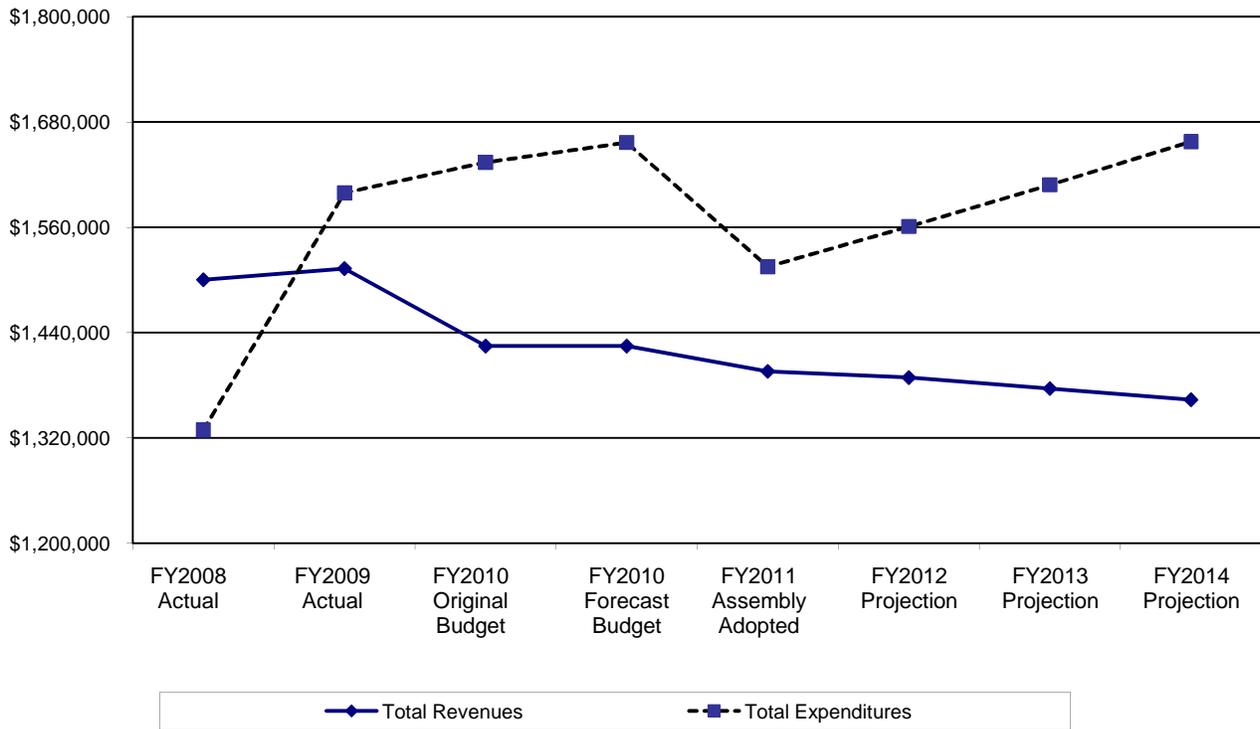
Revenues are derived primarily through property tax. The mill rate for fiscal year 2011 is 1.00 mill. Other revenues include facility user fees, program fees, and interest income.



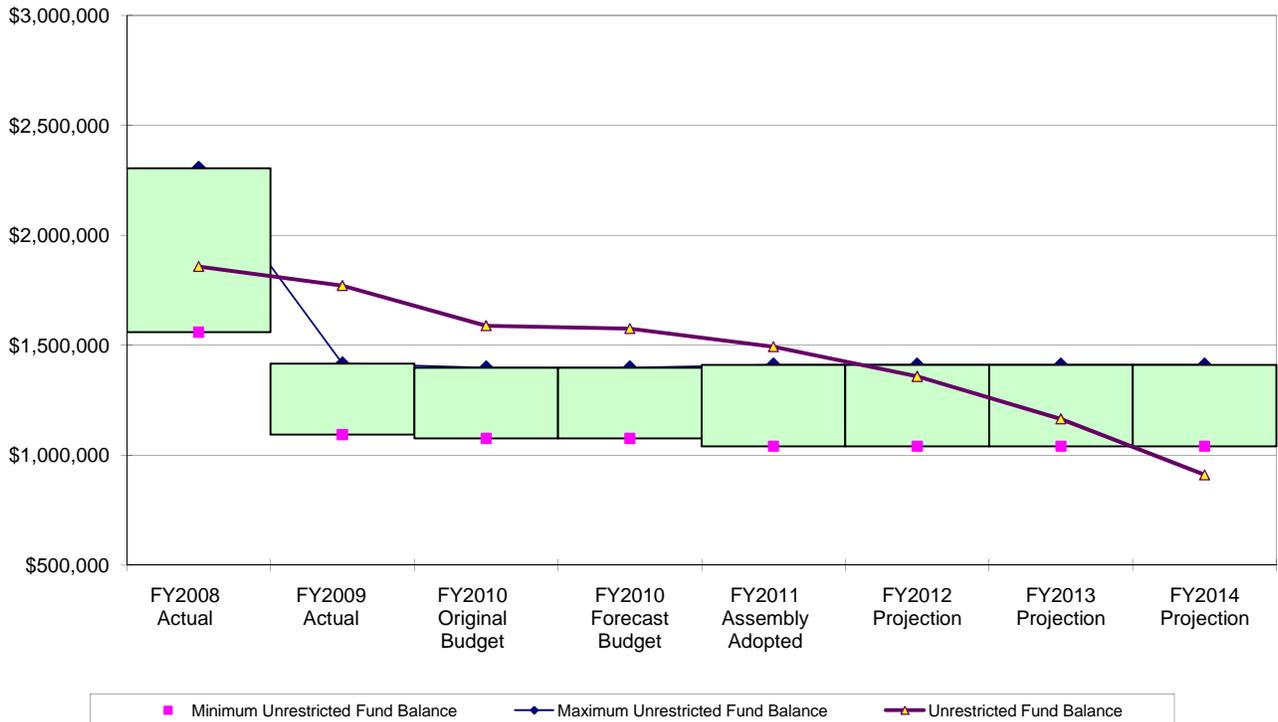
Fund: 225 North Peninsula Recreation Service Area - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Taxable Value (000's)								
Real	642,889	651,739	631,711	631,711	583,372	595,039	606,940	619,079
Personal	34,895	30,567	35,063	35,063	35,979	35,979	35,979	35,979
Oil & Gas (AS 43.56)	457,697	443,431	499,012	499,012	518,570	497,827	472,936	449,289
	<u>1,135,481</u>	<u>1,125,737</u>	<u>1,165,786</u>	<u>1,165,786</u>	<u>1,137,921</u>	<u>1,128,845</u>	<u>1,115,855</u>	<u>1,104,347</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 642,612	\$ 649,116	\$ 631,711	\$ 631,711	\$ 583,372	\$ 595,039	\$ 606,940	\$ 619,079
Personal	34,918	30,502	34,362	34,362	35,259	35,259	35,259	35,259
Oil & Gas (AS 43.56)	459,993	442,577	499,012	499,012	518,570	497,827	472,936	449,289
Interest	2,213	1,611	4,756	4,756	4,946	5,144	5,247	5,352
Flat Tax	2,202	2,714	2,810	2,810	2,866	2,923	2,981	3,041
Motor Vehicle Tax	15,421	17,186	15,467	15,467	15,467	15,931	16,409	16,901
Total Property Taxes	<u>1,157,359</u>	<u>1,143,706</u>	<u>1,188,118</u>	<u>1,188,118</u>	<u>1,160,480</u>	<u>1,152,123</u>	<u>1,139,772</u>	<u>1,128,921</u>
State Revenue	43,897	47,728	-	-	-	-	-	-
Interest Earnings	101,213	102,509	52,879	52,879	47,263	44,784	40,750	34,951
Other Revenue	197,641	218,888	183,600	183,600	188,000	191,760	195,595	199,507
Total Revenues	<u>1,500,110</u>	<u>1,512,831</u>	<u>1,424,597</u>	<u>1,424,597</u>	<u>1,395,743</u>	<u>1,388,667</u>	<u>1,376,117</u>	<u>1,363,379</u>
Expenditures:								
Personnel	720,039	789,790	797,403	819,252	830,427	863,644	898,190	934,117
Supplies	99,199	100,420	109,800	112,979	109,800	111,996	114,236	116,521
Services	390,204	457,743	520,394	513,671	518,261	528,626	539,199	549,983
Capital Outlay	8,957	12,292	6,500	10,730	6,500	6,630	6,763	6,898
Interdepartmental Charges	35,559	38,894	-	-	-	-	-	-
Total Expenditures	<u>1,253,958</u>	<u>1,399,139</u>	<u>1,434,097</u>	<u>1,456,632</u>	<u>1,464,988</u>	<u>1,510,896</u>	<u>1,558,387</u>	<u>1,607,519</u>
Operating Transfers To:								
Capital Projects Fund	75,000	200,000	200,000	200,000	50,000	50,000	50,000	50,000
Total Operating Transfers	<u>75,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total Expenditures and Operating Transfers	<u>1,328,958</u>	<u>1,599,139</u>	<u>1,634,097</u>	<u>1,656,632</u>	<u>1,514,988</u>	<u>1,560,896</u>	<u>1,608,387</u>	<u>1,657,519</u>
Net Results From Operations	171,152	(86,308)	(209,500)	(232,035)	(119,245)	(172,229)	(232,270)	(294,140)
Projected Lapse (2.5%)	-	-	35,852	36,416	36,625	37,772	38,960	40,188
Change in Fund Balance	171,152	(86,308)	(173,648)	(195,619)	(82,620)	(134,457)	(193,310)	(253,952)
Beginning Fund Balance	1,686,179	1,857,331	1,762,611	1,771,023	1,575,404	1,492,784	1,358,327	1,165,017
Ending Fund Balance	<u>\$ 1,857,331</u>	<u>\$ 1,771,023</u>	<u>\$ 1,588,963</u>	<u>\$ 1,575,404</u>	<u>\$ 1,492,784</u>	<u>\$ 1,358,327</u>	<u>\$ 1,165,017</u>	<u>\$ 911,065</u>

**NORTH PENINSULA RECREATION
REVENUES AND EXPENDITURES**



**NORTH PENINSULA RECREATION
UNRESERVED FUND BALANCE**



Fund: 225 North Peninsula Recreation Service Area
Dept: 61110

Department Function

Mission: To provide recreation programs for the public, including swimming lessons, water safety, recreation, and sports programs. Promote health and safety through education, participation, and recreation. Maintain and operate the following facilities: Nikiski Pool, Exercise Room with Racquetball/Wally ball Courts, Jason Peterson Memorial (JPM) Ice Rink, Nikiski Community Trails and Nikiski Pool Trails, Multi-Purpose Fields, Playgrounds, Skateboard Park, and the Nikiski Community Recreation Center (NCRC).

Major long-term issues and concerns:

- Long-term plans for the Nikiski Community Recreation Center facility.
- Declining assessments in the service area, as well as increased costs of doing business.

Objectives FY2011/Budget highlights:

- Explore options and conduct a feasibility study for energy conservation and renewable resources.
- Maintain current staffing levels and service with increased costs of doing business by reevaluating budget priorities and identifying new revenue and savings opportunities.
- Secure additional funding through state and federal programs to supplement the capital projects fund.
- Continue to increase community awareness of the NCRC and programs by providing community –driven programs and events.
- Procure instructors to add a wider range of activities/programs at the Nikiski Community Recreation Center.
- Complete the Spruce Bark Beetle Mitigation/Timber Sale for NPRSA parcels.

Previous year accomplishments:

- Nikiski Pool is now in compliance with the Virginia Graeme Baker Act by equipping the swimming pool and spa with appropriate and conforming drain covers and vacuum release systems that meet new standards.
- Held first annual Idita-Swim Competition.
- Implemented a Disabled Veterans' Policy for the Nikiski Pool.
- Opened a Lending Library at the Nikiski Community Recreation Center.

Significant budgetary changes:

- None.

Key Measures

	FY2008 <u>Actual</u>	FY2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Projected</u>
Staffing History¹	13.25	13.25	14.25	14.25
	<u>FY2007 Actual</u>	<u>FY2008 Actual</u>	<u>FY2009 Actual</u>	<u>FY2010 Estimated</u>
Participants/Users				
Nikiski Pool	50,655	53,633	53,451	53,000
Recreation*	449	320	229	340
Courts & Exercise	2,250	2,000	1,558	2,000
Summer Camp	385	356	413	430
NCRC Users**	2,358	2,710	2,855	3,000
NCRC Facility Rentals	89	63	58	70
NCRC Rental Attendance	3,622	3,543	4,632	4,600
Other Program Participants***	841	804	1,341	1,500

¹This includes 5 ¾ Full Time Equivalents who work in a temporary capacity as lifeguards, clerks, and maintenance personnel.

*Includes: Flag Football, Basketball, Volleyball, Dodgeball

**Includes: Gym Activities, Teen Center, Full Swing Golf, Skate Park, Arts n Crafts Classes

***Includes: Various recreation events and programs

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 225
Department 61110 - North Peninsula Recreation Administration**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 307,318	\$ 344,717	\$ 363,176	\$ 363,176	\$ 371,407	\$ 8,231	2.27%
40120 Part Time Wages	145,853	131,041	150,153	150,153	150,153	-	0.00%
40130 Overtime Wages	2,872	3,083	2,897	2,897	2,940	43	1.48%
40210 FICA	33,583	38,762	43,473	43,473	44,441	968	2.23%
40221 PERS	101,642	128,031	83,123	83,123	84,986	1,863	2.24%
40321 Health Insurance	87,828	96,773	113,356	135,205	131,071	(4,134)	-3.06%
40322 Life Insurance	763	700	942	942	957	15	1.59%
40410 Leave	33,095	33,821	34,394	34,394	37,354	2,960	8.61%
40411 Sick Leave	3,890	5,024	5,889	5,889	7,118	1,229	20.87%
40511 Other Benefits	3,195	7,838	-	-	-	-	-
Total: Personnel	720,039	789,790	797,403	819,252	830,427	11,175	1.36%
Supplies							
42110 Office Supplies	3,362	3,214	3,800	3,800	3,800	-	0.00%
42120 Computer Software	83	132	1,500	1,153	1,500	347	30.10%
42210 Operating Supplies	54,903	58,905	63,000	66,526	63,000	(3,526)	-5.30%
42230 Fuel, Oils and Lubricants	2,796	2,352	3,500	3,500	3,500	-	0.00%
42250 Uniforms	2,377	2,910	3,000	3,000	3,000	-	0.00%
42310 Repair/Maint Supplies	27,010	24,308	25,000	24,580	25,000	420	1.71%
42360 Motor Vehicle Supplies	950	248	1,000	1,000	1,000	-	0.00%
42410 Small Tools	872	566	1,000	1,000	1,000	-	0.00%
42424 Safety Supplies	-	-	-	420	-	(420)	-100.00%
42960 Recreational Supplies	6,846	7,785	8,000	8,000	8,000	-	0.00%
Total: Supplies	99,199	100,420	109,800	112,979	109,800	(3,179)	-2.81%
Services							
43011 Contractual Services	29,794	28,703	31,100	31,600	30,496	(1,104)	-3.49%
43014 Physical Examinations	60	-	1,000	100	500	400	400.00%
43019 Software Licensing	657	657	-	347	-	(347)	-100.00%
43110 Communications	6,204	7,349	9,000	7,000	7,500	500	7.14%
43140 Postage	2,027	2,928	4,000	3,000	3,500	500	16.67%
43210 Transportation/Subsistence	12,920	12,611	18,381	18,381	15,052	(3,329)	-18.11%
43260 Training	2,775	2,250	3,060	3,060	3,100	40	1.31%
43310 Advertising	5,052	8,173	7,500	7,500	7,500	-	0.00%
43410 Printing	972	2,742	2,800	1,800	2,800	1,000	55.56%
43510 Insurance Premium	53,585	55,000	67,153	67,153	67,258	105	0.16%
43610 Utilities	178,835	220,594	238,500	238,500	238,500	-	0.00%
43750 Vehicle Maintenance	760	2,080	2,500	2,500	2,500	-	0.00%
43780 Buildings/Grounds Maintenance	33,636	40,634	50,000	47,330	50,000	2,670	5.64%
43810 Rents and Operating Leases	57,108	67,110	78,400	78,400	82,555	4,155	5.30%
43920 Dues and Subscriptions	1,040	1,199	1,000	1,000	1,000	-	0.00%
43960 Recreation Program Expenses	4,779	5,713	6,000	6,000	6,000	-	0.00%
Total: Services	390,204	457,743	520,394	513,671	518,261	4,590	0.89%
Capital Outlay							
48710 Minor Office Equipment	3,030	3,672	-	1,900	-	(1,900)	-100.00%
48720 Minor Office Furniture	1,743	400	-	1,260	-	(1,260)	-100.00%
48730 Minor Communications Equipment	-	69	-	300	-	(300)	-100.00%
48740 Minor Machines & Equipment	438	6,091	4,000	4,000	4,000	-	0.00%
48755 Minor Recreational Equipment	1,751	2,060	2,500	3,270	2,500	(770)	-23.55%
48770 Minor Imprvmts Other Than Bldgs.	1,995	-	-	-	-	-	-
Total: Capital Outlay	8,957	12,292	6,500	10,730	6,500	(4,230)	-39.42%
Transfers							
50459 North Pen Rec Capital Projects	75,000	200,000	200,000	200,000	50,000	(150,000)	-75.00%
Total: Transfers	75,000	200,000	200,000	200,000	50,000	(150,000)	-75.00%
Interdepartmental Charges							
61990 Admin Service Fee	35,559	38,894	-	-	-	-	-
Total: Interdepartmental Charges	35,559	38,894	-	-	-	-	-
Department Total	\$ 1,328,958	\$ 1,599,139	\$ 1,634,097	\$ 1,656,632	\$ 1,514,988	\$ (119,109)	-7.19%

Fund 225

Department 61110 - North Peninsula Recreation Administration - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Recreation Director, Recreation Supervisor, Pool Supervisor, Maintenance Mechanic II, 1¼ Shift Supervisors, Secretary, 1¼ Lifeguards, a ½ time Instructor-Lifeguard, and the equivalent of 5¼ FTE's who work in a temporary capacity as lifeguards, clerks, and maintenance personnel.

43011 Contractual Services. Includes contract with Boys & Girls Club to provide services and programs for the village of Tyonek (\$14,000), Siemens air handler diagnostic/support (\$8,916), fire alarm inspections (\$2,000), security and fire alarm monitoring (\$1,000), Water testing (\$1,000) and miscellaneous smaller contracts (\$3,580).

43110 Communciations. Reduction from prior year due to new phone system.

43210 Transportation/Subsistence. Travel to National Recreation and Parks Congress, National Aquatic Conference, Alaska Recreation and Parks Conference and miscellaneous travel within Borough. Decreased due to a one-time expenditure for out of state travel for synthetic ice in FY2010.

43810 Rents & Operating Leases. For utility, insurance and maintenance cost associated with operating the Nikski Community Recreation Center.

48740 Minor Machines & Equipment. Purchase snow blower.

48755 Minor Recreational Equipment. Purchase a multi-use video game console for teen center equipment.

50459 Transfer to Capital Projects Fund. Transfer of funds necessary to fund capital improvement projects.

For capital projects information on this department - See the Capital Projects Section - Pages 298, 301 & 313

Kenai Peninsula Borough

Education Special Revenue Funds

The Borough has two (2) Special Revenue Funds that have been established for school purposes: the School Fund and the Postsecondary Education Fund.

School Fund

The School Fund records activity associated with operational funding the Borough provides the Kenai Peninsula Borough School District. Operational funding for the FY11 budget year is \$43,251,135.

Operational funding for the school district is appropriated as follows: \$33,636,304 for local effort and in-kind of \$9,614,831 consisting of \$6,437,719 for maintenance, \$78,024 for utilities, \$2,939,587 for property and liability insurance and worker's compensation, \$50,000 for audit cost, and \$109,501 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 from a transfer from the Borough's General Fund and is from sales tax and property taxes. The Borough has a 3% sales tax that is dedicated for schools.

In addition to operational funding, the Borough also provides funding of \$2,287,138 for school related debt of which \$1,583,497 is expected to be reimbursed from the State of Alaska, and \$1,250,000 for school district capital projects. Total funding provided for school purposes is \$46,788,273; net of State reimbursement, the amount is \$45,204,776. Sales tax revenues provide approximately **59%** of the funding provided for schools, the balance comes from property taxes and other revenue sources.

KEY MEASURES					
	FY07	FY08	FY09	FY10	FY11
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>
# of students	9,368	9,250	9,256	9,108	9,104
Operational Funding					
Funding from sales tax	\$18,321,611	\$23,801,181	\$28,585,036	\$26,517,614	\$27,843,495
Funding from property tax	\$19,620,065	\$13,899,936	\$12,561,909	\$16,465,762	\$15,407,640
Total funding at the cap	\$37,941,676	\$37,701,117	\$41,146,945	\$42,983,376	\$43,251,135
Mill rate equivalent in funding	7.85	7.03	6.91	6.77	6.78
Borough funding per student	\$4,050	\$4,076	\$4,445	\$4,719	\$4,751
Non Operational Funding:					
School capital projects	\$1,250,000	\$1,450,000	\$1,550,000	\$1,400,471	\$1,250,000
School Debt Service (net)	\$ 642,172	\$ 707,967	\$ 717,922	\$ 705,861	\$ 703,641
Total Funding	\$39,833,848	\$39,859,084	\$43,414,867	\$45,089,708	\$45,204,776
Total mill rate equivalent in funding (net)	8.25	7.43	7.29	7.10	7.09
Equivalent mill rate, net of sales tax	4.40	2.99	2.49	2.59	2.72

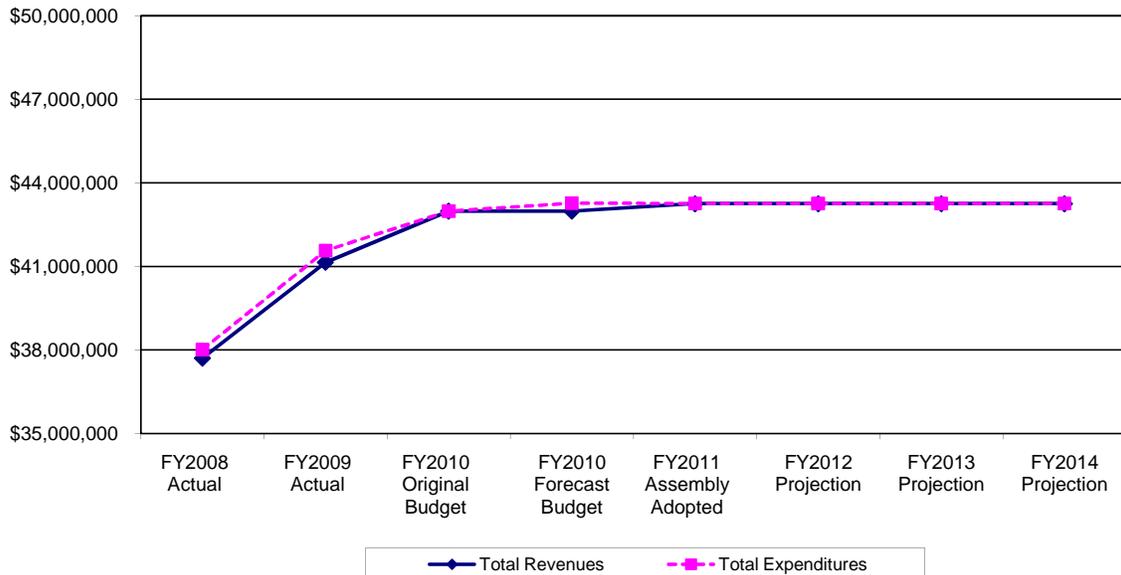
Postsecondary Education Fund

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

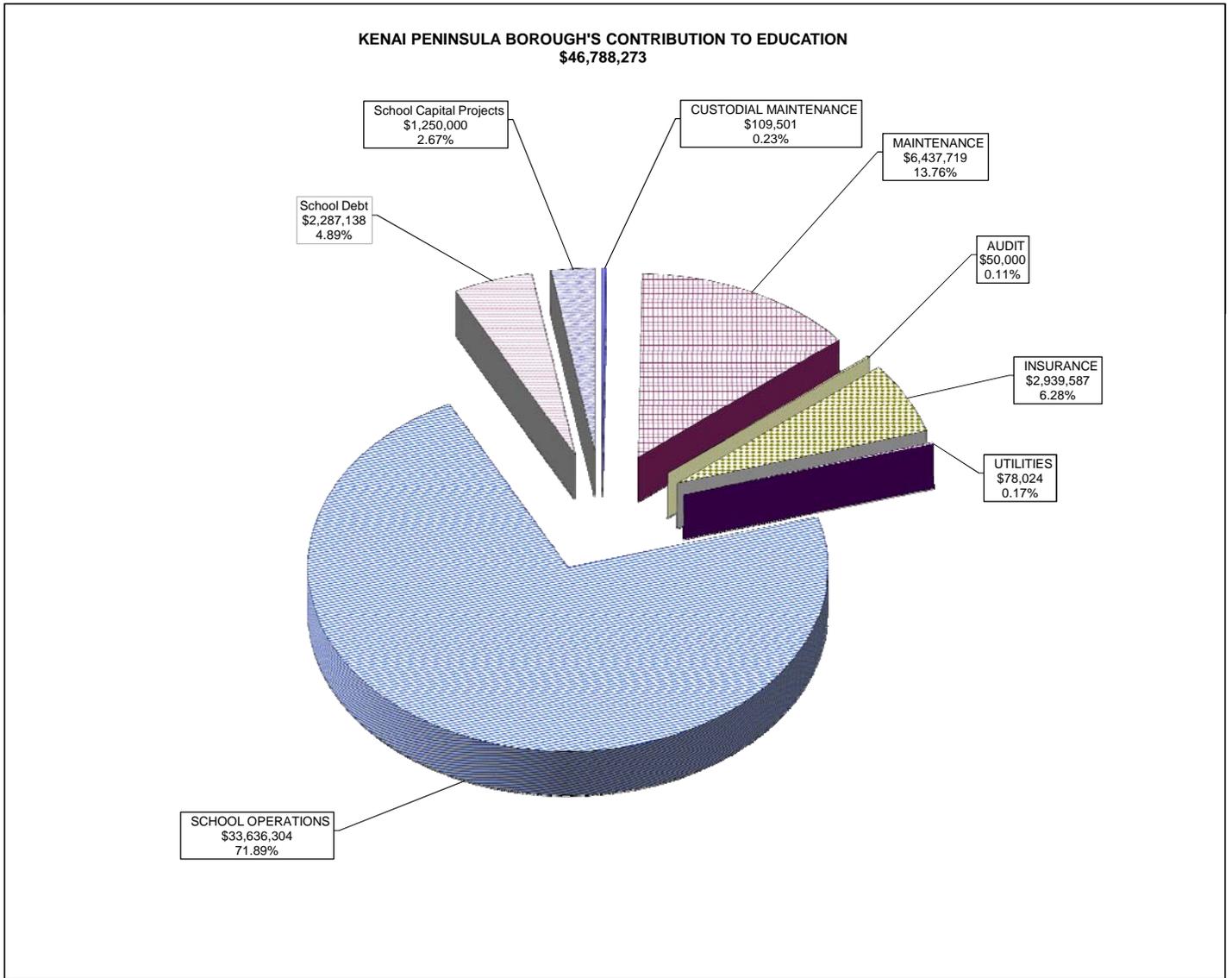
Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Revenues:								
State Revenue	\$ 207,688	\$ 318,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	207,688	318,676	-	-	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	37,701,117	41,146,945	42,983,376	42,983,376	43,251,135	43,251,135	43,251,135	43,251,135
Total Operating Transfers	37,701,117	41,146,945	42,983,376	42,983,376	43,251,135	43,251,135	43,251,135	43,251,135
Total Revenues and Other Financing Sources	37,908,805	41,465,621	42,983,376	42,983,376	43,251,135	43,251,135	43,251,135	43,251,135
Expenditures:								
Custodial Maintenance	107,194	109,110	108,094	111,436	109,501	112,239	112,239	112,239
Maintenance	5,851,507	6,338,564	6,344,440	6,607,103	6,437,719	6,566,473	6,566,473	6,566,473
Non-Departmental:								
Audit	30,500	51,500	42,000	60,250	50,000	55,000	55,000	55,000
Insurance Premium	2,019,515	2,038,234	2,599,006	2,599,006	2,939,587	2,998,379	2,998,379	2,998,379
Utilities	56,114	75,458	76,494	76,494	78,024	79,584	79,584	79,584
School Operations	29,945,978	32,948,855	33,813,342	33,813,342	33,636,304	33,439,460	33,439,460	33,439,460
Total Expenditures	38,010,808	41,561,721	42,983,376	43,267,631	43,251,135	43,251,135	43,251,135	43,251,135
Total Expenditures and Operating Transfers	38,010,808	41,561,721	42,983,376	43,267,631	43,251,135	43,251,135	43,251,135	43,251,135
Change in Fund Balance	(102,003)	(96,100)	-	(284,255)	-	-	-	-
Beginning Fund Balance	1,304,447	1,202,444	1,078,450	1,106,344	822,089	822,089	822,089	822,089
Ending Fund Balance	1,202,444	1,106,344	1,078,450	822,089	822,089	822,089	822,089	822,089
Reserved Fund Balance	460,891	460,891	460,891	460,891	460,891	460,891	460,891	460,891
Unreserved Fund Balance	741,553	645,453	617,559	361,198	361,198	361,198	361,198	361,198
Total Fund Balance	\$ 1,202,444	\$ 1,106,344	\$ 1,078,450	\$ 822,089	\$ 822,089	\$ 822,089	\$ 822,089	\$ 822,089

School Fund Revenues and Expenditures



MILL RATE EQUIVALENTS FOR THE BOROUGH'S CONTRIBUTION TO EDUCATION

EXPENDITURES	FY2008 ACTUAL		FY2009 ACTUAL		FY2010 BUDGET		FY2011 BUDGET	
	TAXABLE VALUE	MILL RATE EQUIVALENT						
LOCAL EFFORT TO SCHOOL DISTRICT	\$ 5,364,331,000		\$ 5,953,026,000		\$ 6,347,729,000		\$ 6,375,696,000	
CUSTODIAL MAINTENANCE	\$ 107,194	0.02	\$ 109,110	0.02	\$ 108,094	0.02	\$ 109,501	0.02
MAINTENANCE	5,851,507	0.98	6,338,564	1.06	6,344,440	1.00	6,437,719	1.01
AUDIT	30,500	0.01	51,500	0.01	42,000	0.01	50,000	0.01
INSURANCE	2,019,515	0.34	2,038,234	0.34	2,599,006	0.41	2,939,587	0.46
UTILITIES	56,114	0.01	75,458	0.01	76,494	0.01	78,024	0.01
SCHOOL OPERATIONS	29,945,978	5.03	32,948,855	5.53	33,813,342	5.33	33,636,304	5.28
TOTAL LOCAL EFFORT TO SCHOOL DISTRICT	38,010,808	6.39	41,561,721	6.98	42,983,376	6.77	43,251,135	6.78
OTHER EDUCATION FUNDING								
SCHOOL DEBT	2,359,888	0.40	2,310,298	0.39	2,294,538	0.36	2,287,138	0.36
SCHOOL REVENUE CAPITAL PROJECTS	1,450,000	0.24	1,450,000	0.24	1,550,000	0.24	1,250,000	0.20
TOTAL OTHER EDUCATION FUNDING	3,809,888	0.64	3,760,298	0.63	3,844,538	0.61	3,537,138	0.55
TOTAL EDUCATION FROM BOROUGH	\$ 41,820,696	7.03	\$ 45,322,019	7.61	\$ 46,827,914	7.38	\$ 46,788,273	7.34



Fund:	241	School Fund
Dept:	11235	General Services – Custodial Maintenance

Department Function

Mission: Clean in and around the main Borough Administration building, including Human Resources/Risk Management annex, school district portables, records center, and Homer Annex. Administer contracts with janitorial services for the cleaning of Poppy Lane Facility.

NOTE: An equal number of staff are budgeted in the General Fund (see fund 100.11235, General Fund – General Services - Custodial Maintenance Division)

Major long-term issues and concerns:

- None

Objectives FY2011/ Budget highlights:

- Provide an improved level of service to those we serve.

Previous year accomplishments:

- Maintained all assigned buildings and grounds at a satisfactory level.

Significant budgetary changes:

- Reclass personnel up one range.

Key Measures

	FY08 <u>Actual</u>	FY09 <u>Actual</u>	FY10 <u>Estimated</u>	FY11 <u>Projected</u>
Staffing History	1.30	1.30	1.30	1.30

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 241
Department 11235 - School Fund Custodial Maintenance**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 45,854	\$ 45,509	\$ 50,030	\$ 50,030	\$ 54,071	\$ 4,041	8.08%
40120 Temporary Wages	7,133	5,345	2,200	2,200	2,200	-	0.00%
40130 Overtime Wages	639	932	1,166	1,166	1,233	67	5.75%
40210 FICA	4,552	5,176	4,813	4,813	5,188	375	7.79%
40221 PERS	15,444	18,001	11,704	11,704	12,644	940	8.03%
40321 Health Insurance	14,949	15,417	17,337	20,679	20,046	(633)	-3.06%
40322 Life Insurance	110	93	132	132	140	8	6.06%
40410 Leave	5,865	6,133	6,010	6,010	6,510	500	8.32%
40411 Sick Leave	1,341	1,387	1,502	1,502	1,627	125	8.32%
Total: Personnel	95,887	97,993	94,894	98,236	103,659	5,423	5.52%
Supplies							
42110 Office Supplies	-	-	-	75	75	-	0.00%
42210 Operating Supplies	1,441	759	1,800	1,725	1,725	-	0.00%
42240 Janitorial Supplies	-	605	-	-	-	-	-
42410 Small Tools	94	149	500	500	500	-	0.00%
Total: Supplies	1,535	1,513	2,300	2,300	2,300	-	0.00%
Services							
43011 Contractual Services	9,509	9,525	10,000	10,000	2,642	(7,358)	-73.58%
43210 Transportation/Subsistence	76	79	300	300	300	-	0.00%
43720 Equipment Maintenance	187	-	100	100	100	-	0.00%
Total: Services	9,772	9,604	10,400	10,400	3,042	(7,358)	-70.75%
Capital Outlay							
48740 Minor Machines & Equipment	-	-	500	500	500	-	0.00%
Total: Capital Outlay	-	-	500	500	500	-	0.00%
Department Total	\$ 107,194	\$ 109,110	\$ 108,094	\$ 111,436	\$ 109,501	\$ (1,935)	-1.74%

LINE-ITEM EXPLANATIONS

40110 Regular wages. Staff includes: .80 Custodians and .5 Lead Custodian.
Increase due to reclassification of custodians and lead custodian by one range.

Note: An equal number of staff is charged to the School District. Total custodial staff is 2.6 full time equivalent.

42210 Operating Supplies. Supplies for annex facilities.

42410 Small Tools. For replacement of small tools or minor equipment as necessary.

43011 Contractual Services. Poppy Lane, Maintenance side cleaning (\$1,742) and window cleaning of Borough Administration Building (\$900).

Fund 241
Dept: 41010 School Fund Maintenance Department

Department Function

Mission: To implement planned and routine maintenance programs which will extend the useful life of all buildings and prevent premature capital outlay for replacement. Through managed maintenance this department will support the Borough's facilities to provide the community with a safe environment conducive to teaching, learning and working.

Major long-term issues and concerns:

- Ability to attract, hire and retain qualified maintenance personnel.
- To cost effectively be able to keep up with continual added responsibilities and tasks associated with increasing regulations, aging structures and completed projects while dealing with increasing cost of materials and services.

Objectives FY2011/Budget highlights:

- Improve the management of work requests by consolidating them by school and/or area. The expectation being to reduce the on road time of maintenance personnel which will result in a more efficient use of manpower and reducing fuel usage and vehicle maintenance expense.
- Providing more cross training of employees allowing for flexibility in assigning manpower.
- Where practical and at scheduled replacement time, replace single cab vehicles with crew cab vehicles to allow entire crews to be transported to the job site in one vehicle rather than using two vehicles. This will result in reduction of fuel usage and vehicle maintenance expense.
- Capital Improvement budget highlights:
 - Provide improvements to district electrical and HVAC systems to optimize efficiency and reliability by installing industry proven energy saving high efficiency motor drives and control systems. Starting with Nikiski High then moving on to Soldotna High and Homer High schools.
 - Continue to address arsenic and other water quality issues at Sterling, Tustumena and McNeil Canyon.
 - Major sidewalk/curb and asphalt replacement at Kenai Middle School.
 - Complete locker installation at Seward High School, Soldotna High School and Homer High School.
 - Auditorium seating replacement at Seward High School.

Previous year accomplishments:

- Provide safety corridor at Moose Pass School.
- Installed high efficiency variable frequency drive (VFD) on Skyview High School air handling system reducing utility cost providing an estimated return on investment of 2 years.
- Relocated 2 portables, one at Mountain View in Kenai and one in Soldotna for the Montessori school.
- Provided in excess of 2,100 man hours of labor for the installation of smart boards district wide.
- Located and rerouted a major underground water leak at Soldotna Elementary which was causing very high utility expenses for the school.

Significant budgetary changes:

- None expected but may be facing expenditures due to auto shop floor drain contamination.

Key Measures

	FY2008 <u>Actual</u>	FY2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Projected</u>
Staffing History	45.00	45.00	45.00	45.00
Number of facilities maintained	95	95	95	95
Square footage maintained	2.5 million	2.5 million	2.5 million	2.5 million
Number of work orders	10,659	11,128	11,026	11,400

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 241
Department 41010 - School Fund Maintenance Department**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 2,119,195	\$ 2,258,169	\$ 2,583,890	\$ 2,398,890	\$ 2,590,136	\$ 191,246	7.97%
40120 Temporary Wages	385,630	353,589	280,000	455,226	280,000	(175,226)	-38.49%
40130 Overtime Wages	40,143	17,625	45,117	30,117	43,183	13,066	43.38%
40210 FICA	187,807	222,154	254,295	279,295	254,519	(24,776)	-8.87%
40221 PERS	717,308	856,764	597,773	579,773	598,830	19,057	3.29%
40321 Health Insurance	484,718	529,554	600,116	686,785	693,904	7,119	1.04%
40322 Life Insurance	5,929	4,955	6,537	4,537	6,537	2,000	44.08%
40410 Leave	281,815	302,056	270,796	335,796	269,269	(66,527)	-19.81%
40411 Sick Leave	50,910	49,085	56,288	56,288	55,818	(470)	-0.83%
40511 Other Benefits	15,602	32,048	30,000	19,000	20,000	1,000	5.26%
Total: Personnel	4,289,057	4,625,999	4,724,812	4,845,707	4,812,196	(33,511)	-0.69%
Supplies							
42110 Office Supplies	11,394	11,747	10,000	11,700	10,000	(1,700)	-14.53%
42120 Computer Software	1,668	5,391	4,000	4,470	3,000	(1,470)	-32.89%
42210 Operating Supplies	-	11,817	14,000	31,602	14,000	(17,602)	-55.70%
42230 Fuel, Oils and Lubricants	109,957	103,101	135,000	133,000	135,000	2,000	1.50%
42250 Uniforms	8,441	9,311	8,000	9,950	8,000	(1,950)	-19.60%
42263 Training Supplies	474	-	-	-	-	-	-
42310 Repair/Maintenance Supplies	653,297	628,831	725,000	712,091	725,000	12,909	1.81%
42360 Motor Vehicle Supplies	30,148	40,898	32,000	47,950	34,500	(13,450)	-28.05%
42410 Small Tools	25,024	25,772	20,000	25,061	20,000	(5,061)	-20.19%
42424 Safety Supplies	-	1,597	-	8,400	4,000	(4,400)	-52.38%
Total: Supplies	840,403	838,465	948,000	984,224	953,500	(30,724)	-3.12%
Services							
43011 Contractual Services	21,595	23,697	20,000	73,024	50,000	(23,024)	-31.53%
43014 Physical Examinations	3,290	1,775	2,500	900	2,000	1,100	122.22%
43015 Water/Air Sample Test	10,340	8,658	10,000	17,350	10,250	(7,100)	-40.92%
43019 Software Licensing	11,660	14,068	12,000	27,640	10,000	(17,640)	-63.82%
43050 Solid Waste Fees	1,654	327	750	450	750	300	66.67%
43110 Communications	25,016	29,705	29,000	27,000	25,000	(2,000)	-7.41%
43140 Postage	96	50	600	200	400	200	100.00%
43210 Transportation/Subsistence	50,437	67,163	65,000	58,644	69,000	10,356	17.66%
43211 Per Diem	37,850	43,712	50,000	45,559	50,000	4,441	9.75%
43250 Freight and Express	3,852	11,941	7,000	14,500	12,000	(2,500)	-17.24%
43260 Training	13,939	13,269	15,000	9,560	15,000	5,440	56.90%
43310 Advertising	9,349	10,189	2,000	1,000	1,500	500	50.00%
43410 Printing	-	36	300	900	600	(300)	-33.33%
43610 Utilities	82,658	110,967	107,640	102,640	107,640	5,000	4.87%
43720 Equipment Maintenance	3,152	1,807	3,000	6,800	3,000	(3,800)	-55.88%
43750 Vehicle Maintenance	3,125	2,860	1,000	4,500	5,000	500	11.11%
43764 Snow Removal	372,548	384,941	340,000	356,991	340,000	(16,991)	-4.76%
43780 Buildings/Grounds Maintenance	144,249	153,833	180,000	163,542	160,000	(3,542)	-2.17%
43810 Rents & Operating Leases	7,725	8,317	4,500	10,870	8,000	(2,870)	-26.40%
43812 Equipment Replacement Pymt.	167,634	155,782	142,934	142,934	158,791	15,857	11.09%
43920 Dues and Subscriptions	5,333	5,588	5,000	4,650	5,000	350	7.53%
Total: Services	975,502	1,048,685	998,224	1,069,654	1,033,931	(35,723)	-3.34%

Fund 241

Department 41010 - School Fund Maintenance Department - Continued

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Capital Outlay							
48120 Office Machines	10,949	-	-	-	-	-	-
48210 Communication Equipment	-	-	-	9,328	-	(9,328)	-100.00%
48311 Machinery & Equipment	43,131	37,794	45,000	58,428	7,000	(51,428)	-88.02%
48710 Minor Office Equipment	9,387	1,853	3,500	2,641	3,500	859	32.53%
48720 Minor Office Furniture	853	4,285	1,000	-	1,000	1,000	-
48730 Minor Communication Equipment	-	1,062	2,500	1,417	2,500	1,083	76.43%
48740 Minor Machines & Equipment	24,912	18,920	15,000	29,116	15,500	(13,616)	-46.76%
49433 Plan Reviews/Permit Fees	-	-	-	184	500	316	171.74%
Total: Capital Outlay	89,232	63,914	67,000	101,114	30,000	(71,114)	-70.33%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(342,687)	(238,499)	(393,596)	(393,596)	(391,908)	1,688	-0.43%
Total: Interdepartmental Charges	(342,687)	(238,499)	(393,596)	(393,596)	(391,908)	1,688	-0.43%
Department Total	\$ 5,851,507	\$ 6,338,564	\$ 6,344,440	\$ 6,607,103	\$ 6,437,719	\$ (169,384)	-2.56%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Director of Maintenance, 3 Maintenance Foremen, 1 Project Manager, 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 Electronics Technician I/II, 2 Locksmith-General Maintenance Mechanics I/II, 1 Lead Energy Systems Mechanic/Plumber (Homer) 1 Plumber, 3 Lead General Maintenance Mechanics, 5 General Maintenance Mechanics I/II, 2 Millwright-General Maintenance Mechanics I/II, 1 Plumber-General Maintenance Mechanic I/II, 1 Water treatment Operator, 2 Carpenters-General Maintenance, 1 Safety/Asbestos Coordinator, 1 Administrative Assistant, 1 Secretary-Dispatcher (Homer), 1 Clerk-Dispatcher.

42360 Motor Vehicle Supplies. Increased to reflect actual spending history.

42424 Safety Supplies. This reflects safety items that have previously been charged elsewhere.

43011 Contractual Services. Additional money to cover disposal of Tritium signs.

43019 Software Licensing. Decrease reflects previously updated software was two or more years out of date requiring higher expense to bring it up to date.

43110 Communications. Decrease reflects savings for replacing Homer shops failed phone equipment with new IP system.

43140 Postage. Reduced cost reflects emailing contracts and related documents versus using postal service.

43250 Freight and Express. Increase reflects cost to barging painting truck and supplies to and from Port Graham for summer projects.

43750 Vehicle Maintenance. Increase reflects expected cost to extend service life of vehicles.

43810 Rents & Operating Leases. Increase from last year to cover expected summer maintenance needs.

43812 Equipment Replacement Payments. Annual payments to the Equipment Replacement Fund for the vehicles and equipment purchased.

48311 Machinery & Equipment. Purchase a thermal imaging camera for the electrical and HVAC Departments.

48710 Minor Office Machines. Replace 2 computers .

48740 Minor Machines and Equipment. Purchases include a paint striper for the paint department, plow for maintenance department and a replacement mower deck.

49433 Plan review and Permit Fees. Added to cover expected permit fees for summer FY11 work.

60000 Charges (To) From Other Depts. Estimated cost to be charged to other funds including the General Fund and the School Capital Project Fund. See page 43 for summary of interdepartmental charges.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 241
Department 94910 - School Fund Non-Departmental**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Services							
43012 Audit Services	\$ 30,500	\$ 51,500	\$ 42,000	\$ 60,250	\$ 50,000	\$ (10,250)	-17.01%
43510 Insurance Premium	2,019,515	2,038,234	2,599,006	2,599,006	2,939,587	340,581	13.10%
43610 Utilities	56,114	75,458	76,494	76,494	78,024	1,530	2.00%
Total: Services	2,106,129	2,165,192	2,717,500	2,735,750	3,067,611	331,861	12.13%
Transfers							
50241 School District Operations	29,945,978	32,948,855	33,813,342	33,813,342	33,636,304	(177,038)	-0.52%
Total: Transfers	29,945,978	32,948,855	33,813,342	33,813,342	33,636,304	(177,038)	-0.52%
Department Total	\$ 32,052,107	\$ 35,114,047	\$ 36,530,842	\$ 36,549,092	\$ 36,703,915	\$ 154,823	0.42%

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.

43510 Insurance Premium. School district portion from allocation of insurance costs, including claims fees, risk management expense, general liability, fire and extended coverage, auto liability, auto physical damage, worker's compensation, educational errors and omissions, bonds, business travel, non-owned aircraft travel.

43610 Utilities. School district share of natural gas, electricity, water and sewer for administration building and administration annex buildings.

50241 School District Operations. Funding provided to school district from local sources.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 241 School Fund
Expenditure Summary By Line Item**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 2,165,049	\$ 2,303,678	\$ 2,633,920	\$ 2,448,920	\$ 2,644,207	\$ 195,287	7.97%
40120 Temporary Wages	392,763	358,934	282,200	457,426	282,200	(175,226)	-38.31%
40130 Overtime Wages	40,782	18,557	46,283	31,283	44,416	13,133	41.98%
40210 FICA	192,359	227,330	259,108	284,108	259,707	(24,401)	-8.59%
40221 PERS	732,752	874,765	609,477	591,477	611,474	19,997	3.38%
40321 Health Insurance	499,667	544,971	617,453	707,464	713,950	6,486	0.92%
40322 Life Insurance	6,039	5,048	6,669	4,669	6,677	2,008	43.01%
40410 Leave	287,680	308,189	276,806	341,806	275,779	(66,027)	-19.32%
40411 Sick Leave	52,251	50,472	57,790	57,790	57,445	(345)	-0.60%
40511 Other Benefits	15,602	32,048	30,000	19,000	20,000	1,000	5.26%
Total: Personnel	4,384,944	4,723,992	4,819,706	4,943,943	4,915,855	(28,088)	-0.57%
Supplies							
42110 Office Supplies	11,394	11,747	10,000	11,775	10,075	(1,700)	-14.44%
42120 Computer Software	1,668	5,391	4,000	4,470	3,000	(1,470)	-32.89%
42210 Operating Supplies	1,441	12,576	15,800	33,327	15,725	(17,602)	-52.82%
42230 Fuel, Oils and Lubricants	109,957	103,101	135,000	133,000	135,000	2,000	1.50%
42240 Janitorial Supplies	-	605	-	-	-	-	-
42250 Uniforms	8,441	9,311	8,000	9,950	8,000	(1,950)	-19.60%
42263 Training Supplies	474	-	-	-	-	-	-
42310 Repair/Maint Supplies	653,297	628,831	725,000	712,091	725,000	12,909	1.81%
42360 Motor Vehicle Supplies	30,148	40,898	32,000	47,950	34,500	(13,450)	-28.05%
42410 Small Tools and Minor	25,118	25,921	20,500	25,561	20,500	(5,061)	-19.80%
42424 Safety Equipment	-	1,597	-	8,400	4,000	(4,400)	-52.38%
Total: Supplies	841,938	839,978	950,300	986,524	955,800	(30,724)	-3.11%
Services							
43011 Contractual Services	31,104	33,222	30,000	83,024	52,642	(30,382)	-36.59%
43012 Audit Services	30,500	51,500	42,000	60,250	50,000	(10,250)	-17.01%
43014 Physical Examinations	3,290	1,775	2,500	900	2,000	1,100	122.22%
43015 Water/Air Sample Test	10,340	8,658	10,000	17,350	10,250	(7,100)	-40.92%
43019 Software Licensing	11,660	14,068	12,000	27,640	10,000	(17,640)	-63.82%
43050 Solid Waste Fees	1,654	327	750	450	750	300	66.67%
43110 Communications	25,016	29,705	29,000	27,000	25,000	(2,000)	-7.41%
43140 Postage	96	50	600	200	400	200	100.00%
43210 Transportation/Subsistence	50,513	67,242	65,300	58,944	69,300	10,356	17.57%
43211 Per Diem	37,850	43,712	50,000	45,559	50,000	4,441	9.75%
43250 Freight and Express	3,852	11,941	7,000	14,500	12,000	(2,500)	-17.24%
43260 Training	13,939	13,269	15,000	9,560	15,000	5,440	56.90%
43310 Advertising	9,349	10,189	2,000	1,000	1,500	500	50.00%
43410 Printing	-	36	300	900	600	(300)	-33.33%
43510 Insurance Premium	2,019,515	2,038,234	2,599,006	2,599,006	2,939,587	340,581	13.10%
43610 Utilities	138,772	186,425	184,134	179,134	185,664	6,530	3.65%
43720 Equipment Maintenance	3,339	1,807	3,100	6,900	3,100	(3,800)	-55.07%
43750 Vehicle Maintenance	3,125	2,860	1,000	4,500	5,000	500	11.11%
43764 Snow Removal	372,548	384,941	340,000	356,991	340,000	(16,991)	-4.76%
43780 Building/Grounds Maintenance	144,249	153,833	180,000	163,542	160,000	(3,542)	-2.17%
43810 Rents	7,725	8,317	4,500	10,870	8,000	(2,870)	-26.40%
43812 Equipment Replacement Pymt.	167,634	155,782	142,934	142,934	158,791	15,857	11.09%
43920 Dues and Subscriptions	5,333	5,588	5,000	4,650	5,000	350	7.53%
Total: Services	3,091,403	3,223,481	3,726,124	3,815,804	4,104,584	288,780	7.57%
Capital Outlay							
48120 Office Machines	10,949	-	-	-	-	-	-
48210 Communication Equipment	-	-	-	9,328	-	(9,328)	-100.00%
48311 Heavy Equipment	43,131	37,794	45,000	58,428	7,000	(51,428)	-88.02%
48710 Minor Office Equipment	9,387	1,853	3,500	2,641	3,500	859	32.53%
48720 Minor Office Furniture	853	4,285	1,000	-	1,000	1,000	-
48730 Minor Communication Equipment	-	1,062	2,500	1,417	2,500	1,083	76.43%
48740 Minor Machines & Equipment	24,912	18,920	15,500	29,616	16,000	(13,616)	-45.98%
49433 Plan Reviews/Permit Fees	-	-	-	184	500	316	171.74%
Total: Capital Outlay	89,232	63,914	67,500	101,614	30,500	(71,114)	-69.98%

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 241 School Fund
Expenditure Summary By Line Item**

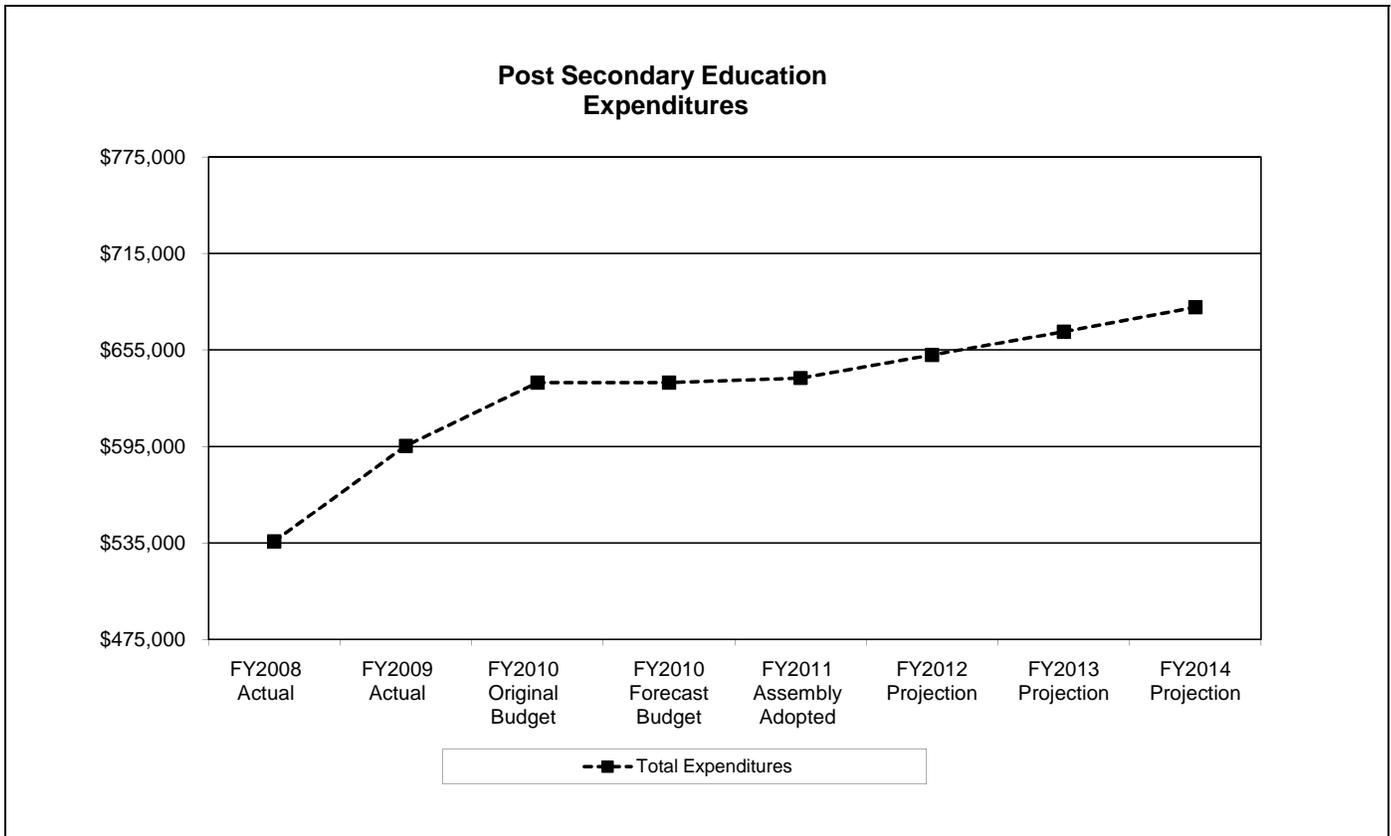
	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Transfers							
50241 School District Operations	29,945,978	32,948,855	33,813,342	33,813,342	33,636,304	(177,038)	-0.52%
Total: Transfers	29,945,978	32,948,855	33,813,342	33,813,342	33,636,304	(177,038)	-0.52%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(342,687)	(238,499)	(393,596)	(393,596)	(391,908)	1,688	-0.43%
Total: Interdepartmental Charges	(342,687)	(238,499)	(393,596)	(393,596)	(391,908)	1,688	-0.43%
Department Total	\$ 38,010,808	\$ 41,561,721	\$ 42,983,376	\$ 43,267,631	\$ 43,251,135	\$ (16,496)	-0.04%

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Fund: 242 Postsecondary Education - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Revenues:								
Property Taxes								
Real	\$ 1,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal	113	-	-	-	-	-	-	-
Interest	57	-	-	-	-	-	-	-
Total Property Taxes	1,967	-	-	-	-	-	-	-
Operating Transfer From: General Fund	420,289	595,302	634,773	634,773	637,570	651,869	666,401	681,556
Total Revenues and Other Financing Sources	422,256	595,302	634,773	634,773	637,570	651,869	666,401	681,556
Expenditures:								
Services	535,983	595,302	634,773	634,773	637,570	651,869	666,401	681,556
Total Expenditures	535,983	595,302	634,773	634,773	637,570	651,869	666,401	681,556
Total Expenditures and Operating Transfers	535,983	595,302	634,773	634,773	637,570	651,869	666,401	681,556
Results From Operations	(113,727)	-	-	-	-	-	-	-
Beginning Fund Balance	113,727	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mill Rate Equivalency for Operating Transfer from the General Fund	0.08	0.10	0.10	0.10	0.10	0.10	0.10	0.10



Fund: 242	Post-Secondary Education
Dept: 78090	Kenai Peninsula College

Department Function

Mission: The mission of the Postsecondary Education fund is provide funding on an areawide basis to postsecondary education institutions that are a part of the University of Alaska system, to use in providing postsecondary programs and operations within the borough, in accordance with chapter 5.24 of the Borough Code of Ordinances.

Funding is provided by a transfer from the Borough's General Fund and the total of all funding may not exceed the amount that would be generated by an areawide tax levy of 0.1 mills.

The funding provided has the following limitations:

- No funds provided by the borough may be used for capital improvements, or construction of facilities.
- Funds may only be used for instruction and the operations of facilities used to provide curriculum or programs offered within the borough.
- No money may be utilized for the provision of programs outside the borough; this restriction includes general administrative expenses or overhead costs involved in providing programs within the borough, unless the assembly has consented by resolution to such expenses or costs being utilized in connection with a particular program.
- Institutions receiving funds must sign an agreement that its use of the funds will be in accordance with the provisions of the ordinance and that it will be responsible to refund any moneys used for purposes not authorized by the ordinance.
- Institutions receiving funding must also agree to provide an accounting for the funds received and provide verification by its auditors that the funds were used in compliance with the ordinance.

Objectives FY2011/Budget highlights

Provide funding to the Kenai Peninsula College branch of the University of Alaska – Anchorage. Funding is to be used for the following: Tuition waivers; service learning/community engagement; adult basic education/general education development; tutors in learning centers; courses at Resurrection Bay Extension; career center; Library Clerk position; operating costs at Kachemak Bay Campus; Computer Technician at Kachemak Bay Campus; Coordinator/Night staffing; Information/Registration Clerk; Financial Aid Support Clerk.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 242 Postsecondary Education
Department 78090 - Kenai Peninsula College**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %
Services						
43023 Kenai Peninsula College	\$ 535,983	\$ 595,302	\$ 634,773	\$ 634,773	\$ 637,570	\$ 2,797 0.44%
Total: Services	535,983	595,302	634,773	634,773	637,570	2,797 0.44%
Department Total	\$ 535,983	\$ 595,302	\$ 634,773	\$ 634,773	\$ 637,570	\$ 2,797 0.44%

LINE-ITEM EXPLANATIONS

43023 Kenai Peninsula College (KPC). Funding to be used as follows:

Tuition Waiver. Funding provides a partial waiver for up to six credit/semester for high school seniors wanting to enroll in college classes. In Fall 2010, students will pay \$47/credit. The requested Borough funding will cover the remaining \$100/credit. This is an increased cost of \$2/credit to high school seniors due to the UA Board of Regents approved 4% tuition rate increase effective FY11 (\$125,570).

Service Learning/Community Engagement. Service-learning is a teaching and learning strategy that integrates meaningful community engagement with instruction and reflection to enrich the learning experience, teach civic responsibility and strengthen communities. Funding provides for a part-time assistant coordinator and faculty mini-grants to support this successful program that benefits Kenai Peninsula agencies and students (\$38,400).

Adult Basic Education/General Education Development. Funding provides personnel, travel, and materials to make the ABE/GED program available at Nikiski, Homer, Ninilchik, Tyonek, Seldovia, Port Graham and Nanwalek (\$110,400).

Central Peninsula - Nikiski, Ninilchik, and Tyonek \$65,600
South Peninsula - Seldovia, Nanwalek, Port Graham, Homer \$44,800

Summer Testing/Advising Support, Kenai River Campus. This new funding request provides part-time summer semester staffing to broaden the availability of Accuplacer testing for students and coordinating the necessary advising for correct placement in Math and English courses (\$20,200).

Courses at Resurrection Bay Extension Site, Seward. Funding provides courses in basic general requirements such as English, Psychology, Art, Speech, professional development courses and community interest courses. (\$19,000).

Computer Technician Position, Kachemak Bay Campus. Funding provides 50% of the operational costs for a full-time computer technician at the Kachemak Bay Campus. This position provides IT support services to the campus, including oversight of all labs and VOIP phone services for the facility. Prior year Borough funding provided 100% funding for this position. For FY11, 50% of the operational costs for this position will be institutionalized into the KPC base operating budget (\$26,100).

Career Center, Kenai River Campus. The Career Center is an integral part of the services KPC provides to students, potential students and other Kenai Peninsula residents. The center provides workshops and individual sessions on career decision making, interest inventories, resume writing, cover letters, application forms and interviewing techniques. Borough funding provides staffing at the Kenai River Campus for 40 hours per week for ten months, an employee to assist, and materials and resources to support these activities (\$77,800).

Coordinator/Night Staffing, Kenai River Campus. Of the 200 plus courses offered at the Kenai River Campus each semester about 80 of those are evening classes. There are limited services provided for these students and no direct oversight of the evening program. This funding provides salary, benefits, and support for a 29 hr/week position (\$45,800). This position:

- Provides general advising information for evening students.
- Coordinates the evening program.
- Provides administrative staffing for evening hours, thereby improving security during the evening.
- Provides staff support for special projects.
- The night coordinator is trained in CPR, First Aid, and operation of the Automatic External Defibrillator machines.

Library Support, Kachemak Bay Campus. Funding provides 50% of the operational costs for a Library Technician to help students make the best use of the limited resource available and to maintain a level of security and accountability for the holdings. Funding also provides additional resources such as reference materials, books and databases. Prior year Borough funding provided 100% funding for this position. For FY11, 50% of the operational costs for the Library Technician will be institutionalized into the KPC base operating budget (\$21,200).

Operating Costs for West Campus, Kachemak Bay Campus. Funding provides additional operational support for the West Campus for custodial and clerical staffing. The college leases the top floor of the old Homer Intermediate School from the City of Homer which houses KBC classes, faculty and staff offices, nursing lab and student study area (\$58,100).

Information/Registration Clerk, Kachemak Bay Campus. Funding provides 50% of the cost for staffing a full-time Information/Registration clerk. This position serves students at both the West and East campuses (\$24,900).

Tutors - Learning Centers. Funding provides tutors at both campuses. Academic tutoring is a critical retention tool that strengthens academic skills for at risk students in specific disciplines. Learning Center Tutors are either "peer" student or non-student tutors trained and qualified in their area of expertise. The funding request reflects KPC's need to increase tutoring efforts specifically in Math and English (\$32,900).

Kenai River Campus \$18,600
Kachemak Bay Campus \$14,300

Financial Aid Support, Kenai River Campus. Operational costs for the financial aid support position will be institutionalized into the KPC base operating budget for FY11 and will no longer require Borough support funding.

Student Advisor, Kachemak Bay Campus. Funding provides for an increase of 18 hours/wk for a 12 month advising staff position. This position provides retention and student success activities, academic and financial aid advising and assistance with completing admissions, selecting classes and developing academic plans (\$37,200).

Kenai Peninsula Borough

General Government Special Revenue Funds

The Borough has four (4) 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, the Kenai River Center Fund, the Disaster Relief 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.

Kenai River Center – the Kenai River Center (KRC) was created to increase coordination and communication between permitting agencies in order to streamline the permitting process for landowners and improve protection of the Kenai Peninsula's natural resources. The agencies involved include the Kenai Peninsula Borough; the State of Alaska, Department of Natural Resources, Office of Habitat Management & Permitting, Department of Natural Resources, Division of Parks & Outdoor Recreation; the United States Environmental Protection Agency, and the Kenai Watershed Forum. The KRC is also designed to serve as a source of information and education for landowners and others concerned with resource management. The major source of revenue is a transfer 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 be shown as a special revenue fund for budgetary purposes.

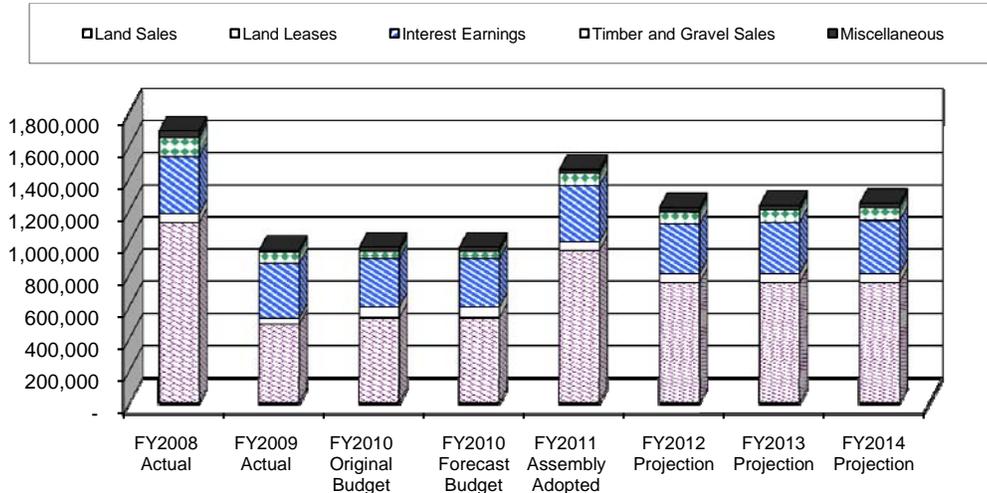
Disaster Relief Fund – this fund was established to provide funding for the initial response in the event of a disaster, and to account for funding provided by federal, state, and local sources in responding to a local, state, or federally declared disaster. To comply with new GASB reporting requirements, this fund will be reported as part of the General Fund for reporting purposes. This fund will be shown as a special revenue fund for budgetary purposes.

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 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.

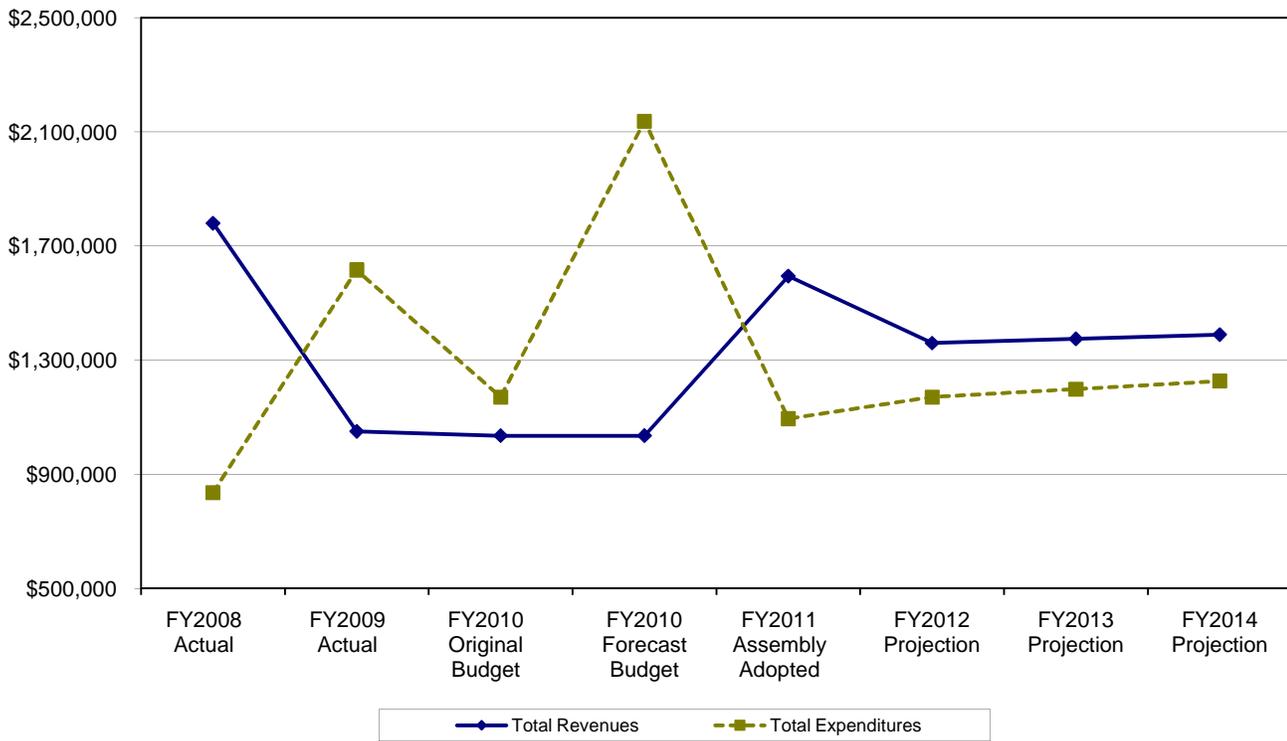
Fund: 250 Land Trust Fund - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Revenues:								
State Revenue	\$ 32,461	\$ 34,155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue:								
Land Sales	1,123,293	490,656	530,000	530,000	950,000	750,000	750,000	750,000
Land Leases	54,332	35,813	68,000	68,000	52,445	53,494	54,564	55,655
Timber and Gravel Sales	119,342	71,310	45,000	45,000	75,000	76,500	78,030	79,591
Interest Earnings	355,500	340,893	300,000	300,000	350,000	310,000	320,000	330,000
Rent-NPRSA	56,067	66,434	67,000	67,000	82,555	84,206	85,890	87,608
Miscellaneous	39,468	11,005	25,000	25,000	25,000	25,000	25,000	25,000
Total Revenues	1,780,463	1,050,266	1,035,000	1,035,000	1,535,000	1,299,200	1,313,484	1,327,854
Operating Transfers From:								
General Fund	-	-	-	-	59,915	60,514	61,119	61,730
Total Operating Transfers	-	-	-	-	59,915	60,514	61,119	61,730
Total Revenues and Other Financing Sources	1,780,463	1,050,266	1,035,000	1,035,000	1,594,915	1,359,714	1,374,603	1,389,584
Expenditures:								
Personnel	392,582	466,713	467,057	484,909	490,728	510,357	530,771	552,002
Supplies	4,526	15,355	8,500	11,419	8,000	8,160	8,323	8,489
Services	345,387	500,221	632,270	1,577,260	583,644	589,480	595,375	601,329
Capital Outlay	71,370	475,084	62,500	63,610	12,500	62,500	63,750	65,025
Interdepartmental Charges	21,788	34,760	-	-	-	-	-	-
Total Expenditures	835,653	1,492,133	1,170,327	2,137,198	1,094,872	1,170,497	1,198,219	1,226,845
Operating Transfers To:								
Capital Projects Fund	-	123,390	-	-	-	-	-	-
Total Operating Transfers	-	123,390	-	-	-	-	-	-
Total Expenditures and Operating Transfers	835,653	1,615,523	1,170,327	2,137,198	1,094,872	1,170,497	1,198,219	1,226,845
Net Results From Operations	944,810	(565,257)	(135,327)	(1,102,198)	500,043	189,217	176,384	162,739
Projected Lapse (3%)	-	-	35,110	64,116	32,846	35,115	35,947	36,805
Change in Fund Balance	944,810	(565,257)	(100,217)	(1,038,082)	532,889	224,332	212,331	199,544
Beginning Fund Balance	5,157,148	6,101,958	4,057,836	5,536,701	4,498,619	5,031,508	5,255,840	5,468,171
Ending Fund Balance	\$ 6,101,958	\$ 5,536,701	\$ 3,957,619	\$ 4,498,619	\$ 5,031,508	\$ 5,255,840	\$ 5,468,171	\$ 5,667,716

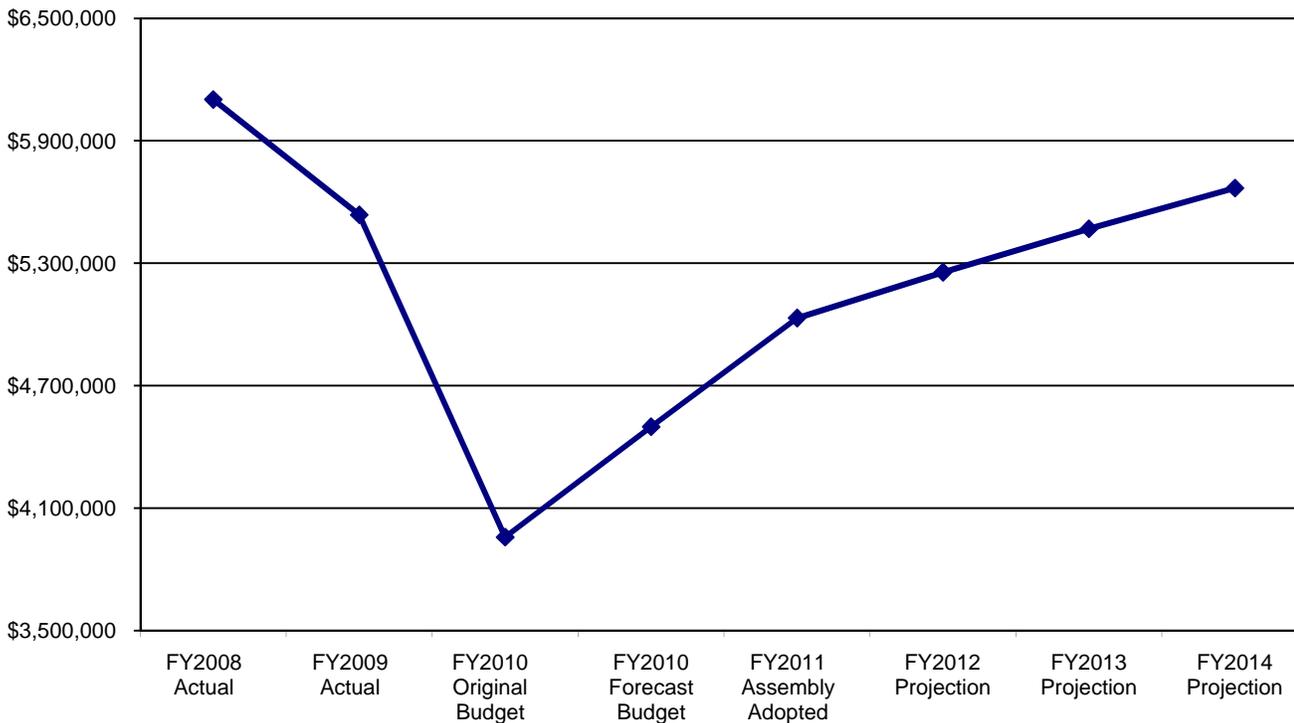
**LAND TRUST FUND
HISTORICAL AND PROJECTED REVENUES**



**LAND TRUST FUND
REVENUES AND EXPENDITURES**



**LAND TRUST FUND
UNRESERVED FUND BALANCE**



Fund: 250	Land Trust Fund
Dept: 21210	Land Management Administration

Department Function

Mission: Administer the Borough's land inventory and natural resources by applying and enforcing KPB Chapter 17.10. Assist Borough departments and agencies in satisfying present and future land needs. Oversee conveyance of municipal grant land entitlements under A.S. 29.65. Manage programs that provide for responsible use and protection of Borough lands and resources. Protect and enhance the Borough's Land Trust both in terms of landholdings and Land Trust Fund principle.

Major long-term issues and concerns

- Sustain all operating costs through reoccurring revenue sources.
- Retain principle derived from land sales to preserve the corpus of the Land Trust.
- Obtain the best quality lands through municipal entitlement for the purpose of municipal needs, community growth, and revenue potential.
- Plan for and strategically secure lands through acquisition to provide for municipal purposes.
- Management of Borough buildings.
- Manage the land holdings to promote the long-term financial goals of the Land Trust Fund.
- Review KPB 17.10 and 14.08 (ROW Utility Permit) to promote necessary adjustments and improvements to ensure laws are kept meaningful and efficient.

Objectives FY2011/Budget highlights

- Install roadways and utilities for Widgeon Woods Phase 2 Subdivision.
- Proceed with Phase II efforts to develop Seward Rock Quarry Mine Engineering and Management Plans.
- Design land characterization analysis using LiDAR and GIS data to prioritize municipal entitlement selections.
- Develop Public Use of Public Land policy brochure to promote appropriate & responsible uses of borough lands.
- Acquisition of land in Port Graham for Solid Waste purposes pending suitability studies.

Previous year accomplishments:

- Completed installation of roadways and utilities for Percy Hope and Discovery Park Subdivisions.
- Successfully closed the Ladd Landing Lease including completing the required Ladd Subdivision No. 3.
- Transferred Chuitna Archeological District Artifacts to the Native Village of Tyonek.
- Developed land disposal program for substandard-sized lots; sold 14 of 23 parcels offered.
- Conducted Biennial Tax Foreclosure Auction; sold 19 of 21 parcels offered.
- Completed Seward Rock Quarry Phase I planning effort: Resource Reconnaissance and Market Study.
- Recorded Municipal Entitlement Surveys ASLS 2006-4 and ASLS 2006-5 (Hope).
- Acquired 2 properties for Central Peninsula Hospital, secured property at Ciechanski Road for CES fill site and future fire station, and secured temporary fire station lease space near Diamond Ridge for KESA.
- Amended KPB 17.10 to provide for Land Use Permits to be issued for periods up to 5 years to reduce administrative costs.
- Updated Land Management Fee schedules by Resolution 2009-068 to increase recovery of administrative costs.
- Enacted KPB 17.10.185 "Community Trail Management Agreements" to develop a better management tool for addressing trail issues on borough lands at no direct cost to the Borough.

Significant Budgetary Changes:

- Facility Management Budget (Nikiski Elementary) reimbursed approximately 55% by NPRSA and 45% by General Fund.

Key Measures

	<u>CY2006</u> <u>Actual</u>	<u>CY2007</u> <u>Actual</u>	<u>CY2008</u> <u>Actual</u>	<u>CY2009</u> <u>Actual</u>	<u>CY2010</u> <u>Projected</u>
Staffing History	5	5	5	5	5
Land Sales	2	5	6	14	22
Land Acquisitions	2	0	5	3	1
Land Exchanges	0	2	0	1	2
Land Leases	1	2	3	2	2
Deeds of Trust (ending 12/31)	68	52	36	33	45
Active Land Leases	29	31	33	33	35
Properties Leased to KPB	14	14	14	15	13
Land Use Permits	13	19	24	20	20
Small Quantity Gravel Permits	11	17	16	11	15
Hard Rock Sales	1	2	0	2	2
ROW Utility Permits	212	243	192	135	180
Tax Foreclosed: Retained	0	13	0	10	0
Tax Foreclosed: Auctioned	0	18	0	19	0
Ordinances and Resolutions	2	11	24	24	18
Property Inspections	60	76	75	82	75
Property Cleanups	0	2	1	0	1
Patents – Acreage Received	310	959	132	261	3,190
Public Information:					
Calls	-	5,457	4,579	4,906	4,900
Walk-ins	-	3,666	3,075	3,515	3,500
Maps	-	1,291	1,043	1,818	1,500

Key measures are reported on a calendar year basis.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 250
Department 21210 - Land Management Administration**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	221,843	248,398	\$ 271,870	\$ 271,870	\$ 279,058	\$ 7,188	2.64%
40120 Temporary Wages	42	15,194	12,000	17,000	12,000	(5,000)	-29.41%
40130 Overtime Wages	1,020	492	-	-	1,500	1,500	-
40210 FICA	19,199	22,458	24,614	24,614	25,340	726	2.95%
40221 PERS	71,084	92,195	60,621	60,621	62,223	1,602	2.64%
40321 Health Insurance	54,407	58,063	66,680	79,532	77,100	(2,432)	-3.06%
40322 Life Insurance	562	524	678	678	694	16	2.36%
40410 Leave	21,695	26,270	25,465	25,465	26,765	1,300	5.11%
40411 Sick Leave	2,730	3,119	5,129	5,129	6,048	919	17.92%
Total: Personnel	392,582	466,713	467,057	484,909	490,728	5,819	1.20%
Supplies							
42020 Signage Supplies	-	-	-	500	-	(500)	-100.00%
42110 Office Supplies	1,634	4,479	2,500	3,000	2,500	(500)	-16.67%
42120 Computer Software	364	-	1,500	1,500	500	(1,000)	-66.67%
42210 Operating Supplies	1,028	1,138	2,500	1,000	2,500	1,500	150.00%
42230 Fuel, Oils and Lubricants	42	113	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	1,458	-	-	3,419	500	(2,919)	-85.38%
42410 Small Tools	-	193	1,500	1,500	1,500	-	0.00%
Total: Supplies	4,526	5,923	8,500	11,419	8,000	(3,419)	-29.94%
Services							
43011 Contractual Services	173,183	350,878	406,000	1,355,490	358,000	(997,490)	-73.59%
43015 Water/Air Sample Testing	-	-	-	500	-	(500)	-100.00%
43110 Communications	2,339	2,069	2,000	2,000	2,480	480	24.00%
43140 Postage	48	191	1,000	1,000	500	(500)	-50.00%
43210 Transportation/Subsistence	7,035	7,168	13,760	13,760	12,900	(860)	-6.25%
43211 Per Diem	80	-	-	-	-	-	-
43220 Car Allowance	3,600	3,689	3,600	3,600	3,600	-	0.00%
43250 Freight and Express	-	-	75	75	75	-	0.00%
43260 Training	3,873	4,097	5,550	5,550	3,550	(2,000)	-36.04%
43310 Advertising	9,418	2,239	10,000	10,000	10,000	-	0.00%
43410 Printing	-	350	500	500	500	-	0.00%
43510 Insurance Premium	5,961	5,961	5,994	5,994	6,384	390	6.51%
43600 Project Management	-	-	10,000	5,000	10,000	5,000	100.00%
43610 Utilities	3,982	5,286	4,500	4,500	4,500	-	0.00%
43720 Equipment Maintenance	2,451	810	3,000	3,000	2,500	(500)	-16.67%
43750 Vehicle Maintenance	-	-	1,000	1,000	1,000	-	0.00%
43812 Equipment Replacement Pymt.	2,000	2,000	2,000	2,000	1,425	(575)	-28.75%
43920 Dues and Subscriptions	1,046	1,414	1,850	1,850	1,260	(590)	-31.89%
43931 Recording Fees	660	425	2,000	2,000	2,000	-	0.00%
43933 Collection Fees	76	14	1,000	1,000	500	(500)	-50.00%
43936 USAD Assessments	12,378	-	10,000	10,000	10,000	-	0.00%
45110 Land Sale Property Tax	5,758	227	10,000	10,000	10,000	-	0.00%
Total: Services	233,888	386,818	493,829	1,438,819	441,174	(997,645)	-69.34%
Capital Outlay							
48120 Office Machines	2,631	3,738	5,000	5,000	5,000	-	0.00%
48610 Land Purchase	63,855	467,343	50,000	50,000	-	(50,000)	-100.00%
48710 Minor Office Equipment	4,884	4,003	5,000	5,000	5,000	-	0.00%
48720 Minor Office Furniture	-	-	2,500	2,500	2,500	-	0.00%
48730 Minor Communication Equipment	-	-	-	50	-	(50)	-100.00%
49433 Plan Review/Permit Fees	-	-	-	1,060	-	(1,060)	-100.00%
Total: Capital Outlay	71,370	475,084	62,500	63,610	12,500	(51,110)	-80.35%
Transfers							
50459 North Pen Rec Capital Projects	-	123,390	-	-	-	-	-
Total: Transfers	-	123,390	-	-	-	-	-

Fund 250
Department 21210 - Land Management Administration - Continued

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %
Interdepartmental Charges						
61990 Admin Service Fee	18,398	31,192	-	-	-	-
Total: Interdepartmental Charges	18,398	31,192	-	-	-	-
Department Total	\$ 720,764	\$ 1,489,120	\$ 1,031,886	\$ 1,998,757	\$ 952,402	\$ (1,046,355) -52.35%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Land Management Officer, Land Management Agent, Land Management Technician III, Land and Resource Coordinator, Senior Clerk Typist (Planning).

43011 Contractual Services. Municipal Entitlement Surveys per 2008 Land Plan (\$178,000); Ladd Landing Management Project (\$15,000); Routine surveys (\$50,000); Material Site Management (\$15,000); Mapping & Consulting services (\$50,000); Land Improvement (\$50,000); (sites for these projects are to be determined). Decrease from FY10 projected which contains carried forward project budgets for Hope Subdivision, Widgeon Woods Subdivision, Seward Rock Quarry, Gravel Pit Improvements and Surveys.

43920 Dues and Subscriptions. Decrease due to off year for Biennial PE & PLS Licensing, which occurs on even years.

48120 Office Machines. Replacement of copy machines due to age and condition.

48710 Minor Office Equipment. Scheduled computer replacements.

48720 Minor Office Furniture. Anticipated furniture replacements due to age and condition of current furniture.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2010 Estimated</u>	<u>FY2011 Projected</u>	<u>Future Projected Payments</u>
** 2008 Sport Utility Vehicle	\$ 2,000	\$ 2,000	\$ 1,672	\$ 1,672

** Note an equal amount is being billed to Planning for this vehicle.

Fund:	250	Land Trust Fund
Dept:	21211	Facilities Management

Department Function

Mission: Facility maintenance of Nikiski Elementary School Building, which is no longer being utilized as a school.

Major long-term issues and concerns

- The Borough lacks long-term plans for this property except for NPRSA's use. The Land Trust Fund has expended \$425,000 on this building since FY06 and received \$206,392 in revenue, for a net amount of \$218,608.

Objectives FY2011/Budget highlights

- None- See "Major long-term issues and concerns"

Previous year accomplishments:

- None

Significant Budgetary Changes:

- Land Trust Fund to be reimbursed 100% of this budget: General Fund to provide funding for approximately 45% of actual costs of this budget back to the Land Trust Fund and NPRSA will reimburse the Land Trust Fund for approximately 55% of actual costs, which represents the approximate square footage of the building that they are using.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 250 Land Trust Fund
Department 21211 - Facilities Management**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Supplies							
42310 Repair/Maintenance Supplies	\$ -	\$ 9,432	\$ -	\$ -	\$ -	\$ -	-
Total: Supplies	-	9,432	-	-	-	-	-
Services							
43510 Insurance Premium-Nikiski EI	28,146	28,146	37,941	37,941	41,970	4,029	10.62%
43610 Utilities-Nikiski EI	53,204	69,584	66,500	66,500	66,500	-	0.00%
43764 Snow Removal-Nikiski EI	-	-	10,000	10,000	10,000	-	0.00%
43780 Bldg/Grounds Maintenance	30,149	15,673	24,000	24,000	24,000	-	0.00%
Total: Services	111,499	113,403	138,441	138,441	142,470	4,029	2.91%
Interdepartmental Charges							
61990 Admin Service Fee	3,390	3,568	-	-	-	-	-
Total: Interdepartmental Charges	3,390	3,568	-	-	-	-	-
Department Total	\$ 114,889	\$ 126,403	\$ 138,441	\$ 138,441	\$ 142,470	\$ 4,029	2.91%

LINE-ITEM EXPLANATIONS

43510 Insurance Premium- Nikiski EI. Insurance allocation.

43780 Building/Grounds Maintenance.

Routine maintenance of Nikiski

Elementary School.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 250 Land Trust Fund
Expenditure Summary By Line Item**

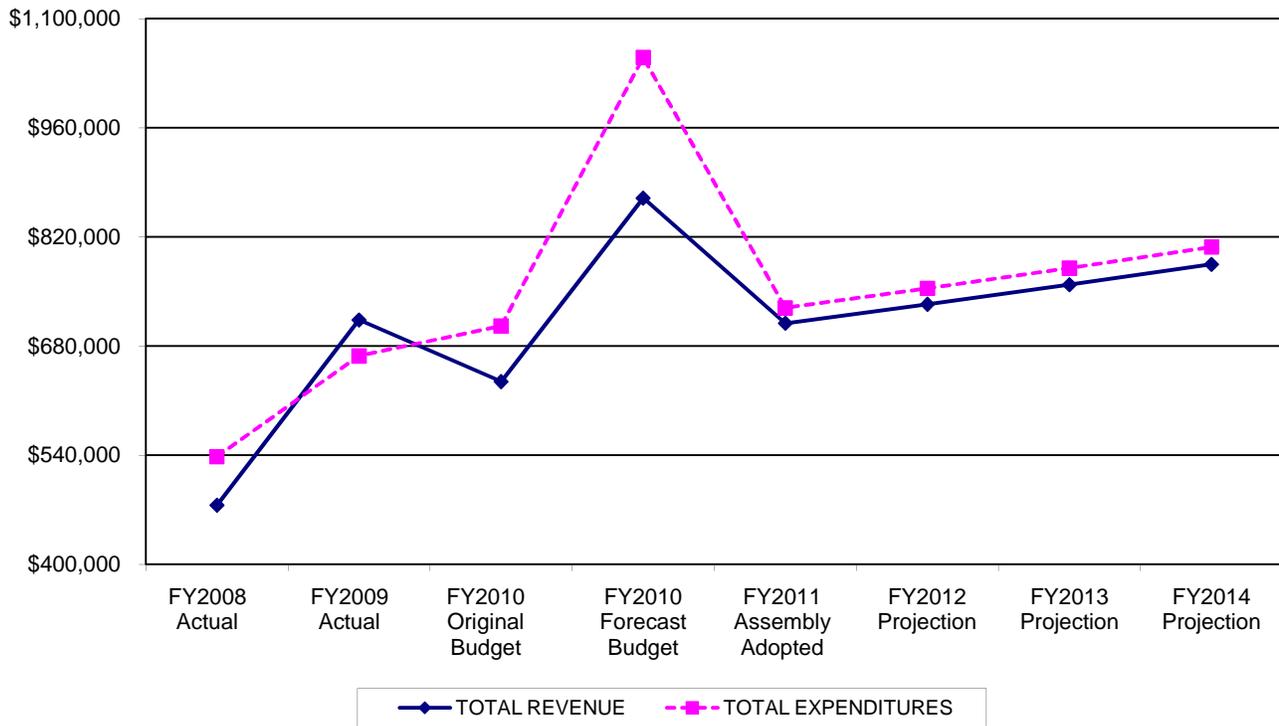
	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 221,843	\$ 248,398	\$ 271,870	\$ 271,870	\$ 279,058	\$ 7,188	2.64%
40120 Temporary Wages	42	15,194	12,000	17,000	12,000	(5,000)	-29.41%
40130 Overtime Wages	1,020	492	-	-	1,500	1,500	-
40210 FICA	19,199	22,458	24,614	24,614	25,340	726	2.95%
40221 PERS	71,084	92,195	60,621	60,621	62,223	1,602	2.64%
40321 Health Insurance	54,407	58,063	66,680	79,532	77,100	(2,432)	-3.06%
40322 Life Insurance	562	524	678	678	694	16	2.36%
40410 Leave	21,695	26,270	25,465	25,465	26,765	1,300	5.11%
40411 Sick Leave	2,730	3,119	5,129	5,129	6,048	919	17.92%
Total: Personnel	392,582	466,713	467,057	484,909	490,728	5,819	1.20%
Supplies							
42020 Signage Supplies	-	-	-	500	-	(500)	-100.00%
42110 Office Supplies	1,634	4,479	2,500	3,000	2,500	(500)	-16.67%
42120 Computer Software	364	-	1,500	1,500	500	(1,000)	-66.67%
42210 Operating Supplies	1,028	1,138	2,500	1,000	2,500	1,500	150.00%
42230 Fuel, Oils & Lubricants	42	113	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	1,458	9,432	-	3,419	500	(2,919)	-85.38%
42410 Small Tools	-	193	1,500	1,500	1,500	-	0.00%
Total: Supplies	4,526	15,355	8,500	11,419	8,000	(3,419)	-29.94%
Services							
43011 Contractual Services	173,183	350,878	406,000	1,355,490	358,000	(997,490)	-73.59%
43015 Water/Air Sample Testing	-	-	-	500	-	(500)	-100.00%
43110 Communications	2,339	2,069	2,000	2,000	2,480	480	24.00%
43140 Postage	48	191	1,000	1,000	500	(500)	-50.00%
43210 Transportation/Subsistence	7,035	7,168	13,760	13,760	12,900	(860)	-6.25%
43211 Per Diem	80	-	-	-	-	-	-
43220 Car Allowance	3,600	3,689	3,600	3,600	3,600	-	0.00%
43250 Freight and Express	-	-	75	75	75	-	0.00%
43260 Training	3,873	4,097	5,550	5,550	3,550	(2,000)	-36.04%
43310 Advertising	9,418	2,239	10,000	10,000	10,000	-	0.00%
43410 Printing	-	350	500	500	500	-	0.00%
43510 Insurance Premium	34,107	34,107	43,935	43,935	48,354	4,419	10.06%
43600 Project Management	-	-	10,000	5,000	10,000	5,000	100.00%
43610 Utilities	57,186	74,870	71,000	71,000	71,000	-	0.00%
43720 Equipment Maintenance	2,451	810	3,000	3,000	2,500	(500)	-16.67%
43750 Vehicle Maintenance	-	-	1,000	1,000	1,000	-	0.00%
43764 Snow Removal-Nikiski Elem.	-	-	10,000	10,000	10,000	-	0.00%
43780 Bldg/Grounds Maintenance	30,149	15,673	24,000	24,000	24,000	-	0.00%
43812 Equipment Replacement Pymt.	2,000	2,000	2,000	2,000	1,425	(575)	-28.75%
43920 Dues and Subscriptions	1,046	1,414	1,850	1,850	1,260	(590)	-31.89%
43931 Recording Fees	660	425	2,000	2,000	2,000	-	0.00%
43933 Collection Fees	76	14	1,000	1,000	500	(500)	-50.00%
43936 USAD Assessments	12,378	-	10,000	10,000	10,000	-	0.00%
45110 Land Sale Property Tax	5,758	227	10,000	10,000	10,000	-	0.00%
Total: Services	345,387	500,221	632,270	1,577,260	583,644	(993,616)	-63.00%
Capital Outlay							
48120 Office Machines	2,631	3,738	5,000	5,000	5,000	-	0.00%
48610 Land Purchase	63,855	467,343	50,000	50,000	-	(50,000)	-100.00%
48710 Minor Office Equipment	4,884	4,003	5,000	5,000	5,000	-	0.00%
48720 Minor Office Furniture	-	-	2,500	2,500	2,500	-	0.00%
48730 Minor Communication Equipment	-	-	-	50	-	(50)	-100.00%
49433 Plan Review/Permit Fees	-	-	-	1,060	-	(1,060)	-100.00%
Total: Capital Outlay	71,370	475,084	62,500	63,610	12,500	(51,110)	-80.35%
Transfers							
50459 North Pen Rec Capital Projects	-	123,390	-	-	-	-	-
Total: Transfers	-	123,390	-	-	-	-	-
Interdepartmental Charges							
61990 Admin Service Fee	21,788	34,760	-	-	-	-	-
Total: Interdepartmental Charges	21,788	34,760	-	-	-	-	-
Department Total	\$ 835,653	\$ 1,615,523	\$ 1,170,327	\$ 2,137,198	\$ 1,094,872	\$ (1,042,326)	-48.77%

Fund: 251 Kenai River Center - Budget Projection

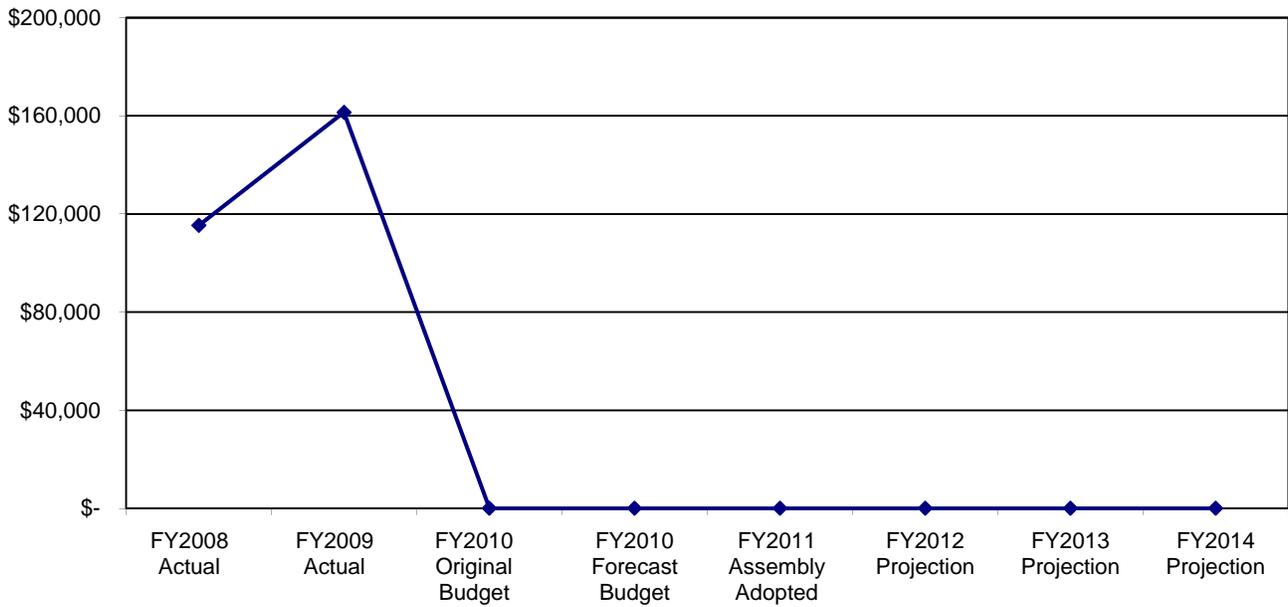
Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Revenues:								
Federal Revenues	\$ 36,895	\$ 117,491	\$ 50,500	\$ 269,850	\$ 50,500	\$ 38,500	\$ 38,500	\$ 38,500
Other Revenues	52,322	48,366	56,625	56,625	57,034	58,175	59,339	60,526
Total Revenues	89,217	165,857	107,125	326,475	107,534	96,675	97,839	99,026
Operating Transfers From:								
General Fund	386,199	547,451	527,074	543,245	601,657	636,754	660,774	685,756
Total Operating Transfers	386,199	547,451	527,074	543,245	601,657	636,754	660,774	685,756
Total Revenues and Operating Transfers	475,416	713,308	634,199	869,720	709,191	733,429	758,613	784,782
Expenditures:								
Personnel	418,438	496,006	640,298	683,053	654,841	681,035	708,276	736,607
Supplies	10,412	7,640	8,400	8,400	8,400	8,568	8,739	8,914
Services	104,822	159,146	134,675	393,715	149,769	151,267	152,780	154,308
Capital Outlay	4,445	4,409	7,250	7,250	15,550	15,706	15,863	16,022
Interdepartmental Charges	-	-	(85,000)	(85,000)	(99,724)	(102,716)	(105,797)	(108,971)
Total Expenditures	538,117	667,201	705,623	1,007,418	728,836	753,860	779,861	806,880
Operating Transfers To:								
General Fund	-	-	-	42,923	-	-	-	-
Total Expenditures and Operating Transfers	538,117	667,201	705,623	1,050,341	728,836	753,860	779,861	806,880
Net Results From Operations	(62,701)	46,107	(71,424)	(180,621)	(19,645)	(20,431)	(21,248)	(22,098)
Projected Lapse (3.0%)	-	-	-	19,209	19,645	20,431	21,248	22,098
Change in Fund Balance	(62,701)	46,107	(71,424)	(161,412)	-	-	-	-
Beginning Fund Balance	178,006	115,305	71,424	161,412	-	-	-	-
Ending Fund Balance	\$ 115,305	\$ 161,412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mill Rate Equivalency for Operating Transfer from The General Fund	0.08	0.10	0.09	0.09	0.09	0.10	0.10	0.10
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**KENAI RIVER CENTER
REVENUES AND EXPENDITURES**



**KENAI RIVER CENTER
UNRESERVED FUND BALANCE**



Fund: 251
Dept: 21135 Kenai River Center

Department Function

Mission: Provide staff and support facilities needed for the operation of the Donald E. Gilman River Center (RC) to accomplish code requirements within the terms of agreement developed with the state and federal government. Provide participation and guidance to local, state, and federal agencies involved in developing projects, issuing permits, or managing land or resources within the coastal boundary of the borough. Support and assist the Seward Bear Creek Flood Service Area by providing technical expertise, project management and permitting for approved projects. Manage the public use of the Center's river access and outdoor education facility.

Major long-term issues and concerns:

- None.

Objectives FY2011/Budget highlights:

- Continue processing multi-agency flood plain and habitat protection permits within 30 days.
- Coordinate the issuing of the 50-foot habitat protection, habitat tax credits and floodplain permits.
- Complete AK Coastal Management Program consistency reviews for coastal resource planning in our borough.
- Coordinate with the Kenai Peninsula Watershed Forum to continue the education programs at the RC.
- Request monies to expand the RC building to include the US Army Corps of Engineers.
- Develop and manage a RC expanded parking area for the seasonal fishing visitors.
- Distribute Living on the Coast, a guide for coastal development on the Kenai Peninsula.
- Manage special projects and administer the variety of grant programs assigned to our department.

Previous year accomplishments:

- Since the beginning of its operation the center has been involved in over 6,129 projects. We expect FY2010 will result in 190 projects within the Borough's 50-foot habitat area, 170 projects within the Borough's floodplain area, and 48 habitat tax credit projects.
- The State of Alaska recognized our KPB Coastal Program for accomplishing all grant-funding requirements through timely and coordinated reviews of local, state and federal projects within the coastal boundary.
- FEMA reviewed and approved the KPB floodplain program and awarded our participating communities with flood insurance premium discounts through the National Flood Insurance Program's Community Rating System.
- We are achieving our FY10 objective by reducing the average processing time for all Borough floodplain permits within 30 days. We continue to process well below the 30-day period for our Borough 50-foot habitat protection permits.

Significant Budgetary Changes:

- None.

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>	<u>FY11 Projected</u>
50 ft. Habitat Area Project Reviews	247	171	190	200
Processing Time (Days)	N/A	13.7	14.5	19
Flood Plain Project Reviews	355	150	170	200
Processing Time (Days)	N/A	38.2	28.7	22.5
Tax Credit Projects	67	41	48	65
Coastal Management Project Reviews*	239	39	50	75

* The reduction of project reviews is due to program changes at the state level.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 251
Department 21135 - Kenai River Center**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 235,130	\$ 267,345	\$ 382,659	\$ 399,290	\$ 391,063	\$ (8,227)	-2.06%
40120 Temporary Wages	2,167	-	13,800	13,800	1,800	(12,000)	-86.96%
40210 FICA	17,851	23,399	33,529	35,104	34,396	(708)	-2.02%
40221 PERS	74,865	98,949	84,610	88,348	86,468	(1,880)	-2.13%
40321 Health Insurance	52,092	60,334	80,016	100,515	92,520	(7,995)	-7.95%
40322 Life Insurance	662	563	936	975	957	(18)	-1.85%
40410 Leave	28,000	32,272	37,285	37,532	39,975	2,443	6.51%
40411 Sick Leave	5,651	6,167	7,415	7,441	7,614	173	2.32%
40511 Other Benefits	2,020	6,977	48	48	48	-	0.00%
Total: Personnel	418,438	496,006	640,298	683,053	654,841	(28,212)	-4.13%
Supplies							
42110 Office Supplies	3,148	4,664	3,000	3,000	3,000	-	0.00%
42120 Computer Software	-	310	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	7,264	1,729	3,500	3,500	3,500	-	0.00%
42230 Fuel, Oils & Lubricants	-	-	500	500	500	-	0.00%
42250 Uniforms	-	418	100	100	100	-	0.00%
42310 Repair/Maintenance Supplies	-	480	-	-	-	-	-
42360 Motor Vehicle Repair Supplies	-	29	-	-	-	-	-
42410 Small Tools	-	10	300	300	300	-	0.00%
Total: Supplies	10,412	7,640	8,400	8,400	8,400	-	0.00%
Services							
43011 Contractual Services	21,438	57,148	16,063	214,833	16,063	(198,770)	-92.52%
43110 Communications	13,465	10,816	10,398	13,898	12,400	(1,498)	-10.78%
43140 Postage	4,084	4,875	7,000	7,000	7,000	-	0.00%
43210 Transportation/Subsistence	11,370	14,521	12,000	13,238	19,962	6,724	50.79%
43220 Car Allowance	3,600	3,689	7,200	7,200	7,200	-	0.00%
43260 Training	3,015	2,900	3,490	3,490	3,775	285	8.17%
43310 Advertising	1,494	1,669	4,500	4,300	4,500	200	4.65%
43410 Printing	561	682	4,000	4,000	4,000	-	0.00%
43510 Insurance Premium	12,742	12,742	16,140	16,140	17,319	1,179	7.30%
43600 Project Management	79	872	2,000	-	2,000	2,000	-
43610 Utilities	24,510	33,107	36,000	31,800	34,360	2,560	8.05%
43720 Equipment Maintenance	1,232	1,350	3,450	1,450	3,450	2,000	137.93%
43750 Vehicle Maintenance	-	560	-	-	-	-	-
43764 Snow Removal	-	639	4,000	4,000	4,000	-	0.00%
43780 Buildings/Grounds Maintenance	3,443	9,220	1,685	1,685	6,847	5,162	306.35%
43810 Rents and Operating Leases	2,345	238	2,500	2,500	2,650	150	6.00%
43812 Equipment Replacement Payment	-	2,600	2,600	2,600	2,594	(6)	-0.23%
43920 Dues and Subscriptions	1,444	1,518	1,649	1,849	1,649	(200)	-10.82%
43999 CIAP/Projects Contingency	-	-	-	63,732	-	(63,732)	-100.00%
Total: Services	104,822	159,146	134,675	393,715	149,769	(243,946)	-61.96%
Capital Outlay							
48120 Office Machines	-	-	-	-	8,300	8,300	-
48710 Minor Office Equipment	4,445	3,818	5,500	5,208	5,500	292	5.61%
48720 Minor Office Furniture	-	240	1,750	1,576	1,750	174	11.04%
48730 Minor Communication Equipment	-	351	-	466	-	(466)	-100.00%
Total: Capital Outlay	4,445	4,409	7,250	7,250	15,550	8,300	114.48%
Transfers							
50100 General Fund	-	-	-	42,923	-	(42,923)	-100.00%
Total: Transfers	-	-	-	42,923	-	(42,923)	-100.00%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	-	(85,000)	(85,000)	(99,724)	(14,724)	17.32%
Total: Interdepartmental Charges	-	-	(85,000)	(85,000)	(99,724)	(14,724)	17.32%
Department Total	\$ 538,117	\$ 667,201	\$ 705,623	\$ 1,050,341	\$ 728,836	\$ (321,505)	-30.61%

Fund 251
Department 21135 - Kenai River Center - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: 1 Director, 3 Planners, 1 Planning Assistant and 1 Project Manager/Hydrologist.

40120 Temporary Wages. Decreased to reflect uncertainty in federal funding. Funds will be appropriated if and when the grant is awarded.

43011 Contractual Services. To cover janitorial service, alarm monitoring, and AED maintenance.

43210 Transportation and Subsistence. Increased community meetings and travel for Seward based staff.

43780 Building/Grounds Maintenance. Increased to reflect a more accurate estimate based on historical costs.

43810 Rents and Operating Leases. For summer rental and service of portable toilets.

43812 Equipment Replacement Payment. See the payment schedule below.

48120 Office Machines. Purchase new copier, maintenance is becoming difficult for current 2003 model copier as parts are harder to obtain.

48710 Minor Office Equipment. Purchase 2 computers (\$4,000), GPS Enabled Camera (\$1,500).

48720 Minor Office Furniture. Purchase 2 office chairs (\$500) and a computer table (\$750).

60000 Charges (To) From Other Depts. These are charges to the Seward Bear Creek Flood Service Area for a portion of the wages and benefits of the Project Manager/Hydrologist working on SBCFSA projects.

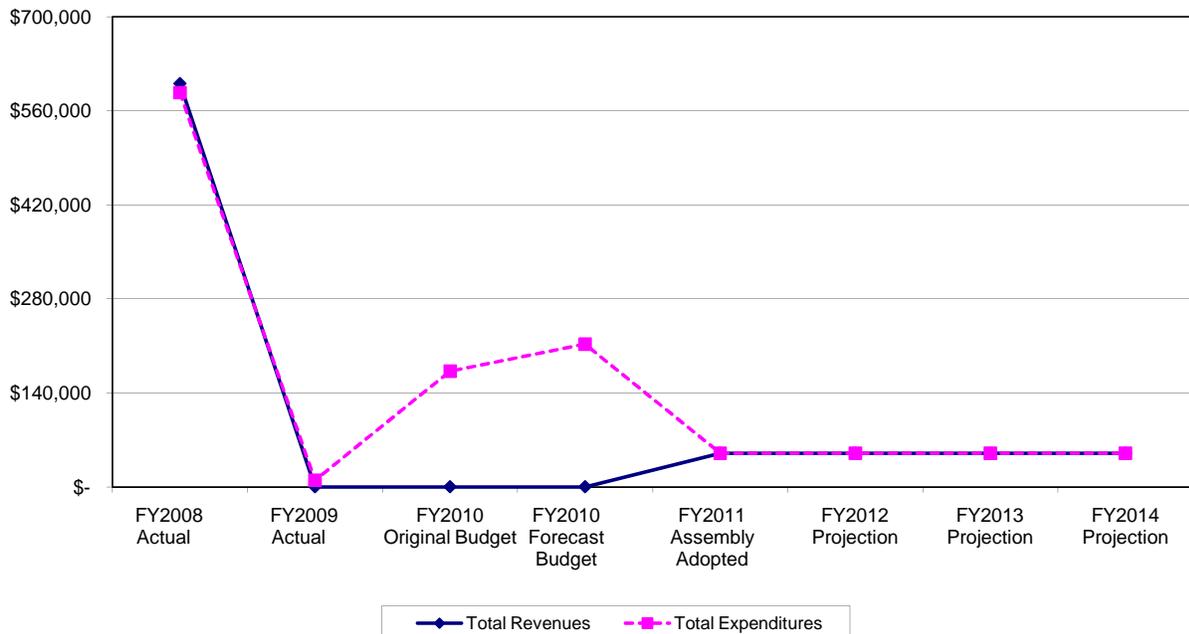
EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

<u>Items</u>	<u>Prior Years</u>	<u>FY2010 Estimated</u>	<u>FY2011 Projected</u>	<u>Future Projected Payments</u>
River Boat	\$ 2,600	\$ 2,600	\$ 2,594	\$ 7,781

Fund: 260 Disaster Relief - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Revenues:								
Federal Revenue	\$ 365,966	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
State Revenue	234,311	-	-	-	-	-	-	-
Total Revenues	600,277	-	-	-	-	-	-	-
Operating Transfers From:								
General Fund	-	-	-	-	50,000	50,000	50,000	50,000
Total Operating Transfers	-	-	-	-	50,000	50,000	50,000	50,000
Total Revenues and Operating Transfers	600,277	-	-	-	50,000	50,000	50,000	50,000
Expenditures:								
Personnel	2,467	7,161	-	13,781	-	-	-	-
Supplies	-	56	-	5,451	-	-	-	-
Services	490,863	1,217	50,000	30,768	50,000	50,000	50,000	50,000
Capital Outlay	20,887	1,479	-	-	-	-	-	-
Interdepartmental Charges	5,079	-	-	-	-	-	-	-
Total Expenditures	519,296	9,913	50,000	50,000	50,000	50,000	50,000	50,000
Operating Transfers To:								
General Fund	67,469	-	122,270	162,358	-	-	-	-
Total Operating Transfers	67,469	-	122,270	162,358	-	-	-	-
Total Expenditures and Operating Transfers	586,765	9,913	172,270	212,358	50,000	50,000	50,000	50,000
Net Results From Operations	13,512	(9,913)	(172,270)	(212,358)	-	-	-	-
Projected Lapse (Not Applicable)	-	-	-	-	-	-	-	-
Change in Fund Balance	13,512	(9,913)	(172,270)	(212,358)	-	-	-	-
Beginning Fund Balance	208,759	222,271	172,270	212,358	-	-	-	-
Ending Fund Balance	\$ 222,271	\$ 212,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**DISASTER RELIEF
REVENUES AND EXPENDITURES**



Fund: 260 Disaster Relief
Dept: 11251

Department Function

Mission: Funds available to the Mayor for initial response in the event of a disaster within the Kenai Peninsula Borough, such as oil spills, flooding, volcano eruptions, fires, earthquakes, etc.

Major long-term issues and concerns:

- Frequency and severity of disasters occurring.

Objectives FY2011/Budget highlights:

- Ability to respond quickly in the event of disaster.

Previous year accomplishments:

- Coordinated with the State of Alaska Division of Forestry on the Shanta Creek Fire that began at the end of June, resulting in over 13,200 acres burned but no structures lost. Evacuation of the Funny River area planned but not implemented. No structures lost.
- Borough personnel responded to provide assistance and a Public Information Officer in widespread flooding in the Seward area at the end of July.
- Monitored minor flooding of the Kenai River throughout August. Provided sand and sand bags to the public.
- Reviewed and updated the KPB Pandemic Flu Plan. Provided personnel and KPB resources to assist with mass immunization clinics.
- Provided assistance to the Seward area after a storm surge damaged roads and infrastructure in December. Disaster Emergency Declarations issued by the City of Seward, the KPB and the State of Alaska.
- Monitored Redoubt Volcano during periods of unrest.

Significant budgetary changes:

- None

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>
Emergency Incidents Responded to	4	6	6
Staff Time in Incident Response	500	700	700

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 260
Department 11251 - Disaster Relief**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ -	\$ 3,074	\$ -	\$ 8,020	\$ -	\$ (8,020)	-100.00%
40120 Temporary Wages	2,140	1,477	-	220	-	(220)	-100.00%
40130 Overtime Wages	55	1,501	-	1,696	-	(1,696)	-100.00%
40210 FICA	177	416	-	789	-	(789)	-100.00%
40221 PERS	38	413	-	1,829	-	(1,829)	-100.00%
40321 Health Insurance	57	270	-	1,211	-	(1,211)	-100.00%
40322 Life Insurance	-	10	-	16	-	(16)	-100.00%
Total: Personnel	2,467	7,161	-	13,781	-	(13,781)	-100.00%
Supplies							
42210 Operating Supplies	-	-	-	5,451	-	(5,451)	-100.00%
42230 Fuel, Oil & Lubricants	-	56	-	-	-	-	-
Total: Supplies	-	56	-	5,451	-	(5,451)	-100.00%
Services							
43011 Contractual Services	490,090	-	-	28,457	-	(28,457)	-100.00%
43210 Transportation/Subsistence	141	1,217	-	2,311	-	(2,311)	-100.00%
43600 Project Management	632	-	-	-	-	-	-
43999 Contingency	-	-	50,000	-	50,000	50,000	-
Total: Services	490,863	1,217	50,000	30,768	50,000	19,232	62.51%
Capital Outlay							
48760 Minor Fire Fighting Equipment	-	1,479	-	-	-	-	-
49311 Design	20,887	-	-	-	-	-	-
Total: Capital Outlay	20,887	1,479	-	-	-	-	-
Transfers							
50100 Transfer to General Fund	67,469	-	122,270	162,358	-	(162,358)	-100.00%
Total: Transfers	67,469	-	122,270	162,358	-	(162,358)	-100.00%
Interdepartmental Charges							
61990 Admin Service Fee	5,079	-	-	-	-	-	-
Total: Interdepartmental Charges	5,079	-	-	-	-	-	-
Department Total	\$ 586,765	\$ 9,913	\$ 172,270	\$ 212,358	\$ 50,000	\$ (162,358)	-76.45%

LINE-ITEM EXPLANATIONS

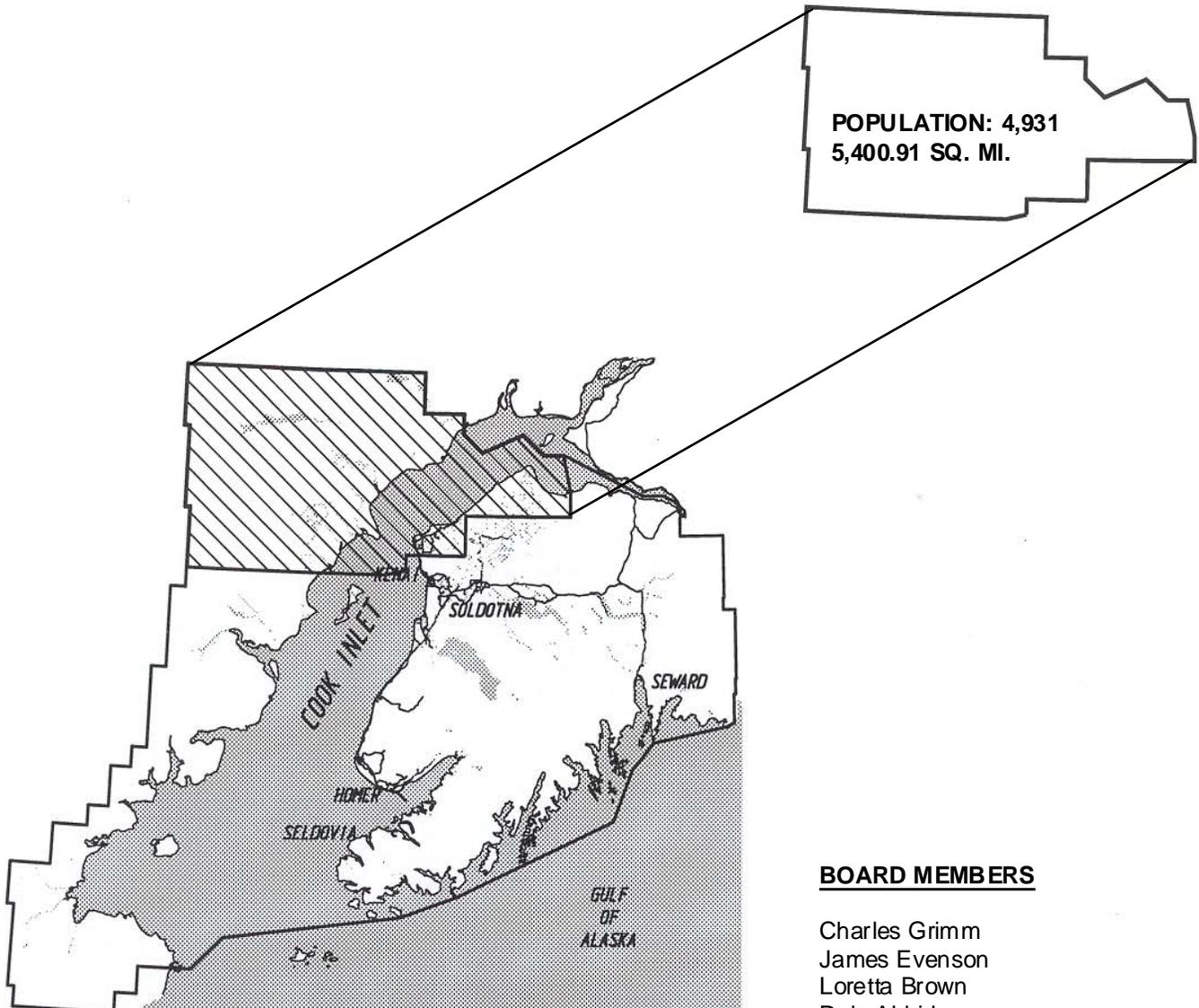
43999 Contingency. Response funds available in time of a disaster.

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NIKISKI SENIOR SERVICE AREA

Voters in the Nikiski area approved the formation of the Nikiski Senior Service Area in October 1993 to provide programs and services for the senior citizens within the service area. A five-member board of directors, elected by the voters in that service area, has the power to provide for these services and programs. The board members, who are qualified voters in the Borough and residents of the Nikiski Senior Service Area, serve staggered three-year terms.

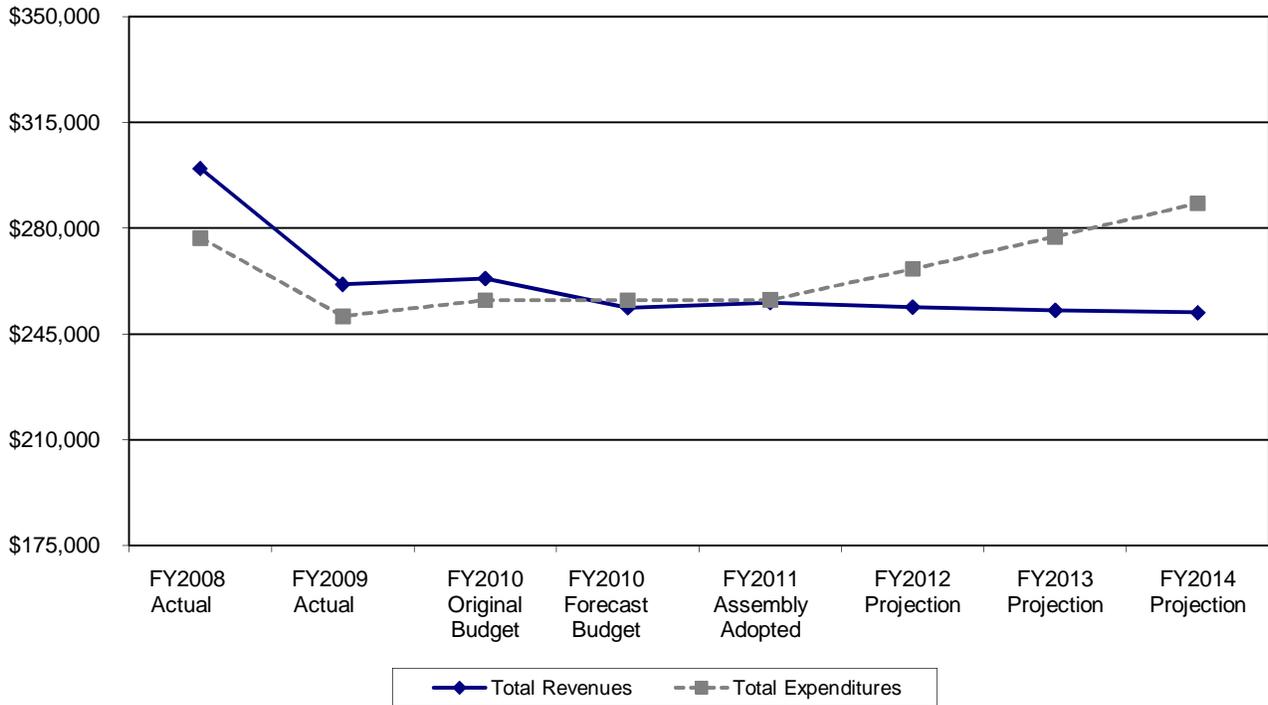
Funding is provided by a mill rate levy not to exceed 0.2 mills on taxable property and by a portion of grant funds provided by the Kenai Peninsula Borough to all senior citizen groups within the Borough. The mill rate for FY 2011 is set at .20 mills.



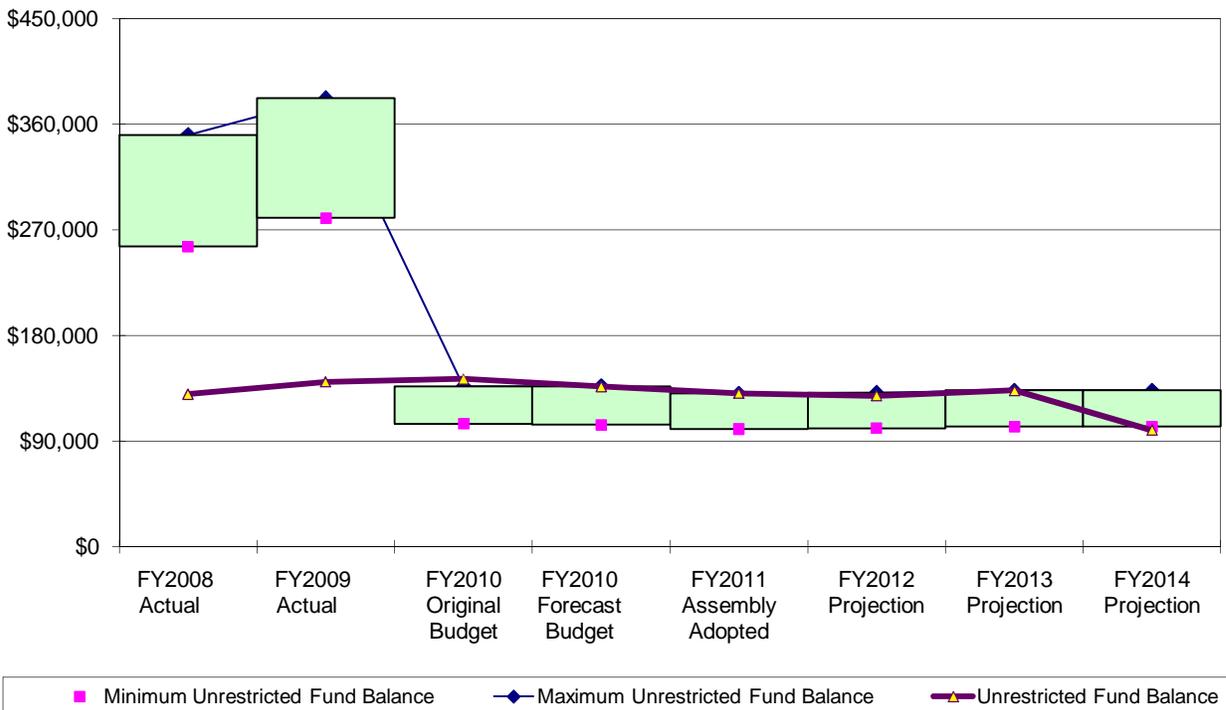
Fund: 280 Nikiski Seniors Service Area - Budget Projection

Fund Budget:	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	596,849	602,311	580,147	580,147	528,325	544,175	560,500	577,315
Personal	32,584	26,756	30,637	30,637	30,309	31,218	32,155	33,120
Oil & Gas (AS 43.56)	448,798	430,857	485,378	485,378	497,986	473,087	449,433	426,961
	<u>1,078,231</u>	<u>1,059,924</u>	<u>1,096,162</u>	<u>1,096,162</u>	<u>1,056,620</u>	<u>1,048,480</u>	<u>1,042,088</u>	<u>1,037,396</u>
Mill Rate	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Revenues:								
Property Taxes								
Real	\$ 119,253	\$ 119,878	\$ 116,029	\$ 116,029	\$ 105,665	\$ 108,835	\$ 112,100	\$ 115,463
Personal	6,521	5,409	6,005	5,293	5,941	6,119	6,302	6,492
Oil & Gas (AS 43.56)	89,945	86,063	97,076	86,171	99,597	94,617	89,887	85,392
Interest	333	267	340	340	272	277	283	289
Flat Tax	359	436	454	445	454	463	472	481
Motor Vehicle Tax	2,492	2,776	1,820	1,820	1,820	1,856	1,893	1,931
Total Property Taxes	<u>218,903</u>	<u>214,829</u>	<u>221,724</u>	<u>210,098</u>	<u>213,749</u>	<u>212,167</u>	<u>210,937</u>	<u>210,048</u>
State Revenue	38,857	843	-	2,272	-	-	-	-
Interest Earnings	8,727	9,206	5,098	4,793	5,128	5,256	5,387	5,522
Total Revenues	<u>266,487</u>	<u>224,878</u>	<u>226,822</u>	<u>217,163</u>	<u>218,877</u>	<u>217,423</u>	<u>216,324</u>	<u>215,570</u>
Operating Transfers From:								
General Fund	33,220	36,542	36,542	36,542	36,542	36,542	36,542	36,542
Total Operating Transfers	<u>33,220</u>	<u>36,542</u>	<u>36,542</u>	<u>36,542</u>	<u>36,542</u>	<u>36,542</u>	<u>36,542</u>	<u>36,542</u>
Total Revenues and Operating Transfers	<u>299,707</u>	<u>261,420</u>	<u>263,364</u>	<u>253,705</u>	<u>255,419</u>	<u>253,965</u>	<u>252,866</u>	<u>252,112</u>
Expenditures:								
Personnel	81,593	-	-	-	-	-	-	-
Services	160,064	246,154	256,228	256,228	261,300	256,074	248,392	250,876
Capital Outlay	31,762	818	-	1,387	-	-	-	35,000
Interdepartmental Charges	3,334	3,871	-	43	-	-	-	-
Total Expenditures	<u>276,753</u>	<u>250,843</u>	<u>256,228</u>	<u>257,658</u>	<u>261,300</u>	<u>256,074</u>	<u>248,392</u>	<u>285,876</u>
Change in fund balance	22,954	10,577	7,136	(3,953)	(5,881)	(2,109)	4,474	(33,764)
Beginning Fund Balance	107,172	130,126	135,955	140,703	136,750	130,869	128,760	133,234
Ending Fund Balance	<u>\$ 130,126</u>	<u>\$ 140,703</u>	<u>\$ 143,091</u>	<u>\$ 136,750</u>	<u>\$ 130,869</u>	<u>\$ 128,760</u>	<u>\$ 133,234</u>	<u>\$ 99,471</u>

NIKISKI SENIOR SERVICE AREA REVENUES AND EXPENDITURES



NIKISKI SENIOR SERVICE AREA UNRESERVED FUND BALANCE



Fund: 280 Nikiski Seniors Service Area
Dept: 63190

Department Function

Mission: To provide funding for the Nikiski Senior Citizens, Inc, a non-profit organization that provides programs and services that enhance the personal well-being and enjoyment of life for all persons fifty-five and older in the Nikiski area. These programs include, but are not limited to: meals, transportation, social activities, and information and referral services.

Major long-term issues and concerns:

- The ability to respond to the growing needs of the Nikiski seniors as the presence of the area's largest tax base, i.e., the oil and gas industry continues to show a decline.

Previous year accomplishments:

- The new Meals on Wheels vehicle and our new meal packaging system have increased the home delivery program by 14%.
- The Meals on Wheels vehicle has freed up the center's other van and transportation services have been able to expand to meet the increasing demand for seniors in need of transportation to medical and physical therapy appointments. Transportation services increased by 24% this past year.

Significant budgetary changes:

- None to report.

Key Measures

	FY08 <u>Actual</u>	FY09 <u>Actual</u>	FY10 <u>Estimated</u>	FY11 <u>Projected</u>
<u>Service Area</u>				
Mill rate	.20	.20	.20	.20
Property tax revenue	\$218,903	\$212,054	\$214,494	\$219,123
Borough contribution	\$ 33,220	\$ 36,542	\$ 36,542	\$36,542
<u>Nikiski Senior Citizens, Inc.</u>				
Meals served	13,430	14,538	14,247	16,792
Miles driven	20,021	26,423	31,708	32,659

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 280
Department 63190 - Nikiski Seniors Service Area**

		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Forecast Budget %
				Budget	Budget	Adopted	Forecast Budget	
Personnel								
40110	Regular Wages	\$ 45,398	\$ -	\$ -	\$ -	\$ -	-	-
40210	FICA	4,626	-	-	-	-	-	-
40221	PERS	14,003	-	-	-	-	-	-
40321	Health Insurance	11,960	-	-	-	-	-	-
40322	Life Insurance	114	-	-	-	-	-	-
40410	Leave	4,837	-	-	-	-	-	-
40411	Sick Leave	655	-	-	-	-	-	-
	Total: Personnel	81,593	-	-	-	-	-	-
Services								
43011	Contractual Services	159,557	245,981	255,687	255,687	260,728	5,041	1.97%
43510	Insurance Premium	507	173	541	541	572	31	5.73%
	Total: Services	160,064	246,154	256,228	256,228	261,300	5,072	1.98%
Capital Outlay								
48310	Vehicles	31,762	818	-	1,387	-	(1,387)	-100.00%
	Total: Capital Outlay	31,762	818	-	1,387	-	(1,387)	-100.00%
Interdepartmental Charges								
61990	Admin Service Fee	3,334	3,871	-	43	-	(43)	-100.00%
	Total: Interdepartmental Charges	3,334	3,871	-	43	-	(43)	-100.00%
Department Total		\$ 276,753	\$ 250,843	\$ 256,228	\$ 257,658	\$ 261,300	\$ 3,642	1.41%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. The Program Administrator position was transferred to Nikiski Senior Citizens, Inc. and is no longer an employee of the Borough.

43011 Contractual Services. Contracting with Nikiski Senior Citizens, Inc. to provide the services and programs to meet the general objects of the service area (\$235,728) and with the Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs (\$25,000).

61990 Admin Service Fee. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services.

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Kenai Peninsula Borough

Solid Waste Special Revenue Funds

The Borough has one (1) Solid Waste special revenue 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 Special Revenue Fund – this fund was established to account for activities of the borough’s solid waste program. This program is accounted for in a special revenue fund because less than 5% of its revenues come from user fees, 90% of its revenues are from a transfer 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 be shown as a special revenue fund for budgetary purposes.

KENAI PENINSULA BOROUGH

Solid Waste Fund

The Solid Waste fund was established to account for activities of the borough's solid waste program. This program is accounted for in a special revenue fund because less than 5% of its revenues usually come from user fees, 90% of its revenues come from a transfer from the Borough's general fund.

The Solid Waste fund is made up of 5 divisions as follows; Administration; Central Peninsula Landfill; Seward Transfer Facility; Homer Baler; 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. Prior to FY2006, operation and maintenance of this facility was contracted out.

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 burial and provide for proper hazardous material disposal. The operation at this facility is contracted out.

Homer Baling Facility – the mission of this facility is to collect, bale and dispose of waste generated in the Southern Peninsula, recycle to reduce waste requiring burial and provide for proper hazardous materials disposal.

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

	FY2008 <u>Actual</u>	FY2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Proposed</u>
Staffing History	20.25	20.75	21.00	21.00
Summary for All Areas: (Tons)				
Asbestos	15	1,083	20	20
Construction Debris	9,038	9,419	9,000	9,000
Mixed Solid Waste	52,799	48,265	50,000	50,000
Recycle	<u>1,708</u>	<u>1,811</u>	<u>1,700</u>	<u>1,700</u>
Total All Waste	<u>63,560</u>	<u>60,578</u>	<u>60,720</u>	<u>60,720</u>
Hazardous Waste (drums/boxes)	338	332	340	340
Used Oil Energy Recovery (gal)	18,802	18,076	18,000	18,000

Fund: 290 Solid Waste - Budget Projection

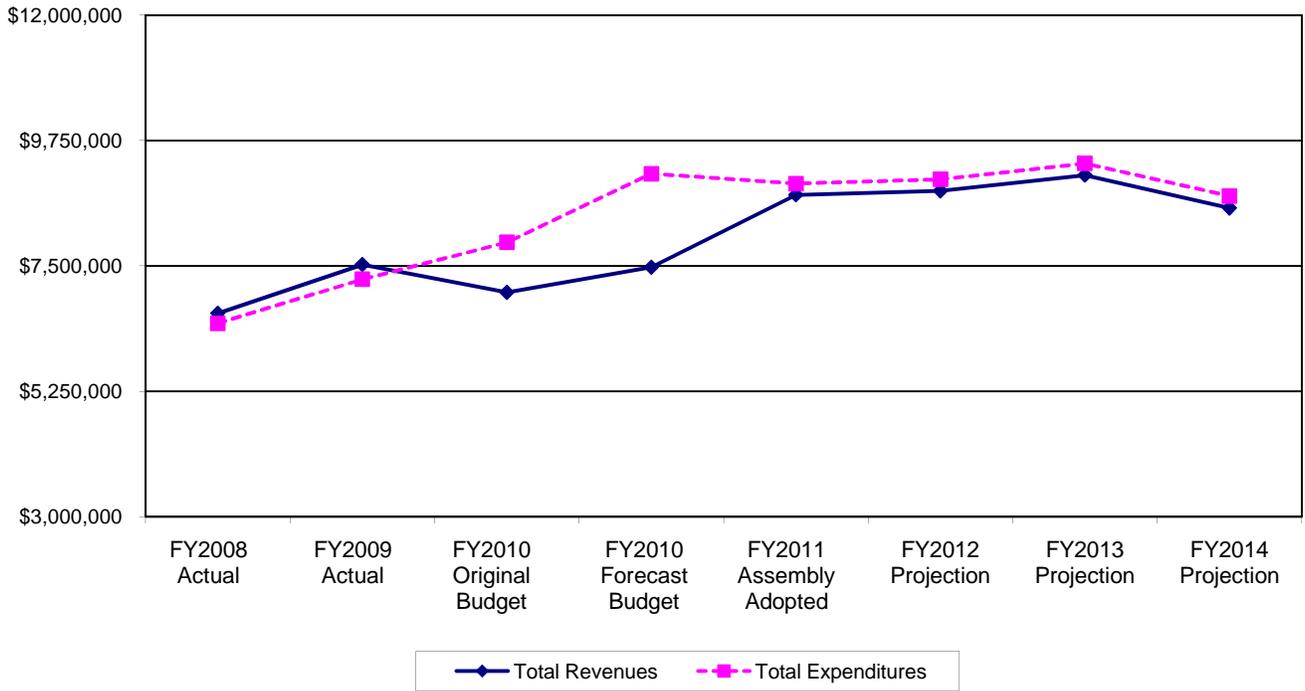
Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Revenues:								
State Revenues	\$ 113,351	\$ 125,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	233,216	126,436	87,493	87,493	65,619	104,217	117,324	131,130
Other Revenue	269,726	460,064	450,476	450,476	459,486	468,676	478,050	487,611
Total Revenues	616,293	712,307	537,969	537,969	525,105	572,893	595,374	618,741
Operating Transfers From:								
General Fund	6,034,273	6,812,194	6,487,208	6,937,517	8,249,899	8,274,250	8,533,801	7,920,150
Total Operating Transfers	6,034,273	6,812,194	6,487,208	6,937,517	8,249,899	8,274,250	8,533,801	7,920,150
Total Revenues and Operating Transfers	6,650,566	7,524,501	7,025,177	7,475,486	8,775,004	8,847,143	9,129,175	8,538,891
Expenditures:								
Personnel	1,689,249	1,795,002	1,937,691	1,991,670	2,003,578	2,083,721	2,167,070	2,253,753
Supplies	432,622	555,223	544,961	538,848	543,258	554,123	565,205	576,509
Services	2,961,082	3,387,460	3,918,731	4,031,199	4,150,691	4,192,198	4,234,120	4,276,461
Capital Outlay	61,376	52,096	45,760	64,508	40,245	40,647	41,053	41,464
Interdepartmental Charges	(52,526)	-	-	-	-	-	-	-
Total Expenditures	5,091,803	5,789,781	6,447,143	6,626,225	6,737,772	6,870,689	7,007,448	7,148,187
Operating Transfers To:								
General Fund	-	-	-	665,204	-	-	-	-
Debt Service Fund - Solid Waste	828,225	830,244	829,094	829,094	1,903,365	1,882,575	1,881,950	1,055,150
Capital Projects Fund - Other	-	-	-	374,605	-	-	-	-
Capital Projects Fund - Solid Waste	550,000	641,000	648,324	658,924	336,000	300,000	450,000	550,000
Total Operating Transfers	1,378,225	1,471,244	1,477,418	2,527,827	2,239,365	2,182,575	2,331,950	1,605,150
Total Expenditures and Operating Transfers	6,470,028	7,261,025	7,924,561	9,154,052	8,977,137	9,053,264	9,339,398	8,753,337
Net Results From Operations	180,538	263,476	(899,384)	(1,678,566)	(202,133)	(206,121)	(210,223)	(214,446)
Projected Lapse (3%)	-	-	193,414	198,787	202,133	206,121	210,223	214,446
Change in Fund Balance	180,538	263,476	(705,970)	(1,479,779)	-	-	-	-
Beginning Spendable Fund Balance	1,035,765	1,216,303	705,970	1,479,779	-	-	-	-
Ending Spendable Fund Balance	\$ 1,216,303	\$ 1,479,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Closure/Postclosure Liability	2,616,725	2,916,617	3,472,590	3,440,213	4,023,763	4,631,850	5,214,392	5,828,016
Current Year Closure/Postclosure Accruals	382,579	555,890	629,656	629,656	654,193	669,303	761,065	868,559
Current Year Actual Closure/ Postclosure Expenditures	(82,687)	(32,294)	(46,106)	(46,106)	(46,106)	(86,761)	(147,441)	(342,195)
Ending Closure/Postclosure Liability	2,916,617	3,440,213	4,056,140	4,023,763	4,631,850	5,214,392	5,828,016	6,354,380
Total Fund Balance	\$ 4,132,920	\$ 4,919,992	\$ 4,056,140	\$ 4,023,763	\$ 4,631,850	\$ 5,214,392	\$ 5,828,016	\$ 6,354,380

**Mill Rate Equivalency for Operating
Transfer from the General Fund**

1.01	1.27	1.09	1.17	1.27	1.25	1.25	1.12
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Special Revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Solid Waste fund will be treated as a sub fund of the General Fund to comply with the Government Accounting Standards Boards statements. Less than 7% of it's revenues are generated by user fees, while the rest is a transfer from the general fund. This fund was established to account for the activities of the borough's solid waste program. This funds activities will be included in the general fund for financial statement purposes.

SOLID WASTE REVENUES AND EXPENDITURES



Fund	290	Solid Waste Fund
Dept:	32010	Solid Waste Administration

Department Function

Mission:

- Plan, design, develop, and operate solid waste facilities and programs to ensure waste is managed in accordance with the Borough Code and with state and federal requirements.
- Provide an integrated solid waste program, including development, operations, and maintenance of five landfills, one inert waste monofill/landfill, one baling facility, one lined landfill/baling facility, four transfer sites, 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:

- See specific sites.

Objectives FY2011/Budget highlights:

- Renew Central Peninsula Landfill ADEC Class I landfill permit.
- Renew Central Peninsula Landfill ADEC Research, Development and Demonstration permit.
- Expand implementation of Alaska Department of Environmental Conservation (ADEC) Research, Development and Demonstration (RD&D) project permit for the Central Peninsula Landfill.
- Implement ADEC regulatory changes at all solid waste facilities.
- Continue to expand in-house training programs for solid waste staff and conduct group-training sessions, where possible. Training courses using web conferencing and teleconferencing will be used when available.
- Central Peninsula Landfill Cell 2 Expansion.

Previous year accomplishments:

- Applied for and received ADEC approval for termination for post-closure water monitoring and visual inspection.
- Successfully managed and submitted biannual reports to ADEC in regards to the Central Peninsula Landfill Research Development & Demonstration Permit.
- Increased training using web teleconferencing and E-training.
- Commenced design work for Central Peninsula Landfill Cell 2 expansion.

Significant budgetary changes:

- New debt of \$4,780,000 was issued in December 2009. The first installment is due in FY2011.

Key Measures

	FY2008 <u>Actual</u>	FY2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2011 <u>Projected</u>
Staffing History	4.25	5.00	5.00	5.00

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 290
Department 32010 - Solid Waste Administration**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 221,202	\$ 261,362	\$ 312,900	\$ 312,900	\$ 317,542	\$ 4,642	1.48%
40120 Temporary Wages	1,138	1,620	1,200	1,200	2,400	1,200	100.00%
40130 Overtime Wages	3,539	2,328	5,368	5,368	5,358	(10)	-0.19%
40210 FICA	14,096	26,177	28,547	28,547	29,069	522	1.83%
40221 PERS	80,701	97,191	71,974	71,974	72,986	1,012	1.41%
40321 Health Insurance	44,434	56,263	66,680	79,532	77,100	(2,432)	-3.06%
40322 Life Insurance	622	529	783	783	793	10	1.28%
40410 Leave	27,711	33,324	36,029	36,029	36,971	942	2.61%
40411 Sick Leave	4,871	6,367	8,778	8,778	8,867	89	1.01%
40511 Other Benefits	108	2,964	2,186	2,186	1,466	(720)	-32.94%
Total: Personnel	398,422	488,125	534,445	547,297	552,552	5,255	0.96%
Supplies							
42110 Office Supplies	3,883	3,511	3,200	3,200	3,500	300	9.38%
42120 Computer Software	45	1,482	816	816	-	(816)	-100.00%
42210 Operating Supplies	-	-	-	100	-	(100)	-100.00%
42230 Fuel, Oils and Lubricants	-	-	1,500	1,500	1,500	-	0.00%
42250 Uniforms	-	96	306	306	-	(306)	-100.00%
42310 Repair/Maintenance Supplies	77	178	1,500	1,400	1,500	100	7.14%
42360 Vehicle Repair Supplies	14	244	-	-	-	-	-
42410 Small Tools	-	290	-	-	-	-	-
Total: Supplies	4,019	5,801	7,322	7,322	6,500	(822)	-11.23%
Services							
43011 Contractual Services	101,701	47,911	5,000	2,900	13,484	10,584	364.97%
43110 Communications	3,609	3,425	4,080	4,080	4,080	-	0.00%
43140 Postage	138	174	200	200	200	-	0.00%
43210 Transportation/Subsistence	10,195	4,623	6,000	6,000	7,320	1,320	22.00%
43220 Car Allowance	3,600	1,288	-	-	-	-	-
43250 Freight and Express	-	40	100	100	100	-	0.00%
43260 Training	2,130	1,922	3,470	3,470	2,650	(820)	-23.63%
43310 Advertising	269	387	408	408	408	-	0.00%
43410 Printing	340	-	306	306	306	-	0.00%
43510 Insurance Premium	8,051	8,051	8,978	8,978	9,099	121	1.35%
43610 Utilities	2,610	3,460	3,378	3,378	3,378	-	0.00%
43720 Equipment Maintenance	1,395	1,531	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	504	371	1,200	1,200	1,200	-	0.00%
43780 Building/Grounds Maintenance	120	4,845	-	-	4,845	4,845	-
43920 Dues and Subscriptions	886	922	969	969	969	-	0.00%
Total: Services	135,548	78,950	36,089	33,989	50,039	16,050	47.22%
Capital Outlay							
48710 Minor Office Equipment	2,096	5,645	2,000	3,575	2,000	(1,575)	-44.06%
48720 Minor Office Furniture	1,487	-	500	500	2,000	1,500	300.00%
48730 Minor Communication Equipment	-	424	-	525	-	(525)	-100.00%
Total: Capital Outlay	3,583	6,069	2,500	4,600	4,000	(600)	-13.04%
Transfers							
50100 General Fund	-	-	-	665,204	-	(665,204)	-100.00%
50340 Solid Waste Debt Service	828,225	830,244	829,094	829,094	1,903,365	1,074,271	129.57%
50407 General Government Capital Projects	-	-	-	374,605	-	(374,605)	-100.00%
50411 Solid Waste Capital Projects	550,000	641,000	648,324	658,924	336,000	(322,924)	-49.01%
Total: Transfers	1,378,225	1,471,244	1,477,418	2,527,827	2,239,365	(288,462)	-11.41%
Interdepartmental Charges							
60000 Charges (To)/From Other Depts.	(52,526)	-	-	-	-	-	-
Total: Interdepartmental Charges	(52,526)	-	-	-	-	-	-
Department Total	\$ 1,867,271	\$ 2,050,189	\$ 2,057,774	\$ 3,121,035	\$ 2,852,456	\$ (268,579)	-8.61%

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, 1 Environmental Coordinator, and 1 Secretary.

40120 Temporary Wages. Increase needed to cover admin staff sick leave and annual leave.

43011 Contractual Services. Potential environmental issues (\$5,000). Renewal support for Research Development & Demonstration ADEC Permit (every three years), (\$5,000), Janitorial services (\$3,484).

43210 Transportation and Subsistence. Increase needed to accommodate increase in travel to Anchorage for meetings with consultants and ADEC regarding CPL Cell 2 permitting and Homer Transfer Facility Design.

43750 Vehicle Maintenance. For maintenance service on the Solid Waste department vehicle.

43780 Building/Grounds Maintenance. Charges for SWD share of repairs to building and grounds maintenance on the East Poppy Lane facility.

48710 Minor Office Equipment. Replace 1 office computer.

48720 Minor Office Furniture. Purchase of 1 new office filing cabinet.

50340 Transfer to Debt Service Fund. The October 2002 general election authorized the issuance of Solid Waste GO bonds in the amount of \$12,000,000. The bonds will finance the construction and equipping of Solid Waste facilities, \$7,040,000 of the authorized amount was issued in May 2003 and the remaining \$4,960,000 was issued in FY2010. See debt service schedule on page 293.

For capital projects information on this department - See the Capital Projects Section - Pages 298-300 & 307

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Department Function

Mission:

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:

- Design and construction of a covered equipment maintenance building is needed to support maintenance logistics and increase equipment life span. We have outgrown the current maintenance building that was constructed in the 1990s when the waste was buried nearby in the unlined cell and required a much smaller fleet of support equipment.
- Implementation of the CPL Research, Development and Demonstration (RD&D) project permit that includes daily management of leachate and landfill gas. The goal is to place as much leachate back on to the trash as possible. Unusual large amounts of rainfall may force off-site leachate treatment. The primary goal is to recirculate leachate into the trash to enhance the decomposition of the trash and to gain more volume in the landfill cell due to increased decomposition rates. This action also decreases post closure cost and care due to rapid stabilization of the waste mass.
- Purchase of an additional piece of primary heavy equipment (loader) is needed to act in a back-up capacity to support on-site waste management. The site currently has only one loader that operates in a critical capacity seven days per week for a minimum of seven hours per day.
- The current two truck scales have surpassed their average life cycle. Therefore, they need to be replaced in the near future. Due to the continued increase in traffic volume, an addition of a third scale would greatly improve the wait time and traffic flow at the landfill entrance.

Objectives FY2011/Budget highlights:

- Implementation of an action plan to address our operational needs with respect to the leachate piping freezing. Solid Waste Administration will continue to develop a course of action for all freezing issues at the Central Peninsula Landfill.
- Implement RD&D permit for leachate and landfill gas management. Apply as much leachate back on to Municipal Solid Waste (MSW) as possible to eliminate or reduce cost of hauling leachate off-site for treatment and to enhance biodegrading of the waste.
- Expansion of the Construction & Demolition (C&D) Cell.

Previous year accomplishments:

- No loss time accidents at facility.
- Successfully managed and diverted construction and demolition debris that resulted in less airspace consumption and extended life of lined landfill.
- Managed special waste (latex paint and fluorescent bulbs) to reduce the material and cost requiring management through the hazardous waste collection program.

Significant budgetary changes:

- Due to best management practices, there was no need for the annual funding to expand the C&D cell in fiscal year 2010. However, the need for additional air space is now required (\$150,000 in contract services).
- No biennial physicals will be required for the current staff resulting in a decrease in the amount of funding required. The staff will continue to receive annual hearing exams.
- The need to replace the large loader, F450 1-ton truck and the 627 loader skids steer resulted in an annual increase of (\$100,585) in the Equipment Replacement Payment.

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>	<u>FY11 Proposed</u>
Staffing History	12.00	12.00	12.00	12.00

	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Total Waste Accepted	118,173	52,014	121,125	50,828	126,587	55,718	126,587	55,718
Vehicles		361		51		200		200
Hazardous Waste (drums/boxes)		216		193		200		200
Used Oil Energy Recovery (gal)		4,989		5,045		5,106		5,345
Leachate Generated (gal)		1,513,811		2,760,091		2,700,000		2,700,000

Major Materials Accepted (% of total tonnage)

	Tons	%	Tons	%	Tons	%	Tons	%
Borough Solid Waste	42,054	80.85%	39,461	77.64%	40,000	79.42%	40,000	79.42%
Construction Debris	8,653	16.64%	9,419	18.53%	9,500	18.86%	9,500	18.86%
Recycle	1,292	2.48%	865	1.70%	850	1.69%	850	1.69%
Asbestos	<u>15</u>	0.03%	<u>1,083</u>	2.13%	<u>15</u>	.03%	<u>15</u>	.03%
Total	<u>52,014</u>		<u>50,828</u>		<u>50,365</u>		<u>50,365</u>	

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 290

Department 32122 - Central Peninsula Landfill

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 479,523	\$ 449,073	\$ 566,058	\$ 566,058	\$ 560,490	\$ (5,568)	-0.98%
40120 Temporary Wages	49,968	59,521	29,760	29,760	38,000	8,240	27.69%
40130 Overtime Wages	14,602	18,094	18,186	18,186	22,026	3,840	21.12%
40210 FICA	45,598	38,937	52,852	52,852	53,266	414	0.78%
40221 PERS	153,888	173,092	132,842	132,842	132,503	(339)	-0.26%
40321 Health Insurance	129,261	127,603	160,031	190,876	185,040	(5,836)	-3.06%
40322 Life Insurance	1,227	1,001	1,458	1,458	1,443	(15)	-1.03%
40410 Leave	55,990	53,269	50,480	50,480	50,412	(68)	-0.13%
40411 Sick Leave	5,874	6,680	6,809	6,809	5,577	(1,232)	-18.09%
40511 Other Benefits	442	1,093	192	192	568	376	195.83%
Total: Personnel	936,373	928,363	1,018,668	1,049,513	1,049,325	(188)	-0.02%
Supplies							
42110 Office Supplies	515	270	408	908	500	(408)	-44.93%
42120 Computer Software	959	-	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	-	15,593	16,112	16,112	16,112	-	0.00%
42230 Fuel, Oils and Lubricants	117,100	129,093	120,000	120,000	142,055	22,055	18.38%
42250 Uniforms	3,041	3,039	3,000	3,000	3,000	-	0.00%
42263 Training Supplies	-	-	600	600	600	-	0.00%
42310 Repair/Maintenance Supplies	162,106	179,962	199,089	195,089	155,089	(40,000)	-20.50%
42360 Motor Vehicle Repair Supplies	-	1,465	2,000	2,000	2,000	-	0.00%
42410 Small Tools	4,792	6,504	1,020	7,020	5,020	(2,000)	-28.49%
42424 Safety Supplies	-	2,794	12,300	9,800	12,300	2,500	25.51%
Total: Supplies	288,513	338,720	355,529	355,529	337,676	(17,853)	-5.02%
Services							
43011 Contractual Services	118,178	184,314	172,400	191,887	329,700	137,813	71.82%
43014 Physical Examinations	-	420	12,000	5,451	3,420	(2,031)	-37.26%
43015 Water/Air Sample Testing	43,393	37,811	46,000	42,860	46,000	3,140	7.33%
43019 Software Licensing	800	800	900	900	900	-	0.00%
43095 SW Closure/Post Closure	300,000	300,000	315,552	315,552	300,000	(15,552)	-4.93%
43110 Communications	1,847	1,914	2,000	2,000	2,000	-	0.00%
43210 Transportation/Subsistence	4,357	2,286	3,500	3,500	3,500	-	0.00%
43250 Freight and Express	260	422	500	1,000	1,200	200	20.00%
43260 Training	4,514	3,537	4,300	4,401	4,300	(101)	-2.29%
43310 Advertising	194	267	500	1,600	1,200	(400)	-25.00%
43510 Insurance Premium	45,372	45,372	43,444	43,444	49,382	5,938	13.67%
43600 Project Management	-	23,391	-	6,500	-	(6,500)	-100.00%
43610 Utilities	90,112	131,414	136,280	136,280	136,280	-	0.00%
43720 Equipment Maintenance	574	-	204	204	204	-	0.00%
43750 Vehicle Maintenance	1,730	8,416	15,000	15,000	15,000	-	0.00%
43780 Buildings/Grounds Maintenance	8,791	26,942	25,000	20,000	25,000	5,000	25.00%
43810 Rents and Operating Leases	7,087	13,011	10,000	18,000	10,000	(8,000)	-44.44%
43812 Equipment Replacement Pymt.	23,032	33,746	39,618	39,618	140,203	100,585	253.89%
43920 Dues and Subscriptions	605	471	450	450	450	-	0.00%
Total: Services	650,846	814,534	827,648	848,647	1,068,739	220,092	25.93%
Capital Outlay							
48311 Machinery & Equipment	12,528	15,468	13,500	5,350	7,125	1,775	33.18%
48710 Minor Office Equipment	1,214	811	1,900	1,900	1,600	(300)	-15.79%
48720 Minor Office Furniture	-	-	300	300	600	300	100.00%
48730 Minor Communication Equipment	-	938	306	98	306	208	212.24%
48740 Minor Machines & Equipment	5,099	11,869	2,040	10,398	4,900	(5,498)	-52.88%
49433 Plan Reviews	4,919	3,522	5,234	5,234	6,234	1,000	19.11%
Total: Capital Outlay	23,760	32,608	23,280	23,280	20,765	(2,515)	-10.80%
Department Total	\$ 1,899,492	\$ 2,114,225	\$ 2,225,125	\$ 2,276,969	\$ 2,476,505	\$ 199,536	8.76%

Fund 290
Department 32122 - Central Peninsula Landfill - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages Staff includes: Landfill Manager, Lead Landfill Operator, 2 Landfill Operator I, 2 Landfill Operator II, 1 Landfill Operator/General Maintenance Mechanic, 1 Landfill Operator/Mechanic, 2 Landfill laborer/operator, and 2 Scale/Attendant Clerk.

40120 Temporary Wages. Increase due to in-house landfill construction projects.

40130 Overtime Wages. Increase needed for coverage during staff training, staff sick leave and staff vacation.

42210 Office Supplies. Align budget with historic expenditures.

42230 Fuels, Oils & Lubricants. Adjust for anticipated increase in cost.

42410 Small Tools and Equipment. Align budget with historic expenditures.

42424 Safety Supplies. Correct account code distribution, previously recorded as repair/maintenance supplies.

43011 Contractual Services. Contract services include recycle hauling (\$75,000), potential leachate hauling (\$50,000), truck scale recertification and repair (\$5,000); Cell 1 annual Geotechnical Stability Analysis per ADEC Operational permit requirement (\$7,500), equipment repair diagnostic analysis, i.e. baler, rolling stock (\$24,900), Install monitor well (\$17,300). Increase is needed for expansion of C & D cell (\$150,000), which will extend the cell life a full year.

43014 Physical Examinations. Decrease due to Physical Examinations being conducted biennially per the Union Contract.

43260 Training. Every three years select Landfill operators are recertified as Managers of Landfill Operations (MOLO). This training is conducted in-state.

43812 Equipment Replacement Payment. Increased to include replacement of L150 E Loader and Bobcat V762 in FY2011.

48311 Machinery & Equipment. Purchase a fusion welder for High Density Polyethylene Pipe (HDPE) piping (\$7,125).

48740 Minor Machines & Equipment. Increase is due to the need to purchase foam filled loader tires. These tires are purchased on a 12 to 18 month rotational basis.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2010 Estimated</u>	<u>FY2011 Projected</u>	<u>Future Projected Payments</u>
Roll-Off Truck	\$ 45,144	\$ 11,286	\$ 11,286	\$ 33,858
Bobcat V723	33,192	8,298	8,298	24,891
Dodge 4x4 Quad Cab	10,346	3,448	3,448	6,897
Roll-off Truck	14,714	10,714	10,993	32,979
Ford F450 8ft Flat Bed	11,743	5,872	7,429	22,284
L150E Loader	-	-	74,626	223,875
Bobcat V762	-	-	24,123	72,369
	<u>\$ 115,139</u>	<u>\$ 39,618</u>	<u>\$ 140,203</u>	<u>\$ 417,153</u>

Fund 290 Solid Waste Fund
Dept: 32150 Seward Transfer Facility

Department Function

Mission:

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.

Major long-term issues and concerns:

- Wastewater disposal.
- Flooding/road maintenance issues with Dimond Blvd., transfer facility entry haul road.

Objectives FY2011/Budget highlights:

- Expand and develop the Seward inert waste monofill in an efficient manner to reduce the amount of material requiring transfer to Soldotna.
- Perform facility repair and maintenance upgrades.

Previous year accomplishments:

- Re-structured O&M contract.
- Re-bid transfer facility O&M contract.
- Continued monitoring wells to ensure groundwater integrity as required by ADEC permit.

Significant budgetary changes:

- Seward Transfer Facility was re-bid in 2010 resulting in a decrease in contract services.
- Increase in building/grounds maintenance account is necessary to facilitate needed repairs and maintenance.

Key Measures

	<u>FY08 Actual</u>		<u>FY09 Actual</u>		<u>FY10 Estimated</u>		<u>FY11 Proposed</u>	
	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>
Staffing History	.20		.00		.00		.00	
Mixed Solid Waste	330	5,019	302	4,571	330	5,000	330	5,000
Recycle		238		512		300		300
Total	<u>330</u>	<u>5,257</u>	<u>302</u>	<u>5,083</u>	<u>330</u>	<u>5,300</u>	<u>330</u>	<u>5,300</u>
Hazardous Waste (drums/boxes)	48		44		70		70	
Used Oil Energy Recovery (gal.)	0		500		500		500	

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 290
Department 32150 - Seward Transfer Facility**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 10,839	\$ -	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	-	-	480	480	480	-	0.00%
40130 Overtime Wages	172	-	-	-	-	-	-
40210 FICA	937	-	37	37	37	-	0.00%
40221 PERS	3,636	-	-	-	-	-	-
40321 Health Insurance	2,414	-	-	-	-	-	-
40322 Life Insurance	28	-	-	-	-	-	-
40410 Leave	1,458	-	-	-	-	-	-
40411 Sick Leave	331	-	-	-	-	-	-
Total: Personnel	19,815	-	517	517	517	-	0.00%
Supplies							
42210 Operating Supplies	-	42	100	100	100	-	0.00%
42230 Fuel, Oils and Lubricants	2,117	-	3,000	3,000	3,000	-	0.00%
42250 Uniforms	-	-	150	150	175	25	16.67%
42310 Repair/Maintenance Supplies	2,997	78	3,000	3,000	3,000	-	0.00%
Total: Supplies	5,114	120	6,250	6,250	6,275	25	0.40%
Services							
43011 Contractual Services	539,291	565,580	684,187	684,087	548,954	(135,133)	-19.75%
43015 Water/Air Sample Testing	5,917	4,140	4,600	4,600	4,600	-	0.00%
43095 SW Closure/Post Closure	1,000	1,000	11,570	11,570	10,800	(770)	-6.66%
43110 Communications	525	527	650	650	658	8	1.23%
43210 Transportation/Subsistence	319	38	300	300	700	400	133.33%
43310 Advertising	423	-	500	500	500	-	0.00%
43510 Insurance Premium	3,222	3,222	3,697	3,697	4,307	610	16.50%
43610 Utilities	2,899	3,404	5,316	5,316	5,379	63	1.19%
43720 Equipment Maintenance	95	-	-	-	-	-	-
43780 Buildings/Grounds Maintenance	2,895	32,360	10,000	8,860	44,595	35,735	403.33%
43810 Rents and Operating Leases	91	94	-	640	200	(440)	-68.75%
43812 Equipment Replacement Pymt.	2,936	2,936	4,000	4,000	-	(4,000)	-100.00%
Total: Services	559,613	613,301	724,820	724,220	620,693	(103,527)	-14.29%
Capital Outlay							
48740 Minor Machines & Equipment	741	-	-	600	600	-	0.00%
49433 Plan Reviews	547	775	1,500	1,500	1,500	-	0.00%
Total: Capital Outlay	1,288	775	1,500	2,100	2,100	-	0.00%
Department Total	\$ 585,830	\$ 614,196	\$ 733,087	\$ 733,087	\$ 629,585	\$ (103,502)	-14.12%

LINE-ITEM EXPLANATIONS

43011 Contractual Services. Decrease due to restructuring of Maintenance & Operations contract and going out for rebid, resulted in a lower contract price. The current contract became effective 01/01/2010.

43210 Transportation and Subsistence. Increase in frequency of inspection by staff.

43780 Building/Grounds Maintenance. Road maintenance \$8,000, Monofill gate, \$3,000, reline storm water pond, \$4,095, replace over head door, \$15,000, replace tipping floor man door & jam, \$2,500, replace septic system, \$12,000.

48740 Minor Machines & Equipment. Trash Pump replacement \$600.

Fund	290	Solid Waste Fund
Dept:	32310	Homer Baler

Department Function

Mission:

To collect, bale and dispose of 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:

- Anticipated increase cost for closure of landfill in 2013.
- Design and construction of Homer Transfer Facility to be operational in 2013.
- Inert waste monofill design and construction to be operational in 2013.
- Long-term management of inert waste after closure of inert waste monofill.

Objectives FY2011/Budget highlights:

- Develop the landfill in a vertical manner in order to utilize the existing landfill to the fullest extent possible.
- Utilize Homer staff for waste management efforts in Seldovia, Port Graham and Nanwalek.

Previous year accomplishments:

- No loss time accidents at facility.
- Conducted repair/fabrication on heavy equipment/rolling stock and baler.
- Expanded recycling program to include tin.
- Rebuilt undercarriage D65 dozer. All labor performed by Homer staff.
- Utilized Homer staff in waste management at remote landfills in the South Peninsula.
- Managed special waste (latex paint and fluorescent bulbs) to reduce the material and cost requiring management through the hazardous waste collection program.

Significant budgetary changes:

- A lighting safety audit was conducted by KPBS Safety Manager. The conclusion of this audit was that the facility needs lighting upgrades (\$6,500).
- No biennial physicals will be required for the current year, resulting in a decrease in the amount of funding required.
- Temporary wages needed to be increased to support landfill projects, i.e. placement of interim cover.

Key Measures

	FY2008		FY2009		FY2010		FY2011	
	<u>Actual</u>		<u>Actual</u>		<u>Estimated</u>		<u>Projected</u>	
Staffing History	4.00		4.00		4.00		4.00	
	<u>Recycle</u>	<u>MSW</u>	<u>Recycle</u>	<u>MSW</u>	<u>Recycle</u>	<u>MSW</u>	<u>Recycle</u>	<u>MSW</u>
Total Bales	333	7,950	367	7,688	375	7,700	420	7,700
Recycled Materials	<u>Tons</u>		<u>Tons</u>		<u>Tons</u>		<u>Tons</u>	
Aluminum	6.23		6.15		6.15		6.15	
Newspaper	90.35		54.01		55.00		77.00	
Cardboard	146.35		139.69		140.00		163.00	
Paper	36.72		54.18		60.00		60.00	
Plastic	9.64		9.84		10.00		10.00	
Autos/Metals	300.00		170.00		200.00		200.00	
Tin	<u>00.00</u>		<u>00.00</u>		<u>00.00</u>		<u>2.00</u>	
Total Tons	<u>589.29</u>		<u>433.87</u>		<u>471.15</u>		<u>518.15</u>	
Hazardous Waste (drums/boxes)	62		83		90		90	
Used Oil Energy Recovery (gal)	2,318		2,911		2,946		3,000	

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 290
Department 32310 - Homer Baler**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 171,488	\$ 171,469	\$ 205,393	\$ 205,393	\$ 209,954	\$ 4,561	2.22%
40120 Temporary Wages	13,431	18,377	13,431	13,431	13,431	-	0.00%
40130 Overtime Wages	11,255	14,363	8,380	8,380	8,964	584	6.97%
40210 FICA	17,583	19,626	20,005	20,005	20,744	739	3.69%
40221 PERS	45,675	71,685	48,850	48,850	50,028	1,178	2.41%
40321 Health Insurance	45,726	46,678	53,344	63,626	61,680	(1,946)	-3.06%
40322 Life Insurance	492	396	527	527	539	12	2.28%
40410 Leave	24,423	25,676	21,159	21,159	22,768	1,609	7.60%
40411 Sick Leave	4,019	4,049	4,878	4,878	5,002	124	2.54%
40511 Other Benefits	61	791	20	20	-	(20)	-100.00%
Total: Personnel	334,153	373,110	375,987	386,269	393,110	6,841	1.77%
Supplies							
42110 Office Supplies	289	272	500	500	500	-	0.00%
42210 Operating Supplies	-	24,775	25,100	24,565	25,100	535	2.18%
42230 Fuel, Oils and Lubricants	49,491	46,824	40,000	46,822	56,132	9,310	19.88%
42250 Uniforms	1,070	1,729	1,000	1,650	1,000	(650)	-39.39%
42263 Training Supplies	-	-	1,200	1,200	1,200	-	0.00%
42310 Repair/Maintenance Supplies	54,548	120,567	60,440	63,255	57,755	(5,500)	-8.69%
42360 Motor Vehicle Repair Supplies	-	-	-	1,000	1,900	900	90.00%
42410 Small Tools & Minor Equipment	315	710	500	5,500	1,500	(4,000)	-72.73%
42424 Safety Supplies	-	1,345	1,400	2,435	2,000	(435)	-17.86%
Total: Supplies	105,713	196,222	130,140	146,927	147,087	160	0.11%
Services							
43011 Contractual Services	26,527	14,401	28,315	41,659	28,315	(13,344)	-32.03%
43014 Physical Examinations	-	-	4,000	4,000	2,000	(2,000)	-50.00%
43015 Water/Air Sample Testing	22,191	29,730	50,000	48,500	50,000	1,500	3.09%
43095 SW Closure/Post Closure	47,000	245,000	273,478	273,478	270,000	(3,478)	-1.27%
43110 Communications	2,967	3,279	3,060	3,260	3,060	(200)	-6.13%
43210 Transportation/Subsistence	868	3,045	2,645	2,645	2,645	-	0.00%
43250 Freight and Express	723	1,170	510	510	500	(10)	-1.96%
43260 Training	1,620	1,614	2,900	2,700	2,900	200	7.41%
43310 Advertising	911	1,225	500	2,045	500	(1,545)	-75.55%
43510 Insurance Premium	15,719	15,719	21,393	21,393	23,875	2,482	11.60%
43610 Utilities	31,213	35,351	41,976	41,976	41,976	-	0.00%
43720 Equipment Maintenance	-	-	300	2,586	300	(2,286)	-88.40%
43750 Vehicle Maintenance	7,468	12	10,000	42,726	10,000	(32,726)	-76.60%
43780 Buildings/Grounds Maintenance	631	4,613	6,000	6,000	12,500	6,500	108.33%
43810 Rents and Operating Leases	3,349	488	4,080	4,080	4,080	-	0.00%
43812 Equipment Replacement Pymt.	77,545	75,133	75,133	75,133	88,242	13,109	17.45%
43920 Dues and Subscriptions	-	171	255	255	255	-	0.00%
Total: Services	238,732	430,951	524,545	572,946	541,148	(31,798)	-5.55%
Capital Outlay							
48310 Vehicles	-	1,357	-	-	-	-	-
48311 Machinery & Equipment	-	-	-	6,113	-	(6,113)	-100.00%
48710 Minor Office Equipment	1,636	300	500	500	500	-	0.00%
48730 Minor Communication Equipment	-	-	2,000	2,000	2,000	-	0.00%
48740 Minor Machines & Equipment	3,130	5,431	5,100	5,100	-	(5,100)	-100.00%
49433 Plan Reviews	2,076	2,304	4,500	4,500	4,500	-	0.00%
Total: Capital Outlay	6,842	9,392	12,100	18,213	7,000	(11,213)	-61.57%
Department Total	\$ 685,440	\$ 1,009,675	\$ 1,042,772	\$ 1,124,355	\$ 1,088,345	\$ (36,010)	-3.20%

Fund 290

Department 32310 - Homer Baler - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Landfill Supervisor, 2 Landfill Operator II and 1 Landfill Operator I position.

42230 Fuel, Oils and Lubricants. Increase due to anticipated fuel cost increase.

42360 Motor Vehicle Repair Supplies. Winter ties and rims for replacement truck (\$1,900).

42410 Small Tools & Equipment. Increase needed to meet operational needs.

42424 Safety Supplies. Increase needed to meet personnel protection equipment requirements.

43011 Contractual Services. Equipment diagnostic and trouble shooting (\$3,000), hauling recyclables contract (\$16,250) and junk vehicle recycling (\$9,065).

43014 Physical Examinations. Decrease due to staff physicals being required biennially. Budget increase will be required in FY2012. Hearing exams are required annually.

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities (30 years after the landfill reaches capacity).

43780 Buildings/Grounds Maintenance. Facility lighting upgrades are required for safety improvements (\$6,500). Replace 2 overhead doors in main baler building (\$6,000).

43812 Equipment Replacement Payment. Increase due to replacement of Peterbilt truck and Bob Cat skid steer in FY2011.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2010 Estimated</u>	<u>FY2011 Projected</u>	<u>Future Projected Payments</u>
Peterbilt 357 Truck	\$ 109,002	\$ 6,412	\$ 16,572	\$ 49,716
963 Skid Steer Loader	38,726	4,303	8,500	25,500
D65PX-12Dozer	176,246	24,592	24,592	20,494
2003 953C Track Loader	124,495	17,785	17,785	17,785
PC200LC-7B Excavator	56,163	14,041	14,041	42,122
3/4 Ton Pick-up Truck	26,961	4,000	4,000	6,897
1/2 Ton Pick-up	16,087	4,000	2,752	6,888
	<u>\$ 547,680</u>	<u>\$ 75,133</u>	<u>\$ 88,242</u>	<u>\$ 169,402</u>

Fund 290 Solid Waste Fund
Dept: 32570 Landfills, Hauling and Waste Programs

Department Function

Mission:

- 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:

- Execute a contract with Nanwalek IRA to operate and maintain the landfill.
- Long-term solid waste management in communities where the Borough does not own property for landfill development.
- Replacement of drop box containers and recycle containers.

Objectives FY2011/Budget highlights:

- Conduct landfill feasibility study for a new Port Graham Landfill. Pursue property purchase and landfill design if feasibility study has a positive outcome.
- Acquisition of airspace/cover material at the Rocky Ridge Landfill. Partner with KPB Land Management to best utilize hard rock.
- Utilize borough staff in Soldotna and Homer to assist with rural landfill, transfer facility projects, and special waste management.
- Conduct annual post-closure water monitoring and visual inspections to monitor closure effectiveness.
- Perform inert waste cleanup and conduct hazardous waste collection events in remote communities.

Previous year accomplishments:

- Construction of the new Crown Point transfer site.
- Identified property to evaluate and potentially purchase for long-term landfill development in Port Graham.
- Removed hazardous fluids from 169 junk vehicles in the Tyonek Landfill.
- Re-bid Rocky Ridge Landfill Operations and Maintenance Contract.

Significant budgetary changes

- Airspace and cover material are required at the Rocky Ridge Landfill (\$85,000). Results from rock samples taken from future expansion area show that the aggregate easily exceeds the minimum specifications.
- Installation of remote cameras at six transfer sites resulted in an increase in the cost of utilities. Closure/Post Closure cost increase can be attributed to updating of the site specific worksheets with current survey data and subsequent modifying of closure cost.

Key Measures

Hauling Area 1

	FY08 Actual		FY09 Actual		FY10 Estimate		FY11 Projected	
	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>	<u>Hauls</u>	<u>Tons</u>
Cooper Landing								
Mixed Solid Waste	261	525.87	297	562.83	297	562.83	297	562.83
Recycle	16	22.15	14	20.07	14	20.07	14	20.07
Funny River Rd								
Mixed Solid Waste	287	555.08	298	534.76	298	534.76	298	534.76
Recycle	11	10.60	13	9.74	13	9.74	13	9.74
Hope								
Mixed Solid Waste	100	206.06	83	159.41	83	159.41	83	159.41
Recycle	5	5.58	7	5.73	7	5.73	7	5.73
Kasilof								
Mixed Solid Waste	730	1,562.35	724	1,524.68	724	1,524.68	724	1,524.68
Recycle	16	24.21	18	21.14	18	21.14	18	21.14
Moose Pass								
Mixed Solid Waste	162	332.02	147	268.39	147	268.39	147	268.39
Recycle	8	9.99	9	9.90	9	9.90	9	9.90

Fund	290	Solid Waste Fund	
Dept:	32570	Landfills, Hauling and Waste Programs - Continued	

Key Measures - Continued

Hauling Area 1 -Continued

Ninilchik

Mixed Solid Waste	508	1,021.82	441	879.44	441	879.44	441	879.44
Recycle	13	12.70	10	10.73	10	10.73	10	10.73

Soldotna (BAB)

Recycle	54	121.55	54	103.53	54	103.53	54	103.53
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Total Hauling Area 1

Mixed Solid Waste	2,048	4,203.20	1,990	3,929.51	1,990	3,929.51	1,990	3,929.51
Recycle	123	206.78	125	180.84	125	180.84	125	180.84

Hauling Area 2

Anchor Point

Mixed Solid Waste (MSW)	657	1,367	669	1,392	669	1,392	669	1,392
Recycle	28	42	19	28.5	19	28.5	19	28.5

Homer Spit

Recycle	-	-	-	-	20	30	52	78
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McNeil

Mixed Solid Waste	544	1,132	558	1,160	558	1,160	558	1,160
Recycle	49	73.5	49	73.5	49	73.5	49	73.5

Save U More

Recycle	74	111	75	112.5	75	112.5	75	112.5
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Total Hauling Area 2

Mixed Solid Waste	1,201	2,499	1,227	2,552	1,227	2,552	1,227	2,552
Recycle	151	226.5	143	214.5	163	244.5	195	292.50

Transfer Facilities

Kenai Transfer Facility

Mixed Solid Waste	322	2,946.13	283	2,607.28	283	2,607.28	283	2,607.28
Construction Debris	156	352.17	254	581.12	254	581.12	254	581.12
Recycle	96	138.04	95	127.70	95	127.70	95	127.70
Used Oil Energy Recovery (gal)		2,480		3,560		3,602		3,650

Sterling Transfer Facility

Mixed Solid Waste	262	2,285.02	211	1,833.53	211	1,833.53	211	1,833.53
Construction Debris	113	261.22	217	550.38	217	550.38	217	550.38
Recycle	81	91.84	89	93.5	89	93.5	89	93.5
Used Oil Energy Recovery (gal)		2,271		2,647		2,697		2,729

Nikiski Transfer Facility

Mixed Solid Waste	187	1,617.06	147	1,290.19	147	1,290.19	147	1,290.19
Construction Debris	116	276.70	232	577.57	232	577.57	232	577.57
Recycle	57	61.22	61	59.20	61	59.20	61	59.20
Used Oil Energy Recovery (gal)		1,860		3,413		3,454		3,900

Total Mixed Solid Waste

	771	6,848.21	641	5,731.00	641	5,731.00	641	5,731.00
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Total Construction Debris	385	890.09	703	1,709.07	703	1,709.07	703	1,709.07
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Total Recycle	234	291.10	245	280.40	245	280.40	245	280.40
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Total Used Oil Energy Recovery (gal)		6,611		9,620		9,753		9,729
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Miscellaneous Landfills

Seldovia, Port Graham, Nanwalek								
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Mixed Solid Waste	-			656		700		700
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Beluga, Tyonek								
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Mixed Solid Waste	-			460		460		460
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Total Mixed Solid Waste	-			1,116		1,116		1,116
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**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 290
Department 32570 - Landfills, Hauling, and Waste Programs**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40120 Temporary Wages	\$ 452	\$ 4,922	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
40130 Overtime Wages	-	84	3,000	3,000	3,000	-	0.00%
40210 FICA	34	386	574	574	574	-	0.00%
40221 PERS	-	12	-	-	-	-	-
Total: Personnel	486	5,404	8,074	8,074	8,074	-	0.00%
Supplies							
42020 Signage Supplies	-	50	100	100	100	-	0.00%
42210 Operating Supplies	-	-	-	1,000	-	(1,000)	-100.00%
42230 Fuel, Oils and Lubricants	1,216	1,076	7,320	7,320	7,320	-	0.00%
42310 Repair/Maintenance Supplies	27,499	10,723	38,000	12,058	38,000	25,942	215.14%
42360 Motor Vehicle Repair Supplies	-	1,724	-	1,542	-	(1,542)	-100.00%
42410 Small Tools & Minor Equipment	548	787	300	300	300	-	0.00%
42424 Safety Supplies	-	-	-	500	-	(500)	-100.00%
Total: Supplies	29,263	14,360	45,720	22,820	45,720	22,900	100.35%
Services							
43011 Contractual Services	1,276,638	1,351,995	1,672,940	1,717,208	1,672,940	(44,268)	-2.58%
43015 Water/Air Sample Testing	12,127	15,521	15,000	13,500	27,000	13,500	100.00%
43095 SW Closure/Post Closure	34,579	9,890	29,056	29,056	73,393	44,337	152.59%
43110 Communications	442	439	400	1,400	400	(1,000)	-71.43%
43140 Postage	-	-	500	500	500	-	0.00%
43210 Transportation/Subsistence	7,365	6,122	8,600	10,900	8,600	(2,300)	-21.10%
43250 Freight and Express	447	320	1,500	700	1,500	800	114.29%
43310 Advertising	1,957	1,738	2,000	3,500	2,000	(1,500)	-42.86%
43410 Printing	-	-	180	336	180	(156)	-46.43%
43510 Insurance Premium	2,310	2,310	3,063	3,063	3,393	330	10.77%
43610 Utilities	6,841	11,238	11,000	11,000	14,480	3,480	31.64%
43750 Vehicle Maintenance	-	1,390	1,500	1,500	1,500	-	0.00%
43765 Policing Sites	4,250	3,750	8,000	7,000	8,000	1,000	14.29%
43780 Buildings/Grounds Maintenance	16,411	33,821	45,890	45,734	51,890	6,156	13.46%
43810 Rents and Operating Leases	2,040	254	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt	10,936	10,936	4,000	4,000	2,296	(1,704)	-42.60%
Total: Services	1,376,343	1,449,724	1,805,629	1,851,397	1,870,072	18,675	1.01%
Capital Outlay							
48311 Machinery & Equipment	23,690	-	-	9,935	-	(9,935)	-100.00%
48710 Minor Office Equipment	-	1,976	1,890	1,640	1,890	250	15.24%
48720 Minor Office Furniture	194	-	490	490	490	-	0.00%
48730 Minor Communication Equipment	-	-	-	250	-	(250)	-100.00%
48740 Minor Machines & Equipment	1,199	-	-	-	-	-	-
49433 Plan Reviews	820	1,276	4,000	4,000	4,000	-	0.00%
Total: Capital Outlay	25,903	3,252	6,380	16,315	6,380	(9,935)	-60.89%
Department Total	\$ 1,431,995	\$ 1,472,740	\$ 1,865,803	\$ 1,898,606	\$ 1,930,246	\$ 31,640	1.67%

Fund 290

Department 32570 - Landfills, Hauling, and Waste Programs - Continued

LINE-ITEM EXPLANATIONS

40120 Temporary Wages. Includes temporary staff to assist with remote landfill activities that include fencing repair, litter clean up, battery shipment preparation.

42310 Repair/Maintenance Supplies. Solid waste containers and facility materials for repair and maintenance – portion of work to be performed by Central Peninsula and Homer Landfill staff.

43011 Contractual Services. Contract Services include the hazardous, used oil, and special waste programs. Operations, maintenance, and improvements at five rural landfills. Operations, maintenance, and improvements at three transfer facilities and eight drop-box/transfer sites. Contract for hauling Area 1 & Area 2. Budget increase is the result of a need for airspace/cover material acquisition at the Rocky Ridge Landfill (Professional Services \$10,000, and actual contract \$75,000). Hauling cost associated with the recycle program is estimated to be \$92,000.

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities (30 years after the landfill reaches capacity) for the Seldovia, Beluga, Tyonek, Port Graham, and Nanwalek Landfills and the closed Kenai and Sterling sites.

43210 Transportation/Subsistence. Ground transportation to inspect landfills, drop-box/transfer sites, and other facilities. Air transportation to village landfills as required by regulations/permits.

43610 Utilities. Increase is needed to fund the remote monitoring cameras at transfer sites (\$3,480).

43780 Building/Grounds Maintenance. Contract services for electrical, mechanical, plumbing, gravel and other facility and grounds services. Increase due to new Crown Point Transfer Station snow removal, grading and site maintenance, \$6,000).

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2010 Estimated</u>	<u>FY2011 Projected</u>	<u>Future Projected Payments</u>
2009 Pickup, 4X4 1/2 ton Ext Cab	\$ -	\$ -	\$ 2,296	\$ 6,888
655B Crawler Loader	139,264	4,000	-	23,334
	<u>\$ 139,264</u>	<u>\$ 4,000</u>	<u>\$ 2,296</u>	<u>\$ 30,222</u>

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 290 Solid Waste
Department Total By Line Item**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 883,052	\$ 881,904	\$ 1,084,351	\$ 1,084,351	\$ 1,087,986	\$ 3,635	0.34%
40120 Temporary Wages	64,989	84,440	49,371	49,371	58,811	9,440	19.12%
40130 Overtime Wages	29,568	34,869	34,934	34,934	39,348	4,414	12.64%
40210 FICA	78,248	85,126	102,015	102,015	103,690	1,675	1.64%
40221 PERS	283,900	341,980	253,666	253,666	255,517	1,851	0.73%
40321 Health Insurance	221,835	230,544	280,055	334,034	323,820	(10,214)	-3.06%
40322 Life Insurance	2,369	1,926	2,768	2,768	2,775	7	0.25%
40410 Leave	109,582	112,269	107,668	107,668	110,151	2,483	2.31%
40411 Sick Leave	15,095	17,096	20,465	20,465	19,446	(1,019)	-4.98%
40511 Other Benefits	611	4,848	2,398	2,398	2,034	(364)	-15.18%
Total: Personnel	1,689,249	1,795,002	1,937,691	1,991,670	2,003,578	11,908	0.60%
Supplies							
42020 Signage Supplies	-	50	100	100	100	-	0.00%
42110 Office Supplies	4,687	4,053	4,108	4,608	4,500	(108)	-2.34%
42120 Computer Software	1,004	1,482	1,816	1,816	1,000	(816)	-44.93%
42210 Operating Supplies	-	40,410	41,312	41,877	41,312	(565)	-1.35%
42230 Fuel, Oils and Lubricants	169,924	176,993	171,820	178,642	210,007	31,365	17.56%
42250 Uniforms	4,111	4,864	4,456	5,106	4,175	(931)	-18.23%
42263 Training Supplies	-	-	1,800	1,800	1,800	-	0.00%
42310 Repair/Maintenance Supplies	247,227	311,508	302,029	274,802	255,344	(19,458)	-7.08%
42360 Vehicle Repair Supplies	14	3,433	2,000	4,542	3,900	(642)	-14.13%
42410 Small Tools	5,655	8,291	1,820	12,820	6,820	(6,000)	-46.80%
42424 Safety Supplies	-	4,139	13,700	12,735	14,300	1,565	12.29%
Total: Supplies	432,622	555,223	544,961	538,848	543,258	4,410	0.82%
Services							
43011 Contractual Services	2,062,335	2,164,201	2,562,842	2,637,741	2,593,393	(44,348)	-1.68%
43014 Physical Examinations	-	420	16,000	9,451	5,420	(4,031)	-42.65%
43015 Water/Air Sample Testing	83,628	87,202	115,600	109,460	127,600	18,140	16.57%
43019 Software Licensing	800	800	900	900	900	-	0.00%
43095 SW Closure/Post Closure	382,579	555,890	629,656	629,656	654,193	24,537	3.90%
43110 Communications	9,390	9,584	10,190	11,390	10,198	(1,192)	-10.47%
43140 Postage	138	174	700	700	700	-	0.00%
43210 Transportation/Subsistence	23,104	16,114	21,045	23,345	22,765	(580)	-2.48%
43220 Car Allowance	3,600	1,288	-	-	-	-	-
43250 Freight and Express	1,430	1,952	2,610	2,310	3,300	990	42.86%
43260 Training	8,264	7,073	10,670	10,571	9,850	(721)	-6.82%
43310 Advertising	3,754	3,617	3,908	8,053	4,608	(3,445)	-42.78%
43410 Printing	340	-	486	642	486	(156)	-24.30%
43510 Insurance Premium	74,674	74,674	80,575	80,575	90,056	9,481	11.77%
43600 Project Management	-	23,391	-	6,500	-	(6,500)	-100.00%
43610 Utilities	133,675	184,867	197,950	197,950	201,493	3,543	1.79%
43720 Equipment Maintenance	2,064	1,531	2,504	4,790	2,504	(2,286)	-47.72%
43750 Vehicle Maintenance	9,702	10,189	27,700	60,426	27,700	(32,726)	-54.16%
43765 Policing Sites	4,250	3,750	8,000	7,000	8,000	1,000	14.29%
43780 Buildings/Grounds Maintenance	28,848	102,581	86,890	80,594	138,830	58,236	72.26%
43810 Rents and Operating Leases	12,567	13,847	16,080	24,720	16,280	(8,440)	-34.14%
43812 Equipment Replacement Pymt.	114,449	122,751	122,751	122,751	230,741	107,990	87.97%
43920 Dues and Subscriptions	1,491	1,564	1,674	1,674	1,674	-	0.00%
Total: Services	2,961,082	3,387,460	3,918,731	4,031,199	4,150,691	119,492	2.96%

**Fund 290 Solid Waste
Department Total By Line Item - Continued**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Capital Outlay							
48310 Vehicles	-	1,357	-	-	-	-	-
48311 Machinery & Equipment	36,218	15,468	13,500	21,398	7,125	(14,273)	-66.70%
48710 Minor Office Equipment	4,946	8,732	6,290	7,615	5,990	(1,625)	-21.34%
48720 Minor Office Furniture	1,681	-	1,290	1,290	3,090	1,800	139.53%
48730 Minor Communication Equipment	-	1,362	2,306	2,873	2,306	(567)	-19.74%
48740 Minor Machines & Equipment	10,169	17,300	7,140	16,098	5,500	(10,598)	-65.83%
49433 Plan Reviews	8,362	7,877	15,234	15,234	16,234	1,000	6.56%
Total: Capital Outlay	61,376	52,096	45,760	64,508	40,245	(24,263)	-37.61%
Transfers							
50100 General Fund	-	-	-	665,204	-	(665,204)	-100.00%
50340 Solid Waste Debt Service	828,225	830,244	829,094	829,094	1,903,365	1,074,271	129.57%
50407 General Government Capital Projects	-	-	-	374,605	-	(374,605)	-100.00%
50411 Solid Waste Capital Projects	550,000	641,000	648,324	658,924	336,000	(322,924)	-49.01%
Total: Transfers	1,378,225	1,471,244	1,477,418	2,527,827	2,239,365	(288,462)	-11.41%
Interdepartmental Charges							
60000 Charges (To)/From Other Depts.	(52,526)	-	-	-	-	-	-
Total: Interdepartmental Charges	(52,526)	-	-	-	-	-	-
Department Total	\$ 6,470,028	\$ 7,261,025	\$ 7,924,561	\$ 9,154,052	\$ 8,977,137	\$ (176,915)	-1.93%

Kenai Peninsula Borough

Hospital Service Areas

The Borough has 2 hospital service areas, the Central Kenai Peninsula Hospital Service Area and the South Kenai Hospital Service Area.

The major source of revenue for the hospital service areas is property taxes, with additional funding provided through state grants and interest earnings. Powers granted by the voters authorize these service areas to construct, maintain and operate a hospital, and to provide other health care or health facilities within the service areas jurisdiction. Both service areas support hospitals and long-term care facilities, for which operations of have been contracted to a third party.

Only the expenditures budgeted by the service area appears within this budget document. Each hospital prepares a separate operating and capital budget, which is approved by the operating board of each respective entity. The comprehensive annual financial report is done on a combined basis, and copies are available from each respective hospital.

Central Kenai Peninsula Hospital Service Area – this service area encompasses the area from Tyonek to Hope to Clam Gulch. 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 a alcohol and drug treatment program, an operating grant for a sexual abuse program, and for operating expense of the service area board. Starting in FY2011, the hospital will be funding debt service, capital expenditures, and property insurance.

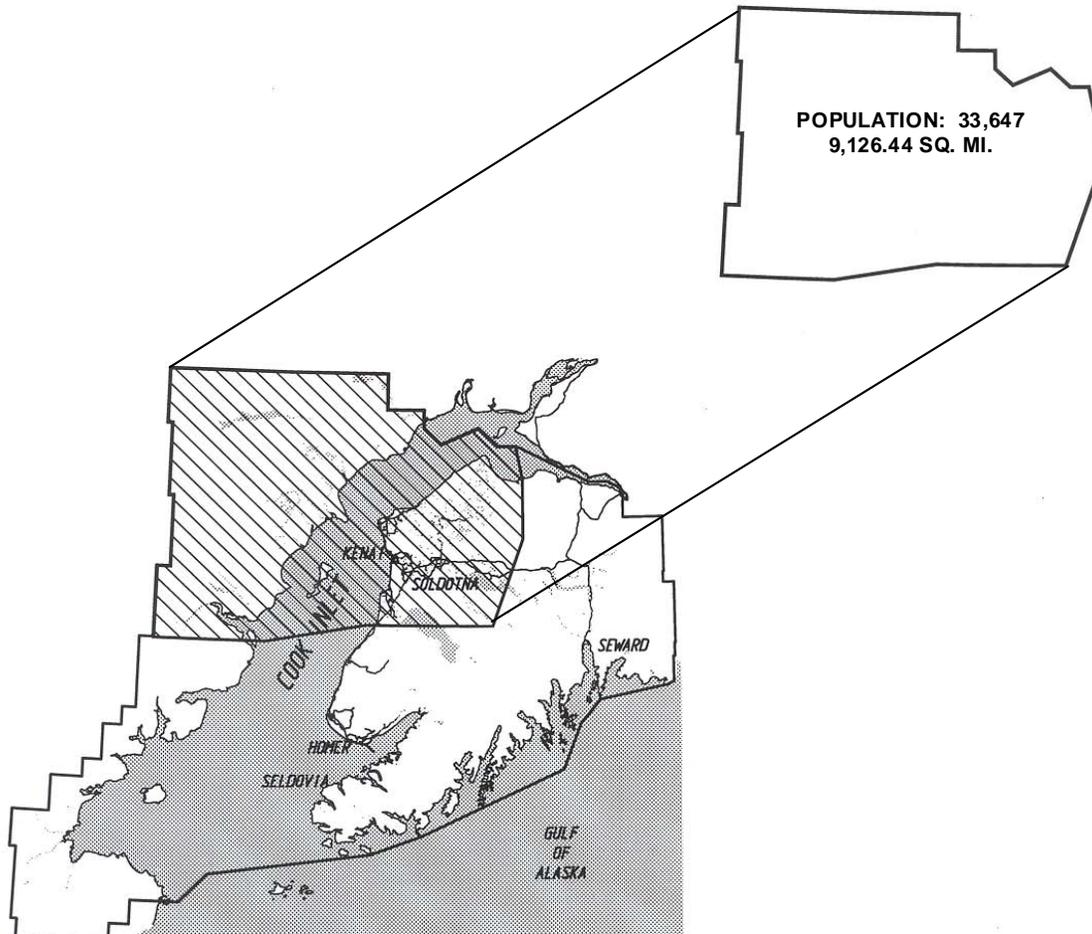
South Kenai Peninsula Hospital Service Area – this service area encompasses the area from south of Clam Gulch to Homer to Kachemak City to Halibut Cove. Operation of the South Peninsula Hospital has been contracted out to South Peninsula Hospital Inc. Service Area funding is currently being used to pay debt service, capital expenditures, an operating subsidy for the hospital, and for operating expense of the service area board.

CENTRAL KENAI PENINSULA HOSPITAL SERVICE AREA

Formed in March 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.

The Central Kenai Peninsula Hospital Service Area Board was created by enactment of Ordinance 97-70 and has seven members. Prior to the election of the seven member Service Area board, the Kenai Peninsula Borough Assembly had oversight of the Service Area.

Service area taxes have provided for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2011 is 0.02 mills.



SERVICE AREA BOARD MEMBERS

Tim Peterson
Margaret M. Gilman
Neal DuPerron
Gene Dyson
Jane M. Stein
Marion K. Nelson
Jim Golden

HOSPITAL BOARD MEMBERS

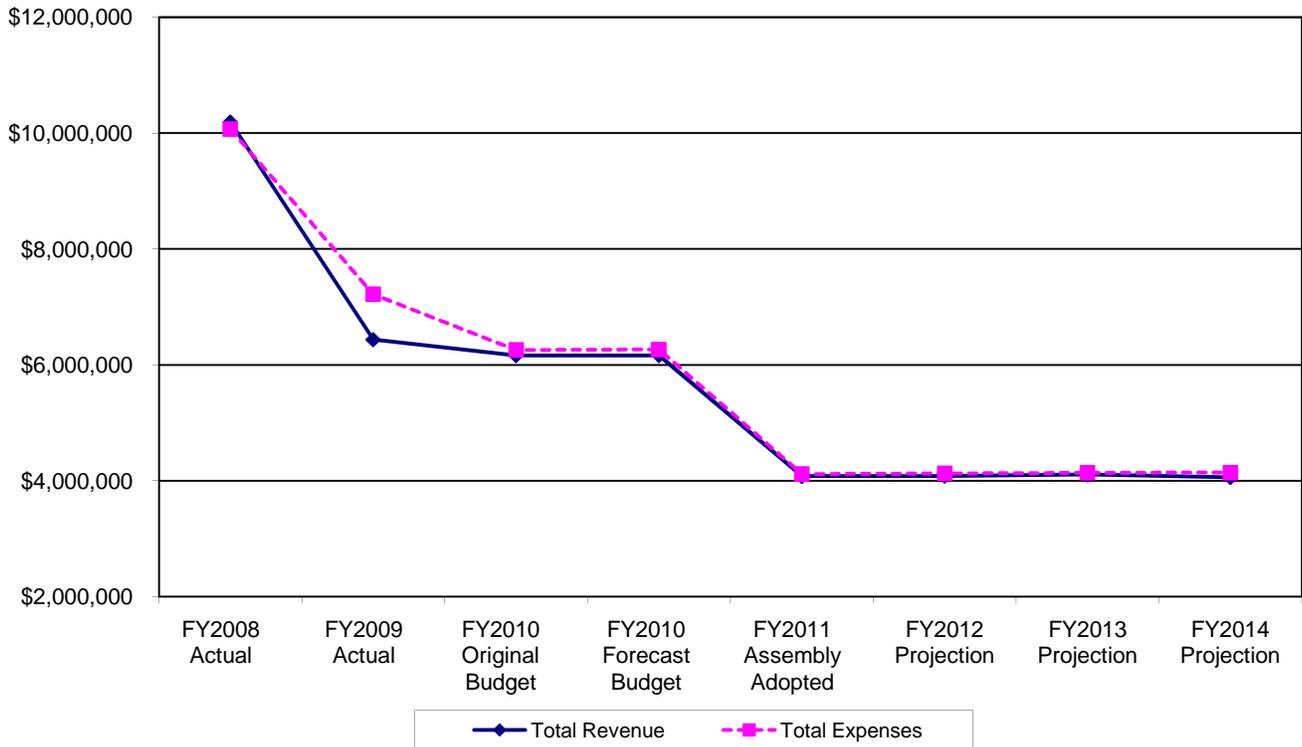
Thomas R. Boedeker
Loren Karp Weimer
Alyson Stogsdill
Sal Mattero
Judith Salo
John Bramante
Trena Richardson
Richard Ross
Russell R Peterson
John Torgerson
John Hoyt

CEO: Ryan Smith

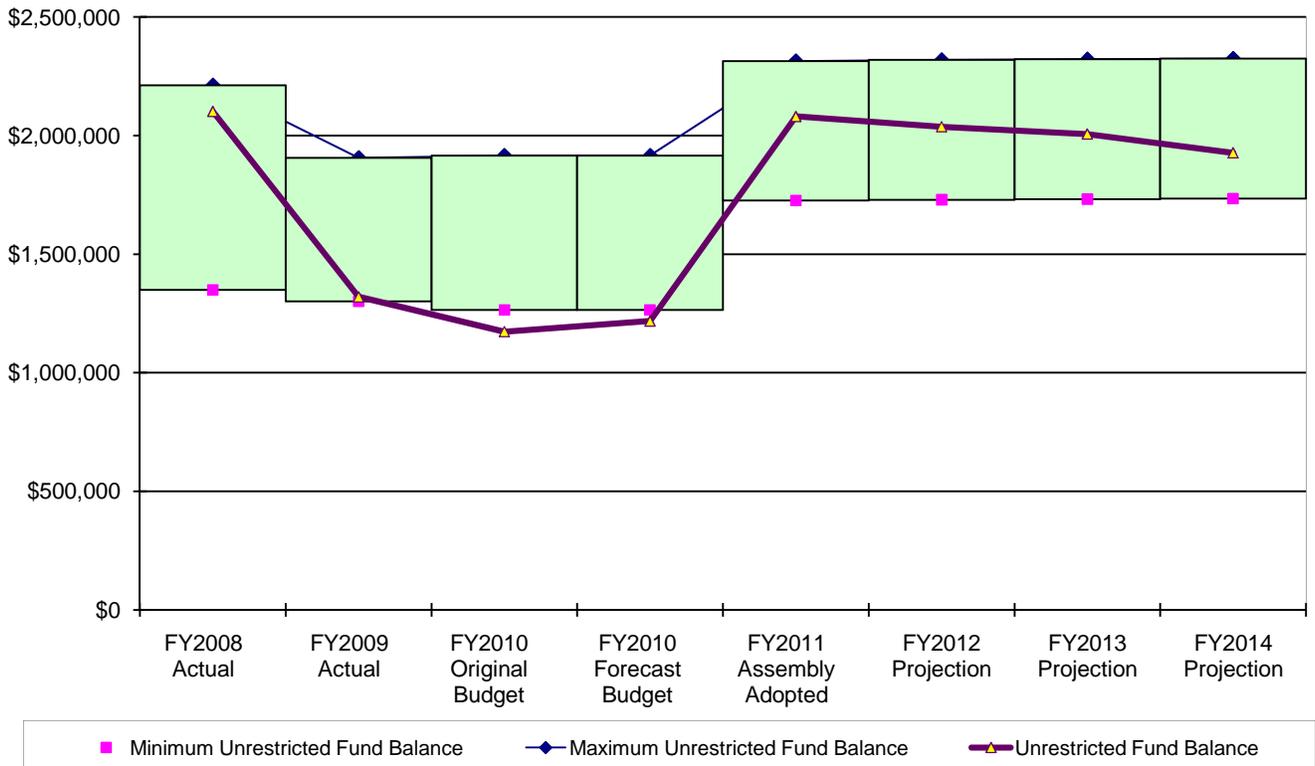
Fund: 600 Central Kenai Peninsula Hospital Service Area

Fund Budget:	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	2,862,029	3,196,512	3,400,311	3,400,311	3,413,312	3,481,578	3,551,210	3,622,234
Personal	132,790	129,611	133,232	133,232	149,584	149,584	149,584	149,584
Oil & Gas (AS 43.56)	540,625	538,645	605,194	605,194	629,744	598,257	568,344	539,927
Total Taxable Value:	3,535,444	3,864,768	4,138,737	4,138,737	4,192,640	4,229,419	4,269,138	4,311,745
Mill Rate:	1.00	0.90	0.50	0.50	0.02	0.02	0.02	0.01
Revenues:								
Property Taxes								
Real	\$ 2,823,767	\$ 2,852,390	\$ 1,700,156	\$ 1,700,156	\$ 68,266	\$ 69,632	\$ 71,024	\$ 36,222
Personal	133,423	119,472	65,284	65,284	2,932	2,932	2,932	1,466
Oil & Gas (AS 43.56)	540,565	486,279	302,597	302,597	12,595	11,965	11,367	5,399
Interest	9,693	9,051	4,136	4,136	168	169	171	86
Flat Tax	26,288	25,777	28,698	28,698	1,068	1,089	1,111	1,133
Motor Vehicle Tax	84,403	86,214	81,000	81,000	1,700	1,700	1,700	1,700
Total Property Taxes	3,618,139	3,579,183	2,181,871	2,181,871	86,729	87,487	88,305	46,006
Interest Earnings	91,133	80,906	25,000	25,000	45,000	45,000	65,000	65,000
CPH - Equipment Replacement Fund	4,335,998	-	2,267,000	2,267,000	-	-	-	-
CPH - 2003 Bond Payment/Other	2,144,783	1,952,552	1,691,213	1,691,213	3,947,965	3,950,496	3,953,902	3,949,027
Other Revenue	2,203	824,010	-	-	-	-	-	-
Total Revenues	10,192,256	6,436,651	6,165,084	6,165,084	4,079,694	4,082,983	4,107,207	4,060,033
Operating Transfers From:								
Capital Projects Fund	-	-	-	-	900,000	-	-	-
Total Operating Transfers	-	-	-	-	900,000	-	-	-
Total Revenues and Operating Transfers	10,192,256	6,436,651	6,165,084	6,165,084	4,979,694	4,082,983	4,107,207	4,060,033
Expenditures:								
Supplies	164	435	2,000	2,000	2,000	2,040	2,081	2,122
Services	581,903	583,928	229,235	237,735	357,777	364,933	372,231	379,676
Interdepartmental Charges	5,690	5,748	-	-	-	-	-	-
Total Expenditures:	587,757	590,111	231,235	239,735	359,777	366,973	374,312	381,798
Operating Transfers To:								
Debt Service Fund - 2003 Bonds	3,764,775	3,767,125	3,760,581	3,760,581	3,757,188	3,759,719	3,763,125	3,758,250
Capital Projects Fund	5,715,897	2,860,859	2,267,000	2,267,000	-	-	-	-
Total Operating Transfers:	9,480,672	6,627,984	6,027,581	6,027,581	3,757,188	3,759,719	3,763,125	3,758,250
Total Expenditures and Operating Transfers	10,068,429	7,218,095	6,258,816	6,267,316	4,116,965	4,126,692	4,137,437	4,140,048
Net Results From Operations	123,827	(781,444)	(93,732)	(102,232)	862,729	(43,709)	(30,230)	(80,015)
Beginning Fund Balance	1,977,771	2,101,598	1,267,183	1,320,154	1,217,922	2,080,651	2,036,942	2,006,712
Ending Fund Balance	\$ 2,101,598	\$ 1,320,154	\$ 1,173,451	\$ 1,217,922	\$ 2,080,651	\$ 2,036,942	\$ 2,006,712	\$ 1,926,697

**CENTRAL KENAI PENINSULA HOSPITAL SERVICE AREA
REVENUES AND EXPENDITURES**



**CENTRAL KENAI PENINSULA HOSPITAL SERVICE AREA
UNRESERVED FUND BALANCE**



Fund: 600 Central Kenai Peninsula Hospital Service Area
Dept: 81110

Department Function

Major long-term issues and concerns:

- Continuing to meet the changing health care needs of the residents of the Service Area.

Objectives FY2011/Budget highlights:

- Provide funding for payment of long-term debt that was approved by the voters in 2003 for expansion of the hospital's facilities. 100% of the debt is being paid by the hospital from operations.
- Funding for hospital capital projects and equipment purchases are being funded by the hospital and will be presented to the assembly in separate ordinances.

Previous year accomplishments:

- Received authorization to convert open space into two patient rooms on the inpatient wing.

Significant budgetary changes:

- 100% of the debt payment is now being funded from hospital operations. In prior years, the Service Area paid for an amount equal to approximately .50 mills.
- All capital expenditures are now being funded by the hospital. Expenditures in excess of \$250,000 will be brought to the Service Area and the assembly in stand alone ordinances.

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>	<u>FY11 Projected</u>
<u>Service Area</u>				
Mill rate	1.00	.90	.50	.02
Property tax revenue (000's)	\$3,618	\$3,579	\$2,146	\$88
Outstanding debt (000's)	\$41,580	\$39,775	\$37,920	\$35,990
Annual debt payments (000's)	\$3,764	\$3,767	\$3,760	\$3,757
<u>Hospital</u>				
Number of beds				
Hospital	62	62	49	49
Long-term care	60	60	60	60
Treatment center	6	6	12	12
Operating Revenue budget, net (000's)	\$62,556	\$82,475	\$94,417	\$110,059
Operating Income (loss) (000's)	\$(247)	\$(1,601)	\$5,108	\$6,613
FTE's	487	552	578	610

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 600

Department 81110 - Central Kenai Peninsula Hospital Service Area Administration

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Supplies							
42110 Office Supplies	\$ 165	\$ -	\$ -	\$ -	\$ -	-	-
42210 Operating Supplies	-	435	2,000	2,000	2,000	-	0.00%
Total: Supplies	165	435	2,000	2,000	2,000	-	0.00%
Services							
43011 Contractual Services	71,325	11,062	16,000	16,000	120,000	104,000	650.00%
43011 Contractual Services-S.House	250,000	250,000	-	-	-	-	-
43011 Contractual Services-SART SANE	100,000	150,000	-	-	-	-	-
43012 Audit Services	20,000	35,000	35,000	43,500	38,000	(5,500)	-12.64%
43140 Postage	202	-	500	500	500	-	0.00%
43210 Transportation/Subsistence	139	530	1,000	1,000	2,000	1,000	100.00%
43260 Training	-	-	2,500	2,500	4,000	1,500	60.00%
43310 Advertising	406	406	1,000	1,000	1,000	-	0.00%
43410 Printing	-	-	1,500	1,500	1,500	-	0.00%
43510 Insurance Premium	139,831	136,930	171,735	171,735	190,777	19,042	11.09%
Total: Services	581,903	583,928	229,235	237,735	357,777	120,042	50.49%
Transfers							
50360 CPGH-Debt Service	3,764,775	3,767,125	3,760,581	3,760,581	3,757,188	(3,393)	-0.09%
50490 CPGH-Capital Projects Fund	5,715,897	2,860,859	2,267,000	2,267,000	-	(2,267,000)	-100.00%
Total: Transfers	9,480,672	6,627,984	6,027,581	6,027,581	3,757,188	(2,270,393)	-37.67%
Interdepartmental Charges							
61990 Admin Service Fee	5,690	5,748	-	-	-	-	-
Total: Interdepartmental Charges	5,690	5,748	-	-	-	-	-
Department Total	\$ 10,068,430	\$ 7,218,095	\$ 6,258,816	\$ 6,267,316	\$ 4,116,965	\$ (2,150,351)	-34.31%

LINE-ITEM EXPLANATIONS

43011 Contractual Services. Secretarial services for the service area board (\$20,000) and contract services to assist the administration in their oversight of any proposed changes to governance issues with the hospital (\$100,000).

43011 Contractual Services – Serenity House & Sart/SANE. These programs are now being funded by the hospital.

43012 Audit Services. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43210 Transportation/Subsistence. Local travel for board members to attend meetings.

43260 Training. Costs associated with service area board training. This will assist members in areas of responsibilities and duties.

50360 CKPH Debt Service Fund. Hospital Expansion Bonds totaling \$49,900,000 were issued in FY2004 with a scheduled payback period of 20 years.

50490 CKPH-Capital Projects Fund. Transfer to capital projects fund for equipment and major remodel expenditures.

61990 Admin Service Fee. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government administrative services.

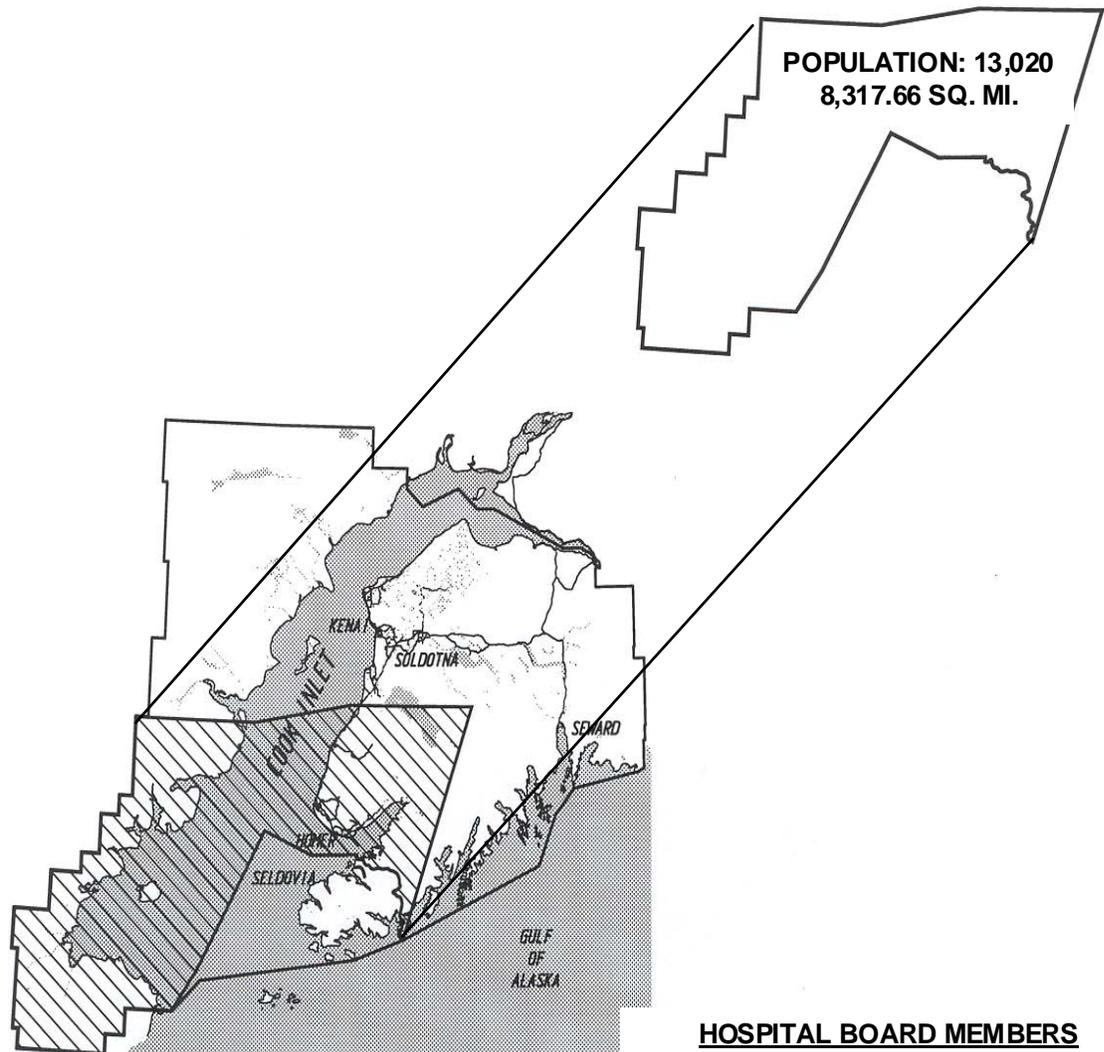
For capital projects information on this department - See the capital projects section - Pages 298 and 315

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SOUTH KENAI PENINSULA HOSPITAL SERVICE AREA

Established in May of 1969, the service area was formed to provide hospitalization and medical services to the residents of Homer and the surrounding areas. The nine-member board is elected and is responsible for the level of services provided and, to that end, must be responsible to the electorate for the amount of taxes necessarily raised to provide such services. The Service Area Board works in conjunction with a separate operating board to oversee the hospital. The hospital is located in Homer.

Service area taxes fund the hospital's equipment purchases, capital improvements, major repairs, and board expenses. The mill rate for fiscal year 2011 is 2.30.



SERVICE AREA BOARD MEMBERS

Judith C. Lund
Ralph Broshes
Diann T. Martin
Tammy S. Ackerman
Barbara E. McBride
Roberta Highland
Marie E. Walli
Ryan P. Ridge
Anne Ridgely

HOSPITAL BOARD MEMBERS

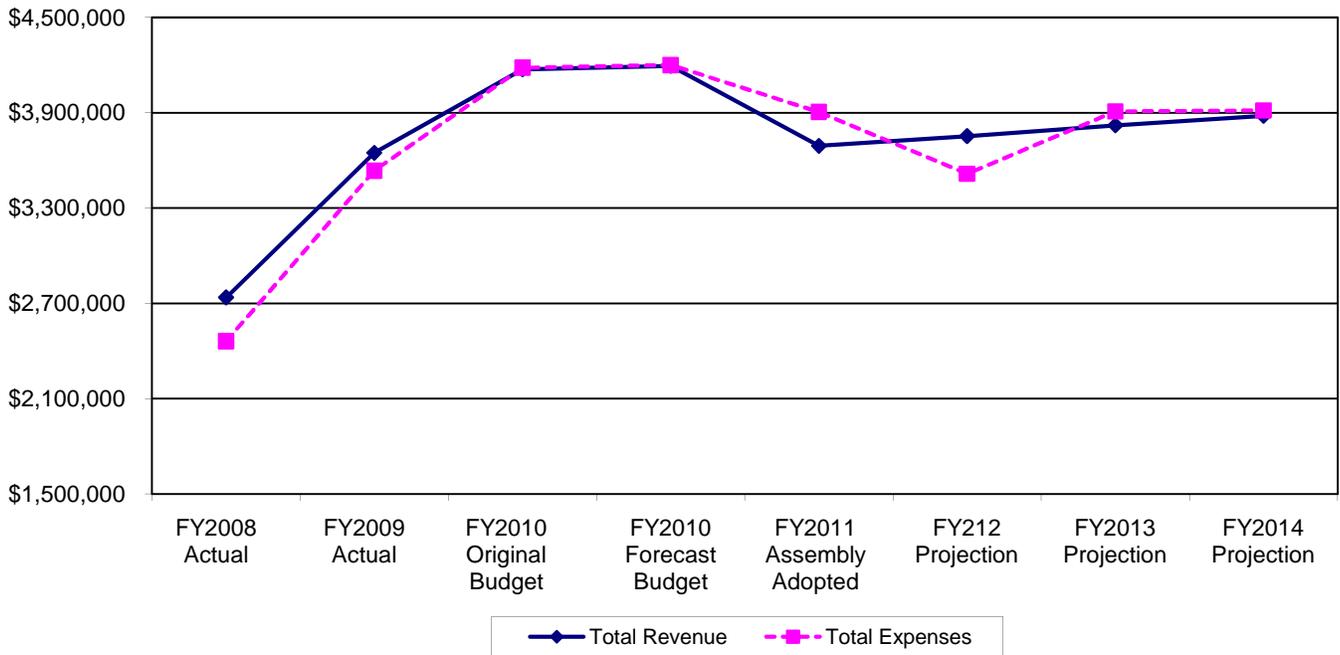
Kelly Cooper
Julie Woodworth
Nina Allen
Walt Partidge
Matt North
Bernadette Wilson
Kent Haina
Vickey Hodnik
Matthew Hambrick

CEO: Robert Letson

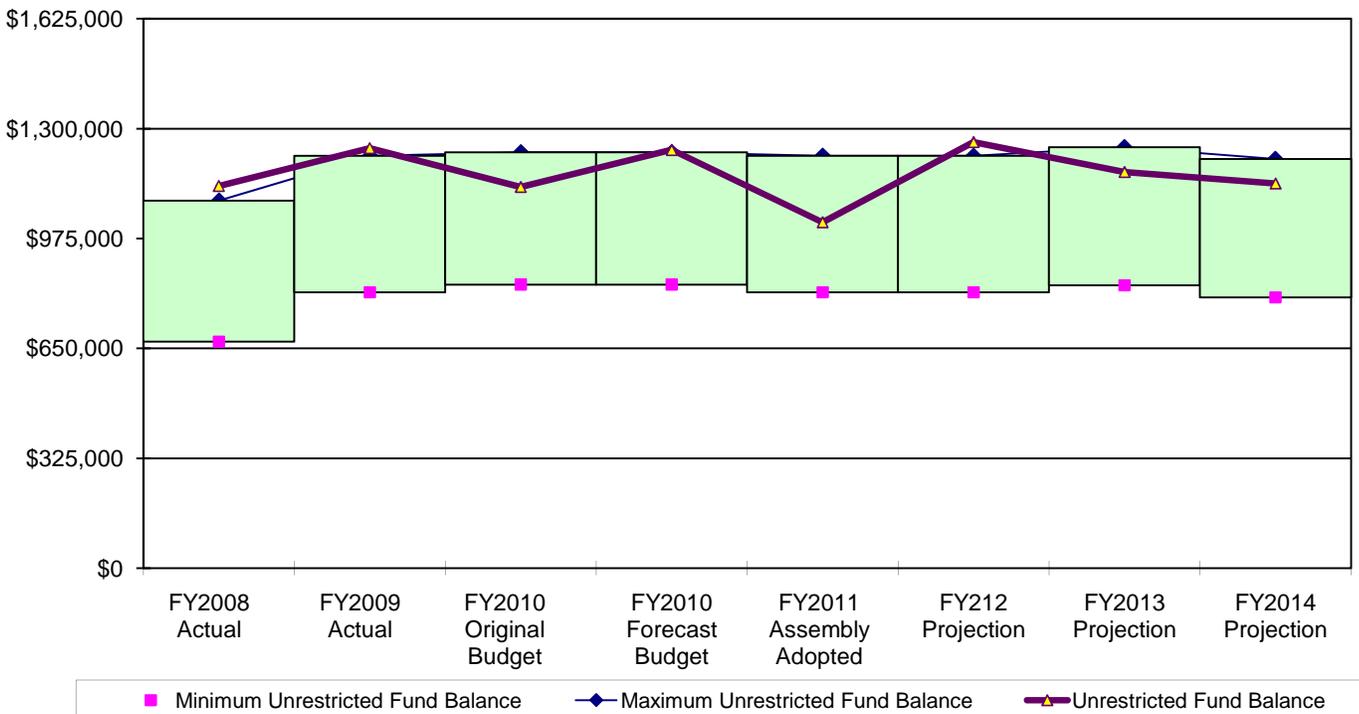
Fund: 601 South Kenai Peninsula Hospital Service Area

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY212 Projection	FY2013 Projection	FY2014 Projection
Taxable Value (000's)								
Real	1,172,473	1,369,273	1,431,733	1,431,733	1,401,548	1,429,579	1,458,171	1,487,334
Personal	32,139	33,876	44,384	44,384	42,374	42,374	44,384	44,384
Oil & Gas (AS 43.56)	66,427	87,825	95,665	95,665	83,229	79,068	75,114	71,358
Total Taxable Value:	1,271,039	1,490,974	1,571,782	1,571,782	1,527,151	1,551,021	1,577,669	1,603,076
Mill Rate:	2.00	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Revenues:								
Property Taxes								
Real	\$ 2,308,543	\$ 3,106,768	\$ 3,292,986	\$ 3,292,986	\$ 3,223,560	\$ 3,288,032	\$ 3,353,792	\$ 3,420,868
Personal	64,770	86,488	100,042	100,042	95,511	95,511	100,042	100,042
Oil & Gas (AS 43.56)	132,854	201,999	220,030	220,030	191,427	181,855	172,763	164,124
Interest	6,769	7,280	7,226	7,226	7,021	7,131	7,253	7,370
Flat Tax	62,582	78,115	64,333	64,333	65,620	66,932	68,271	69,636
Motor Vehicle Tax	70,579	82,751	61,114	82,751	82,751	82,751	82,751	82,751
Total Property Taxes	2,646,097	3,563,401	3,745,731	3,767,368	3,665,890	3,722,212	3,784,872	3,844,791
SPH - Equipment Replacement	-	-	400,000	400,000	-	-	-	-
Interest Earnings	83,322	81,800	27,500	27,500	25,000	30,000	35,000	35,000
Other Revenue	7,968	1,758	-	-	-	-	-	-
Total Revenues:	2,737,387	3,646,959	4,173,231	4,194,868	3,690,890	3,752,212	3,819,872	3,879,791
Expenditures:								
Services	571,585	412,386	150,417	167,030	214,088	218,370	222,737	227,192
Interdepartmental Charges	2,203	3,512	-	-	-	-	-	-
Total Expenditures	573,788	415,898	150,417	167,030	214,088	218,370	222,737	227,192
Operating Transfers To:								
Debt Service Fund - Bonds	1,176,250	1,961,760	1,926,000	1,926,000	1,930,225	1,931,244	1,924,615	1,926,307
Debt Service Fund - CT Scanner	357,567	357,567	395,021	395,021	395,021	-	395,021	395,021
Debt Service Fund - G/Fund Loan	-	-	-	-	115,616	115,616	115,616	115,616
Capital Projects Fund	354,065	800,000	1,712,000	1,712,000	1,250,000	1,250,000	1,250,000	1,250,000
Total Operating Transfers:	1,887,882	3,119,327	4,033,021	4,033,021	3,690,862	3,296,860	3,685,252	3,686,944
Total Expenditures and Operating Transfers	2,461,670	3,535,225	4,183,438	4,200,051	3,904,950	3,515,230	3,907,989	3,914,136
Net Results From Operations	275,717	111,734	(10,207)	(5,183)	(214,060)	236,982	(88,117)	(34,345)
Beginning Fund Balance	855,106	1,130,823	1,137,626	1,242,557	1,237,374	1,023,314	1,260,296	1,172,179
Ending Fund Balance	\$ 1,130,823	\$ 1,242,557	\$ 1,127,419	\$ 1,237,374	\$ 1,023,314	\$ 1,260,296	\$ 1,172,179	\$ 1,137,835

SOUTH KENAI PENINSULA HOSPITAL SERVICE AREA REVENUES AND EXPENDITURES



SOUTH KENAI PENINSULA HOSPITAL SERVICE AREA UNRESERVED FUND BALANCE



Fund: 601 South Kenai Peninsula Hospital Service Area
Dept: 81110

Department Function

Major long-term issues and concerns:

- Continue to meet the changing health care needs of the residents of the Service Area.

Objectives FY2011/Budget highlights:

- Provide funding for payment of long-term debt that was approved by the voters in 2003 and 2007 for expansion of the hospital's facilities.
- Provide funding for hospital capital projects and equipment purchases.
- Installation of new MRI.
- Final payment of debt on CT Scanner.

Previous year accomplishments:

- Completion of Phase III of the expansion project.
- Capital budget expenditures include: a digital mammography, new ceiling lifts, and computer workstations.
- Net assets of the hospital increased \$2.9 million.

Significant budgetary changes:

- Reduction of \$1.4 million in capital equipment purchased in the capital project fund.
- New debt of \$500,000 to the Borough's General Fund.

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>	<u>FY11 Projected</u>
<u>Service Area</u>				
Mill rate	2.00	2.3	2.30	2.30
Property tax revenue (000's)	\$2,583	\$3,563	\$3,767	\$3,717
Outstanding debt (000's)	\$24,730	\$23,500	\$22,755	\$21,311
Annual debt payments (000's)	\$1,534	\$2,319	\$2,321	\$2,441
<u>Hospital</u>				
Number of beds				
Hospital	22	22	22	22
Long-term care	25	25	25	28
Operating Revenue budget, net (000's)	\$25,466	\$30,435	\$31,004	\$33,830
Operating income (loss) (000's)	\$(1,885)	\$(882)	\$(1,677)	\$(1,143)
Net income (loss)	\$710	\$2,928	\$1,780	\$2,196
FTE's	228	250	256	250

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 601

Department 81210 - South Kenai Peninsula Hospital Service Area Administration

	FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
	Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Forecast Budget %
			Budget	Budget	Adopted	Forecast Budget	
Services							
43011 Contractual Services	\$ 510,930	\$ 319,602	\$ 24,000	\$ 44,259	\$ 74,000	\$ 29,741	67.20%
43012 Audit Services	20,500	30,646	39,000	47,354	39,000	(8,354)	-17.64%
43210 Transportation/Subsistence	-	138	2,500	500	2,500	2,000	400.00%
43260 Training	-	-	10,000	-	10,000	10,000	-
43310 Advertising	451	-	-	-	-	-	-
43510 Insurance Premium	39,704	62,000	74,917	74,917	88,588	13,671	18.25%
Total: Services	571,585	412,386	150,417	167,030	214,088	47,058	28.17%
Transfers							
50361 SKPH-Debt Service Fund	1,533,817	2,319,327	2,321,021	2,321,021	2,440,862	119,841	5.16%
50491 SKPH-Capital Projects Fund	354,065	800,000	1,712,000	1,712,000	1,250,000	(462,000)	-26.99%
Total: Transfers	1,887,882	3,119,327	4,033,021	4,033,021	3,690,862	(342,159)	-8.48%
Interdepartmental Charges							
61990 Admin Service Fee	2,203	3,512	-	-	-	-	-
Total: Interdepartmental Charges	2,203	3,512	-	-	-	-	-
Department Total	\$ 2,461,670	\$ 3,535,225	\$ 4,183,438	\$ 4,200,051	\$ 3,904,950	\$ (295,101)	-7.03%

LINE-ITEM EXPLANATIONS

43011 Contractual Services. Increase due to Community needs assessment and other contractual services (\$46,500) and slight increase in contract with Kachemak Bay Family Planning. Secretarial services (\$20,000); Kachemak Bay Family Planning (\$7,500);

43012 Audit Service. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43260 Training. Fees for Service Area Board Members to attend the training and board member education.

50361 Transfer to Debt Service Fund. For debt on hospital expansion project phase II (\$801,806); for debt on hospital expansion project phase III (\$1,128,419), for lease payment on a CT Scanner and PAC system (\$395,021), and for a loan from the Borough's General fund for purchase of a new MRI (\$115,616) .

50491 SKPH-Capital Projects Fund. Transfer to capital projects fund for equipment and major remodel expenditures.

For capital projects information on this department - See the capital projects section - Pages 298, 303-304 & 316

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DEBT SERVICE FUNDS

The Borough's Debt Service Funds, pages 291- 293, are used to accumulate monies for payment of general obligation bonds issued for construction, improvements, and equipping of public facilities throughout the Borough and for debt issued for the purchase of equipment. The following debt service funds have activity:

School Debt Service Fund

This fund was set up to account for debt issued for construction and capital improvement to various schools located in the Borough. Bond payments are paid from the Borough's General Fund tax levy and from the State of Alaska, which reimburses the Borough for up to 70% of debt service expenditures on school bonds approved after June 30, 1983. The current outstanding issues are as follows:

- Bonds issued December 2000 for capital improvements, including re-roofing of various schools, in the amount of \$7,429,000. The outstanding balance as of July 1, 2010 is \$769,000.
- Bonds issued August 2003 for the construction of a new middle school in Seward, in the amount of \$14,700,000. The outstanding balance as of July 1, 2010 is \$10,620,000.
- Bonds issued January 2007, for capital improvements, including arsenic removal at various schools, in the amount of \$2,515,000. The outstanding balance as of July 1, 2010 is \$1,870,000.
- The Borough is discussing whether \$26,000,000 in debt should be issued for roof repairs at many Borough schools. The debt should be eligible for 70% reimbursement from the State of Alaska. It is projected the debt would be issued in 2011 with the first payment due in FY 2012.

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. The bond payments are paid from the General Fund tax levy. Voters in October 2002 authorized the issuance of \$12,000,000 in bonds, of which \$7,040,000 was issued. The balance of \$4,960,000 was issued in 2009. The current outstanding issue is as follows:

- Bonds issued May 2003 in the amount of \$7,040,000. The outstanding balance as of July 1, 2010 is \$2,325,000.
- Bonds issued December 2009 in the amount of \$4,780,000. The outstanding balance as of July 1, 2010 is \$4,780,000.

Central Emergency Services Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment for the Central Emergency Service (CES) Area. Bond payments are paid from the CES tax levy. The current outstanding issue is as follows:

- 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, 2010 is \$2,170,000.

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 and from operating revenues of the hospital. The current outstanding issue is as follows:

- Bonds issued December 2003, for expansion and remodel of the current hospital in the amount of \$47,985,000. The outstanding balance as of July 1, 2010 is \$37,920,000.

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:

- Bonds issued September 2003, for Phase II expansion of the hospital in the amount of \$10,290,000. The outstanding balance as of July 1, 2010 is \$8,230,000.
- 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, 2010 is \$13,605,000.
- Debt issued June 2006, for the lease-purchase of a CT Scanner and Picture Archiving System in the amount of \$2,000,000. The outstanding balance as of July 1, 2010 is \$385,079.
- Debt in the amount of \$525,000 was needed to supplement local funds for the purchase of a MRI. The total cost of the MRI is estimated to be \$1,800,000. The Borough's General Fund loaned the \$525,000 to the South Peninsula Hospital Service Area. Debt payments are expected to be \$115,616.

Other Debt - Bear Creek Fire Service Area Public Safety Building

During the October 2007 regular election, voters of the Bear Creek Fire Service Area approved the issuance of \$1,400,000 of General Obligation Bonds for the purpose of planning and design, property acquisition, construction, capital improvement, and equipping of the Bear Creek Fire Service Area Public Safety Building. Issuance of this debt is contingent upon receipt of \$2,100,000 in grant funding.

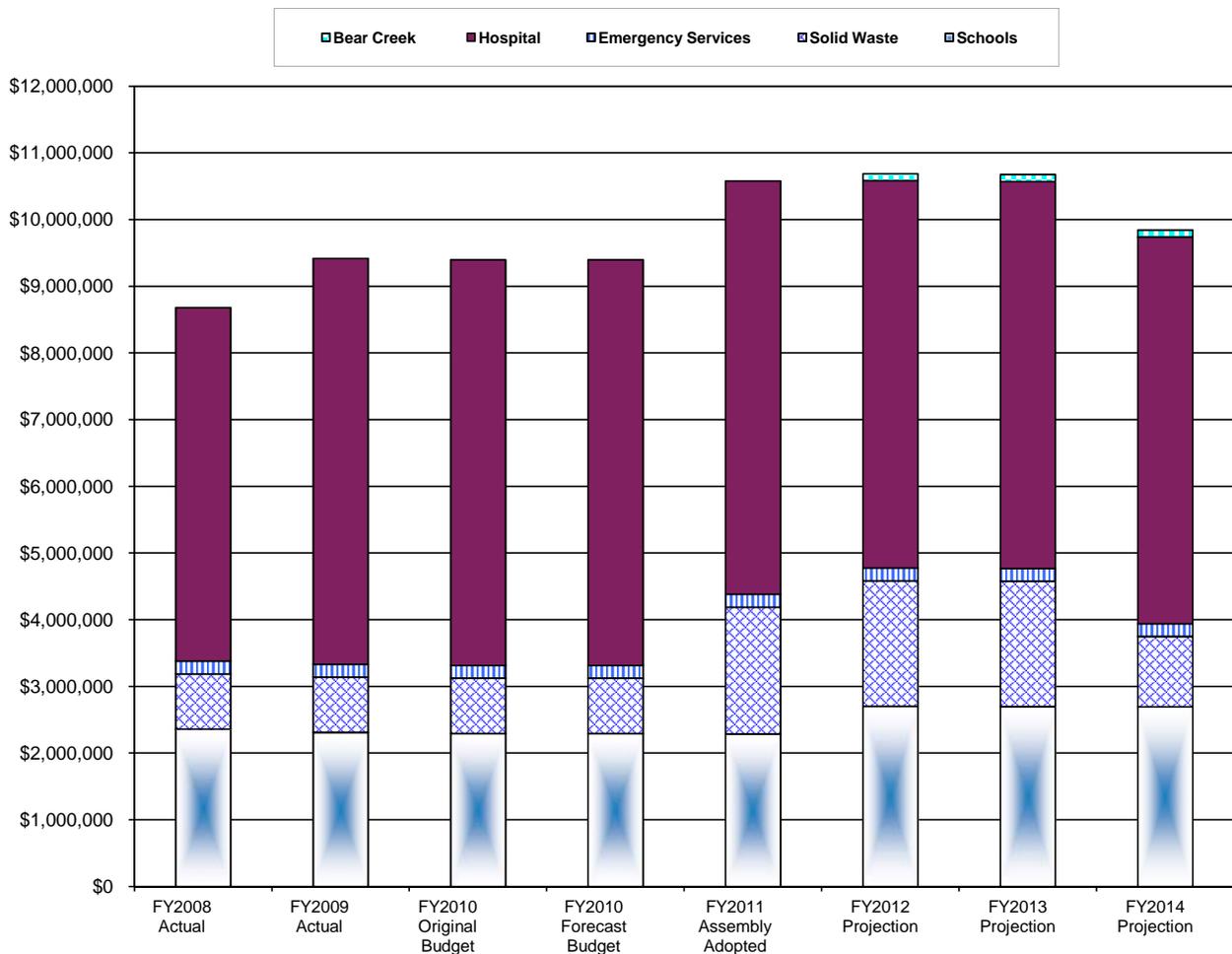
Other Debt – Kachemak Emergency Service Area – Fire Apparatus

Debt in the amount of \$650,000 is needed for the purchase of Quint Fire Apparatus. The first debt payment is expected to occur in FY2012.

Debt Service Funds - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Operating Transfer From:								
General Fund	\$ 2,359,887	\$ 2,310,298	\$ 2,294,538	\$ 2,294,538	\$ 2,287,138	\$ 2,702,906	\$ 2,696,006	\$ 2,695,018
Special Revenue Fund	6,319,196	7,109,275	7,103,174	7,103,174	8,293,492	7,984,224	7,979,373	7,149,143
Total Operating Transfer	8,679,083	9,419,573	9,397,712	9,397,712	10,580,630	10,687,130	10,675,379	9,844,161
Expenditures:								
Services	8,679,083	9,419,573	9,397,712	9,397,712	10,580,630	10,687,130	10,675,379	9,844,161
Total Expenditures	8,679,083	9,419,573	9,397,712	9,397,712	10,580,630	10,687,130	10,675,379	9,844,161
Net Results from Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GENERAL GOVERNMENT DEBT REQUIREMENTS FISCAL YEARS 2008 TO 2014



Kenai Peninsula Borough
Summary of Debt Service Requirements FY2011 - FY2030

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016-2020	FY 2021-2025	FY 2026-2030	TOTAL
School Debt (2)									
Principal	1,659,000	1,745,834	1,525,498	1,588,944	1,653,346	8,294,008	7,231,697	5,246,252	28,944,579
Interest	603,138	932,072	1,145,508	1,081,074	1,013,047	3,986,384	2,144,955	900,840	11,807,019
Total	\$2,262,138	\$2,677,906	\$2,671,006	\$2,670,018	\$2,666,393	\$12,280,392	\$9,376,652	\$6,147,092	\$40,751,599
Solid Waste Debt									
Principal	1,660,000	1,700,000	1,745,000	985,000	1,015,000	-	-	-	7,105,000
Interest	243,365	182,575	136,950	70,150	40,600	-	-	-	673,640
Total	\$1,903,365	\$1,882,575	\$1,881,950	\$1,055,150	\$1,055,600	\$0	\$0	\$0	\$7,778,640
Central Kenai Peninsula Hospital Service Area Debt									
Principal	1,930,000	2,025,000	2,125,000	2,225,000	2,340,000	13,620,000	13,655,000	-	37,920,000
Interest	1,827,188	1,734,719	1,638,125	1,533,250	1,422,250	5,184,250	1,408,125	-	14,747,906
Total	\$3,757,188	\$3,759,719	\$3,763,125	\$3,758,250	\$3,762,250	\$18,804,250	\$15,063,125	\$0	\$52,667,906
South Kenai Peninsula Hospital Service Area Debt									
Principal	1,436,619	1,094,889	1,133,350	1,181,924	1,226,924	6,355,000	7,210,000	3,120,000	22,758,706
Interest	1,004,243	951,970	906,879	859,998	814,830	3,231,300	1,537,394	227,050	9,533,665
Total	\$2,440,862	\$2,046,860	\$2,040,229	\$2,041,922	\$2,041,754	\$9,586,300	\$8,747,394	\$3,347,050	\$32,292,370
Central Emergency Services Debt									
Principal	95,000	100,000	105,000	110,000	115,000	650,000	810,000	185,000	2,170,000
Interest	97,078	91,378	85,378	80,128	75,728	304,506	152,733	8,325	895,251
Total	\$192,078	\$191,378	\$190,378	\$190,128	\$190,728	\$954,506	\$962,733	\$193,325	\$3,065,251
Bear Creek Fire Service Area Public Safety Building Debt (1)									
Principal	-	46,654	48,555	50,533	52,592	296,898	362,511	442,625	1,300,367
Interest	-	57,038	55,137	53,159	51,100	221,562	155,949	75,835	669,781
Total	\$0	\$103,692	\$103,692	\$103,692	\$103,692	\$518,460	\$518,460	\$518,460	\$1,970,148

Authorized but Not-Issued Debt as of June 30, 2010

	Principal	Anticipated Issue Date	Anticipated Payment Date
Bear Creek Fire Service Area Public Safety Building (1)	\$1,400,000	Fiscal Year 2011	Fiscal Year 2012

(1) Bear Creek Fire Service Area Public Safety Building Debt includes estimated payments for unissued authorized debt of \$1,400,000 expected to be issued in FY2011 contingent upon receipt of \$2,100,000 of grant funding

(2) School Debt includes estimated payments for unissued unauthorized debt of \$16,900,000 expected to be issued in Spring FY2011 with payments to begin FY2012

**Kenai Peninsula Borough
Debt Service Funds Budget Detail**

Acct	Description	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
308.79000	School Debt Service 2000 Issue	\$ 889,450	\$ 852,450	\$ 815,450	\$ 815,450	\$ 807,450	\$ (8,000)	-0.98%
308.79000	School Debt Service 2004 Issue	1,157,712	1,142,963	1,138,563	1,138,563	1,138,363	(200)	-0.02%
308.79000	School Debt Service 2007 Issue	312,725	314,325	315,525	315,525	316,325	800	0.25%
349.94910	Bond Issue Expense	-	560	25,000	25,000	25,000	-	0.00%
340.32000	Solid Waste 2006 Issue	828,225	830,244	829,094	829,094	831,438	2,344	0.28%
340.32000	Solid Waste 2010 Issue	-	-	-	-	1,071,927	1,071,927	-
358.51610	CES Debt Service Fund	192,378	192,578	192,478	192,478	192,077	(401)	-0.21%
360.81110	CPGH Debt Service 2004 Issue	3,764,775	3,767,125	3,760,581	3,760,581	3,757,188	(3,393)	-0.09%
361.81210	SPH Debt Service 2004 Issue	795,913	794,663	796,544	796,544	801,806	5,262	0.66%
361.81210	SPH Debt Service 2007 Issue	342,884	1,129,644	1,129,456	1,129,456	1,128,419	(1,037)	-0.09%
361.81210	SPH CT Scanner	395,021	395,021	395,021	395,021	395,021	-	0.00%
361.81210	SPH MRI	-	-	-	-	115,616	115,616	-
Total Current Debt Service		\$ 8,679,083	\$ 9,419,573	\$ 9,397,712	\$ 9,397,712	\$ 10,580,630	\$ 1,182,918	12.59%

Summary By Issuance Date

Date of Issue	Amount Issued	Amount Reimbursable from the State of Alaska Department of Education	Interest Rate	Maturity Dates	Annual Installments	Outstanding 6/30/10
School Bonds:						
12/12/00	\$ 7,429,000	70%	4.75 - 5.00	2002-2011	\$807,450 to \$1,177,544	\$ 769,000
08/07/03	14,700,000	70%	4.00 - 6.00	2004-2023	\$1,071,000 to \$1,202,712	10,620,000
01/31/07	2,515,000	70%	3.95 - 5.50	2007-2016	\$311,825 to \$316,725	1,870,000
	<u>\$ 24,644,000</u>					<u>\$ 13,259,000</u>
Solid Waste Bonds:						
05/22/03	7,040,000		2.50 - 4.25	2003-2013	\$825,964 to \$831,438	2,325,000
12/18/09	4,780,000		2.00 - 4.00	2011-2015	\$1,051,450 to \$1,071,928	4,780,000
	<u>\$ 11,820,000</u>					<u>\$ 7,105,000</u>
Central Emergency Service Area:						
06/21/06	\$ 2,500,000		4.00 - 6.00	2006-2026	\$185,380 to \$194,125	\$ 2,170,000
Central Kenai Peninsula Hospital Debt:						
12/10/03	\$ 47,985,000		2.50 - 5.00	2005-2024	\$3,757,187 to \$3,771,000	\$ 37,920,000
South Kenai Peninsula Hospital Debt:						
09/30/03	10,290,000		2.00 - 5.125	2004-2024	\$784,350 to \$801,806	8,230,000
06/27/06	2,000,000		4.110	2006-2011	\$395,021	385,079
08/28/07	14,555,000		4.25 - 5.00	2008-2027	\$1,114,687 to \$1,131,425	13,605,000
	<u>\$ 26,845,000</u>					<u>\$ 22,220,079</u>

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CAPITAL PROJECTS FUNDS

<u>CAPITAL BUDGETS</u>	<u>PAGE #</u>
Capital Improvement Program Description	297
Expenditure Summary FY2010-2013	298
Detail list of current year projects	299
Capital Improvement Program by function	
General Government Capital Projects Funds	
School Revenue Capital Projects Fund	305
Bond Funded Capital Projects Fund	306
General Government Capital Projects Fund	307
Resource Management	307
Solid Waste Capital Project Fund	307
Service Area Capital Project Funds	
<u>Emergency Services, Service Areas</u>	
Nikiski Fire Service Area	308
Bear Creek Fire Service Area	309
Anchor Point Fire and Emergency Medical Service Area	310
Central Emergency Service Area	311
Kachemak Emergency Service Area	312
<u>Recreation</u>	
North Peninsula Recreation Service Area	313
<u>Road Service Area</u>	
Road Service Area	314
<u>Hospital Service Areas</u>	
Central Kenai Peninsula Hospital Service Area	315
South Kenai Peninsula Hospital Service Area	316

Kenai Peninsula Borough

FY2011 Budget Capital Improvement Program

Introduction

The Capital Improvement Program (CIP) is a projection of the Borough's capital investments plan over a five-year period. Capital investments normally involve major projects that have long useful lives. The CIP is both a fiscal and planning device that allows the Borough to monitor all capital project costs, funding sources, department responsibilities, and timing which will allow the Borough to maintain its assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement cost.

The first year of the Capital Improvement Plan (CIP) organizes all known, non-routine capital needs based on priority, potential costs, financing options, and future budgetary effects. The capital items typically have useful life of five years or longer and a cost of \$10,000 or more. The CIP matches capital costs with financing sources in order to provide long term planning for projects with significant financial impact. Reoccurring capital costs or one-time projects under \$10,000 are typically included in the annual operating budgets of the General Fund or Special Revenue Funds and are not part of the CIP.

The Capital Project section has overviews of capital requests submitted by Departments and Special Revenue Funds. These requests represent projected needs of these departments and Special Revenues funds of the next five years.

The operating and capital budgets are closely dependent upon one another. The operating budget must cover financing, maintaining and operating new facilities that are built under the capital budget. In addition, the operating budget must pay principal and interest payments on all debt related projects.

The CIP contained herein includes five years of projected needs. The first year of the program will be become the capital budget for which project money will be authorized. The remaining four years of the CIP will serve as a financial plan for capital investments. This financial plan will be reviewed each year as the CIP is updated and prepared.

Organization of the CIP

The CIP is broken into five 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 2011 through 2015 and is on page 298. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 299. The fifth section consists of a detail five-year summary for each fund and starts on page 305.

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 area and other voter authorized programs.

General Government capital project funds have been set up to account for school projects funded by the general government, projects funded by bond proceeds, general government capital projects, 911 communication projects, resource management projects, and solid waste projects.

Service area capital project funds have been set up for Nikiski Fire Service Area, Bear Creek Fire Service Area, Anchor Point Fire and Emergency Medical Service Area, Central Emergency Service Area, Kachemak Emergency Service Area, North Peninsula Recreation Service Area, Road Service Area, Central Kenai Peninsula Hospital Service Area, and South Kenai Peninsula Hospital Service Area.

Summary of funding sources

With the exception of the capital project fund that has been set up to account for projects that are funded from bond proceeds, the major source of revenue for each capital project fund is property taxes in the form of a transfer from each individual oversight fund. Additional funding is provided through state and federal grants, and interest earnings.

**Kenai Peninsula Borough
Capital Project Funds
Expenditure Summary
Fiscal Years 2011 Through 2015**

	FY2011 Assembly Adopted	FY2012 Projected	FY2013 Projected	FY2014 Projected	FY2015 Projected
<u>General Government:</u>					
School Revenue	\$ 1,250,000	\$ 17,329,700	\$ 6,480,000	\$ 10,645,000	\$ 1,250,000
Bond Funded:					
School Projects	-	6,900,000	9,966,500	-	-
Solid Waste	-	-	3,200,000	-	-
Bear Creek Station Construction	-	5,600,000	-	-	-
Central Emergency Services	-	-	-	3,550,000	-
South Peninsula Hospital	-	-	1,500,000	-	-
General Government	-	-	-	-	-
911 Communication	-	-	-	-	-
Resource Management	-	250,000	2,282,000	-	-
Solid Waste	336,000	300,000	450,000	550,000	-
<u>Service Areas:</u>					
Nikiski Fire	290,000	905,000	415,000	235,000	600,000
Bear Creek	105,000	5,762,000	39,000	58,000	43,000
Anchor Point Fire and Emergency Medical	50,000	-	200,000	50,000	50,000
Central Emergency Services	1,145,000	865,000	3,872,000	755,000	2,825,000
Kachemak Emergency	50,000	4,145,000	225,000	305,000	300,000
North Peninsula Recreation	40,000	260,000	295,000	400,000	575,000
* Roads	7,192,589	3,434,295	1,594,097	1,638,698	1,471,207
* Central Kenai Peninsula Hospital	8,611,050	7,713,375	11,502,182	10,262,225	-
South Kenai Peninsula Hospital	1,337,962	2,899,096	1,232,400	1,223,000	1,000,000
Total Expenditures	<u>\$ 20,407,601</u>	<u>\$ 56,363,466</u>	<u>\$ 43,253,179</u>	<u>\$ 29,671,923</u>	<u>\$ 8,114,207</u>

* Expenditures for these funds are not being appropriated, except the \$900,000 transfer from CKPH, through the budget process and is being shown for informational purposes only. See the individual worksheets for additional information.

KENAI PENINSULA BOROUGH CAPITAL PROJECT FUNDS DETAILED PROJECT DESCRIPTIONS

School Revenue Capital Projects

Area-wide HVAC Upgrades (project cost \$200,000)

Funding on multi year project to update HVAC controls and related equipment to improve operating efficiencies to reduce energy cost. Project #. 400.78050.11801.49999.

Area-wide Doors and Entries (project cost \$100,000)

This is a multi-year project to replace deteriorated exterior doors and entries resulting in decreased energy costs and lower maintenance cost. Project # 400.78050.11728.49999.

Area-wide Asbestos Abatement (project cost \$100,000)

Address asbestos issues when encountered during routine maintenance at various schools. Project # 400.78050.11756.49999.

Area-wide playground upgrades (project cost \$100,000)

Upgrading playgrounds at Paul Banks Elementary and other facilities to comply with standards set forth by the Consumer Product Safety Council. Project # 400.78050.11780.49999.

Area-wide flooring replacement upgrades (project cost \$125,000)

Annual funding for upgrading flooring throughout the school district. The FY2011 focus will be on Paul Banks and Chapman Elementary. Project # 400.78050.11755.49999.

Area-wide electrical and lighting upgrades (project cost \$100,000)

This is a multi-year project to replace existing electrical and lighting throughout the school district, making them safer and more energy efficient. The energy savings is estimated to be \$7.65 per fixture per year resulting in a return on investment of 2.81 years. The FY2011 focus will primarily supplement the funding provided in FY2010 for Skyview and Nikiski High Schools. Project #400.78050.11758.49999.

Portables and Outbuildings (project cost \$60,000)

Annual funding for construction, repairs, and movement of portables and outbuildings. The first priority is to move a portable building from Kaleidoscope to K-Beach Elementary. Project # 400.78010.11851.49999.

Area-wide asphalt, paving, and concrete replacement/upgrade (project cost \$175,000)

Funding for asphalt and concrete replacement/upgrade at various schools. The top priorities are Kenai Middle School and Paul Banks Elementary bus lanes and parking areas. Project # 400.78050.11802.49999.

Area-wide Water Quality (project cost \$200,000)

Annual funding for installation of reliable arsenic removal water treatment systems at various schools including Sterling, Tustumena and McNeil Canyon Schools to comply with the EPA arsenic standard for drinking water. Project # 400.78050.11759.49999.

Area-wide locker replacement (project cost \$60,000)

Funding to replace and install hall and locker room lockers throughout the Borough, with priority at Soldotna High School Pool and Niniichik Gym. Project # 400.78050.11855.49999.

Nanwalek Teacher Housing (project cost \$30,000)

Replace deteriorated single pane windows with energy efficient windows and conduct other energy efficient repairs. Project # 400.71030.11550.49999.

Solid Waste

Central Peninsula Landfill Storm Water Pollution Prevention Program (project cost \$100,000)

Update an all encompassing SWPPP for the Central Peninsula Landfill. Design, development and construction of surface water collection and containment structures, e.g. ditches, basins as required by State and Federal

regulations, i.e. National Pollutant Elimination Discharge System (NPDES) permit. Project # 411.32122.11PPP.49999.

New Port Graham Landfill Feasibility Study (project cost \$185,000)

Conduct a new site investigation/feasibility study for potential landfill site & landfill design. (Feasibility Study-\$50,000; Design & associated cost \$135,000). Project # 411.32220.11PTG.49999.

Dumpster/Recycle Container Replacement (project cost \$51,000)

Replace two (2) 40-cubic yard drop-box dumpsters, one (1) 30-cubic yard recycle container, and five (5) 4-cubic yard open top recycle containers. Replacing the aging containers will lower the cost of maintenance and repair on existing containers included in the operating budget . Project # 411.32220.11RPL.49999.

Nikiski Fire Service Area

Sign Replacement-Station #1 (\$50,000)

Purchase and installation of new LED sign for station #1. Project #441.51110.11411.49999.

GlideScopes (project cost \$30,000)

Purchase of three glidescopes which are used on patients with difficult airway issues, recommended by the physician as a life safety item. Project # 441.51110.11412.48515.

Ambulance (project cost \$185,000)

Purchase a new ambulance to provide the service area with two ambulances at each station for emergency responses. Project # 441.51110.11413.48514.

Air Bottle Replacement for SCBA's (project cost \$15,000)

Replacement of air bottles that are due to expire because of hydrostatic dates. Project # 441.51110.11415.48310.

Engineering Survey (project cost \$10,000)

Preliminary engineering survey to solve drainage issues at Station #1. Subsequent appropriation to follow to solve the problem. Project # 441.51110.11414.49101.

Bear Creek Fire Service Area

Site Work and Preparation for new Fire Station and Multi-Use Facility: (Project total: \$65,000)

Site and building work for further preparation of the Bear Creek Fire Station and Multi-Use Facility building site. Combining with the current state funding of \$55,000 to move utilities along the Seward Highway and possibly start on relocation of creek bed. All permits are in place for this work. Project #442.51210.11421.49999

1 Ton Crew Cab Pick- Up : (Project total: \$ 40,000)

Purchase of a 1 Ton Crew Cab Pick-Up for Station use, transportation of equipment, Transportation of the Mobile Command Trailer in an emergency situation. Plan to place a small compressed air foam or brush pump and tank in the unit for wild land responses. This unit would be the primary transport unit for the Mobile Command Trailer. Cost includes radio, lighting and graphics. Project #442.51210.11422.48310.

Anchor Point Fire and Emergency Service Area

Water Storage Tank Installation(project cost \$50,000)

Installation of a 10,000 gallon water tank on the southern end of the Service Area to provide a water source year around. Project # 444.51410.11TNK.48520.

Central Emergency Services

Mechanic Vehicle (project cost \$145,000)

Purchase of a 4x4 truck with a utility bed and heavy-duty lifting boom, allowing for servicing vehicles in the field. Project # 443.51610.11461.48310.

Utility Vehicle (project cost \$45,000)

This project will allow for replacement of Station #6 Utility Vehicle which is eight years old with over 100k miles. This should reduce vehicle maintenance and fuel costs. Project # 443.51610.11462.48310.

Ambulance (project cost \$185,000)

Replacement of nine year old ambulance with over 100k miles. Project # 443.51610.11463.48514.

Wildland Interface Engine (project cost \$200,000)

Purchase of a 4x4 vehicle with Class A foam capabilities and specialized wildland tools. Project # 443.51610.11464.48514.

Forest Lane Fill Site Completion (project cost \$160,000)

Construction of a well, a portable pump, generator, and 18x26 building to allow access and security at the fill site. Project # 443.51610.11465.49999.

Radio Equipment Upgrade (project cost \$400,000)

Upgrade radio repeaters to improve on areas that currently have little or no radio coverage and purchase of 30 new mobile radios to meet FCC narrow band compliance mandates. Project # 443.51610.11466.48210.

Turnout Washer/Extractor (project cost \$10,000)

Purchase washer to clean firefighting turnout gear. Project # 443.51610.11467.48311.

Kachemak Emergency Service Area

Command Vehicle (\$50,000)

Purchase command vehicle for incident command equipment and to allow for command in both the east and west sides of the service area. Will increase fuel and maintenance costs \$2,000 in FY2011. Project # 446.51810.11481.48514.

North Peninsula Recreation Service Area

Glycol Exchange System (project cost \$40,000)

Install a glycol exchange system with circulating pump into the existing pool boilers system. This will result decreased costs due to less glycol being used for the entire system. Project # 459.61110.11459.49999.

Road Service Area

Cozy Firelight St., White Spruce Avenue, Tributary Avenue, Alder Avenue & Wildlife Avenue (project cost: \$449,434)

Upgrade existing roads with extreme breakup problems. Project will include: clearing right-of-way, constructing/improving ditches, removing substandard material, adding fabric separation and gravel to roadbed, widening roads to RSA standards, and constructing and/or improving existing turnarounds. Improvements will reduce spring breakup frost boil repairs, and eliminate access and safety concerns. Project # 434.33950.C1COZ.49999.

Rainbow Drive, Honeybee Avenue, Salmon Drive, Salmon Circle & East Lake Avenue (project cost: \$936,246)

Upgrade existing road with gravel cap and culvert installation/replacement. Move road over to address a small pond which is encroaching on the roadway. Improve the existing turnaround, widen specific areas and add fabric separation as needed. Project # 434.33950.C4RAI.49999.

Bonita Avenue, Knackstedt Street, Sather Court, Rose Circle, Radcliff Avenue & Fern Forest Street (project cost: \$568,112)

Upgrade existing road to eliminate extreme breakup problems. Project will include: drainage improvements, removing substandard material, adding fabric separation and gravel to roadbed, and realigning the road where needed. Project # 434.33950.C6BON.49999.

Moose Range Drive (\$689,951)

Upgrade existing road including correcting drainage problems and a hill removal. Project # 434.33950.C10MO49999.

Sary Su Street and David Lee Street (project cost \$306,645)

Upgrade existing roads to meet RSA road standards. Improve drainage, align road to centerline, add gravel to geotextile, and replace culvert. Project # 434.33950.S4SAR.49999.

Irons Street, Petroulias Drive and Rasmussen Court (project cost \$275,629)

Upgrade existing roads to meet RSA road standards with the main goal of improving drainage. Project # 434.33950.C5IRO.49999.

Suthard Boulevard (project cost \$100,000)

Upgrade existing roads to meet RSA road standards. Improve drainage, ditching and road capping for additional elevation. Project # 434.33950.C5SUT.49999.

Wolf Trail Circle (project cost \$23,408)

Upgrade existing roads and correct drainage problems. The goal of this project is to ensure unencumbered year around access. Project # 434.33950.E3WOL.49999.

Moat Way, Excalibur Way & Camelot Drive (project cost: \$374,528)

This project will upgrade existing road and enhance drainage. Project # 434.33950.E3MOA.49999.

Stoney Creek Road and Bruno Road (project cost \$220,000)

Pave Stoney Creek and Bruno roads which were upgraded in FY2010. Project # 434.33950.E3STO.49999.

Bell Avenue & Boondocker Street (project cost: \$323,031)

This project will upgrade the existing road and enhance drainage. Project # 434.33950.N3BEL.49999.

Warren Avenue. (project cost \$94,802)

Upgrade existing road and address ongoing flooding issues; related to settling of road bed. Project # 434.33950.N1BEL.49999.

Treasure Chest Avenue & Grouse Avenue (project cost \$182,582)

This project will upgrade existing road and enhance drainage and includes widening as needed. Project # 434.33950.N1TRE.49999.

Birchwood Drive & Jeffrey Avenue (project cost \$128,159)

Upgrade the roads to RSA standards. Project to include: improve drainage, provide geotextile fabric where needed, widen as needed, and add gravel to roadbed. Improvement to this road will reduce the need to provide summer grading and spring breakup issues. Project # 434.33950.N3BIR.49999.

Belnap Drive, Agusta Lane & Agusta Circle. (project cost \$500,931)

Upgrade existing road and address ditching issues and road capping/resurfacing. Project # 434.33950.S5BEL.49999.

Sunshine Drive (project cost \$105,336)

This project will upgrade existing road and enhance drainage. Project # 434.33950.W4SUN.49999.

Tri Road & Denise Street (project cost \$351,120)

Upgrade the roads to RSA standards and address ditching issues Project # 434.33950.W3TRI.49999.

Juel Avenue Kenaitze Avenue, & Nielson Street (project cost \$189,956)

Upgrade existing road and address drainage and ditching issues. Project # 434.33950.W1JUE.49999.

Patrick Drive & Eastway Road (project cost \$98,314)

This project will upgrade existing road, address road alignment, and enhance drainage. Project # 434.33950.W1PAT.49999.

Etah Maku Avenue, Tyena Ka Road, Kwanta Hah Circle & Dema Hona Avenue (project cost \$435,740)

Upgrade the roads to RSA standards and address ROW issues and drainage, widening as needed. Project # 434.33950.W2ETA.49999.

Cabin Avenue, Lichen Street, & Reggie's Avenue (project cost \$533,702)

Upgrade the roads to RSA standards and address ditching issues Project # 434.33950.W3CAB.49999.

Tall Tree Avenue Street (project cost \$301,963)

Upgrade existing road and address drainage and ditching issues. Project # 434.33950.W4TAL.49999.

South Kenai Peninsula Hospital Service Area

Various Equipment (project cost \$231,065)

Replacement or upgrade of 23 equipment items ranging in cost from \$3,600 to \$20,000. Project # 491.81210.11SHA.48516.

Digital Mobile X-ray (project cost \$205,000)

Replacement of 12 year old mobile x-ray unit. This will result in a decrease in exposure time and radiation dose to the patient. Project # 491.81210.11SHC.48516.

Endoscope Cleaning Machine (project cost \$94,000)

Replace existing equipment that is no longer serviceable and comply with FDA recommendation. Project # 491.81210.11SHD.48516.

LTC Resident Van (project cost \$93,500)

Replacement of 15 year old van to better serve the patients of the long term care unit. Project # 491.81210.11SE.48310.

Laundry remodel (project cost \$80,000)

Remodel of the laundry department to address workflow and worker safety. Project # 491.81210.11SHF.49125.

Additional CPSI Modules (project cost \$76,668)

New Modules to progress to a single electronic medical record system. Project # 491.81210.11SHG.48516.

PAC Server (project cost \$67,429)

Replacement of PACS server to provide for increased performance and storage capabilities. Project #. 491.81210.11SHH.48516.

Single Sign-on program (project cost \$66,500)

Purchase and installation of a single sign-on program, improving efficiency for nurses and physicians. Project # 491.81210.11SHJ.48516.

Security System Upgrade (project cost \$50,000)

Upgrade current CCTV security system to include door badge reader capabilities. Project # 491.81210.11SHK.48522

Ceiling Lifts (project cost \$50,000)

Install ceiling lifts in Acute Care to properly care for bed bound patients Project # 491.81210.11SHL.49999.

HR/IT Remodel (project cost \$45,000)

Remodel west office suites to house IT department and complete HR remodel improving efficiency. Project # 491.81210.11SHM.49125

OR Instrument Replacement (project cost \$40,000)

Upgrade instrumentation for surgeons. Project # 491.81210.11SHN.48516.

OR Video Processor (project cost \$39,000)

Replace existing processors which are outdated, improving picture quality. Project # 491.81210.11SHP.48516

IT Backup (project cost \$36,200)

Replacement of Backup software for faster more reliable system. Project # 491.81210.11SHQ.48516.

PACS Data Recovery (project cost \$30,000)

Disaster recovery service for off site image archive. Project # 491.81210.11SHR.48516

Nurse Communication System (project cost \$30,000)

Purchase of a nurse communication system to allow for quick and easy access to staff member, decreasing delays and creating a quiet environment. Project # 491.81210.11SHS.48210.

Health Information Management Furniture (project cost \$30,000)

New furniture needed when HIM staff relocates to existing laboratory space. Project # 491.81210.11SHT.48516

Medical Vacuum unit (project cost \$27,300)

Replacement of current unit which has outlived its useful life and is in constant need of repairs. Project # 491.81210.11SHU.48516.

Server Replacement (project cost \$25,500)

Server replacement for dictation, anesthesia and active directory departments. Project # 491.81210.11SHV.48516

CPSI Interface Engine (project cost \$20,800)

New equipment to allow for information to be shared between applications. Project # 491.81210.11SHW.48516

**Projected Revenues and Appropriations
School Revenue Capital Projects Fund
Fiscal Years 2011 Through 2015**

	FY2011 Assembly Adopted	FY2012 Projected	FY2013 Projected	FY2014 Projected	FY2015 Projected
Funds Provided					
Transfer From Other Funds	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Grant Revenue/Bond Funded	-	16,079,700	5,230,000	9,395,000	-
Total Funds Provided	1,250,000	17,329,700	6,480,000	10,645,000	1,250,000
Funds Applied					
Current and Future Year Designations:					
Fire life safety projects	-	-	75,000	-	25,000
Generator replacements	-	100,000	-	-	-
Playground Equipment	100,000	50,000	-	20,000	100,000
Flooring Replacement	125,000	100,000	125,000	100,000	100,000
Electrical & Lighting Upgrades	100,000	100,000	-	100,000	100,000
Portable and Outbuildings	60,000	100,000	-	100,000	-
Asphalt/Sidewalk/Curb Repair	175,000	100,000	200,000	200,000	300,000
Water quality & Arsenic	200,000	-	-	-	-
Locker Replacement	60,000	150,000	100,000	100,000	100,000
HVAC/DDC Upgrades	200,000	100,000	100,000	100,000	-
Asbestos Abatement	100,000	-	100,000	-	100,000
ADA Handicap Improvements	-	50,000	50,000	80,000	-
Gym Floor Replacement	-	-	100,000	100,000	-
Borough wide doors	100,000	50,000	100,000	100,000	-
Soldotna Elementary Window Replacement	-	350,000	-	-	-
Nanwalek Teacherage Upgrades	30,000	-	-	-	-
Homer Middle School Drainage	-	-	-	-	125,000
Kenai Middle School Office Security Upgrades	-	-	-	-	225,000
Ninilchik Bus Lanes	-	-	-	-	75,000
Chapman Siding/Window Replacement	-	-	300,000	250,000	-
Seward Auditorium/warehouse reroof (G)	-	750,000	-	-	-
Kenai Middle School Asbestos Removal (G)	-	2,200,000	-	-	-
Teacher Housing @ Remote Schools (G)	-	-	750,000	-	-
Districtwide Security Camera System (G)	-	590,000	610,000	425,000	-
Cooper Landing reroof (G)	-	109,700	-	-	-
McNeil Canyon reroof (G) *	-	630,000	-	-	-
K-Beach El reroof not including structural repairs	-	2,700,000	-	-	-
Ninilchik Elementary reroof (G)	-	670,000	-	-	-
Homer Middle School reroof (G) *	-	700,000	-	-	-
Nikiski Middle/High School reroof (G)	-	3,100,000	-	-	-
Paul Banks Elementary reroof (G) *	-	850,000	-	-	-
Skyview High School reroof (G)	-	3,200,000	-	-	-
Soldotna High reroof not including parapet repairs	-	80,000	-	-	-
Soldotna Middle School reroof (G) *	-	500,000	-	-	-
Seward High School reroof (G) *	-	-	1,400,000	-	-
Soldotna Elementary School reroof (G) *	-	-	1,400,000	-	-
Susan B. English Elementary reroof (G) *	-	-	900,000	-	-
Susan B. English Elementary Shop reroof (G) *	-	-	170,000	-	-
Chapman Elementary reroof (G) *	-	-	-	600,000	-
Kenai Central High School reroof (G) *	-	-	-	2,150,000	-
Kenai Elementary reroof (G) *	-	-	-	620,000	-
Seward Elementary reroof (G) *	-	-	-	2,100,000	-
Homer High School reroof (G)	-	-	-	3,500,000	-
Total Current and Future Year Designations	1,250,000	17,329,700	6,480,000	10,645,000	1,250,000
Net Results From Operations	-	-	-	-	-
Beginning Fund Balance	50,952	50,952	50,952	50,952	50,952
Ending Fund Balance	\$ 50,952	\$ 50,952	\$ 50,952	\$ 50,952	\$ 50,952

(G) Grant funded/Bond Funded

**Projected Revenues and Appropriations
Bond Funded Capital Projects Fund
Fiscal Years 2011 Through 2015**

	FY2011 Assembly Adopted	FY2012 Projected	FY2013 Projected	FY2014 Projected	FY2015 Projected
Funds Provided:					
School Improvement Bonds	\$ 16,866,500	\$ -	\$ -	\$ -	\$ -
Solid Waste, Homer Baling Facility Conversion	-	-	3,200,000	-	-
Bear Creek SA Bonds ** (1)	-	1,400,000	-	-	-
Central Emergency Services SA Bonds **	-	-	-	3,550,000	-
South Peninsula Hospital **	-	-	1,500,000	-	-
Total Proceeds From Debt Issuance	16,866,500	1,400,000	4,700,000	3,550,000	-
Other Sources	-	4,200,000	-	-	-
Total Funds Provided	16,866,500	5,600,000	4,700,000	3,550,000	-
Funds Applied:					
Current and Future Year Designations:					
School Bond Projects	-	6,900,000	9,966,500	-	-
2004 Seward Middle School Bonds	-	-	-	-	-
Solid Waste	-	-	3,200,000	-	-
Bear Creek Station Construction	-	5,600,000	-	-	-
Central Emergency Services	-	-	-	3,550,000	-
South Peninsula Hospital	-	-	1,500,000	-	-
Total Current & Future Year Designations	-	12,500,000	14,666,500	3,550,000	-
Net Results From Operations	16,866,500	(6,900,000)	(9,966,500)	-	-
Beginning Fund Balance					
School Improvement Bonds	-	16,866,500	9,966,500	-	-
Bear Creek Fire	-	-	-	-	-
Central Emergency Services	-	-	-	-	-
South Peninsula Hospital Expansion	-	-	-	-	-
Total Beginning Fund Balance	-	16,866,500	9,966,500	-	-
Ending Fund Balance					
2007 School Improvement Bonds	16,866,500	9,966,500	-	-	-
Bear Creek Fire	-	-	-	-	-
Central Emergency Services	-	-	-	-	-
South Peninsula Hospital	-	-	-	-	-
Total Ending Fund Balance	\$ 16,866,500	\$ 9,966,500	\$ -	\$ -	\$ -

NOTE: Projects shown on this page require a separate ordinance, and voter approval is needed on all new projects in excess of \$1,000,000. Projected expenditures for FY2011 are for information only.

** These projects are also included in the individual Service Area capital project fund and will not be included on the Expenditure Summary for Fiscal Years 2011-2015.
(1) Service Area voters have approved bonds in the amount of \$1,400,000 which must be matched by grants of at least \$2,100,000 in order for the project to move forward.

**Projected Revenues and Appropriations
General Government Capital Projects Funds
Fiscal Years 2011 Through 2015**

	FY2011 Assembly Adopted	FY2012 Projected	FY2013 Projected	FY2014 Projected	FY2015 Projected
Funds Provided:					
Transfer From Other Funds					
General government	\$ -	\$ 250,000	\$ -	\$ -	\$ -
Solid waste	336,000	300,000	450,000	550,000	-
Total Transfer From Other Funds	336,000	550,000	450,000	550,000	-
Grant Revenue	-	-	2,282,000	-	-
Total Funds Provided	336,000	550,000	2,732,000	550,000	-
Funds Applied:					
General Government Capital Project Fund					
Administration Building remodel	-	-	-	-	-
Security upgrades	-	-	-	-	-
HVAC/Fire Alarm/Sprinkler	-	-	-	-	-
Total General Government	-	-	-	-	-
Resource Management Capital Project Fund					
Kenai River Center Expansion (G)	-	-	2,282,000	-	-
West Side Development	-	250,000	-	-	-
Total Resource management	-	250,000	2,282,000	-	-
Solid Waste Capital Project Fund					
Dumpster/Recycle Container Replacement	51,000	-	-	-	-
CPL Storm Water Pollution Prevention Program	100,000	-	-	-	-
Port Graham Landfill Feasibility Study	185,000	-	-	-	-
CPL Gas Collection & Flare System	-	300,000	-	-	-
CPL Leachate Wetlands Treatment Construction	-	-	450,000	-	-
Construction of New Landfill - Port Graham	-	-	-	550,000	-
Total Solid Waste	336,000	300,000	450,000	550,000	-
Total Current and Future Year Designations	336,000	550,000	2,732,000	550,000	-
Transfer To Other Fund	-	-	-	-	-
Total Expenditures	336,000	550,000	2,732,000	550,000	-
Net Results From Operations	-	-	-	-	-
Beginning Fund Balance					
General Government	17,726	17,726	17,726	17,726	17,726
Resource Management	27,353	27,353	27,353	27,353	27,353
Solid Waste	32,511	32,511	32,511	32,511	32,511
Total Beginning Fund Balance	77,590	77,590	77,590	77,590	77,590
Ending Fund Balance					
General Government	17,726	17,726	17,726	17,726	17,726
Resource Management	27,353	27,353	27,353	27,353	27,353
Solid Waste	32,511	32,511	32,511	32,511	32,511
Total Ending Fund Balance	\$ 77,590	\$ 77,590	\$ 77,590	\$ 77,590	\$ 77,590

(G) Grant funded

**Projected Revenues and Appropriations
Nikiski Fire Service Area Capital Projects Fund
Fiscal Years 2011 Through 2015**

	FY2011 Assembly Adopted	FY2012 Projected	FY2013 Projected	FY2014 Projected	FY2015 Projected
Funds Provided					
Interest Revenue	\$ 13,888	\$ 2,194	\$ 5,838	\$ 5,495	\$ 4,388
Operating Transfers In	290,000	200,000	200,000	200,000	200,000
Grant Revenue	-	800,000	200,000	-	400,000
Total Funds Provided	303,888	1,002,194	405,838	205,495	604,388
Funds Applied					
Capital Outlay					
Current and Future Year Designations					
Sign Replacement - Station #1	50,000	-	-	-	-
Glidescopes (3)	30,000	-	-	-	-
Replace Ambulance 434	185,000	-	-	-	-
SCBA Air Bottle Replacement	15,000	15,000	15,000	-	-
Station 1 Lot Parking lot Repairs	10,000	-	-	-	-
Station 1 Roof, Windows, Lights, Parking Repairs	-	250,000	-	-	-
Replace Tower 414	-	600,000	-	-	-
Replace Pickup	-	40,000	-	-	-
Replace Tanker 421	-	-	400,000	-	-
Replace Pickup 402	-	-	-	35,000	-
Replace Ambulance 431	-	-	-	200,000	-
Replace Tanker 422	-	-	-	-	325,000
Replace Rescue 441	-	-	-	-	275,000
Total Current and Future Year Designations	290,000	905,000	415,000	235,000	600,000
Net Results From Operations	13,888	97,194	(9,162)	(29,505)	4,388
Beginning Fund Balance	44,611	58,499	155,693	146,531	117,026
Ending Fund Balance	\$ 58,499	\$ 155,693	\$ 146,531	\$ 117,026	\$ 121,415

**Projected Revenues and Appropriations
Bear Creek Fire Service Area Capital Projects Fund
Fiscal Years 2011 Through 2015**

	FY2011 Assembly Adopted	FY2012 Projected	FY2013 Projected	FY2014 Projected	FY2015 Projected
Funds Provided:					
Interest Revenue	\$ 2,744	\$ 3,723	\$ 664	\$ 3,901	\$ 6,311
Operating Transfers In	100,000	100,000	100,000	100,000	125,000
Grant Revenue	-	4,200,000	-	-	-
Bond Proceeds	-	1,400,000	-	-	-
Total Funds Provided	102,744	5,703,723	100,664	103,901	131,311
Current and Future Year Designations:					
Site & Building work New Facility - 11421	65,000	-	-	-	-
1 Ton 4X4 Pick-Up Truck	40,000	-	-	-	-
New Station Construction	-	5,600,000	-	-	-
Brush Skid Pump and Tank Unit	-	150,000	-	-	-
Brush Fast Attack Unit for P/U	-	12,000	-	-	-
Replace Snow Machine	-	-	10,000	-	-
Replace Pages	-	-	6,000	-	-
Portable Radios - 6 Units	-	-	23,000	23,000	-
Replace Breathing Air Compressor	-	-	-	35,000	-
Replace Hurst Tool Kit	-	-	-	-	25,000
2-ATV 4-Wheelers	-	-	-	-	18,000
Total Current and Future Year Designations	105,000	5,762,000	39,000	58,000	43,000
Total Funds Applied	105,000	5,762,000	39,000	58,000	43,000
Net Results From Operations	(2,256)	(58,277)	61,664	45,901	88,311
Beginning Fund Balance	73,178	70,922	12,645	74,309	120,210
Ending Fund Balance	\$ 70,922	\$ 12,645	\$ 74,309	\$ 120,210	\$ 208,521

**Projected Revenues and Appropriations
Anchor Point Fire and Emergency Service Area Capital Projects Fund
Fiscal Years 2011 Through 2015**

	FY2011 Assembly Adopted	FY2012 Projected	FY2013 Projected	FY2014 Projected	FY2015 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 923	\$ 2,833	\$ 5,377	\$ 516	\$ 1,098
Operating Transfers In	100,000	65,000	65,000	65,000	100,000
Total Funds Provided	100,923	67,833	70,377	65,516	101,098
<u>Funds Applied</u>					
Current and Future Year Designations:					
Water Storage Site Development	50,000	-	-	-	-
Replace Engine 2	-	-	200,000	-	-
Utility Vehicle	-	-	-	50,000	-
Replace Brush 1	-	-	-	-	50,000
Total Current and Future Year Designations	50,000	-	200,000	50,000	50,000
Net Results From Operations	50,923	67,833	(129,623)	15,516	51,098
Beginning Fund Balance	24,620	75,543	143,376	13,753	29,269
Ending Fund Balance	\$ 75,543	\$ 143,376	\$ 13,753	\$ 29,269	\$ 80,367

**Projected Revenues and Appropriations
Central Emergency Service Area Capital Projects Fund
Fiscal Years 2011 Through 2015**

	FY2011 Assembly Adopted	FY2012 Projected	FY2013 Projected	FY2014 Projected	FY2015 Projected
Funds Provided:					
Interest Income	\$ 10,449	\$ 22,030	\$ 13,668	\$ 10,315	\$ 15,140
Transfer From Other Funds	1,250,000	800,000	800,000	800,000	850,000
Grant Revenue	-	-	-	-	-
Debt issuance	-	-	3,000,000	-	2,000,000
TOTAL FUNDS PROVIDED	1,260,449	822,030	3,813,668	810,315	2,865,140
Funds Applied:					
Station 1 Remodel (Bond approval)	-	-	3,000,000	-	-
Replace 902 (Chiefs vehicle) (New 2004)	-	55,000	-	-	-
Replace 903 (Asst Chief vehicle) (New 2008)	-	-	-	-	60,000
Replace 900 (Training officer vehicle) (New 2000)	-	55,000	-	-	-
Replace 905 (Mechanics vehicle) (New 1998) Dually	145,000	-	-	-	-
Replace 906 (Fire Marshal vehicle) (New 2004)	-	-	55,000	-	-
Replace 991 (Station 1 utility) (New 2008)	-	-	-	-	60,000
Replace 995 (Station 5 utility) (New 2003)	-	-	52,000	-	-
Replace 996 (Station 6 utility) (New 1999)	45,000	-	-	-	-
Purchase 997 (Station 7 utility)	-	-	-	55,000	-
Replace Medic 1 (New 2008)	-	-	-	-	200,000
Replace Brush 1 (New 2008)	-	-	285,000	-	-
Replace Medic 2 (New 2002)	185,000	-	-	-	-
Replace Boat 3 (New 1984)	-	-	-	-	75,000
Replace Medic 4 (New 2002)	-	185,000	-	-	-
Purchase Tanker 5-2 (and supply w/inventory)	-	-	340,000	-	-
Replace Medic 6 (new 2002)	-	-	-	200,000	-
Purchase Engine 6 (and supply w/inventory)	-	460,000	-	-	-
Replace Brush 6 (and supply w/inventory)	200,000	-	-	-	-
Replace Rescue 6 (New 1988)	-	-	-	-	375,000
Build Station 7 (Ciechanski)	-	-	-	-	2,000,000
Fill site Forest Lane funding	160,000	-	-	-	-
Upgrade radio system for service area	400,000	-	-	-	-
Upgrade dept. Lifepac from 10 to 15's	-	90,000	90,000	-	-
Turnout Washer Station 1	10,000	-	-	-	-
Replace Storage Lockers Stations 1,3,4	-	20,000	-	-	-
Station 3 Bay Door Replacement	-	-	50,000	-	-
Replace All Dept. SCBA's	-	-	-	500,000	-
Designations	1,145,000	865,000	3,872,000	755,000	2,825,000
Net Result From Operations	115,449	(42,970)	(58,332)	55,315	40,140
Beginning fund Balance	147,650	263,099	220,129	161,797	217,112
Ending Fund Balance	\$ 263,099	\$ 220,129	\$ 161,797	\$ 217,112	\$ 257,252

**Projected Revenue and Appropriations
Kachemak Emergency Service Area Capital Projects Fund
Fiscal Years 2011 Through 2015**

	FY2011 Assembly Adopted	FY2012 Projected	FY2013 Projected	FY2014 Projected	FY2015 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 9,874	\$ 19,704	\$ 27,563	\$ 27,698	\$ 36,022
Operating Transfers In	150,000	100,000	100,000	100,000	68,524
Grant Revenue	-	4,175,000	100,000	100,000	100,000
Total Funds Provided	159,874	4,294,704	227,563	227,698	204,546
Current and Future Year Designations					
Command Vehicle	50,000	-	-	-	-
Diamond Ridge station construction	-	3,700,000	-	-	-
Ambulance	-	175,000	-	-	-
McNeil Station upgrades	-	20,000	-	-	-
Water Tender	-	250,000	-	-	-
Medium Rescue	-	-	225,000	-	-
Air Packs	-	-	-	80,000	-
All Risk Quick Attack Vehicle	-	-	-	225,000	-
Protective Gear	-	-	-	-	75,000
Brush Truck	-	-	-	-	225,000
Total Current and Future Year Designations	50,000	4,145,000	225,000	305,000	300,000
Net Results from Operations	109,874	149,704	2,563	(77,302)	(95,454)
Beginning Fund Balance	265,438	375,312	525,016	527,580	450,278
Ending Fund Balance	\$ 375,312	\$ 525,016	\$ 527,580	\$ 450,278	\$ 354,824

**Projected Revenues and Appropriations
North Peninsula Recreation Service Area Capital Projects Fund
Fiscal Years 2011 Through 2015**

	FY2011 Assembly Adopted	FY2012 Projected	FY2013 Projected	FY2014 Projected	FY2015 Projected
Funds Provided					
Interest Revenue	\$ 15,775	\$ 16,548	\$ 10,744	\$ 7,137	\$ 1,351
Transfer From Other Funds	50,000	50,000	50,000	50,000	200,000
Grants	-	-	114,000	150,000	350,000
Total Funds Provided	65,775	66,548	174,744	207,137	551,351
Funds Applied					
Pool Boiler Exchange System	40,000	-	-	-	-
Truck w/ Snow Plow	-	60,000	-	-	-
NCRC Siding/Exterior Paint	-	200,000	-	-	-
Replace Snow Machine and Groomer	-	-	15,000	-	-
Replace Zamboni	-	-	130,000	-	-
Playground Equipment	-	-	150,000	-	-
NCRC Roof Replacement	-	-	-	400,000	-
Pool Locker Rm Floor/Drain Replacement	-	-	-	-	200,000
Ice Rink and Gym Lighting Replacement	-	-	-	-	75,000
NCRC Boiler Replacement	-	-	-	-	300,000
Total Current and Future Year Designations	40,000	260,000	295,000	400,000	575,000
Net Results From Operations	25,775	(193,452)	(120,256)	(192,863)	(23,649)
Beginning Fund Balance	525,823	551,598	358,146	237,890	45,027
Ending Fund Balance	\$ 551,598	\$ 358,146	\$ 237,890	\$ 45,027	\$ 21,377

**Projected Revenues and Appropriations
Road Service Area Capital Projects Fund
Fiscal Years 2011 Through 2014**

	FY2011				
	Assembly Adopted	FY2012 Projected	FY2013 Projected	FY2014 Projected	FY2015 Projected
Funds Provided					
Interest Revenue	\$ 37,500	\$ 37,500	\$ 52,500	\$ 52,500	\$ 52,500
Operating Transfers In	-	-	1,600,000	1,600,000	1,600,000
Total-Funds Provided	37,500	37,500	1,652,500	1,652,500	1,652,500
Funds Applied					
Current and Future Year Designations:					
District & Project					
S Sary Sue St., David Lee St.	306,645	-	-	-	-
E Beach Drive	-	-	70,000	-	-
W Juel Avenue, nilson St., Kenaitze Ave	189,956	-	-	-	-
W Cabin Ave., Lichen St., Reggies Ave.	533,702	-	-	-	-
N Bell Ave., Boondocker St.	323,031	-	-	-	-
E Stoney Creek Rd., Bruno Rd. (Pave)	220,000	-	-	-	-
C Moose Range Drive	689,951	-	-	-	-
C Cozy Firelight St., White Spruce Ave., Tributary Ave., Alder Ave.,	449,434	-	-	-	-
C Rainbow Dr. Honeybee Ave., Salmon Dr., Salmon Cir., East	939,246	-	-	-	-
W Tall Tree Avenue	301,963	-	-	-	-
W Etah Maku, Tyena Ka Rd., Kwanta Hah Cir., Demona Hona Ave.	435,740	-	-	-	-
W Sunshine Drive	105,336	-	-	-	-
E Moat Way, Excalibur, Camelot	374,528	-	-	-	-
S Belnap, Augusta Ln., Augusta Cir.	500,931	-	-	-	-
C Bonita Ave., Knackstedt St., Sather Ct., Rose Cir., Radcliff Ave.,	568,112	-	-	-	-
C Irons St., Petroulias Dr., Rasmussen Ct.	275,629	-	-	-	-
W Tri Rd., Denise St.	351,120	-	-	-	-
W Patrick Dr., Eastway Rd.	98,314	-	-	-	-
N Warren Ave.	94,802	-	-	-	-
N Treasure Chest, Grouse Ave.	182,582	-	-	-	-
N Birchwood Dr., Jeffrey Ave.	128,159	-	-	-	-
E Wolfe Trail Cir.	23,408	-	-	-	-
S Suthard Boulevard	100,000	-	-	-	-
S Ridge St., Ring of Fire Ave., Spruce Circle Rd.	-	903,549	-	-	-
C Fannie Mae Ave., Reger Rd.	-	293,185	-	-	-
C K-B Drive, Bye Way	-	286,163	-	-	-
C Virginia Dr., Gary Ave.	-	305,474	-	-	-
W Fishhook Rd.	-	231,739	-	-	-
W Ridgefield Road	-	84,269	-	-	-
N Galankin St., Thunder Rd., Sandy Ln	-	310,741	-	-	-
S Karen Circle	-	98,314	-	-	-
C Grandview Dr., Misty Morning Ave.	-	495,079	-	-	-
W Old Kasilof R., Yellow Brick Rd., Fox Farmers Rd., Welping Way,	-	-	-	470,501	-
N Mercedes Ct.	-	49,157	-	-	-
N Smith Rd.	-	101,825	-	-	-
S Sheep Dr., Charlie Dr.	-	-	477,525	-	-
E Depot St.	-	89,300	-	-	-
C Dana Bayes	-	185,500	-	-	-
N Mercedes Ct.	-	-	-	-	-
C Strawberry Rd., Strawberry Ct., Dori Lynn St.	-	-	259,829	-	-
N Suva St., Ambrym Ave., Galen Ave., Tikopia St., Maliata Ave.,	-	-	468,394	-	-
S Katamar Ave., Brown Dr.	-	-	318,349	-	-
C Ravenwood St.	-	-	-	138,250	-
C Golden Eagle Ave., Chisik St.	-	-	-	115,870	-
W Roosevelt Ave.	-	-	-	219,450	-
N Georgine Lake Rd.	-	-	-	195,223	-
N Wanda Dr., Range View Ct.	-	-	-	173,804	-
C Mayoni St. Inukshuk Ct.	-	-	-	175,200	-
E Starr Ln.	-	-	-	150,400	-
C N. Kobuk St., View Ln., Mary Ave., Central Ave., Spinaker Dr.,	-	-	-	-	473,169
W Stohl Rd. (Ph#2)	-	-	-	-	350,000
W Yale St., Princeton Ave.	-	-	-	-	59,690
C Vio Rd., Anna Ln., Elsa Ln., Eldorado Way, Bonanza Way	-	-	-	-	389,966
W Territorial Rd., Chena Dr.	-	-	-	-	121,136
C Greenwood Ct	-	-	-	-	77,246
Total Current and Future Year Designations	7,192,589	3,434,295	1,594,097	1,638,698	1,471,207
Net Results From Operations	(7,155,089)	(3,396,795)	58,403	13,802	181,293
Beginning Fund Balance	10,718,000	3,562,911	166,116	224,519	238,321
Ending Fund Balance	\$ 3,562,911	\$ 166,116	\$ 224,519	\$ 238,321	\$ 419,614
(1) Estimated project engineering cost	\$ 350,000	\$ 194,000	\$ 114,000	\$ 114,000	\$ 114,000

Only the preliminary estimated cost of the project engineering is authorized for expenditure without further authorization by the assembly. A resolution is required to award the project.

C-Central
N - North
S - South
W - West
E - East

The assembly previously appropriated approximately \$16,400,000 for road projects; \$8,400,000 in grant funds and \$8,000,000 in bond funds. The above schedule represents projects the Road Service Area is scheduled to contract in FY2011.

**Projected Revenues and Appropriations
Central Kenai Peninsula Hospital Service Area Capital Projects Fund
Fiscal Years 2011 Through 2014**

	FY2011 Assembly Adopted	FY2012 Projected	FY2013 Projected	FY2014 Projected
Funds Provided				
Grants/other financing	\$ 7,711,050	\$ 7,713,375	\$ 11,502,182	\$ 10,262,225
Total Funds Provided	7,711,050	7,713,375	11,502,182	10,262,225
Funds Applied				
Current and Future Year Designations				
Meditech Upgrade	1,500,000	1,560,000	1,622,400	1,687,296
Boiler/Biohazardous waste building	890,000	-	-	-
Portable operating room CT	1,500,000	-	-	-
CT scanner	1,200,000	-	-	-
Registration remodel	-	800,000	-	-
Radiology remodel	-	3,000,000	-	-
Chiller	-	226,750	-	-
Laparoscopic tower	-	185,825	-	-
Air Handling Equipment	165,450	-	-	-
Air handling and chilled water equipment	971,250	-	499,500	-
Laboratory Cell Counter	106,850	-	-	-
Positron Emmission Tomography (PET Scan)	500,000	-	-	-
Surgery - Operating Room & Equipment	357,500	750,000	-	-
Information systems equipment replacement	520,000	540,800	562,432	2,084,929
Heritage Place Roof	-	150,000	-	-
Digital radiographic room	-	200,000	-	-
Flooring replacement	-	300,000	-	-
Urology table and equipment	-	-	150,000	-
Neurology equipment	-	-	250,000	-
C-Arm	-	-	150,000	-
Radiology oncology	-	-	2,631,200	-
OB remodel	-	-	3,500,000	-
Nuclear medicine	-	-	500,000	-
PACS upgrade	-	-	150,000	-
Plumbing Upgrades	-	-	386,650	250,000
Window replacement	-	-	300,000	-
Furniture	-	-	800,000	-
Diagnostic ultrasound system	-	-	-	540,000
Endoscopy upgrade	-	-	-	250,000
Cardiac catheterization lab	-	-	-	2,000,000
Heritage Place addition	-	-	-	2,000,000
Davinci surgery	-	-	-	950,000
Digital mammography	-	-	-	500,000
Total Current and Future Year Designations	7,711,050	7,713,375	11,502,182	10,262,225
Transfers to other funds-				
Central Kenai Peninsula Hospital Fund	900,000	-	-	-
Total Expenditures and Transfers	8,611,050	7,713,375	11,502,182	10,262,225
Net Results From Operations	(900,000)	-	-	-
Beginning Fund Balance	1,048,083	148,083	148,083	148,083
Ending Fund Balance	\$ 148,083	\$ 148,083	\$ 148,083	\$ 148,083

Starting in FY2011, the hospital has indicated they will be funding all hospital capital projects. The above schedule is for information purposes only, and the projects shown will not be appropriated through the budget process. Appropriation of capital projects for the hospital will come back to the assembly in separate appropriations.

Projected Revenues and Appropriations
South Kenai Peninsula Hospital Service Area Capital Projects Fund
Fiscal Years 2011 Through 2015

	FY2011 Assembly Adopted	FY2012 Projected	FY2013 Projected	FY2014 Projected	FY2015 Projected
Funds Provided					
Interest Revenue	\$ 25,000	\$ 19,175	\$ 14,303	\$ 21,699	\$ 24,255
Transfer From Other Funds	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Debt financing/Lease Purchasing	-	1,500,000	-	-	-
Total Funds Provided	1,275,000	2,769,175	1,264,303	1,271,699	1,274,255
Funds Applied					
Current and Future Year Designations:					
Various Equipment	231,065	212,316	211,450	635,000	800,000
Digital Mobile X-Ray	205,000	-	-	-	-
Endoscope Cleaning Machine	94,000	-	-	-	-
LTC Resident's Van	93,500	-	-	-	-
Laundry Remodel	80,000	-	-	-	-
Additional CPSI Modules (computer)	76,668	-	-	-	-
PACS Server	67,429	-	-	-	-
Sign on Software	66,500	-	-	-	-
Security System upgrade	50,000	-	-	-	-
Ceiling lifts (3)	50,000	-	-	-	-
HRT/IT Remodel	45,000	-	-	-	-
OR instruments	40,000	-	-	-	-
OR Video Processor	39,000	-	-	-	-
IT Backup	36,200	-	-	-	-
PACS Data Recovery	30,000	-	-	-	-
Nurse Communicaiton System	30,000	-	-	-	-
HIM Furniture	30,000	-	-	-	-
Medical Vacuum Unit	27,300	-	-	-	-
Server Replacement	25,500	-	-	-	-
CPSI Interface Engine	20,800	-	-	-	-
CT Scanner	-	1,500,000	-	-	-
Digital Rouro/Radiology system	-	550,000	-	-	-
Surgical lights & monitor Booms	-	161,000	-	-	-
DXA bone Densitometer	-	71,720	-	-	-
MRI Compatible Signs Monitor	-	53,860	-	-	-
Ceiling Lifts	-	50,000	-	-	-
Snow Removal System	-	48,000	-	-	-
Draeger Vital Sign Monitor	-	39,000	-	-	-
Video Processor	-	39,000	-	-	-
Bariatric Bed	-	39,000	-	-	-
Modular Filing System	-	39,000	-	-	-
Medical Air Unit	-	37,800	-	-	-
Fetal Heart Monitor	-	32,500	-	-	-
Stess Echo Treadmill	-	25,900	-	-	-
Surgical Robot	-	-	250,000	-	-
Ultra Sound unit	-	-	250,000	-	-
Replacement phone system	-	-	100,000	-	-
Cardiac monitoring system	-	-	90,000	-	-
Refrigerator/Freezer	-	-	54,600	-	-
Ceiling lifts	-	-	50,000	-	-
Re-Roof Cedar House	-	-	45,000	-	-
Dayroom/Kitchen Furniture	-	-	39,000	-	-
KinAir IV Wound bed	-	-	32,750	-	-
Colonoscope	-	-	30,000	-	-
Fetal heart monitor	-	-	28,600	-	-
Modular Filing system	-	-	26,000	-	-
Administrator vehilce	-	-	25,000	-	-
Ultrasound Unit	-	-	-	250,000	-
Patient beds	-	-	-	50,000	-
Phaco Emulsifier	-	-	-	75,000	-
Information System Upgrades	-	-	-	75,000	-
Ceiling lifts	-	-	-	50,000	-
Re-Roof 4-plex	-	-	-	48,000	-
Autoclave	-	-	-	40,000	-
Pysis	-	-	-	-	200,000
Total Current and Future Year Designations	1,337,962	2,899,096	1,232,400	1,223,000	1,000,000
Net Results From Operations	(62,962)	(129,921)	31,903	48,699	274,255
Beginning Fund Balance	374,287	311,325	181,404	213,306	262,005
Ending Fund Balance	\$ 311,325	\$ 181,404	\$ 213,306	\$ 262,005	\$ 536,260

INTERNAL SERVICE FUNDS

These funds are used to account for a government's business-type activities supported, at least in part, by fees or charges. These services are not rendered to the general public but are for other governmental units within the Borough, i.e. the service areas, individual funds and departments, and the school district. The following funds have been established:

	<u>PAGE #</u>
Combined Revenues and Expenses	319
Insurance and Litigation Reserve Fund	320

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	332
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The Borough is self insured for health insurance and the Health Insurance Reserve Fund is used to account for the costs of the Borough's employee health insurance plan. The reserve fund will accommodate the smoothing of plan cost variances by allowing the variances to be applied over multiple years 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.

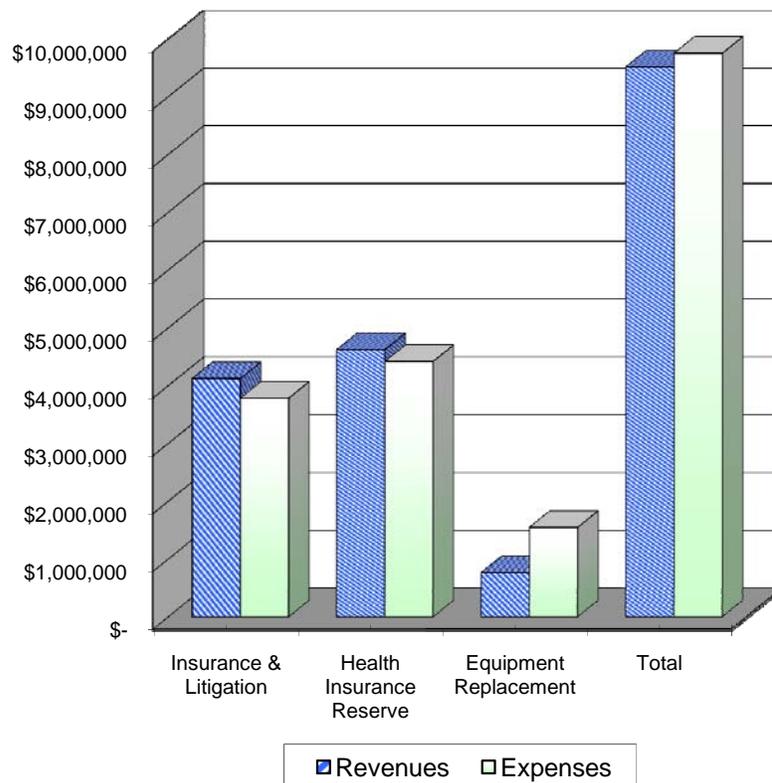
Equipment Replacement Fund	336
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The Equipment Replacement Fund is used to finance the major purchases of user departments. Departments are charged an annual fee over the expected life of the vehicle or piece of equipment. This manner of financing major purchases eliminate the substantial impact such purchases would otherwise have on annual operating budgets.

**COMBINED REVENUES AND EXPENSES
INTERNAL SERVICE FUNDS
FISCAL YEAR 2011**

<u>REVENUES:</u>	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	\$ 59,152	\$ 4,500	\$ 70,942	\$ 134,594
Charges To Other Depts	4,065,640	4,419,600	682,200	9,167,440
Miscellaneous Revenue	-	200,000	15,000	215,000
Total Revenues	4,124,792	4,624,100	768,142	9,517,034
<u>EXPENSES:</u>				
Personnel	444,867	-	-	444,867
Supplies	11,593	-	-	11,593
Services	3,319,364	4,419,600	550,000	8,288,964
Capital Outlay	8,000	-	-	8,000
Total Expenses	3,783,824	4,419,600	550,000	8,753,424
Operating Transfers To: General Fund	-	-	1,000,000	1,000,000
Total Expenses and Operating Transfers	3,783,824	4,419,600	1,550,000	9,753,424
Net Results From Operations	340,968	204,500	(781,858)	(236,390)
Beginning Retained Earnings	2,957,587	-	4,880,051	7,837,638
Ending Retained Earnings	\$ 3,298,555	\$ 204,500	\$ 4,098,193	\$ 7,601,248

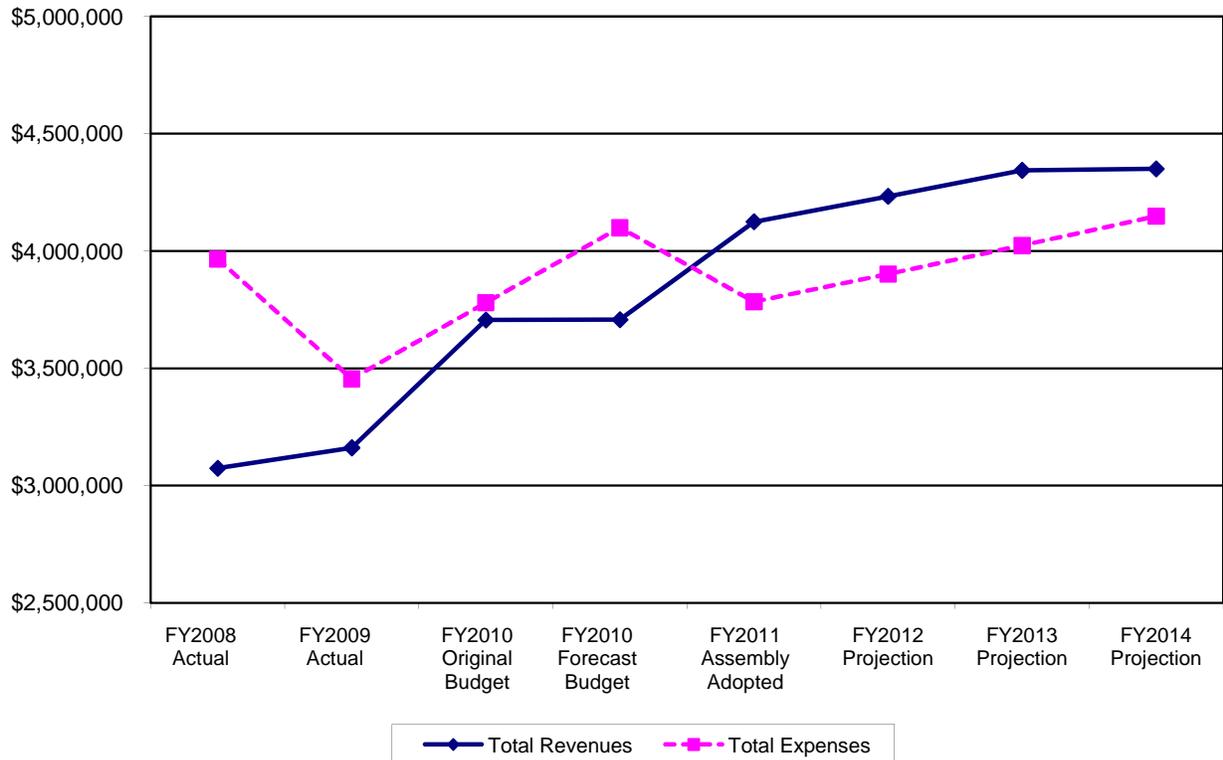
**COMBINED
REVENUES & EXPENSES**



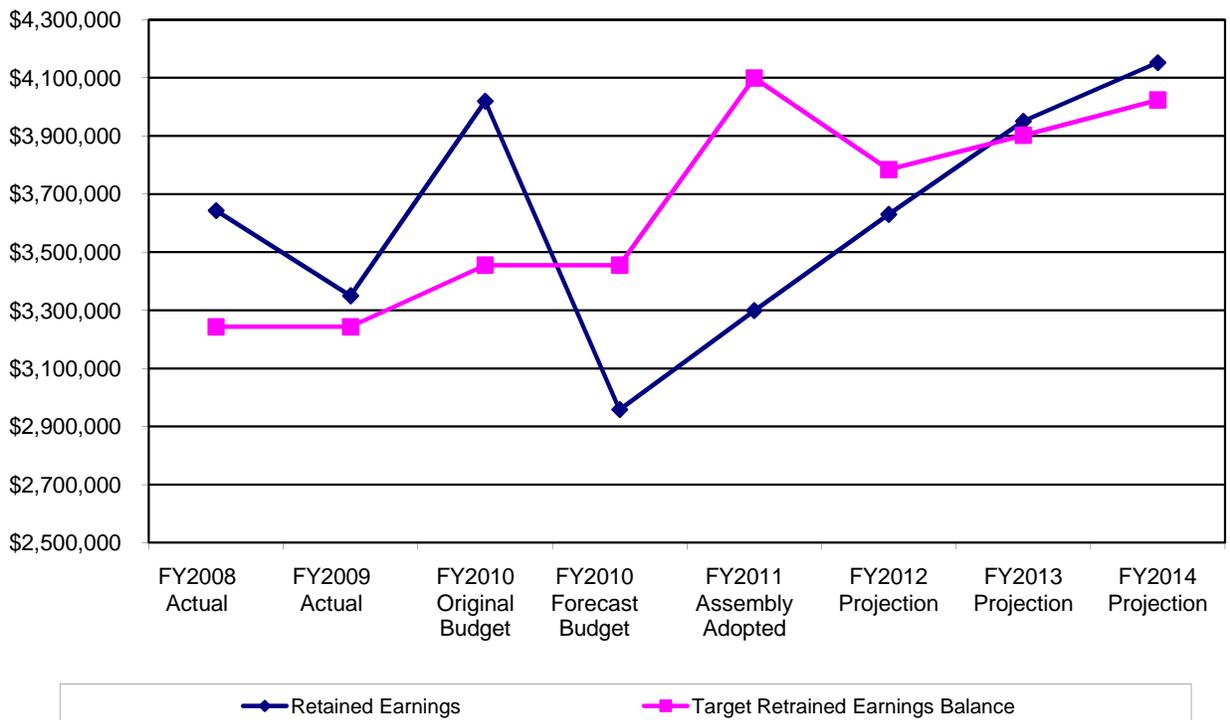
Fund: 700 Insurance and Litigation Fund - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Revenues:								
Interest Revenue	\$ 192,361	\$ 215,450	\$ 64,056	\$ 65,670	\$ 59,152	\$ 65,971	\$ 72,601	\$ 79,015
State Revenues	39,902	29,257	-	-	-	-	-	-
Charges to Other Depts.	2,841,566	2,916,850	3,641,787	3,641,787	4,065,640	4,167,281	4,271,463	4,271,463
Total Revenues:	3,073,829	3,161,557	3,705,843	3,707,457	4,124,792	4,233,252	4,344,064	4,350,478
Expenses:								
Personnel	452,829	368,363	428,707	438,989	444,867	462,662	481,168	500,415
Supplies	2,554	8,469	16,743	11,713	11,593	12,057	12,539	13,041
Services	3,507,898	3,071,513	3,328,624	3,635,535	3,319,364	3,418,945	3,521,513	3,627,158
Capital Outlay	2,151	6,752	5,650	13,145	8,000	8,080	8,161	8,243
Total Expenses:	3,965,432	3,455,097	3,779,724	4,099,382	3,783,824	3,901,744	4,023,381	4,148,857
Net Results From Operations	(891,603)	(293,540)	(73,881)	(391,925)	340,968	331,508	320,683	201,621
Beginning Retained Earnings	4,534,655	3,643,052	4,093,436	3,349,512	2,957,587	3,298,555	3,630,063	3,950,746
Ending Retained Earnings	\$ 3,643,052	\$ 3,349,512	\$ 4,019,555	\$ 2,957,587	\$ 3,298,555	\$ 3,630,063	\$ 3,950,746	\$ 4,152,367

**INSURANCE & LITIGATION FUND
REVENUES AND EXPENSES**



**INSURANCE & LITIGATION FUND
RETAINED EARNINGS**



Fund:	700	Insurance and Litigation Fund
Dept:	11234	Risk Management - Administration

Department Function

Mission: This division administers and manages the Borough and School District's self-insured programs for property, general liability, auto liability, as well as Workers' Compensation coverage.

Major long-term issues and concerns:

- Changes in market conditions that impact the cost of procuring insurance for the Borough, the Service Areas and the School District.
- Regulatory changes that impact the cost of procuring insurance for the Borough, the Service Areas and the School District.
- The number of accidents for employee's of the Kenai Peninsula Borough and Kenai Peninsula Borough School District continues to increase. Safety awareness needs to become a major focus.

Objectives FY2011/Budget highlights:

- Refine and document procedures for the in-house claims adjusting function to control claim cost.
- Implement in-house risk management accident reporting and tracking for KPBS, KPBSD and student accident reports.
- Develop and/or update Safety and Risk Management policies for the Borough and School District. Explore the possibility of establishing a collateral Duty Safety Representative at each school or work location.
- Continue to expand the Emergency Drill program using the Risk Management Radio system.

Previous year accomplishments:

- Completed the development of a new in-house Student accident reporting and filing for KPBSD.

Significant budgetary changes:

- None.

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>	<u>FY11 Projected</u>
Staffing History	3.6	3.6	4.0	4.0
Number of insurance policies purchased	5	5	5	5
Number of insurance certificates reviewed	120	235	243	250
Number of contracts reviewed for insurance purposes	40	108	135	185
Number of general and auto liability claims	18	226	72	80
Number of injury reports	23	73	49	60

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Department 11234 - Risk Management - Administration**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 207,947	\$ 213,135	\$ 269,714	\$ 269,714	\$ 270,937	\$ 1,223	0.45%
40130 Overtime Wages	145	62	-	-	-	-	-
40210 FICA	16,479	17,104	23,216	23,216	23,811	595	2.56%
40221 PERS	64,309	77,490	59,757	59,757	59,985	228	0.38%
40321 Health Insurance	40,779	39,070	53,344	63,626	61,680	(1,946)	-3.06%
40322 Life Insurance	518	430	658	658	662	4	0.61%
40410 Leave	16,294	16,711	20,312	20,312	23,859	3,547	17.46%
40411 Sick Leave	909	832	1,706	1,706	3,933	2,227	130.54%
40511 Other Benefits	5,479	1,488	-	-	-	-	-
Total: Personnel	352,859	366,322	428,707	438,989	444,867	5,878	1.34%
SUPPLIES							
42110 Office Supplies	992	1,895	1,273	1,273	1,273	-	0.00%
42120 Computer Software	-	-	900	900	900	-	0.00%
42210 Operating Supplies	886	1,860	8,000	2,970	3,000	30	1.01%
42263 Training Supplies	-	-	-	-	800	800	-
42410 Small Tools	438	841	1,020	1,020	1,020	-	0.00%
42424 Safety Supplies	-	3,235	3,000	3,000	2,500	(500)	-16.67%
Total: Supplies	2,316	7,831	14,193	9,163	9,493	330	3.60%
SERVICES							
43011 Contractual Services	60	203	2,000	2,402	1,500	(902)	-37.55%
43110 Communications	2,261	2,081	2,500	2,500	2,500	-	0.00%
43140 Postage	85	101	250	250	250	-	0.00%
43210 Transportation/Subsistence	9,623	10,595	15,230	15,230	15,230	-	0.00%
43220 Car Allowance	6,272	10,070	10,800	10,800	10,800	-	0.00%
43260 Training	2,391	2,857	2,700	2,298	3,640	1,342	58.40%
43410 Printing	-	-	-	61	-	(61)	-100.00%
43510 Insurance Premium	8,050	8,050	7,323	7,323	7,323	-	0.00%
43610 Utilities	4,471	5,905	3,929	3,929	3,929	-	0.00%
43720 Equipment Maintenance	-	-	2,200	2,200	5,000	2,800	127.27%
43920 Dues and Subscriptions	2,293	2,275	3,000	2,969	3,000	31	1.04%
Total: Services	35,506	42,137	49,932	49,962	53,172	3,210	6.42%
CAPITAL OUTLAY							
48120 Office Machines	-	2,993	-	-	-	-	-
48710 Minor Office Equipment	1,692	3,180	5,000	5,000	-	(5,000)	-100.00%
48720 Minor Office Furniture	459	-	-	500	-	(500)	-100.00%
48730 Minor Communications Equipment	-	50	650	5,150	500	(4,650)	-90.29%
48740 Minor Machines & Equipment	-	-	-	2,495	-	(2,495)	-100.00%
48750 Minor Medical Equipment	-	529	-	-	7,500	7,500	-
Total: Capital Outlay	2,151	6,752	5,650	13,145	8,000	(5,145)	-39.14%
INTERDEPARTMENTAL CHARGES							
60000 Charge (To) From Other Depts	(392,832)	(423,042)	(498,482)	(511,259)	(515,532)	(4,273)	0.84%
Total: Interdepartmental Charges	(392,832)	(423,042)	(498,482)	(511,259)	(515,532)	(4,273)	0.84%
DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

LINE-ITEM EXPLANATIONS

<p>40110 Regular Wages. Staff includes: Risk Manager, Safety Manager, Environmental Coordinator and full-time Administrative Assistant.</p>	<p>43720 Equipment Maintenance. Increase due to purchasing three new LifePak 1000 defibrillators that require service agreement contracts.</p>
<p>42263 Training Supplies. DVD, and other training supplies as needed for Safety Training programs.</p>	<p>48730 Minor Communications Equipment. Cell phone replacement for new risk manager and to replace battery packs for existing phones.</p>
<p>42424 Safety Supplies. Purchase Personal Protective Equipment (PPE) for new risk manager and upgrades or replacements of existing equipment.</p>	<p>48750 Minor Medical Equipment. Purchase 3 LifePak 1000 defibrillators with surface wall mounted cabinet and related equipment (\$2,500 each).</p>
<p>43210 Transportation/Subsistence. Travel to KPB and KPBSD facilities for safety reviews, in-state continuing education on risk management, safety, and Environmental issues.</p>	<p>60000 Charges (To) From Other Dept's. Allocation of risk management administration costs to insurances provided by the fund: (40%) Workers Compensation, (50%) Property Insurance, and (10%) General Liability.</p>

Fund: 700 Insurance and Litigation Fund
Dept: 11236 Risk Management – Worker’s Compensation

Department Function

Mission: 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, Workers’ Compensation Division is responsible for complying with the State of Alaska’s Workers’ Compensation Act of Self-Insured Employers by administering a 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.

Major long-term issues and concerns:

- Changes in employee benefits from changing state and federal regulations.

Objectives FY2011/Budget highlights:

- Educate supervisors on how to accommodate employees in temporary transitional work to help reduce time away from work and to increase productivity.
- Utilization of SeaBright/PointSure BrightView employee injury reporting system to track employee injuries, cost of medical treatment and other actions connected with employee Worker Compensation Claims.
- Train staff (KPB) on our in house accident reporting system for KPB & KPBSD employees.

Previous year accomplishments:

- Set up KPB in house accident reporting and OSHA tracking system for employee related injuries for KPB & KPBSD employees.

Significant budgetary changes:

- Reduction in contract services account (43011) by \$8,050 due to canceling the contract for the computer based WebEnvision program.

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>	<u>FY11 Projected</u>
Staffing History	1.0	-	-	-
Workers’ compensation as a percentage of payroll compared to the average for Boroughs in Alaska*	2.22% 4.36%	2.02% 4.03%	1.85% 4.03%	Data not Available
Claims recorded with State of Alaska WC Board	68	82	27	50
Total Compensable claims:				
KPB	17	40	3	10
KPB Maintenance	9	4	5	5
KPBSD	34	42	19	30
Total lost days:				
KPB	77	121	14	20
KPB Maintenance	N/A	N/A	60	20
KPBSD	84	474	44	40

* Information received from Alaska USA Insurance.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Department 11236 - Risk Management - Workers' Compensation**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 57,016	\$ (3,750)	\$ -	\$ -	\$ -	-	-
40210 FICA	5,130	418	-	-	-	-	-
40221 PERS	19,064	994	-	-	-	-	-
40321 Health Insurance	11,960	997	-	-	-	-	-
40322 Life Insurance	150	13	-	-	-	-	-
40410 Leave	5,710	421	-	-	-	-	-
40411 Sick Leave	892	69	-	-	-	-	-
40511 Other Benefits	48	2,879	-	-	-	-	-
Total: Personnel	99,970	2,041	-	-	-	-	-
SUPPLIES							
42110 Office Supplies	189	500	550	550	500	(50)	-9.09%
42120 Computer Software	-	95	1,000	1,000	800	(200)	-20.00%
42263 Training Supplies	49	43	1,000	1,000	800	(200)	-20.00%
Total: Supplies	238	638	2,550	2,550	2,100	(450)	-17.65%
SERVICES							
43011 Contractual Services	34,570	25,765	38,050	38,050	30,000	(8,050)	-21.16%
43019 Software Licensing	-	5,050	8,000	5,505	2,000	(3,505)	-63.67%
43140 Postage	69	143	250	250	300	50	20.00%
43210 Transportation/Subsistence	1,029	3,325	6,100	6,100	6,100	-	0.00%
43220 Car Allowance	3,600	-	-	-	-	-	-
43260 Training	100	175	2,000	2,000	2,000	-	0.00%
43508 Workers Compensation	1,967,163	1,666,764	1,369,000	1,369,000	1,369,000	-	0.00%
43510 Insurance Premium	2,116	2,150	1,292	1,292	1,292	-	0.00%
43530 Disability Coverage	11,229	9,544	13,200	13,200	13,200	-	0.00%
43920 Dues and Subscriptions	-	-	-	-	-	-	-
Total: Services	2,019,876	1,712,916	1,437,892	1,435,397	1,423,892	(11,505)	-0.80%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	157,133	169,217	199,393	204,504	206,213	1,709	0.84%
Total: Interdepartmental Charges	157,133	169,217	199,393	204,504	206,213	1,709	0.84%
DEPARTMENT TOTAL							
	\$ 2,277,217	\$ 1,884,812	\$ 1,639,835	\$ 1,642,451	\$ 1,632,205	\$ (10,246)	-0.62%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Workers' Compensation Manager position merged with the Risk Management position in FY2009.

43011 Contractual Services. Includes Broker fee \$20,000 and annual audit \$10,000.

43019 Software Licensing. Decrease due to the cancellation of Risk Envision software licensing fees..

43210 Transportation/Subsistence. Travel to KPB and KPBSD facilities for safety reviews and for continuing education on safety and workers compensation.

43260 Training. Cost to attend classes for continuing education on safety and workers' compensation.

43508 Workers' Compensation. Estimated cost of claims, fees, excess insurance, and third party administration based upon most recent actuarial analysis. Coverage includes both the Borough and School District. Excess insurance to be purchased from third-party vendor at \$250,000 per claim retention. Includes brokerage fees for excess insurance.

43530 Disability Coverage. Supplemental disability insurance policy for volunteer firefighters.

60000 Charges to Other Dept's. 60000 Charges (To) From Other Dept's. Allocation of risk management administration costs to insurances provided by the fund: (40%) Workers Compensation, (50%) Property Insurance, and (10%) General Liability.

Fund:	700	Insurance and Litigation Fund
Dept:	11237	Risk Management - Property

Department Function

Mission: Administered by the office of Risk Management, Property Insurance including claims is for coverage of the buildings, contents, and vehicles of the Borough, School District, and Service areas.

Major long-term issues and concerns:

- Impact of the world economy on the insurance market and concerns that changing market conditions will change the market from a "Soft Market" to a "Hard Market", resulting in higher insurance cost.

Objectives FY2011/Budget highlights:

- Continued use of a Broker to obtain the most competitive excess property insurance coverage for all lines of Property Insurance.

Previous year accomplishments:

- Number of Property claims reduced for FY 2010, but cost of claims increased due to severity of claims.

Significant budgetary changes:

- None

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>	<u>FY11 Projected</u>
Number of claims	136	106	78	106
Average claim payment, including auto, fire & extended coverage, and property damage.	\$397	\$359	\$908	\$555

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Department 11237 - Risk Management - Property**

	FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between		
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Assembly Adopted & Forecast Budget	%	
SERVICES								
43011 Contractual Services	\$ 42,750	\$ 42,750	\$ 42,750	\$ 42,750	\$ 42,750	\$ -	0.00%	
43511 Fire and Extended Coverage	666,153	645,723	959,500	959,500	959,500	-	0.00%	
43999 Claim Reserves	143,189	(78,536)	250,000	339,835	250,000	(89,835)	-26.43%	
Total: Services	852,092	609,937	1,252,250	1,342,085	1,252,250	(89,835)	-6.69%	
INTERDEPARTMENTAL CHARGES								
60000 Charges (To) From Other Depts.	196,416	211,521	249,241	255,629	257,766	2,137	0.84%	
Total: Interdepartmental Charges	196,416	211,521	249,241	255,629	257,766	2,137	0.84%	
DEPARTMENT TOTAL	\$ 1,048,508	\$ 821,458	\$ 1,501,491	\$ 1,597,714	\$ 1,510,016	\$ (87,698)	-5.49%	

LINE-ITEM EXPLANATIONS

43511 Fire and Extended Coverage. Costs for excess property insurance, which covers Borough and School District buildings and vehicles.

43999 Claim Reserves. To cover estimated costs of self-insured losses for property losses. Estimate based on a 5-year average of actual property losses.

60000 Charges to Other Dept's. Allocation of risk management administration costs to insurances provided by the fund; (40%) Workers Compensation, (50%) Property Insurance, and (10%) General Liability.

Fund: 700 Insurance and Litigation Fund
Dept: 11238 Risk Management - Liability

Department Function

Mission: Administered by the office of Risk Management, Liability Insurance including claims is for coverage of the activities of the Borough, School District and Service Areas.

Major long-term issues and concerns:

- Impact of the world economy on the insurance market and concerns that changing market conditions go change the market from a "Soft Market" to a "Hard Market", resulting in higher insurance cost.

Objectives FY2011/Budget highlights:

- Continued use of a broker to obtain the most competitive excess liability insurance coverage possible.

Previous year accomplishments:

- The number of claims were reduced and the severity of claims decreased.

Significant budgetary changes:

- None.

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>	<u>FY11 Projected</u>
Number of claims	6	9	5	7
Average claim payment	\$3,033	\$3,075	\$1,121	\$2,410

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Department 11238 - Risk Management - Liability**

	FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between		
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Assembly Adopted & Forecast Budget	%	
SERVICES								
43011 Contractual Services	\$ 12,750	\$ 12,750	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	0.00%	
43515 CGL Excess Liability	177,920	171,885	192,500	192,500	192,500	-	0.00%	
43519 Finance Officer Bond	2,400	2,400	2,400	4,800	2,400	(2,400)	-50.00%	
43520 Employee Bond	750	1,470	4,000	1,600	5,000	3,400	212.50%	
43521 Other Bonds	120	380	1,000	1,000	1,500	500	50.00%	
43525 Travel Accident Coverage	1,345	1,345	1,650	1,650	1,650	-	0.00%	
43528 Aviation Liability	14,150	10,975	16,500	11,500	16,500	5,000	43.48%	
43529 Other Miscellaneous Coverages	-	4,600	6,000	11,000	6,000	(5,000)	-45.45%	
43999 Claim Reserves	390,989	500,718	350,000	569,541	350,000	(219,541)	-38.55%	
Total: Services	600,424	706,523	588,550	808,091	590,050	(218,041)	-26.98%	
INTERDEPARTMENTAL CHARGES								
60000 Charges (To) From Other Depts.	39,283	42,304	49,848	51,126	51,553	427	0.84%	
Total: Interdepartmental Charges	39,283	42,304	49,848	51,126	51,553	427	0.84%	
DEPARTMENT TOTAL								
	\$ 639,707	\$ 748,827	\$ 638,398	\$ 859,217	\$ 641,603	\$ (217,614)	-25.33%	

LINE-ITEM EXPLANATIONS

43011 Contractual Services. Portion of broker fee for excess liability insurance coverage.

43515 CGL Excess Liability. Cost of excess Commercial General Liability insurance, includes brokerage fees.

43519 Finance Officer Bond. Bonds for Borough and School District finance officials as required by law.

43520 Employee Bond. Blanket Fidelity Bond for public employees.

43521 Other Bonds. For State of Alaska notary bond fees.

43528 Aviation Liability. To cover the cost of liability insurance on Borough and School District employees traveling on chartered aircraft.

43529 Other Miscellaneous Coverage. Potential unforeseen cost overruns in policy coverage due to improvements of facilities and vehicle/equipment purchases.

43999 Claim Reserves. To cover estimated costs of self-insured losses for liability. Estimate based on a 5-year average of actual property losses.

60000 Charges (To) From Other Dept's. Allocation of risk management administration costs to insurances provided by the fund: (40%) Workers Compensation, (50%) Property Insurance, and (10%) General Liability.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Expenditure Summary By Line Item**

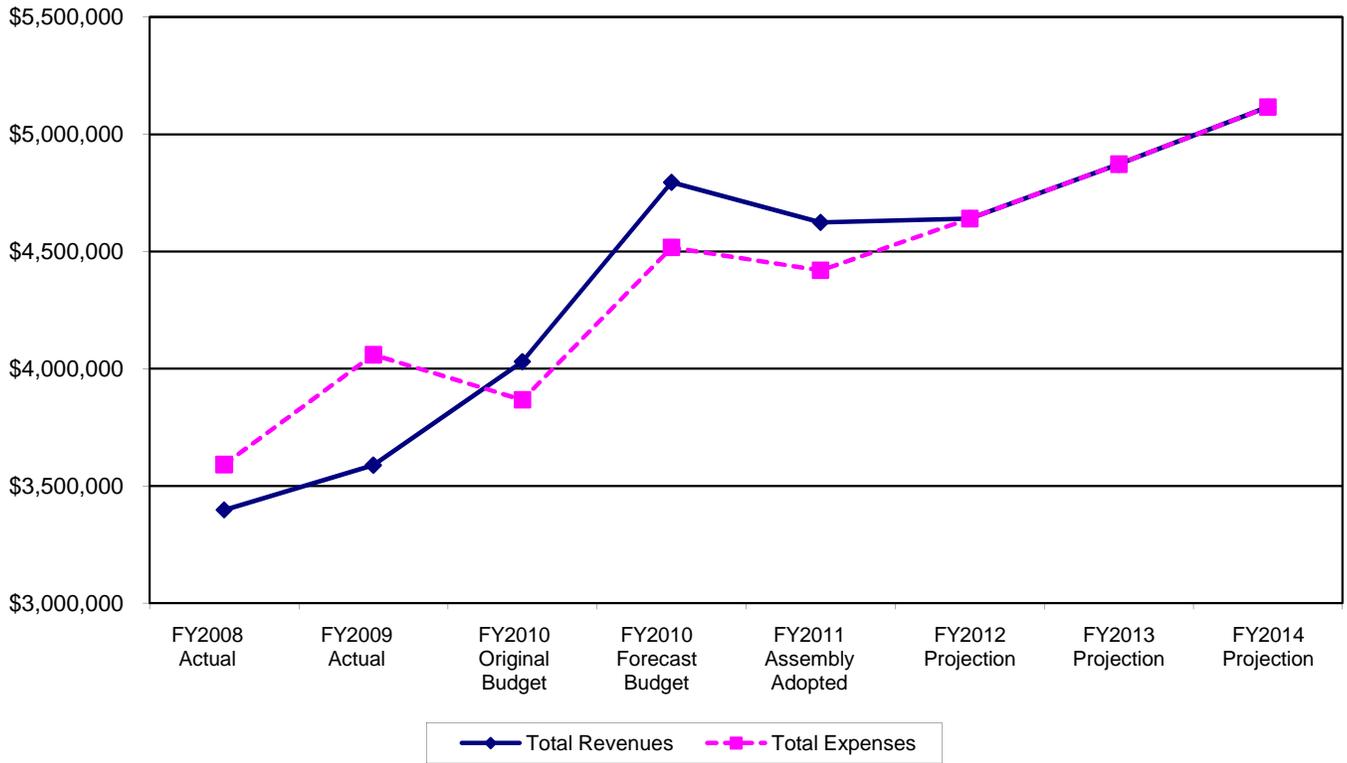
		FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Forecast Budget %
				Budget	Budget	Adopted	Forecast	Budget %
PERSONNEL								
40110	Regular Wages	\$ 264,963	\$ 209,385	\$ 269,714	\$ 269,714	\$ 270,937	\$ 1,223	0.45%
40130	Overtime Wages	145	62	-	-	-	-	-
40210	FICA	21,609	17,522	23,216	23,216	23,811	595	2.56%
40221	PERS	83,373	78,484	59,757	59,757	59,985	228	0.38%
40321	Health Insurance	52,739	40,067	53,344	63,626	61,680	(1,946)	-3.06%
40322	Life Insurance	668	443	658	658	662	4	0.61%
40410	Leave	22,004	17,132	20,312	20,312	23,859	3,547	17.46%
40411	Sick Leave	1,801	901	1,706	1,706	3,933	2,227	130.54%
40511	Other Benefits	5,527	4,367	-	-	-	-	-
	Total: Personnel	452,829	368,363	428,707	438,989	444,867	5,878	1.34%
SUPPLIES								
42110	Office Supplies	1,181	2,395	1,823	1,823	1,773	(50)	-2.74%
42120	Computer Software	-	95	1,900	1,900	1,700	(200)	-10.53%
42210	Operating Supplies	886	1,860	8,000	2,970	3,000	30	1.01%
42263	Training Supplies	49	43	1,000	1,000	1,600	600	60.00%
42410	Small Tools	438	841	1,020	1,020	1,020	-	0.00%
42424	Safety Supplies	-	3,235	3,000	3,000	2,500	(500)	-16.67%
	Total: Supplies	2,554	8,469	16,743	11,713	11,593	(120)	-1.02%
SERVICES								
43011	Contractual Services	90,130	81,468	97,300	97,702	88,750	(8,952)	-9.16%
43019	Software Licensing	-	5,050	8,000	5,505	2,000	(3,505)	-63.67%
43110	Communications	2,261	2,081	2,500	2,500	2,500	-	0.00%
43140	Postage	154	244	500	500	550	50	10.00%
43210	Transportation/Subsistence	10,652	13,920	21,330	21,330	21,330	-	0.00%
43220	Car Allowance	9,872	10,070	10,800	10,800	10,800	-	0.00%
43260	Training	2,491	3,032	4,700	4,298	5,640	1,342	31.22%
43410	Printing	-	-	-	61	-	-	-
43508	Workers Compensation	1,967,163	1,666,764	1,369,000	1,369,000	1,369,000	-	0.00%
43510	Insurance Premium	10,166	10,200	8,615	8,615	8,615	-	0.00%
43511	Fire and Extended Coverage	666,153	645,723	959,500	959,500	959,500	-	0.00%
43515	CGL Liability	177,920	171,885	192,500	192,500	192,500	-	0.00%
43519	Finance Officer Bond	2,400	2,400	2,400	4,800	2,400	(2,400)	-50.00%
43520	Employee Bond	750	1,470	4,000	1,600	5,000	3,400	212.50%
43521	Other Bonds	120	380	1,000	1,000	1,500	500	50.00%
43525	Travel Accident Coverage	1,345	1,345	1,650	1,650	1,650	-	0.00%
43528	Aviation Liability	14,150	10,975	16,500	11,500	16,500	5,000	43.48%
43529	Other Misc Coverage	-	4,600	6,000	11,000	6,000	(5,000)	-45.45%
43530	Disability Coverage	11,229	9,544	13,200	13,200	13,200	-	0.00%
43610	Utilities	4,471	5,905	3,929	3,929	3,929	-	0.00%
43720	Maint Office Equipment	-	-	2,200	2,200	5,000	2,800	127.27%
43920	Dues and Subscriptions	2,293	2,275	3,000	2,969	3,000	31	1.04%
43999	Claim Reserves	534,178	422,182	600,000	909,376	600,000	(309,376)	-34.02%
	Total: Services	3,507,898	3,071,513	3,328,624	3,635,535	3,319,364	(316,110)	-8.70%
CAPITAL OUTLAY								
48120	Office Machines	-	2,993	-	-	-	-	-
48710	Minor Office Machines	1,692	3,180	5,000	5,000	-	(5,000)	-100.00%
48720	Minor Office Furniture	459	-	-	500	-	(500)	-100.00%
48730	Minor Communication Equip	-	50	650	5,150	500	(4,650)	-90.29%
48740	Minor Machines & Equipment	-	-	-	2,495	-	-	-
48750	Minor Medical Equipment	-	529	-	-	7,500	7,500	-
	Total: Capital Outlay	2,151	6,752	5,650	13,145	8,000	(2,650)	-20.16%
INTERDEPARTMENTAL CHARGES								
60000	Charge (To) From Other Depts.	-	-	-	-	-	-	-
	Total: Interdepartmental Charges	-	-	-	-	-	-	-
DEPARTMENT TOTAL		\$ 3,965,432	\$ 3,455,097	\$ 3,779,724	\$ 4,099,382	\$ 3,783,824	\$ (313,002)	-7.64%

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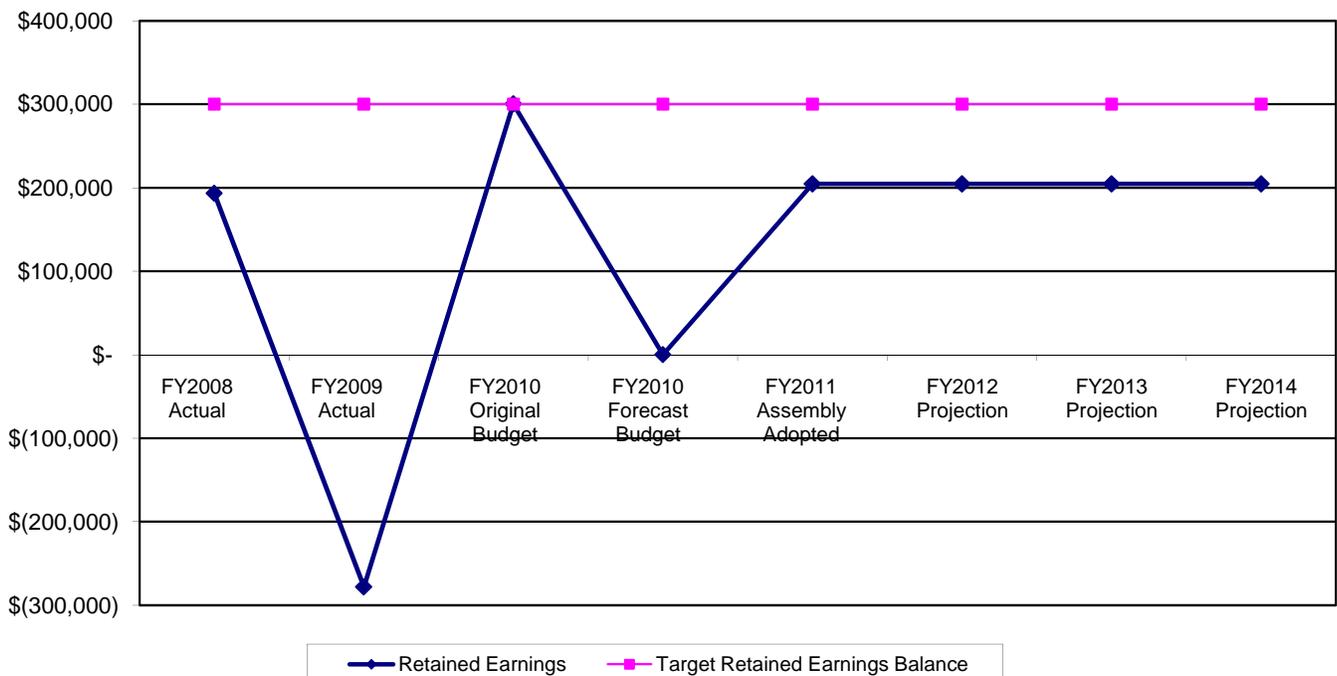
Fund: 701 Health Insurance Reserve Fund - Budget Projection

Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Revenues:								
Interest Revenue	\$ 52,894	\$ 32,715	\$ 6,000	\$ 6,000	\$ 4,500	\$ 3,068	\$ 3,068	\$ 3,068
Employee Insurance Premiums	137,509	180,180	180,000	200,000	200,000	250,000	300,000	300,000
Charges From Other Depts	3,207,250	3,375,541	3,844,240	4,589,514	4,419,600	4,387,512	4,569,541	4,813,171
Total Revenues:	3,397,653	3,588,436	4,030,240	4,795,514	4,624,100	4,640,580	4,872,609	5,116,239
Expenses:								
Services	3,591,475	4,059,763	3,867,440	4,517,440	4,419,600	4,640,580	4,872,609	5,116,239
Total Expenses:	3,591,475	4,059,763	3,867,440	4,517,440	4,419,600	4,640,580	4,872,609	5,116,239
Net Results From Operations	(193,822)	(471,327)	162,800	278,074	204,500	-	-	-
Beginning Retained Earnings	387,075	193,253	137,479	(278,074)	-	204,500	204,500	204,500
Ending Retained Earnings	\$ 193,253	\$ (278,074)	\$ 300,279	\$ -	\$ 204,500	\$ 204,500	\$ 204,500	\$ 204,500

HEALTH INSURANCE RESERVE FUND REVENUES AND EXPENSES



HEALTH INSURANCE RESERVE FUND RETAINED EARNINGS



Fund:	701	Health Insurance Reserve Fund
Dept:	11240	Medical, Dental & Vision

Department Function

Mission: To account for the Borough's employee health insurance plan.

This fund was created in FY2007 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 years premiums. In years where 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.

Key Measures

	<u>FY08 Actual</u>	<u>FY09 Actual</u>	<u>FY10 Estimated</u>	<u>FY11 Projected</u>
Monthly Cost per Employee (Net of Employee Contributions)	\$996	\$1,117	\$1,201	\$1,270

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 701
Department 11240 - Medical, Dental & Vision**

	FY2008	FY2009	FY2010	FY2010	FY2011	Difference Between	
	Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Forecast Budget %
			Budget	Budget	Adopted	Forecast	Budget %
SERVICES							
43011 Contractual Services	\$ 93,608	\$ 98,761	\$ 99,360	\$ 111,361	\$ 113,762	\$ 2,401	2.16%
43501 Medical, Dental and Vision Coverage	3,351,112	3,796,011	3,590,960	4,316,214	4,100,122	(216,092)	-5.01%
43502 Medical Stop Loss Coverage	146,755	164,990	177,120	185,139	205,716	20,577	11.11%
Total: Services	3,591,475	4,059,762	3,867,440	4,612,714	4,419,600	(193,114)	-4.19%
DEPARTMENT TOTAL	\$ 3,591,475	\$ 4,059,762	\$ 3,867,440	\$ 4,612,714	\$ 4,419,600	\$ (193,114)	-4.19%

LINE-ITEM EXPLANATIONS

43011 Contract Services. Claims administrator services.

43502 Medical Stop Loss Coverage. Coverage purchase to limit plan payments to no more than \$200,000 per covered incident per year.

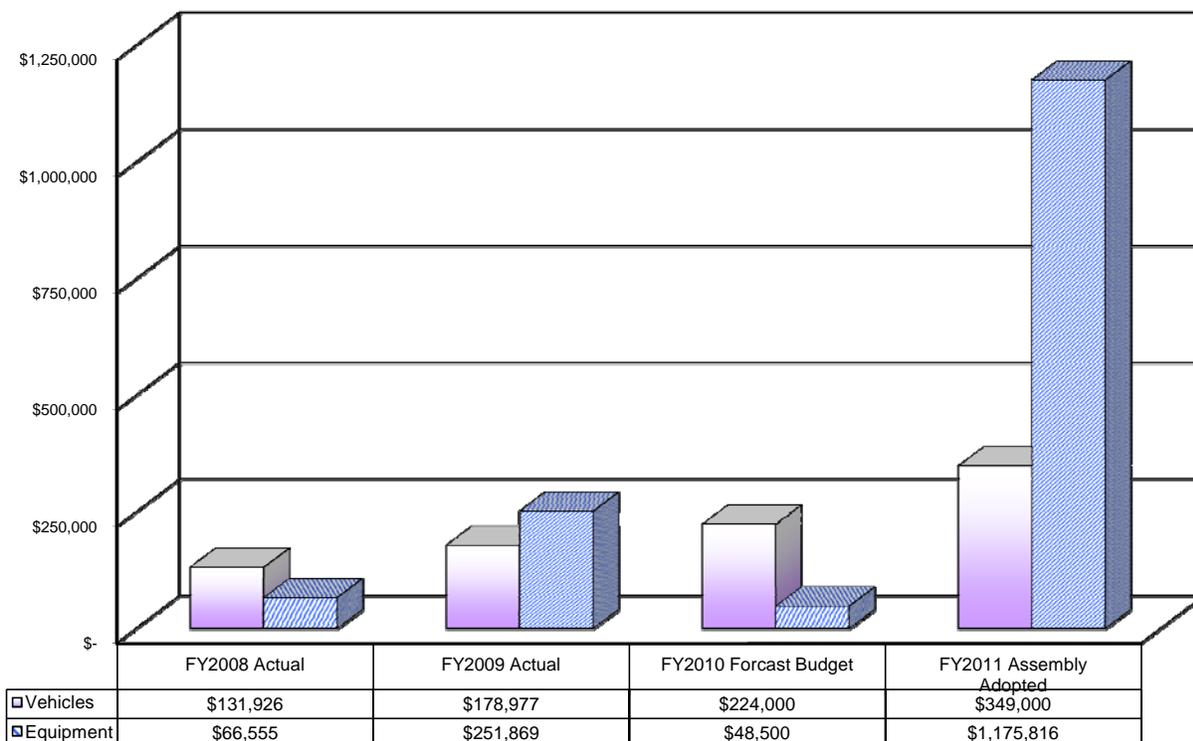
43501 Medical, Dental, & Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.

Fund: 705 Equipment Replacement Fund - Budget Projection

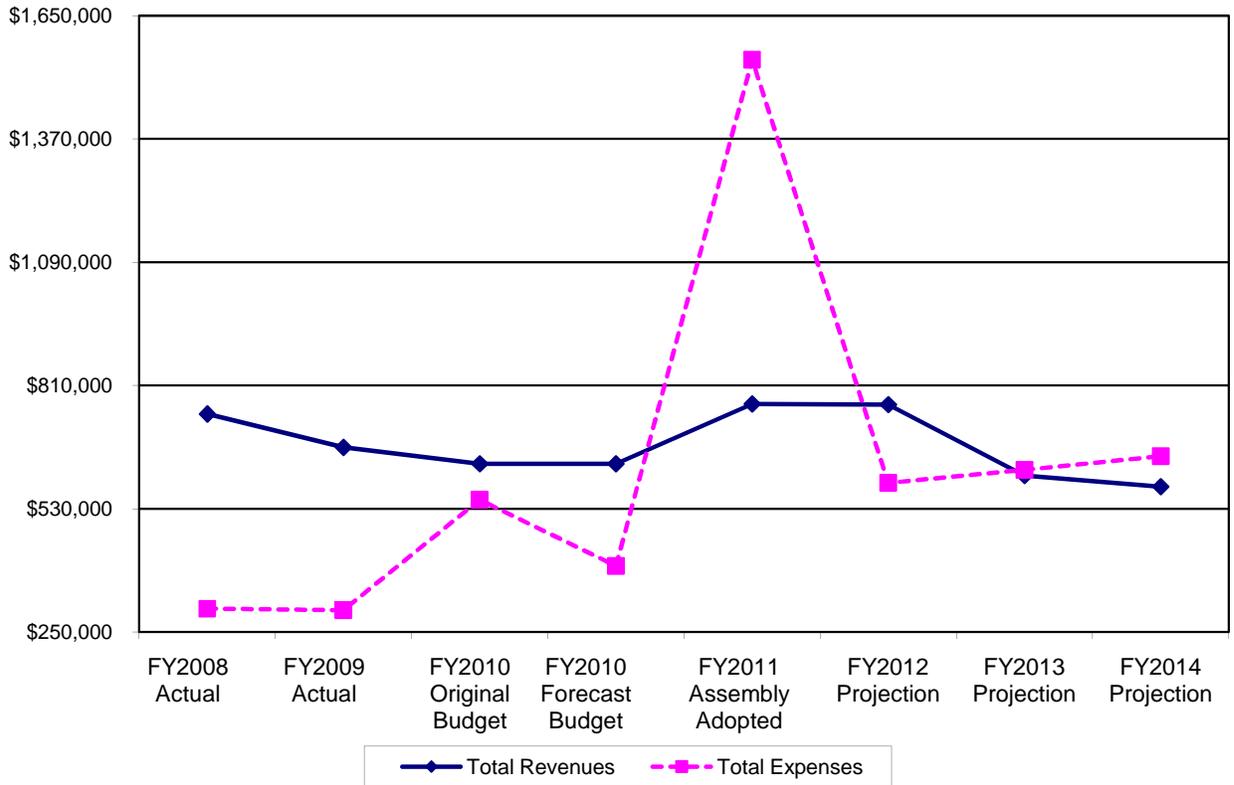
Fund Budget:	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
Revenues:								
Interest Revenue	\$ 112,708	\$ 122,033	\$ 60,912	\$ 60,912	\$ 70,942	\$ 71,651	\$ 72,368	\$ 73,092
Charges from Other Depts.	614,794	535,803	555,450	555,450	682,200	676,954	515,396	489,186
Sale of Fixed Assets	17,867	11,793	16,000	16,000	15,000	18,000	18,000	18,000
Total Revenues:	745,369	669,629	632,362	632,362	768,142	766,605	605,764	580,278
Expenses								
Services	303,032	299,912	550,616	400,000	550,000	589,000	618,450	649,373
Total Expenses:	303,032	299,912	550,616	400,000	550,000	589,000	618,450	649,373
Operating Transfers To:								
General Fund	-	-	-	-	1,000,000	-	-	-
Total Operating Transfers:	-	-	-	-	1,000,000	-	-	-
Total Expenses and Operating Transfers	303,032	299,912	550,616	400,000	1,550,000	589,000	618,450	649,373
Net Results From Operations	442,337	369,717	81,746	232,362	(781,858)	177,605	(12,686)	(69,095)
Beginning Retained Earnings	3,835,635	4,277,972	4,569,860	4,647,689	4,880,051	4,098,193	4,275,798	4,263,112
Ending Retained Earnings	\$ 4,277,972	\$ 4,647,689	\$ 4,651,606	\$ 4,880,051	\$ 4,098,193	\$ 4,275,798	\$ 4,263,112	\$ 4,194,018

Retained Earnings Committed								
Retained Earnings estimated to be committed to future depreciation expense	\$ 1,851,223	\$ 1,982,157	\$ 2,094,928	\$ 1,649,595	\$ 1,522,095	\$ 2,496,911	\$ 2,490,639	\$ 2,352,732
Retained Earnings committed to unexpended authorized expenses	202,949	412,683	245,000	245,000	1,524,816	582,728	480,542	230,000
Uncommitted Retained Earnings	\$ 2,223,800	\$ 2,252,849	\$ 2,311,678	\$ 2,985,456	\$ 1,051,282	\$ 1,196,159	\$ 1,291,930	\$ 1,611,286

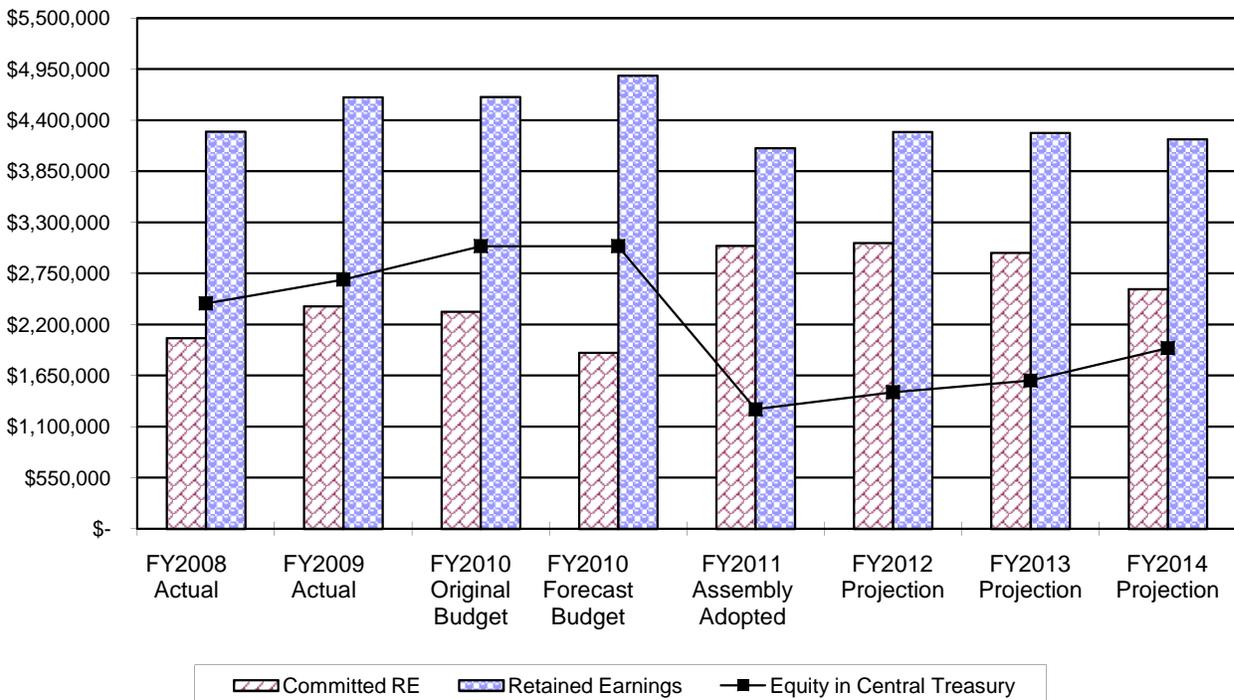
VEHICLE & EQUIPMENT PURCHASES



EQUIPMENT REPLACEMENT FUND REVENUES AND EXPENSES



EQUIPMENT REPLACEMENT FUND RETAINED EARNINGS



Fund:	705	Equipment Replacement Fund
Dept:	94910	Non-Departmental

Department Function

Mission: To purchase vehicles and other equipment for various user departments. The user departments will pay for new vehicles or equipment over the useful life of the asset. Accumulated cash will be used to purchase replacement vehicles and equipment as necessary.

Major long-term issues and concerns:

The expected useful life of vehicles and equipment appear to be extending out beyond the current 7 and 10-year life cycles, a review will be done to determine if the expected useful life of vehicles and equipment should be adjusted in the future.

Objectives FY2011/Budget highlights:

- Purchase vehicles and equipment for various departments within the borough.

Previous year accomplishments:

- Purchased vehicles and equipment for various departments within the borough.

Significant budgetary changes:

- None

Key Measures

	FY08 Actual Count / Cost	FY09 Actual Count / Cost	FY10 Estimated Count / Cost	FY11 Projected Count / Cost
Vehicles Purchased for:				
Maintenance Department	5 / \$ 131,926	6 / \$135,461	6 / \$168,000	8 / \$224,000
Solid Waste Department	-	2 / \$43,516	1 / \$28,000	1 / \$45,000
Planning Department	-	-	1 / \$28,000	-
Office of Emergency Management	-	-	-	1 / \$28,000
Kenai River Center	-	1 / \$25,950	-	-
Records Management	-	-	-	1 / \$24,000
Major Projects	-	-	-	1 / \$28,000
Equipment Purchased for:				
General Services – Print Shop	-	-	2 / \$30,500	2 / \$94,000
General Services - GIS Division	1 / \$ 12,974	-	-	-
General Services - MIS Division	1 / \$ 7,517	2 / \$131,529	2 / \$18,000	3 / \$156,595
Solid Waste	-	1 / \$87,950	-	4 / \$895,221
Records Management	-	-	-	1 / \$30,000
Finance - Sales Tax Division software	1 / \$46,064	1 / \$ 6,440	-	-
	<u>7 / \$198,481</u>	<u>8 / \$430,846</u>	<u>12 / \$272,500</u>	<u>12 / \$1,524,816</u>

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 705
Department 94910 - Non-Departmental**

	FY2008 Actual	FY2009 Actual	FY2010 Original Budget	FY2010 Forecast Budget	FY2011 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
SERVICES							
43916 Equipment Depreciation	\$ 303,032	\$ 299,912	\$ 550,616	\$ 400,000	\$ 550,000	\$ 150,000	37.50%
Total: Services	303,032	299,912	550,616	400,000	550,000	150,000	37.50%
TRANSFERS							
50100 Tfr General Fund	-	-	-	-	1,000,000	1,000,000	-
Total: Transfers	-	-	-	-	1,000,000	1,000,000	-
DEPARTMENT TOTAL	\$ 303,032	\$ 299,912	\$ 550,616	\$ 400,000	\$ 1,550,000	\$ 1,150,000	287.50%

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.

50100 Transfer to the General Fund. Return to the General Fund the amount that was originally provided to the Equipment Replacement Fund as beginning operating capital in FY1989.

Details of FY2011 Equipment Replacement Purchases

	<u>Description</u>	<u>Cost Each</u>	<u>Total Cost</u>
General Services			
Print Shop	2 - Digital copiers with video interface	\$32,000	\$64,000
	1 - Color Copier	\$30,000	\$30,000
MIS Division			
	1 - Increased Virtualization	\$26,205	\$26,205
	1 - Secure wireless core	\$15,210	\$15,210
	1 - Enhanced data protection	\$115,180	\$115,180
Office of Emergency Management	1 - Regular duty SUV	\$28,000	\$28,000
Major Capital Projects	1 - Regular duty SUV	\$28,000	\$28,000
Records Management			
	1 - Mini van	\$24,000	\$24,000
	1 - Imagelink microimager	\$30,000	\$30,000
Maintenance Department			
	1 - 3/4 4x4 Ext cab pick-up truck	\$28,000	\$28,000
	1 - 1/2 4x4 Ext cab pick-up truck	\$26,000	\$26,000
	2 - 14ft cutaway van	\$35,000	\$70,000
	4 - 1 ton cargo van	\$25,000	\$100,000
Solid Waste Department			
	1 - 1 ton 4x4 pick-up truck, 8ft flat bed	\$45,000	\$45,000
	1 - L150E loader	\$505,500	\$505,500
	1 - Bobcat V762	\$139,000	\$139,000
	1 - 357 truck bailer 6x9 tilt bed	\$165,721	\$165,721
	1 - 963 bobcat skid steer loader w/ forks, boom and bucket	\$85,000	\$85,000
		Grand Total	\$1,524,816

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APPENDIX

<u>DOCUMENT TITLE</u>	<u>PAGE #</u>
Salary Schedule	343
Full-time Equivalent Borough Government Employee by Function	344
Chart of Accounts	346
Glossary of Key Terms	349
Abbreviations	353
Tax Exemptions	354
Miscellaneous Demographics	355
Property Tax Rates and Overlapping Governments	356
Ratios of Outstanding Debt	357
Assessed Value and Estimated Actual Value of Taxpayer Property	358
Principal Property Taxpayers	359
Demographic and Economic Statistics	360

Kenai Peninsula Borough

Salary Schedule

Effective July 1, 2010

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	14.6991	15.2523	15.8055	16.1216	16.4440	16.7729	17.1084	17.4506	17.7996	18.1556	18.5187	18.8891	
H	15.7281	16.3200	16.9119	17.2501	17.5951	17.9470	18.3059	18.6720	19.0454	19.4263	19.8148	20.2111	
I	16.8290	17.4624	18.0957	18.4576	18.8268	19.2033	19.5874	19.9791	20.3787	20.7863	21.2020	21.6260	
J	18.0070	18.6847	19.3624	19.7496	20.1446	20.5475	20.9585	21.3777	21.8053	22.2414	22.6862	23.1399	
K	19.2676	19.9927	20.7178	21.1322	21.5548	21.9859	22.4256	22.8741	23.3316	23.7982	24.2742	24.7597	
L	20.6162	21.3921	22.1680	22.6114	23.0636	23.5249	23.9954	24.4753	24.9648	25.4641	25.9734	26.4929	
M	22.0594	22.8896	23.7198	24.1942	24.6781	25.1717	25.6751	26.1886	26.7124	27.2466	27.7915	28.3473	
N	23.6036	24.4919	25.3802	25.8878	26.4056	26.9337	27.4724	28.0218	28.5822	29.1538	29.7369	30.3316	
O	25.2558	26.2063	27.1568	27.6999	28.2539	28.8190	29.3954	29.9833	30.5830	31.1947	31.8186	32.4550	
P	27.0238	28.0408	29.0578	29.6390	30.2318	30.8364	31.4531	32.0822	32.7238	33.3783	34.0459	34.7268	
Q	28.9154	30.0036	31.0918	31.7136	32.3479	32.9949	33.6548	34.3279	35.0145	35.7148	36.4291	37.1577	
R	30.9394	32.1038	33.2682	33.9336	34.6123	35.3045	36.0106	36.7308	37.4654	38.2147	38.9790	39.7586	

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	13.5332	14.0425	14.5518	14.8428	15.1397	15.4425	15.7514	16.0664	16.3877	16.7155	17.0498	17.3908	
L	14.4805	15.0254	15.5704	15.8818	16.1994	16.5234	16.8539	17.1910	17.5348	17.8855	18.2432	18.6081	
M	15.4941	16.0772	16.6603	16.9935	17.3334	17.6801	18.0337	18.3944	18.7623	19.1375	19.5203	19.9107	
N	16.5786	17.2026	17.8265	18.1830	18.5467	18.9176	19.2960	19.6819	20.0755	20.4770	20.8865	21.3042	
O	17.7392	18.4068	19.0744	19.4559	19.8450	20.2419	20.6467	21.0596	21.4808	21.9104	22.3486	22.7956	
P	18.9809	19.6953	20.4096	20.8178	21.2342	21.6589	22.0921	22.5339	22.9846	23.4443	23.9132	24.3915	
Q	20.3096	21.0740	21.8383	22.2751	22.7206	23.1750	23.6385	24.1113	24.5935	25.0854	25.5871	26.0988	
R	21.7313	22.5492	23.3670	23.8343	24.3110	24.7972	25.2931	25.7990	26.3150	26.8413	27.3781	27.9257	

Appendix A

<u>Level</u>	<u>Minimum</u>	<u>Mid Point</u>	<u>Maximum</u>
1	54,527	64,069	73,611
2	58,333	68,542	78,750
3	62,397	73,315	84,235
4	66,853	78,553	90,253
5	71,579	84,105	96,632
6	76,575	89,978	103,379
7	81,978	98,374	114,769

Increase of 3.0% from FY2010

**Kenai Peninsula Borough
Full-time Equivalent Employees by Function - Last Ten Fiscal Years**

	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	Change between FY2002 & FY2011
Assembly											
Clerk's Office	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	0.00
Records Management	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	0.00
Department Total	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	0.00
Mayor											
Administration	4.00	3.00	4.00	4.00	4.00	6.00	6.00	6.00	6.00	5.00	1.00
Community and Economic	3.00	3.00	3.00	3.00	3.00	-	-	-	-	-	(3.00)
Purchasing and Contracting	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Total	11.00	10.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	9.00	-2.00
Office of Emergency Mgmt											
Administration	2.67	2.67	2.67	2.67	2.67	2.80	3.30	3.30	4.30	4.30	1.63
911 Communications	6.33	6.33	6.33	6.33	7.33	7.20	8.70	8.70	10.70	10.70	4.37
Total	9.00	9.00	9.00	9.00	10.00	10.00	12.00	12.00	15.00	15.00	6.00
General Services											
Administration/Human Resources	3.00	3.50	3.50	3.50	3.50	3.50	3.70	4.00	4.50	4.50	1.50
MIS	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	0.00
GIS	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	-1.00
Printing/Mail	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	0.00
Custodial Maintenance	1.30	1.25	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Department Total	22.10	22.55	22.60	22.60	22.60	21.60	21.80	22.10	22.60	22.60	0.50
Legal	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	-1.00
Finance											
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Financial Services	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	0.00
Property Tax and Collections	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	0.00
Sales Tax	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Department Total	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	0.00
Assessing											
Administration	7.75	7.75	8.00	8.00	8.00	8.00	9.00	9.00	10.00	10.00	2.25
Appraisal	12.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00	0.00
Department Total	19.75	20.75	21.00	21.00	21.00	21.00	22.00	22.00	22.00	22.00	2.25
Resource Planning	8.80	9.10	9.50	8.50	8.50	9.00	9.00	9.00	9.00	9.00	0.20
Major Projects	7.00	8.00	9.00	8.00	8.00	8.00	8.00	9.00	8.50	6.50	-0.50
Total General Government	112.15	113.90	116.60	114.60	114.60	113.10	116.30	117.60	120.60	117.60	10.55

**Kenai Peninsula Borough
Full-time Equivalent Employees by Function - Last Ten Fiscal Years**

	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	Change between FY2002 & FY2011
Other Funds:											
School											
Custodial Maintenance	1.30	1.25	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Maintenance Department	46.00	46.00	46.00	46.00	44.00	43.00	44.00	45.00	45.00	45.00	-1.00
Department Total	<u>47.30</u>	<u>47.25</u>	<u>47.30</u>	<u>47.30</u>	<u>45.30</u>	<u>44.30</u>	<u>45.30</u>	<u>46.30</u>	<u>46.30</u>	<u>46.30</u>	<u>(1.00)</u>
Nikiski Fire Service Area	21.00	23.00	24.00	24.00	23.00	23.00	23.00	21.00	21.00	21.00	0.00
Bear Creek Fire Service Area	-	0.40	0.40	0.40	0.40	0.40	0.40	0.75	0.75	1.50	1.50
Anchor Point Fire & Emergency Medical Service Area	0.40	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.60
Central Emergency Service Area	23.00	26.00	27.00	27.00	28.00	30.50	33.50	33.50	37.50	37.50	14.50
Kachemak Emergency Service Area	-	-	-	-	-	-	0.75	1.00	2.00	3.00	3.00
Seward-Bear Creek Flood Service Area	-	-	-	0.50	0.50	0.50	0.75	0.75	0.75	0.75	0.75
North Peninsula Recreation Service Area	13.25	13.25	14.00	13.25	13.25	13.25	13.25	13.25	14.25	14.25	1.00
Roads Service Area	5.00	6.00	6.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	3.00
Land Trust	4.50	4.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.50
Kenai River Center	4.50	4.20	4.50	4.50	4.00	4.50	4.50	5.00	6.00	6.00	1.50
Nikiski Senior Service Area	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	0.00
Solid Waste											
Administration	3.25	3.25	3.75	3.75	3.25	3.25	4.25	4.75	5.00	5.00	1.75
Central Peninsula Landfill	0.80	0.80	0.80	11.30	11.80	11.80	11.80	12.00	12.00	12.00	11.20
Seward Landfill/Transfer Facility	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.00	0.00	0.00	-0.20
Homer Baler	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	1.00
Department Total	<u>7.25</u>	<u>7.25</u>	<u>8.75</u>	<u>19.25</u>	<u>19.25</u>	<u>19.25</u>	<u>20.25</u>	<u>20.75</u>	<u>21.00</u>	<u>21.00</u>	<u>13.75</u>
Insurance and Litigation	3.55	3.60	4.60	4.60	4.60	4.60	4.60	3.50	4.00	4.00	0.45
Total Other Funds	<u>129.75</u>	<u>137.45</u>	<u>143.55</u>	<u>154.80</u>	<u>152.30</u>	<u>154.30</u>	<u>160.30</u>	<u>159.80</u>	<u>167.55</u>	<u>169.30</u>	<u>40.45</u>
Total - All Funds	<u>241.90</u>	<u>251.35</u>	<u>260.15</u>	<u>269.40</u>	<u>266.90</u>	<u>267.40</u>	<u>276.60</u>	<u>277.40</u>	<u>288.15</u>	<u>286.90</u>	<u>51.00</u>

Personnel Services - 40XXX

- 40110 **Regular Wages:** Wages paid to budgeted staff.
- 40120 **Temporary Wages:** Wages paid to temporary help.
- 40111 **Special Pay:** Employee taxable commutes and contractual meals for emergency personnel.
- 40130 **Overtime Wages:** Wages paid to regular staff for time exceeding 40 hours per week and wages paid to firemen and paramedics for holidays worked, overtime and double-time fire, additional meal allowances, and Fair Labor Standards Act settlement.
- 40210 **FICA:** Federal Insurance Contributions Act. Social security payroll taxes.
- 40221 **PERS:** Payment to the Public Employees Retirement System.
- 40321 **Health Insurance:** Cost of health insurance for employees.
- 40322 **Life Insurance:** Cost of life insurance for employees.
- 40410 **Annual Leave:** Annual leave benefits.
- 40411 **Sick Leave:** Sick leave benefits.
- 40511 **Other Benefits:** Other employee benefits including unemployment and flexible benefits program administrative fees.

Supplies & Materials – 42XXX

- 42020 **Signage Supplies:** Supplies purchased for signs and installation of signs.
- 42021 **Promotional Supplies:** Supplies purchases for the promotion of the Borough at various community functions.
- 42110 **Office Supplies:** Calendars, pens, pencils, tape, staples, adding machine tape, typewriter supplies, ink cartridges and business cards, etc.
- 42120 **Computer Software:** Software purchased separately from computer hardware.
- 42210 **Operating Supplies:** All operating type supplies, such as chemicals and laboratory supplies, cleaning and sanitation supplies, household and institutional supplies.
- 42220 **Medical Supplies:** All supplies purchased for the administering of medical attention by EMS personnel.
- 42221 **Para Rescue Supplies:** Supplies utilized in the performance of para rescue.
- 42222 **Fire Prevention Supplies:** Supplies purchased to promote safety from and prevention of fires.
- 42223 **Fire Fighting Supplies:** Supplies utilized in the process of extinguishing fires.
- 42230 **Fuel, Oils, & Lubricants:** Gasoline and oil used for the operations of vehicles or other machinery.
- 42240 **Janitorial Supplies.** Supplies for janitorial purposes, such as cleaning solutions, disinfectants, etc.
- 42250 **Uniforms:** Clothing purchases and uniform allowances.
- 42263 **Training Supplies:** Video tapes, fluids, manikins, & slides/photos.
- 42310 **Repair & Maintenance Supplies:** All repair and maintenance type supplies, such as building materials and supplies, paint and painting

supplies, plumbing supplies electrical supplies, etc.

- 42360 **Motor Vehicle Supplies:** Parts and other supplies used to maintain vehicles.
- 42410 **Small Tools & Equipment:** Small tools and equipment with a useful life of 2 years and a cost of less than \$500.00.
- 42424 **Safety Supplies:** Safety supplies of all types such as protective helmets, gloves, vests, glasses and hearing protection.
- 42960 **Recreation Supplies:** Supplies used for recreational or fitness programs.

Services – 43XXX

- 43006 - 43011 **Contractual Services:** All contracted services, such as consulting services and other contract services.
- 43012 **Audit Services:** Fees for annual audit of Borough and Service areas.
- 43013 **Radio Broadcasts:** Cost for broadcasting Assembly meetings.
- 43014 **Physical Examinations:** Cost for new employee and renewal physical examinations.
- 43015 **Water/Air Sample Testing:** Costs to administer water and air monitoring tests.
- 43017 **Investment Portfolio Fees:** Fees paid to external investment advisors charged with investing borough funds.
- 43019 **Software Licensing:** Periodic/reoccurring charges for software updates and product enhancements.
- 43020 **Sign Installation:** Charges for the services of installing signs.
- 43021 **Peninsula Promotion:** Services purchased for the promotion of the Borough at various community functions.
- 43023 **Kenai Peninsula College:** Funding provided to the Kenai Peninsula College for funding of post secondary education.
- 43031 **Litigation:** Fees paid for process server services, court and execution related costs.
- 43034 **Legal Services:** For the hiring of outside counsel in situations where a conflict of interest may exist.
- 43050 **Solid Waste Fees:** Fees for the disposal of refuse.
- 43095 **Solid Waste Closure:** Costs associated with closing out landfills and Post Closure and monitoring those landfills after closure.
- 43110 **Communications:** Telephone and long distance phone charges.
- 43140 **Postage:** Stamps, certified mail, registered letters.
- 43210 **Transportation and Subsistence:** All transportation and subsistence, such as mileage, per diem, meals, airfare, hotels, cab fare, meeting allowance, Call-outs.
- 43211 **Per Diem:** Per diem for out-of-town travel.
- 43215 **Travel Out of State:** Airfare, cab fare, hotel bills for travel out of state by Assembly members.
- 43216 **Travel in State:** Airfare, cab fare, hotel bills for travel in state by Assembly Members.
- 43220 **-43221 Car Allowance:** For those employees who receive car allowance.
- 43250 **Freight and Express:** Cost to deliver purchases.

- 43260 Training:** All cost of educational, training, and developmental classes, seminars and courses. Cost of transportation to and from the event should NOT be in this account.
- 43270 Employee Development:** Per employees' contract, Borough-related training through career development grants.
- 43310 Advertising:** Newspaper and radio advertising.
- 43410 Printing:** Costs of external printing of forms, including tax bills, letterhead and envelopes, assessment notices, pamphlets, booklets, etc.; printing paper, ink, and other printing machine supplies; charges on copy machines.
- 43500 Insurance Premiums:** All insurance premiums.
- 43501 Medical/Dental/Vision Coverage:** Medical, dental and vision expenses for employees of the Borough, School District or services areas.
- 43503 Worker's Compensation:** Premium for coverage on occupational injuries or illnesses.
- 43510 Insurance and Litigation Fund Premiums:** Premiums paid to the Borough Self-insurance fund.
- 43520 Employee Bond:** Fidelity bonds for all Kenai Peninsula Borough and School district employees except for the Borough finance Director.
- 43600 Project Management:** Fees charged by the Borough's Major Projects department for the management of capital projects.
- 43610 Utilities:** Electricity, water, sewer, gas, trash removal.
- 43720 Equipment Maintenance:** Maintenance of office and other equipment. Does not include maintenance of vehicles, buildings and grounds.
- 43731 Heavy Equipment Maintenance:** Repair and maintenance of heavy equipment.
- 43732 Baler Equipment Maintenance:** Repair and maintenance of baler equipment at a baling facility.
- 43750 Vehicle Maintenance:** Maintenance contracts and repair bill on vehicles.
- 43764 Snow Removal:** Cost of snow removal.
- 43765 Policing Sites:** Services related to providing security and surveillance and solid waste transfer facilities.
- 43780 Building and Grounds Maintenance:** All contracted repairs and Maintenance.
- 43810 Rents and Operating Leases:** Includes rents and operating lease payments on land, buildings, machinery, and equipment.
- 43812 Equipment Replacement Payment:** Rental payments to the Borough's Equipment Replacement Fund for equipment.
- 43920 Dues and Subscriptions:** Dues for professional organizations; subscriptions to newspapers, magazines, trade journals, and publications.
- 43931 Recording Fees:** Fees to record land sales and transfers of property.
- 43932 Litigation Reports:** The purchase of title and other reports required in the real property tax collection process.
- 43933 Collection Fees:** Escrow charges on payment contracts.
- 43936 USAD Assessment:** Utility Special Assessment District - Assessment for Borough-owned properties.
- 43952 Road Maintenance:** Services purchase in the maintenance of all Borough maintained roads.
- 43951 Dust Control:** Dust control program on roads within the Roads Service Area system.
- 43960 Recreational Program Expenses:** Services utilized in providing recreational services.
- 43999 Contingency:** Amount for emergency or unexpected outflow of funds.
- 45110 Land Sale Property Tax:** The payment of property taxes on land retained for ownership by the Borough's Land Trust Fund.
- Debt Services – 44XXX**
- 44010 Principal on Bonds:** Principal payments on bonds.
- 44020 Interest on Bonds:** Interest payments on bonds.
- Capital Outlay – 48XXX**
- 48110 Furniture and Furnishings:** Office furniture and furnishings costing \$5,000 or more (each item).
- 48120 Office Machines:** Includes typewriters, copy machines, machines for sorting, batching, stamping or folding, etc., with a cost of \$5,000 or more (each item).
- 48210 Communication Equipment:** Purchase of communication equipment with a cost of \$5,000 or more.
- 48310 Vehicles:** Automobile, trucks, ATV, Snow machines, etc. **DOES NOT** include emergency response vehicles.
- 48311 Machinery and Equipment:** Purchase of machinery and equipment, with a cost of \$5,000 or more.
- 48513 Recreational Equipment:** Recreational/ Physical fitness equipment with a cost of \$5,000 or more.
- 48514 Fire Fighting/Rescue Equipment:** Purchase of fire fighting and rescue equipment costing \$5,000 or more (each item).
- 48515 Medical Equipment:** Purchase of medical equipment costing \$5,000 or more (each item).
- 48516 Hospital Equipment:** Purchase of hospital equipment costing \$1,000 or more (each item.)
- 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 costing less than \$5,000 with a life of more than one year.
- 48720 Minor Office Furniture:** Capital furniture and furnishings costing less than \$5,000 with a life of more than one year.
- 48730 Minor Communication Equipment:** Communications equipment 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.

CHART OF ACCOUNTS

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 Equipment: Fire fighting equipment costing less than \$5,000, with a life of more than one year.

49101 Construction: Costs associated with new construction or major remodel.

49125 Remodel: Office Renovations

49311 Design: New building design.

49313 Reimbursable: Reimbursed fees paid to architects/engineers.

49424 Surveying: Survey costs on new construction.

49433 Plan Reviews/Permit Fees: Fees paid for the review of plans for compliance with fire and building codes.

Transfers – 50XXX

50* Interfund Transfers:** Transfer of funds from one fund to another. *** denotes receiving fund number.

Interdepartmental Charges – 6XXXX

60000 Charges (To) From Other Depts.: Interdepartmental charges.

61990 Admin. Service Fee: Fees charged to cover portion of costs associated with providing general government services.

GLOSSARY OF KEY TERMS

Accrual Basis - The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.

Adopted Budget - Refers to the budget amounts as originally approved by the Kenai Peninsula Borough assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.

Annual Budget - A budget developed and enacted to apply to a single fiscal year.

Appraise - To estimate the value, particularly the value of property. If the property is valued for taxations, the narrower term "assess" is substituted.

Appropriation Ordinance - The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.

Assess - To establish an official property value for taxation.

Assessed Valuation - The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Assessment Roll - With real property, the official list contains the legal description of each parcel of property and its assessed valuation, as well as the name and address of the last known owner. With personal property, the assessment roll contains the name and address of the owner, a description of the personal property and its assessed value.

Audit - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.

Available Fund Balance - The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

Baler - Specialized equipment used to compress solid waste materials into compact bales such that the useful lives of landfills are extended.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Bond - Most often, a written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a

note and bond is that the latter is issued for a longer period and requires greater legal formality.

Bond Ordinance - An ordinance authorizing a bond issue.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Document - The official written statement prepared by the borough's administrative staff to present a comprehensive financial program to the borough assembly. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.

Capital Improvement Plan - A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate for each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.

Capital Projects - Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

Capital Projects Funds - Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than proprietary and trust funds).

Component Unit - A separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.

Comprehensive Annual Financial Report (CAFR) - The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes support schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.

Contingency - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

GLOSSARY OF KEY TERMS

Contractual Services - Items of expenditure from services the borough receives primarily from an outside company.

Debt Service Funds – Funds established to account for the accumulation of resources for and the payment of, general long-term debt principal and interest that resulted from the issuance of bonds.

Deficit - The excess of expenditures over revenues during an accounting period, or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Department – The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.

Depreciation – In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of the asset. Each period is charged with a portion of the cost. Through this process, the entire cost of the asset less the salvage value is ultimately charged off as an expense.

Division – A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.

Employee Benefits – Contributions made by the borough to designated funds to meet commitments or obligations for employee fringe benefits. Included is the borough's share of costs for social security and the various pension, medical, and life insurance plans.

Encumbrances – Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.

Enterprise Fund - A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case the intent of the governing body is that the expenses including depreciation of providing goods as services to the general public on a continuing basis be financed or recovered primarily through user charges. Included in this category are two hospitals.

Expenditure - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.

Expenses - Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Fiduciary Fund Types - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units and/or other funds.

Financial Resources - Cash and other assets that, in the normal course of operations, will become cash.

Fiscal Year - The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. the borough's fiscal year extends from July 1 to the following June 30.

Fixed Assets - long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land.

Foreclosure - The seizure of property as payment for delinquent tax. Ordinarily, property foreclosed is sold to liquidate delinquent tax, but on occasion governments retain possession for their own needs.

Function - A group of related activities aims at accomplishing a major service for which a government is responsible.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund Balance Appropriated - The amount of fund balance budgeted as a revenue source.

Fund Categories - Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.

Fund Type - The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.

General Fund - A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the borough, including the school district, which is not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial

GLOSSARY OF KEY TERMS

resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants - Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

Interfund Transfers - Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlements, or shared revenues or payments in lieu of taxes.

Internal Service Fund - A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.

Investment - Securities held for the production of income in the form of interest in compliance with the policies set out by the borough code of ordinances.

Landfill Closure/Postclosure - Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.

Levy - To impose taxes, special assessments or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments or service charges imposed by a government.

Liabilities - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

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.

Non-Departmental - Refers to a group of governmental activities, which are not associated with and cannot be allocated to any particular department.

Ordinance - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

Other Financing Sources - Increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.. Governmental fund general long-term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

Orthoimagery. - Images of the earth taken at right angle to the surface, such as from an aircraft or satellite in space.

Performance Measures - Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

Personnel Services - Items of expenditures in the operating budget for salaries and wages paid for services performed by borough employees, including employee benefit costs such as the borough's contribution for retirement, social security, and health and life insurance.

Program - Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Property Tax - A tax levied on the assessed value of property.

Proprietary Funds - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the borough include the enterprise and internal service funds.

Purchase Order - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

Replacement Cost - The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

Reserve For Working Capital - A portion of the general fund balance set aside to provide the necessary cash flow to fund the day to day operations of the borough. This reserve is not

GLOSSARY OF KEY TERMS

available for appropriation.

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.

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.

ABBREVIATIONS

AAMC	Alaska Association of Municipal Clerks
ACLS	Advanced Cardiac Life Support
ACMP	Alaska Coastal Management Program
ADA	Americans with Disabilities Act
ADEC	Alaska Department of Environmental Conservation
AGFOA	Alaska Government Finance Officers Association
AKDOT/PF	Alaska Department of Transportation/Public Facilities
ALPAR	Alaskans for Litter Prevention and Recycling
AML	Alaska Municipal League
BOA	Board of Adjustments
BOE	Board of Equalization
CAFR	Comprehensive Annual Financial Report
CAN	Community Alert Network
CARTS	Central Area Rural Transit System
CEDD	Community and Economic Development Division
CES	Central Emergency Services
CIP	Capital Improvement Projects
CIRCAC	Cook Inlet Regional Citizens Advisory Council
CPBF	Central Peninsula Baling Facility
CPGH	Central Peninsula General Hospital
CPEMSA	Central Peninsula Emergency Medical Service Area
EDD	Economic Development District
EMS	Emergency Medical
EMT	Emergency Medical Technician
EOC	Emergency Operation Center
EPA	Environmental Protection Agency
ETT	Emergency Trauma Technician
FEMA	Federal Emergency Management Agency
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
HBF	Homer Baling Facility
HVAC	Heating, Ventilation and Air Conditioning
IIMC	International Institute of Municipal Clerks
KCHS	Kenai Central High School
KES	Kachemak Emergency Services
KPB	Kenai Peninsula Borough
KPTMC	Kenai Peninsula Tourism Marketing Council
KRC	Kenai River Center
LEPC	Local Emergency Planning Committee
LNG	Liquid Natural Gas
MIS	Management Information Systems
NACO	National Association of Counties
NFSA	Nikiski Fire Service Area
NPRSA	North Peninsula Recreation Service Area
OEM	Office of Emergency Management
PACS	Picture Archiving and Communication System
PERS	Public Employees Retirement System
RIAD	Road Improvement Assessment District
ROW	Right-of-Way
SBA	Small Business Administration
SBCFSA	Seward Bear Creek Flood Service Area
SOHI	Soldotna High School
SPH	South Peninsula Hospital
TFR	Transfer
USGS	United States Geological Survey
UST	Underground Storage Tank

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. Also recognized by Seward, Homer and Kachemak cities.

\$20,000 Homeowner - Available to any Borough resident who owns their own home. The exemption is a maximum of \$20,000 assessed value of the home and the land on which it sits. This exemption also applies to the City of Homer tax.

\$100,000 Personal Property – Exempts the first \$100,000 of personal property owned by a taxpayer, excluding motor vehicles and U.S. Coast Guard registered vessels.

\$300,000 Senior Citizen - Available to any Borough resident who is at least 65 years old, owns their home, 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 the 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.

ANCSA Native - Exempts property deeded to Alaskan native corporations under the Alaska Native Land Claims Settlement Act.

Cemetery - Completely exempts those properties used exclusively for cemetery purposes.

Charitable - Completely exempts those properties owned by charitable 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 Peninsula resident who is receiving Social Security disability payments. Maximum available is \$500 in taxes owed.

Disabled Veteran - Granted to honorably discharged veterans of the US armed forces who have a service connected disability rating of 50% or more.

Electrical Cooperative - Exempts property held by electricity

producing associations.

Fire Suppression – Partially exempts commercial properties whose owners have installed fire prevention systems approved by the Fire Marshall.

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 the Kenai River system.

Hospital - Completely exempts those 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.

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 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 - Completely exempts those properties owned by religious organizations that are used exclusively for nonprofit, 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.

State Educational - This exemption is applied to state nonprofit educational property used exclusively for classroom space.

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.

Veteran - Exempts property of a non-business organization or its auxiliary composed entirely of persons with 90 days or more of active service in the armed services of the United States.

University - Exempts property owned by the University of Alaska as a branch of state government.

Miscellaneous Demographics

Area

25,600 square miles. The Kenai Peninsula Borough (KPB) lies directly south of Anchorage, the State's principal population center. The waters of the Gulf of Alaska and Prince William Sound border the borough on the south and east with the dramatic Chigmit Mountains of the Alaska Range rimming the borough to the west. The Cook Inlet divides the borough into two land masses. The peninsula itself encompasses 99 percent of the borough's population and most of the development. The Kenai Mountains run north and south through the peninsula, contrasting to the lowlands lying to their west. The west side of the Inlet is sparsely inhabited, with the village of Tyonek being the largest populated settlement. The boundaries of the borough encompass a total of 25,600 square miles, of which 15,700 square miles are land. In comparison, the total land mass of the borough equals that of Massachusetts and New Jersey combined. However, the total borough population is less than 1/400th of that same area.

Population

The Alaska Department of Labor & Workforce Development (AK DOL & WD) prepares annual population estimates for Alaska. Estimates include Armed Forces member serving in Alaska, but excludes seasonal populations. The KPB's population, estimated by the AK DOL & WD stands at 52,990, a 6.6% increase over Census 2000. There are 6 cities within the Kenai Peninsula Borough. The cities and their populations are as follows: Homer (5,390); Seldovia City & Village (423); Soldotna (4,061), all of which are incorporated as First Class cities. Kenai (7,134) and Seward (2,619) have chosen the Home Rule option; while Kachemak City (453) is organized as a Second Class city. The remaining population resides outside these cities (32,910).

Median Age

The KPB's median age increased from 31.1 years during 1990 to 36.3 as of the 2000 census. Alaska's median age was 32.4 years while the U.S. was 35.3, per the 2000 Census. The KPB 2008 median age is estimated at 39.2 years, down from the 2007 estimate of 39.7.

Median Income

The most current information on median income from the State of Alaska DOL & WD, is for 2006, when the median family annual income was \$66,500 and the per capita personal income was \$33,929. The total income for the KPB was \$1,770,250,000.

Unemployment Rate

The KPB's annual average unemployment rate for 2008 is: average labor force 26,133; average number employed 23,986; the average number unemployed 2,147 for an unemployment rate of 8.2. The average unemployment rate is a better indication of the economy due to the vast number of seasonal employment. Kenai oil production peaked in 1970 and is now a fraction of that level. Some new discoveries and steady gas production have helped ward off expected employment declines. Oil and gas are still of major importance to the economy, in part due to the high wages that prevail in the industry. In spite of a downturn in prices related to increased competition from farmed salmon, seafood harvesting and processing remain a central part of the region's economy.

Education

The Kenai Peninsula Borough School district consists of 44 schools in a variety of configurations: elementary, middle and secondary schools, small K-12 schools with few than 100 students and various combinations of age groupings. The student population nears the 9,000 mark and the school bus system transports nearly three thousand students daily, traveling more than 7,700 miles. 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 (1)
Last Ten Fiscal Years*

Fiscal Year	Overlapping Rates (2)													
	Borough (1)		City of Homer		City of Kachemak		City of Kenai		City of Seldovia		City of Seward		City of Soldotna	
	Operating	Special District	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts
2001	7.50	0.10	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
2002	7.00	0.10	5.50	1.75	1.00	1.75	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.00
2003	6.50	0.10	5.00	1.75	1.00	1.75	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.00
2004	6.50	0.10	5.00	1.75	1.00	1.75	5.00	0.50	7.25	0.00	3.12	0.00	1.65	3.10
2005	6.50	0.10	4.50	1.75	1.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2006	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2007	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.35
2008	5.50	0.00 (3)	4.50	2.00	2.00	2.00	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.55
2009	4.50	0.00	4.50	2.30	2.00	2.30	4.50	0.90	4.60	0.00	3.12	0.50	1.65	3.35
2010	4.50	0.00	4.50	2.30	2.00	2.30	4.00	0.50	4.60	0.00	3.12	0.50	1.65	2.95

(1) Borough's General Fund maximum mill rate for FY2011 is 8.4 mills

(2) Overlapping rates are those of the first class cities located within the Borough. The mill rate shown consist of two components; the mill rate for the operating entity and the mill rate for special district, which Includes fire and emergency response, higher education, and local support for hospitals.

(3) The mill rate for the special district, the Post Secondary Fund was combined into the Operating fund mill rate

*Table is from FY2010 budget document - information will be updated before final printing.

Kenai Peninsula Borough

Ratios of Outstanding Debt by Type and Per Capita
Last Ten Fiscal Years*

Fiscal Year	Governmental Activities			Business-Type Activities (1)			Debt Per Capita (2) (3) Service Areas				
	General Obligation Bonds (Area Wide)	General Obligation Bonds (Service Area)	General Obligation Bonds	Capital Leases	Total	Percentage of Personal Income	Percentage of Estimated Actual Taxable Value of Property (Area Wide)	Area Wide	Central Emergency Services Service Area	South Peninsula Hospital Service Area	Central Peninsula Hospital Service Area
1998	\$ 40,010,000	\$ -	\$ -	\$ 60,000	40,070,000	3.29%	1.20%	\$ 832	\$ -	\$ -	\$ 2
1999	30,045,000	-	-	-	30,045,000	2.42%	0.88%	614	-	-	-
2000	19,315,000	-	-	-	19,315,000	1.38%	0.58%	389	-	-	-
2001	15,889,000	-	-	2,037,282	17,926,282	1.24%	0.51%	317	-	-	65
2002	13,409,000	-	-	1,525,056	14,934,056	0.99%	0.40%	257	-	-	49
2003	17,874,000	-	-	989,722	18,863,722	1.25%	0.47%	335	-	-	32
2004	28,734,000	-	-	511,562	87,520,562	5.76%	2.07%	555	-	824	1,508
2005	25,359,000	-	-	261,351	82,275,351	5.16%	1.93%	490	-	807	1,465
2006	21,874,000	2,500,000	-	-	79,019,000	4.79%	1.75%	426	127	777	1,406
2007	22,399,000	2,425,000	-	1,450,192	79,069,192	4.47%	1.62%	428	123	881	1,353
2008	20,174,000	2,345,000	-	1,109,570	88,828,570	5.02%	1.65%	381	115	1,982	1,290

Note: Details regarding the Borough's outstanding debt can be found in the notes to the financial statements.

(1) Business-type activities debt is for the South Peninsula Hospital Service Area and Central Peninsula Hospital Service Area and is debt of the Service Areas not the Primary Government

(2) Other Governmental Fund type debt is for the Central Emergency Services Service Area and is debt of the Service Area not the Primary Government

(3) Due to overlapping taxing jurisdictions, the Debt Per Capita of the Area Wide must be combined with each overlapping Service Area to determine the total Debt Per Capita within each Tax Code Area

*Table is from FY2010 budget document - information will be updated before final printing.

Population data can be found on Table XIII

Kenai Peninsula Borough

Assessed Value and Estimated Acutal Value of Taxable Property
Last Ten Fiscal Years*
(in thousands of dollars)

Fiscal Year	Assessed Values			Tax Exempt Values (1)			Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real	Oil & Gas	Personal Property	Real	Personal	Personal			
1999	2,652,617	515,033	347,934	116,982	255	255	3,398,347	8.00	96.67%
2000	2,812,154	448,685	257,051	127,824	31,762	31,762	3,358,304	8.00	95.46%
2001	2,976,229	465,766	279,242	140,756	32,097	32,097	3,548,384	7.50	95.35%
2002	3,027,956	606,604	285,766	161,085	41,528	41,528	3,717,713	7.00	94.83%
2003	3,290,671	680,522	290,369	176,523	40,998	40,998	4,044,041	6.50	94.90%
2004	3,509,442	673,367	276,649	196,210	40,844	40,844	4,222,404	6.50	94.68%
2005	3,656,476	611,303	253,595	215,076	42,051	42,051	4,264,247	6.50	94.31%
2006	4,009,648	561,689	285,351	304,702	44,210	44,210	4,507,776	6.50	92.82%
2007	4,402,946	558,190	295,431	340,356	28,161	28,161	4,888,050	6.50	92.99%
2008	4,940,180	607,052	224,479	374,395	27,938	27,938	5,369,378	5.50	93.03%
2009	5,533,794	635,272	220,272	394,457	28,124	28,124	5,966,757	4.50	93.39%

Note: Borough code requires a revaluation of all property no less than every 5 years, current average is approximately every 7 years. Figures in this table have been revised from the FY05 CAFR to exclude state and federal exemptions previously included

1. Tax exempt values represents only those exemptions provide by the Borough. It does not include those exemptions provided by federal or state requirements does not include federal and state exempt property.
*Table is from FY2010 budget document - information will be updated before final printing.

Kenai Peninsula Borough

**Principal Property Taxpayers
Current and Nine Years Ago***

Taxpayer	2008			1999		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
	(1)			(1)		
Union Oil/Unocal	\$ 196,984,820	1	3.67%	\$ 592,945,249	1	17.72%
Tesoro Alaska Company	179,655,937	2	3.35%	80,496,018	3	2.41%
Conoco-Phillips Petroleum Co.	167,593,162	3	3.12%	95,718,573	2	2.86%
Marathon Oil Company	116,871,260	4	2.18%	47,687,380	5	1.43%
BP Exploration Alaska Inc.	72,223,458	5	1.35%	-	-	-
ACS of the Northland, Inc.	62,074,266	6	1.16%	-	-	-
Agrium US Inc.	48,783,310	7	0.91%	-	-	-
XTO Energy, Inc.	44,130,000	8	0.82%	-	-	-
Kenai Kachemak Pipeline	41,813,070	9	0.78%	-	-	-
Fred Meyer	19,266,051	10	0.36%	15,348,100	10	0.46%
Century Telephone Enterprises	-	-	-	51,214,720	4	1.53%
Shell Western Exploration	-	-	-	39,631,100	6	1.18%
ARCO	-	-	-	26,112,390	7	0.78%
Cook Inlet Pipeline	-	-	-	20,395,700	8	0.61%
Alaska Pipeline Company/Enstar	-	-	-	17,670,277	9	0.53%
Totals	\$ 949,395,334		17.68%	\$ 987,219,507		29.51%

(1) Information received from Borough's assessing department

Total Assessed value based on total tax levy for FY2008 and FY1999 respectively.	\$5,369,378,000	\$3,345,656,050
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*Table is from FY2010 budget document - information will be updated before final printing.

Kenai Peninsula Borough

**Demographic and Economic Statistics
Last Ten Fiscal Years⁴**

Fiscal Year	Population (1)	Personal Income (amount expressed in thousands)	Per Capita Personal Income	Median Age (3)	School Enrollment	Unemployment Rate (2)
1999	48,952	1,243,493	25,402	35.4	10,179	**
2000	49,673	1,398,638	28,157	36.1	9,896	**
2001	50,172	1,446,609	28,833	35.9	9,963	8.00%
2002	52,245	1,508,201	28,868	36.4	9,799	7.90%
2003	53,316	1,505,864	28,244	36.6	9,661	9.40%
2004	51,733	1,519,711	29,376	37.4	9,467	10.00%
2005	51,765	1,594,109	30,795	38.0	9,527	9.50%
2006	51,350	1,650,417	32,141	39.7	9,389	8.70%
2007	52,370	1,770,250	33,803	39.2	9,368	8.10%
2008	52,990	1,770,250 *	33,407 *	39.2 *	9,250	7.70%
2009	52,990 *	1,770,250 *	33,407 *	39.2 *	9,256	8.20%

(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 average rate for the previous calendar year

(3) Data is provided by the State of Alaska Department of Labor

* Current year information is not available as of the date of this report, prior year information is used

** The Bureau of Labor Statistics, changed their method of calculating unemployment rates. They have recalculated the unemployment rate back to 2001. Unemployment rates for 1999-2000 are not available using the new method.

http://www.labor.state.ak.us/research/emp_ue/kblf.htm

⁴Table is from FY2010 budget document - information will be updated before final printing.

