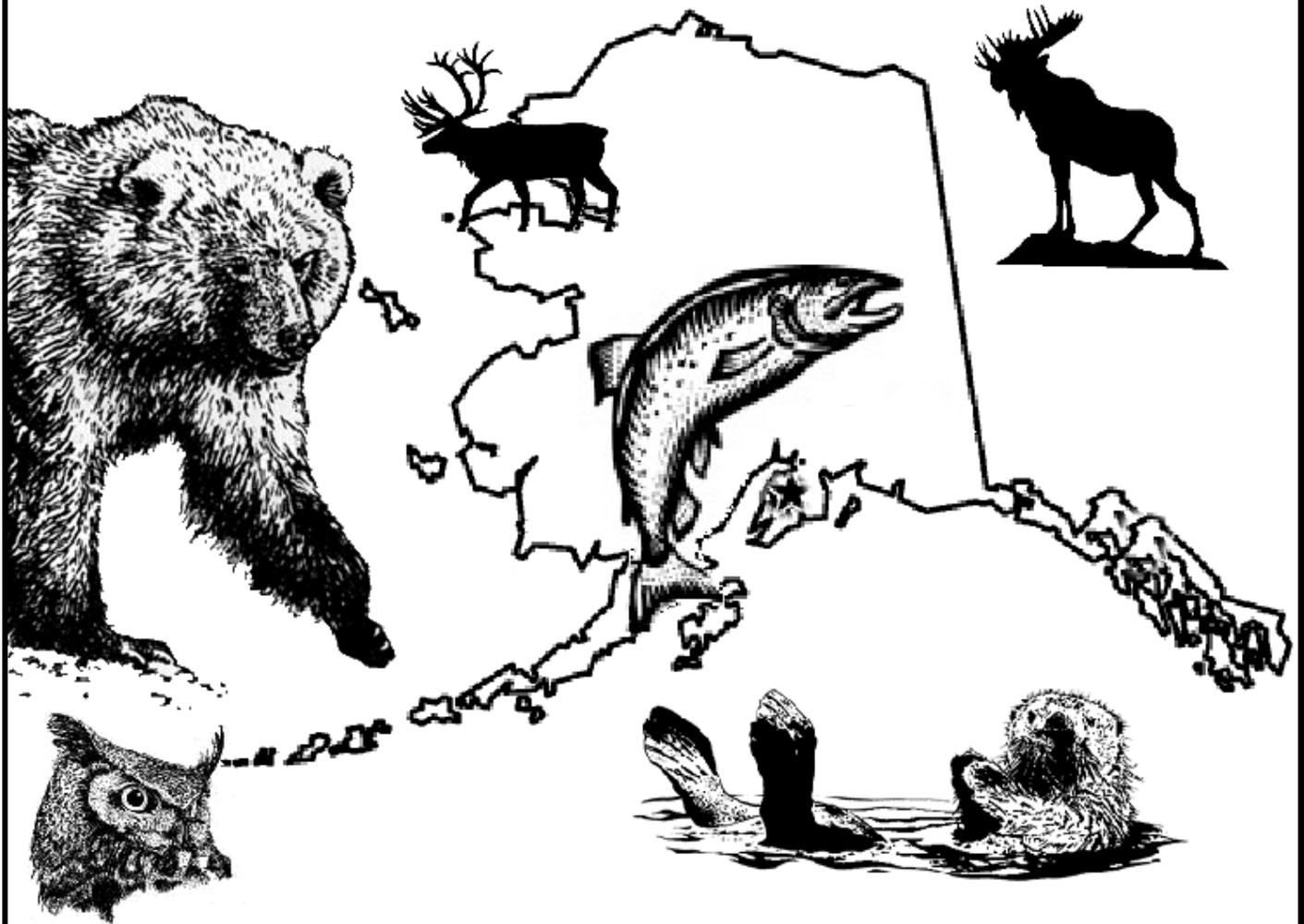


KENAI PENINSULA BOROUGH ALASKA



**FY 2010
ANNUAL BUDGET
JULY 1, 2009 TO JUNE 30, 2010**

**DAVID R CAREY
BOROUGH MAYOR**

**ANNUAL BUDGET
OF THE
KENAI PENINSULA BOROUGH
ALASKA
FOR THE FISCAL YEAR BEGINNING
JULY 1, 2009**

**DAVID R. CAREY
BOROUGH MAYOR**

PREPARED BY FINANCE DEPARTMENT

**CRAIG C. CHAPMAN
DIRECTOR OF FINANCE**

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**KENAI PENINSULA BOROUGH
ANNUAL BUDGET FOR FISCAL YEAR 2010**

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THE KENAI PENINSULA BOROUGH ASSEMBLY

ASSEMBLY MEMBERS	DISTRICT	TERM EXPIRES
Gary Knopp	1 – Kalifornsky	2009
Harold Smalley	2 – Kenai	2011
Gary Superman	3 – Nikiski	2010
Pete Sprague, Vice President	4 – Soldotna	2010
Charles Pierce	5 – Sterling/Funny River	2011
Ron Long	6 – East Peninsula	2009
Paul Fischer	7 – Central	2010
Bill Smith	8 – Homer	2011
Milli Martin, President	9 – South Peninsula	2009

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) 714-2170 • **FAX:** (907) 714-2376

DAVID R. CAREY
MAYOR

DATE: June 23, 2009

TO: Milli Martin, 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 2010 (FY10). It is submitted in accordance with the Borough Code and Alaska State Statutes. The budget includes operating and capital plans for FY10 as well as projections for the Borough's operational funds through Fiscal Year 2013 and capital plans through Fiscal Year 2014.

Key Budget Principles

The FY10 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 FY10 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 has seen their PERS rate increased from 7.81% in FY04 to a projected rate of almost 38% for FY10. This increase was necessary to address an unfunded liability amount currently estimated at \$41,000,000. Effective July 1, 2008, PERS became a single employer plan. The State of Alaska provided funding in FY2009 for the difference between the actuarial determined rate of 35.22% and 22%, the amount the Borough paid. The FY10 budget assumes the State of Alaska will provide continued funding in

the amount necessary to cap the rate at 22%. If the State of Alaska did not provide this funding, the impact to the various funds would range from .02 mills to .23 mills.

- Operational funding for the School District. The amount included in the FY10 budget is \$42,983,376, the maximum amount by the State of Alaska, an amount equal to \$4,751 per student. The total amount appropriated for school purposes is \$46,527,914 of which \$42,983,376 is for operations, \$2,294,538 for school related debt, and \$1,250,000 for school district capital projects. For comparative purposes, the Borough budgeted \$41,146,945 in FY2009 for 9,256 students; the Fairbanks North Star Borough contributed \$42,222,700 for 14,140 students and the Mat-Su Borough contributed \$44,711,888 for 16,480 students. The Borough's contribution was \$4,445 per student; the Fairbanks North Star Borough contribution per student was \$3,127 and Mat-Su Borough contribution per student was \$2,713. The total amount of funding provided for school purposes of \$46,527,914 is equivalent to 7.33 mills. Sales tax revenue is expected to cover \$28,295,915, debt reimbursement from the State covers \$1,588,677; the balance of funding of \$14,687,461 (equivalent to 2.31 mills) comes from property taxes, federal revenue, and other sources. The total funding provided by the Borough represents an amount equal to 65.3% of the Borough's General Fund budget.
- Increases in cost of operating the Borough's solid waste program. Due to both State and Federal requirements, the cost of operating the Borough's landfills has increased 59.8% in the last five years. The Borough's General Fund contribution to support these expenditures have increased 38.7%, during this period of time and now represent an amount equal to 9.1% of total General Fund expenditures. 1.02 mills of the Borough's 4.5 mill rate goes to support the Borough's solid waste program.
- State funding for municipal operations. The State of Alaska implemented a new revenue sharing program in FY2009. Funding in FY2009 was \$2,060,590; FY2010 funding is projected to be a similar amount.
- Operational funding for road maintenance and dust control increased approximately 68% in the FY2010 budget. 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 four years to improvement 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 for 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 four years, road maintenance will decrease in the future.
- Ten new positions were added as part of the budget as follows: CES has added 3 new firefighter/EMT positions for additional staffing at the Kasilof station and 1 new vehicle maintenance position as they move to a system of maintaining their vehicles in-house; the Office of Emergency Management is adding 2 e-911 dispatch positions to address an increase in call volume and 1 computer tech position to deal with increasing complexity of the Borough's e-911 system; General Services and Risk Management are both changing their current half time employee to full time; Kachemak Emergency Services Area is adding 1 administrative assistant as they move from contract out for fire/EMS response to providing the response in-house; and North Peninsula Recreation Service Area is adding 1 additional staff to address increased maintenance due to the opening of the community recreation center.
- Declining tax base in the Nikiski area. This will impact the tax revenues for Nikiski Fire Service Area, North Peninsula Recreational Service Area, and the Nikiski Senior Service Area and to a lesser extent the Borough's General Fund. The service areas are near or at the authorized cap of their respective mills rates. A change in the mill rate or services may be needed in the future.

Financial Condition Summary

The assessed value of taxable property located within the borough increased by 6.6% in FY2010. This follows increases of 10.9%, 8.8%, 10.1%, and 5.0% in FY2009, FY2008, FY2007, and FY2006 respectively. The last three years has seen consistent growth in the value of most categories of real property. 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 is 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, and increased 4.6% in FY2009. It is projected to increase by \$67,932,000, or 10.7% for FY2010. 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. In addition, Mt Redoubt, a volcano located near the Drift River oil storage facility has resulted in a temporary shut down of oil production in Cook Inlet. Short-term impact has resulted in the loss of jobs in the Borough and tax revenue for the State of Alaska, the long-term impact is not known at this time.

Financial Plans

General Fund

Revenues and other financing sources of \$68,827,100 support the FY2010 general fund budget. This total consists of \$30,237,054 in property tax revenue, \$28,295,915 in sales tax revenue, \$4,508,110 in state revenue, \$3,890,829 in federal revenue, and \$1,895,192 in other revenues and financing sources. Expenditures exceed projected revenues by \$2,400,745.

Overall expenditures are up \$2,950,629 when compared to the original FY2009 approved budget, and up \$1,209,661 (which includes carryover encumbrances and supplemental appropriations), when compared to the estimated final FY2009 budget. Factors impacting the budget for FY2010 are as follows:

- The FY2010 budget proposes local funding for school district operations of \$42,983,376, an increase of \$2,096,490, a 5.1% increase when compared to the FY2009 original budget, and an increase of \$1,836,431 or 4.5% when compared to the final FY2009 budget.
- Reduction in general fund administrative fees charged to services areas. Administrative fees were implemented in FY2007 to offset cost incurred by the Borough's General Fund in providing administrative services such payroll, legal, assessing, and other services to the service areas. With the receipt of revenue sharing from the State of Alaska, the administration is suspending this charge for FY2010. The impact to the General Fund is estimated to be \$650,000.
- Increase of 3 FTE's for the OEM/911 to address increased demands on the 911 system and the need for in-house IT staff for emergency equipment maintenance and support.

The total amount appropriated for school purposes is \$46,527,914, and is at an amount equal to 65.3% of the Borough's General Fund budget. Local educational funding for FY2010 includes \$42,983,376 for school district operations, \$2,294,538 for school related debt service, and \$1,250,000 for school district capital projects.

The FY2010 general fund tax rate is 4.5 mills. Sales tax revenue for FY2010 is expected to have a slight decrease to \$28,295,915. Sales tax revenue generates the equivalent of 4.46 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 estimated impact to sales tax revenue is in the \$2,000,000 to \$2,500,000 range.

State revenues consist of \$2,099,433 for revenue sharing, \$1,588,677, for school debt reimbursement, \$650,000 for fish tax, and \$170,000 from co-op distributions.

Federal revenues consist of \$3,890,829, an increase of \$1,915,829 from FY2009. Congress funded the PILT program at a higher percentage, which resulted in an increase in revenues from \$1,900,000 to \$3,007,868; Congress also changed the funding for forestry receipts, resulting in an increase in funding from \$30,000 to

\$782,961; it should be noted that funding for this program will decrease by 10% each year and lapses in FY2012.

Per the Borough's Unreserved Fund Balance Policy, the general fund unreserved balance should be between \$11,805,384 and \$20,472,707. The projected fund balance as of June 30, 2010 is \$21,304,191; \$9,498,807 higher than the minimum level and \$831,484 higher than the maximum level indicated by borough policy. Based upon projected expenditures and revenue receipts, fund balance is projected to be within policy in FY2011. The Borough's General Fund, fund balance has increased \$4,115,068 since FY2005. This increase in fund balance is largely attributable to payments received from the State Alaska during FY2007 & FY2008 for energy assistance totaling \$5,687,765 and increases in federal revenues for PILT and forestry receipts. These unexpected revenue receipts have offset scheduled decreases in fund balance.

Service Areas and Special Revenue Funds

As a whole, the FY2010 service area budgets have increased in comparison to FY2009. Individually, some have increased while others have decreased. Overall, the service areas and special revenue funds are projected to show an increase of \$4,358,934 in expenditures during FY2010, when compared to FY2009.

Selected individual funds are as follows:

The School Fund budget is up \$2,096,490 or 5.1%. As mentioned previously, this is the amount necessary to fund the School District at the cap.

The Nikiski Fire Service Area Service Area is faced with increasing cost of operations and minimal increases in assessed values. For FY2010, the Service Area's overall budget is up \$874,168 or 23.5%. Most of this increase (\$625,000) is to provide supplemental funding for replacement of station #2. Other changes include an increase in on-call personnel, which should offset the reduction in two FTE's that occurred in FY2009.

The Anchor Point Fire and Medical Service Area decreased their mill rate from 1.75 mill to 1.60 mills. This is due to an increase in assessed values of over 42% since FY2007. Future decreases in the mill rate are possible if the growth in assessed values continue at the current rate.

Central Emergency Services budget is increasing \$760,611 or 8.68%, primarily due to the cost of adding 4 positions. One of these positions is due to bringing in-house their vehicle maintenance, the other three positions are for increasing the staffing level at the Kasilof station. The service area budget has increased 64% since FY2006, with staffing increasing from 26 to 37.5 during that period of time.

The Road Service Area budget is up \$838,972 or 14.5%; however, services within the Road Service Area (RSA) operational fund is up \$2,174,465 or 61.1%. The RSA is scheduled to receive funding from the State of Alaska totaling \$16.4 million for road improvements. Because of these funds, the RSA is redirecting contributions that would normally be made to the capital improvement fund back into regular road maintenance.

The Land Trust Fund budget is down \$764,059 or 39.5%. In both FY2008 and FY2009, funds were appropriated for subdivision development, which were one time costs. The cost of developing these subdivisions should be offset in the future with revenue from the sale of the subdivision lots.

Capital Projects

The FY2010 budget includes transfers of \$1,250,000 from the General Fund for school district major maintenance projects. The projects include: \$75,000 for health life safety issues; \$150,000 for generator replacement projects; \$100,000 for intercom system replacements; \$150,000 for playground equipment; \$125,000 for asphalt, paving and concrete replacement; \$50,000 for portables and outbuildings; \$300,000 for arsenic treatment systems; \$100,000 for flooring replacements; \$100,000 for electrical upgrades and ballast replacements; \$100,000 for locker replacements.

Solid waste capital projects include \$100,000 for landfill gas master plan development, \$38,500 for installation of a drain line for the leachate loading station, \$99,088 for transfer site upgrades at Hope and Cooper Landing, \$36,000 for bear proof dumpsters, \$51,000 for new dumpsters, and \$323,736 for design of a transfer station at the Homer landfill. General capital projects include \$375,000 for remodel at the borough administration building

to address functionality and safety, and \$450,000 to address some of the more critical items noted in the code compliance review including installation of fire alarms at the Borough administration building.

Service Area capital budgets include funding for facility improvements and equipment purchases of \$2,434,034 at Nikiski Fire Service Area, \$197,870 at Bear Creek Fire Service Area, \$180,000 at Anchor Point Fire and Emergency Medical Service Area, \$800,487 at Central Emergency Services, \$30,000 at Kachemak Emergency Service Area, \$50,000 at North Peninsula Recreation Service Area, \$3,877,769 at Road Maintenance, \$2,267,000 at Central Peninsula General Hospital, and \$2,750,386 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 FY2010 is 8.24 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 FY2010 is 4.5 mills. All service area tax rates are staying at their FY2009 levels with the following exceptions; Anchor Point Fire and Emergency Medical Service Area is decreasing from 1.75 mill to 1.60 mill and Central Kenai Peninsula Hospital Service Area is decreasing from .90 mill to .50 mill.

The City of Kenai is also reducing their mill rate from 4.5 mills to 4.0 mills. With the exception of Borough residents of the Homer and Seward areas, most Borough residence will see a decrease in their overall mill rate reduced ranging from a decrease .15 mills in the Anchor Point Area to .90 mills for those residence living in the Kenai area.

Summary Data - Governmental Functions

The following schedule is a summary of the FY2010 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 FY2009 budget.

Revenues:	FY2009 Original Revenues	FY2010 Revenues	Increase (Decrease)
General Property Taxes	\$ 53,249,741	\$ 54,903,281	\$ 1,653,540
Sales Tax	29,214,000	28,295,915	(918,085)
Intergovernmental:			
Federal	1,975,000	3,902,829	1,927,829
State	5,375,317	5,584,144	208,827
Other Revenue	15,222,143	18,154,206	2,932,063
Fund Balance Appropriated, net	4,324,203	7,240,896	5,542,381
	<u>\$ 109,360,404</u>	<u>\$ 120,706,959</u>	<u>\$ 11,346,555</u>

Property and sales tax revenues are up by a combined .9% and represents approximately 73.3% of total revenues, this compares to 78.6% of total revenues for FY2009. This reduction is due to the receipt of federal revenues for the PILT and forestry receipt program in the Borough's general fund. Other information is as follows:

- Property taxes are projected to increase. This increase includes a decrease in tax revenues at Central Kenai Peninsula Hospital Service Area due to decrease in the mill rate of .4 mills, and increases in other funds due to an overall increase in assessed values.
- As mentioned previously, Federal Revenues are up due to Congress funding the PILT program at a higher percentage and from changing the funding formula for forestry receipts
- Sales tax is down due to a voter approved initiative exempting non-prepared foods from September through May of each year. The estimated impact to sales tax revenue is in the \$2,000,000 to \$2,500,000 range.

- State revenues are projected to decrease 9.3%, mainly due to a reduction in funding for capital projects and a reduction in school debt reimbursement.
- Other revenues are expected to show an increase of 19.7% due to an increase in contributions from Central Peninsula Hospital for hospital capital projects.

The following schedule presents a summary of General Fund, special revenue funds, debt service funds, capital project funds, and internal service funds appropriations for FY2010. Also included are the percentage increases and decreases in relation to prior year amounts. Please note that the FY2009 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:	FY2009	FY2010	Increase
	Original Appropriation	Appropriation	(Decrease)
General Government	\$ 16,450,944	\$ 17,391,332	\$ 940,388
Solid Waste	7,911,090	7,924,561	13,471
Public Safety	14,029,574	16,560,366	2,530,792
Recreation	1,436,567	1,484,097	47,530
Education	45,066,926	47,162,687	2,095,761
Road Maintenance	5,943,653	10,505,496	4,561,843
Hospitals	11,033,486	11,480,640	447,154
Internal Service	7,488,164	8,197,780	709,616
	<u>\$ 109,360,404</u>	<u>\$ 120,706,959</u>	<u>\$ 11,346,555</u>

Total appropriations are up 10.4% from the FY2009 original budget, this compares to a 3.7% increase in the FY2009 budget when compared to the original FY2008 budget. The primary drivers of this increase include:

- Increased expenditures for education of \$1,795,761 and consists of the following: an increase of \$2,096,490 for the Kenai Peninsula Borough School District, a decrease of \$300,000 for school capital projects, a decrease of \$40,200 for Debt Service, and an increase of \$39,471 for Kenai Peninsula College.
- Increased expenditures for public safety consists largely of the following: 3 new FTE's at the 911/Office of Emergency Management, 4.5 new FTE's at CES, a net increase in personnel cost for cost of living adjustments, and contributions to the Nikiski Fire Service Area Capital Project Fund for funds needed to cover cost associated with construction of a new fire station.
- Increase expenditures for road maintenance contracts and road capital projects of \$4,561,843. Much of this is related to the impact of receiving state funds totaling \$16,400,000 for road capital projects. The road department will be spending these funds over the next four to five years.

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 FY2010 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 Jerri Braun and Renee Schaffner. 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 FY2010 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 FY10, School District contribution is \$42,983,376. The Borough's sales tax revenue is estimated to fund \$28,295,915 of that amount; the balance or \$14,687,461 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 FY10 is \$46,527,914, an amount equal to 65% 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 attend 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 first meeting in June. 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 FY10 is 8.237 mills. The Assembly authorized the borough wide mill rate for FY10 to be 4.5 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 FY09 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 2010 Budget Calendar

November 2008						
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December 2008						
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January 2009						
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February 2009						
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March 2009						
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April 2009						
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November 2008

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

December 2008

- 03 Meet with Mayor regarding budget calendar.
- 12 Send budget calendars to all Departments and Service Areas (budget kickoff meeting, Mayor's budget review meetings, due dates, Assembly meeting).
- 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 guidelines for the new year.
- 29 Update fund balance policy minimums/maximums ranges for all funds.
- 31 Draft budget guidelines memo.

January 2009

- 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 meet with Service Area Boards to provide results of operation and fund balance information and to discuss their 10-year CIP needs and projections.
- 17 Assembly and Kenai Peninsula Borough School District budget worksession.
- 19 Provide final Personnel/Benefits and insurance costs to departments and Service Areas.
- 22 Obtain assembly member assignments for the budget process from the assembly president.
- 30 Department budgets submitted to Finance, including goals, objectives and accomplishments and inventory of rolling stock.

February 2009

- 01-28 Review department budget requests and accompanying backup and get packets ready for budget review meetings with the Mayor and Chief of Staff.
- 01-28 Update other budget document information - revenue sources, chart of accounts, personnel charts, financial policies, etc.)
- 17 Joint budget work session with Assembly, Mayor and School district Board Members.
- 27 Real Property assessment notices mailed.

March 2009

- 02-17 Department budget review meetings with Mayor, Finance and administrators.
- 06 Service Area Board approved budgets submitted to Finance Department.
- 07 -19 Review Service Area budget requests and get packets ready for preliminary budget review meeting with the Mayor and Chief of Staff.
- 13 Obtain most current projected revenue information from outside sources.
- 19-30 Service Area budget review meetings with Mayor, Finance and administrators

April 2009

- 01-16 Prepare preliminary budget document for printing.
- 13 School Board meeting - budget approval.
- 17-27 Review draft of preliminary budget document for errors and omissions.
- 21 School district presents proposed budget to Assembly.
- 22 Conduct system input training for administrative assistants.
- 23 FY2010 Appropriating Ordinance to assembly packet.
- 23 Resolution setting school local effort amount to Assembly packet
- 29 Preliminary Borough budget completed and to the printer.
- 30 Complete input of budget into budgeting system.

May 2009

- 05 Mayor's proposed budget documents presented to the Assembly.
- 05 Introduce appropriating ordinance for the General government and service area budgets.
- 05 Assembly budget work session #1 - Departments & Service Areas.
- 05 Assembly determines local share for school budget by resolution.
- 15 Resolution setting the mill levy to the Assembly packet.
- 18 Assembly budget work session #2 - Department & Service Areas.
- 19 Public hearing on FY2010 budget.

June 2009

- 01 Assessor certifies final assessment roll
- 01 Assembly budget work session #3 - Departments & Service Areas.
- 02 Public hearing and final adoption of general government and service area budgets and setting of mill rates.
- 03-17 Update budget document to reflect final adopted budget.
- 19 Finalize budget document for publication.
- 20 Roll FY2009/2010 budget into financial system.
- 26 Distribute published budget document.

July 2009

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

May 2009						
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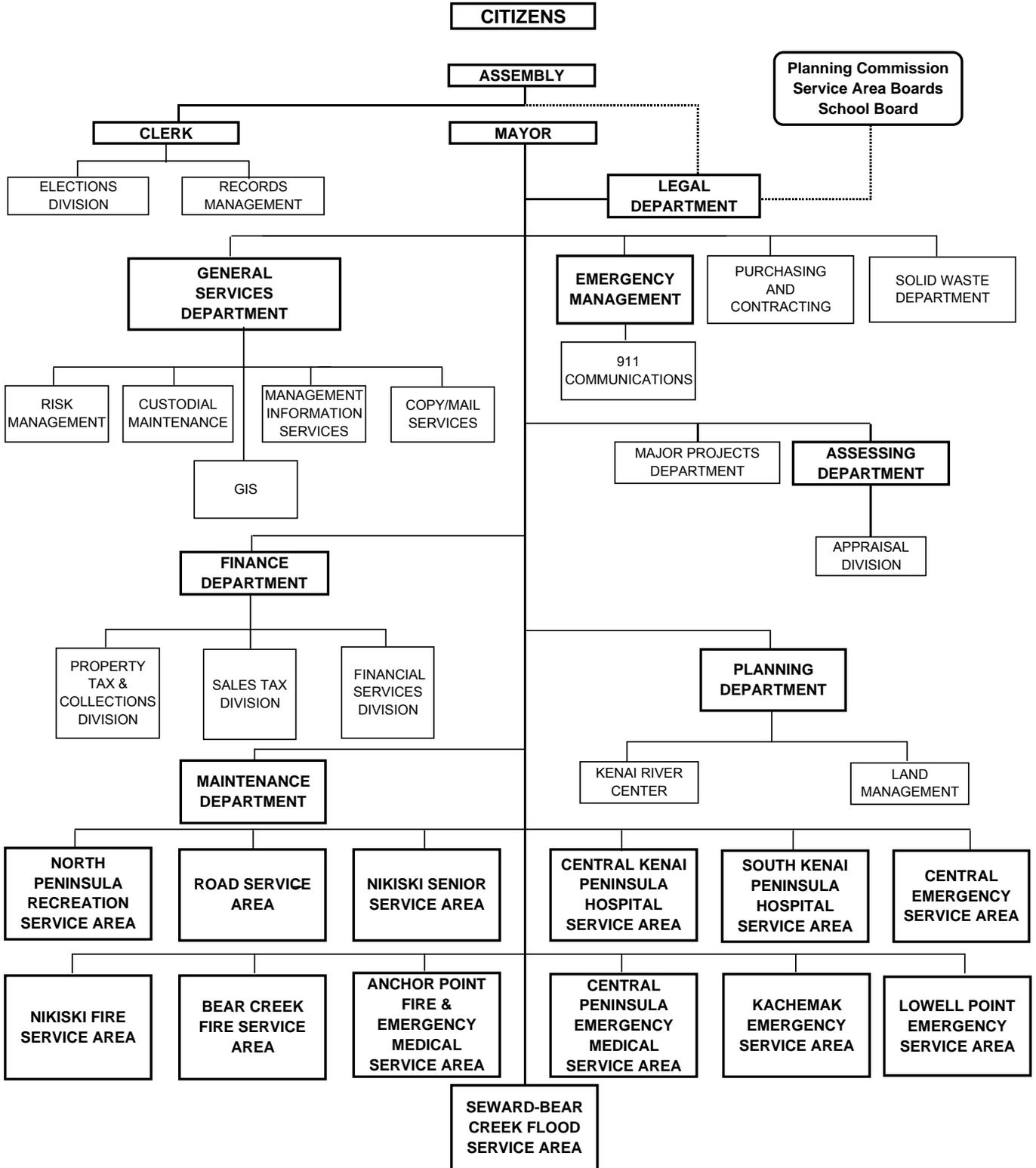
July 2009						
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September 2009						
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October 2008						
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KENAI PENINSULA BOROUGH ORGANIZATIONAL CHART



KENAI PENINSULA BOROUGH STAFF

DAVID R. CAREY
MAYOR

Johni Blankenship
Borough Clerk

Hugh Chumley
Chief of Staff

Susan Wilcox
Assistant to the Mayor

Colette Thompson
Borough Attorney

Borough Departments

Bonita Miller
General Services
Director

Craig C. Chapman
Finance Director

Shane Horan
Assessing Director

Max Best
Planning Director

Jack Maryott
Solid Waste Director

Loran Maggi
Maintenance Director

Kevin Lyon
Capital Projects
Director

Scott Walden
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

Pat Johnson
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

Neal DuPerron
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, 2008

President

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, 2008.

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:	05/05/09
Hearing:	05/19/09 & 06/02/09
Date:	05/19/09
Action:	Postponed Until 06/02/09
Action:	Enacted as Amended
Vote:	8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2009-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2009-2010

WHEREAS, Alaska Statutes 29.35.100 and the Borough Code of Ordinances 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; and

WHEREAS, the Assembly is required by KP 5.04.021 to introduce an ordinance 25 days or more before the last assembly meeting scheduled before June 15th each year, and by AS 14.14.060 (c) to enact such ordinance by June 30;

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

SECTION 1. That \$71,227,845 is appropriated in the General Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010 as follows:

General Government Operations	\$16,564,334
Transfer to School District for Operations and In-kind Services	42,983,376
Transfer to School Debt Service	2,294,538
Transfer to Special Revenue Funds:	
Solid Waste	6,487,208
Post Secondary Education	634,773
Kenai River Center	527,074
Nikiski Senior Service Area	36,542
Transfer to Capital Projects Funds:	
General Government	450,000
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	\$33,813,342
B.	Maintenance	6,344,440
C.	School District Utilities	76,494
D.	School District Insurance	2,599,006
E.	School District Audit	42,000
F.	Custodial Services	<u>108,094</u>
	Total Local Contribution per AS 14.17.410	\$ 42,983,376

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, 2009 and ending June 30, 2010 are as follows:

Nikiski Fire Service Area	\$4,600,054
Bear Creek Fire Service Area	307,458
Anchor Point Fire and Emergency Medical Service Area	455,288
Central Emergency Service Area	6,763,333
Central Peninsula Emergency Medical Service Area	16,779
Kachemak Emergency Service Area	636,607
Seward Bear Creek Flood Service Area	221,177
Lowell Point Emergency Service Area	17,394
Kenai Peninsula Borough Road Service Area	6,627,727
North Peninsula Recreation Service Area	1,634,097
Post-Secondary Education	634,773
Land Trust	1,170,327
Kenai River Fund	705,623
Disaster Relief	172,270
Nikiski Senior Service Area	256,228
Solid Waste	7,924,561
Central Kenai Peninsula Hospital	6,258,816
South Kenai Peninsula Hospital	4,183,438

SECTION 5. That \$2,294,538 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

SECTION 6. That \$829,094 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

SECTION 7. That \$192,478 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

SECTION 8. That \$3,760,581 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

SECTION 9. That \$2,321,021 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

SECTION 10. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2009 and ending June 30, 2010 are as follows:

School Revenue	\$1,250,000
General Government	825,000
Solid Waste	648,324
Service Areas:	
Nikiski Fire	2,464,434
Bear Creek Fire	197,870
Anchor Point Fire and Emergency	180,000
Central Emergency	800,487
Kachemak Emergency	30,000
North Peninsula Recreation	50,000
Road	3,877,769
Central Kenai Peninsula Hospital	2,267,000
South Kenai Peninsula Hospital	2,750,386

SECTION 11. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2009 and ending June 30, 2010 are as follows:

Insurance and Litigation	\$3,779,724
Health Insurance Reserve	3,867,440
Equipment Replacement	550,616

SECTION 12. That the FY10 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 5, 2009, 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, 2009 are reappropriated for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

SECTION 14. Voter approval of the Nikiski Fire Station #2 project is not required by KPB 5.04.110 because the superior court recently ruled that this code section is legally invalid. In the event the court determines KPB 5.04.110 is valid, the assembly hereby exempts the Nikiski Fire Station #2 project from KPB 5.04.110.

SECTION 15. That this ordinance takes effect at 12:01 a.m. on July 1, 2009.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 2ND DAY OF JUNE, 2009.



Milli Martin, Assembly President

ATTEST:



Johni Blankenship, Borough Clerk



Yes: Fischer, Knopp, Long, Smalley, Smith, Sprague, Superman, Martin

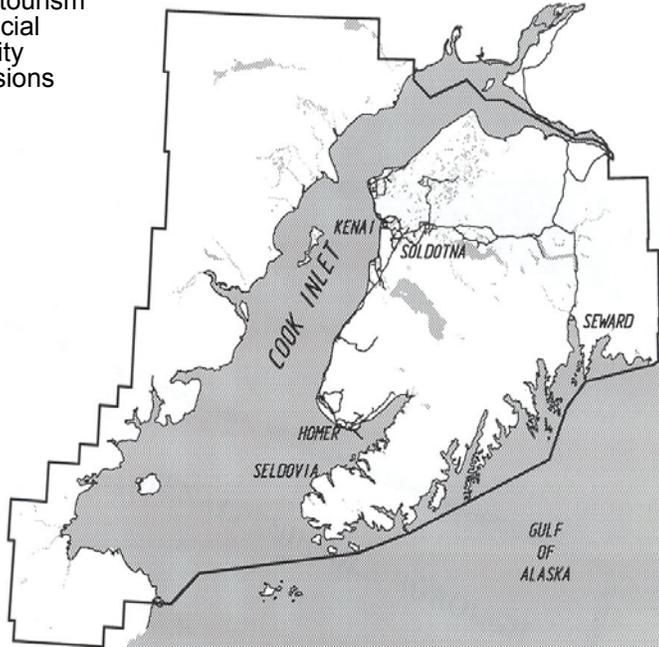
No: None

Absent: Pierce

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KENAI PENINSULA BOROUGH

Date of Incorporation	January 1, 1964
Authority for Incorporation	State of Alaska Borough Act of 1961
Form of Government	Second class borough, elected mayor and 9-member assembly
Areawide Powers	Tax assessment and collection, education, planning and zoning, solid waste disposal, 911 emergency communications, emergency management, senior citizen grant funding, postsecondary education funding, general administrative services
Service Area Powers	Hospital, fire protection, emergency medical and ambulance services, recreation, senior citizen, and road maintenance and construction
Non-Areawide Powers	Ports and harbors, tourism promotion, and special assessment authority for utility line extensions
Area	25,600 square miles
Population	52,990
Emergency Services	15 fire stations, 2 hospitals
Solid Waste Disposal	8 landfills, 2 baling facilities, 8 transfer facilities, 8 transfer sites, recycling and hazardous waste collection stations
Roads	631 miles maintained
Education	44 schools in operation



Overview

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**COMBINED REVENUES AND APPROPRIATIONS
ALL FUND TYPES
FISCAL YEAR 2010**

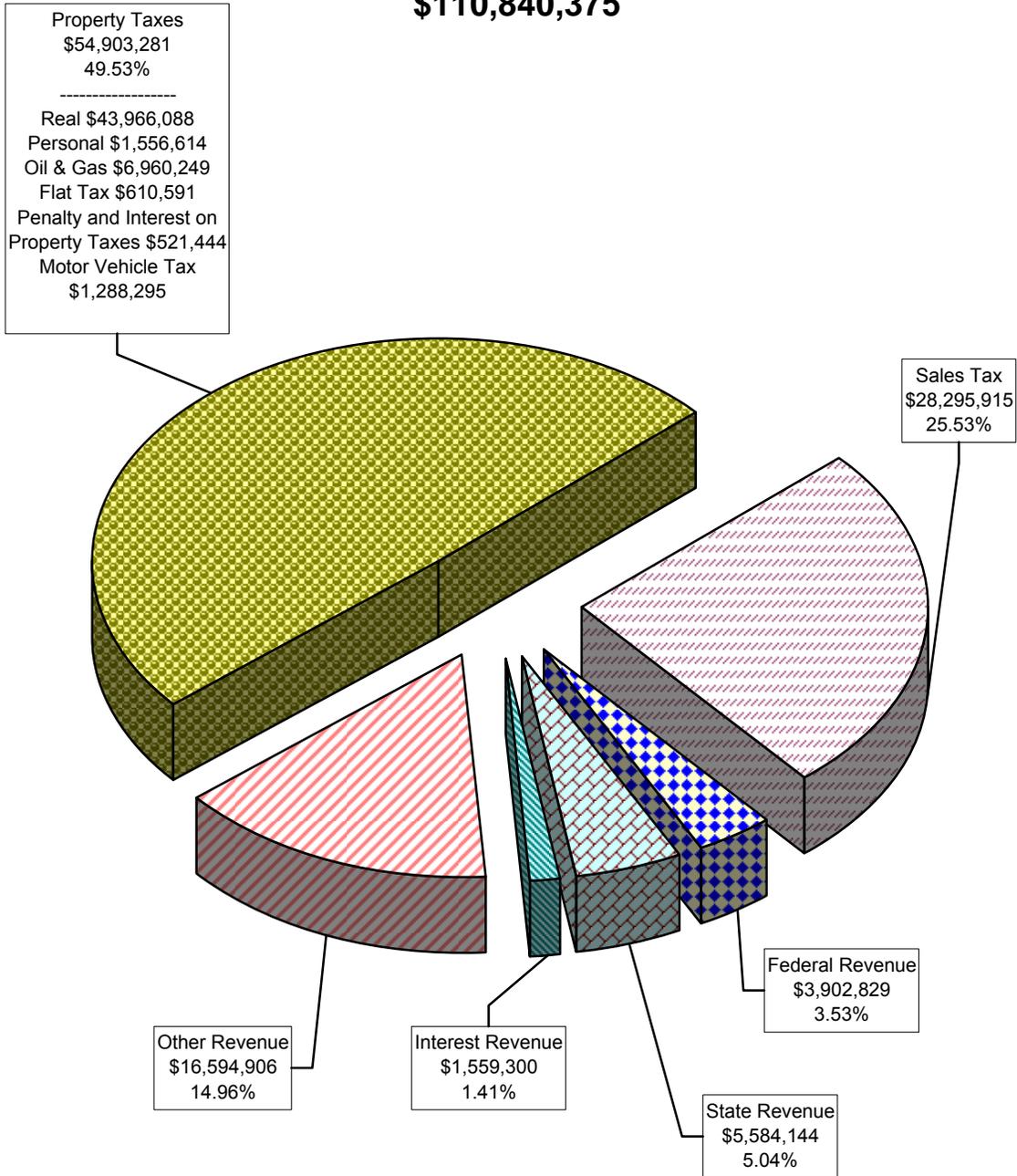
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Total (Memorandum Only)	FY2009 Original Total All Fund Types	FY2008 Actual Total All Fund Types
Revenues:								
Property Taxes:								
Real	\$ 24,480,572	\$ 19,485,516	\$ -	\$ -	\$ -	\$ 43,966,088	\$ 42,818,601	\$ 42,525,900
Personal	902,017	654,597	-	-	-	1,556,614	1,462,013	1,852,329
Oil & Gas (AS 43.56)	3,163,784	3,796,465	-	-	-	6,960,249	6,462,226	6,722,662
Penalty & Interest	470,615	50,829	-	-	-	521,444	521,885	535,937
Flat Tax	420,066	190,525	-	-	-	610,591	650,787	567,466
Motor Vehicle Tax	800,000	488,295	-	-	-	1,288,295	1,334,229	1,276,244
Total Property Taxes	30,237,054	24,666,227	-	-	-	54,903,281	53,249,741	53,480,538
Sales Tax	28,295,915	-	-	-	-	28,295,915	29,214,000	23,801,181
Federal Revenue	3,890,829	12,000	-	-	-	3,902,829	1,975,000	4,228,600
State Revenue	4,508,110	38,500	-	1,037,534	-	5,584,144	5,375,317	9,265,402
Interest Revenue	488,406	744,398	-	193,248	133,248	1,559,300	1,661,506	4,746,570
Other Revenue	1,146,000	6,686,429	-	525,000	8,237,477	16,594,906	13,560,637	17,399,586
Total Revenues	68,566,314	32,147,554	-	1,755,782	8,370,725	110,840,375	105,036,201	112,921,877
Other Financing Sources/Transfers	260,786	50,685,752	9,397,712	8,682,324	-	69,026,574	67,200,667	63,785,311
Total Revenue and Other Financing Sources	68,827,100	82,833,306	9,397,712	10,438,106	8,370,725	179,866,949	172,236,868	176,707,188
Appropriations:								
Expenditures/Expenses								
Personnel	11,981,960	17,109,415	-	-	428,707	29,520,082	27,283,095	25,816,114
Supplies	253,927	2,375,388	-	-	16,743	2,646,058	2,567,610	2,167,494
Services	4,803,321	17,738,383	-	-	7,746,680	30,288,384	28,437,007	24,949,722
Debt Service	-	-	9,397,712	-	-	9,397,712	9,444,013	8,679,083
Capital Outlay	178,960	639,531	-	14,217,240	5,650	15,041,381	9,172,415	12,101,216
Payment to School District	-	33,813,342	-	-	-	33,813,342	32,456,264	29,945,978
Interdepartmental Charges	(653,834)	(469,796)	-	1,123,630	-	-	-	(1,483,548)
Total Expenditures/Expenses	16,564,334	71,206,263	9,397,712	15,340,870	8,197,780	120,706,959	109,360,404	102,176,059
Other Financing Uses/Transfers	54,663,511	14,363,063	-	-	-	69,026,574	67,200,667	58,096,658
Total Appropriations and Other Financing Uses	71,227,845	85,569,326	9,397,712	15,340,870	8,197,780	189,733,533	176,561,071	160,272,717
Net Results From Operations	(2,400,745)	(2,736,020)	-	(4,902,764)	172,945	(9,866,584)	(4,324,203)	16,434,471
Projected Lapse	414,108	773,875	-	-	-	1,187,983	1,070,576	
Change in Fund Balance/ Retained Earnings	(1,986,637)	(1,962,145)	-	(4,902,764)	172,945	(8,678,601)	(3,253,627)	16,434,471
Beginning Fund Balance/ Retained Earnings	23,290,828	20,548,231	-	12,661,520	8,024,158	64,524,737	59,095,183	64,973,530
Ending Fund Balance/ Retained Earnings	21,304,191	18,586,086	-	7,758,756	8,197,103	55,846,136	55,841,556	81,408,001
Reserved Fund Balance/Equity Retained Earnings	-	460,891	-	-	-	460,891	460,891	460,891
Unreserved Fund Balance/ Retained Earnings	21,304,191	18,125,195	-	7,758,756	8,197,103	55,385,245	55,380,665	68,982,452
Total Fund Balance/ Retained Earnings	\$ 21,304,191	\$ 18,586,086	\$ -	\$ 7,758,756	\$ 8,197,103	\$ 55,846,136	\$ 55,841,556	\$ 69,443,343

FY2010 Adopted Budget
Summary of Major Funds and Non-Major Funds in the Aggregate For The
Prior Year, Current Year Estimate and Adopted Budget

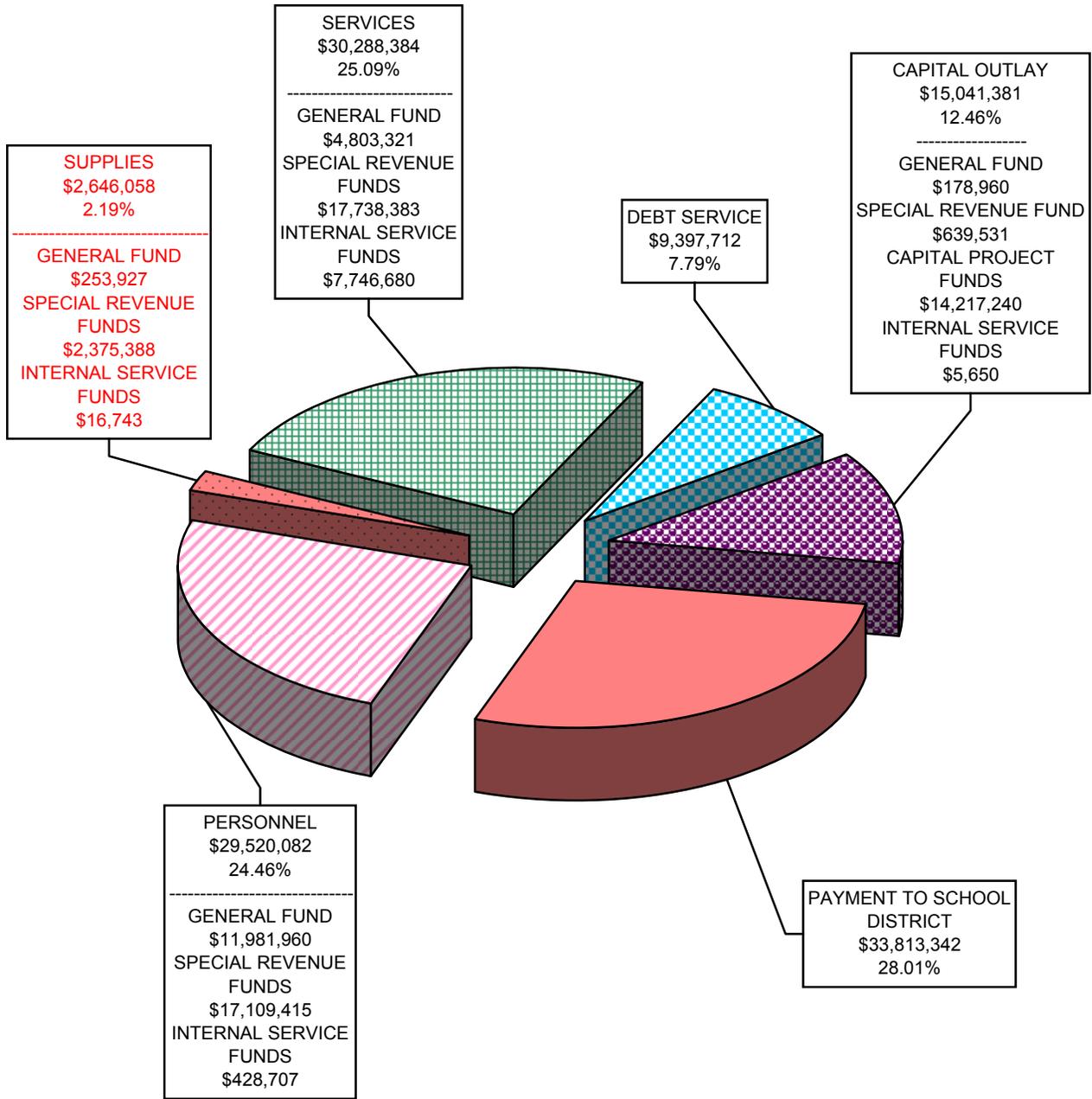
	Major Fund General Fund				Major Special Revenue Fund School Fund				All Other Non-Major Funds - Aggregate					
	FY2009 Forecast Budget		FY2010 Assembly Adopted		FY2009 Forecast Budget		FY2010 Assembly Adopted		FY2008 Actual		FY2009 Forecast Budget		FY2010 Assembly Adopted	
Revenues:														
Property Taxes:														
Real	\$ 25,062,403	\$ 23,087,655	\$ 24,480,572	-	\$ -	\$ -	\$ -	\$ -	\$ 17,463,497	\$ 19,730,768	\$ 19,485,516			
Personal	1,095,548	825,393	902,017	-	-	-	-	-	756,531	637,497	654,597			
Oil & Gas (AS 43.56)	3,188,116	2,868,724	3,163,784	-	-	-	-	-	3,534,546	3,617,768	3,796,465			
Penalty and Interest	476,640	470,615	470,615	-	-	-	-	-	59,297	51,142	50,829			
Flat Tax	452,816	411,829	420,066	-	-	-	-	-	114,650	187,235	190,525			
Motor Vehicle Tax	773,957	850,000	800,000	-	-	-	-	-	502,287	483,283	488,295			
Total Property Taxes	31,049,480	28,504,216	30,237,054	-	-	-	-	-	22,430,808	24,707,693	24,666,227			
Sales Tax	23,801,181	29,214,000	28,295,915	-	-	-	-	-	2,274,351	6,847,373	12,000			
Federal Revenue	2,058,646	4,021,886	3,890,829	-	-	-	-	-	3,247,666	23,036,084	1,076,034			
State Revenue	5,727,775	4,497,407	4,508,110	207,688	-	-	-	-	3,612,448	1,533,467	1,070,892			
Interest Revenue	2,298,729	1,000,000	488,406	-	-	-	-	-	32,071,482	14,930,508	15,448,906			
Other Revenue	1,270,778	1,081,738	1,146,000	-	-	-	-	-	63,636,755	71,055,125	42,274,059			
Total Revenues	66,206,589	68,319,247	68,566,314	207,688	-	-	-	-	23,916,532	26,769,861	25,782,412			
Other Financing Sources:									23,916,532	26,769,861	25,782,412			
Transfers From Other Funds:	213,681	136,234	260,786	37,701,117	41,146,945	42,983,376	37,701,117	41,146,945	23,916,532	26,769,861	25,782,412			
Total Other Financing Sources	213,681	136,234	260,786	37,701,117	41,146,945	42,983,376	37,701,117	41,146,945	23,916,532	26,769,861	25,782,412			
Total Revenues and Other Financing Sources	66,420,270	68,455,481	68,827,100	37,908,805	41,146,945	42,983,376	37,908,805	41,146,945	87,553,287	97,824,986	68,056,471			
Expenditures:														
Personnel	10,452,814	11,291,236	11,981,960	4,384,944	4,718,187	4,819,706	4,384,944	4,718,187	11,595,592	11,351,326	4,819,706			
Supplies	210,284	263,642	253,927	841,938	942,178	950,300	841,938	942,178	1,489,009	1,524,310	950,300			
Services	3,768,430	5,614,784	4,803,321	33,037,381	35,940,975	37,539,466	33,037,381	35,940,975	(2,401,494)	31,792,357	37,539,466			
Capital Outlay	111,403	189,044	178,960	89,232	67,805	67,500	89,232	67,805	11,900,581	70,340,791	67,500			
Interdepartmental Charges	(1,550,559)	(1,620,477)	(653,834)	(342,687)	(398,206)	(393,596)	(342,687)	(398,206)	409,698	478,053	(393,596)			
Total Expenditures	12,992,372	15,738,229	16,564,334	38,010,808	41,270,939	42,983,376	38,010,808	41,270,939	22,993,386	115,486,837	42,983,376			
Operating Transfers Out	49,259,986	54,279,955	54,663,511	-	-	-	-	-	8,836,672	13,921,475	14,363,063			
Total Expenditures and Operating Transfers	62,252,358	70,018,184	71,227,845	38,010,808	41,270,939	42,983,376	38,010,808	41,270,939	31,830,058	129,408,312	57,346,439			
Net Results From Operations	4,167,912	(1,562,703)	(2,400,745)	(102,003)	(123,994)	-	(102,003)	(123,994)	55,723,229	(31,583,326)	10,710,032			
Projected Lapse	-	393,456	414,108	-	-	-	-	-	-	986,065	-			
Change in Fund Balance	4,167,912	(1,169,247)	(1,986,637)	(102,003)	(123,994)	-	(102,003)	(123,994)	55,723,229	(30,597,261)	10,710,032			
Beginning Fund Balance	20,292,163	24,460,075	23,290,828	1,304,447	1,202,444	1,078,450	1,304,447	1,202,444	43,376,920	61,596,392	30,999,131			
Ending Fund Balance	\$ 24,460,075	\$ 23,290,828	\$ 21,304,191	\$ 1,202,444	\$ 1,078,450	\$ 1,078,450	\$ 1,202,444	\$ 1,078,450	\$ 99,100,149	\$ 30,999,131	\$ 41,709,163			

TOTAL PROJECTED GOVERNMENT REVENUE SOURCES - FY2010

\$110,840,375



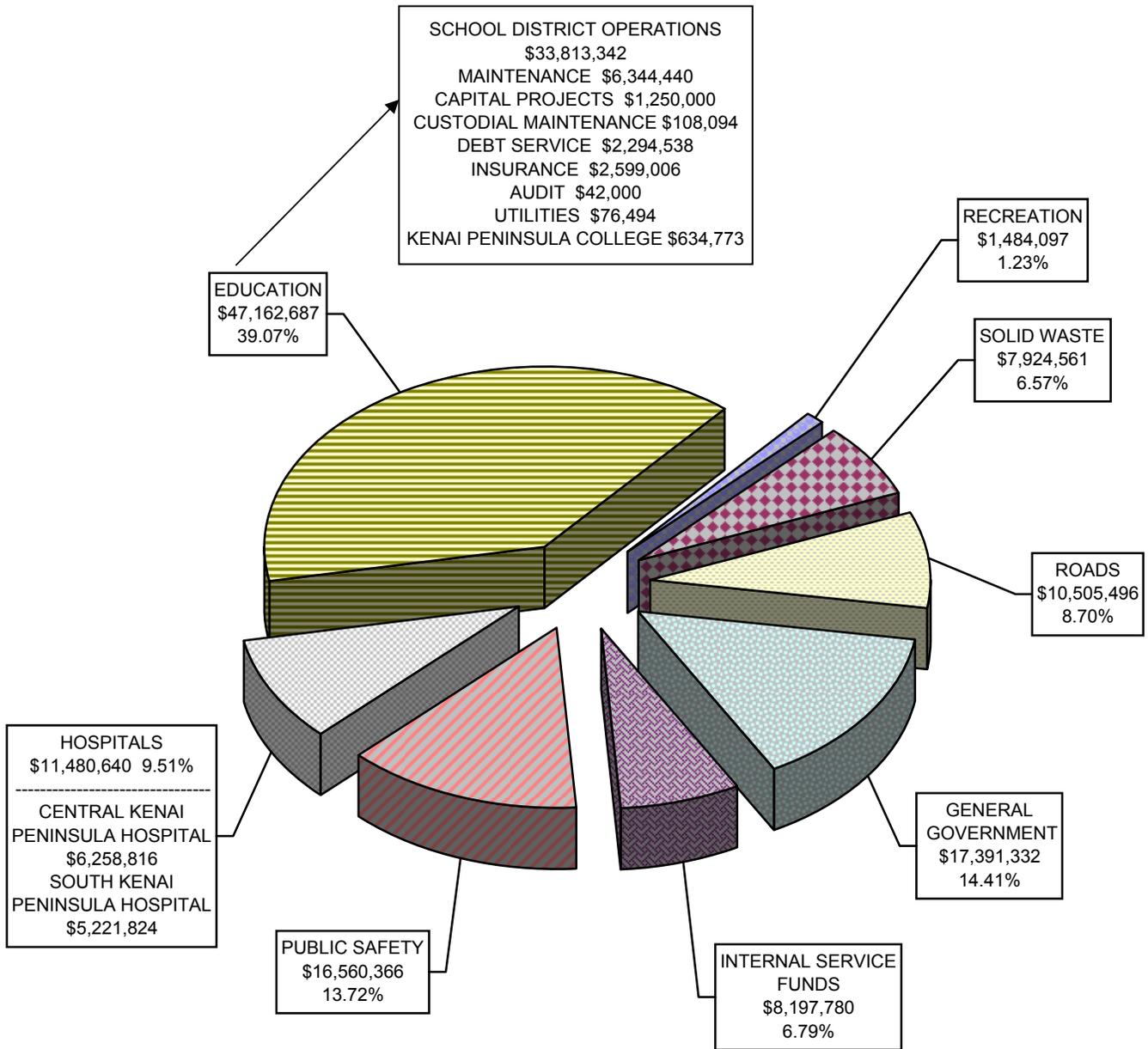
**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2010 - BY OBJECT
\$120,706,959**



Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	(\$653,834)
Special Revenue Funds:	(\$469,796)
Capital Project Funds:	\$1,123,630

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2010 - BY FUNCTION
\$120,706,959**



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 values 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 FY2010 is \$6,347,729,362.

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 FY2010, these exemptions represent approximately \$7.97 million in property tax not collected. In addition, the Borough has granted optional exemptions. In FY2010, these exemptions represent approximately \$3.0 million in property tax not collected. See page 38 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 FY2010 is \$3,007,868.

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 FY2010 is \$869,957.

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 FY2010 the Borough's entitlement for debt reimbursement is projected to be \$1,588,677.

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 \$2,099,433 has been included in the FY2010 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 FY2010 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	\$ 5,440,127	\$ 204,539	\$ 703,063	\$6,347,729	4.50	\$ 29,437,054
Nikiski Fire	631,711	34,490	491,690	1,157,891	3.00	3,486,985
Bear Creek Fire	135,574	1,196	-	136,770	2.25	309,862
Anchor Point Fire & Emergency Medical	218,529	1,195	12,589	232,313	1.60	375,897
Central Emergency Services	2,227,661	76,012	93,283	2,396,956	2.45	5,914,417
Central Peninsula Emergency Medical	4,815	3,378	-	8,193	1.00	10,504
Kachemak Emergency	350,126	1,152	-	351,278	1.75	618,176
Seward Bear Creek Flood	362,665	19,973	2,204	384,842	0.50	204,061
Lowell Point Emergency	9,708	-	-	9,708	1.75	17,736
Road Service Area	3,515,376	105,987	680,638	4,302,001	1.40	6,062,251
North Peninsula Recreation	631,711	35,063	499,012	1,165,786	1.00	1,172,651
Nikiski Senior	580,147	30,637	485,378	1,096,162	0.20	219,904
Central Peninsula Hospital	3,400,311	133,232	605,194	4,138,737	0.50	2,100,871
South Peninsula Hospital	1,431,733	44,384	95,665	1,571,782	2.30	3,684,617

Property Tax Exemptions - Fiscal Year 2010 (Applicable to 2009 Tax Year)
Areawide Only - 4.5 Mills

	Exempt Assessed Value (\$1,000)	Exempted Tax Revenue
MANDATORY EXEMPTIONS		
\$150,000 Senior Citizen	\$ 334,813	\$ 1,506,659
ANCSA Native	614,767	2,766,452
Cemetery 1,220		5,490
Charitable	27,707	124,682
Disabled Veteran	27,598	124,191
Electric Cooperative	17,099	76,946
Fire Suppression	8,752	39,384
Government 5,827,045		26,221,703
Hospital	2,830	12,735
Housing Authority	15,845	71,303
Mental Health Trust	53,054	238,743
Multi-Purpose Senior Center	3,583	16,124
Native Allotment (BIA)	29,783	134,024
Religious	83,677	376,547
State Educational	73,695	331,628
University 26,454		119,043
Veterans	1,955	8,798
Total Mandatory Exemptions	7,149,877	32,174,452
DEFERMENTS & ABATEMENTS		
Agriculture Deferment	4,305	19,373
Conservation Easement Deferment	2,681	12,065
Total Deferments & Abatements	6,986	31,438
OPTIONAL EXEMPTIONS		
\$10,000 Volunteer Firefighter/EMS	760	3,420
\$20,000 Homeowner - Borough	197,212	887,454
\$100,000 Personal Property	24,911	112,100
\$150,000 Senior Citizen - Borough Only	131,009	589,541
Community Purpose	35,058	157,761
Disabled Resident \$500 tax credit - Borough		149,000
Disabled Veteran - Borough Only	18,098	81,441
Habitat Protection	12,215	54,968
River Restoration & Rehabilitation	104	468
Total Optional Exemptions	419,367	2,036,153
GRAND TOTAL ALL KPB EXEMPTIONS	\$ 7,576,230	\$ 34,242,043

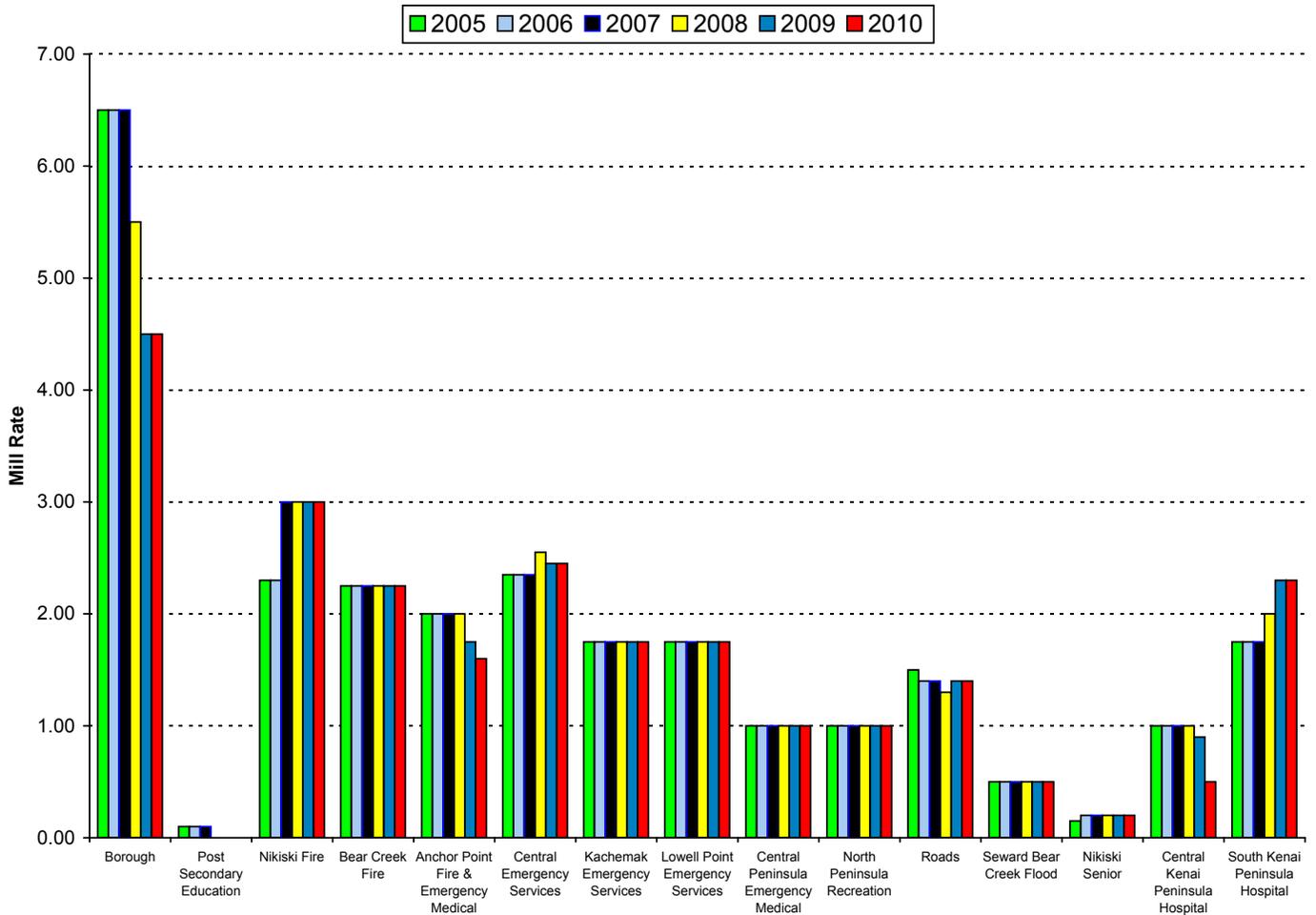
OVERLAPPING MILL RATES

TCA	Tax Code Area	Service Area	Borough	NFSA	CES	CPEMS	NPR	SBCF	CPH	SPH	Road Service Area	Total FY2010	Total FY2009	Difference FY2009 MILL/ FY2010 MILL
53	Nikiski Fire (NFSA)	3.00	4.50				1.00		0.50		1.40	10.40	10.80	-0.40
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	9.95	-0.15
58	Central Emergency Services (CES)	2.45	4.50						0.50		1.40	8.85	9.25	-0.40
81	Kachemak Emergency Services (KES)	1.75	4.50							2.30	1.40	9.95	9.95	0.00
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				0.50		1.40	9.85	10.25	-0.40
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		0.50		1.40	10.60	11.00	-0.40
61	Central Peninsula Hospital (WEST) (CPH)	0.50	4.50								1.40	6.40	6.80	-0.40
63	Central Peninsula Hospital (EAST) (CPH)	0.50	4.50			1.00					1.40	7.40	7.80	-0.40
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
21	City of Homer Special ODLSA	8.50	4.50							2.30		15.30	15.30	0.00
80	City of Kachemak	1.00	4.50							2.30		7.80	7.80	0.00
30	City of Kenai	4.00	4.50						0.50			9.00	9.90	-0.90
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				0.50			9.10	9.50	-0.40

MILL RATE HISTORY

	Fiscal Year					
	2005	2006	2007	2008	2009	2010
Borough	6.50	6.50	6.50	5.50	4.50	4.50
Post Secondary Education	0.10	0.10	0.10	-	-	-
Service Areas:						
Nikiski Fire	2.30	2.30	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	2.00	1.75	1.60
Central Emergency Services	2.35	2.35	2.35	2.55	2.45	2.45
Kachemak Emergency Services	1.75	1.75	1.75	1.75	1.75	1.75
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	1.50	1.40	1.40	1.30	1.40	1.40
Seward Bear Creek Flood	0.50	0.50	0.50	0.50	0.50	0.50
Nikiski Senior	0.15	0.20	0.20	0.20	0.20	0.20
Central Kenai Peninsula Hospital	1.00	1.00	1.00	1.00	0.90	0.50
South Kenai Peninsula Hospital	1.75	1.75	1.75	2.00	2.30	2.30

FISCAL YEAR



**INTERFUND TRANSFERS
FISCAL YEAR 2010 PROJECTION**

		TRANSFERS IN									
		SPECIAL REVENUE FUNDS									
TRANSFERS OUT	GENERAL FUND	Central School Emergency Fund	Postsecondary Education	RIAD Match Fund	Kenai River Center	Nikiski Seniors	Solid Waste	DEBT SERVICE	CAPITAL PROJECTS		
	\$ 54,663,511	\$ 42,983,376	\$ 634,773	\$ 527,074	\$ 36,542	\$ 6,487,208	\$ 2,294,538	\$ 1,700,000			
General Fund											
Special Revenue Funds:											
Nikiski Fire	1,049,258								980,000		
Bear Creek Fire	125,000								125,000		
Anchor Point Fire											
& Emergency Medical	150,000								150,000		
Central Emergency Services	1,011,736								750,000		
Kachemak Emergency Services	150,000						192,478		150,000		
Central Peninsula											
Emergency Medical	16,779	16,779									
Disaster Relief	122,270	122,270									
North Peninsula Recreation	200,000								200,000		
Roads											
Solid Waste	1,477,418							829,094	648,324		
Central Kenai Peninsula Hospital	6,027,581							3,760,581	2,267,000		
South Kenai Peninsula Hospital	4,033,021							2,321,021	1,712,000		
	\$ 69,026,574	\$ 260,786	\$ 16,779	\$ 42,983,376	\$ -	\$ 527,074	\$ 36,542	\$ 6,487,208	\$ 9,397,712	\$ 8,682,324	

**INTERDEPARTMENTAL CHARGES
FISCAL YEAR 2010**

	TRANSFERS OUT	TRANSFERS IN		
		GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS
General Fund:				
Purchasing	\$ 206,404	\$ -	\$ 206,404	\$ -
Major Projects	493,780	-	-	493,780
Non-departmental	263,650	-	-	-
Special Revenue Funds:				
Roads	76,200	-	-	76,200
School Fund-Maintenance	600,000	225,000	-	375,000
Seward Bear Creek Flood	-	-	85,000	-
Misc. Capital Projects & Grants	-	-	-	178,650
	<u>\$ 1,640,034</u>	<u>\$ 225,000</u>	<u>\$ 291,404</u>	<u>\$ 1,123,630</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

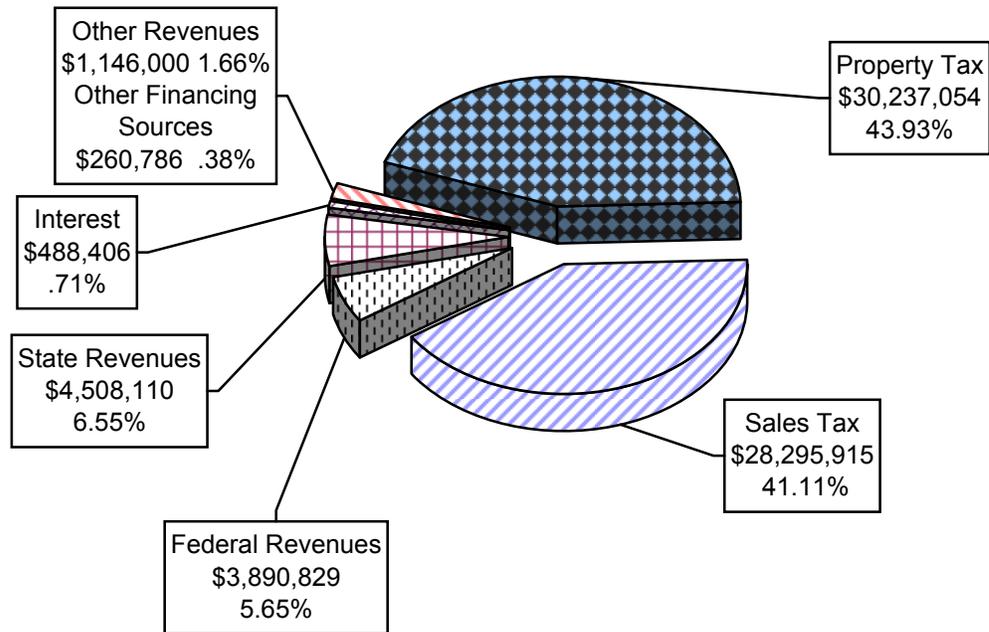
The General Fund is the general operating fund of the Borough. It is used to account for all financial resources except those that must be accounted for in another fund. The General Fund accounts for the normal recurring activities such as general government, assessing, finance, legal, planning, along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

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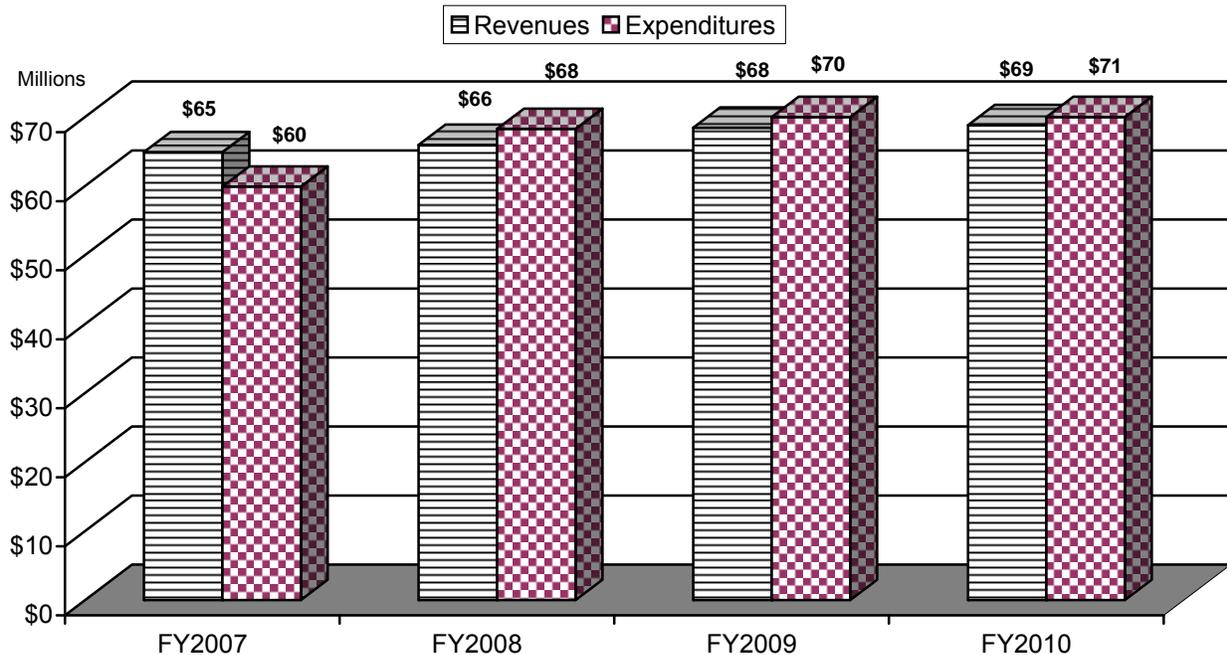
Fund: 100 General Fund - Budget Projection

Fund Budget:	FY2007	FY2008	FY2009	FY2009	FY2010	FY2011	FY2012	FY2013
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Values (000'S)								
Real	4,168,789	4,565,785	5,130,590	5,130,590	5,440,127	5,657,732	5,884,041	6,119,403
Personal	202,503	191,494	187,164	187,164	204,539	208,630	212,802	217,058
Oil & Gas (AS 43.56)	557,070	607,052	635,272	635,272	703,063	650,000	617,500	586,625
Total Taxable Values	4,928,362	5,364,331	5,953,026	5,953,026	6,347,729	6,516,362	6,714,344	6,923,086
Mill Rate	6.50	5.50	4.50	4.50	4.50	4.50	4.50	4.50
Revenues:								
Property Taxes:								
Real	\$ 26,339,396	\$ 25,062,403	\$ 23,087,655	\$ 23,087,655	\$ 24,480,572	\$ 25,459,794	\$ 26,478,186	\$ 27,537,314
Personal	1,289,946	1,095,548	825,393	825,393	902,017	920,057	938,458	957,228
Oil & Gas (AS 43.56)	3,662,708	3,188,116	2,858,724	2,858,724	3,163,784	2,925,000	2,778,750	2,639,813
Penalty and Interest	461,387	476,640	470,615	470,615	470,615	480,027	489,628	499,421
Flat Tax	450,938	452,816	464,846	411,829	420,066	428,467	437,036	445,777
Motor Vehicle Tax	844,507	773,957	850,000	850,000	800,000	867,000	884,340	902,027
Total Property Taxes	33,048,882	31,049,480	28,557,233	28,504,216	30,237,054	31,080,345	32,006,398	32,981,580
Sales Tax	18,321,611	23,801,181	29,214,000	29,214,000	28,295,915	29,003,313	29,728,396	30,620,248
Federal Revenue	2,039,305	2,058,646	1,975,000	4,021,886	3,890,829	3,847,895	3,760,899	3,673,903
State Revenue	6,235,379	5,727,775	4,586,817	4,497,407	4,508,110	4,553,916	3,983,941	3,979,811
Interest Revenue	2,187,061	2,298,729	354,319	1,000,000	488,406	639,126	488,113	406,175
Other Revenue	1,097,859	1,270,778	1,146,000	1,081,738	1,146,000	1,168,920	1,192,298	1,216,144
Total Revenues	62,930,097	66,206,589	65,833,369	68,319,247	68,566,314	70,293,514	71,160,045	72,877,862
Other Financing Sources:								
Transfers From Other Funds:	1,983,539	213,681	136,234	136,234	260,786	141,286	144,112	146,994
Total Other Financing Sources	1,983,539	213,681	136,234	136,234	260,786	141,286	144,112	146,994
Total Revenues and Other Financing Sources	64,913,636	66,420,270	65,969,603	68,455,481	68,827,100	70,434,800	71,304,157	73,024,856
Expenditures:								
Personnel	9,920,027	10,452,814	11,289,560	11,291,236	11,981,960	12,521,148	13,084,600	13,607,984
Supplies	181,871	210,284	254,455	263,642	253,927	259,006	264,186	269,470
Services	3,574,385	3,768,430	4,763,965	5,614,784	4,803,321	4,899,387	4,997,375	5,097,323
Capital Outlay	205,634	111,403	126,600	189,044	178,960	182,539	186,190	189,914
Interdepartmental Charges	(1,689,378)	(1,550,559)	(1,620,477)	(1,620,477)	(653,834)	(666,911)	(680,249)	(693,854)
Total Expenditures	12,192,539	12,992,372	14,814,103	15,738,229	16,564,334	17,195,169	17,852,102	18,470,837
Operating Transfers To:								
Special Revenue Fund - Schools	37,941,676	37,701,117	40,886,886	41,146,945	42,983,376	44,272,877	44,272,877	44,272,877
Special Revenue Fund - Solid Waste	4,984,390	6,034,273	6,812,194	6,812,194	6,487,208	9,272,408	8,223,576	8,464,130
Special Revenue Funds - Other	698,748	839,708	1,179,295	1,327,483	1,198,389	1,370,249	1,409,265	1,449,919
Debt Service - School Debt	2,139,422	2,359,888	2,334,738	2,334,738	2,294,538	2,287,738	1,473,888	1,466,988
Capital Projects - Schools	1,250,000	1,450,000	1,550,000	1,550,000	1,250,000	1,250,000	1,250,000	1,250,000
Capital Projects - Other	400,000	875,000	700,000	1,108,595	450,000	250,000	-	-
Proprietary Funds	300,000	-	-	-	-	-	-	-
Total Operating Transfers	47,714,236	49,259,986	53,463,113	54,279,955	54,663,511	58,703,272	56,629,606	56,903,914
Total Expenditures and Operating Transfers	59,906,775	62,252,358	68,277,216	70,018,184	71,227,845	75,898,441	74,481,708	75,374,751
Net Results From Operations	5,006,861	4,167,912	(2,307,613)	(1,562,703)	(2,400,745)	(5,463,641)	(3,177,551)	(2,349,895)
Projected Lapse	-	-	370,353	393,456	414,108	429,879	446,303	461,771
Change in Fund Balance	5,006,861	4,167,912	(1,937,260)	(1,169,247)	(1,986,637)	(5,033,762)	(2,731,248)	(1,888,124)
Beginning Fund Balance	15,285,302	20,292,163	24,442,075	24,460,075	23,290,828	21,304,191	16,270,429	13,539,181
Ending Fund Balance	\$ 20,292,163	\$ 24,460,075	\$ 22,504,815	\$ 23,290,828	\$ 21,304,191	\$ 16,270,429	\$ 13,539,181	\$ 11,651,057

WHERE THE MONEY COMES FROM GENERAL FUND REVENUE PROJECTIONS - FY2010 \$68,827,101

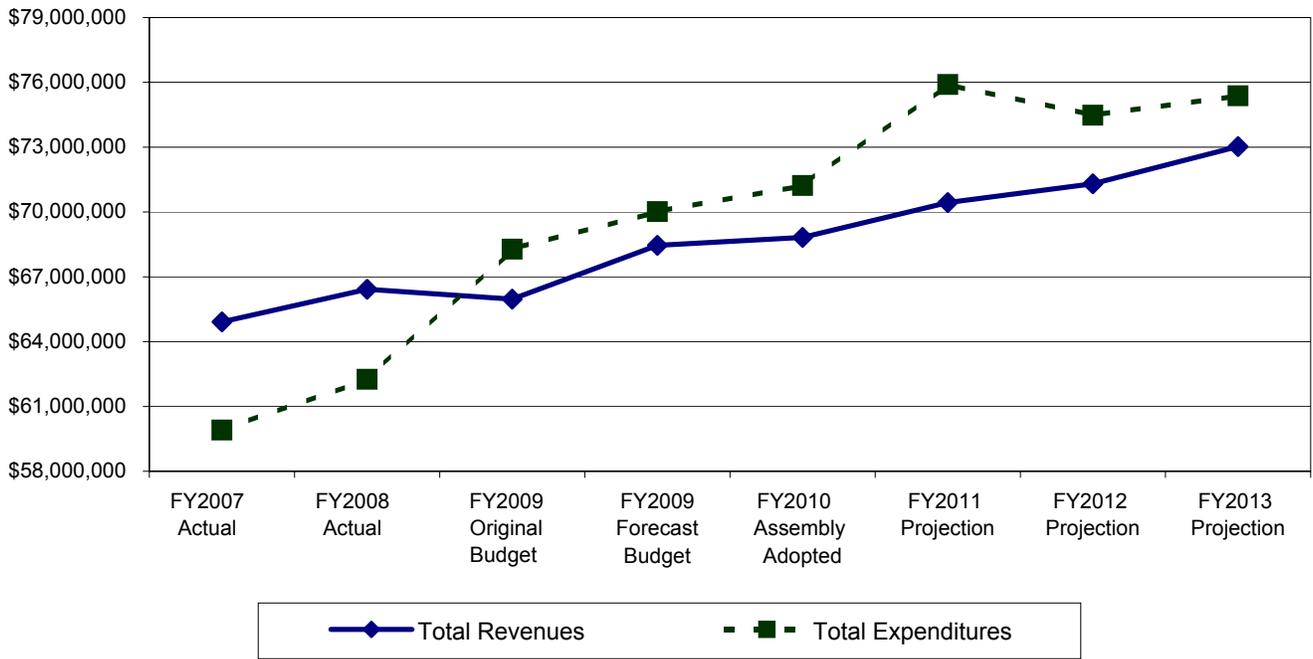


GENERAL FUND REVENUES AND EXPENDITURES HISTORY

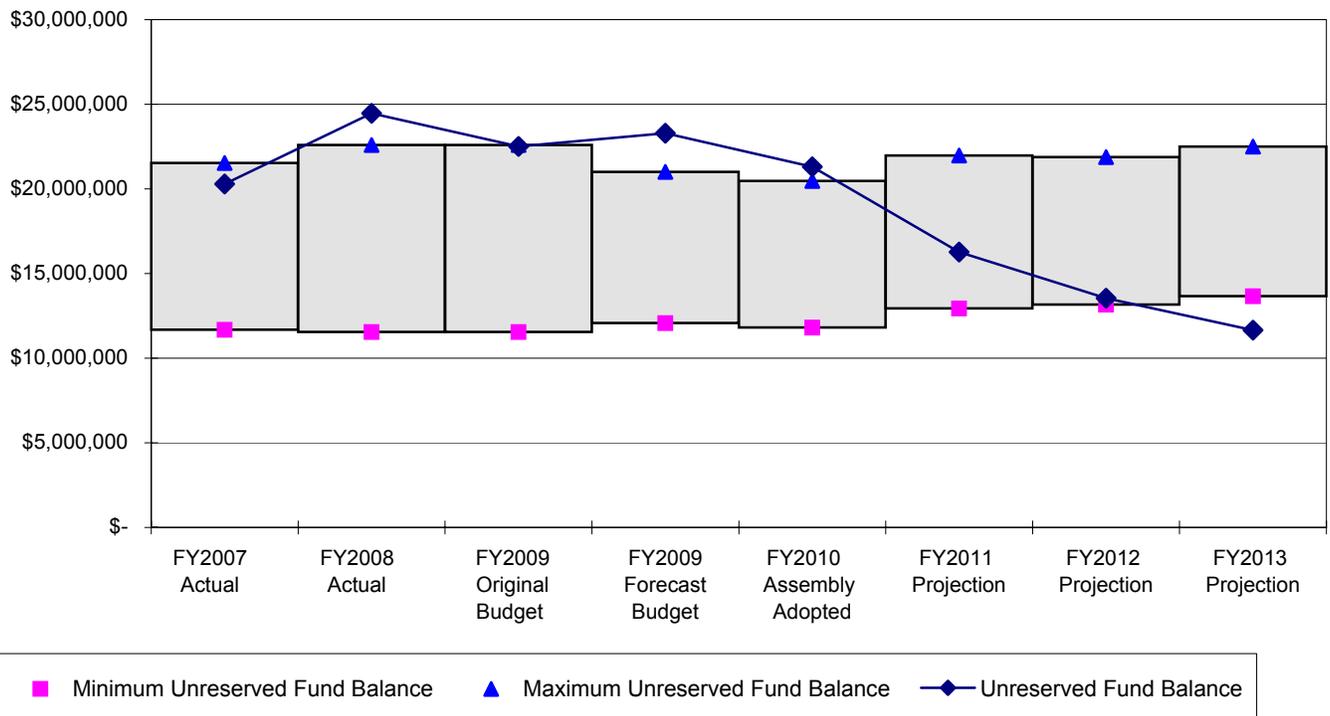


* FY2009 is based on estimates made prior to year end. FY2010 is based on projected budget.

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**

		FY2007	FY2008	FY2009	FY2009	FY2010	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Forecast Budget %
				Budget	Budget	Adopted		
PERSONNEL								
40110	Regular Wages	\$ 5,437,220	\$ 5,642,934	\$ 6,482,661	\$ 6,436,578	\$ 6,853,381	\$ 416,803	6.48%
40120	Temporary Wages	243,112	236,008	310,763	357,547	280,205	(77,342)	-21.63%
40130	Overtime Wages	92,236	90,547	101,693	103,776	105,035	1,259	1.21%
40210	FICA	497,641	479,734	611,675	612,567	637,910	25,343	4.14%
40221	PERS	1,559,159	1,831,470	1,446,608	1,446,608	1,548,569	101,961	7.05%
40321	Health Insurance	1,328,640	1,394,670	1,509,765	1,509,765	1,715,001	205,236	13.59%
40322	Life Insurance	14,347	15,026	16,653	16,653	17,581	928	5.57%
40410	Leave	618,432	641,583	659,505	659,505	671,257	11,752	1.78%
40411	Sick Leave	120,036	117,495	136,931	134,931	139,691	4,760	3.53%
40511	Other benefits	9,204	3,347	13,306	13,306	13,330	24	0.18%
	Total: Personnel	9,920,027	10,452,814	11,289,560	11,291,236	11,981,960	690,724	6.12%
SUPPLIES								
42021	Promotional Supplies	375	127	1,500	1,500	1,500	-	0.00%
42110	Office Supplies	47,528	54,194	66,150	72,040	62,150	(9,890)	-13.73%
42120	Computer Software	22,000	46,355	50,500	41,990	52,200	10,210	24.32%
42210	Operating Supplies	79,853	68,440	76,700	89,462	84,732	(4,730)	-5.29%
42230	Fuel, Oils and Lubricants	13,412	16,130	13,400	16,100	16,425	325	2.02%
42250	Uniforms	488	919	945	945	1,120	175	18.52%
42263	Training Supplies	-	2,084	-	200	500	300	150.00%
42310	Repair/Maintenance Supplies	11,715	15,194	34,010	30,611	27,200	(3,411)	-11.14%
42360	Motor Vehicle Repair Supplies	232	89	500	1,129	700	(429)	-38.00%
42410	Small Tools	6,268	6,752	10,750	9,665	7,400	(2,265)	-23.44%
	Total: Supplies	181,871	210,284	254,455	263,642	253,927	(9,715)	-3.68%
SERVICES								
43006	Senior Centers Grant Program	398,322	438,154	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	25,000	75,000	75,000	50,000	(25,000)	-33.33%
43011	Contractual Services	696,577	708,292	911,205	1,792,892	916,508	(876,384)	-48.88%
43012	Audit Services	23,000	48,500	72,000	80,000	80,000	-	0.00%
43013	Radio Broadcasts	12,814	11,712	14,000	14,000	14,000	-	0.00%
43015	Water/Air Sample Testing	50	5,000	5,000	5,000	5,000	-	0.00%
43017	Investment Portfolio Fees	36,357	29,980	58,000	58,000	48,000	(10,000)	-17.24%
43019	Software Licensing	287,560	344,172	404,784	419,694	432,506	12,812	3.05%
43021	Peninsula Promotion	152,996	230,425	325,500	320,500	320,000	(500)	-0.16%
43031	Litigation	3,379	3,018	6,000	6,500	6,000	(500)	-7.69%
43034	Atty's Fees - Special	37,169	44,710	25,000	36,999	30,000	(6,999)	-18.92%
43035	Opposing Litigant	-	4,250	-	-	-	-	-
43110	Communications	264,863	266,856	332,570	316,790	367,740	50,950	16.08%
43140	Postage	120,956	128,652	133,400	134,450	141,175	6,725	5.00%
43210	Transportation/Subsistence	212,609	228,164	328,761	314,828	300,070	(14,758)	-4.69%
43215	Travel - Out of State	10,332	9,205	7,330	7,330	11,500	4,170	56.89%
43216	Travel - In State	5,996	16,249	29,445	29,445	27,300	(2,145)	-7.28%
43220	Car Allowance	70,975	142,172	149,400	149,400	142,200	(7,200)	-4.82%
43221	Car Allowance/PC	22,050	19,350	23,400	23,400	23,400	-	0.00%
43250	Freight and Express	460	682	2,450	2,380	2,450	70	2.94%
43260	Training	43,302	45,325	73,130	69,160	87,872	18,712	27.06%
43270	Employee Development	5,479	7,713	7,500	7,500	7,500	-	0.00%
43310	Advertising	162,657	128,338	201,025	206,870	191,450	(15,420)	-7.45%
43410	Printing	72,202	47,113	62,100	61,235	54,600	(6,635)	-10.84%
43510	Insurance Premium	119,751	127,465	154,662	154,662	155,749	1,087	0.70%
43600	Project Management	-	-	-	2,000	-	(2,000)	-100.00%
43610	Utilities	147,946	162,319	176,339	173,339	200,670	27,331	15.77%
43720	Equipment Maintenance	112,527	92,517	221,288	187,070	175,565	(11,505)	-6.15%
43750	Vehicle Maintenance	674	208	3,300	3,700	2,000	(1,700)	-45.95%
43764	Snow Removal	-	-	-	3,400	3,400	-	0.00%
43780	Maintenance Buildings	118	2,584	10,000	6,225	24,100	17,875	287.15%
43810	Rents and Operating	24,181	24,199	27,700	29,208	28,708	(500)	-1.71%
43812	Equipment Replacement Pymt.	343,349	263,478	247,477	247,477	260,873	13,396	5.41%
43920	Dues and Subscription	83,929	80,788	93,230	88,531	90,516	1,985	2.24%
43931	Recording Fees	6,835	14,760	11,000	11,000	10,500	(500)	-4.55%
43932	Litigation Reports	19,970	17,080	20,000	24,830	20,000	(4,830)	-19.45%
43999	Contingency	-	-	20,000	20,000	40,000	20,000	100.00%
	Total: Services	3,574,385	3,768,430	4,763,965	5,614,784	4,803,321	(811,463)	-14.45%

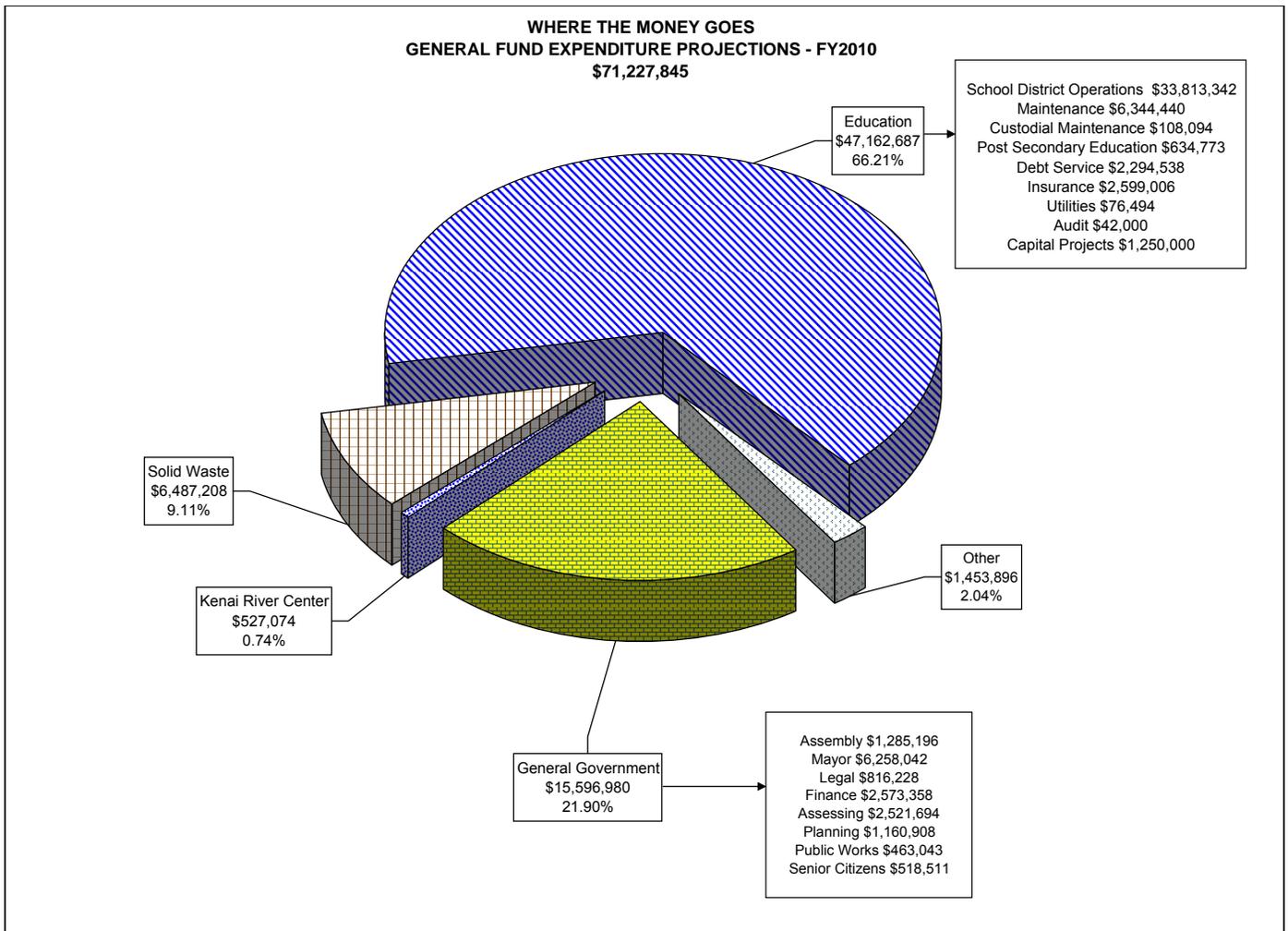
**Fund 100 General Fund
Total General Fund Expenditures By Line Item - Continued**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
CAPITAL OUTLAY							
48110 Office Furniture	8,755	-	5,000	5,000	-	(5,000)	-100.00%
48120 Office Machines	64,254	14,372	27,000	42,385	51,735	9,350	22.06%
48210 Communication Equipment	-	-	-	-	30,000	30,000	-
48311 Machinery and Equipment	-	-	5,000	14,100	5,000	(9,100)	-64.54%
48710 Minor Office Equipment	123,002	78,617	76,100	86,255	63,725	(22,530)	-26.12%
48720 Minor Office Furniture	9,623	11,969	11,500	15,653	20,900	5,247	33.52%
48730 Minor Communication Equipment	-	-	-	3,910	1,600	(2,310)	-59.08%
48740 Minor Machinery & Equipment	-	6,445	2,000	21,741	6,000	(15,741)	-72.40%
Total: Capital Outlay	205,634	111,403	126,600	189,044	178,960	(10,084)	-5.33%
TRANSFERS							
50241 Tfr S/D Operations	37,941,676	37,701,117	40,886,886	41,146,945	42,983,376	1,836,431	4.46%
50242 Tfr Postsecondary Education	-	420,289	595,302	595,302	634,773	39,471	6.63%
50251 Tfr Kenai River Fund	468,548	386,199	547,451	547,451	527,074	(20,377)	-3.72%
50259 Tfr Seward Bear Creek Flood SA	-	-	-	148,188	-	(148,188)	-100.00%
50260 Tfr Disaster Relief	200,000	-	-	-	-	-	-
50280 Tfr Nikiski Senior Service Area	30,200	33,220	36,542	36,542	36,542	-	0.00%
50290 Tfr to Solid Waste	4,984,390	6,034,273	6,812,194	6,812,194	6,487,208	(324,986)	-4.77%
50308 Tfr School Debt	2,134,823	2,359,888	2,309,738	2,309,738	2,269,538	(40,200)	-1.74%
50349 Tfr School Debt Expense	4,599	-	25,000	25,000	25,000	-	0.00%
50400 Tfr School Capital Projects	1,250,000	1,450,000	1,550,000	1,550,000	1,250,000	(300,000)	-19.35%
50407 Tfr General Gov't. Cap Proj	150,000	300,000	450,000	858,595	450,000	(408,595)	-47.59%
50443 Tfr Central Emergency SA Cap Proj.	250,000	250,000	250,000	250,000	-	(250,000)	-100.00%
50455 Tfr 911 Communications Cap Proj.	-	325,000	-	-	-	-	-
50701 Tfr Self-Insurance Reserve Fund	300,000	-	-	-	-	-	-
Total: Transfers	47,714,236	49,259,986	53,463,113	54,279,955	54,663,511	383,556	0.71%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	(1,689,378)	(1,550,559)	(1,620,477)	(1,620,477)	(653,834)	966,643	-59.65%
Total: Interdepartmental Charges	(1,689,378)	(1,550,559)	(1,620,477)	(1,620,477)	(653,834)	966,643	-59.65%
DEPARTMENT TOTAL	\$ 59,906,775	\$ 62,252,358	\$ 68,277,216	\$ 70,018,184	\$ 71,227,845	\$ 1,209,661	1.73%

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2007 ACTUAL		FY2008 ACTUAL		FY2009 BUDGET		FY2010 BUDGET	
	TAXABLE VALUE	MILL RATE						
	4,928,362,000	EQUIVALENT	5,364,331,000	EQUIVALENT	5,953,026,000	EQUIVALENT	6,347,729,000	EQUIVALENT
REVENUES:								
Taxes:								
Property Tax	\$ 31,753,437	6.443	\$ 29,822,707	5.559	\$ 27,242,387	4.576	\$ 29,016,988	4.571
Motor Vehicle Tax	844,507	0.171	773,957	0.144	850,000	0.143	800,000	0.126
Flat Tax	450,938	0.091	452,816	0.084	464,846	0.078	420,066	0.066
Sales Tax	18,321,611	3.718	23,801,181	4.437	29,214,000	4.907	28,295,915	4.458
Total Taxes	51,370,493	10.423	54,850,661	10.225	57,771,233	9.705	58,532,969	9.221
Federal Revenues	2,039,305	0.414	2,058,646	0.384	1,975,000	0.332	3,890,829	0.613
State Revenues:								
Reimbursement for School Debt	1,494,377	0.303	1,651,921	0.308	1,616,817	0.272	1,588,677	0.250
Revenue Sharing	-	0.000	-	0.000	2,150,000	0.361	2,099,433	0.331
Safe Communities Program	-	0.000	-	0.000	-	0.000	-	0.000
State Fiscal Relief	3,938,212	0.799	1,749,553	0.326	-	0.000	-	0.000
Fish Tax	633,622	0.129	824,229	0.154	650,000	0.109	650,000	0.102
Other	169,168	0.034	1,502,072	0.280	170,000	0.029	170,000	0.027
Total State Revenues	6,235,379	1.265	5,727,775	1.068	4,586,817	0.771	4,508,110	0.710
Fees, Costs & Miscellaneous	1,097,859	0.223	1,270,778	0.237	1,146,000	0.193	1,146,000	0.181
Interest Earned	2,187,061	0.444	2,298,729	0.429	354,319	0.060	488,406	0.077
Total Revenues	62,930,097	12.769	66,206,589	12.342	65,833,369	11.059	68,566,314	10.802
Other Financing Sources:								
Operating Transfers:								
Special Revenue/Capital Projects	1,983,539	0.402	213,681	0.040	136,234	0.023	260,786	0.041
Total Other Financing Sources	1,983,539	0.402	213,681	0.040	136,234	0.023	260,786	0.041
Total Revenues and Other Financing Sources	\$ 64,913,636	13.171	\$ 66,420,270	12.382	\$ 65,969,603	11.082	\$ 68,827,100	10.843
EXPENDITURES:								
General Government:								
Assembly								
Administration	313,257	0.064	341,224	0.064	437,184	0.073	463,218	0.073
Clerk	391,644	0.079	393,603	0.073	450,065	0.076	472,197	0.074
Elections	123,642	0.025	90,431	0.017	159,103	0.027	117,872	0.019
Records Management	187,800	0.038	181,358	0.034	207,056	0.035	231,909	0.037
Total Assembly	1,016,343	0.206	1,006,616	0.188	1,253,408	0.211	1,285,196	0.202
Mayor								
Administration	650,742	0.132	695,445	0.130	732,286	0.123	812,200	0.128
Purchasing and Contracting	152,227	0.031	201,472	0.038	211,463	0.036	222,773	0.035
Emergency Management	416,947	0.085	392,249	0.073	448,021	0.075	596,198	0.094
911 Communications	1,001,223	0.203	1,021,562	0.190	1,227,722	0.206	1,533,982	0.242
General Services-Administration	383,352	0.078	431,743	0.080	477,999	0.080	547,301	0.086
General Services-MIS	1,619,995	0.329	1,400,526	0.261	1,673,912	0.281	1,676,722	0.264
General Services-GIS	458,241	0.093	430,726	0.080	497,159	0.084	504,314	0.079
Print/Mail Services	212,997	0.043	214,128	0.040	252,998	0.042	254,958	0.040
Custodial Maintenance	101,290	0.021	104,687	0.020	105,511	0.018	109,594	0.017
Total Mayor	4,997,014	1.014	4,892,538	0.912	5,627,071	0.945	6,258,042	0.986
Legal	655,462	0.133	739,428	0.138	784,743	0.132	816,228	0.129
Finance								
Administration	390,380	0.079	432,395	0.081	459,218	0.077	458,262	0.072
Financial Services	649,657	0.132	740,490	0.138	768,690	0.129	810,597	0.128
Property Tax & Collections	747,884	0.152	788,611	0.147	813,186	0.137	861,481	0.136
Sales Tax	395,925	0.080	422,499	0.079	444,704	0.075	443,018	0.070
Total Finance	2,183,846	0.443	2,383,995	0.444	2,485,798	0.418	2,573,358	0.405
Assessing								
Administration	794,416	0.161	900,727	0.168	971,207	0.163	1,131,010	0.178
Appraisal	1,191,777	0.242	1,296,143	0.242	1,469,690	0.247	1,390,684	0.219
Total Assessing	1,986,193	0.403	2,196,870	0.410	2,440,897	0.410	2,521,694	0.397
Planning	946,279	0.192	1,058,843	0.197	1,093,266	0.184	1,160,908	0.183
Public Works	53,596	0.011	106,001	0.020	96,442	0.016	463,043	0.073
Senior Citizens	398,322	0.081	438,154	0.082	481,969	0.081	481,969	0.076

Non-Departmental								
Contract Services	274,949	0.056	239,763	0.045	389,433	0.065	260,000	0.041
Tourism Promotion	150,000	0.030	225,000	0.042	295,500	0.050	300,000	0.047
Insurance	119,751	0.024	127,465	0.024	154,662	0.026	155,749	0.025
Other	179,511	0.036	174,895	0.033	182,297	0.031	182,297	0.029
Interdepartmental Charges	(768,727)	-0.156	(597,196)	-0.111	(471,383)	-0.079	105,850	0.017
Total Non-Departmental	(44,516)	-0.009	169,927	0.032	550,509	0.092	1,003,896	0.158
Total Operations	12,192,539	2.474	12,992,372	2.422	14,814,103	2.488	16,564,334	2.609
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	37,941,676	7.699	37,701,117	7.028	40,886,886	6.868	42,983,376	6.771
Postsecondary Education	-	0.000	420,289	0.078	595,302	0.100	634,773	0.100
Disaster Relief	200,000	0.041	-	0.000	-	0.000	-	0.000
Kenai River Center	468,548	0.095	386,199	0.072	547,451	0.092	527,074	0.083
Seward Bear Creek Flood SA	-	0.000	-	0.000	-	0.000	-	0.000
Nikiski Senior	30,200	0.006	33,220	0.006	36,542	0.006	36,542	0.006
Solid Waste	4,984,390	1.011	6,034,273	1.125	6,812,194	1.144	6,487,208	1.022
Debt Service Fund:								
School Debt	2,139,422	0.434	2,359,888	0.440	2,334,738	0.392	2,294,538	0.361
Capital Projects Funds:								
School Revenue	1,250,000	0.254	1,450,000	0.270	1,550,000	0.260	1,250,000	0.197
911 Communications	-	0.000	325,000	0.061	-	0.000	-	0.000
General Government	150,000	0.030	300,000	0.056	450,000	0.076	450,000	0.071
Central Emergency Services	250,000	0.051	250,000	0.047	250,000	0.042	-	0.000
Proprietary Fund:								
Health Insurance Reserve Fund	300,000	0.061	-	0.000	-	0.000	-	0.000
Total Other Financing Uses	47,714,236	9.682	49,259,986	9.183	53,463,113	8.981	54,663,511	8.612
Total Expenditures and Other Financing Uses	59,906,775	12.156	62,252,358	11.605	68,277,216	11.469	71,227,845	11.221
Fund Balance Increase/(Decrease)	\$ 5,006,861	1.016	\$ 4,167,912	0.777	\$ (2,307,613)	-0.388	\$ (2,400,745)	-0.378



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.
- School District Funding.
- Community Outreach for Capital Projects, and work with Borough Administration to distribute Revenue Sharing to unincorporated communities.

Objectives FY2010/Budget highlights:

- Ensure PERS funding is provided by the State for FY2010 at a rate equal to that provided for in FY2009.
- Ensure that Revenue Sharing or comparable funding program is appropriated by the State for FY2010.
- Develop policy to reduce energy consumption.
- Secure funding to improve security to KPB Administration building.
- 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.

Previous year accomplishments:

- Reduction of Mill Rate from 5.5 to 4.5.
- Equitable Assessment Methodology Task Force recommendations regarding property assessments.
- Updates and Amendments to KPB Title 20.
- Continued Support for the Spruce Bark Beetle Mitigation Program.
- Implementation of Energy Star Program.

Significant budgetary changes:

- Increase in Out of State 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 2006 <u>Actual</u>	Calendar 2007 <u>Actual</u>	Calendar 2008 <u>Actual</u>	Calendar 2009 <u>Projected</u>
Regular and special assembly meetings	23	23	20	21
Legislative priority community meetings	9	9	9	9
Number of Ordinances heard	95	75	103	100
Number of Resolutions heard	83	90	92	90
Work Sessions/Task Force Meeting	3	3	9	8

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11110 - Assembly Administration**

		FY2007	FY2008	FY2009	FY2009	FY2010	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Forecast Budget %
				Budget	Budget	Adopted	Forecast Budget	%
PERSONNEL								
40120	Temporary Wages	\$ 44,400	\$ 44,400	\$ 45,400	\$ 45,400	\$ 45,400	\$ -	0.00%
40120	Temporary Wages - BOA	2,600	500	2,100	2,100	2,100	-	0.00%
40120	Temporary Wages - BOE	4,000	5,300	5,000	5,000	5,000	-	0.00%
40210	FICA	5,457	5,328	5,669	5,669	5,669	-	0.00%
40221	PERS	9,398	7,983	5,280	5,280	5,763	483	9.15%
40321	Health Insurance	103,501	106,643	108,225	108,225	120,023	11,798	10.90%
40322	Life Insurance	410	410	510	510	453	(57)	-11.18%
	Total: Personnel	169,766	170,564	172,184	172,184	184,408	12,224	7.10%
SUPPLIES								
42110	Office Supplies	1,120	1,251	3,000	2,375	3,000	625	26.32%
42120	Computer Software	-	-	-	625	-	(625)	-100.00%
	Total: Supplies	1,120	1,251	3,000	3,000	3,000	-	0.00%
SERVICES								
43011	Contractual Services	299	233	22,000	22,000	22,000	-	0.00%
43012	Audit Services	23,000	48,500	72,000	80,000	80,000	-	0.00%
43013	Radio Broadcast	12,814	11,712	14,000	14,000	14,000	-	0.00%
43110	Communications	3,313	3,235	4,000	4,000	4,000	-	0.00%
43140	Postage - BOE	18	-	-	-	-	-	-
43210	Transport/Subsistence	18,081	16,899	16,500	16,500	16,700	200	1.21%
43210	Transport/Subsistence -BOA	397	210	600	600	600	-	0.00%
43210	Transport/Subsistence - BOE	928	1,200	1,500	1,500	1,500	-	0.00%
43215	Travel out of State	10,332	9,205	7,330	7,330	11,500	4,170	56.89%
43216	Travel in State	5,996	16,249	29,445	29,445	27,300	(2,145)	-7.28%
43220	Car Allowance	19,800	19,800	19,800	19,800	19,800	-	0.00%
43250	Freight and Express	91	88	200	200	200	-	0.00%
43260	Training	2,400	210	5,825	5,825	6,050	225	3.86%
43310	Advertising - BOA	775	130	600	600	600	-	0.00%
43310	Advertising - BOE	391	285	600	600	600	-	0.00%
43610	Utilities	15,374	15,789	16,300	16,300	19,560	3,260	20.00%
43720	Equipment Maintenance	1,240	1,017	1,300	1,300	1,400	100	7.69%
43920	Dues and Subscriptions	27,122	24,647	30,000	30,000	30,000	-	0.00%
43999	Contingencies	-	-	20,000	20,000	20,000	-	0.00%
	Total: Services	142,371	169,409	262,000	270,000	275,810	5,810	2.15%
DEPARTMENT TOTAL		\$ 313,257	\$ 341,224	\$ 437,184	\$ 445,184	\$ 463,218	\$ 18,034	4.05%

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 serve 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 FY2010/Budget highlights:

Purchase new copier that will replace up to six pieces of old equipment, reducing paper and energy consumption.

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 and produced the 2009 State Legislative Priority Project book.
- Coordinated and produced the 2009 Federal Transportation and Federal Priority books.

Significant budgetary changes:

- Utility increases of approximately 20%.
- Purchase of multifaceted copier to replace old copier, printer, two scanners, one color copier and a fax machine.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Staffing history	3.67	3.67	3.67	3.67
Public notices for meetings & notices	44	45	40	40
Public records request	41	30	35	35
Board of Equalization appeal applications	380	440	375	375
Board of Equalization appeals heard	19	48	30	30
Regular and special assembly meetings	23	23	23	23
Legislative priority community meetings	9	10	10	10

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11120 - Assembly Clerk**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 171,554	\$ 172,449	\$ 194,297	\$ 194,297	\$ 199,250	\$ 4,953	2.55%
40130 Overtime Wages	1,430	4,177	5,706	5,706	5,885	179	3.14%
40210 FICA	14,641	17,248	17,833	17,833	18,055	222	1.24%
40221 PERS	48,839	56,515	44,674	44,674	45,829	1,155	2.59%
40321 Health Insurance	41,248	42,400	44,132	44,132	48,943	4,811	10.90%
40322 Life Insurance	439	428	487	487	496	9	1.85%
40410 Leave	16,495	17,231	20,077	20,077	18,222	(1,855)	-9.24%
40411 Sick Leave	3,159	3,059	3,951	3,951	3,475	(476)	-12.05%
40511 Other Benefits	68	24	96	96	-	(96)	-100.00%
Total: Personnel	297,873	313,531	331,253	331,253	340,155	8,902	2.69%
SUPPLIES							
42110 Office Supplies	2,230	2,257	4,000	3,835	4,000	165	4.30%
42120 Computer Software	321	-	-	-	-	-	-
42210 Operating Supplies	-	-	-	100	-	(100)	-100.00%
42410 Small Tools	-	-	-	65	-	(65)	-100.00%
Total: Supplies	2,551	2,257	4,000	4,000	4,000	-	0.00%
SERVICES							
43011 Contractual Services	7,644	8,007	12,000	11,875	12,000	125	1.05%
43019 Software Licensing	-	-	400	825	425	(400)	-48.48%
43110 Communications	1,534	1,528	3,000	3,000	3,000	-	0.00%
43140 Postage	7,960	8,025	8,200	8,200	8,500	300	3.66%
43210 Transportation/Subsistence	8,629	3,158	11,100	11,100	9,620	(1,480)	-13.33%
43220 Car Allowance	6,012	5,458	6,012	6,012	6,012	-	0.00%
43250 Freight and Express	-	-	200	200	200	-	0.00%
43260 Training	2,439	240	2,500	2,500	3,250	750	30.00%
43310 Advertising	52,703	46,047	60,000	60,000	62,000	2,000	3.33%
43410 Printing	-	-	-	125	-	(125)	-100.00%
43610 Utilities	2,075	2,127	3,500	3,500	4,200	700	20.00%
43720 Equipment Maintenance	1,228	629	1,500	1,500	1,500	-	0.00%
43810 Rents and Operating Leases	-	-	100	100	100	-	0.00%
43920 Dues and Subscriptions	996	1,147	1,500	1,500	1,500	-	0.00%
Total: Services	91,220	76,366	110,012	110,437	112,307	1,870	1.69%
CAPITAL OUTLAY							
48120 Office Machines	-	-	-	-	15,735	15,735	-
48710 Minor Office Equipment	-	1,449	4,800	4,375	-	(4,375)	-100.00%
Total: Capital Outlay	-	1,449	4,800	4,375	15,735	11,360	259.66%
DEPARTMENT TOTAL	\$ 391,644	\$ 393,603	\$ 450,065	\$ 450,065	\$ 472,197	\$ 22,132	4.92%

LINE-ITEM EXPLANATIONS

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

48120 Office Machines. Copier replacement \$15,735.

Fund:	100	General Fund
Dept:	11130	Assembly-Elections

DEPARTMENT FUNCTION

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 2009 Borough elections.

Objectives FY2010/Budget highlights:

- Administer all Borough elections occurring in FY2010 without challenge.
- 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 FY2009 without challenge.
- Reviewed all submitted voter initiatives within required time frame.
- Maintained up to date web site to accurately reflect candidate and election information.
- Assisted the Alaska Division of Elections with the primary and general elections.

Significant budgetary changes:

- Reduction in budget due to non-mayoral election year.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Regular elections	1	1	1	1
Special/runoff elections	1	0	1	1
Initiatives reviewed	5	7	2	-
Initiatives certified	-	1	-	-
Absentee ballots mailed	329	618	325	600

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11130 - Assembly Elections**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 293	\$ 169	\$ -	\$ -	\$ -	\$ -	-
40120 Temporary Wages	25,167	23,496	50,000	50,000	30,000	(20,000)	-40.00%
40130 Overtime Wages	1,492	2,708	3,300	3,300	3,300	-	0.00%
40210 FICA	677	873	4,078	4,078	2,547	(1,531)	-37.54%
40221 PERS	314	518	-	-	-	-	-
40321 Health Insurance	240	396	-	-	-	-	-
40322 Life Insurance	4	6	-	-	-	-	-
Total: Personnel	28,187	28,166	57,378	57,378	35,847	(21,531)	-37.52%
SUPPLIES							
42110 Office Supplies	2,865	1,773	3,300	6,300	2,000	(4,300)	-68.25%
Total: Supplies	2,865	1,773	3,300	6,300	2,000	(4,300)	-68.25%
SERVICES							
43011 Contractual Services	6,568	2,605	7,000	15,000	3,000	(12,000)	-80.00%
43019 Software Licensing	7,125	7,125	7,125	7,125	7,125	-	0.00%
43110 Communications	2,225	2,162	3,000	3,000	3,000	-	0.00%
43140 Postage	7,418	5,834	8,000	8,050	8,000	(50)	-0.62%
43210 Transportation/Subsistence	2,298	2,804	12,500	4,500	3,000	(1,500)	-33.33%
43250 Freight and Express	140	283	300	300	300	-	0.00%
43310 Advertising	16,245	10,969	20,000	20,000	20,000	-	0.00%
43410 Printing	38,511	26,512	40,000	36,000	35,000	(1,000)	-2.78%
43720 Equipment Maintenance	-	1,801	-	22	100	78	354.55%
43810 Rents and Operating Leases	120	200	300	300	300	-	0.00%
43920 Dues and Subscriptions	197	197	200	200	200	-	0.00%
Total: Services	80,847	60,492	98,425	94,497	80,025	(14,472)	-15.31%
CAPITAL OUTLAY							
48120 Office Machines	11,743	-	-	-	-	-	-
48720 Minor Office Furniture	-	-	-	1,000	-	(1,000)	-100.00%
Total: Capital Outlay	11,743	-	-	1,000	-	(1,000)	-100.00%
DEPARTMENT TOTAL	\$ 123,642	\$ 90,431	\$ 159,103	\$ 159,175	\$ 117,872	\$ (41,303)	-25.95%

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.

Objectives FY2010/Budget highlights:

- Purchase of new Digital Reader-Printer to replace antiquated machine, which will allow microfilmed items to be electronically viewed by end users. Providing electronic access to borough contracts for in-house administration purposes.

Previous year accomplishments:

- Destruction of over 600 boxes of records dated from 1964 to 2007

Significant budgetary changes:

- New Digital Reader-Printer, Three (3) New Microfilm file cabinets to accommodate ever-growing storage of microfilm.
- Increase in contract services to allow for shredding of items scheduled for destruction instead of double bagging and burying in the Central Peninsula Landfill.

KEY MEASURES

	Calendar 2006 <u>Actual</u>	Calendar 2007 <u>Actual</u>	Calendar 2008 <u>Actual</u>	Calendar 2009 <u>Projected</u>
Staffing History	1.83	1.83	1.83	1.83
Files in	438	450	555	500
Files out	501	503	579	500
Boxes in	503	500	461	475
Boxes out	642	600	683	600
Microfilm reels indexed	160	150	155	150
Microfilm reels processed	480	450	465	450
Boxes for retention	350	400	451	500

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 67,282	\$ 67,922	\$ 76,666	\$ 76,666	\$ 79,401	\$ 2,735	3.57%
40130 Overtime Wages	-	-	1,396	1,396	1,476	80	5.73%
40210 FICA	6,097	5,538	7,108	7,108	7,300	192	2.70%
40221 PERS	20,514	23,500	17,675	17,675	18,324	649	3.67%
40321 Health Insurance	20,801	21,879	22,006	22,006	24,405	2,399	10.90%
40322 Life Insurance	187	196	199	199	204	5	2.51%
40410 Leave	9,328	9,359	9,109	9,109	8,849	(260)	-2.85%
40411 Sick Leave	2,101	2,186	2,277	2,277	2,097	(180)	-7.91%
40511 Other Benefits	28	-	-	-	-	-	-
Total: Personnel	126,338	130,580	136,436	136,436	142,056	5,620	4.12%
SUPPLIES							
42110 Office Supplies	962	251	1,200	1,200	1,000	(200)	-16.67%
42210 Operating Supplies	12,099	2,743	9,000	8,471	9,000	529	6.24%
42230 Fuel, Oil, Lubricants	83	128	200	200	225	25	12.50%
42360 Motor Vehicle Repair Supplies	-	-	-	29	-	(29)	-100.00%
Total: Supplies	13,144	3,122	10,400	9,900	10,225	325	3.28%
SERVICES							
43011 Contractual Services	4,264	4,081	11,000	12,290	11,000	(1,290)	-10.50%
43019 Software Licensing	6,874	5,519	7,000	7,000	7,765	765	10.93%
43110 Communications	581	438	1,200	1,200	600	(600)	-50.00%
43140 Postage	338	332	600	600	600	-	0.00%
43210 Transport/Subsistence	2,160	1,277	9,390	9,390	8,375	(1,015)	-10.81%
43220 Car Allowance	1,188	1,188	1,188	1,188	1,188	-	0.00%
43250 Freight and Express	-	-	100	100	100	-	0.00%
43260 Training	229	1,049	2,700	2,700	2,700	-	0.00%
43610 Utilities	19,099	19,077	16,000	16,000	19,200	3,200	20.00%
43720 Equipment Maintenance	2,132	5,355	4,000	7,549	5,700	(1,849)	-24.49%
43750 Vehicle Maintenance	12	8	200	200	200	-	0.00%
43812 Equipment Replacement Pymt.	7,631	8,752	6,192	6,192	7,550	1,358	21.93%
43920 Dues and Subscriptions	510	580	650	650	650	-	0.00%
Total: Services	45,018	47,656	60,220	65,059	65,628	569	0.87%
CAPITAL OUTLAY							
48120 Office Machines	3,300	-	-	-	10,000	10,000	-
48720 Minor Office Furniture	-	-	-	500	4,000	3,500	700.00%
Total: Capital Outlay	3,300	-	-	500	14,000	13,500	2700.00%
DEPARTMENT TOTAL	\$ 187,800	\$ 181,358	\$ 207,056	\$ 211,895	\$ 231,909	\$ 20,014	9.45%

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 (\$5,170) and software for new Digital Reader/Printer (\$2,595).

43210 Transport/Subsistence. Travel costs and per diem for Deputy Clerk to attend ARMA Annual Conference, AAMC Annual Conference, Advanced Academy session in Ketchikan, 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 (\$4,752) and vehicle used for transporting records (\$2,798).

48120 Office Machines. Purchase of new Digital Reader-Printer (\$10,000).

48720 Minor Office Furniture. Purchase of three (3) new microfilm file cabinets (\$4,000).

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Assembly Department Totals**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %		
PERSONNEL								
40110 Regular Wages	\$ 239,129	\$ 240,540	\$ 270,963	\$ 270,963	\$ 278,651	\$ 7,688	2.84%	
40120 Temporary Wages	76,167	73,696	102,500	102,500	82,500	(20,000)	-19.51%	
40130 Overtime Wages	2,922	6,885	10,402	10,402	10,661	259	2.49%	
40210 FICA	26,872	28,987	34,688	34,688	33,571	(1,117)	-3.22%	
40221 PERS	79,065	88,516	67,629	67,629	69,916	2,287	3.38%	
40321 Health Insurance	165,790	171,318	174,363	174,363	193,371	19,008	10.90%	
40322 Life Insurance	1,040	1,040	1,196	1,196	1,153	(43)	-3.60%	
40410 Leave	25,823	26,590	29,186	29,186	27,071	(2,115)	-7.25%	
40411 Sick Leave	5,260	5,245	6,228	6,228	5,572	(656)	-10.53%	
40511 Other Benefits	96	24	96	96	-	(96)	-100.00%	
TOTAL: PERSONNEL	622,164	642,841	697,251	697,251	702,466	5,215	0.75%	
SUPPLIES								
42110 Office Supplies	7,177	5,532	11,500	13,710	10,000	(3,710)	-32.26%	
42120 Computer Software	321	-	-	625	-	(625)	-	
42210 Operating Supplies	12,099	2,743	9,000	8,571	9,000	429	4.77%	
42230 Fuel, Oil, and Lubricant	83	128	200	200	225	25	12.50%	
42360 Motor Vehicle Repair Supplies	-	-	-	29	-	(29)	-	
42410 Small Tools	-	-	-	65	-	(65)	-	
Total: Supplies	19,680	8,403	20,700	23,200	19,225	(3,975)	-19.20%	
SERVICES								
43011 Contractual Services	18,775	14,926	52,000	61,165	48,000	(13,165)	-25.32%	
43012 Audit Services	23,000	48,500	72,000	80,000	80,000	-	0.00%	
43013 Radio Broadcast	12,814	11,712	14,000	14,000	14,000	-	0.00%	
43019 Software Licensing	13,999	12,644	14,525	14,950	15,315	365	2.51%	
43110 Communication	7,653	7,363	11,200	11,200	10,600	(600)	-5.36%	
43140 Postage	15,734	14,191	16,800	16,850	17,100	250	1.49%	
43210 Transport/Subsistence	32,493	25,548	51,590	43,590	39,795	(3,795)	-7.36%	
43215 Travel out of State	10,332	9,205	7,330	7,330	11,500	4,170	56.89%	
43216 Travel in State	5,996	16,249	29,445	29,445	27,300	(2,145)	-7.28%	
43220 Car Allowance	27,000	26,446	27,000	27,000	27,000	-	0.00%	
43250 Freight and Express	231	371	800	800	800	-	0.00%	
43260 Training	5,068	1,499	11,025	11,025	12,000	975	8.84%	
43310 Advertising	70,114	57,431	81,200	81,200	83,200	2,000	2.46%	
43410 Printing	38,511	26,512	40,000	36,125	35,000	(1,125)	-2.81%	
43610 Utilities	36,548	36,993	35,800	35,800	42,960	7,160	20.00%	
43720 Equipment Maintenance	4,600	8,802	6,800	10,371	8,700	(1,671)	-24.57%	
43750 Vehicle Maintenance	12	8	200	200	200	-	0.00%	
43810 Rents and Operating Leases	120	200	400	400	400	-	0.00%	
43812 Equipment Replacement Pymt.	7,631	8,752	6,192	6,192	7,550	1,358	21.93%	
43920 Dues and Subscriptions	28,825	26,571	32,350	32,350	32,350	-	0.00%	
43999 Contingency	-	-	20,000	20,000	20,000	-	0.00%	
Total: Services	359,456	353,923	530,657	539,993	533,770	(6,223)	-1.17%	
CAPITAL OUTLAY								
48120 Office Machines	15,043	-	-	-	25,735	25,735	-	
48710 Minor Office Machines	-	1,449	4,800	4,375	-	(4,375)	-91.15%	
48720 Minor Office Furniture	-	-	-	1,500	4,000	2,500	-	
Total: Capital Outlay	15,043	1,449	4,800	5,875	29,735	23,860	497.08%	
DEPARTMENT TOTAL	\$ 1,016,343	\$ 1,006,616	\$ 1,253,408	\$ 1,266,319	\$ 1,285,196	\$ 18,877	1.49%	

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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 efficiently and effectively 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 administrator, the Mayor's powers and duties include, but are not limited to: (1) the 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.
- Increased focus on Westside development and improved relationships with the Tyonek Native Community.
- Improve and increase level of maintenance on current/accepted Kenai Peninsula Borough roads, striving to improve the impassable roads as funds allow.
- Work to resolving the funding shortfall of the Public Employees Retirement System (PERS).
- Continuing of efforts to participate in sustainable revenue sharing program by the State of Alaska.
- Further Exploration for Oil and Natural Gas within the Kenai Peninsula Borough.
- Construction of a North Slope Natural Gas Line to Cook Inlet or a Spur Line off of a major gas line project.
- Rapidly rising energy cost.
- Listing of Beluga Whales to the Endangered Species list in November 2008.

Objectives FY2010/Budget highlights:

- Development of comprehensive vocational education for Borough residents.
- 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 from the State of Alaska.
- Develop and coordinate an Energy Efficiency Action Plan, as well as a Climate Change Impact Plan.
- Maintain open communications within the oil and gas industry.

Previous year accomplishments:

- Successful implementation of the tax initiative of the non-prepared food tax.
- Completed Serenity House renovation.
- Worked cooperatively with peninsula mayors and the Tri-Borough mayors to address common issues including gang violence, disasters, bluff erosion, and energy related issues.
- Mayor's Advisory Group meeting establishment.
- Ongoing support of the "Alaska 50" Statehood Celebrations.

Significant budgetary changes:

- Temporary staff to assist with Federal Stimulus Packet funds.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Staffing history	6	6	6	6

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11210 - Mayor Administration**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 371,981	\$ 378,184	\$ 400,433	\$ 355,433	\$ 435,902	\$ 80,469	22.64%
40120 Temporary Wages	-	1,264	5,000	50,000	5,000	(45,000)	-90.00%
40130 Overtime Wages	-	-	-	1,000	-	(1,000)	-100.00%
40210 FICA	31,361	30,974	35,797	35,797	36,624	827	2.31%
40221 PERS	80,967	95,572	70,941	70,941	96,287	25,346	35.73%
40321 Health Insurance	59,102	59,612	60,125	60,125	80,016	19,891	33.08%
40322 Life Insurance	914	941	783	783	1,055	272	34.74%
40410 Leave	31,526	32,737	32,246	32,246	20,670	(11,576)	-35.90%
40411 Sick Leave	5,341	4,881	6,213	4,213	-	(4,213)	-100.00%
40511 Other Benefits	48	56	48	48	96	48	100.00%
Total: Personnel	581,240	604,221	611,586	610,586	675,650	65,064	10.66%
SUPPLIES							
42021 Promotional Supplies	375	127	1,500	1,500	1,500	-	0.00%
42110 Office Supplies	3,222	3,147	4,500	4,399	4,500	101	2.30%
42120 Computer Software	-	327	-	-	-	-	-
42210 Operating Supplies	-	84	-	2,101	2,500	399	18.99%
Total: Supplies	3,597	3,685	6,000	8,000	8,500	500	6.25%
SERVICES							
43011 Contractual Services	200	3,913	10,000	9,000	10,000	1,000	11.11%
43021 Peninsula Promotion	2,996	5,425	30,000	25,000	20,000	(5,000)	-20.00%
43110 Communications	4,918	4,440	5,000	4,000	5,000	1,000	25.00%
43140 Postage	1,500	2,088	1,500	2,500	3,000	500	20.00%
43210 Transportation/Subsistence	37,139	37,906	33,000	30,000	33,800	3,800	12.67%
43220 Car Allowance	-	14,400	14,400	14,400	10,800	(3,600)	-25.00%
43260 Training	495	1,179	2,500	5,000	4,950	(50)	-1.00%
43310 Advertising	280	360	1,300	1,300	1,300	-	0.00%
43410 Printing	473	451	1,000	1,000	1,000	-	0.00%
43610 Utilities	5,699	5,811	6,000	6,000	6,000	-	0.00%
43720 Equipment Maintenance	1,548	700	2,500	1,499	2,500	1,001	66.78%
43920 Dues and Subscriptions	7,774	6,680	7,500	2,916	7,500	4,584	157.20%
43999 Contingencies	-	-	-	-	20,000	20,000	-
Total: Services	63,022	83,353	114,700	102,615	125,850	23,235	22.64%
CAPITAL OUTLAY							
48120 Office Machines	-	-	-	6,385	-	(6,385)	-100.00%
48710 Minor Office Equipment	2,883	4,186	-	2,463	700	(1,763)	-71.58%
48720 Minor Office Furniture	-	-	-	352	500	148	42.05%
48730 Minor Communications Equipment	-	-	-	1,885	1,000	(885)	-46.95%
Total: Capital Outlay	2,883	4,186	-	11,085	2,200	(8,885)	-80.15%
DEPARTMENT TOTAL*	\$ 650,742	\$ 695,445	\$ 732,286	\$ 732,286	\$ 812,200	\$ 79,914	10.91%

LINE-ITEM EXPLANATIONS

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

Added: Community and Fiscal Project Manager
Deleted: Grants Manager

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

43011 Contractual Services. Oil & Gas professional services (\$5,000), miscellaneous services for Mayor's office (\$5,000).

43021 Peninsula Promotion. Promotional materials and funding for various community functions and for commemorating the state's 50th anniversary celebration.

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. Increased to cover higher costs.

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 (\$3,440) and other miscellaneous subscriptions (\$2,350).

43999 Contingency. Funds set aside to cover unanticipated expenditures.

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

DEPARTMENT FUNCTION

Mission: 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. Ensure that appropriations are used wisely and in the best interest of the Borough, while preserving the integrity and fairness of the competitive process. Administer the disposal of surplus tangible property of the Borough, School District, and Service Areas.

Major long-term issues and concerns:

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

Objectives FY2010/Budget highlights:

- Continue with researching 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.

Previous year accomplishments:

- Administered the sale for disposal of surplus tangible property. Auction consisted of approximately 417 pallet and 1795 items, which netted \$38,454 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 \$92 million dollars worth of goods and services, consisting of approximately 240 contracts.
- Successfully completed the development of a vendor database.

Significant budgetary changes:

- None

KEY MEASURES

	FY07 <u>Actual</u>	FY08 <u>Actual</u>	FY09 <u>Estimated</u>	FY10 <u>Projected</u>
Staffing History	4	4	4	4
Contracts/Agreements (Long Form)	85	108	75	86
Formal Solicitations	64	60	60	45
Supplier/Contractor Contacts	1,012	1,315	1,650	1,325
Short Form Contracts Issued	121	200	165	157
Surplus Property Auction Proceeds	\$40,622	\$72,484	\$38,454	\$50,520

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11227 - Mayor - Purchasing and Contracting**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 176,261	\$ 194,939	\$ 226,357	\$ 226,357	\$ 232,415	\$ 6,058	2.68%
40120 Temporary Wages	32,417	6,469	2,880	2,880	2,880	-	0.00%
40130 Overtime Wages	3,829	4,131	5,190	5,190	5,276	86	1.66%
40210 FICA	18,113	16,074	20,784	20,784	21,401	617	2.97%
40221 PERS	52,829	64,953	52,134	52,134	53,500	1,366	2.62%
40321 Health Insurance	39,771	42,690	48,100	48,100	53,344	5,244	10.90%
40322 Life Insurance	438	506	568	568	582	14	2.46%
40410 Leave	23,109	23,455	22,708	22,708	24,479	1,771	7.80%
40411 Sick Leave	4,810	5,259	5,523	5,523	5,602	79	1.43%
40511 Other Benefits	48	46	48	48	48	-	0.00%
Total: Personnel	351,625	358,522	384,292	384,292	399,527	15,235	3.96%
SUPPLIES							
42110 Office Supplies	2,904	3,427	3,200	3,200	3,200	-	0.00%
42120 Computer Software	-	392	-	-	-	-	-
42210 Operating Supplies	-	114	-	-	-	-	-
42250 Uniforms	163	269	325	325	325	-	0.00%
Total: Supplies	3,067	4,202	3,525	3,525	3,525	-	0.00%
SERVICES							
43011 Contractual Services	-	811	-	-	-	-	-
43110 Communications	1,839	1,632	2,500	2,500	2,500	-	0.00%
43140 Postage	243	228	500	500	500	-	0.00%
43210 Transportation/Subsistence	1,835	1,865	3,220	3,220	3,220	-	0.00%
43220 Car Allowance	-	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	1,149	1,238	2,280	2,280	2,280	-	0.00%
43310 Advertising	769	624	4,600	4,600	4,600	-	0.00%
43610 Utilities	1,924	1,973	2,390	2,390	2,900	510	21.34%
43720 Equipment Maintenance	270	25	500	200	500	300	150.00%
43920 Dues and Subscriptions	415	925	650	950	825	(125)	-13.16%
Total: Services	8,444	12,921	20,240	20,240	20,925	685	3.38%
CAPITAL OUTLAY							
48710 Minor Office Equipment	3,303	3,627	2,500	2,350	2,500	150	6.38%
48720 Minor Office Furniture	399	810	2,700	3,200	2,700	(500)	-15.63%
Total: Capital Outlay	3,702	4,437	5,200	5,550	5,200	(350)	-6.31%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	(214,611)	(178,610)	(201,794)	(201,794)	(206,404)	(4,610)	2.28%
Total: Interdepartmental Charges	(214,611)	(178,610)	(201,794)	(201,794)	(206,404)	(4,610)	2.28%
DEPARTMENT TOTAL	\$ 152,227	\$ 201,472	\$ 211,463	\$ 211,813	\$ 222,773	\$ 10,960	5.17%

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.
- 42110 Office Supplies.** Cost of printer cartridges and miscellaneous office supplies.
- 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 printer and computer work station.
- 48720 Minor Office Furniture.** To cover cost of new office chairs and file cabinets.
- 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:

- Changing technology and required cost to maintain systems.
- Need for in-house staff to maintain equipment rather than relying on Borough's management information system (MIS). Using MIS provides basic ability; however, there are unusual circumstances which have created a need to have this IT Technical ability available in house.

Objectives FY2010/Budget highlights:

- Implement Computer Aided Dispatch (CAD).
- Develop master plan on emergency evacuation planning including evacuation routes, and sheltering areas.
- Complete 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, Local agencies.

Previous year accomplishments:

- Responded to local disasters including: major floods and debris issues, ice jams and ongoing volcanic activity.
- Deployed Mobile Command Vehicle for area-wide exercises in Seward and Soldotna.
- Initiated revisions of KPB Emergency Response Plan (ERP), Evacuation Annex, and Animal Annex.
- Participated in Hospital emergency response, evacuation and alternative care site establishment planning & exercises.
- Hosted a State, Department of Defense, ALMR and local demonstration and training for various emergency communications resources including large mobile units. Participated in COML (communications unit leader) education in EOC.

Significant budgetary changes:

- The addition of the Emergency Communications IT Tech position and an annual increase of \$35,442 in cost of flood gage maintenance agreement with USGS.

KEY MEASURES

	FY07 <u>Actual</u>	FY08 <u>Actual</u>	FY09 <u>Estimated</u>	FY10 <u>Projected</u>
Staffing History	2.80	2.80	3.30	4.30
Emergency Operations and Disaster Preparedness Training Hours Provided	710	258	920	920
Emergency Incidents Responded to	6	4	4	4
Staff Time in Incident Response (hours)	700	500	500	500

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 125,135	\$ 156,736	\$ 181,284	\$ 181,284	\$ 246,665	\$ 65,381	36.07%
40120 Temporary Wages	4,310	7,600	6,050	6,050	6,048	(2)	-0.03%
40130 Overtime Wages	1,579	438	2,937	2,937	3,079	142	4.83%
40210 FICA	10,538	12,545	16,512	16,512	22,117	5,605	33.95%
40221 PERS	17,169	27,719	24,229	24,229	38,345	14,116	58.26%
40321 Health Insurance	15,045	21,660	27,683	27,683	44,009	16,326	58.97%
40322 Life Insurance	292	385	455	455	622	167	36.70%
40410 Leave	12,039	16,487	17,591	17,591	22,620	5,029	28.59%
40411 Sick Leave	1,591	1,949	3,851	3,851	4,075	224	5.82%
40511 Other Benefits	-	-	2,654	2,654	2,654	-	0.00%
Total: Personnel	187,698	245,519	283,246	283,246	390,234	106,988	37.77%
SUPPLIES							
42110 Office Supplies	2,773	960	3,500	3,500	3,500	-	0.00%
42120 Computer Software	500	-	500	500	500	-	0.00%
42210 Operating Supplies	8,588	3,498	2,000	2,000	2,700	700	35.00%
42230 Fuels, Oils and Lubricants	1,233	717	1,000	1,000	1,000	-	0.00%
42250 Uniforms	-	170	300	300	300	-	0.00%
42310 Repair/Maintenance Supplies	204	387	1,000	2,750	2,000	(750)	-27.27%
42360 Motor Vehicle Repair Supplies	232	40	500	500	500	-	0.00%
42410 Small Tools	640	788	2,500	2,500	2,500	-	0.00%
Total: Supplies	14,170	6,560	11,300	13,050	13,000	(50)	-0.38%
SERVICES							
43011 Contractual Services	161,092	85,375	80,992	95,992	110,000	14,008	14.59%
43019 Software Licensing	-	-	-	375	375	-	0.00%
43110 Communications	11,411	15,565	19,500	19,500	21,000	1,500	7.69%
43140 Postage	430	342	200	200	225	25	12.50%
43210 Transportation/Subsistence	2,058	8,306	4,500	4,500	4,650	150	3.33%
43250 Freight and Express	-	19	100	30	100	70	233.33%
43260 Training	264	-	100	100	-	(100)	-100.00%
43310 Advertising	-	341	200	270	200	(70)	-25.93%
43600 Project Management	-	-	-	2,000	-	(2,000)	-100.00%
43610 Utilities	15,360	11,603	15,750	12,750	15,600	2,850	22.35%
43720 Equipment Maintenance	1,957	2,122	11,000	3,750	5,475	1,725	46.00%
43750 Vehicle Maintenance	-	-	1,000	1,000	1,000	-	0.00%
43764 Snow Removal	-	-	-	1,800	1,700	(100)	-5.56%
43780 Building Maintenance	58	775	5,000	2,825	14,000	11,175	395.58%
43810 Rents and Operating Leases	2,543	2,568	2,300	2,800	2,300	(500)	-17.86%
43812 Equipment Replacement Pymt	4,383	4,383	4,383	4,383	4,383	-	0.00%
43920 Dues and Subscriptions	413	663	650	650	656	6	0.92%
Total: Services	199,969	132,062	145,675	152,925	181,664	28,739	18.79%
CAPITAL OUTLAY							
48311 Machinery & Equipment	-	-	5,000	1,000	5,000	4,000	400.00%
48710 Minor Office Equipment	14,570	850	1,800	1,700	1,800	100	5.88%
48720 Minor Office Furniture	540	1,280	1,000	1,100	1,000	(100)	-9.09%
48740 Minor Machines & Equipment	-	5,978	-	15,278	3,500	(11,778)	-77.09%
Total: Capital Outlay	15,110	8,108	7,800	19,078	11,300	(7,778)	-40.77%
DEPARTMENT TOTAL	\$ 416,947	\$ 392,249	\$ 448,021	\$ 468,299	\$ 596,198	\$ 127,899	27.31%

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).

Added: 1 IT Tech position.

43011 Contractual Services. USGS flood warning stations (\$82,734), Rapid Notify contract (\$13,915), Custodial (\$3,500), radio programming and antenna maintenance (\$7,600), ATS fire alarm, security maintenance contract (\$276), miscellaneous small contract services (\$1,975).

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

43610 Utilities. Electricity, heating and cooling, water, sewer and refuse.

43720 Equipment Maintenance. Tsunami siren system maintenance & operation (\$5,000), and copier maintenance agreemen (\$475).

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

48311 Machinery & Equipment. Flood control equipment (\$5,000).

48740 Minor Machinery & Equipment. Security camera, (\$1,000); UPS (\$2,500).

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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 911 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:

- Retention of employees.
- Borough wide microwave link system needs to be enhanced with added sites and improved at existing sites.
- Emergency Communications IT Technician position needed at the facility.

Objectives FY2010/Budget highlights:

- Continue to coordinate with KPB Planning Department, municipalities, agencies and contract personnel to ensure 911 mapping and addressing system is used effectively and contains accurate information.
- Plan, procure and install Computer Assisted Dispatch (CAD) system area-wide. Estimated cost of \$500,000 already funded through DHS grant to KPB.
- Pursuit of National Academy Emergency Medical Dispatch accreditation.
- Implement fire and police protocol.
- Establish an Emergency Medical Dispatch Regional Trainer.
- Acquire two dispatchers and one IT position.
- Coordinate Adult 911 Education classes through contact of Nursing Homes, Convalescent Centers, and other similar facilities.
- Analyze areas of concerns, action plans and high risk areas for development of training in issues that may re-occur.

Previous year accomplishments:

- Participation on design, procurement and install of the 911 data management system & 911 call routing system in cooperation with KPB Planning and OEM.
- Updated 911 systems and process to accommodate new technology use and State regulatory changes.
- The 911 equipment and infrastructure became Phase II wireless compliant, enabling 911 dispatchers to locate callers on mobile telephones using latitude/longitude coordinates.

Significant budgetary changes:

- Coordinating with the National Academies of Emergency Dispatch (NAEMD) to attain accreditation and training of Regional EMD Instructor. This will enable all emergency dispatchers to obtain this locally as opposed to significant cost of travel of instructor located in the lower 48.
- MicroData annual software cost \$69,000.
- Purchase and training of Emergency Fire Dispatch system. This will provide local 911 operators the tools and training on national standards when answering 911 calls.
- Addition of 2 staff to support increase demands on the 911 system.

KEY MEASURES

	FY07 <u>Actual</u>	FY08 <u>Actual</u>	FY09 <u>Estimated</u>	FY10 <u>Projected</u>
Staffing History	7.20	8.70	8.70	10.70
911 Calls received	17,200	17,200	20,000	21,000

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11255 Emergency Management - 911 Communications

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 256,284	\$ 237,913	\$ 353,074	\$ 353,074	\$ 455,995	\$ 102,921	29.15%
40120 Temporary Wages	29,197	41,666	5,150	5,150	5,150	-	0.00%
40130 Overtime Wages	25,127	29,208	19,732	19,732	20,423	691	3.50%
40210 FICA	25,857	24,657	32,166	32,166	41,122	8,956	27.84%
40221 PERS	72,975	85,622	84,595	84,595	108,273	23,678	27.99%
40321 Health Insurance	76,584	72,075	104,618	104,618	142,694	38,076	36.40%
40322 Life Insurance	635	620	919	919	1,183	264	28.73%
40410 Leave	25,432	23,518	28,789	28,789	36,226	7,437	25.83%
40411 Sick Leave	2,893	2,249	2,012	2,012	4,012	2,000	99.40%
40511 Other Benefits	1,350	-	-	-	-	-	-
Total: Personnel	516,334	517,528	631,055	631,055	815,078	184,023	29.16%
SUPPLIES							
42110 Office Supplies	233	437	1,000	1,000	500	(500)	-50.00%
42120 Computer Software	-	-	-	2,000	-	(2,000)	-100.00%
42210 Operating Supplies	598	1,335	2,000	2,000	2,000	-	0.00%
42263 Training Supplies	-	1,582	-	-	-	-	-
42310 Repair/Maintenance Supplies	-	-	-	5,250	-	(5,250)	-100.00%
Total: Supplies	831	3,354	3,000	10,250	2,500	(7,750)	-75.61%
SERVICES							
43011 Contractual Services	231,372	230,518	247,680	262,230	273,380	11,150	4.25%
43110 Communications	133,944	140,399	161,120	158,120	205,300	47,180	29.84%
43140 Postage	-	-	50	50	50	-	0.00%
43210 Transportation/Subsistence	3,964	942	3,978	6,978	4,699	(2,279)	-32.66%
43260 Training	6,149	445	7,220	7,220	8,070	850	11.77%
43310 Advertising	121	-	75	75	100	25	33.33%
43610 Utilities	18,130	33,211	37,065	37,065	40,230	3,165	8.54%
43720 Equipment Maintenance	29,655	9,074	47,750	37,500	47,750	10,250	27.33%
43764 Snow Removal	-	-	-	1,600	1,700	100	6.25%
43780 Building/Ground Maintenance	60	1,809	5,000	3,400	10,100	6,700	197.06%
43920 Dues and Subscriptions	253	208	500	500	500	-	0.00%
Total: Services	423,648	416,606	510,438	514,738	591,879	77,141	14.99%
CAPITAL OUTLAY							
48110 Office Furniture	8,755	-	-	-	-	-	-
48210 Communications Equipment	-	-	-	-	30,000	30,000	-
48710 Minor Office Equipment	1,958	1,825	-	6,340	1,825	(4,515)	-71.21%
48720 Minor Office Furniture	3,497	-	-	-	5,000	5,000	-
48740 Minor Machines & Equipment	-	467	-	1,292	2,000	708	54.80%
Total: Capital Outlay	14,210	2,292	-	7,632	38,825	31,193	408.71%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	46,200	81,782	83,229	83,229	85,700	2,471	2.97%
Total: Interdepartmental Charges	46,200	81,782	83,229	83,229	85,700	2,471	2.97%
DEPARTMENT TOTAL	\$ 1,001,223	\$ 1,021,562	\$ 1,227,722	\$ 1,246,904	\$ 1,533,982	\$ 287,078	23.02%

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).

Added: 1 Shift Supervisor, 1 Public Safety Dispatcher

43011 Contractual Services. Payments to cities for E911 services, (\$146,880), custodial (\$3,600), Emergency Fire Dispatch protocol implementation (\$40,000), 911 integration (\$11,400), MicroData technical support (\$69,000), and miscellaneous items, (\$2,500).

43110 Communications. Dedicated long distance circuits, trunks, and data lines and connectivity (\$205,300).

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

43720 Equipment Maintenance. Maintenance agreement with ACS for CML equipment and labor (\$42,000), Stancil recorder maintenance agreement (\$2,500), generator costs (\$2,000), maintenance agreement for fax and printers (\$1,250).

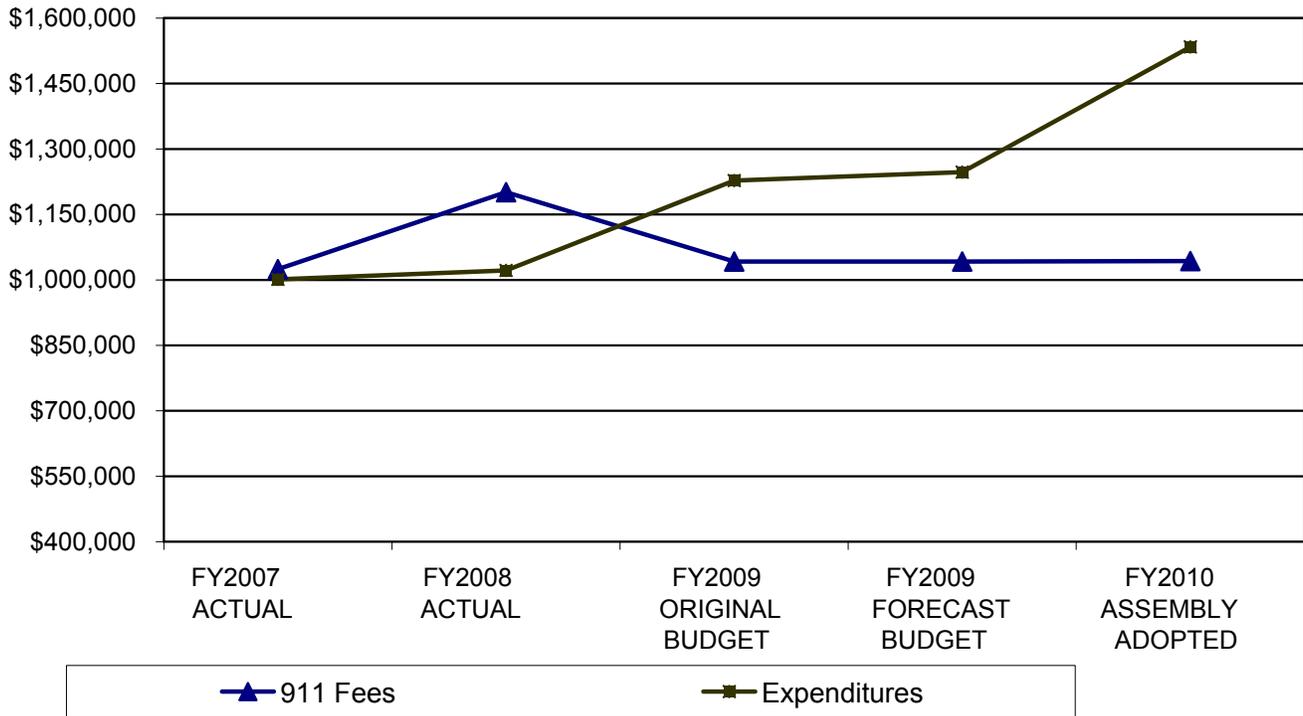
48210 Communication Equipment. Digital logging recording \$30,000.

48710 Minor Office Equipment. Scheduled replacement of a desktop computer.

48720 Minor Office Furniture. Replacement chairs for 6 dispatch stations and the administrator.

60000 Charges (To) From Other Depts. (\$85,700) These are charges from Resource Planning for all wages and benefits of the Addressing Officer responsible for all 911 addressing and database management.

911 PROGRAM REVENUES & EXPENDITURES



The 911 program is projected to receive revenues of approximately \$1,043,375 during FY2010 with the City of Soldotna (\$70,000), Central Emergency Services (\$69,258), and Nikiski Fire Service Area (\$69,258) contributing for dispatching services and (\$836,000) 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**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 381,419	\$ 394,649	\$ 534,358	\$ 534,358	\$ 702,660	\$ 168,302	31.50%
40120 Temporary Wages	33,507	49,266	11,200	11,200	11,198	(2)	-0.02%
40130 Overtime Wages	26,706	29,646	22,669	22,669	23,502	833	3.67%
40210 FICA	36,395	37,202	48,678	48,678	63,239	14,561	29.91%
40221 PERS	90,144	113,341	108,824	108,824	146,618	37,794	34.73%
40321 Health Insurance	91,629	93,735	132,301	132,301	186,703	54,402	41.12%
40322 Life Insurance	927	1,005	1,374	1,374	1,805	431	31.37%
40410 Leave	37,471	40,005	46,380	46,380	58,846	12,466	26.88%
40411 Sick Leave	4,484	4,198	5,863	5,863	8,087	2,224	37.93%
40511 Other Benefits	1,350	-	2,654	2,654	2,654	-	0.00%
Total: Personnel	704,032	763,047	914,301	914,301	1,205,312	291,011	31.83%
SUPPLIES							
42110 Office Supplies	3,006	1,397	4,500	4,500	4,000	(500)	-11.11%
42120 Computer Software	500	-	500	2,500	500	(2,000)	-80.00%
42210 Operating Supplies	9,186	4,833	4,000	4,000	4,700	700	17.50%
42230 Fuels, Oils & Lubricants	1,233	717	1,000	1,000	1,000	-	0.00%
42250 Uniforms	-	170	300	300	300	-	0.00%
42263 Training Supplies	-	1,582	-	-	-	-	-
42310 Repair/Maint Supplies	204	387	1,000	8,000	2,000	(6,000)	-75.00%
42360 Motor Vehicle Repair Supplies	232	40	500	500	500	-	0.00%
42410 Small Tools	640	788	2,500	2,500	2,500	-	0.00%
Total: Supplies	15,001	9,914	14,300	23,300	15,500	(7,800)	-33.48%
SERVICES							
43011 Contractual Services	392,464	315,893	328,672	358,222	383,380	25,158	7.02%
43019 Software Licensing	-	-	-	375	375	-	0.00%
43110 Communications	145,355	155,964	180,620	177,620	226,300	48,680	27.41%
43140 Postage	430	342	250	250	275	25	10.00%
43210 Transportation/Subsistence	6,022	9,248	8,478	11,478	9,349	(2,129)	-18.55%
43250 Freight and Express	-	19	100	30	100	70	233.33%
43260 Training	6,413	445	7,320	7,320	8,070	750	10.25%
43310 Advertising	121	341	275	345	300	(45)	-13.04%
43600 Project Management	-	-	-	2,000	-	(2,000)	-100.00%
43610 Utilities	33,490	44,814	52,815	49,815	55,830	6,015	12.07%
43720 Equipment Maintenance	31,612	11,196	58,750	41,250	53,225	11,975	29.03%
43750 Vehicle Maintenance	-	-	1,000	1,000	1,000	-	0.00%
43764 Snow Removal	-	-	-	3,400	3,400	-	0.00%
43780 Building/Ground Maintenance	118	2,584	10,000	6,225	24,100	17,875	287.15%
43810 Rents and Operating Leases	2,543	2,568	2,300	2,800	2,300	(500)	-17.86%
43812 Equipment Replacement Pymt.	4,383	4,383	4,383	4,383	4,383	-	0.00%
43920 Dues and Subscriptions	666	871	1,150	1,150	1,156	6	0.52%
Total: Services	623,617	548,668	656,113	667,663	773,543	105,880	15.86%
CAPITAL OUTLAY							
48110 Office Furniture	8,755	-	-	-	-	-	-
48210 Communication Equipment	-	-	-	-	30,000	30,000	-
48311 Machinery & Equipment	-	-	5,000	1,000	5,000	4,000	400.00%
48710 Minor Office Equipment	16,528	2,675	1,800	8,040	3,625	(4,415)	-54.91%
48720 Minor Office Furniture	4,037	1,280	1,000	1,100	6,000	4,900	445.45%
48740 Minor Machines & Equipment	-	6,445	-	16,570	5,500	(11,070)	-66.81%
Total: Capital Outlay	29,320	10,400	7,800	26,710	50,125	23,415	87.66%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	46,200	81,782	83,229	83,229	85,700	2,471	2.97%
Total: Interdepartmental Charges	46,200	81,782	83,229	83,229	85,700	2,471	2.97%
DEPARTMENT TOTAL	\$ 1,418,170	\$ 1,413,811	\$ 1,675,743	\$ 1,715,203	\$ 2,130,180	\$ 414,977	24.19%

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

DEPARTMENT FUNCTION

Mission: The General Services Department is committed to provide 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.

Objectives FY2010/Budget highlights:

- Conduct a salary survey by November 1, 2009.
- Provide professional development training opportunities for human resource staff.

Previous year accomplishments:

- Implemented new life insurance plan/provider.
- Implemented new prescription plan/carrier.

Significant budgetary changes:

- Obligation per labor union contract to acquire salary survey will require additional contractual resources.
- Implement Borough Drug Screening Policy.
- Increase the ½ Administrative Assistant to full time.

Key Measures

	<u>FY2007 Actual</u>	<u>FY2008 Actual</u>	<u>FY2009 Estimated</u>	<u>FY2010 Projected</u>
Staffing History	3.5	3.70	4.0	4.5
Grievances Filed	2	2	1	0
Grievances Successfully Resolved	2	0	3	N/A
Human Rights Complaints Filed	1	0	0	0
Human Rights Complaints Successfully Resolved	1	0	0	N/A

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 164,020	\$ 183,896	\$ 225,379	\$ 225,379	\$ 245,039	\$ 19,660	8.72%
40120 Temporary Wages	4,238	7,487	4,000	11,000	4,000	(7,000)	-63.64%
40130 Overtime Wages	58	962	716	716	964	248	34.64%
40210 FICA	14,820	16,021	20,687	20,687	21,827	1,140	5.51%
40221 PERS	54,504	62,509	50,879	50,879	55,533	4,654	9.15%
40321 Health Insurance	38,624	41,411	48,100	48,100	60,012	11,912	24.77%
40322 Life Insurance	480	495	564	564	618	54	9.57%
40410 Leave	24,035	25,200	25,492	25,492	22,156	(3,336)	-13.09%
40411 Sick Leave	5,347	5,551	6,062	6,062	4,099	(1,963)	-32.38%
Total: Personnel	306,126	343,532	381,879	388,879	414,248	25,369	6.52%
SUPPLIES							
42110 Office Supplies	486	1,919	800	2,363	1,500	(863)	-36.52%
42210 Operating Supplies	102	661	500	741	4,122	3,381	456.28%
42310 Repair/Maintenance Supplies	899	-	-	-	-	-	-
Total: Supplies	1,487	2,580	1,300	3,104	5,622	2,518	81.12%
SERVICES							
43011 Contractual Services	10,316	10,306	15,000	19,440	42,528	23,088	118.77%
43110 Communications	5,450	5,310	3,800	4,800	4,000	(800)	-16.67%
43140 Postage	725	557	800	800	800	-	0.00%
43210 Transportation/Subsistence	3,018	5,125	4,620	4,620	10,153	5,533	119.76%
43220 Car Allowance	-	3,600	3,600	3,600	3,600	-	0.00%
43260 Training	3,575	2,549	5,100	5,100	6,350	1,250	24.51%
43270 Employee Development	5,479	7,713	7,500	7,500	7,500	-	0.00%
43310 Advertising	14,176	10,407	13,000	19,000	13,000	(6,000)	-31.58%
43410 Printing	31	-	-	-	-	-	-
43610 Utilities	9,008	9,667	9,500	9,500	11,400	1,900	20.00%
43720 Equipment Maintenance	1,006	533	1,300	1,300	1,800	500	38.46%
43810 Rents and Operating Leases	21,168	21,136	23,000	23,000	23,000	-	0.00%
43920 Dues and Subscription	1,787	1,737	2,300	2,300	2,300	-	0.00%
Total: Services	75,739	78,640	89,520	100,960	126,431	25,471	25.23%
CAPITAL OUTLAY							
48120 Office Machines	-	-	3,000	3,000	-	(3,000)	-100.00%
48710 Minor Office Equipment	-	6,083	2,000	3,000	-	(3,000)	-100.00%
48720 Minor Office Furniture	-	908	300	553	1,000	447	80.83%
48730 Minor Communication Equipment	-	-	-	245	-	(245)	-100.00%
48740 Minor Machines & Equipment	-	-	-	198	-	(198)	-100.00%
Total: Capital Outlay	-	6,991	5,300	6,996	1,000	(5,996)	-85.71%
DEPARTMENT TOTAL	\$ 383,352	\$ 431,743	\$ 477,999	\$ 499,939	\$ 547,301	\$ 47,362	9.47%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: General Services Director, 2 Administrative Assistant (General Services), 1 Secretary (Homer Annex) and ½ time Secretary (Seward Annex).

Addition: Increased the ½ time Administrative Asssistant to full time.

42110 Office Supplies. Increase due to anticipated supplies for organization of employee, training and contract files.

42210 Operating Supplies. Increase due to anticipated cost of supplies to provide supervisor and employee training on workplace safety and produce an employee handbook.

43011 Contractual Services. Includes Cobra tracking through RBMS \$3,360, Employee drug testing \$4,728, Labor arbitration contingency \$3,000, health care broker/consultant fees \$12,000, salary survey required per contract \$15,000, and other items \$4,440.

43260 Transportation/Subsistence. Director and Administrative Assistant to attend GEMS conference, employment law seminar, and other professional development and job skills training. Also includes increase to provide training to supervisors for workplace safety.

43270 Employee Development. Amount required by labor contract.

43810 Rents and Operating Leases. Seward and Homer annex leases and post office box rentals.

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. 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 FY2010/Budget highlights:

- Migrate KPB website deployment into a content management system and deploy the same to the user base.
- Continue the building and deployment of a foundation for virtual server technology.
- Complete training of staff in SQL Server 2005, and deploy vendor-approved applications to the SQL Server 2005 environment.
- Continue transition from an in-house development environment to our application support roles with minor development projects.
- Develop front-end web-based applications for continued research capabilities into our historical legacy systems.
- Assist, guide, and consult in the implementation of a Computer Aided Dispatch component for E911.
- Upgrade several of our minor in-house developed applications to the .NET development platform.

Previous year accomplishments:

- Expanded the Borough's IP Telephony system to the Nikiski Recreational Service Area, Nikiski Fire Service Area, Seward Maintenance facility, and KPB Seward offices.
- Extend the KPB enterprise network to the KPB Seward Office and Seward Maintenance facilities.
- Redesigned and implemented the Roads Service Area tracking application.
- Upgraded the GEMS financial system and migrated it to a new database platform and server.
- Assisted the Office of Emergency Management in deployment of the new 911 call taking system and Tsunami Warning Towers.

Significant budgetary changes:

- None.

KEY MEASURES

	FY07 <u>Actual</u>	FY08 <u>Actual</u>	FY09 <u>Estimated</u>	FY10 <u>Projected</u>
Staffing History				
Help Desk Staff	3.00	3.00	5.00	5.00
Senior Staff	6.00	6.00	5.00	5.00
Management Staff	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>
Total Staffing History	11.00	11.00	11.00	11.00
Desktop Workstations Supported	370	390	400	420
Servers Supported	39	43	52	60
Local Area Networks (LAN'S) Supported	13	16	19	19
Wide Area Networks (WAN's) Supported	15	18	21	21
Telephony Sites Supported	8	10	14	16
Business Software Applications Supported	15	15	18	21
Average Number of Primary Responsibility areas, tasked to each senior staff member	N/A	6.6	6.5	6.5

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11231 - General Services - MIS**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 650,311	\$ 581,094	\$ 717,468	\$ 717,468	\$ 721,585	\$ 4,117	0.57%
40130 Overtime Wages	15,616	12,212	15,710	15,710	15,733	23	0.15%
40210 FICA	58,890	47,532	63,742	63,742	63,969	227	0.36%
40221 PERS	191,017	193,338	163,066	163,066	164,357	1,291	0.79%
40321 Health Insurance	124,100	113,595	132,275	132,275	146,695	14,420	10.90%
40322 Life Insurance	1,627	1,491	1,760	1,760	1,773	13	0.74%
40410 Leave	80,386	72,094	75,051	75,051	74,041	(1,010)	-1.35%
40411 Sick Leave	17,627	14,912	16,973	16,973	15,072	(1,901)	-11.20%
40511 Other Benefits	120	96	96	96	96	-	0.00%
Total: Personnel	1,139,694	1,036,364	1,186,141	1,186,141	1,203,321	17,180	1.45%
SUPPLIES							
42110 Office Supplies	2,308	3,596	3,000	3,000	3,000	-	0.00%
42120 Computer Software	8,073	28,799	39,000	27,000	39,000	12,000	44.44%
42210 Operating Supplies	26,916	27,614	18,500	29,500	25,260	(4,240)	-14.37%
42230 Fuel, Oils and Lubricants	239	87	-	-	-	-	-
42310 Repair/Maintenance Supplies	10,174	14,593	32,810	22,411	25,000	2,589	11.55%
42410 Small Tools	(80)	71	200	200	200	-	0.00%
Total: Supplies	47,630	74,760	93,510	82,111	92,460	10,349	12.60%
SERVICES							
43011 Contractual Services	3,142	-	24,000	31,829	20,000	(11,829)	-37.16%
43019 Software Licensing	121,306	116,346	143,200	163,710	139,800	(23,910)	-14.61%
43110 Communications	69,437	65,576	91,000	80,000	85,000	5,000	6.25%
43210 Transportation/Subsistence	6,781	8,316	4,600	4,600	5,000	400	8.70%
43250 Freight and Express	102	53	1,000	1,000	1,000	-	0.00%
43260 Training	3,608	8,705	8,200	7,100	15,000	7,900	111.27%
43610 Utilities	15,396	16,034	15,000	15,000	18,000	3,000	20.00%
43720 Equipment Maintenance	3,874	6,041	43,538	29,538	27,000	(2,538)	-8.59%
43812 Equipment Replacement Pymt.	133,570	49,570	42,223	42,223	46,141	3,918	9.28%
43920 Dues and Subscriptions	2,493	-	3,000	3,000	3,000	-	0.00%
Total: Services	359,709	270,641	375,761	378,000	359,941	(18,059)	-4.78%
CAPITAL OUTLAY							
48120 Office Machines	22,638	4,789	-	-	-	-	-
48311 Machinery & Equipment	-	-	-	13,100	-	(13,100)	-100.00%
48710 Minor Office Equipment	49,932	13,658	17,500	15,500	20,000	4,500	29.03%
48720 Minor Office Furniture	392	314	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	72,962	18,761	18,500	29,600	21,000	(8,600)	-29.05%
DEPARTMENT TOTAL	\$ 1,619,995	\$ 1,400,526	\$ 1,673,912	\$ 1,675,852	\$ 1,676,722	\$ 870	0.05%

Fund 100
Department 11231 - General Services - MIS - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Systems Manager, 4 Enterprise Applications Developers, 1 Network/IT Administrator, 1 Network/PC Specialist, 2 Senior Information Helpdesk Technicians, 1 Information Helpdesk Technician, and 1 Information Helpdesk Supervisor.

42120 Computer Software. The coming releases of our flag ship applications will run exclusively on SQL2005 requiring upgrade from our current SQL2000 version. This upgrade brings enhanced reporting capabilities that will likely reduce or eliminate licensing costs for other reporting tools in the future (\$36,000). Miscellaneous (\$3,000).

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, (\$16,000); Help desk calls, (\$2,000); miscellaneous, (\$2,000).

43019 Software Licensing. CommVault support (\$14,000), 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 (\$25,000), Cisco, ESW, UCSS (\$19,000), visual Studio (\$4,000), misc. (\$4,500).

43110 Communications. Increase internet bandwidth to 8 Mb.

43260 Training. Manatron Conference, Gems Conference, and ongoing application development tool training.

43720 Equipment Maintenance. MIS portion of KPB printer/copier contract, (\$14,000); Lycra (\$7,460), misc. printer repairs (\$5,540)

43812 Equipment Replacement Payments. See schedule below.

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

48710 Minor Office Equipment. (2) Switches, (\$5,000), (3) workstations (\$7,500) and (3) laptops (\$7,500).

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

<u>Items</u>	<u>Prior Years</u>	<u>FY2009 Estimated</u>	<u>FY2010 Projected</u>	<u>Future Projected Payments</u>
Uninterruptible Power Supply (UPS)	88,100	10,776	10,776	32,329
Network Switch	36,149	5,817	5,817	9,831
1 Server	1,848	2,070	1,848	3,398
1 Server	1,848	2,070	2,070	4,140
1 Server	-	-	2,070	6,210
1 Server	-	-	2,070	6,210
1 Virtual Server	-	11,095	11,095	33,284
3 Call Manager Servers	-	10,395	10,395	31,180
	<u>\$ 127,945</u>	<u>\$ 42,223</u>	<u>\$ 46,141</u>	<u>\$ 126,582</u>

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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. Our current imagery was captured in 2003 and needs to be updated.
- 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, allowing for career path advancement resulting in a higher quality service to the citizens.

Objectives FY2010/Budget highlights:

- Establish a GIS Home Page on the KPB Intranet.
- Mapping support for the 2010 US Census.
- Implementation of a Computer Aided Dispatch System.
- Development of a digital terrain model using LIDAR data.
- Support cadastral map updates, digital map book production, further development of the Zoom tool for data consumers, and support for Oil & Gas industry mapping.

Previous year accomplishments:

- Completed digitizing historical aerial photographs of the Borough.
- Modified and improved the Map services available on the Internet
- Developed Contractor Map Books for the Roads Dept. and added a map component to their road maintenance application.

Significant budgetary changes:

- None

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Staffing History	4	4	4	4
Emergency Service Map Books Distributed	132	174	150	50
Internet Map Services Accessed	9,500	12,500	11,000	20,000
Scanned Historical Aerial Photos	-	2,530	1250	-
Basemap Updated Resulting From				
New Subdivision Plats	317	267	300	275

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11232 - General Services - GIS**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 183,375	\$ 184,349	\$ 215,876	\$ 215,876	\$ 221,973	\$ 6,097	2.82%
40130 Overtime Wages	115	-	1,682	1,682	1,676	(6)	-0.36%
40210 FICA	16,111	15,239	19,344	19,344	19,658	314	1.62%
40221 PERS	59,426	65,290	49,132	49,132	50,495	1,363	2.77%
40321 Health Insurance	45,894	47,851	48,100	48,100	53,344	5,244	10.90%
40322 Life Insurance	488	509	543	543	559	16	2.95%
40410 Leave	23,411	24,982	23,807	23,807	22,839	(968)	-4.07%
40411 Sick Leave	4,374	4,885	5,727	5,727	4,603	(1,124)	-19.63%
40511 Other Benefits	24	-	48	48	48	-	0.00%
Total: Personnel	333,218	343,105	364,259	364,259	375,195	10,936	3.00%
SUPPLIES							
42110 Office Supplies	450	516	750	750	750	-	0.00%
42120 Computer Software	10,494	2,173	5,000	5,000	5,000	-	0.00%
42210 Operating Supplies	5,910	8,417	9,500	4,500	9,750	5,250	116.67%
Total: Supplies	16,854	11,106	15,250	10,250	15,500	5,250	51.22%
SERVICES							
43011 Contractual Services	-	-	10,000	10,000	2,000	(8,000)	-80.00%
43019 Software Licensing	42,176	43,546	64,550	55,550	72,300	16,750	30.15%
43110 Communications	1,322	1,260	1,400	1,400	1,450	50	3.57%
43140 Postage	93	232	-	-	250	250	-
43210 Transportation/Subsistence	8,895	6,579	10,535	10,535	11,465	930	8.83%
43250 Freight and Express	127	135	300	300	300	-	0.00%
43260 Training	4,085	7,294	6,625	5,125	6,615	1,490	29.07%
43410 Printing	20,602	(2,704)	5,000	5,510	5,000	(510)	-9.26%
43610 Utilities	4,277	4,390	6,000	6,000	7,200	1,200	20.00%
43720 Equipment Maintenance	1,143	677	2,000	3,275	2,500	(775)	-23.66%
43812 Equipment Replacement Pymt.	-	3,465	3,465	3,465	2,364	(1,101)	-31.77%
43920 Dues and Subscriptions	150	275	275	275	175	(100)	-36.36%
Total: Services	82,870	65,149	110,150	101,435	111,619	10,184	10.04%
CAPITAL OUTLAY							
48120 Office Machines	18,271	6,953	7,500	16,500	-	(16,500)	-100.00%
48710 Minor Office Equipment	7,028	4,413	-	-	2,000	2,000	-
Total: Capital Outlay	25,299	11,366	7,500	16,500	2,000	(14,500)	-87.88%
DEPARTMENT TOTAL	\$ 458,241	\$ 430,726	\$ 497,159	\$ 492,444	\$ 504,314	\$ 11,870	2.41%

LINE-ITEM EXPLANATIONS

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

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

43011 Contractual Services: Geodesy services to develop field computing applications.

43260 Training. ESRI related training/conference registration.

43019 Software Licensing. ESRI (\$52,000), GEODESY (\$9,500), ER Mapper (\$2,000), Autodesk (\$800), Lizardtech (\$4,000), Mapmakers (\$4,000).

43812 Equipment Replacement Payments. Large format plotter.

48710 Minor Office Equipment. Digital camera for field work(\$2,000).

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

<u>Items</u>	<u>Prior Years</u>	<u>FY2009 Estimated</u>	<u>FY2010 Projected</u>	<u>Future Projected Payments</u>
Large Format Plotter	\$ 3,465	\$ 3,465	\$ 2,364	\$ 7,092
	\$ 3,465	\$ 3,465	\$ 2,364	\$ 7,092

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:

- Need to plan for minor alteration in layout of mail room/copy shop to maximize employee safety and increase efficiency in service delivery.

Objectives FY2010/ Budget highlights:

- Continue providing timely and quality services.

Previous year accomplishments:

- See "Key Measures " below.

Significant budgetary changes:

- Purchase and installation of shelving required to meet Fire Marshall and OSHA requirements, estimated cost is \$15,000.

KEY MEASURES

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Actual</u>	<u>FY09</u> <u>Estimated</u>	<u>FY10</u> <u>Projected</u>
Staffing History	1.80	1.80	1.80	1.80
Borough B&W copy images	N/A	760,881	867,527	900,000
Borough color images	N/A	39,208	42,665	100,000
School District B&W images	N/A	467,568	179,774	180,000
School District color images	N/A	4,173	8,910	9,000
Outgoing metered mail	N/A	205,869	204,000	204,000
Outgoing unmetered mail	N/A	221,065	106,000	106,000

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 61,044	\$ 63,153	\$ 66,827	\$ 66,827	\$ 67,692	\$ 865	1.29%
40120 Temporary Wages	-	60	1,200	1,200	1,200	-	0.00%
40130 Overtime Wages	2,315	2,698	2,876	2,876	2,927	51	1.77%
40210 FICA	5,022	5,161	6,186	6,186	6,231	45	0.73%
40221 PERS	18,195	21,296	15,924	15,924	16,132	208	1.31%
40321 Health Insurance	20,104	20,930	21,645	21,645	24,005	2,360	10.90%
40322 Life Insurance	154	158	177	177	179	2	1.13%
40410 Leave	5,278	6,530	6,271	6,271	5,699	(572)	-9.12%
40411 Sick Leave	412	427	1,005	1,005	1,225	220	21.89%
Total: Personnel	112,524	120,413	122,111	122,111	125,290	3,179	2.60%
SUPPLIES							
42110 Office Supplies	307	224	800	800	800	-	0.00%
42210 Operating Supplies	21,950	20,243	30,000	30,000	25,000	(5,000)	-16.67%
42250 Uniforms	325	337	320	320	320	-	0.00%
Total: Supplies	22,582	20,804	31,120	31,120	26,120	(5,000)	-16.07%
SERVICES							
43011 Contract Services	-	-	-	160	-	(160)	-100.00%
43110 Communications	1,064	934	1,400	1,400	1,400	-	0.00%
43210 Transportation/Subsistence	1,207	1,216	1,400	1,400	1,400	-	0.00%
43610 Utilities	2,797	2,875	3,400	3,400	4,080	680	20.00%
43720 Equipment Maintenance	60,331	53,060	86,000	84,832	66,000	(18,832)	-22.20%
43810 Rents and Operating Leases	-	-	-	1,008	1,008	-	0.00%
43812 Equipment Replacement Pymt.	12,492	11,790	7,567	7,567	14,660	7,093	93.74%
Total: Services	77,891	69,875	99,767	99,767	88,548	(11,219)	-11.25%
CAPITAL OUTLAY							
48120 Office Equipment	-	-	-	-	15,000	15,000	-
48710 Minor Office Equipment	-	1,687	-	-	-	-	-
48720 Minor Office Furniture	-	1,349	-	-	-	-	-
Total: Capital Outlay	-	3,036	-	-	15,000	15,000	-
DEPARTMENT TOTAL	\$ 212,997	\$ 214,128	\$ 252,998	\$ 252,998	\$ 254,958	\$ 1,960	0.77%

LINE-ITEM EXPLANATIONS

40110 Regular wages. Staff includes: Lead Mail-Copy Technician and part-time Mail-Copy Clerk.

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.

43812 Equipment Replacement Payments. Scheduled replacement of equipment.

48120 Office Equipment. Purchase of shelving for compliance with OSHA and fire marshal requirements.

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

Items	Prior Years	FY2009 Estimated	FY2010 Projected	Future Projected Payments
Mail Processor	\$ 6,939	\$ 2,313	\$ 2,313	\$ 12,313
Color Copier	14,088	3,522	3,600	18,000
Folder/Stuffer	29,775	-	-	-
Tape Binding System	-	1,732	1,732	6,928
Digital Copier (2)	-	-	-	73,600
Folder/Stuffer	-	-	6,325	31,625
Automatic Tabber	-	-	690	3,450
	\$ 50,802	\$ 7,567	\$ 14,660	\$ 145,916

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

DEPARTMENT FUNCTION

Mission: Clean in and around the main Borough 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 FY2010/ Budget highlights:

- Provide an improved level of service to those we serve, including the main Borough building and the Human Resources/Risk Management Annex.
- Provide an improved level of service by soliciting for and administering a new contract for janitorial services for the cleaning of the Poppy Lane Maintenance Facility, Kenai River Center, and the Office of Emergency Management.

Previous year accomplishments:

- Maintained all assigned buildings and grounds at a satisfactory level.

Significant budgetary changes:

- None.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Staffing History	1.30	1.30	1.30	1.30
Square Footage Maintained	47,590	45,630	45,630	45,630

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 43,928	\$ 45,855	\$ 48,360	\$ 48,360	\$ 50,030	\$ 1,670	3.45%
40120 Temporary Wages	3,721	2,899	2,200	2,200	2,200	-	0.00%
40130 Overtime Wages	980	639	1,078	1,078	1,166	88	8.16%
40210 FICA	4,071	3,863	4,654	4,654	4,813	159	3.42%
40221 PERS	13,556	15,445	11,302	11,302	11,704	402	3.56%
40321 Health Insurance	14,276	14,950	15,031	15,031	17,337	2,306	15.34%
40322 Life Insurance	110	110	127	127	132	5	3.94%
40410 Leave	5,668	5,865	5,807	5,807	6,010	203	3.50%
40411 Sick Leave	1,313	1,341	1,452	1,452	1,502	50	3.44%
Total: Personnel	87,623	90,967	90,011	90,011	94,894	4,883	5.42%
SUPPLIES							
42210 Janitorial Supplies	1,820	2,254	2,500	2,500	2,000	(500)	-20.00%
42410 Small Tools	60	94	500	500	300	(200)	-40.00%
Total: Supplies	1,880	2,348	3,000	3,000	2,300	(700)	-23.33%
SERVICES							
43011 Contractual Services	11,587	11,109	11,600	11,600	11,600	-	0.00%
43210 Transportation/Subsistence	200	76	300	300	200	(100)	-33.33%
43720 Equipment Maintenance	-	187	100	100	100	-	0.00%
Total: Services	11,787	11,372	12,000	12,000	11,900	(100)	-0.83%
CAPITAL OUTLAY							
48740 Minor Machinery & Equipment	-	-	500	500	500	-	0.00%
Total: Capital Outlay	-	-	500	500	500	-	0.00%
DEPARTMENT TOTAL	\$ 101,290	\$ 104,687	\$ 105,511	\$ 105,511	\$ 109,594	\$ 4,083	3.87%

LINE-ITEM EXPLANATIONS

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

43011 Contractual Services. Poppy Lane, Non-Maintenance side cleaning (\$10,000), window cleaning of Borough Administration Building (\$1,600).

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 small tools or minor equipment as necessary.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
General Services Department Totals**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 1,102,678	\$ 1,058,347	\$ 1,273,910	\$ 1,273,910	\$ 1,306,319	\$ 32,409	2.54%
40120 Temporary Wages	7,959	10,446	7,400	14,400	7,400	(7,000)	-48.61%
40130 Overtime Wages	19,084	16,511	22,062	22,062	22,466	404	1.83%
40210 FICA	98,914	87,816	114,613	114,613	116,498	1,885	1.64%
40221 PERS	336,698	357,878	290,303	290,303	298,221	7,918	2.73%
40321 Health Insurance	242,998	238,737	265,151	265,151	301,393	36,242	13.67%
40322 Life Insurance	2,859	2,763	3,171	3,171	3,261	90	2.84%
40410 Leave	138,778	134,671	136,428	136,428	130,745	(5,683)	-4.17%
40411 Sick Leave	29,073	27,116	31,219	31,219	26,501	(4,718)	-15.11%
40511 Other Benefits	144	96	144	144	144	-	0.00%
Total: Personnel	1,979,185	1,934,381	2,144,401	2,151,401	2,212,948	61,547	2.86%
SUPPLIES							
42110 Office Supplies	3,551	6,255	5,350	6,913	6,050	(863)	-12.48%
42120 Computer Software	18,567	30,972	44,000	32,000	44,000	12,000	37.50%
42210 Operating Supplies	56,698	59,189	61,000	67,241	66,132	(1,109)	-1.65%
42230 Fuels, Oils and Lubricants	239	87	-	-	-	-	-
42250 Uniforms	325	337	320	320	320	-	0.00%
42310 Repair/Maintenance Supplies	11,073	14,593	32,810	22,411	25,000	2,589	11.55%
42410 Small Tools	(20)	165	700	700	500	(200)	-28.57%
Total: Supplies	90,433	111,598	144,180	129,585	142,002	12,417	9.58%
SERVICES							
43011 Contractual Services	25,045	21,415	60,600	73,029	76,128	3,099	4.24%
43019 Software Licensing	163,482	159,892	207,750	219,260	212,100	(7,160)	-3.27%
43110 Communications	77,273	73,080	97,600	87,600	91,850	4,250	4.85%
43140 Postage	818	789	800	800	1,050	250	31.25%
43210 Transportation/Subsistence	20,101	21,312	21,455	21,455	28,218	6,763	31.52%
43220 Car Allowance	-	3,600	3,600	3,600	3,600	-	0.00%
43250 Freight and Express	229	188	1,300	1,300	1,300	-	0.00%
43260 Training	11,268	18,548	19,925	17,325	27,965	10,640	61.41%
43270 Employee Development	5,479	7,713	7,500	7,500	7,500	-	0.00%
43310 Advertising	14,176	10,407	13,000	19,000	13,000	(6,000)	-31.58%
43410 Printing	20,633	(2,704)	5,000	5,510	5,000	(510)	-9.26%
43610 Utilities	31,478	32,966	33,900	33,900	40,680	6,780	20.00%
43720 Equipment Maintenance	66,354	60,498	132,938	119,045	97,400	(21,645)	-18.18%
43810 Rents and Operating Leases	21,168	21,136	23,000	24,008	24,008	-	0.00%
43812 Equipment Replacement Pymt.	146,062	64,825	53,255	53,255	63,165	9,910	18.61%
43920 Dues and Subscriptions	4,430	2,012	5,575	5,575	5,475	(100)	-1.79%
Total: Services	607,996	495,677	687,198	692,162	698,439	6,277	0.91%
CAPITAL OUTLAY							
48120 Office Machines	40,909	11,742	10,500	19,500	15,000	(4,500)	-23.08%
48311 Machinery & Equipment	-	-	-	13,100	-	(13,100)	-100.00%
48710 Minor Office Equipment	56,960	25,841	19,500	18,500	22,000	3,500	18.92%
48720 Minor Office Furniture	392	2,571	1,300	1,553	2,000	447	28.78%
48730 Minor Communication Equipment	-	-	-	245	-	(245)	-100.00%
48740 Minor Machines & Equipment	-	-	500	698	500	(198)	-28.37%
Total: Capital Outlay	98,261	40,154	31,800	53,596	39,500	(14,096)	-26.30%
DEPARTMENT TOTAL							
	\$ 2,775,875	\$ 2,581,810	\$ 3,007,579	\$ 3,026,744	\$ 3,092,889	\$ 66,145	2.19%

Fund 100
 Dept: 11310 Legal Department

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 defending and pursuing claims and lawsuits.

Major long-term issues and concerns:

- Finish establishing public officials training program for common issues with legal implications faced by public officials.
- Establish training program for employees in conjunction with other departments for common issues with legal implications faced by employees.
- Update the Borough Code of Ordinances to correct errors and comply with revised laws.
- If required borough services, code compliance issues, contracts, and other matters involving the legal department continue to increase, the legal department will eventually need to hire an additional person, which will require additional space.

Objectives FY2010/Budget highlights:

- Complete implementation of timekeeping system.
- Conduct training sessions for all service area boards, the Planning Commission, the Assembly, and advisory planning commissions regarding 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

Previous year accomplishments:

- Reviewed and/or drafted at least 81 resolutions and 92 ordinances in calendar year 2008, and performed related research and drafted related memoranda for many of these items.
- During calendar year 2008 the Alaska Supreme Court entered 1 decision in the borough's favor upholding the borough assessor's valuation of condominiums. The borough settled 4 cases, 3 of which were for personal injuries and 1 related to the purified protein derivative (PPD) tuberculosis-testing requirement for admission to school. (The borough prevailed at the superior court in the PPD case, and settled for no payment after it was appealed to the Supreme Court.)
- Advised the Planning Department in 2 appeals to the Board of Adjustment, including briefing and arguing as needed.
- Advised the Assessing Department in 50 appeals to the Board of Equalization including briefing and arguing as needed.
- Set up procedures for scanning word-searchable files into computer system and scanned two full 42" lateral file cabinet drawers to date.
- Collected \$76,836 in delinquent sales taxes, \$17,145 in personal property taxes, and \$8,415 in bankruptcy case taxes.

Significant budgetary changes:

- None.

Key Measures

	FY2007 <u>Actual</u>	FY2008 <u>Actual</u>	FY2009 <u>Estimated</u>	FY2010 <u>Projected</u>
Staffing History	5	5	5	5

Legal Department - Continued

Key Measures - Continued

	<u>CY2006 Actual</u>	<u>CY2007 Actual</u>	<u>CY2008 Actual</u>	<u>CY2009 Estimated</u>
Non-Tax Cases:				
Judgments entered for KPB	4	3	1	2
Judgments entered against KPB	0	0	0	1
Cases Settled	7	2	4	3
Ordinances prepared and/or reviewed	90	97	92	90
Resolutions prepared and/or reviewed	100	80	81	80
Sales Taxes Collected	\$130,100	\$149,894	\$76,836	\$100,000
Personal property taxes collected	\$15,650	\$3,085	\$17,145	\$1,000
Bankruptcy collections	\$18,733	\$21,530	\$8,415	\$5,000
Sales & Personal Property judgment Amounts Secured	\$104,406	\$117,286	\$64,446	\$150,000

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11310 - Legal Administration**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 335,274	\$ 340,129	\$ 373,291	\$ 373,291	\$ 394,833	\$ 21,542	5.77%
40120 Temporary Wages	875	460	4,318	4,318	4,318	-	0.00%
40130 Overtime Wages	1,604	2,735	3,940	3,940	4,120	180	4.57%
40210 FICA	26,315	28,228	33,697	33,697	35,638	1,941	5.76%
40221 PERS	97,061	111,439	83,919	83,919	88,742	4,823	5.75%
40321 Health Insurance	57,500	59,806	60,125	60,125	66,680	6,555	10.90%
40322 Life Insurance	840	865	913	913	961	48	5.26%
40410 Leave	39,083	41,352	40,889	40,889	43,267	2,378	5.82%
40411 Sick Leave	8,145	8,295	9,778	9,778	10,338	560	5.73%
40511 Other Benefits	72	96	96	96	96	-	0.00%
Total: Personnel	566,769	593,405	610,966	610,966	648,993	38,027	6.22%
SUPPLIES							
42110 Office Supplies	1,111	2,358	2,000	2,000	2,000	-	0.00%
42120 Computer Software	(675)	2,566	500	500	500	-	0.00%
42410 Small Tools	130	162	500	500	500	-	0.00%
Total: Supplies	566	5,086	3,000	3,000	3,000	-	0.00%
SERVICES							
43011 Contractual Services	2,683	33,132	75,000	133,865	65,000	(68,865)	-51.44%
43019 Software Licensing	-	-	-	635	-	(635)	-100.00%
43031 Litigation	3,379	3,018	6,000	6,500	6,000	(500)	-7.69%
43034 Atty's Fees-Special Cases	37,169	44,710	25,000	36,999	30,000	(6,999)	-18.92%
43035 Opposing Litigants	-	4,250	-	-	-	-	-
43110 Communications	1,582	1,434	2,000	1,300	1,800	500	38.46%
43140 Postage	991	390	600	600	600	-	0.00%
43210 Transportation/Subsistence	1,959	1,962	4,758	4,758	4,900	142	2.98%
43220 Car Allowance	-	10,800	10,800	10,800	10,800	-	0.00%
43260 Training	1,003	418	2,000	2,000	2,000	-	0.00%
43410 Printing	61	217	200	2,700	200	(2,500)	-92.59%
43610 Utilities	4,648	4,770	5,434	5,434	6,520	1,086	19.99%
43720 Equipment Maintenance	386	227	800	800	450	(350)	-43.75%
43920 Dues and Subscriptions	30,657	32,234	33,185	33,185	31,865	(1,320)	-3.98%
Total: Services	84,518	137,562	165,777	239,576	160,135	(79,441)	-33.16%
CAPITAL OUTLAY							
48710 Minor Office Equipment	3,609	3,375	4,000	4,000	4,000	-	0.00%
48720 Minor Office Furniture	-	-	1,000	1,000	-	(1,000)	-100.00%
48730 Minor Communication Equipment	-	-	-	700	100	(600)	-85.71%
Total: Capital Outlay	3,609	3,375	5,000	5,700	4,100	(1,600)	-28.07%
DEPARTMENT TOTAL	\$ 655,462	\$ 739,428	\$ 784,743	\$ 859,242	\$ 816,228	\$ (43,014)	-5.01%

LINE-ITEM EXPLANATIONS

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

43920 Dues and Subscriptions. Publications and a national computerized legal research program. Reduced to reflect cancellation of several subscriptions.

43011 Contractual Services. Hiring outside counsel as needed in cases not covered by insurance.

48710 Minor Office Equipment. Purchase of one new scanner, one new computer, and new monitors.

43031 Litigation. Court and execution-related costs and process service fees.

43034 Attorney's Fees Special Cases. Hiring outside counsel when a conflict of interest exists. An additional \$5,000 is requested due to the increased caseload and increased hourly rates for outside counsel.

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:

- Increased workloads due to Government Accounting Standards Board (GASB) proposed changes to accounting practices and reporting. During FY2007 & FY2008, the Borough saw twelve new auditing standards (SAS) implemented. These SAS's have impacted the finance department budgets and cost of the Borough's financial statement audits.
- Fiscal impact to the Borough due to the worldwide recession.

Objectives FY2010/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 FY2008 CAFR, 28th consecutive year.
- Earned GFOA Distinguished Budget Presentation Award, 17th year.
- Reviewed and documented the Borough's policies and procedures for compliance with new SAS's.
- Upgraded the Finance Department web page to allow access to the Borough's past and present Budgets and CAFR.

Significant budgetary changes:

- None.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 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	55	56	60	60
Number of Resolutions reviewed/prepared	40	51	60	60
Number of Bond Sales (including anticipated)	1	1	0	1
Bonds Sold (includes refinancing)	\$3,080,000	\$14,700,000	\$ 0	\$4,000,000

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 193,193	\$ 197,062	\$ 209,738	\$ 209,738	\$ 220,029	\$ 10,291	4.91%
40120 Temporary Wages	-	-	1,000	1,000	1,000	-	0.00%
40130 Overtime Wages	1,056	216	1,261	1,261	1,285	24	1.90%
40210 FICA	16,319	15,606	19,167	19,167	19,807	640	3.34%
40221 PERS	55,366	63,024	46,790	46,790	48,406	1,616	3.45%
40321 Health Insurance	33,774	35,880	36,075	36,075	40,008	3,933	10.90%
40322 Life Insurance	471	496	512	512	528	16	3.13%
40410 Leave	21,469	24,436	23,557	23,557	24,383	826	3.51%
40411 Sick Leave	5,080	5,296	6,100	6,100	6,310	210	3.44%
40511 Other Benefits	76	72	48	48	96	48	100.00%
Total: Personnel	326,804	342,088	344,248	344,248	361,852	17,604	5.11%
SUPPLIES							
42110 Office Supplies	2,162	3,226	3,500	3,500	3,500	-	0.00%
42120 Software	-	5,995	-	-	-	-	-
Total: Supplies	2,162	9,221	3,500	3,500	3,500	-	0.00%
SERVICES							
43011 Contractual Services	-	18,367	7,500	7,500	7,500	-	0.00%
43017 Investment Portfolio Fees	36,357	29,980	58,000	58,000	48,000	(10,000)	-17.24%
43019 Software Licensing	-	1,291	1,200	1,200	1,500	300	25.00%
43110 Communication	2,119	1,822	2,750	2,750	2,750	-	0.00%
43140 Postage	142	601	500	500	500	-	0.00%
43210 Transportation/Subsistence	10,238	9,190	12,890	12,890	13,290	400	3.10%
43220 Car Allowance	-	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	3,155	5,389	2,360	2,437	4,500	2,063	84.65%
43310 Advertising	159	67	250	250	250	-	0.00%
43410 Printing	153	94	200	200	200	-	0.00%
43610 Utilities	3,585	3,685	3,900	3,900	4,700	800	20.51%
43720 Equipment Maintenance	370	269	1,100	1,100	400	(700)	-63.64%
43920 Due and Subscriptions	2,454	1,299	2,120	2,120	2,120	-	0.00%
Total: Services	58,732	79,254	99,970	100,047	92,910	(7,137)	-7.13%
CAPITAL OUTLAY							
48120 Major Office Equipment	-	-	11,500	11,500	-	(11,500)	-100.00%
48710 Minor Office Equipment	1,800	1,832	-	-	-	-	-
48720 Minor Office Furniture	882	-	-	-	-	-	-
Total: Capital Outlay	2,682	1,832	11,500	11,500	-	(11,500)	-100.00%
DEPARTMENT TOTAL	\$ 390,380	\$ 432,395	\$ 459,218	\$ 459,295	\$ 458,262	\$ (1,033)	-0.22%

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 \$120,000, the general fund portion is approximately \$48,000; the balance is charged out to other funds and is shown as a reduction of interest earnings.

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.

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.
- The Accountant/Auditor position is being utilized more and more as an Accountant resulting in a decrease in the number of sales tax audits performed.

Objectives FY2010/Budget highlights:

- Integration of solid waste fee billing into the GEMS financial accounting and reporting system.
- Provide annual training on GEMS to staff of all borough departments and service areas.
- Identify areas and tools of GEMS that borough departments and service areas can further utilize that will make gathering financial information easier.

Previous year accomplishments:

- Documented systems/processes for compliance with new SAS’s.
- Utilized CAFR 2000 software to assist in the preparation of the Borough’s Comprehensive Annual Financial Report.

Significant budgetary changes:

- None.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Staffing History	8	8	8	8
Payroll Checks Issued	10,491	10,711	11,000	10,500
W-2’s Issued	813	855	898	940
# of Invoices Paid	9,343	9,353	9,400	9,400
Amount Paid (000’s)	\$93,753	\$89,984	\$90,000	\$91,000
1099’s Processed	235	197	363	375
Sales Tax Audits	54	73	75	80
Sales Tax Estimates	160	169	170	180
State and Federal Grants Administered	106	90	85	85
State and Federal Grant Reports Completed	324	300	275	275

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 333,940	\$ 383,914	\$ 417,464	\$ 417,464	\$ 442,341	\$ 24,877	5.96%
40120 Temporary Wages	11,786	10,472	8,077	8,077	4,077	(4,000)	-49.52%
40130 Overtime Wages	2,105	2,121	4,111	4,111	4,382	271	6.59%
40210 FICA	29,914	30,542	38,010	38,010	40,383	2,373	6.24%
40221 PERS	94,943	127,124	94,662	94,662	100,288	5,626	5.94%
40321 Health Insurance	83,606	95,611	96,200	96,200	106,687	10,487	10.90%
40322 Life Insurance	881	997	1,054	1,054	1,108	54	5.12%
40410 Leave	39,486	42,218	43,695	43,695	45,953	2,258	5.17%
40411 Sick Leave	7,535	7,284	7,598	7,598	10,789	3,191	42.00%
40511 Other Benefits	120	351	144	144	144	-	0.00%
Total: Personnel	604,316	700,634	711,015	711,015	756,152	45,137	6.35%
SUPPLIES							
42110 Office Supplies	4,220	3,807	3,900	4,100	3,900	(200)	-4.88%
Total: Supplies	4,220	3,807	3,900	4,100	3,900	(200)	-4.88%
SERVICES							
43019 Software Licensing	-	-	-	300	-	(300)	-100.00%
43110 Communication	1,995	2,063	3,000	3,000	2,000	(1,000)	-33.33%
43140 Postage	5,469	5,101	6,150	6,150	6,150	-	0.00%
43210 Transportation/Subsistence	13,132	11,266	20,020	20,020	18,020	(2,000)	-9.99%
43220 Car Allowance	6,369	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	5,314	3,456	4,000	4,153	4,000	(153)	-3.68%
43310 Advertising	395	-	500	500	500	-	0.00%
43410 Printing	715	-	2,200	2,200	2,200	-	0.00%
43610 Utilities	2,620	2,678	3,000	3,000	3,200	200	6.67%
43720 Equipment Maintenance	195	269	600	400	600	200	50.00%
43920 Due and Subscriptions	531	1,421	1,205	1,205	875	(330)	-27.39%
Total: Services	36,735	33,454	47,875	48,128	44,745	(3,383)	-7.03%
CAPITAL OUTLAY							
48710 Minor Office Equipment	3,596	1,938	5,900	5,600	3,800	(1,800)	-32.14%
48720 Minor Office Furniture	790	657	-	-	2,000	2,000	-
Total: Capital outlay	4,386	2,595	5,900	5,600	5,800	200	3.57%
DEPARTMENT TOTAL	\$ 649,657	\$ 740,490	\$ 768,690	\$ 768,843	\$ 810,597	\$ 41,754	5.43%

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 two desktop computers (\$1,900 each).

48720 Minor Office Furniture. Scheduled replacement of two office chairs.

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 FY2010/Budget highlights:

- Update the tax web page so more information will be available to the public regarding their accounts.
- Adding the option of IVR (Interactive Voice Response) as another avenue in which to pay our taxes.
- Process most of the revenues using Check 21, which will send checks to the bank electronically ensuring maximum cash flow.
- Provide prompt and courteous customer service to the general public and outside entities.

Previous year accomplishments:

- Processed the majority of miscellaneous cash receipts on the GRM application, reducing the need for another cashiering system, which allows staff time to work on other projects.
- 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.

Significant budgetary changes:

- Transfer of Manatron’s Software Maintenance from non-departmental.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Staffing History	8	8	8	8
Regular Property Tax Bills Issued	59,946	60,712	62,177	63,000
Foreclosure Notices	2,254	2,999	2,100	2,500
Property Tax Delinquencies %	3.76%	4.94%	3.38%	3.97%
Foreclosed Accounts	1,503	1,447	1,250	1,475
Clerk’s Deeds Filed	11	29	34	20
Tax Refunds Processed	520	824	750	700
Internet Tax Payments (000’s)	\$1,010	\$1,832	\$1,900	\$2,000
Delinquent Sales Tax/Personal Property (000’s)	\$1,200	\$900	\$950	\$1,000

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 316,474	\$ 325,426	\$ 353,052	\$ 353,052	\$ 370,894	\$ 17,842	5.05%
40120 Temporary Wages	6,231	6,962	8,000	8,000	7,500	(500)	-6.25%
40130 Overtime Wages	8,054	2,117	5,371	5,371	5,617	246	4.58%
40210 FICA	27,676	24,935	32,147	32,147	33,912	1,765	5.49%
40221 PERS	93,826	106,210	81,357	81,357	85,468	4,111	5.05%
40321 Health Insurance	90,676	94,579	96,200	96,200	106,687	10,487	10.90%
40322 Life Insurance	830	870	910	910	950	40	4.40%
40410 Leave	34,177	34,970	35,421	35,421	39,082	3,661	10.34%
40411 Sick Leave	5,575	6,006	6,992	6,992	8,223	1,231	17.61%
40511 Other Benefits	76	72	-	-	24	24	-
Total: Personnel	583,595	602,147	619,450	619,450	658,357	38,907	6.28%
SUPPLIES							
42110 Office Supplies	4,217	4,202	4,000	4,500	5,000	500	11.11%
Total: Supplies	4,217	4,202	4,000	4,500	5,000	500	11.11%
SERVICES							
43011 Contractual Services	10,666	11,029	16,500	15,730	16,500	770	4.90%
43019 Software Licensing	56,160	65,483	69,158	70,253	74,071	3,818	5.43%
43110 Communications	2,829	2,629	3,200	3,200	3,200	-	0.00%
43140 Postage	30,383	30,646	32,000	32,000	34,000	2,000	6.25%
43210 Transportation/Subsistence	2,191	1,784	2,928	2,928	3,038	110	3.76%
43250 Freight & Express	-	104	-	-	-	-	-
43260 Training	210	773	950	950	835	(115)	-12.11%
43310 Advertising	14,956	14,766	18,000	17,775	18,000	225	1.27%
43410 Printing	3,605	12,404	4,000	4,000	2,000	(2,000)	-50.00%
43610 Utilities	4,362	4,468	4,900	4,900	5,880	980	20.00%
43720 Equipment Maintenance	195	669	1,000	1,000	1,000	-	0.00%
43920 Dues and Subscriptions	2,259	2,117	2,000	2,000	2,000	-	0.00%
43931 Recording Fees	6,503	14,654	10,000	10,000	10,000	-	0.00%
43932 Litigation Reports	19,970	17,080	20,000	24,830	20,000	(4,830)	-19.45%
Total: Services	154,289	178,606	184,636	189,566	190,524	958	0.51%
CAPITAL OUTLAY							
48710 Minor Office Equipment	5,129	3,656	4,100	6,860	6,600	(260)	-3.79%
48720 Minor Office Furniture	654	-	1,000	1,473	1,000	(473)	-32.11%
Total: Capital Outlay	5,783	3,656	5,100	8,333	7,600	(733)	-8.80%
DEPARTMENT TOTAL	\$ 747,884	\$ 788,611	\$ 813,186	\$ 821,849	\$ 861,481	\$ 39,632	4.82%

LINE-ITEM EXPLANATIONS

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

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

*In prior years, cost associated with Manatron software licensing was budgeted in non-departmental. On a go-forward basis, these costs are being accounted for in the departments that utilize the software. For comparative purposes, prior years' data has been restated to reflect this change.

43019 Software Licensing. Yearly licensing fee for the payment processing remittance system \$2,213 and property tax billing and collection software & Tax Website \$71,858*.

43610 Utilities. Rate Increases rates for electricity (HEA) and natural gas (Enstar).

48710 Minor Office Equipment. Scheduled computer upgrades to keep abreast with current technologies, three desktops (\$2,000 each) and replace two desktop printers (\$300 each).

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:

- The new TaxMantra® sales tax software has many new analytical tools and it is our goal to begin utilizing these features to offer more accurate and useful information to the jurisdictions within the borough. Information that will help the cities and borough make more informed decisions.
- Currently we are imaging all returns, backup documentation and remittance information, then the permanent records are created in borough's records management division. We will be working to implement additional record-keeping components that will make the images acceptable per the State of Alaska permanent record keeping requirements and this will end the need for duplication of records.

Objectives FY2010/ Budget highlights:

- Implementation of major software changes to the sales tax software TaxMantra® as well as imaging system in order to implement the seasonal non-prepared food exemption.
- Provide training throughout Borough on the seasonal non-prepared food exemption and assist individuals on how to properly complete the new sales tax form.

Previous year accomplishments:

- Designed new sales tax form that allows for the seasonal non-prepared food exemption.
- Continued implementation of the new TaxMantra® sales tax software and e-tax module.
- Updated all sales tax accounts with unique identifiers and data required to prepare for go-live of E-Tax.

Significant budgetary changes:

- Transfer of the TaxMantra® software maintenance from Non-Departmental.

KEY MEASURES

	Calendar 2007 <u>Actual</u>	Calendar 2008 <u>Actual</u>	Calendar 2009 <u>Estimated</u>	Calendar 2010 <u>Projected</u>
Staffing History	4	4	4	4
Sales Tax Returns Processed	38,573	38,073	40,000	40,000
Registered Businesses	6,778	6,700	6,800	6,900
Sales Tax Certificates Issued	1,043	1,047	1,100	1,100
Resale cards issued	2,043	2,655	2,750	2,800
Exempt cards issued	506	660	700	750
Owner Builder cards issued	431	391	410	450
Number of special assessments billed and maintained	527	415	425	435
Number of Land sales escrows maintained	57	57	52	52
Number of Land leases monitored	35	35	38	35

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 177,712	\$ 167,530	\$ 194,052	\$ 192,969	\$ 190,511	\$ (2,458)	-1.27%
40120 Temporary Wages	7,513	9,776	3,200	3,200	2,200	(1,000)	-31.25%
40130 Overtime Wages	1,287	2,306	946	2,029	969	(1,060)	-52.24%
40210 FICA	18,611	13,961	17,517	17,517	16,760	(757)	-4.32%
40221 PERS	52,677	56,102	44,017	44,017	43,263	(754)	-1.71%
40321 Health Insurance	46,000	44,808	48,100	48,100	53,344	5,244	10.90%
40322 Life Insurance	478	476	494	494	487	(7)	-1.42%
40410 Leave	20,019	20,239	20,473	20,473	16,504	(3,969)	-19.39%
40411 Sick Leave	4,377	4,309	5,229	5,229	2,726	(2,503)	-47.87%
40511 Other Benefits	124	144	144	144	144	-	0.00%
Total: Personnel	328,798	319,651	334,172	334,172	326,908	(7,264)	-2.17%
SUPPLIES							
42110 Office Supplies	1,123	1,326	2,000	2,518	2,000	(518)	-20.57%
42120 Computer Software	142	-	-	-	-	-	-
42210 Operating Supplies	-	-	-	82	-	(82)	-100.00%
Total: Supplies	1,265	1,326	2,000	2,600	2,000	(600)	-23.08%
SERVICES							
43011 Contractual Services	812	-	3,000	1,385	3,000	1,615	116.61%
43019 Software Licensing	22,650	47,032	50,557	51,952	54,645	2,693	5.18%
43110 Communications	1,327	1,291	2,200	2,200	2,200	-	0.00%
43140 Postage	22,458	29,961	25,000	25,000	27,000	2,000	8.00%
43210 Transportation/Subsistence	3,266	1,130	4,100	4,100	4,100	-	0.00%
43260 Training	759	578	1,365	1,365	1,365	-	0.00%
43310 Advertising	6,982	7,060	9,500	9,500	9,500	-	0.00%
43410 Printing	2,268	6,566	5,000	5,000	4,500	(500)	-10.00%
43610 Utilities	1,782	1,825	2,500	2,500	3,000	500	20.00%
43720 Equipment Maintenance	2,096	2,264	2,500	1,105	2,290	1,185	107.24%
43920 Dues and Subscriptions	124	585	510	510	510	-	0.00%
Total: Services	64,524	98,292	106,232	104,617	112,110	7,493	7.16%
CAPITAL OUTLAY							
48710 Minor Office Equipment	1,338	2,838	2,300	2,300	2,000	(300)	-13.04%
48720 Minor Office Furniture	-	392	-	1,015	-	(1,015)	-100.00%
Total: Capital Outlay	1,338	3,230	2,300	3,315	2,000	(1,315)	-39.67%
DEPARTMENT TOTAL	\$ 395,925	\$ 422,499	\$ 444,704	\$ 444,704	\$ 443,018	\$ (1,686)	-0.38%

LINE-ITEM EXPLANATIONS

- 40110 Regular Wages.** Staff includes: Accounting Supervisor (Sales Tax), Sales Tax Specialist, Senior Account Clerk, and a Account Clerk.
- 40311 Contractual Services.** To pay our share (50%) of web reports and electronic payment system (\$3,000).
- 40319 Software Licensing.** Sales Tax Software annual maintenance (\$53,250), imaging software annual maintenance (\$1,395).
- 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, one desktop (\$2,000).

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Finance Department Totals**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 1,021,319	\$ 1,073,932	\$ 1,174,306	\$ 1,173,223	\$ 1,223,775	\$ 50,552	4.31%
40120 Temporary Wages	25,530	27,210	20,277	20,277	14,777	(5,500)	-27.12%
40130 Overtime Wages	12,502	6,760	11,689	12,772	12,253	(519)	-4.06%
40210 FICA	92,520	85,044	106,841	106,841	110,862	4,021	3.76%
40221 PERS	296,812	352,460	266,826	266,826	277,425	10,599	3.97%
40321 Health Insurance	254,056	270,878	276,575	276,575	306,726	30,151	10.90%
40322 Life Insurance	2,660	2,839	2,970	2,970	3,073	103	3.47%
40410 Leave	115,151	121,863	123,146	123,146	125,922	2,776	2.25%
40411 Sick Leave	22,567	22,895	25,919	25,919	28,048	2,129	8.21%
40511 Other Benefits	396	639	336	336	408	72	21.43%
Total: Personnel	1,843,513	1,964,520	2,008,885	2,008,885	2,103,269	94,384	4.70%
SUPPLIES							
42110 Office Supplies	11,722	12,561	13,400	14,618	14,400	(218)	-1.49%
42120 Computer Software	142	5,995	-	-	-	-	-
42210 Operating Supplies	-	-	-	82	-	(82)	-100.00%
Total: Supplies	11,864	18,556	13,400	14,618	14,400	(218)	-1.49%
SERVICES							
43011 Contractual Services	11,478	29,396	27,000	24,615	27,000	2,385	9.69%
43017 Investment Portfolio Fees	36,357	29,980	58,000	58,000	48,000	(10,000)	-17.24%
43019 Software Licensing	78,810	113,806	120,915	123,705	130,216	6,511	5.26%
43110 Communication	8,270	7,805	11,150	11,150	10,150	(1,000)	-8.97%
43140 Postage	58,452	66,309	63,650	63,650	67,650	4,000	6.28%
43210 Transportation/Subsistence	28,827	23,370	39,938	39,938	38,448	(1,490)	-3.73%
43220 Car Allowance	6,369	14,400	14,400	14,400	14,400	-	0.00%
43250 Freight & Express	-	104	-	-	-	-	-
43260 Training	9,438	10,196	8,675	8,905	10,700	1,795	20.16%
43310 Advertising	22,492	21,893	28,250	28,025	28,250	225	0.80%
43410 Printing	6,741	19,064	11,400	11,400	8,900	(2,500)	-21.93%
43610 Utilities	12,349	12,656	14,300	14,300	16,780	2,480	17.34%
43720 Equipment Maintenance	2,856	3,471	5,200	3,605	4,290	685	19.00%
43920 Dues and Subscriptions	5,368	5,422	5,835	5,835	5,505	(330)	-5.66%
43931 Recording Fees	6,503	14,654	10,000	10,000	10,000	-	0.00%
43932 Litigation Reports	19,970	17,080	20,000	24,830	20,000	(4,830)	-19.45%
Total: Services	314,280	389,606	438,713	442,358	440,289	(2,069)	-0.47%
CAPITAL OUTLAY							
48120 Major Office Equipment	-	-	11,500	11,500	-	(11,500)	-100.00%
48710 Minor Office Equipment	11,863	10,264	12,300	14,760	12,400	(2,360)	-15.99%
48720 Minor Office Furniture	2,326	1,049	1,000	2,488	3,000	512	20.58%
Total: Capital Outlay	14,189	11,313	24,800	28,748	15,400	(13,348)	-46.43%
DEPARTMENT TOTAL	\$ 2,183,846	\$ 2,383,995	\$ 2,485,798	\$ 2,494,609	\$ 2,573,358	\$ 78,749	3.16%

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**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11110 - Assembly Administration**

		FY2007	FY2008	FY2009	FY2009	FY2010	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Forecast Budget %
				Budget	Budget	Adopted	Forecast Budget	%
PERSONNEL								
40120	Temporary Wages	\$ 44,400	\$ 44,400	\$ 45,400	\$ 45,400	\$ 45,400	\$ -	0.00%
40120	Temporary Wages - BOA	2,600	500	2,100	2,100	2,100	-	0.00%
40120	Temporary Wages - BOE	4,000	5,300	5,000	5,000	5,000	-	0.00%
40210	FICA	5,457	5,328	5,669	5,669	5,669	-	0.00%
40221	PERS	9,398	7,983	5,280	5,280	5,763	483	9.15%
40321	Health Insurance	103,501	106,643	108,225	108,225	120,023	11,798	10.90%
40322	Life Insurance	410	410	510	510	453	(57)	-11.18%
	Total: Personnel	169,766	170,564	172,184	172,184	184,408	12,224	7.10%
SUPPLIES								
42110	Office Supplies	1,120	1,251	3,000	2,375	3,000	625	26.32%
42120	Computer Software	-	-	-	625	-	(625)	-100.00%
	Total: Supplies	1,120	1,251	3,000	3,000	3,000	-	0.00%
SERVICES								
43011	Contractual Services	299	233	22,000	22,000	22,000	-	0.00%
43012	Audit Services	23,000	48,500	72,000	80,000	80,000	-	0.00%
43013	Radio Broadcast	12,814	11,712	14,000	14,000	14,000	-	0.00%
43110	Communications	3,313	3,235	4,000	4,000	4,000	-	0.00%
43140	Postage - BOE	18	-	-	-	-	-	-
43210	Transport/Subsistence	18,081	16,899	16,500	16,500	16,700	200	1.21%
43210	Transport/Subsistence -BOA	397	210	600	600	600	-	0.00%
43210	Transport/Subsistence - BOE	928	1,200	1,500	1,500	1,500	-	0.00%
43215	Travel out of State	10,332	9,205	7,330	7,330	11,500	4,170	56.89%
43216	Travel in State	5,996	16,249	29,445	29,445	27,300	(2,145)	-7.28%
43220	Car Allowance	19,800	19,800	19,800	19,800	19,800	-	0.00%
43250	Freight and Express	91	88	200	200	200	-	0.00%
43260	Training	2,400	210	5,825	5,825	6,050	225	3.86%
43310	Advertising - BOA	775	130	600	600	600	-	0.00%
43310	Advertising - BOE	391	285	600	600	600	-	0.00%
43610	Utilities	15,374	15,789	16,300	16,300	19,560	3,260	20.00%
43720	Equipment Maintenance	1,240	1,017	1,300	1,300	1,400	100	7.69%
43920	Dues and Subscriptions	27,122	24,647	30,000	30,000	30,000	-	0.00%
43999	Contingencies	-	-	20,000	20,000	20,000	-	0.00%
	Total: Services	142,371	169,409	262,000	270,000	275,810	5,810	2.15%
DEPARTMENT TOTAL		\$ 313,257	\$ 341,224	\$ 437,184	\$ 445,184	\$ 463,218	\$ 18,034	4.05%

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: 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's Computer Assisted Mass Appraisal (CAMA) Software System.
- Frequency of anticipated future inspections of Caribou Hills new construction as a result of the July 2007 fire.
- Find efficiencies in use of CAMA System with GIS on field tablets/notebooks.
- Convert all commercial properties to Manatron's ProVal Software System

Objectives FY2010/Budget highlights:

- Field canvas N. Kenai, Nikiski, Seldovia, Port Graham/Nanwalek, Point Possession.

Previous year accomplishments:

- Field canvassed Seward, Moose Pass, Ridgeway – Land Modeling completed for S. Kachemak Bay, Soldotna, Kenai and Sterling.

Significant budgetary changes:

- Transferred the Reporting Analyst from Assessing Appraisal to Assessing Administration.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Staffing History	13	13	13	12
Staff Miles Traveled	44,068	55,000	50,000	55,000
Real Property Assessment Roll				
Value (000's)	\$4,168,158	\$4,561,327	\$5,130,591	\$5,482,592
Increase From Prior Year (000's)	\$448,422	\$393,170	\$569,264	\$154,409
% Increase From Prior Year	12.06%	9.43%	12.48%	3.0%
New Construction Value (000's)	\$94,951	\$88,370	\$70,000	\$100,000
Appeals				
Filed	189	312	435	350
Forwarded to Board of Equalization	15	15	59	75
Assessor Value Upheld	10	7	44	60
Inspections				
Improved Parcels	3,071	1,917	4,206	3,467
Vacant Parcels	<u>3,187</u>	<u>1,058</u>	<u>5,145</u>	<u>5,755</u>
Total Inspections	<u>6,258</u>	<u>2,975</u>	<u>9,351</u>	<u>9,222</u>

Inspection Areas	Parcels With Structure	Vacant Parcels	Total Parcels								
				<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>	
Anchor Point	1,591	3,146	4,737		1,141	3,596					
Clam Gulch	136	350	486	486							
Cooper Landing	376	268	644					644			
Funny River	743	1,266	2,009	2,009							
Homer	4,565	4,303	8,868		8,868						
Hope/Sunrise	250	244	494							494	
K-Beach	3,092	2,398	5,490	5,490							
Kasilof	1,662	2,603	4,265	4,265							
Kenai	2,656	2,269	4,925				4,174	751			
Lowell Point	95	433	528			264				264	
Mobile Homes	434	-	434	434	434	434	434	434	434	434	434
Moose Pass	642	504	1,146					1,146			
Nikiski/North Kenai	2,328	4,159	6,487								6,487
Ninilchik/Deep Creek	1,466	2,657	4,123			4,123					
Point Possession	241	844	1,085								1,085
Port Graham/Nanwalek	432	1,031	1,463				731				732
Ridgeway	1,638	1,578	3,216						3,216		
Seldovia	248	236	484								484
Seward	1,378	1,038	2,416							2,416	
Soldotna	1,614	913	2,527							2,527	
South Kachemak Bay	230	689	919				919				
Sterling	2,613	2,524	5,137	3,137		2,000					
West Side of Inlet	240	1,049	1,289	1,289							
Total	<u>28,670</u>	<u>35,402</u>	<u>63,172</u>	<u>17,110</u>	<u>10,443</u>	<u>10,417</u>	<u>6,258</u>	<u>2,975</u>	<u>9,351</u>	<u>9,222</u>	

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11520 - Assessing Appraisal

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 583,479	\$ 634,874	\$ 692,375	\$ 692,375	\$ 666,745	\$ (25,630)	-3.70%
40120 Temporary Wages	15,243	372	70,720	55,720	76,664	20,944	37.59%
40130 Overtime Wages	11,053	12,782	11,435	11,435	10,310	(1,125)	-9.84%
40210 FICA	55,677	53,036	71,484	71,484	70,073	(1,411)	-1.97%
40221 PERS	177,458	215,549	160,375	160,375	154,258	(6,117)	-3.81%
40321 Health Insurance	140,603	155,479	168,350	168,350	160,031	(8,319)	-4.94%
40322 Life Insurance	1,552	1,689	1,854	1,854	1,694	(160)	-8.63%
40410 Leave	66,640	72,528	74,811	74,811	73,836	(975)	-1.30%
40411 Sick Leave	14,012	14,377	16,713	16,713	18,125	1,412	8.45%
40511 Other Benefits	48	48	48	48	48	-	0.00%
Total: Personnel	1,065,765	1,160,734	1,268,165	1,253,165	1,231,784	(21,381)	-1.71%
Supplies							
42110 Office Supplies	1,349	2,409	3,200	3,200	2,500	(700)	-21.88%
42210 Operating Supplies	-	120	-	-	-	-	-
42230 Fuel, Oil & Lubricants	32	60	200	200	200	-	0.00%
42250 Uniforms	-	143	-	-	175	175	-
42310 Repair/Maintenance Supplies	-	214	-	-	-	-	-
42410 Small Tools	2,853	2,792	4,500	4,500	2,500	(2,000)	-44.44%
Total: Supplies	4,234	5,738	7,900	7,900	5,375	(2,525)	-31.96%
Services							
43011 Contractual Services	15,357	7,267	26,500	31,500	15,000	(16,500)	-52.38%
43110 Communications	2,933	2,790	4,000	3,820	3,500	(320)	-8.38%
43210 Transportation/Subsistence	34,241	48,681	89,555	84,355	70,000	(14,355)	-17.02%
43220 Car Allowance	37,606	43,200	43,200	43,200	43,200	-	0.00%
43260 Training	3,995	5,031	6,400	4,500	6,300	1,800	40.00%
43610 Utilities	6,452	6,605	7,500	7,500	9,000	1,500	20.00%
43720 Equipment Maintenance	143	42	300	300	-	(300)	-100.00%
43750 Vehicle Maintenance	-	-	-	1,000	-	(1,000)	-100.00%
43920 Dues & Subscriptions	1,324	1,600	2,170	2,170	2,025	(145)	-6.68%
Total: Services	102,051	115,216	179,625	178,345	149,025	(29,320)	-16.44%
Capital Outlay							
48120 Office Machines	5,650	-	-	-	-	-	-
48710 Minor Office Equipment	13,575	9,677	14,000	14,000	4,500	(9,500)	-67.86%
48720 Minor Office Furniture	502	4,778	-	-	-	-	-
48730 Minor Communication Equipment	-	-	-	180	-	(180)	-100.00%
Total: Capital Outlay	19,727	14,455	14,000	14,180	4,500	(9,680)	-68.27%
Department Total	\$ 1,191,777	\$ 1,296,143	\$ 1,469,690	\$ 1,453,590	\$ 1,390,684	\$ (62,906)	-4.33%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Appraisal Manager, Appraisal Analyst, Commercial Appraiser, Lead Appraiser; Senior Appraiser/Auditor, 5 Senior Appraiser/Appraiser, Personal/Real Property Appraiser, 1 Appraisal Technician.

Transferred: The Reporting Analyst to Assessing Administration.

40120 Temporary Wages. Increased to continue implementation of the Manatron Computer Assisted Mass Appraisal (CAMA) system and to address backlog of data collection. Assembly authorized two 3-year appraisal technician positions.

43011 Contractual Services. DAPA contract \$10,000, print development \$3,500, miscellaneous services for remote inspections, \$1,500.

43110 Communications. Anticipate less cell phone usage due to inspections in N. Kenai area.

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

48710 Minor Office Equipment. Purchase 2 PC's (\$2,250 each).

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Assessing Department Totals**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %		
Personnel								
40110 Regular Wages	\$ 944,491	\$ 1,033,922	\$ 1,139,208	\$ 1,139,208	\$ 1,192,081	\$ 52,873	4.64%	
40120 Temporary Wages	24,607	18,356	94,120	79,120	91,064	11,944	15.10%	
40130 Overtime Wages	20,181	18,925	21,522	21,522	22,374	852	3.96%	
40210 FICA	88,815	87,047	114,303	114,303	119,423	5,120	4.48%	
40221 PERS	289,362	351,576	263,473	263,473	275,695	12,222	4.64%	
40321 Health Insurance	235,000	260,373	276,575	276,575	293,390	16,815	6.08%	
40322 Life Insurance	2,527	2,755	2,990	2,990	3,021	31	1.04%	
40410 Leave	110,102	120,517	124,585	124,585	131,830	7,245	5.82%	
40411 Sick Leave	23,729	24,763	27,439	27,439	31,640	4,201	15.31%	
40511 Other Benefits	96	72	96	96	96	-	0.00%	
Total: Personnel	1,738,910	1,918,306	2,064,311	2,049,311	2,160,614	111,303	5.43%	
Supplies								
42110 Office Supplies	5,974	7,425	9,200	9,200	8,000	(1,200)	-13.04%	
42120 Computer Software	425	449	1,000	1,000	800	(200)	-20.00%	
42210 Operating Supplies	-	120	-	-	-	-	-	
42230 Fuel, Oil & Lubricants	32	60	200	200	200	-	0.00%	
42250 Uniforms	-	143	-	-	175	175	-	
42310 Repair/Maintenance Supplies	-	214	-	-	-	-	-	
42410 Small Tools	3,804	3,723	5,300	5,300	3,300	(2,000)	-37.74%	
Total: Supplies	10,235	12,134	15,700	15,700	12,475	(3,225)	-20.54%	
Services								
43011 Contractual Services	38,767	9,500	36,500	61,500	40,000	(21,500)	-34.96%	
43019 Software Licensing	31,269	57,830	61,594	60,769	74,500	13,731	22.60%	
43110 Communications	6,847	6,512	9,000	8,820	7,500	(1,320)	-14.97%	
43140 Postage	27,881	32,014	34,000	34,000	35,700	1,700	5.00%	
43210 Transportation/Subsistence	40,170	55,987	100,352	95,152	81,000	(14,152)	-14.87%	
43220 Car Allowance	37,606	49,680	50,400	50,400	50,400	-	0.00%	
43260 Training	4,340	6,169	9,650	7,750	9,850	2,100	27.10%	
43310 Advertising	5,725	6,780	12,400	12,400	12,800	400	3.23%	
43410 Printing	5,730	3,573	4,000	4,000	4,000	-	0.00%	
43610 Utilities	10,767	11,027	12,700	12,700	15,200	2,500	19.69%	
43720 Equipment Maintenance	953	1,381	1,800	1,800	1,500	(300)	-16.67%	
43750 Vehicle Maintenance	-	-	-	1,000	-	(1,000)	-100.00%	
43920 Dues and Subscriptions	2,436	2,549	3,390	3,390	2,955	(435)	-12.83%	
Total: Services	212,491	243,002	335,786	353,681	335,405	(18,276)	-5.17%	
Capital Outlay								
48120 Office Machines	5,650	-	-	-	3,000	3,000	-	
48710 Minor Office Equipment	17,505	17,687	23,100	23,100	9,000	(14,100)	-61.04%	
48720 Minor Office Furniture	1,402	5,741	2,000	2,000	1,200	(800)	-40.00%	
48730 Minor Communication Equipment	-	-	-	180	-	(180)	-100.00%	
Total: Capital Outlay	24,557	23,428	25,100	25,100	13,200	(11,900)	-47.41%	
Department Total	\$ 1,986,193	\$ 2,196,870	\$ 2,440,897	\$ 2,443,792	\$ 2,521,694	\$ 77,902	3.19%	

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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:

- Determine a future network of collector and arterial roads to serve communities outside the cities through platting and vacations.
- 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 FY2010/Budget highlights:

- Update and enhance the Streets webpage on the internet.
- Establish greater interdepartmental communication to help facilitate public inquires.
- Assess changes and monitor the Borough's population for the 2010 census.
- Effectuate the full functionality of the microDATA Next Generation Solutions software.
- Assist the City of Kachemak with a Comprehensive Plan update.
- Improve the education and training of department staff.
- 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.
- Educate the public and Assembly on the importance of road construction before final plat.

Previous year accomplishments:

- Made subdivision soils report information available on the Internet.
- Established a prioritized project list for phase II Coastal Impact Assistance Program.
- Completed Uniform Address Number Signs for Cohoe area in conjunction with the Firewise program.
- Provided the cities of Soldotna and Homer with funding to facilitate completion of their Comprehensive Plans.
- Implemented Ordinance 2008-10, which amended KPB Title 20 to require documented legal access to subdivisions.

Significant budgetary changes:

- None.

KEY MEASURES

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Actual</u>	<u>FY09</u> <u>Estimated</u>	<u>FY10</u> <u>Projected</u>
Staffing History	9	9	9	9
Platting Reports	681	613	650	700
Administrative Reviews	213	182	200	200
Public Hearing Notices	7,561	6,731	7,000	7,000
Inquiries on Population and Demographics filed	60	50	50	50
Flood Plain Permits	381	355	380	380
Street Name Changes	39	9	10	10
Front Counter Walk-Ins	3,666	3,505	3,600	3,600
Calls for Information	5,457	5,118	5,200	5,200
Special Order Maps	1,291	1,060	1,000	1,000
Code Compliance Issues	161	180	180	180

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 439,925	\$ 463,293	\$ 493,663	\$ 493,663	\$ 516,666	\$ 23,003	4.66%
40120 Temporary Wages	1,805	9,480	12,318	22,102	12,318	(9,784)	-44.27%
40120 Meeting Allowance PC	32,250	27,000	48,750	48,750	48,750	-	0.00%
40130 Overtime Wages	5,408	4,954	4,219	4,219	4,383	164	3.89%
40210 FICA	41,510	40,108	50,335	51,227	50,739	(488)	-0.95%
40221 PERS	122,781	148,303	110,678	110,678	115,827	5,149	4.65%
40321 Health Insurance	99,175	107,639	108,225	108,225	120,023	11,798	10.90%
40322 Life Insurance	1,091	1,173	1,227	1,227	1,278	51	4.16%
40410 Leave	54,085	58,162	53,904	53,904	57,680	3,776	7.01%
40411 Sick Leave	10,812	11,191	12,920	12,920	14,427	1,507	11.66%
40511 Other Benefits	144	144	192	192	240	48	25.00%
Total: Personnel	808,986	871,447	896,431	907,107	942,331	35,224	3.88%
Supplies							
42110 Office Supplies	5,470	7,058	7,500	8,500	6,500	(2,000)	-23.53%
42120 Computer Software	191	91	2,500	2,000	1,500	(500)	-25.00%
42210 Operating Supplies	901	502	2,000	6,567	2,000	(4,567)	-69.54%
42230 Fuel, Oil & Lubricants	9,167	11,255	10,000	10,000	12,000	2,000	20.00%
42360 Motor Vehicle Repair Supplies	-	-	-	300	-	(300)	-100.00%
Total: Supplies	15,729	18,906	22,000	27,367	22,000	(5,367)	-19.61%
Services							
43011 Contractual Services	7,216	114,543	55,000	61,286	105,000	43,714	71.33%
43015 Water/Air Sample Testing	50	5,000	5,000	5,000	5,000	-	0.00%
43110 Communications	3,820	3,531	7,500	7,500	5,500	(2,000)	-26.67%
43140 Postage	14,745	12,129	15,000	15,000	15,000	-	0.00%
43210 Transportation/Subsistence	15,528	9,767	10,970	12,970	8,840	(4,130)	-31.84%
43210 Transportation/Subsistence PC	16,252	15,714	20,000	19,967	20,000	33	0.17%
43220 Car Allowance	-	3,600	3,600	3,600	3,600	-	0.00%
43221 Car Allowance PC	22,050	19,350	23,400	23,400	23,400	-	0.00%
43260 Training	4,097	2,915	5,085	3,085	4,660	1,575	51.05%
43310 Advertising	48,980	30,502	60,000	60,000	48,000	(12,000)	-20.00%
43410 Printing	22	-	500	500	500	-	0.00%
43610 Utilities	7,238	7,432	9,000	9,000	9,000	-	0.00%
43720 Equipment Maintenance	3,202	4,822	10,000	6,500	5,000	(1,500)	-23.08%
43750 Vehicle Maintenance	572	200	1,500	1,200	500	(700)	-58.33%
43810 Rents & Operating Leases	350	295	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt.	8,691	8,935	7,064	7,064	9,192	2,128	30.12%
43920 Dues and Subscriptions	3,176	2,878	2,945	2,945	2,585	(360)	-12.22%
43931 Recording Fees	332	106	1,000	1,000	500	(500)	-50.00%
Total: Services	156,321	241,719	239,564	242,017	268,277	26,260	10.85%
Capital Outlay							
48110 Office Furniture	-	-	5,000	5,000	-	(5,000)	-100.00%
48120 Office Machines	2,652	2,630	5,000	5,000	8,000	3,000	60.00%
48710 Minor Office Equipment	8,791	5,923	5,000	5,527	5,000	(527)	-9.54%
48720 Minor Office Furniture	-	-	2,000	2,000	1,000	(1,000)	-50.00%
48740 Minor Machinery & Equipment	-	-	1,500	4,473	-	(4,473)	-100.00%
Total: Capital Outlay	11,443	8,553	18,500	22,000	14,000	(8,000)	-36.36%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(46,200)	(81,782)	(83,229)	(83,229)	(85,700)	(2,471)	-
Total: Interdepartmental Charges	(46,200)	(81,782)	(83,229)	(83,229)	(85,700)	(2,471)	-
Department Total	\$ 946,279	\$ 1,058,843	\$ 1,093,266	\$ 1,115,262	\$ 1,160,908	\$ 45,646	4.09%

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 (\$15,000), aerial photos (\$15,000), address sign project (\$15,000), code compliance surveys (\$5,000), City of Kenai Comprehensive Plan revisions (\$50,000).

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 office copier, split with Land Management and Assessing (\$3,000), wide format copier (\$5,000).

48710 Minor Office Equipment. Purchase 2 computers (\$4,400), replace Dymo Labelmakers (\$300) and Desktop printers (\$300).

48720 Minor Office Furniture. Replace lobby chairs (\$500) and staff chairs (\$1,500).

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>FY2009 Estimated</u>	<u>FY2010 Projected</u>	<u>FY2011-FY2013 Projected Payments</u>
Ford F250 Pick-up	\$ 26,200	\$ 1,872	\$ 4,000	\$ 12,000
Dodge Ram 1500 Pick-up	12,768	3,192	3,192	11,193
** 2008 Sport Utility Vehicle	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>6,000</u>
	\$ 40,968	\$ 7,064	\$ 9,192	\$ 45,193

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

Fund: 100 General Fund
Dept: 31110 Major Projects

DEPARTMENT FUNCTION

Mission: The Major 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 FY2010/Budget highlights:

- Emphasize staff development and retention to increase staff proficiency.

Previous year accomplishments:

- Staff Development and Retention; All Hazard Alert Broadcast System Design and Installation; Arsenic System Upgrade; BAB HVAC Study; Bear Creek Fire Station Final Design and Phased Site Construction; Central Peninsula Hospital Nursing Wing Roofing; Central Peninsula Hospital Phase 3 Construction; Funny River Transfer Station Fencing; CES Funny River Fire Station Electrical Generator Upgrade and Living Quarters Completion; Kasilof Fire Station Water Source; Kenai Central High Roof C&D Repairs; Keystone Drive Design, Bid and Seasonal Construction; McNeil Canyon Re-Roof Design; Moose Pass Transfer Upgrades; Ninilchik Transfer Upgrades; Nanwalek Teacher Housing Design; Nikiski HS Track Resurface; Nikiski Pool Surge Tank Replacement; Nikolaevsk Fire Station; Nikolaevsk School 3 Roof Area Reconstruction; Ninilchik School Re-Roof Design; Ninilchik Transfer Site Bulkhead; Soldotna High School Sports Field; Soldotna Elementary 400 Wing Re-Roof Design; South Peninsula Hospital Expansion Project.

Significant budgetary changes:

- Transferred one (1) project manager to the Kenai River Center.
- Added one half-time capital projects clerk.

Key Measures

	<u>FY2007 Actual</u>	<u>FY2008 Actual</u>	<u>FY2009 Estimated</u>	<u>FY2010 Projected</u>
Staffing History	8.00	8.00	9.00	8.50
Total Projects Billed	32	48	59	65
Project Hours Billed	8,870	9,800	11,400	9,880
Value of Hours Billed	\$706,040	\$774,753	\$947,300	\$553,280
Billing Rate Per Hour	\$79.00	\$79.00	\$83.00	\$54.00

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 31110 - Major Projects**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 424,743	\$ 464,999	\$ 596,172	\$ 596,172	\$ 570,079	\$ (26,093)	-4.38%
40120 Temporary Wages	7,995	12,361	2,000	2,000	-	(2,000)	-100.00%
40210 FICA	36,826	38,254	51,939	51,939	49,915	(2,024)	-3.90%
40221 PERS	113,440	147,432	131,881	131,881	126,338	(5,543)	-4.20%
40321 Health Insurance	83,619	89,882	108,225	108,225	113,355	5,130	4.74%
40322 Life Insurance	1,051	1,139	1,461	1,461	1,392	(69)	-4.72%
40410 Leave	43,304	42,231	50,033	50,033	50,747	714	1.43%
40411 Sick Leave	5,815	3,652	5,829	5,829	9,476	3,647	62.57%
40511 Other Benefits	96	76	96	96	48	(48)	-50.00%
Total: Personnel	716,889	800,026	947,636	947,636	921,350	(26,286)	-2.77%
Supplies							
42110 Office Supplies	3,391	5,034	5,000	5,000	3,500	(1,500)	-30.00%
42120 Computer Software	2,529	5,563	2,000	3,365	4,900	1,535	45.62%
42210 Operating Supplies	969	855	700	900	400	(500)	-55.56%
42230 Fuel, Oil & Lubricants	2,658	3,883	2,000	4,700	3,000	(1,700)	-36.17%
42263 Training Supplies	-	502	-	200	500	300	150.00%
42310 Repair/Maintenance Supplies	438	-	200	200	200	-	0.00%
42360 Motor Vehicle Supplies	-	49	-	300	200	(100)	-33.33%
42410 Small Tools	1,714	1,914	1,750	600	600	-	0.00%
Total: Supplies	11,699	17,800	11,650	15,265	13,300	(1,965)	-12.87%
Services							
43011 Contractual Services	-	-	2,000	2,000	2,000	-	0.00%
43110 Communications	7,306	5,095	6,000	5,100	6,540	1,440	28.24%
43140 Postage	162	172	300	300	300	-	0.00%
43210 Transportation/Subsistence	12,283	25,485	35,000	32,300	32,500	200	0.62%
43220 Car Allowance	-	15,646	21,600	21,600	18,000	(3,600)	-16.67%
43250 Freight and Express	-	-	250	250	250	-	0.00%
43260 Training	31	2,718	4,670	4,470	5,397	927	20.74%
43410 Printing	31	-	-	-	-	-	-
43610 Utilities	3,805	3,877	4,000	4,000	4,800	800	20.00%
43720 Equipment Maintenance	746	1,395	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	90	-	600	300	300	-	0.00%
43812 Equipment Replacement Pymt.	3,785	3,786	3,786	3,786	3,786	-	0.00%
43920 Dues and Subscriptions	182	646	650	235	300	65	27.66%
Total: Services	28,421	58,820	80,856	76,341	76,173	(168)	-0.22%
Capital Outlay							
48710 Minor Office Equipment	1,560	3,590	3,100	3,140	4,500	1,360	43.31%
48720 Minor Office Furniture	1,067	518	500	460	500	40	8.70%
48730 Minor Communications Equipment	-	-	-	900	500	(400)	-44.44%
Total: Capital Outlay	2,627	4,108	3,600	4,500	5,500	1,000	22.22%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(706,040)	(774,753)	(947,300)	(947,300)	(553,280)	394,020	-41.59%
Total: Interdepartmental Charges	(706,040)	(774,753)	(947,300)	(947,300)	(553,280)	394,020	-41.59%
Department Total	\$ 53,596	\$ 106,001	\$ 96,442	\$ 96,442	\$ 463,043	\$ 366,601	380.13%

Fund 100
Department 31110 - Major Projects - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: 1 Public Works Director, 1 administrative assistant, 1.5 capital projects clerk and 5 project managers.

Added: 1/2 time capital project clerk
 Transferred: 1 Project Manager/Hydrologist to Kenai River Center.

42120 Computer Software. To cover one additional AutoCad seat and Microsoft Projects implementaion.

43210 Transportation/Subsistence. Mileage rate increase and remote job locations.

43260 Training. To cover course fees for Microsoft Projects training, project management courses and inclusion of solid waste project management requirements.

48710 Minor Office Equipment. Replace one laptop computer \$2,500 and one desktop computer \$2,000.

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

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

<u>Items</u>	<u>Prior Years</u>	<u>FY2009 Estimated</u>	<u>FY2010 Projected</u>	<u>Future Projected Payments</u>
2004 Dodge Durango SUV	\$18,930	\$3,786	\$3,786	\$ -
Replacement of 2004 Dodge	-	-	-	23,000
	<u>\$18,930</u>	<u>\$3,786</u>	<u>\$3,786</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.

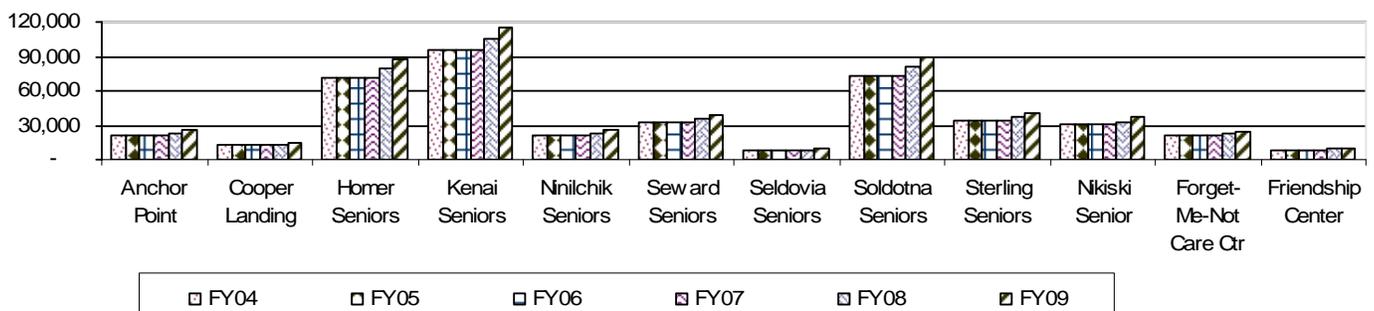
Significant budgetary changes:

- FY2009 funding reflects a 10% increase. This represents a 21% increase in funding since FY2006.

Population data from the 2000 Federal census is used in determining the allocation of the program funds. The FY2009 allocation is as follows:

	<u>No. of Seniors</u>	<u>% of Population</u>	<u>FY2009 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	<u>443</u>	<u>8.40</u>	<u>40,656</u>
Total Senior Centers	5,275	100.00	\$484,000
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			-36,542
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**

		FY2007	FY2008	FY2009	FY2009	FY2010	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Forecast Budget %
				Budget	Budget	Adopted	Forecast	Budget %
Senior Citizens Grant Program								
62110	Anchor Point Seniors	\$ 21,320	\$ 23,452	\$ 25,797	\$ 25,797	\$ 25,797	\$ -	0.00%
62115	Cooper Landing Seniors	12,360	13,596	14,956	14,956	14,956	-	0.00%
62120	Homer Seniors	71,880	79,068	86,975	86,975	86,975	-	0.00%
62130	Kenai Seniors	95,320	104,852	115,337	115,337	115,337	-	0.00%
62140	Ninilchik Seniors	21,160	23,276	25,604	25,604	25,604	-	0.00%
62150	Seward Seniors	32,800	36,080	39,688	39,688	39,688	-	0.00%
62160	Seldovia Seniors	7,720	8,492	9,341	9,341	9,341	-	0.00%
62170	Soldotna Seniors	73,640	81,004	89,104	89,104	89,104	-	0.00%
62180	Sterling Seniors	33,600	36,960	40,656	40,656	40,656	-	0.00%
63190	Nikiski Seniors	30,200	33,220	36,542	36,542	36,542	-	0.00%
	Total Senior Citizens	400,000	440,000	484,000	484,000	484,000	-	0.00%
Adult Day Care Centers								
62125	Friendship Center - Homer	8,155	8,970	9,867	9,867	9,867	-	0.00%
62195	Forget-Me-Not Care Center	20,367	22,404	24,644	24,644	24,644	-	0.00%
	Total Adult Day Care Centers	28,522	31,374	34,511	34,511	34,511	-	0.00%
	Total Senior Citizens Program	\$ 428,522	\$ 471,374	\$ 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 114-115 and 243-247.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 94910 - Non Departmental**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40511 Other Benefits	\$ 6,714	\$ 2,098	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0.00%
Total: Personnel	6,714	2,098	9,500	9,500	9,500	-	0.00%
SERVICES							
43009 Contractual Services - EDD	50,000	50,000	50,000	50,000	50,000	-	0.00%
43010 Contractual Services - CARTS	25,000	25,000	75,000	75,000	50,000	(25,000)	-33.33%
43011 Contractual Services - CULVT	-	-	100,000	200,000	-	(200,000)	-100.00%
43011 Contractual Services - 09CPV	-	-	-	383,652	-	(383,652)	-100.00%
43011 Contractual Services - 06SOA	49,384	6,707	-	-	-	-	-
43011 Contractual Services - BLUGA	16,667	16,667	-	-	-	-	-
43011 Contractual Services - LOBBY	50,892	41,447	55,000	65,125	55,000	(10,125)	-15.55%
43011 Contractual Services - SBDC	83,006	99,942	109,433	109,433	105,000	(4,433)	-4.05%
43011 Contractual Svcs - Digital Elev. Data	-	-	-	250,000	-	(250,000)	-100.00%
43021 Peninsula Promotion	150,000	225,000	295,500	295,500	300,000	4,500	1.52%
43510 Insurance Premium	119,751	127,465	154,662	154,662	155,749	1,087	0.70%
43812 Equipment Replacement Pymt.	172,797	172,797	172,797	172,797	172,797	-	0.00%
Total: Services	717,497	765,025	1,012,392	1,756,169	888,546	(867,623)	-49.40%
TRANSFERS TO							
50241 S/D Operations	37,941,676	37,701,117	40,886,886	41,146,945	42,983,376	1,836,431	4.46%
50242 Postsecondary Education	-	420,289	595,302	595,302	634,773	39,471	6.63%
50251 Kenai River Fund	468,548	386,199	547,451	547,451	527,074	(20,377)	-3.72%
50259 Seward Bear Creek Flood Svc Area	-	-	-	148,188	-	(148,188)	-100.00%
50260 Disaster Relief Fund	200,000	-	-	-	-	-	-
50280 Nikiski Senior Svc. Area	30,200	33,220	36,542	36,542	36,542	-	0.00%
50290 Solid Waste	4,984,390	6,034,273	6,812,194	6,812,194	6,487,208	(324,986)	-4.77%
50308 School Debt	2,134,823	2,359,888	2,309,738	2,309,738	2,269,538	(40,200)	-1.74%
50349 Bond Issue Expense Fund	4,599	-	25,000	25,000	25,000	-	0.00%
50400 School Capital Projects	1,250,000	1,450,000	1,550,000	1,550,000	1,250,000	(300,000)	-19.35%
50407 General Govt. Capital Projects	150,000	300,000	450,000	858,595	450,000	(408,595)	-47.59%
50443 Central Emergency SA Capital Projects	250,000	250,000	250,000	250,000	-	(250,000)	-100.00%
50455 911 Communications Capital Projects	-	325,000	-	-	-	-	-
50701 Self-Insurance Reserve Fund	300,000	-	-	-	-	-	-
Total: Transfers	47,714,236	49,259,986	53,463,113	54,279,955	54,663,511	383,556	0.71%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To)/From Other Depts.	(768,727)	(597,196)	(471,383)	(471,383)	105,850	577,233	-122.46%
Total: Interdepartmental Charges	(768,727)	(597,196)	(471,383)	(471,383)	105,850	577,233	-122.46%
DEPARTMENT TOTAL	\$ 47,669,720	\$ 49,429,913	\$ 54,013,622	\$ 55,574,241	\$ 55,667,407	\$ 93,166	0.17%

Fund 100
Department 94910 - Non Departmental - Continued

LINE-ITEM EXPLANATIONS

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

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

43009 Contractual Services - EDD. Funding for the Economic Development District, EDD works closely with the Mayor's office and the Assembly on the Community Economic Planning forums and report.

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 (\$55,000). 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-areawide basis.

43510 Insurance Premiums. Allocation of insurance coverage funded through the internal service 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 areawide 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.

50290 Transfer to Solid Waste. For the operations and management of the Solid Waste Department (\$6,487,208). \$5,009,790 is for general operations, \$648,324 for solid waste capital projects and \$829,094 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.

50407 Transfer to General Government Capital Projects. Funding for improvements at the Borough administration building and the Poppy Lane Facility.

60000 Charges (to) From other Departments. \$105,850. Amount included in the operating budget of the Maintenance & capital projects department expected to be charged to the general fund \$284,500, 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 300-301; 306 & 308-309

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100 Total

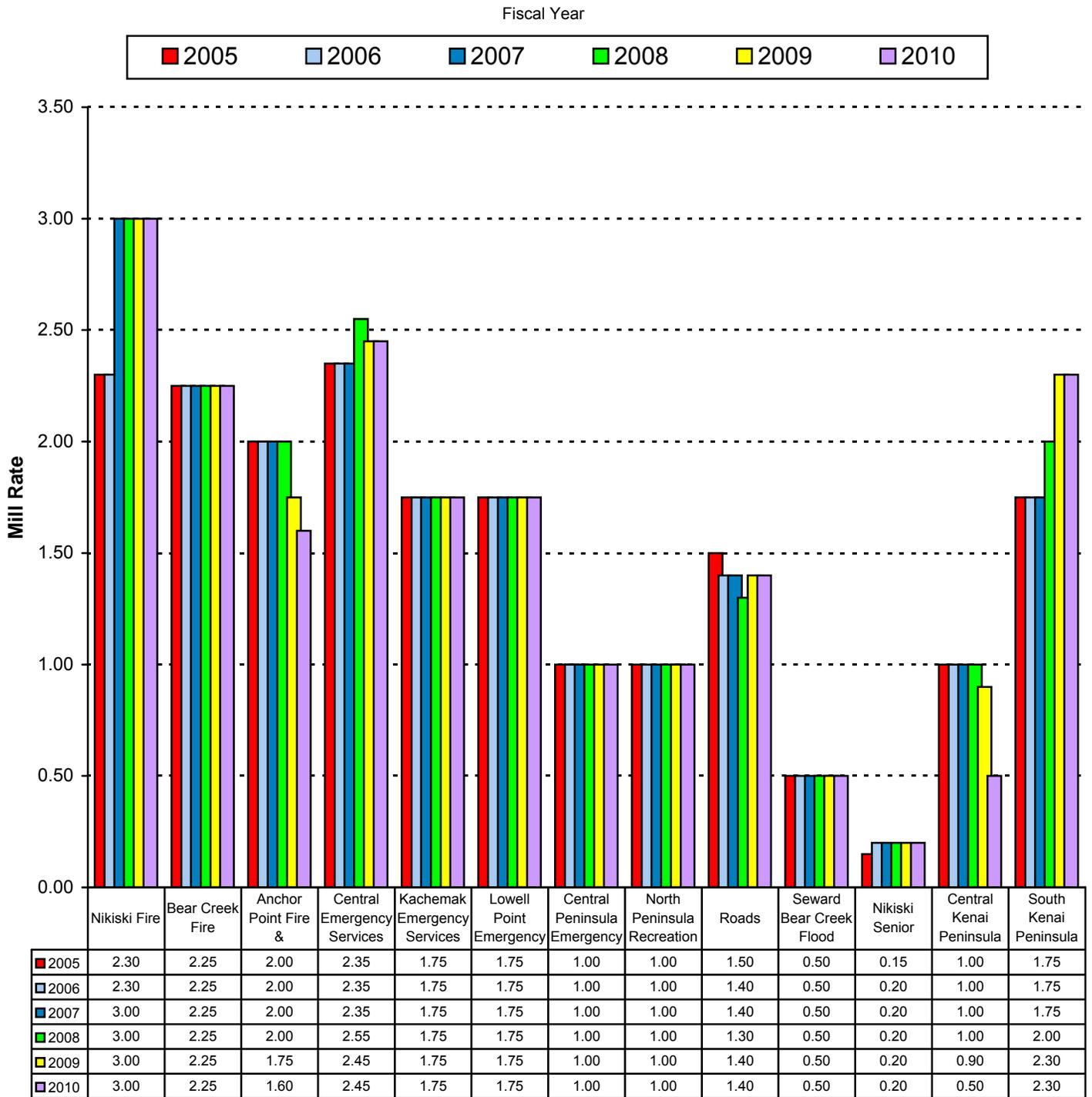
	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
40XXX Total: Personnel	\$ 9,920,027	\$ 10,452,814	\$ 11,289,560	\$ 11,291,236	\$ 11,981,960	\$ 690,724	6.12%
42XXX Total: Supplies	181,871	210,284	254,455	263,642	253,927	(9,715)	-3.68%
43XXX Total: Services	3,574,385	3,768,430	4,763,965	5,614,784	4,803,321	(811,463)	-14.45%
48XXX Total: Capital Outlay	205,634	111,403	126,600	189,044	178,960	(10,084)	-5.33%
50XXX Total: Transfers	47,714,236	49,259,986	53,463,113	54,279,955	54,663,511	383,556	0.71%
6XXXX Total: Interdepartment Charges	(1,689,378)	(1,550,559)	(1,620,477)	(1,620,477)	(653,834)	966,643	-59.65%
Fund Totals	\$ 59,906,775	\$ 62,252,358	\$ 68,277,216	\$ 70,018,184	\$ 71,227,845	\$ 1,209,661	1.73%

SPECIAL REVENUE FUNDS

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

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SPECIAL REVENUE FUNDS MILL RATE HISTORY



**COMBINED REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FISCAL YEAR 2010**

	EMERGENCY SERVICES								ROAD IMPROVEMENT		
	Nikiski Fire	Bear Creek Fire	Anchor Point Fire & Emergency Medical	Central Emergency Services	Central Peninsula Emergency Medical	Kachemak Emergency	Seward Bear Creek Flood	Lowell Point Emergency	Roads	Engineer's Estimate Fund	RIAD Match Fund
Taxable Value (000'S):											
Real	631,711	135,574	218,529	2,227,661	4,815	350,126	362,665	9,708	3,515,376	-	-
Personal	34,490	1,196	1,195	76,012	3,378	1,152	19,973	-	105,987	-	-
Oil & Gas (AS 43.56)	491,690	-	12,589	93,283	-	-	2,204	-	680,638	-	-
Total Taxable Value	1,157,891	136,770	232,313	2,396,956	8,193	351,278	384,842	9,708	4,302,001	-	-
Mill Rate	3.00	2.25	1.60	2.45	1.00	1.75	0.50	1.75	1.40		
Property Taxes											
Real	\$ 1,895,133	\$ 305,042	\$ 349,646	5,457,769	\$ 4,815	\$ 612,721	\$ 181,333	\$ 16,649	\$ 4,921,526	\$ -	\$ -
Personal	101,401	2,637	1,874	182,505	3,310	1,976	9,787	-	145,414	-	-
Oil & Gas (AS 43.56)	1,475,070	-	20,142	228,543	-	-	1,102	-	952,893	-	-
Interest	6,788	777	1,703	11,696	-	1,191	146	30	12,040	-	-
Flat Tax	8,593	1,406	2,532	33,904	2,379	2,288	11,693	1,057	30,378	-	-
Motor Vehicle Tax	34,229	12,664	13,314	106,091	-	19,738	6,224	481	136,153	-	-
Total Property Taxes	3,521,214	322,526	389,211	6,020,508	10,504	637,914	210,285	18,217	6,198,404	-	-
Interest Revenue	120,330	5,600	7,966	35,000	-	3,546	12,952	556	52,000	750	7,728
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	230,000	-	-	672,515	-	-	-	-	-	-	-
Transfer From Other Funds	-	-	-	16,779	-	-	-	-	-	-	-
Total Revenues and Other Financing Sources	3,871,544	328,126	397,177	6,744,802	10,504	641,460	223,237	18,773	6,250,404	750	7,728
Expenditures											
Personnel	2,705,906	69,198	124,973	4,482,985	-	169,816	41,530	-	852,852	-	-
Supplies	179,147	18,800	35,650	400,510	-	37,500	3,600	4,050	72,170	-	-
Services	536,595	74,960	128,165	726,172	-	199,791	79,303	12,495	5,728,055	-	-
Capital Outlay	129,148	19,500	16,500	141,930	-	79,500	11,744	849	50,850	-	-
Payment to School District	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	-	-	-	-	-	-	85,000	-	(76,200)	-	-
Total Expenditures	3,550,796	182,458	305,288	5,751,597	-	486,607	221,177	17,394	6,627,727	-	-
Transfers to Other Funds	1,049,258	125,000	150,000	1,011,736	16,779	150,000	-	-	-	-	-
Total Expenditures and Operating Transfers	4,600,054	307,458	455,288	6,763,333	16,779	636,607	221,177	17,394	6,627,727	-	-
Net Results From Operations	(728,510)	20,668	(58,111)	(18,531)	(6,275)	4,853	2,060	1,379	(377,323)	750	7,728
Projected Lapse	88,770	9,123	30,529	143,790	-	14,598	22,118	1,739	198,832	-	-
Change in Fund Balance	(639,740)	29,791	(27,582)	125,259	(6,275)	19,451	24,178	3,118	(178,491)	750	7,728
Beginning Fund Balance	4,010,992	186,651	265,537	1,929,624	7,449	118,193	431,719	18,519	2,624,958	50,036	515,229
Ending Fund Balance	\$ 3,371,252	\$ 216,442	\$ 237,955	2,054,883	\$ 1,174	\$ 137,644	\$ 455,897	\$ 21,637	\$ 2,446,467	\$ 50,786	\$ 522,957

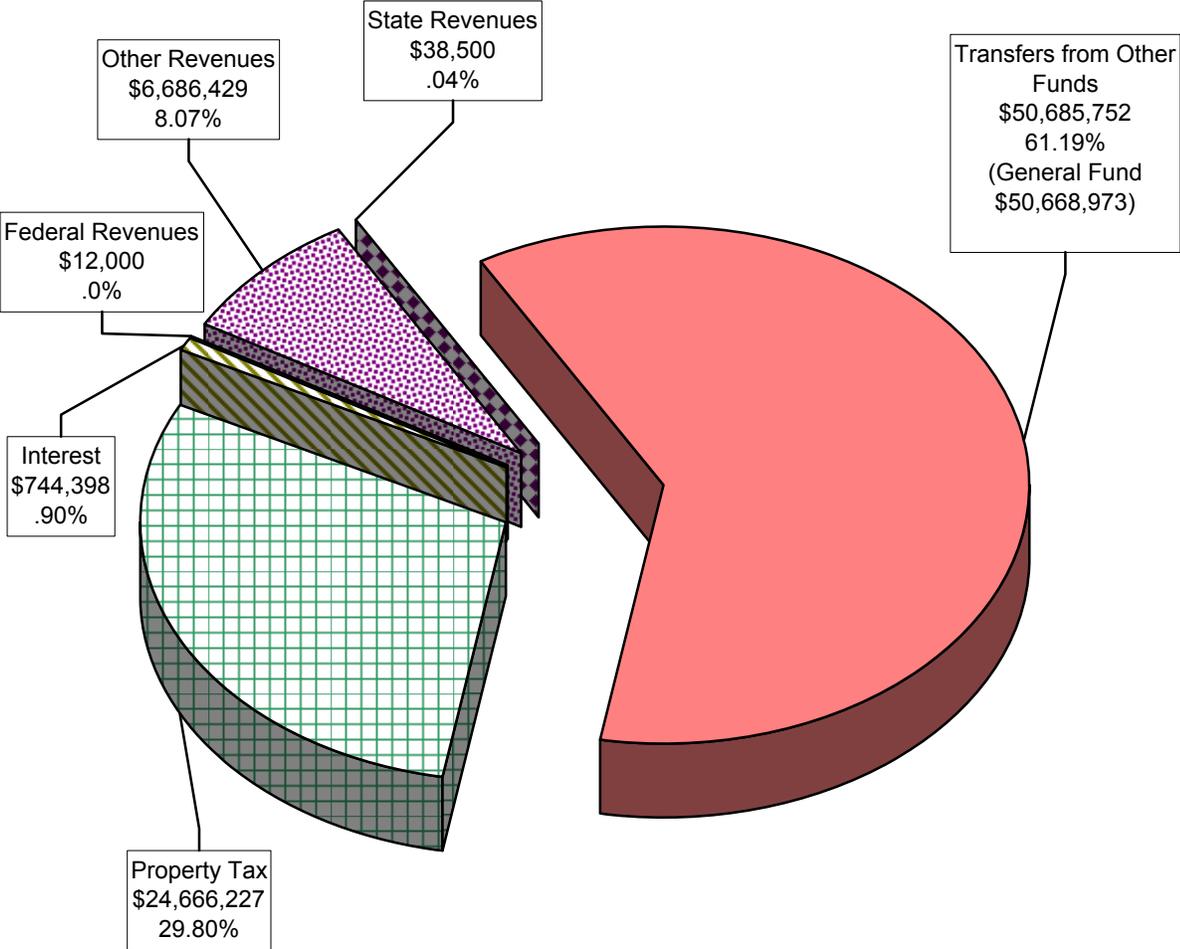
RECREATION	EDUCATION		GENERAL GOVERNMENT				SOLID WASTE	HOSPITALS		Total
	North Peninsula Recreation	School Fund	Post-Secondary Education	Land Trust	Kenai River Center	Disaster Relief	Nikiski Senior	Solid Waste	Central Kenai Peninsula Hospital	
631,711	-	-	-	-	-	580,147	-	3,400,311	1,431,733	
35,063	-	-	-	-	-	30,637	-	133,232	44,384	
499,012	-	-	-	-	-	485,378	-	605,194	95,665	
<u>1,165,786</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,096,162</u>	<u>-</u>	<u>4,138,737</u>	<u>1,571,782</u>	
1.00						0.20		0.50	2.30	
\$ 631,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,029	\$ -	\$ 1,700,156	\$ 3,292,986	\$ 19,485,516
34,362	-	-	-	-	-	6,005	-	65,284	100,042	654,597
499,012	-	-	-	-	-	97,076	-	302,597	220,030	3,796,465
4,756	-	-	-	-	-	340	-	4,136	7,226	50,829
2,810	-	-	-	-	-	454	-	28,698	64,333	190,525
15,467	-	-	-	-	-	1,820	-	81,000	61,114	488,295
<u>1,188,118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>221,724</u>	<u>-</u>	<u>2,181,871</u>	<u>3,745,731</u>	<u>24,666,227</u>
52,879	-	-	300,000	-	-	5,098	87,493	25,000	27,500	744,398
-	-	-	-	12,000	-	-	-	-	-	12,000
-	-	-	-	38,500	-	-	-	-	-	38,500
183,600	-	-	735,000	56,625	-	-	450,476	3,958,213	400,000	6,686,429
<u>-</u>	<u>42,983,376</u>	<u>634,773</u>	<u>-</u>	<u>527,074</u>	<u>-</u>	<u>36,542</u>	<u>6,487,208</u>	<u>-</u>	<u>-</u>	<u>50,685,752</u>
<u>1,424,597</u>	<u>42,983,376</u>	<u>634,773</u>	<u>1,035,000</u>	<u>634,199</u>	<u>-</u>	<u>263,364</u>	<u>7,025,177</u>	<u>6,165,084</u>	<u>4,173,231</u>	<u>82,833,306</u>
797,403	4,819,706	-	467,057	640,298	-	-	1,937,691	-	-	17,109,415
109,800	950,300	-	8,500	8,400	-	-	544,961	2,000	-	2,375,388
520,394	3,726,124	634,773	632,270	134,675	50,000	256,228	3,918,731	229,235	150,417	17,738,383
6,500	67,500	-	62,500	7,250	-	-	45,760	-	-	639,531
-	33,813,342	-	-	-	-	-	-	-	-	33,813,342
-	(393,596)	-	-	(85,000)	-	-	-	-	-	(469,796)
<u>1,434,097</u>	<u>42,983,376</u>	<u>634,773</u>	<u>1,170,327</u>	<u>705,623</u>	<u>50,000</u>	<u>256,228</u>	<u>6,447,143</u>	<u>231,235</u>	<u>150,417</u>	<u>71,206,263</u>
200,000	-	-	-	-	122,270	-	1,477,418	6,027,581	4,033,021	14,363,063
<u>1,634,097</u>	<u>42,983,376</u>	<u>634,773</u>	<u>1,170,327</u>	<u>705,623</u>	<u>172,270</u>	<u>256,228</u>	<u>7,924,561</u>	<u>6,258,816</u>	<u>4,183,438</u>	<u>85,569,326</u>
(209,500)	-	-	(135,327)	(71,424)	(172,270)	7,136	(899,384)	(93,732)	(10,207)	(2,736,020)
35,852	-	-	35,110	-	-	-	193,414	-	-	773,875
(173,648)	-	-	(100,217)	(71,424)	(172,270)	7,136	(705,970)	(93,732)	(10,207)	(1,962,145)
<u>1,762,611</u>	<u>1,078,450</u>	<u>-</u>	<u>4,057,836</u>	<u>71,424</u>	<u>172,270</u>	<u>135,955</u>	<u>4,762,110</u>	<u>1,267,183</u>	<u>1,137,626</u>	<u>24,604,372</u>
<u>\$ 1,588,963</u>	<u>\$ 1,078,450</u>	<u>\$ -</u>	<u>\$ 3,957,619</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 143,091</u>	<u>\$ 4,056,140</u>	<u>\$ 1,173,451</u>	<u>\$ 1,127,419</u>	<u>\$ 22,642,227</u>

Total Special Revenue Funds*

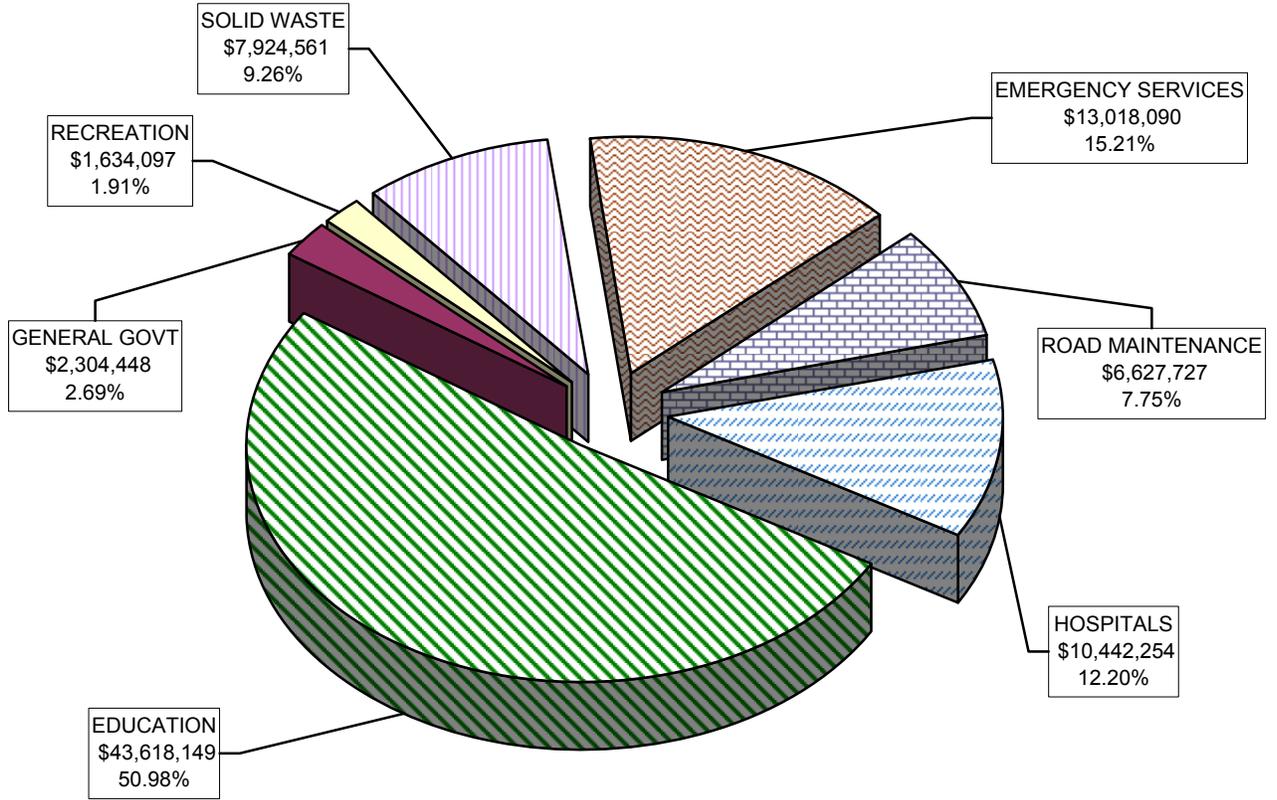
Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Revenues:								
Property Taxes								
Real	\$ 15,864,338	\$ 17,463,497	\$ 19,730,946	\$ 19,730,768	\$ 19,485,516	\$ 20,162,843	\$ 20,818,048	\$ 21,338,597
Personal	697,981	756,781	636,620	637,497	654,597	668,509	682,293	691,755
Oil & Gas (AS 43.56)	3,371,657	3,534,546	3,603,502	3,617,768	3,796,465	3,606,035	3,425,723	3,246,224
Interest	53,773	59,297	51,270	51,142	50,829	51,141	52,016	52,596
Flat Tax	146,101	114,650	185,941	187,235	190,525	194,251	198,137	202,099
Motor Vehicle Tax	472,070	502,287	484,229	483,283	488,295	499,346	510,955	520,902
Total Property Taxes	20,605,920	22,431,058	24,692,508	24,707,693	24,666,227	25,182,125	25,687,172	26,052,173
Federal Revenue	245,365	431,562	-	2,110,254	12,000	-	-	-
State Revenue	473,893	1,296,541	38,500	47,034	38,500	38,500	68,500	38,500
Interest Earnings	1,658,056	1,487,071	837,813	1,064,093	744,398	777,510	832,912	913,225
Other Revenue	4,834,377	9,309,822	5,247,525	4,923,973	6,686,429	8,405,469	8,605,109	7,904,329
Total Revenues	27,817,611	34,956,054	30,816,346	32,853,047	32,147,554	34,403,604	35,193,692	34,908,227
Other Financing Sources:								
Transfer From Other Funds	43,886,697	45,281,602	48,914,420	49,322,667	50,685,752	55,142,372	53,916,644	54,198,121
Total Other Financing Sources	43,886,697	45,281,602	48,914,420	49,322,667	50,685,752	55,142,372	53,916,644	54,198,121
Total Revenues and Other Financing Sources	71,704,308	80,237,656	79,730,766	82,175,714	82,833,306	89,545,976	89,110,336	89,106,348
Expenditures:								
Personnel	14,026,276	14,907,299	15,637,796	15,723,774	17,109,415	17,658,631	18,127,895	18,614,719
Supplies 1,667,965		1,954,659	2,306,311	2,456,144	2,375,388	2,423,029	2,451,867	2,481,285
Services	11,729,757	13,782,059	16,556,761	18,397,309	17,738,383	18,612,146	18,528,342	17,247,204
Capital Outlay	606,864	706,632	441,129	3,137,167	639,531	649,704	691,156	672,833
Interdepartmental Charges	464,319	67,011	74,577	79,847	(469,796)	(480,716)	(483,886)	(487,183)
Total Expenditures	28,495,181	31,417,660	35,016,574	39,794,241	37,392,921	38,862,794	39,315,374	38,528,858
Operating Transfers To:								
General Fund	145,539	207,841	136,234	136,234	260,786	141,286	144,112	146,994
Special Revenue Funds	30,317,944	29,983,808	32,492,309	32,752,368	33,830,121	35,142,380	34,926,468	34,926,737
Capital Projects Fund	5,608,592	8,934,962	6,456,000	6,536,921	6,982,324	8,385,077	7,445,000	7,940,000
Debt Service Fund	5,913,395	6,319,195	7,109,275	7,109,275	7,103,174	8,368,913	8,376,729	8,370,680
Total Operating Transfers	41,985,470	45,445,806	46,193,818	46,534,798	48,176,405	52,037,656	50,892,309	51,384,411
Total Expenditures and Operating Transfers	70,480,651	76,863,466	81,210,392	86,329,039	85,569,326	90,900,450	90,207,683	89,913,269
Net Results From Operations	1,223,657	3,374,190	(1,479,626)	(4,153,325)	(2,736,020)	(1,354,475)	(1,097,347)	(806,921)
Projected Lapse	-	-	700,223	986,065	773,875	817,639	821,519	796,659
Change in Fund Balance	1,223,657	3,374,190	(779,403)	(3,167,260)	(1,962,145)	(536,836)	(275,827)	(10,262)
Beginning Fund Balance	19,117,645	20,341,302	20,194,349	23,715,492	20,548,232	18,586,087	18,049,252	17,773,425
Ending Fund Balance	\$ 20,341,302	\$ 23,715,492	\$ 19,414,946	\$ 20,548,232	\$ 18,586,087	\$ 18,049,251	\$ 17,773,424	\$ 17,763,163

*Only includes spendable fund balance

WHERE THE MONEY COMES FROM
SPECIAL REVENUE FUNDS PROJECTIONS - BY SOURCE
FY2010
\$82,833,306



**TOTAL SPECIAL REVENUE FUNDS APPROPRIATIONS
BY FUNCTION - FY2010
\$85,569,326**



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 7,001,595	\$ 7,214,768	\$ 8,304,414	\$ 8,287,458	\$ 9,011,390	\$ 723,932	8.74%
40111 Special Pay	20,845	21,910	29,250	29,250	31,200	1,950	6.67%
40120 Temporary Wages	691,111	856,420	813,876	835,876	864,332	28,456	3.40%
40130 Overtime Wages	548,587	677,117	512,737	565,871	577,056	11,185	1.98%
40131 FLSA Overtime Wages	91,346	99,944	108,889	108,889	127,128	18,239	16.75%
40210 FICA	731,102	671,878	855,235	858,822	924,715	65,893	7.67%
40221 PERS	2,239,195	2,586,023	2,016,907	2,027,072	2,193,752	166,680	8.22%
40321 Health Insurance	1,605,925	1,654,037	1,813,647	1,824,499	2,094,408	269,909	14.79%
40322 Life Insurance	18,469	18,782	21,030	21,139	22,743	1,604	7.59%
40410 Leave	915,636	935,312	951,887	954,652	1,042,727	88,075	9.23%
40411 Sick Leave	135,917	140,619	174,844	175,158	178,929	3,771	2.15%
40511 Other Benefits	26,548	30,489	35,080	35,088	41,035	5,947	16.95%
Total: Personnel	14,026,276	14,907,299	15,637,796	15,723,774	17,109,415	1,385,641	8.81%
Supplies							
42020 Signage Supplies	33,799	31,395	25,000	30,100	30,100	-	0.00%
42110 Office Supplies	36,176	44,960	48,651	57,922	48,196	(9,726)	-16.79%
42120 Computer Software	36,321	6,386	18,835	26,635	12,320	(14,315)	-53.75%
42210 Operating Supplies	118,291	114,328	127,338	197,677	184,480	(13,197)	-6.68%
42220 Medical Supplies	88,487	108,084	135,102	143,902	140,734	(3,168)	-2.20%
42221 Para Rescue Supplies	-	-	100	-	100	100	-
42222 Fire Prevention Supplies	14,422	18,634	21,980	17,025	23,380	6,355	37.33%
42223 Fire Fighting Supplies	6,063	3,861	-	-	-	-	-
42230 Fuel, Oils and Lubricants	338,425	441,489	519,982	551,787	509,254	(42,533)	-7.71%
42240 Janitorial Supplies	190	-	-	944	-	(944)	-100.00%
42250 Uniforms	54,491	66,406	68,291	73,915	71,210	(2,705)	-3.66%
42263 Training Supplies	13,013	12,977	24,400	29,247	33,300	4,053	13.86%
42310 Repair/Maint Supplies	775,311	962,962	1,128,582	1,125,817	1,092,061	(33,756)	-3.00%
42360 Motor Vehicle Repair	70,773	80,596	104,433	105,349	120,500	15,151	14.38%
42410 Small Tools	73,419	54,495	75,567	79,874	88,003	8,129	10.18%
42424 Safety Equipment	-	1,240	50	7,950	13,750	5,800	72.96%
42960 Recreational Program Supplies	8,784	6,846	8,000	8,000	8,000	-	0.00%
Total: Supplies	1,667,965	1,954,659	2,306,311	2,456,144	2,375,388	(80,756)	-3.29%
Services							
43011 Contractual Services	3,443,016	4,482,772	5,758,918	6,442,173	3,879,627	(2,562,546)	-39.78%
43012 Audit Services	41,500	71,000	107,000	134,000	116,000	(18,000)	-13.43%
43014 Physical Examinations	81,482	51,039	90,070	23,538	122,070	98,532	418.61%
43015 Water/Air Sample Test	84,605	94,278	120,494	139,532	126,220	(13,312)	-9.54%
43019 Software Licensing	578	19,522	8,010	24,098	20,205	(3,893)	-16.15%
43023 Kenai Peninsula College	530,800	535,983	595,302	595,302	634,773	39,471	6.63%
43050 Solid Waste Fees	623	1,654	750	255	750	495	194.12%
43095 SW Closure/Post Closure	263,763	382,579	601,450	601,450	629,656	28,206	4.69%
43110 Communications	123,226	134,808	158,575	149,901	147,127	(2,774)	-1.85%
43140 Postage	11,536	10,251	19,606	20,086	20,040	(46)	-0.23%
43210 Transport/Subsistence	205,679	198,197	246,805	257,405	256,668	(737)	-0.29%
43211 Per Diem	41,780	37,930	50,000	36,944	50,000	13,056	35.34%
43220 Car Allowance	-	10,800	10,800	11,860	14,400	2,540	21.42%
43250 Freight and Express	8,886	9,172	11,302	23,003	12,685	(10,318)	-44.86%
43260 Training	55,827	55,893	105,351	113,989	123,105	9,116	8.00%
43310 Advertising	31,201	45,572	58,372	56,111	50,058	(6,053)	-10.79%
43410 Printing	1,904	1,997	13,835	9,671	16,211	6,540	67.62%
43510 Insurance Premium	2,627,728	2,689,922	2,751,988	2,751,988	3,472,309	720,321	26.17%
43600 Project Management	4,880	711	14,000	126,000	12,000	(114,000)	-90.48%
43610 Utilities	712,198	742,427	869,251	931,527	1,009,025	77,498	8.32%
43720 Office Equipment Maintenance	32,053	49,704	55,405	58,209	59,395	1,186	2.04%
43750 Vehicles Maintenance	171,734	230,859	246,385	310,576	65,400	(245,176)	-78.94%
43764 Snow Removal	246,140	372,953	332,500	397,220	356,000	(41,220)	-10.38%
43765 Policing Sites	1,250	4,250	8,823	8,823	8,000	(823)	-9.33%
43780 Buildings/Grounds Maintenance	320,239	273,624	484,764	426,227	433,514	7,287	1.71%
43810 Rents and Operating Leases	101,266	125,770	133,712	144,200	150,308	6,108	4.24%

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Services - Continued							
43812 Equipment Replacement Pymt.	304,137	291,026	288,326	288,326	274,302	(14,024)	-4.86%
43920 Dues and Subscriptions	20,939	21,900	30,769	28,620	28,023	(597)	-2.09%
43931 Recording Fees	507	989	3,000	3,000	2,500	(500)	-16.67%
43933 Collection Fees	48	76	1,000	1,000	1,000	-	0.00%
43936 USAD Assessment	2,319	12,378	5,000	5,000	10,000	5,000	100.00%
43951 Dust Control	242,416	271,703	325,000	680,095	650,000	(30,095)	-4.43%
43952 Road Maintenance	2,012,253	2,539,783	2,988,198	3,439,444	4,921,012	1,481,568	43.08%
43960 Recreational Program Expenses	3,244	4,779	6,000	6,000	6,000	-	0.00%
43999 Contingency	-	-	50,000	145,736	50,000	(95,736)	-65.69%
45110 Land Sale Property Tax	-	5,758	6,000	6,000	10,000	4,000	66.67%
Total: Services	11,729,757	13,782,059	16,556,761	18,397,309	17,738,383	1,349,616	7.34%
Capital Outlay							
48110 Office Furniture	9,450	-	-	-	-	-	-
48120 Office Machines	-	13,580	7,000	17,000	12,400	(4,600)	-27.06%
48210 Communication Equipment	-	-	-	457	-	(457)	-100.00%
48310 Vehicles	33,988	64,140	-	3,705	39,500	35,795	966.13%
48311 Machinery and Heavy Equipment	110,020	90,082	35,000	80,955	68,244	(12,711)	-15.70%
48513 Recreational Equipment	69,829	-	5,150	5,000	-	(5,000)	-100.00%
48514 Firefighting/Rescue Equipment	5,186	22,325	15,000	148,409	40,500	(107,909)	-72.71%
48515 Medical Equipment	23,278	21,414	14,300	14,362	38,000	23,638	164.59%
48610 Land Purchase	-	63,855	-	2,260,500	50,000	(2,210,500)	-97.79%
48630 Improvements Other Than Bldgs.	14,638	-	-	-	-	-	-
48710 Minor Office Equipment	39,857	70,384	38,200	65,691	46,540	(19,151)	-29.15%
48720 Minor Office Furniture	11,519	22,388	17,330	25,262	22,890	(2,372)	-9.39%
48730 Minor Communication Equipment	12,348	51,134	6,306	218,389	13,596	(204,793)	-93.77%
48740 Minor Machines & Equipment	70,177	71,762	64,210	78,532	61,380	(17,152)	-21.84%
48750 Minor Medical Equipment	12,498	10,108	25,198	16,648	26,798	10,150	60.97%
48755 Minor Recreational Equipment	2,922	10,744	14,399	10,524	9,500	(1,024)	-9.73%
48760 Minor Fire Fighting Equipment	131,955	152,534	184,276	173,474	194,100	20,626	11.89%
48770 Minor Improvements Other Than Bldgs	-	1,995	-	-	-	-	-
49125 Remodel	26,823	10,938	-	849	849	-	0.00%
49207 Fencing	-	-	-	5,100	-	(5,100)	-100.00%
49311 Design	25,320	20,887	-	-	-	-	-
49433 Plan Reviews	7,056	8,362	14,760	12,310	15,234	2,924	23.75%
Total: Capital Outlay	606,864	706,632	441,129	3,137,167	639,531	(2,497,636)	-79.61%
Transfers To							
50100 General Fund	145,539	207,841	136,234	136,234	260,786	124,552	91.43%
50211 Central Emergency Services	26,828	9,400	13,872	13,872	16,779	2,907	20.96%
50237 Engineer's Estimate Fund	28,863	-	-	-	-	-	-
50238 RIAD Match Fund	200,000	28,430	22,173	22,173	-	(22,173)	-100.00%
50241 KPBSD Operations	30,062,253	29,945,978	32,456,264	32,716,323	33,813,342	1,097,019	3.35%
50340 SW Debt Service Fund	827,463	828,225	830,244	830,244	829,094	(1,150)	-0.14%
50358 Debt Service- CES	185,385	192,378	192,578	192,578	192,478	(100)	-0.05%
50360 Debt Service- CPGH	3,758,075	3,764,775	3,767,125	3,767,125	3,760,581	(6,544)	-0.17%
50361 Debt Service- SPH	1,142,472	1,533,817	2,319,328	2,319,328	2,321,021	1,693	0.07%
50411 SWD Capital Projects	70,000	550,000	641,000	641,000	648,324	7,324	1.14%
50434 Roads Capital Projects	1,666,153	1,200,000	1,250,000	510,159	-	(510,159)	-100.00%
50441 NFSA Capital Projects	400,000	175,000	300,000	300,000	980,000	680,000	226.67%
50442 BCFS Capital Projects	115,000	125,000	125,000	125,000	125,000	-	0.00%
50443 CES Capital Project	475,000	475,000	475,000	686,513	750,000	63,487	9.25%
50444 APFEMSA Capital Project	115,000	115,000	115,000	115,000	150,000	35,000	30.43%
50446 KES Capital Project	230,000	150,000	150,000	150,000	150,000	-	0.00%
50459 NPRSA Capital Project	50,000	75,000	200,000	323,390	200,000	(123,390)	-38.16%
50490 CPH Capital Project	1,487,439	5,715,897	2,400,000	2,885,859	2,267,000	(618,859)	-21.44%
50491 SPH Capital Project	1,000,000	354,065	800,000	800,000	1,712,000	912,000	114.00%
Total: Transfers	41,985,470	45,445,806	46,193,818	46,534,798	48,176,405	1,641,607	3.53%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(371,826)	(395,213)	(474,406)	(474,406)	(469,796)	4,610	-0.97%
61990 Administrative Service Fee	836,145	462,224	548,983	554,253	-	(554,253)	-100.00%
Total: Interdepartmental Charges	464,319	67,011	74,577	79,847	(469,796)	(549,643)	-688.37%
Department Total	\$ 70,480,651	\$ 76,863,467	\$ 81,210,392	\$ 86,329,039	\$ 85,569,326	\$ 1,248,829	1.45%

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 23 permanent employees and 31 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 one 3/4-time permanent employee and 27 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 40 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 45 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 Tustumena Lake and surrounding areas not covered by CES.

Kachemak Emergency Service Area – this service area currently contracts with the City of Homer to provide fire protection, emergency medical and ambulance, and search and rescue for the area surrounding the City of Homer and Kachemak City areas. This service area has one permanent 3/4-time employee.

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 permanent employee.

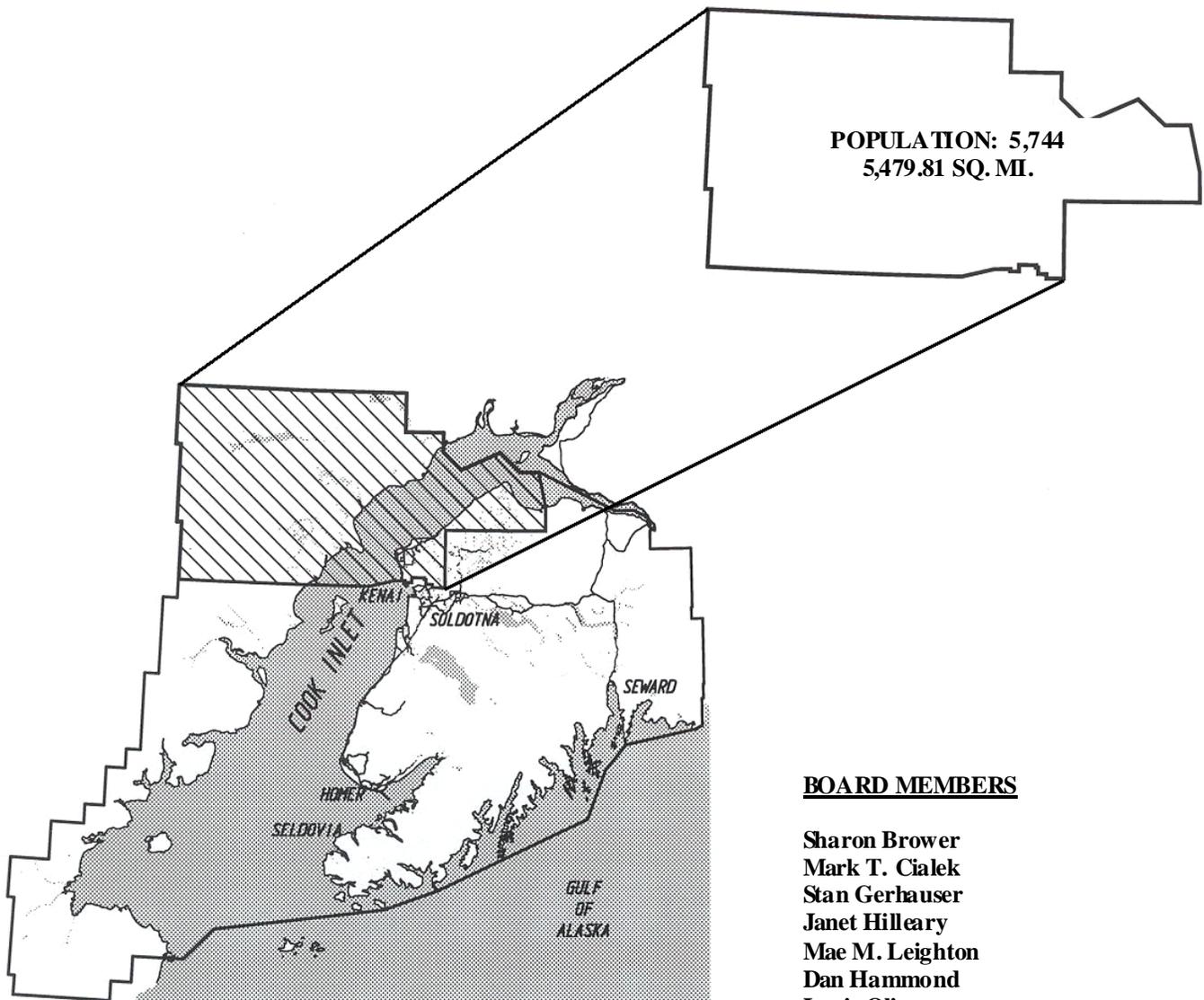
Lowell Point Emergency Service Area – this service area provides fire protection and emergency medical services for the residents residing in the Lowell Point area.

NIKISKI FIRE SERVICE AREA

This service area, established on August 19, 1969, 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, ambulance, and search and rescue for the Nikiski area and Cook Inlet. Many of the 21 permanent employees and 25 volunteers are cross-trained to respond not only to fires and ambulance calls, but also for cold water and mountain rescues.

Four fire stations serve the area, two are located on the Spur Road, one at Milepost 17.9 and one at Milepost 26.8. The other two stations are located in Beluga and Tyonek. Their equipment consists of sixteen fire response vehicles, six EMS response vehicles, two command vehicles, four utility vehicles, two all-terrain vehicles, two snow machines, and two rescue boats.

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 2010.



BOARD MEMBERS

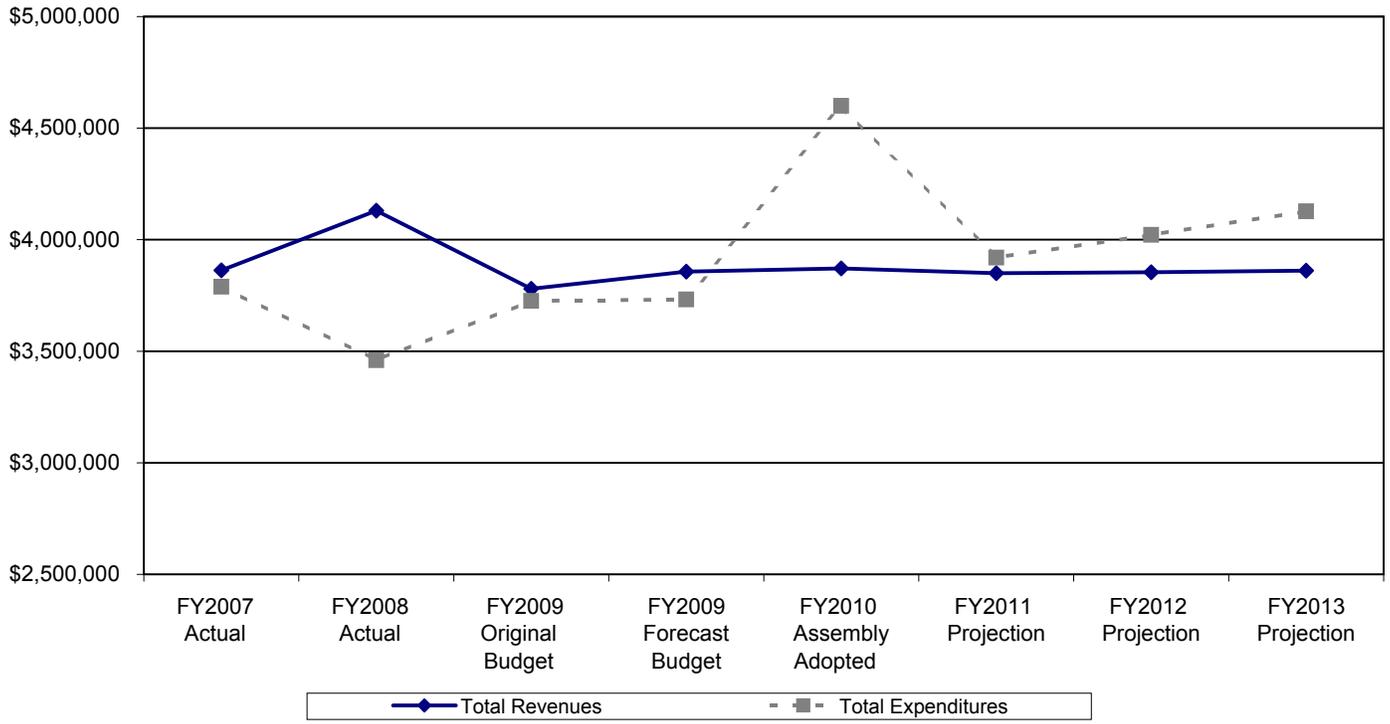
Sharon Brower
Mark T. Cialek
Stan Gerhauser
Janet Hilleary
Mae M. Leighton
Dan Hammond
Louis Oliva

Fire Chief: James Baisden

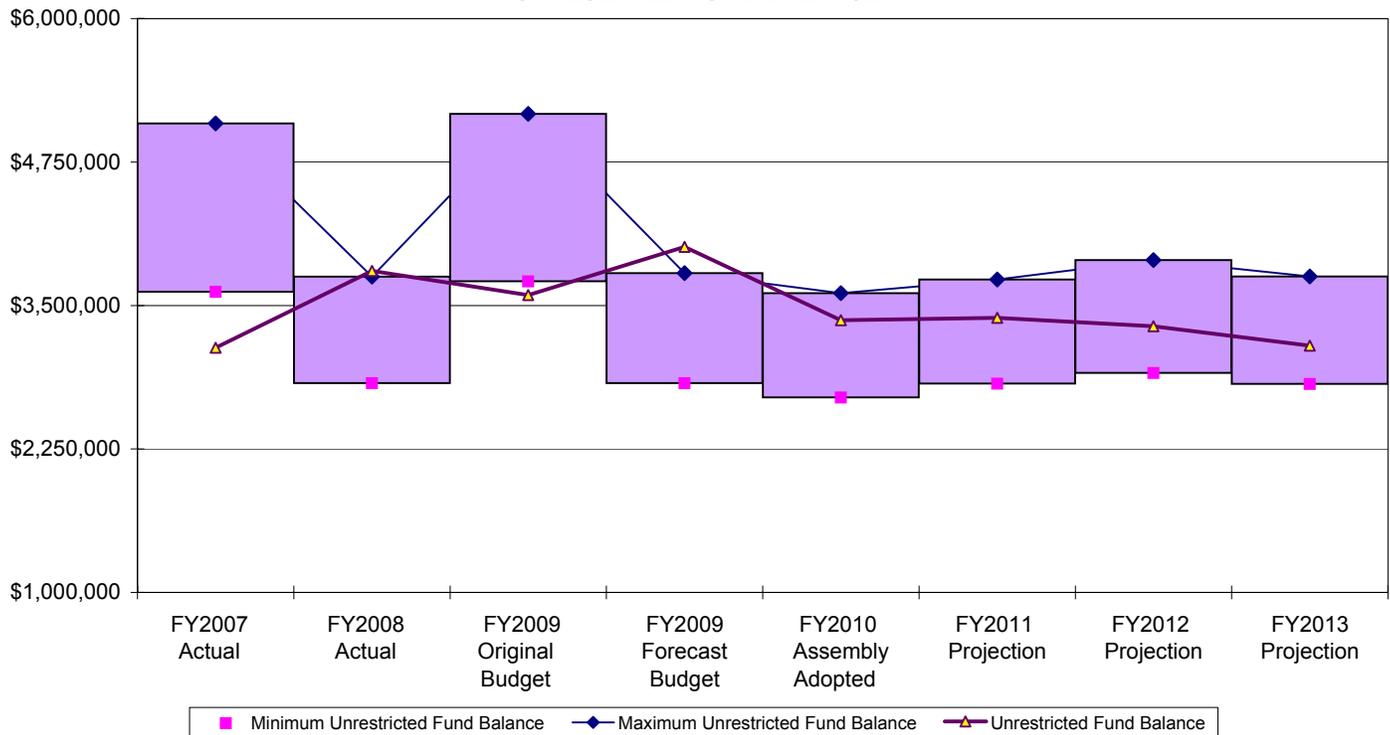
Fund: 206 Nikiski Fire Service Area - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Taxable Values (000's)								
Real	616,282	642,889	651,739	651,739	631,711	650,662	670,182	690,288
Personal	37,034	34,539	29,473	29,974	34,490	35,180	35,883	36,601
Oil & Gas (AS 43.56)	433,238	453,017	435,982	435,982	491,690	467,106	443,750	421,563
	1,086,554	1,130,445	1,117,194	1,117,695	1,157,891	1,152,948	1,149,816	1,148,451
Mill Rate	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Revenues:								
Property Taxes								
Real	\$ 1,837,802	\$ 1,926,088	\$ 1,955,217	\$ 1,955,217	\$ 1,895,133	\$ 1,951,987	\$ 2,010,547	\$ 2,070,863
Personal	108,879	102,805	86,651	88,124	101,401	103,429	105,497	107,607
Oil & Gas (AS 43.56)	1,309,025	1,367,057	1,307,946	1,307,946	1,475,070	1,401,317	1,331,251	1,264,688
Interest	5,630	6,217	6,700	6,788	6,788	6,913	6,895	6,886
Flat Tax	7,554	7,483	8,765	8,593	8,593	8,765	8,940	9,119
Motor Vehicle Tax	42,949	46,264	34,914	34,229	34,229	34,914	35,612	36,324
Total Property Taxes	3,311,839	3,455,914	3,400,193	3,400,897	3,521,214	3,507,325	3,498,742	3,495,487
State Revenue	79,490	211,639	-	6,375	-	-	-	-
Interest Earnings	218,872	216,711	129,496	200,000	120,330	101,138	101,788	99,570
Other Revenue	252,676	245,954	250,000	250,000	230,000	241,500	253,575	266,254
Total Revenues	3,862,877	4,130,218	3,779,689	3,857,272	3,871,544	3,849,963	3,854,105	3,861,311
Expenditures:								
Personnel	2,521,314	2,462,072	2,440,763	2,503,763	2,705,906	2,787,083	2,870,695	2,956,816
Supplies 113,560		141,657	169,448	178,948	179,147	182,730	186,385	190,113
Services	369,298	398,760	510,283	453,083	536,595	547,327	558,274	569,439
Capital Outlay	116,538	110,675	135,524	126,599	129,148	131,731	134,366	137,053
Interdepartmental Charges	201,117	101,665	101,751	101,751	-	-	-	-
Total Expenditures	3,321,827	3,214,829	3,357,769	3,364,144	3,550,796	3,648,871	3,749,720	3,853,421
Operating Transfers To:								
General Fund	67,487	70,186	68,117	68,117	69,258	70,643	72,056	73,497
Capital Projects Fund	400,000	175,000	300,000	300,000	980,000	200,000	200,000	200,000
Total Operating Transfers	467,487	245,186	368,117	368,117	1,049,258	270,643	272,056	273,497
Total Expenditures and Operating Transfers	3,789,314	3,460,015	3,725,886	3,732,261	4,600,054	3,919,514	4,021,776	4,126,918
Net Results From Operations	73,563	670,203	53,803	125,011	(728,510)	(69,551)	(167,671)	(265,607)
Projected Lapse (2.5%)	-	-	83,944	84,104	88,770	91,222	93,743	96,336
Change in Fund Balance	73,563	670,203	137,747	209,115	(639,740)	21,671	(73,928)	(169,272)
Beginning Fund Balance	3,058,111	3,131,674	3,453,218	3,801,877	4,010,992	3,371,252	3,392,923	3,318,995
Ending Fund Balance	\$ 3,131,674	\$ 3,801,877	\$ 3,590,965	\$ 4,010,992	\$ 3,371,252	\$ 3,392,923	\$ 3,318,995	\$ 3,149,723

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:

- Maintain current staffing levels with the increased cost of doing business.
- Secure additional funding through State and Federal Grant Programs to complete the construction of Station #2.
- Maintaining an appropriate Capital Projects Fund Balance for future vehicle and equipment replacements.

Objectives FY2010/Budget highlights:

- Transferred \$980,000 from the NFSA Fund Balance to the NFSA Capital Projects Fund to help with construction and equipment replacement.

Previous year accomplishments:

- Received a State of Alaska Grant for \$3.375 million for Station #2 construction, and \$550,000 for apparatus replacement.

Significant budgetary changes:

- No additional personnel will be added, just the reassignment of positions. Reduction and reassignment of three Battalion Chiefs and one Engineer-Paramedic. Increase by reassignment of one Assistant Chief of Operations, one Training & Safety Chief and two Shift Captains. The Sr. Captain will be reassigned from 56 hours to 40 hours.

Key Measures

	FY 2008 <u>Actual</u>	FY 2009 <u>Actual</u>	FY2010 <u>Estimated</u>	FY2010 <u>Projected</u>
<u>Staffing History</u>				
Full Time Staff	23	21	21	21
On Call Staffing History (Nikiski)	10	24	25	25
Volunteer Staffing (Beluga & Tyonek)	8	14	15	20

<u>EMS Certification Levels</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>
Paramedic II	0	0	9	9
Paramedic I	6	18	9	9
EMT III / ACLS	7	7	10	12
EMT II	5	5	5	7
EMT I	4	8	8	5
ETT	2	5	10	14

<u>Fire / Rescue Certification Levels</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Projected</u>
Firefighter I	20	29	10	15
Firefighter II	3	5	18	20
Fire Officer I	1	2	5	8
Dive Rescue	7	7	9	9
Confined Space Technician	10	18	18	20

Insurance Service Rating (ISO)

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

Call Volume Per Calendar Year

	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Projected</u>
Fire	40	47	49
EMS	484	604	634
Explosions	1	2	2
Hazardous Materials	16	15	15
Service Calls	87	93	98
Good Intent	49	46	50
False Alarms	13	15	17
Other	12	2	5
Total Call Volume	702	822	870
<u>Annual Fire Loss per Calendar Year</u>	\$40,000	\$314,000	

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

		FY2007	FY2008	FY2009	FY2009	FY2010	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Forecast Budget %
				Budget	Budget	Adopted		
Personnel								
40110	Regular Wages	\$ 1,229,197	\$ 1,105,515	\$ 1,226,433	\$ 1,226,433	\$ 1,288,860	\$ 62,427	5.09%
40111	Special Pay	8,755	8,485	11,700	11,700	11,700	-	0.00%
40120	Temporary Wages	14,111	46,115	50,000	63,000	100,484	37,484	59.50%
40130	Overtime Wages	208,050	288,541	195,876	245,876	257,269	11,393	4.63%
40131	FLSA Overtime Wages	34,707	34,744	38,633	38,633	43,710	5,077	13.14%
40210	FICA	139,187	102,186	136,092	136,092	149,614	13,522	9.94%
40221	PERS	430,494	457,348	327,746	327,746	356,709	28,963	8.84%
40321	Health Insurance	251,085	233,731	252,525	252,525	280,054	27,529	10.90%
40322	Life Insurance	3,038	2,735	3,089	3,089	3,239	150	4.86%
40410	Leave	174,108	153,591	171,193	171,193	186,468	15,275	8.92%
40411	Sick Leave	28,346	22,766	25,276	25,276	25,599	323	1.28%
40511	Other Benefits	236	6,315	2,200	2,200	2,200	-	0.00%
	Total: Personnel	2,521,314	2,462,072	2,440,763	2,503,763	2,705,906	202,143	8.07%
Supplies								
42110	Office Supplies	4,342	3,256	5,068	4,068	5,068	1,000	24.58%
42120	Computer Software	-	2,626	999	999	999	-	0.00%
42210	Operating Supplies	22,653	18,019	25,248	25,248	25,248	-	0.00%
42220	Medical Supplies	21,429	23,148	31,152	36,452	32,652	(3,800)	-10.42%
42222	Fire Prevention Supplies	3,526	2,738	5,980	2,180	5,980	3,800	174.31%
42230	Fuel, Oils and Lubricants	23,886	35,873	33,818	45,818	45,818	-	0.00%
42250	Uniforms	10,723	15,401	15,880	12,880	15,800	2,920	22.67%
42310	Repair/Maint Supplies	5,297	9,435	9,582	14,582	9,582	(5,000)	-34.29%
42360	Motor Vehicle Repair Supplies	15,808	27,255	30,833	30,833	29,000	(1,833)	-5.94%
42410	Small Tools	5,896	3,906	10,888	5,888	9,000	3,112	52.85%
	Total: Supplies	113,560	141,657	169,448	178,948	179,147	199	0.11%
Services								
43011	Contractual Services	92,718	106,359	125,872	112,872	131,098	18,226	16.15%
43014	Physical Examinations	22,394	18,266	27,650	5,650	27,650	22,000	389.38%
43015	Water/Air Sample Test	286	310	620	620	620	-	0.00%
43019	Software Licensing	-	1,642	3,515	5,515	3,515	(2,000)	-36.26%
43110	Communications	18,385	19,294	27,224	27,224	20,000	(7,224)	-26.54%
43140	Postage	223	260	990	990	990	-	0.00%
43210	Transport/Subsistence	22,156	25,111	22,000	22,800	22,000	(800)	-3.51%
43250	Freight and Express	598	1,669	1,500	1,500	1,500	-	0.00%
43260	Training	2,874	6,301	16,821	9,321	24,000	14,679	157.48%
43310	Advertising	6,661	4,868	7,000	2,000	5,000	3,000	150.00%
43410	Printing	-	124	2,500	-	2,000	2,000	-
43510	Insurance Premium	108,616	112,711	116,092	116,092	140,287	24,195	20.84%
43610	Utilities	67,043	64,085	99,806	99,806	110,000	10,194	10.21%
43720	Equipment Maintenance	3,608	8,842	8,150	8,150	8,150	-	0.00%
43750	Vehicle Maintenance	3,046	163	8,585	8,585	7,500	(1,085)	-12.64%
43780	Buildings/Grounds Maintenance	531	1,831	17,747	7,747	8,747	1,000	12.91%
43810	Rents and Operating Leases	17,798	21,806	19,267	19,267	19,538	271	1.41%
43920	Dues and Subscriptions	2,361	5,118	4,944	4,944	4,000	(944)	-19.09%
	Total: Services	369,298	398,760	510,283	453,083	536,595	83,512	18.43%
Capital Outlay								
48311	Machinery & Equipment	50,408	-	20,000	26,000	-	(26,000)	-100.00%
48514	Fire Fighting/Rescue Equipment	-	-	-	17,594	18,000	406	2.31%
48515	Medical Equipment	-	7,790	-	-	-	-	-
48710	Minor Office Equipment	1,188	12,437	5,000	8,600	5,000	(3,600)	-41.86%
48720	Minor Office Furniture	-	4,970	2,800	2,600	2,800	200	7.69%
48730	Minor Communication Equipment	-	-	-	500	-	(500)	-100.00%
48740	Minor Machines & Equipment	19,306	20,070	23,750	10,750	23,750	13,000	120.93%
48750	Minor Medical Equipment	7,411	5,600	7,598	2,298	7,598	5,300	230.64%
48755	Minor Recreation Equipment	-	4,986	7,000	3,600	7,000	3,400	94.44%
48760	Minor Fire Fighting Equipment	38,225	54,822	69,376	54,657	65,000	10,343	18.92%
	Total: Capital Outlay	116,538	110,675	135,524	126,599	129,148	2,549	2.01%

Fund 206
Department 51110 - Nikiski Fire Service Area - Continued

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Transfers							
50100 Tfr General Fund	67,487	70,186	68,117	68,117	69,258	1,141	1.68%
50441 Tfr Nikiski Fire Capital Project Fund	400,000	175,000	300,000	300,000	980,000	680,000	226.67%
Total: Transfers	467,487	245,186	368,117	368,117	1,049,258	681,141	185.03%
Interdepartmental Charges							
61990 Admin Service Fee	201,117	101,665	101,751	101,751	-	(101,751)	-100.00%
Total: Interdepartmental Charges	201,117	101,665	101,751	101,751	-	(101,751)	-100.00%
Department Total	\$ 3,789,314	\$ 3,460,015	\$ 3,725,886	\$ 3,732,261	\$ 4,600,054	\$ 874,168	23.42%

LINE-ITEM EXPLANATIONS

- 40110 Regular Wages.** Staff includes: 1- Fire Chief, 1 - Assistant Chief, 1- Battalion Chief, 1 - Medical Director (Senior Captain), 3 - Shift Captains, 12 - Engineers / Medics, 1 Auto-Diesel Mechanic, and 1 Administrative Assistant.
- Reduction of 3 Battalion Chiefs and 1 Engineer-Paramedic. Increase of 1 Assistant Chief of Operations, 1 Training & Safety Chief and 2 Captains.
- 40120 Temporary Wages.** \$50,484 increase to provide more hours for the on-call staff to be used for emergencies, training, and station coverage.
- 40130 Overtime Wages.** \$61,393 increase to cover the emergency recalls, standby coverage, shift coverage, training, mechanic, and administration.
- 42220 Medical Supplies.** Increase to cover the cost of I-STAT cartridges.
- 42230 Fuels, Oils and Lubricants.** \$12,000 Increase to handle 8% increase in the annual call volume and to cover to run volume and potential diesel increases in FY 2010.
- 43011 Contractual Services.** Includes physician sponsored contract \$82,000, ambulance billing contract \$12,000, helicopter medivac services \$6,500, instructor contracts \$5,000, I-stat licensing \$5,000, maintenance fee for Fire and EMS software \$4,397 and other miscellaneous items \$16,201.
- 43510 Insurance Premium.** \$24,195 increase due to 20% increase in insurance premiums.
- 43610 Public Utilities.** \$10,194 Increase to cover increases in natural gas and electricity.
- 43810 Rents and Operating.** Includes Page Hill radio site lease \$5,498, Station #2 annual rental agreement \$7,625, and other miscellaneous items \$6,415.
- 48311 Machinery & Equipment.** \$20,000 Decrease. Last year this account was used for the IP phone upgrades.
- 48514 Rescue Equipment.** \$18,000 Increase to purchase rescue and extrication equipment for the new fire engine that was purchased with a State of Alaska grant.
- 48710 Minor Office Equipment.** Includes notebook computer \$2,500, desktop computer \$2,000 and computer upgrades \$500.
- 48720 Minor Office Equipment.** 12 office chairs (\$1,800) and four tables (\$1,000) for training rooms.
- 48740 Minor Machines and Equipment.** Includes replacement antennas, cases, microphones for vehicle radios (\$1,255), 10 pagers/cases/chargers (\$6,000), 2 mobile radios (\$10,000) and 3 C-pap machines (\$6,495).
- 48750 Minor Medical Equipment.** Including backboards, airway bags, blades, tubes, splints, ventilators, and Automated External Defibrillators.
- 48755 Recreational Equipment.** Includes 2 versa climber, one for each station at \$3,500 each.
- 48760 Minor Firefighting Equipment.** Includes 6 turnouts (\$11,700) , 18 pairs of gloves (\$1,350), 6 helmets (\$1,860), 18 nomex hoods (\$990), 2 hose nozzles (\$1,300), 5 air cylinders (\$5,000), 4 hand lanterns (\$800), one set of Beluga fire gear, hose turnouts, air cylinders (\$4,500), one set of fire fighting gear for Tyonek - hose turnouts, air cylinders (\$4,500), 4 Scott AV-3000 face masks (\$1,100), rope rescue equipment replacements (\$1,000), forestry gear, boots, coats, gloves, and nozzles (\$5,000), 18 helmet shields (\$990), and other miscellaneous small items costing less than \$500 (\$24,910).
- 50441 Transfer to Capital Projects.** Includes a one time transfer of \$880,000 to provide additional funding for Station 2 construction project.
- 61990 Admin Service Fee.** With the receipt of revenue sharing from the State, the mayor is suspending the admin service fee.

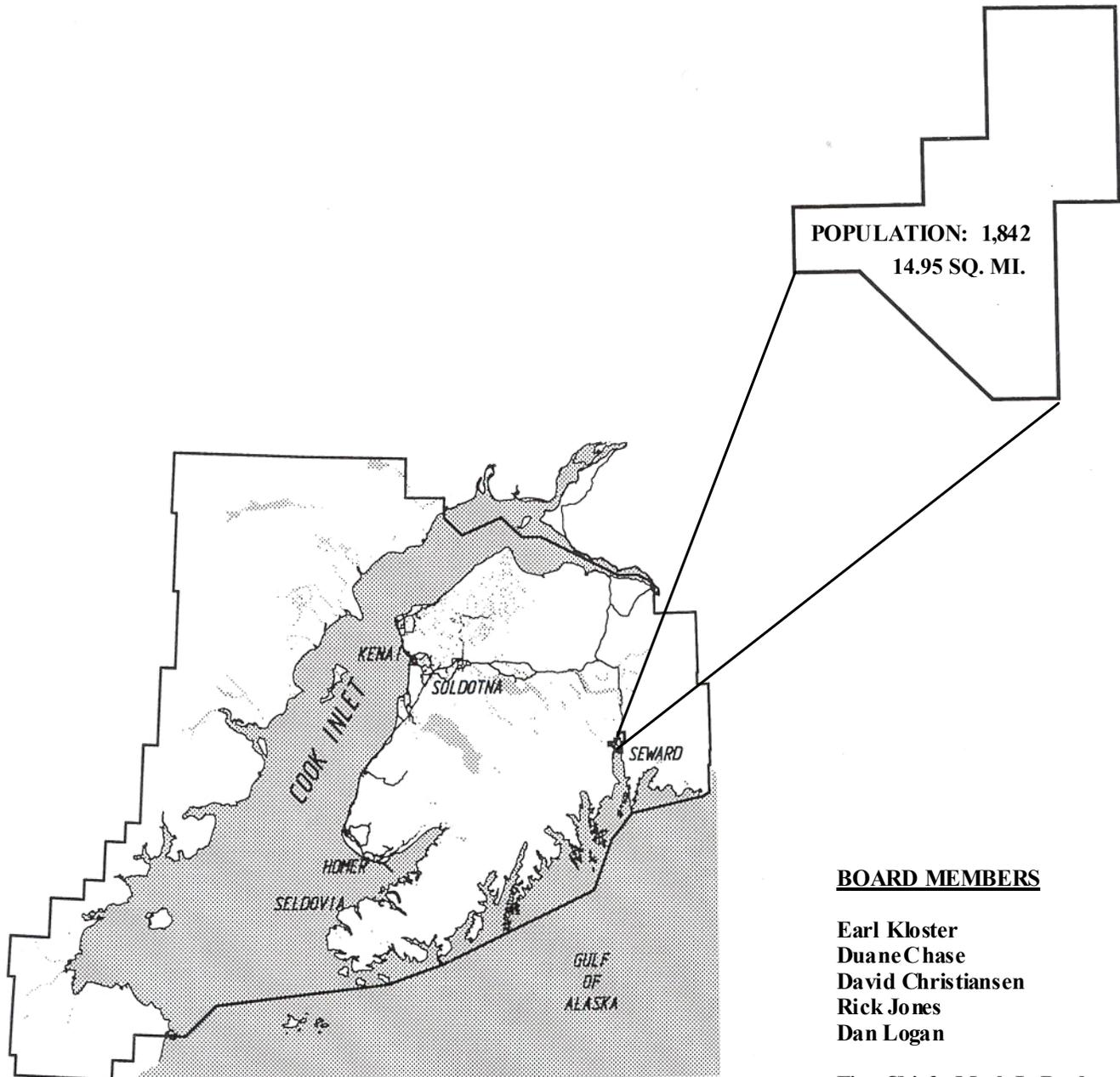
For capital projects information on this department - See the Capital Projects Section - Pages 300, 302 & 310

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 one $\frac{3}{4}$ time permanent employee and 39 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 five fire response vehicles and three EMS rescue vehicles.

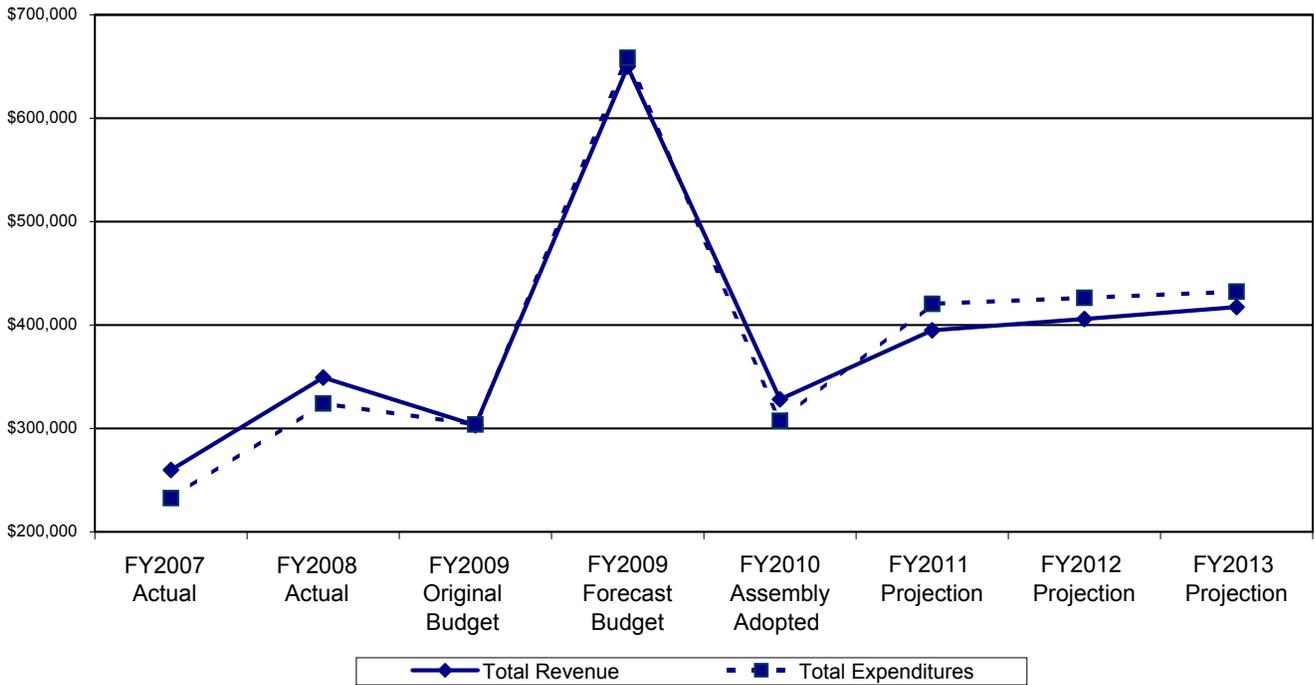
Revenue is raised through property tax and rescue services billing. The mill rate is 2.25 mills for fiscal year 2010.



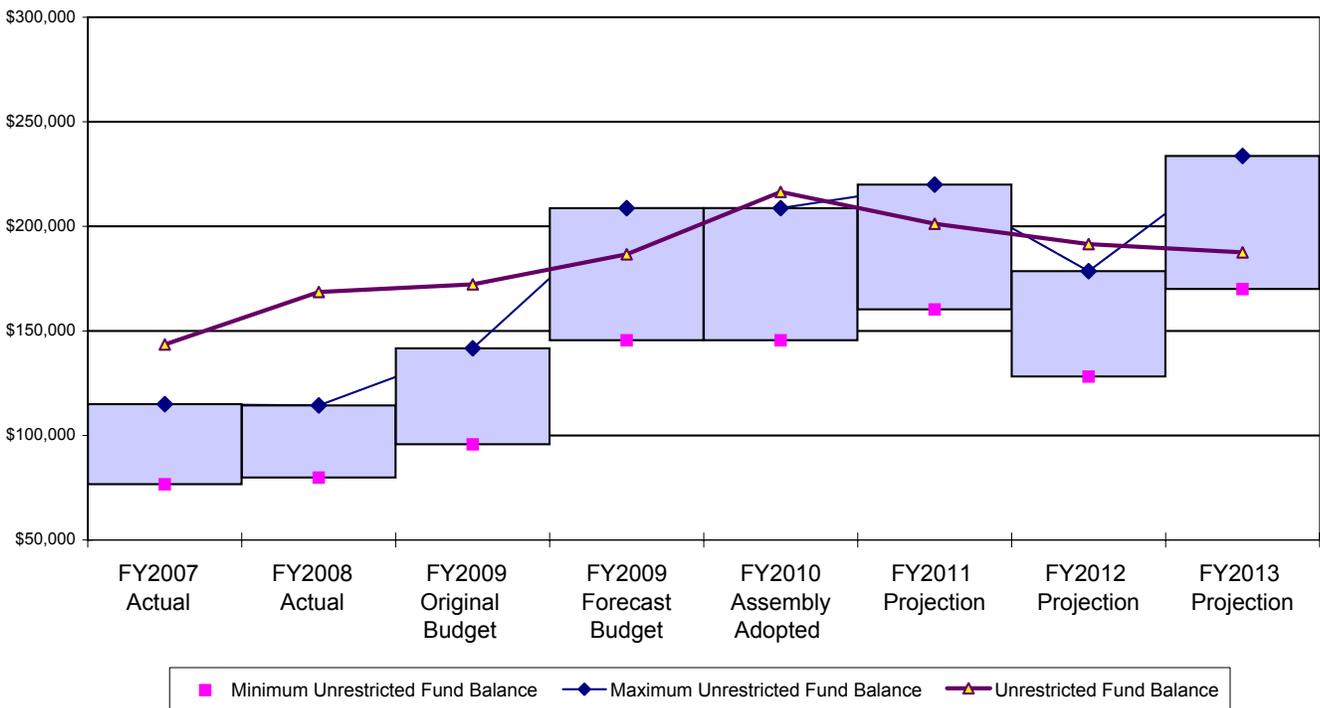
Fund: 207 Bear Creek Fire Service Area - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Taxable Value (000's)								
Real	101,082	114,256	123,592	123,592	135,574	139,641	143,830	148,145
Personal	564	1,931	1,776	2,251	1,196	1,220	1,244	1,269
	101,646	116,187	125,368	125,843	136,770	140,861	145,074	149,414
Mill Rate	2.25	2.25	2.25	2.25	2.25	2.65	2.65	2.65
Revenues:								
Property Taxes								
Real	\$ 230,838	\$ 255,096	\$ 278,082	\$ 278,082	\$ 305,042	\$ 370,049	\$ 381,150	\$ 392,584
Personal	1,244	4,294	3,916	4,963	2,637	3,168	3,231	3,296
Interest	1,097	1,125	777	762	777	793	809	825
Flat Tax	688	1,437	1,411	1,378	1,406	1,434	1,463	1,492
Motor Vehicle Tax	9,109	10,034	12,664	12,664	12,664	12,917	13,175	13,439
Total Property Taxes	242,976	271,986	296,850	297,849	322,526	388,361	399,828	411,636
Federal Revenue	5,100	55,725	-	336,169	-	-	-	-
State Revenue	2,400	4,000	-	9,693	-	-	-	-
Interest Earnings	9,019	10,298	6,155	6,155	5,600	6,493	6,037	5,744
Other Revenue	316	7,204	-	-	-	-	-	-
Total Revenues	259,811	349,213	303,005	649,866	328,126	394,854	405,865	417,380
Expenditures:								
Personnel	27,690	34,049	64,836	64,836	69,198	71,274	73,412	75,614
Supplies	13,566	23,809	23,000	32,234	18,800	19,176	19,560	19,951
Services	46,768	54,305	64,602	113,049	74,960	97,209	100,125	103,129
Capital Outlay	22,733	81,756	21,000	313,632	19,500	19,890	20,288	20,694
Interdepartmental Charges	6,922	5,197	5,420	9,766	-	-	-	-
Total Expenditures	117,679	199,116	178,858	533,517	182,458	207,549	213,385	219,388
Operating Transfers To:								
Debt Service Fund	-	-	-	-	-	87,895	87,895	87,895
Capital Projects Fund	115,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Total Operating Transfers	115,000	125,000	125,000	125,000	125,000	212,895	212,895	212,895
Total Expenditures and Operating Transfers	232,679	324,116	303,858	658,517	307,458	420,444	426,280	432,283
Net Results From Operations	27,132	25,097	(853)	(8,651)	20,668	(25,590)	(20,415)	(14,903)
Projected Lapse (5%)	-	-	8,943	26,676	9,123	10,377	10,669	10,969
Change in Fund Balance	27,132	25,097	8,090	18,025	29,791	(15,213)	(9,746)	(3,934)
Beginning Fund Balance	116,397	143,529	164,143	168,626	186,651	216,442	201,229	191,483
Ending Fund Balance	\$ 143,529	\$ 168,626	\$ 172,233	\$ 186,651	\$ 216,442	\$ 201,229	\$ 191,483	\$ 187,549

BEAR CREEK FIRE SERVICE AREA REVENUES AND EXPENDITURES



BEAR CREEK FIRE SERVICE AREA UNRESERVED FUND BALANCE



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 more volunteers resulting in quicker response times and an increased number of volunteers responding to each call.
- To replace 1994 Ford Trauma Hawk and a 1980 Chev. C-30 Pierce Mini-Pumper with a 4X4 fire suppression unit.

Objectives FY2010/Budget highlights:

- Provide a Firefighter I, II & Emergency Trauma Technician Training to the Bear Creek Fire Service Area Volunteers.
- Provide Rapid Intervention Team Training to a Volunteer team trainer that will provide advanced training to the Bear Creek Fire Service Area Volunteers.
- Purchase a 2000 Gallon Tanker with a \$75K Legislative Grant and \$150k in Service Area Funds.
- Purchase a new Thermal Imager Unit for the Rapid Intervention Team.

Previous year accomplishments:

- Provided Emergency Trauma Technician and Emergency Medical Technician training to 5 of the Bear Creek Fire Service Area Volunteers.
- Recruited 4 Jr./Explorer Firefighters.
- Construction documents for new Public Safety Building 100% Complete.
- Applied for and received the Volunteer Fire Assistance (VFA) Grant for forestry firefighting supplies.
- Improved Insurance Service Office (ISO) Rating from a 7 to a 6 resulting in lower fire insurance costs for the residents of the service area.
- Supplied 50 ALMR Compatible Radios to Eastern Kenai Peninsula Agencies.

Significant budgetary changes:

- Physical examinations will be required for all volunteers, including entry immunizations.
- Increased travel for Rapid Intervention Team Instructor training and Firefighter I, II and ETT Classes.

Key Measures

	FY2007 <u>Actual</u>	FY2008 <u>Actual</u>	FY2009 <u>Estimated</u>	FY2010 <u>Projected</u>
Staffing History	.40	.40	.75	.75
Volunteer Firefighters and Medics	27	27	35	39
Number of Volunteers with ETT/EMT-1 certification	n/a	11	16	22

Key Measures - Continued

	<u>FY2007</u> <u>Actual</u>	<u>FY2008</u> <u>Actual</u>	<u>FY2009</u> <u>Estimated</u>	<u>FY2010</u> <u>Projected</u>	
Responses:					
Fire	39	12	12	21	
Unauthorized/Controlled Burns	n/a	29	5	5	
EMS/Rescues	29	51	58	46	
Motor Vehicle Accidents	31	25	29	28	
Search & Rescue	n/a	8	16	12	
Flood	2	5	2	3	
Carbon Monoxide	3	4	3	3	
Public Service Calls	4	7	6	6	
Other	<u>6</u>	<u>23</u>	<u>3</u>	<u>11</u>	
Total	120	164	134	135	
Number of Response Vehicles:					
Fire	5	5	5	5	
EMS/Rescue	3	3	3	3	
ISO Rating	7	7	6	6	
Average Time to Mobilize:					
2008	Volunteers to station and 1 st Unit in route: 4 Minutes				
Average Response Time:					
	<u>2006</u> <u>Min/Sec</u>	<u>2007</u> <u>Min/Sec</u>	<u>2008</u> <u>Min/Sec</u>	<u>2009</u> <u>Min/Sec</u>	<u>2010</u> <u>Min/Sec</u>
Within Service Area	6:32	7:00	7:00	7:00	7:00
Outside Service Area	13:23	16:00	15:00	15:00	15:00

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ -	\$ -	\$ 28,759	\$ 28,759	\$ 30,926	\$ 2,167	7.54%
40120 Temporary Wages	25,720	31,606	15,102	15,102	15,500	398	2.64%
40210 FICA	1,970	2,418	3,576	3,576	3,758	182	5.09%
40221 PERS	-	-	6,580	6,580	7,076	496	7.54%
40321 Health Insurance	-	-	9,019	9,019	10,002	983	10.90%
40322 Life Insurance	-	-	75	75	80	5	6.67%
40410 Leave	-	-	1,725	1,725	1,856	131	7.59%
40511 Other Benefits	-	25	-	-	-	-	-
Total: Personnel	27,690	34,049	64,836	64,836	69,198	4,362	6.73%
Supplies							
42110 Office Supplies	760	1,762	1,000	1,300	1,000	(300)	-23.08%
42120 Computer Software	358	430	1,000	700	250	(450)	-64.29%
42210 Operating Supplies	1,927	1,433	1,750	11,177	1,750	(9,427)	-84.34%
42220 Medical Supplies	440	958	750	750	1,000	250	33.33%
42222 Fire Prevention Supplies	398	4,430	2,000	2,000	1,000	(1,000)	-50.00%
42230 Fuel, Oils and Lubricants	2,843	6,841	4,000	4,000	4,500	500	12.50%
42250 Uniforms	997	1,200	2,500	6,000	3,000	(3,000)	-50.00%
42263 Training Supplies	490	198	1,000	1,007	1,000	(7)	-0.70%
42310 Repair and Maintenance Supplies	590	1,148	1,000	1,500	1,000	(500)	-33.33%
42360 Motor Vehicle Repair Supplies	4,569	4,740	7,000	2,800	3,300	500	17.86%
42410 Small Tools	194	669	1,000	1,000	1,000	-	0.00%
Total: Supplies	13,566	23,809	23,000	32,234	18,800	(13,434)	-41.68%
Services							
43011 Contractual Services	7,291	5,993	12,000	21,748	6,000	(15,748)	-72.41%
43014 Physical Examinations	343	-	2,000	-	15,000	15,000	-
43019 Software Licensing	-	550	-	-	550	550	-
43110 Communications	4,202	3,169	4,500	4,500	4,000	(500)	-11.11%
43140 Postage	177	392	500	500	500	-	0.00%
43210 Transportation/Subsistence	6,544	9,986	8,540	9,540	11,640	2,100	22.01%
43260 Training	1,915	4,709	9,700	33,874	7,000	(26,874)	-79.34%
43310 Advertising	246	1,459	250	350	300	(50)	-14.29%
43510 Insurance Premium	7,730	8,012	8,012	8,012	9,870	1,858	23.19%
43610 Utilities	9,527	12,625	9,500	9,500	10,500	1,000	10.53%
43720 Equipment Maintenance	4,189	2,906	3,000	4,625	3,000	(1,625)	-35.14%
43750 Vehicle Maintenance	-	-	-	16,000	-	(16,000)	-100.00%
43780 Buildings/Ground Maintenance	4,284	4,238	6,000	3,500	6,000	2,500	71.43%
43920 Dues and Subscriptions	320	266	600	900	600	(300)	-33.33%
Total: Services	46,768	54,305	64,602	113,049	74,960	(38,089)	-33.69%
Capital Outlay							
48514 Firefighting/Rescue Equipment	5,054	22,159	15,000	111,815	15,500	(96,315)	-86.14%
48710 Minor Office Equipment	275	1,055	-	1,471	-	(1,471)	-100.00%
48730 Minor Communication Equipment	4,895	51,134	6,000	193,444	4,000	(189,444)	-97.93%
48740 Minor Machines and Equipment	646	-	-	-	-	-	-
48760 Minor Fire Fighting Equipment	11,863	7,408	-	6,902	-	(6,902)	-100.00%
Total: Capital Outlay	22,733	81,756	21,000	313,632	19,500	(294,132)	-93.78%
Transfers							
50442 Bear Creek Capital Projects	115,000	125,000	125,000	125,000	125,000	-	0.00%
Total: Transfers	115,000	125,000	125,000	125,000	125,000	-	0.00%
Interdepartmental Charges							
61990 Admin Service Fee	6,922	5,197	5,420	9,766	-	(9,766)	-100.00%
Total: Interdepartmental Charges	6,922	5,197	5,420	9,766	-	(9,766)	-100.00%
Department Total	\$ 232,679	\$ 324,116	\$ 303,858	\$ 658,517	\$ 307,458	\$ (351,059)	-53.31%

Fund 207
Department 51210 - Bear Creek Administration - Continued

LINE-ITEM EXPLANATIONS

- | | |
|---|--|
| <p>40110 Regular Wages. Staff includes a 3/4-time Administrative Assistant.</p> | <p>43210 Transportation/Subsistence. Cost increase for instructor for the Rapid Intervention Team (R.I.T.) Training and for training materials and conference costs.</p> |
| <p>40120 Temporary Wages. Salary for temporary summer hires raised to be more competitive with other summer positions in the area. Monthly payments to the Fire Chief and Operations Chief discontinued as they were not being utilized.</p> | <p>43310 Advertising. Increased for the cost of yearbook advertising to be done for Graduating Senior Firefighters from the Explorer program.</p> |
| <p>42220 Medical Supplies. Increased to cover the higher volume of medical calls.</p> | <p>43610 Utilities. Cover rate increases for heating fuel and electricity.</p> |
| <p>42230 Fuel, Oils and Lubricants. Increased as the cost of fuel has increased.</p> | <p>48514 Firefighting/Rescue Equipment. Purchase new Thermal Imager Unit for the Rapid Intervention Team.</p> |
| <p>42250 Uniforms. Increased for purchase of Class-A uniforms for long-term volunteer firefighters.</p> | <p>48740 Minor Communication Equipment. Purchase 2 mobile ALMR capable radios.</p> |
| <p>43014 Physical Examination. Establish baseline physical examination program for core volunteers.</p> | <p>50442 Transfer to Capital Projects. Annual transfer to fund long-term capital projects/replacement requirements. See the capital project section of this document.</p> |
| <p>43019 Software Licensing. For the cost of licensing Firehouse Software.</p> | |

For capital projects information of this department - See the Capital Projects section - Pages 300, 302-303 & 311

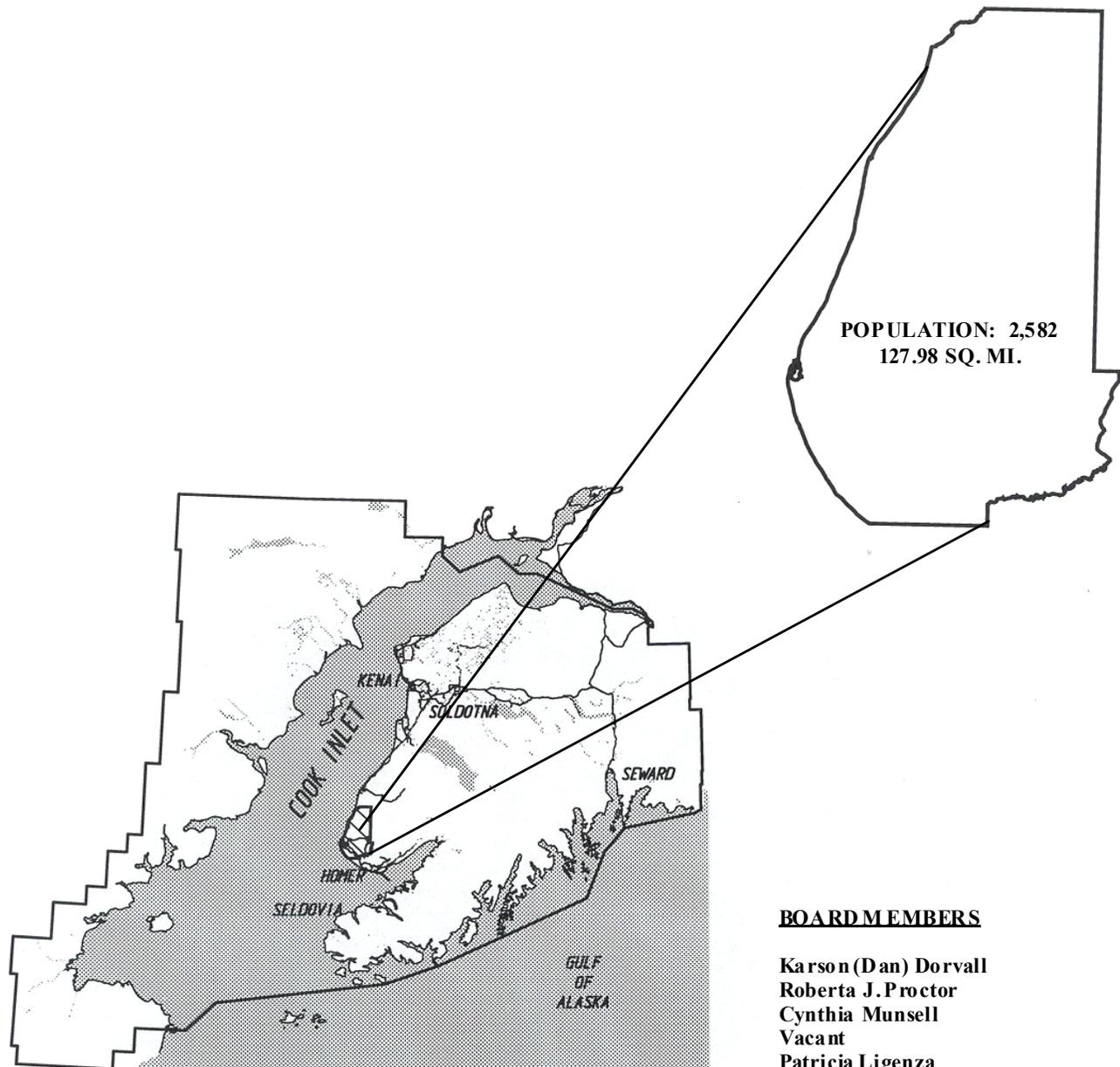
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ANCHOR POINT FIRE AND EMERGENCY MEDICAL SERVICE AREA

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 40 volunteers. The service area is overseen by an elected five-member board, each serving three-year terms.

The service area operates two pumper fire trucks (one of which is housed in the satellite station in Nikolaevsk Village), one rescue/utility truck, two tankers, two ALS ambulances, a Suburban utility vehicle, and a Brush pick-up.

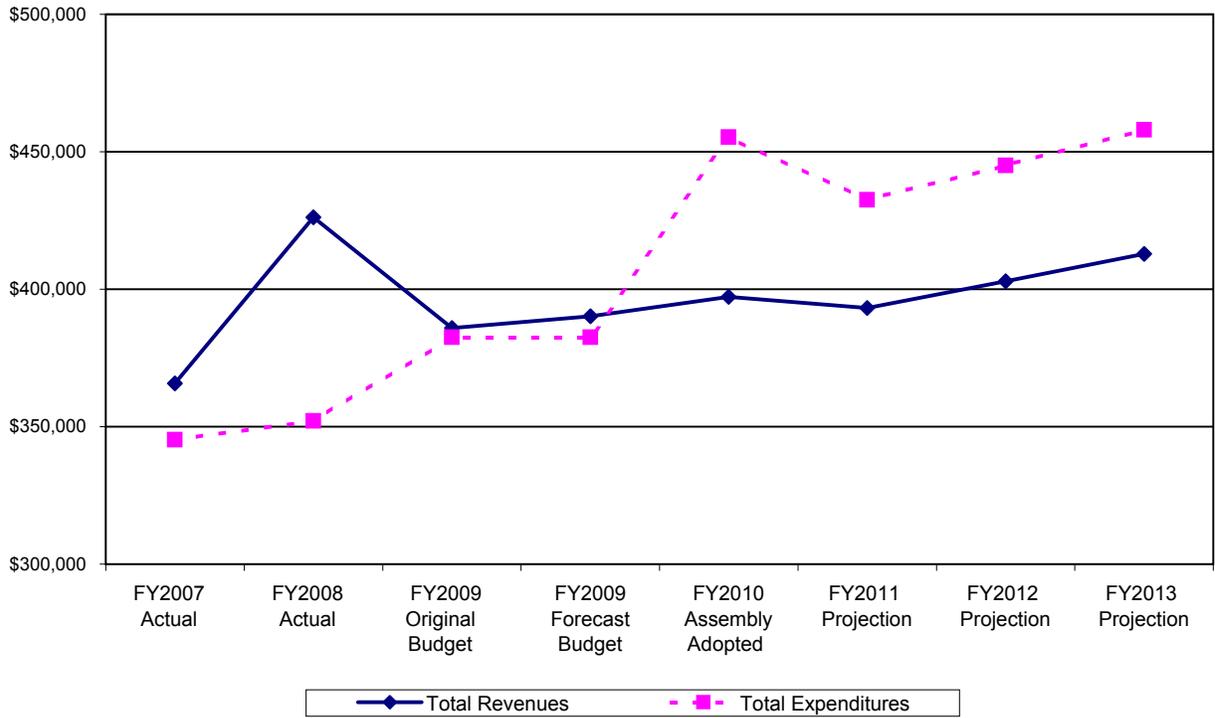
The major source of revenue is property tax. The mill rate is 1.60 mills for fiscal year 2010.



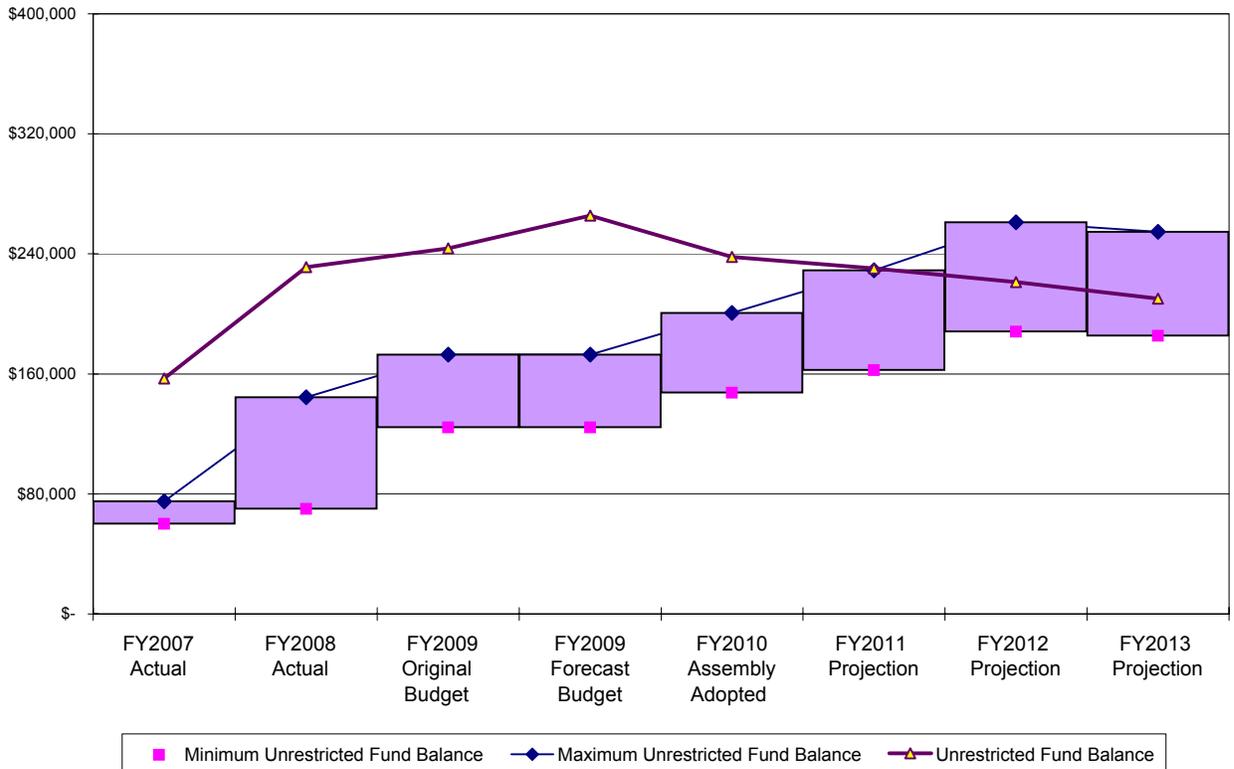
Fund: 209 Anchor Point Fire and Emergency Medical Service Area - Budget Projection

Fund Budget:	FY2007	FY2008	FY2009	FY2009	FY2010	FY2011	FY2012	FY2013
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	162,569	180,402	191,262	191,262	218,529	225,085	231,838	238,793
Personal	1,194	964	1,867	1,868	1,195	1,219	1,243	1,268
Oil & Gas (AS 43.56)	2,207	1,324	13,304	13,304	12,589	11,960	11,362	10,794
	<u>165,970</u>	<u>182,690</u>	<u>206,433</u>	<u>206,434</u>	<u>232,313</u>	<u>238,264</u>	<u>244,443</u>	<u>250,855</u>
Mill Rate	2.00	2.00	1.75	1.75	1.60	1.55	1.55	1.55
Revenues:								
Property Taxes								
Real	\$ 325,511	\$ 356,209	\$ 334,709	\$ 334,709	\$ 349,646	\$ 348,882	\$ 359,349	\$ 370,129
Personal	2,339	1,937	3,202	3,204	1,874	1,852	1,888	1,926
Oil & Gas (AS 43.56)	4,414	2,648	23,282	23,282	20,142	18,538	17,611	16,731
Interest	1,681	1,670	937	919	1,703	956	975	995
Flat Tax	2,219	2,389	2,448	2,532	2,532	2,497	2,547	2,598
Motor Vehicle Tax	12,453	13,266	13,314	13,053	13,314	13,314	13,580	13,852
Total Property Taxes	<u>348,617</u>	<u>378,119</u>	<u>377,892</u>	<u>377,699</u>	<u>389,211</u>	<u>386,039</u>	<u>395,950</u>	<u>406,231</u>
Federal Revenues	2,200	-	-	-	-	-	-	-
State Revenues	2,598	13,302	-	-	-	-	-	-
Interest Earnings	12,344	14,201	8,012	8,012	7,966	7,139	6,910	6,634
Other Revenue	-	20,560	-	4,498	-	-	-	-
Total Revenues	<u>365,759</u>	<u>426,182</u>	<u>385,904</u>	<u>390,209</u>	<u>397,177</u>	<u>393,178</u>	<u>402,860</u>	<u>412,865</u>
Expenditures:								
Personnel	114,730	122,674	120,234	120,234	124,973	129,972	135,171	140,578
Supplies	29,548	29,434	34,200	37,950	35,650	36,363	36,727	37,094
Services	54,313	51,849	88,489	84,739	128,165	134,573	141,302	148,367
Capital Outlay	18,088	26,121	16,500	16,500	16,500	16,665	16,832	17,000
Interdepartmental Charges	13,542	7,019	8,107	8,107	-	-	-	-
Total Expenditures	<u>230,221</u>	<u>237,097</u>	<u>267,530</u>	<u>267,530</u>	<u>305,288</u>	<u>317,573</u>	<u>330,032</u>	<u>343,039</u>
Operating Transfers To:								
Capital Projects Fund	115,000	115,000	115,000	115,000	150,000	115,000	115,000	115,000
Total Operating Transfers	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	<u>150,000</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>
Total Expenditures and Operating Transfers	<u>345,221</u>	<u>352,097</u>	<u>382,530</u>	<u>382,530</u>	<u>455,288</u>	<u>432,573</u>	<u>445,032</u>	<u>458,039</u>
Net Results From Operations	20,538	74,085	3,374	7,679	(58,111)	(39,395)	(42,172)	(45,174)
Projected Lapse (10%)	-	-	26,753	26,753	30,529	31,757	33,003	34,304
Change in Fund Balance	20,538	74,085	30,127	34,432	(27,582)	(7,638)	(9,169)	(10,870)
Beginning Fund Balance	136,482	157,020	213,666	231,105	265,537	237,955	230,317	221,148
Ending Fund Balance	<u>\$ 157,020</u>	<u>\$ 231,105</u>	<u>\$ 243,793</u>	<u>\$ 265,537</u>	<u>\$ 237,955</u>	<u>\$ 230,317</u>	<u>\$ 221,148</u>	<u>\$ 210,278</u>

ANCHOR POINT FIRE AND EMERGENCY MEDICAL REVENUES AND EXPENDITURES



ANCHOR POINT FIRE AND EMERGENCY MEDICAL UNRESERVED FUND BALANCE



Fund: 209 Anchor Point Fire & Emergency Medical Service Area
Dept: 51410

DEPARTMENT FUNCTION

Mission:

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

Major long-term issues and concerns:

- Attracting and retaining volunteers.

Objectives FY2010/ Budget Highlights:

- Obtain new ambulance for Nikolaevsk.
- Purchase a new ambulance for the Anchor Point station to replace Medic 2.
- Replace flooring in Anchor Point Fire Station.
- Recruit and train more volunteers for both Anchor Point and Nikolaevsk.

Previous year accomplishments:

- CPR, First Aid and CERT classes were held at the Anchor Point Fire Station.
- Participated in the "Kids Don't Float" Program.
- EMT 1 refresher, EMT I, II and III courses taught in Anchor Point.
- Nikolaevsk Fire Station completed.
- Purchased two utility vehicles.
- 3000-gallon tanker/pumper purchased.

Significant Budget changes:

- Utilities and fuel items are higher.
- Insurance Premiums will be significantly higher.

KEY MEASURES*

	<u>CY06</u> <u>Actual</u>	<u>CY07</u> <u>Actual</u>	<u>CY08</u> <u>Actual</u>	<u>CY09</u> <u>Projected</u>
Staff History	1	1	1	1
Department Volunteers	44	36	29	40
Volunteer Certification Levels				
EMT III / ACLS	7	6	3	5
EMT II	3	3	3	4
EMT I	14	16	9	15
ETT	1	1	1	1
FF II	2	1	1	1
FF I	16	15	12	14
FF	7	8	4	6
Calls Volume Per Calendar Year				
Fire	41	47	40	45
EMS	181	187	176	190
Total (Medic responds to most fires)	191	198	215	225
Average Response times	10.1	10.0	10.1	9.5
ISO Rating				
Anchor Point	8	8	8	8
Nikolaevsk	8	8	8	8
Area outside 5 miles radius	10	10	9.5	10

*Reported on a calendar year basis.

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

KEY MEASURES

	<u>CY06 Actual</u>	<u>CY07 Actual</u>	<u>CY08 Actual</u>	<u>CY09 Projected</u>
Department Response Vehicles				
Engines	3	3	3	3
Tankers	2	2	2	2
Brush (wildland)	2	2	1	1
Rescue	1	2	2	3
EMS	2	2	3	3
Utility	1	1	2	2
Other	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	13	14	15	16
Patients Transported	139	153	162	170
Volunteer Man-hours in Training	3,152	2,903	1,446	2,500
Volunteer Man-hours on Runs	1,958	2,427	1,692	2,000

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 209

Department 51410 - Anchor Point Fire & Emergency Medical

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 54,369	\$ 55,458	\$ 57,332	\$ 57,332	\$ 59,658	\$ 2,326	4.06%
40120 Temporary Wages	22,525	24,794	25,000	25,000	25,000	-	0.00%
40210 FICA	5,832	7,239	6,783	6,783	6,990	207	3.05%
40221 PERS	14,778	16,839	12,613	12,613	13,125	512	4.06%
40321 Health Insurance	11,500	11,960	12,025	12,025	13,336	1,311	10.90%
40322 Life Insurance	132	135	141	141	146	5	3.55%
40410 Leave	5,416	5,461	5,513	5,513	5,842	329	5.97%
40411 Sick Leave	59	788	827	827	876	49	5.93%
40511 Other Benefits	119	-	-	-	-	-	-
Total: Personnel	114,730	122,674	120,234	120,234	124,973	4,739	3.94%
Supplies							
42110 Office Supplies	414	62	1,000	700	750	50	7.14%
42210 Operating Supplies	6,136	7,494	6,000	8,300	6,000	(2,300)	-27.71%
42220 Medical Supplies	4,591	3,730	5,500	6,000	5,500	(500)	-8.33%
42221 Para Rescue Supplies	-	-	100	-	100	100	-
42222 Fire Prevention Supplies	852	324	800	-	800	800	-
42230 Fuel, Oils and Lubricants	5,955	7,595	6,000	11,650	9,000	(2,650)	-22.75%
42250 Uniforms	2,555	1,442	3,500	300	2,500	2,200	733.33%
42263 Training Supplies	3,865	500	4,000	3,200	3,000	(200)	-6.25%
42310 Repair/Maint Supplies	3,200	3,717	4,000	2,800	4,000	1,200	42.86%
42360 Motor Vehicle Repair	1,782	4,023	2,800	3,900	3,500	(400)	-10.26%
42410 Small Tools	198	547	500	1,100	500	(600)	-54.55%
Total: Supplies	29,548	29,434	34,200	37,950	35,650	(2,300)	-6.06%
Services							
43011 Contractual Services	8,251	5,000	19,100	15,100	19,100	4,000	26.49%
43014 Physical Examinations	-	-	1,000	250	3,500	3,250	1300.00%
43110 Communications	3,484	3,176	3,500	3,500	3,500	-	0.00%
43140 Postage	442	376	500	500	500	-	0.00%
43210 Transport/Subsistence	4,833	5,300	5,000	4,000	5,000	1,000	25.00%
43260 Training	2,640	2,449	2,500	2,500	2,500	-	0.00%
43310 Advertising	231	220	500	500	500	-	0.00%
43410 Printing	-	-	125	125	125	-	0.00%
43510 Insurance Premium	12,345	11,941	17,864	17,864	46,240	28,376	158.84%
43610 Utilities	12,554	11,793	25,000	30,000	27,000	(3,000)	-10.00%
43720 Equipment Maintenance	2,560	4,466	3,200	3,800	3,300	(500)	-13.16%
43750 Vehicle Maintenance	15	824	2,000	1,700	2,000	300	17.65%
43764 Snow Removal	-	405	3,500	1,700	2,000	300	17.65%
43780 Buildings/Grounds Maintenance	90	649	4,000	1,860	12,000	10,140	545.16%
43810 Rents and Operating Leases	6,500	5,000	500	760	700	(60)	-7.89%
43920 Dues and Subscriptions	368	250	200	580	200	(380)	-65.52%
Total: Services	54,313	51,849	88,489	84,739	128,165	43,426	51.25%
Capital Outlay							
48515 Medical Equipment	9,668	-	-	-	-	-	-
48710 Minor Office Equipment	92	7,474	250	70	250	180	257.14%
48720 Minor Office Furniture	-	463	250	-	250	250	-
48730 Minor Communication Equipment	-	-	-	4,930	-	(4,930)	-100.00%
48740 Minor Machines & Equipment	900	1,190	2,000	500	2,000	1,500	300.00%
48750 Minor Medical Equipment	465	1,181	7,000	7,250	7,000	(250)	-3.45%
48760 Minor Firefighting/Rescue Equipment	6,963	15,813	7,000	3,750	7,000	3,250	86.67%
Total: Capital Outlay	18,088	26,121	16,500	16,500	16,500	-	0.00%
Transfers							
50444 Anchor Point Capital Projects	115,000	115,000	115,000	115,000	150,000	35,000	30.43%
Total: Transfers	115,000	115,000	115,000	115,000	150,000	35,000	30.43%

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Interdepartmental Charges							
61990 Admin Service Fee	13,542	7,019	8,107	8,107	-	(8,107)	-100.00%
Total Interdepartmental Charges	13,542	7,019	8,107	8,107	-	(8,107)	-100.00%
Department Total	\$ 345,221	\$ 352,097	\$ 382,530	\$ 382,530	\$ 455,288	\$ 72,758	19.02%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Fire Department administrator.

43610 Utilities. Increase due to higher energy prices.

42230 Fuel, Oils and Lubricants. Increased to cover increased cost of fuel.

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

42360 Motor Vehicle Repairs Supplies. Increased to be in line with actual expenditures.

43780 Buildings/Grounds Maintenance. Includes \$10,000 for flooring replacement at station #1.

43011 Contractual 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).

43810 Rents and Operating Leases. Increase due to renting of oxygen bottles which we can no longer just exchange at the hospital.

43014 Physical Examination. Establish baseline physicals program for core volunteers.

48710 Minor Office Equipment. Replace fax machine.

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

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

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

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 300, 303 & 312

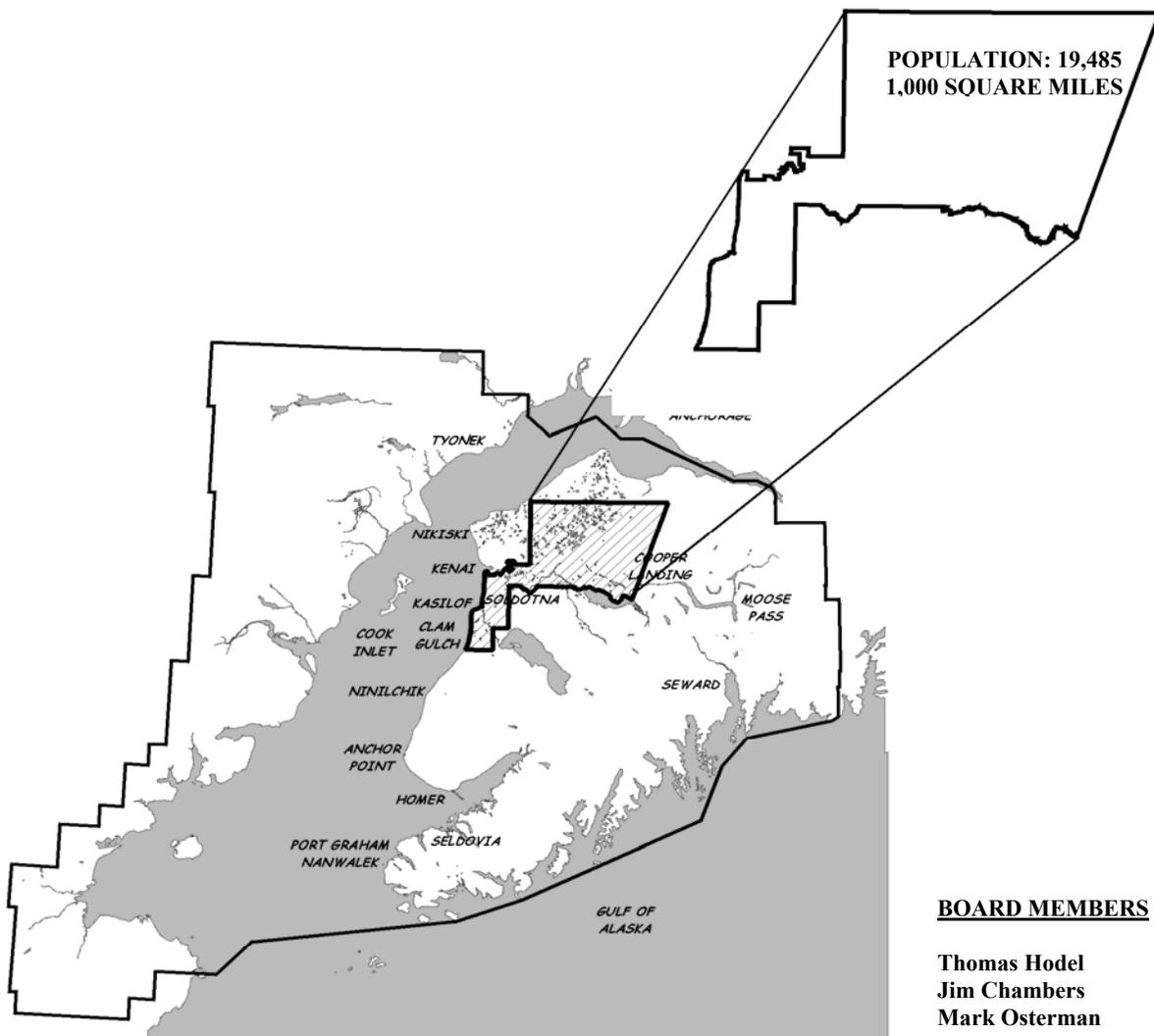
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CENTRAL EMERGENCY SERVICE AREA

In October 1991, voters approved the unification of the Ridgway/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 50 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 2010. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income.



BOARD MEMBERS

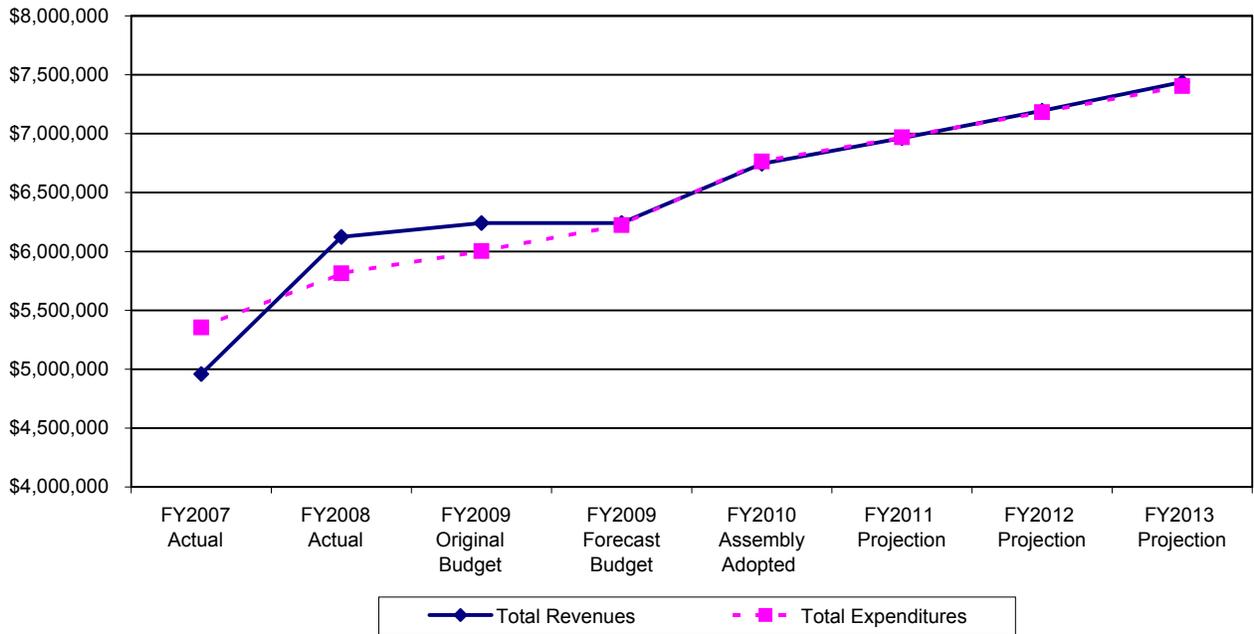
Thomas Hodel
Jim Chambers
Mark Osterman
Len Malmquist
Michael Larson

Chief: Chris Mokracek
Asst. Chief: Gordon Orth

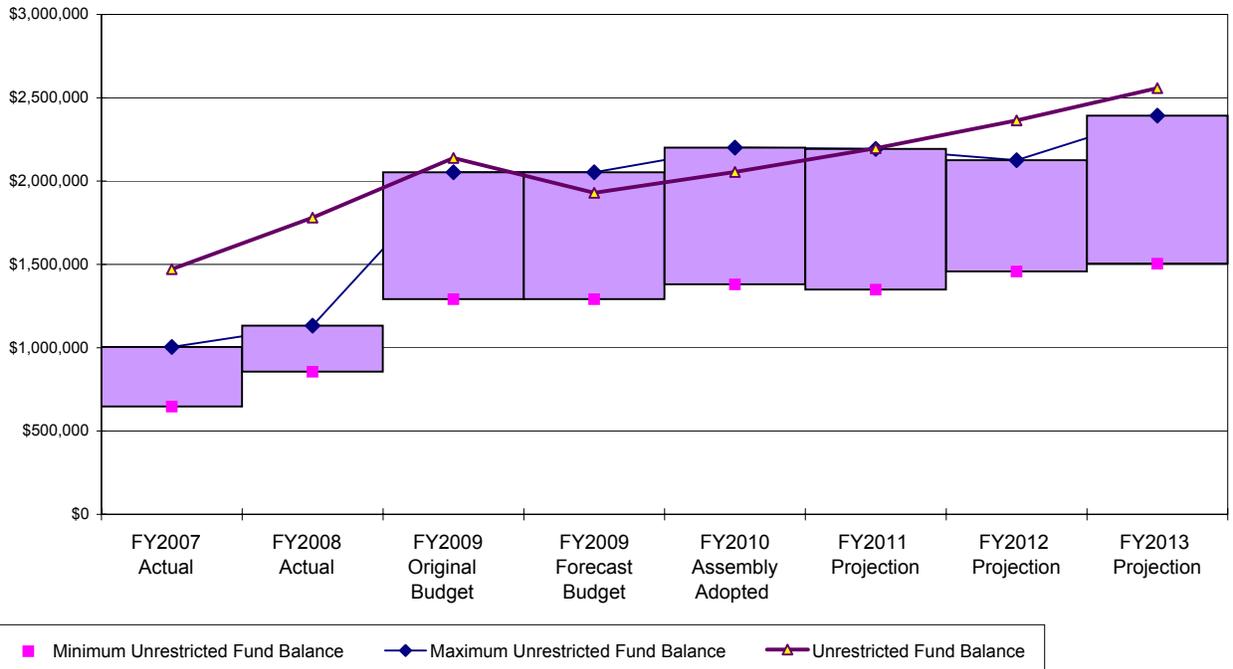
Fund: 211 Central Emergency Services - Budget Projection

Fund Budget:	FY2007	FY2008	FY2009	FY2009	FY2010	FY2011	FY2012	FY2013
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	1,547,114	1,800,949	2,027,507	2,027,507	2,227,661	2,316,767	2,409,438	2,505,816
Personal	83,292	75,140	73,389	73,389	76,012	77,532	79,083	80,665
Oil & Gas (AS 43.56)	47,373	68,073	82,639	82,639	93,283	88,619	84,188	79,979
	1,677,779	1,944,162	2,183,535	2,183,535	2,396,956	2,482,919	2,572,709	2,666,459
Mill Rate	2.35	2.55	2.45	2.45	2.45	2.45	2.45	2.45
Revenues:								
Property Taxes								
Real	\$ 3,622,601	\$ 4,530,022	\$ 4,967,392	\$ 4,967,392	\$ 5,457,769	\$ 5,676,080	\$ 5,903,123	\$ 6,139,248
Personal	166,674	191,071	176,207	176,207	182,505	186,155	189,878	193,676
Oil & Gas (AS 43.56)	111,327	173,587	202,466	202,466	228,543	217,116	206,260	195,947
Interest	11,201	13,443	11,467	11,467	11,696	11,930	12,169	12,412
Flat Tax	29,518	31,655	33,239	33,239	33,904	34,582	35,274	35,979
Motor Vehicle Tax	96,287	111,299	104,011	104,011	106,091	108,213	110,377	112,585
Total Property Taxes	4,037,608	5,051,077	5,494,782	5,494,782	6,020,508	6,234,076	6,457,081	6,689,847
Federal Revenues	67,994	-	-	-	-	-	-	-
State Revenues	93,038	287,798	-	-	-	-	-	-
Interest Earnings	139,469	145,197	66,346	66,346	35,000	37,500	41,250	44,375
Other Revenue	594,212	630,119	665,856	665,856	672,515	679,240	686,033	692,893
Total Revenues	4,932,321	6,114,191	6,226,984	6,226,984	6,728,023	6,950,816	7,184,363	7,427,114
Operating Transfers From:								
Special Revenue Fund	26,828	9,400	13,872	13,872	16,779	11,838	10,926	11,195
Total Operating Transfers	26,828	9,400	13,872	13,872	16,779	11,838	10,926	11,195
Total Revenues and Operating Transfers	4,959,149	6,123,591	6,240,856	6,240,856	6,744,802	6,962,654	7,195,289	7,438,309
Expenditures:								
Personnel	3,255,364	3,760,298	3,849,838	3,849,838	4,482,985	4,662,304	4,848,796	5,042,748
Supplies	268,398	289,506	354,655	336,789	400,510	408,520	416,690	425,024
Services	641,334	746,818	772,903	776,930	726,172	740,695	755,509	770,619
Capital Outlay	189,924	131,555	130,479	153,253	141,930	144,769	147,664	150,617
Interdepartmental Charges	272,169	149,084	159,152	159,152	-	-	-	-
Total Expenditures	4,627,189	5,077,261	5,267,027	5,275,962	5,751,597	5,956,288	6,168,659	6,389,008
Operating Transfers To:								
General Fund	67,487	70,186	68,117	68,117	69,258	70,643	72,056	73,497
Capital Projects Fund	475,000	475,000	475,000	686,513	750,000	750,000	750,000	750,000
Debt Service Fund	185,385	192,378	192,578	192,578	192,478	192,478	192,078	191,378
Total Operating Transfers	727,872	737,564	735,695	947,208	1,011,736	1,013,121	1,014,134	1,014,875
Total Expenditures and Operating Transfers	5,355,061	5,814,825	6,002,722	6,223,170	6,763,333	6,969,409	7,182,793	7,403,883
Net Results From Operations	(395,912)	308,766	238,134	17,686	(18,531)	(6,755)	12,496	34,426
Projected Lapse (2.5%)	-	-	131,676	131,676	143,790	148,907	154,216	159,725
Change in fund balance	(395,912)	308,766	369,810	149,362	125,259	142,152	166,712	194,151
Beginning Fund Balance	1,867,408	1,471,496	1,769,229	1,780,262	1,929,624	2,054,883	2,197,035	2,363,747
Ending Fund Balance	\$ 1,471,496	\$ 1,780,262	\$ 2,139,039	\$ 1,929,624	\$ 2,054,883	\$ 2,197,035	\$ 2,363,747	\$ 2,557,898

CENTRAL EMERGENCY SERVICES REVENUES AND EXPENDITURES



CENTRAL EMERGENCY SERVICES UNRESERVED FUND BALANCE



Fund: 211 Central Emergency Services
Dept: 51610

DEPARTMENT FUNCTION

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 FY2010/ Budget highlights:

- Increase service area water supply by 93,000-gallons.
- Maintain a status-quo overtime budget from FY2009.

Previous year accomplishments:

- Received a \$750,000 grant from the State of Alaska for three 30,000-gallon firefighting fill sites.
- Purchased two parcels for fill sites and future fire stations.
- Decreased response times in Kasilof by 11 minutes.
- Decreased response times in Funny River by 8 minutes.

Significant budgetary changes:

- Reduced out of state travel costs by hosting in-house training.
- Hire three additional Engineer/Paramedics or EMT-III's to increase staffing and safety at the Kasilof Station.
- Hiring of a mechanic to perform all preventative maintenance and repairs.

KEY MEASURES

	FY07 <u>Actual</u>	FY08 <u>Actual</u>	FY09 <u>Estimated</u>	FY10 <u>Projected</u>
Staffing History				
Full time	30.5	33.5	33.5	37.5
On-call Volunteers	53	55	45	50
Staff Certification Levels (Career staff)				
Paramedic Certified	17	19	19	20
EMT III/ACLS Certified	11	12	12	11
EMT II Certified	1	1	1	3
Volunteer Certification Levels				
Paramedic	1	3	3	3
EMT III/ACLS	14	14	14	17
EMT II	5	5	5	3
EMT I	21	21	21	25
ETT	12	12	12	15
FF 1 / 2	-	-	5	5
Call Volume Per Year (Calendar Year)				
	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Projected</u>
Fire	98 5%	100 5%	95 5%	78 4%
EMS	1329 73%	1,429 75%	1,421 76%	1,365 70%
Other	398 22%	390 20%	357 19%	507 26%
Total Call Volume	<u>1,825</u> <u>100%</u>	<u>1,919</u> <u>100%</u>	<u>1,873</u> <u>100%</u>	<u>1,950</u> <u>100%</u>
Average Response times including mobilization/dispatch				
Fire	10:06	10:00	8:27	8:20
EMS	10:20	8:25	8:23	8:15

KEY MEASURES

<u>Average Response times by station</u>	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Soldotna	3	3	3	3
K-Beach	6	6	6	6
Sterling	7	7	7	7
Funny River	17	15	7	7
Kasilof	22	19	8	8

<u>ISO Rating</u>	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Soldotna	3 & 7	3 & 6	3 & 6	3 & 6
Sterling	7	7	7	7
K-Beach	7	7	7	6
Funny River	7	7	7	7
Kasilof	10	10	7	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%	75.9%	N/A
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<u>Department Response Vehicles</u>				
Fire	14	15	16	17
EMS	5	6	6	6
Rescue Boat	2	2	2	2
Command	5	5	5	5
Utility	5	5	5	5
Other	<u>3</u>	<u>3</u>	<u>3</u>	<u>7</u>
Total Response Vehicles	<u>34</u>	<u>36</u>	<u>37</u>	<u>42</u>

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %		
Personnel								
40110 Regular Wages	\$ 1,518,106	\$ 1,727,727	\$ 1,918,305	\$ 1,918,305	\$ 2,262,019	\$ 343,714	17.92%	
40111 Special Pay	12,090	13,425	17,550	17,550	19,500	1,950	11.11%	
40120 Temporary Wages	127,140	132,504	192,824	192,824	192,824	-	0.00%	
40130 Overtime Wages	273,106	310,418	233,069	233,069	231,548	(1,521)	-0.65%	
40131 FLSA Overtime Wages	56,639	65,200	70,256	70,256	83,418	13,162	18.73%	
40210 FICA	169,391	169,378	213,460	213,460	245,778	32,318	15.14%	
40221 PERS	529,522	687,139	503,064	503,064	583,584	80,520	16.01%	
40321 Health Insurance	343,092	386,773	402,838	402,838	500,097	97,259	24.14%	
40322 Life Insurance	3,938	4,451	4,853	4,853	5,698	845	17.41%	
40410 Leave	199,783	235,758	257,035	257,035	307,304	50,269	19.56%	
40411 Sick Leave	21,254	26,040	36,284	36,284	44,874	8,590	23.67%	
40511 Other Benefits	1,303	1,485	300	300	6,341	6,041	2013.67%	
Total: Personnel	3,255,364	3,760,298	3,849,838	3,849,838	4,482,985	633,147	16.45%	
Supplies								
42110 Office Supplies	5,869	8,360	9,925	9,925	8,575	(1,350)	-13.60%	
42120 Computer Software	17,306	107	-	295	-	(295)	-100.00%	
42210 Operating Supplies	14,784	19,918	18,740	19,590	19,970	380	1.94%	
42220 Medical Supplies	61,330	79,442	93,700	93,700	96,582	2,882	3.08%	
42222 Fire Prevention Supplies	9,646	10,316	13,200	12,845	15,600	2,755	21.45%	
42223 Fire Fighting Supplies	6,063	3,861	-	-	-	-	-	
42230 Fuel, Oils and Lubricants	59,975	80,113	101,542	85,420	95,096	9,676	11.33%	
42250 Uniforms	25,255	33,434	31,395	31,395	29,354	(2,041)	-6.50%	
42263 Training Supplies	8,467	11,494	17,400	20,540	20,000	(540)	-2.63%	
42310 Repair and Maint Supplies	12,501	19,164	23,000	24,112	21,950	(2,162)	-8.97%	
42360 Motor Vehicle Repair	13,604	7,269	7,700	6,788	42,700	35,912	529.05%	
42410 Small Tools	33,598	16,028	38,053	32,179	50,683	18,504	57.50%	
Total: Supplies	268,398	289,506	354,655	336,789	400,510	63,721	18.92%	
Services								
43011 Contractual Services	156,271	127,998	161,337	137,337	169,937	32,600	23.74%	
43014 Physical Examinations	54,693	29,423	57,420	14,115	47,420	33,305	235.95%	
43019 Software Licensing	578	4,213	4,495	4,214	3,240	(974)	-23.11%	
43110 Communications	30,481	36,438	36,089	33,589	36,089	2,500	7.44%	
43140 Postage	1,049	1,325	1,100	2,500	1,300	(1,200)	-48.00%	
43210 Transportation/Subsistence	39,822	35,325	50,314	44,214	58,158	13,944	31.54%	
43250 Freight and Express	116	2,221	2,800	621	1,500	879	141.55%	
43260 Training	14,570	9,178	13,535	12,250	21,635	9,385	76.61%	
43310 Advertising	1,066	882	6,000	942	4,000	3,058	324.63%	
43410 Printing	150	-	1,400	-	-	-	-	
43510 Insurance Premium	117,807	149,917	162,917	162,917	187,043	24,126	14.81%	
43610 Utilities	61,475	96,319	68,790	114,290	97,259	(17,031)	-14.90%	
43720 Equipment Maintenance	12,786	20,362	22,691	22,691	24,891	2,200	9.70%	
43750 Vehicles Maintenance	121,967	207,248	145,700	190,030	6,700	(183,330)	-96.47%	
43780 Buildings & Grounds Maint	18,667	19,070	25,312	26,772	54,910	28,138	105.10%	
43810 Rents and Operating Leases	1,405	1,588	1,835	1,835	2,090	255	13.90%	
43920 Dues and Subscriptions	8,431	5,311	11,168	8,613	10,000	1,387	16.10%	
Total: Services	641,334	746,818	772,903	776,930	726,172	(50,758)	-6.53%	

Fund 211
Department 51610 - Central Emergency Services - Continued

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Capital Outlay							
48120 Office Equipment	-	-	-	-	7,400	7,400	-
48311 Machinery & Equipment	-	10,733	-	-	-	-	-
48513 Recreational Equipment	69,829	-	5,150	5,000	-	(5,000)	-100.00%
48514 Fire Ftg/Rescue Equipment	-	-	-	7,000	5,000	(2,000)	-28.57%
48515 Medical Equipment	13,610	13,624	14,300	14,362	18,000	3,638	25.33%
48710 Minor Office Equipment	11,387	11,927	5,000	6,750	9,700	2,950	43.70%
48720 Minor Office Furniture	9,494	12,537	7,210	5,892	4,300	(1,592)	-27.02%
48730 Minor Communication Equipment	-	-	-	5,600	4,240	(1,360)	-24.29%
48740 Minor Machines & Equipment	16,791	14,605	9,320	21,920	6,990	(14,930)	-68.11%
48750 Minor Medical Equipment	3,420	3,252	9,200	5,700	9,200	3,500	61.40%
48755 Minor Recreation Equipment	1,010	4,007	4,899	4,824	-	(4,824)	-100.00%
48760 Minor Fire Ftg/Rescue Equipment	64,383	60,870	75,400	76,205	77,100	895	1.17%
Total: Capital Outlay	189,924	131,555	130,479	153,253	141,930	(11,323)	-7.39%
Transfers							
50100 General Fund	67,487	70,186	68,117	68,117	69,258	1,141	1.68%
50358 CES Debt Service- Kasilof	185,385	192,378	192,578	192,578	192,478	(100)	-0.05%
50443 CES Capital Projects	475,000	475,000	475,000	686,513	750,000	63,487	9.25%
Total: Transfers	727,872	737,564	735,695	947,208	1,011,736	64,528	6.81%
Interdepartmental Charges							
61990 Admin Service Fee	272,169	149,084	159,152	159,152	-	(159,152)	-100.00%
Total: Interdepartmental Charges	272,169	149,084	159,152	159,152	-	(159,152)	-100.00%
Department Total	\$ 5,355,061	\$ 5,814,825	\$ 6,002,722	\$ 6,223,170	\$ 6,763,333	\$ 540,163	8.68%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Staff includes: Chief, Assistant Chief, Training Officer, Fire Marshal, Assistant Fire Marshal, 3 Captains, 27 Engineers, Mechanic, Administrative Assistant and a 1/2 time clerk typist.

Changes:
 · Added 3 Engineer positions
 · Added 1 Mechanic position

42230 Fuel, Oils, and Lubricants. Changed to reflect historical use and projected rates for FY2010.

42360 Repair and Maintenance Supplies. Increased to accommodate the needed auto parts for in-house mechanic and the beginning of an annual tire replacement program.

42410 Small Tools. Tools needed due to implementation of in-house maintenance program. In prior years, vehicle maintenance was contracted out.

43011 Contractual Services. Physician Sponsor \$90,000, ambulance billing \$40,170, in-house training \$21,500, misc \$18,267.

43210 Transportation/Subsistence. Increased due to higher transportation cost for training.

43510 Insurance Premiums. Premium increase due to claims history and hardening of insurance market.

43750 Vehicle Maintenance. Decrease to reflect implementation of an in-house maintenance program.

43780 Buildings & Grounds Maintenance. Increased for painting of stations 2 & 3 and pavement reseal at station 4.

48120 Office Equipment. Copier (\$7,400).

48514 Fire Ftg/Rescue Equipment. Holmatro pump (\$5,000).

48515 Medical Equipment. I-STAT machines (\$7,800), glide scope (\$10,200).

48710 Minor Office Machines. Scheduled replacement of 3 PC's (\$2,200) and 60" television (\$3,000).

48740 Minor Machines & Equipment. Bullet saw (\$2,100), GPS (\$590), 2 Multi-gas detectors (\$2,900), portable radios (\$1,400).

48750 Minor Medical Equipment. Ventilators for Kasilof and Funny River stations (\$4,200) and miscellaneous (\$5,000).

48760 Minor Firefighting/Rescue Equipment. Bunker gear (\$46,500), SCBA bottles (\$6,500), wildland firefighting clothing (\$12,000), wildland firefighting equipment (\$9,000), and miscellaneous items (\$2,100).

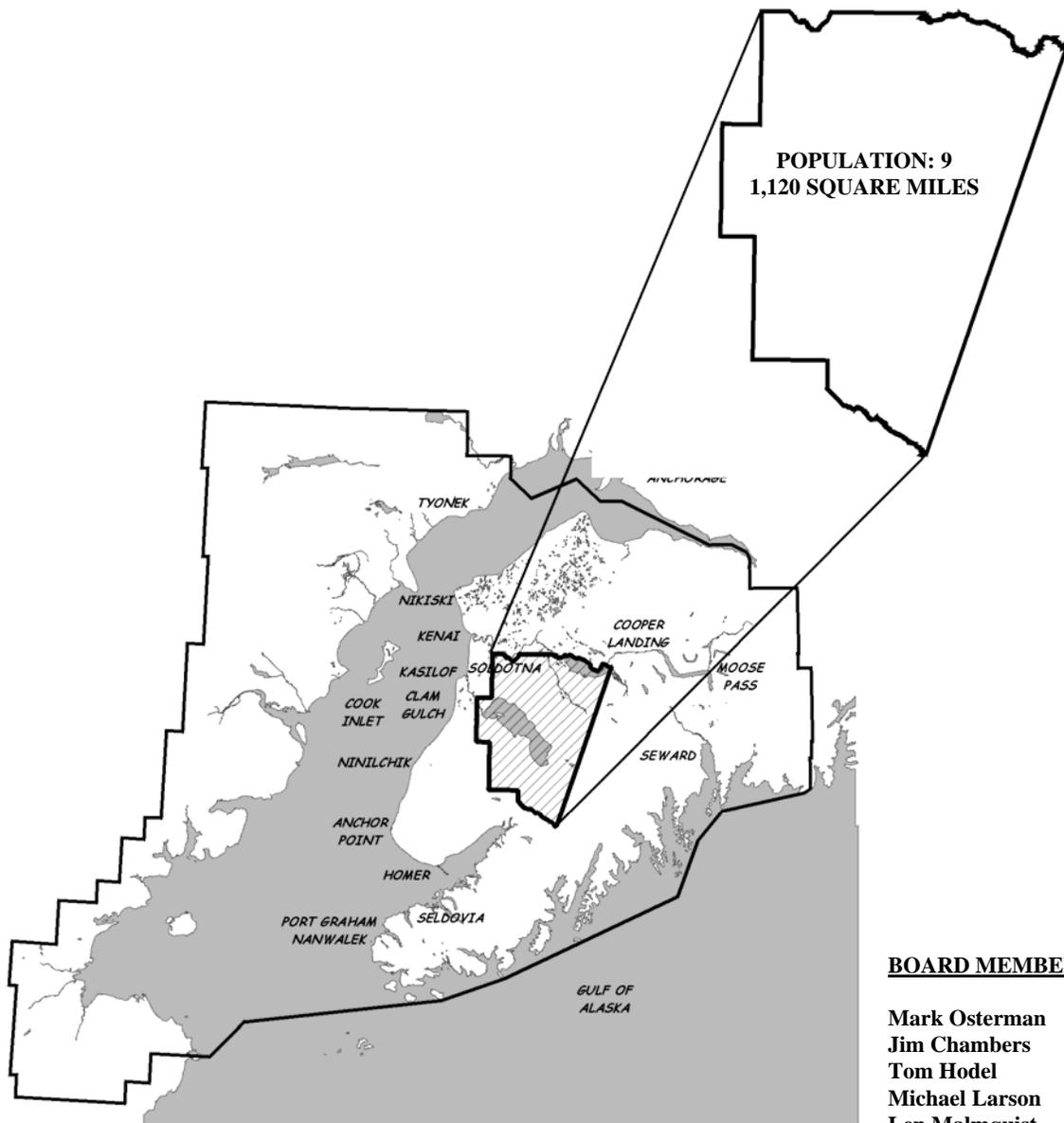
50341 Transfer to Debt Service. To cover the current portion of the principal and interest for bonds issued in FY2007 to finance the construction of one new fire station in Kasilof and upgrades to the existing facility at the Funny River Station.

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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 2010 is 1.00, which is the maximum allowed.



BOARD MEMBERS

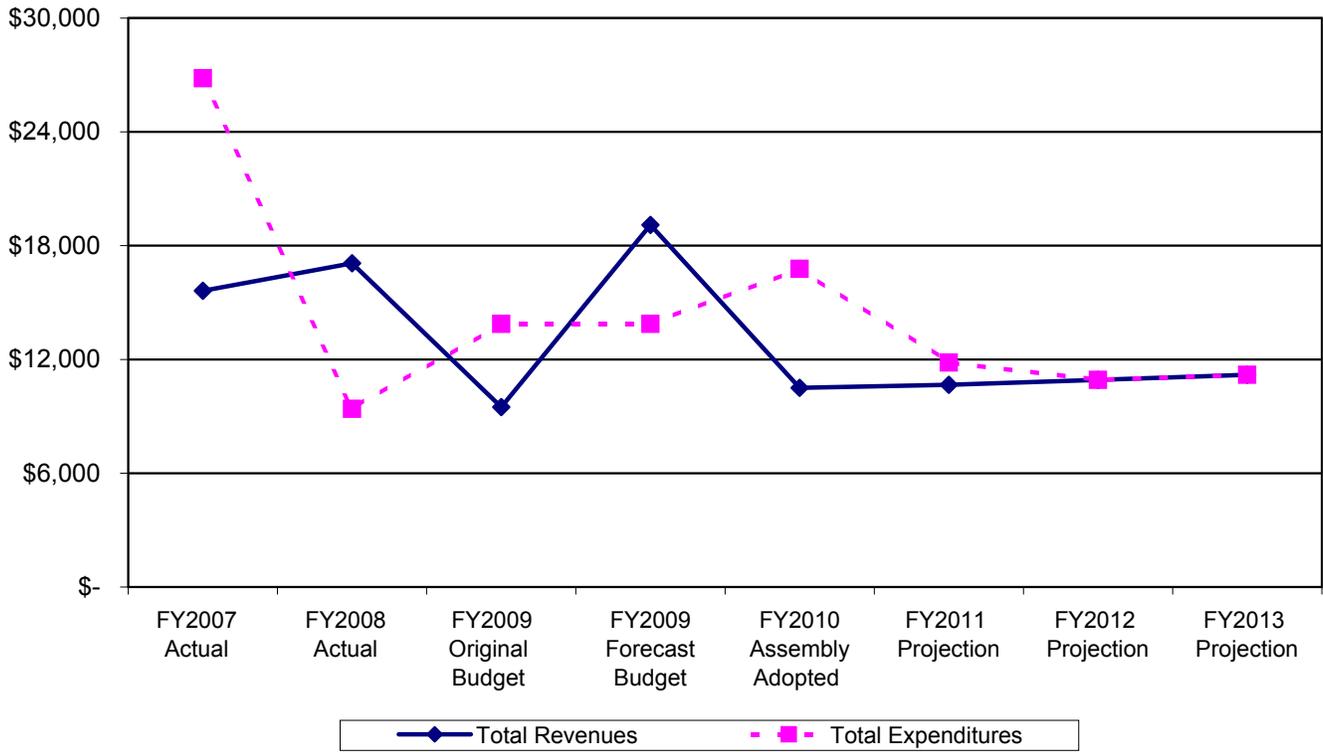
Mark Osterman
Jim Chambers
Tom Hodel
Michael Larson
Len Malmquist

Chief: Chris Mokracek
Asst. Chief: Gordon Orth

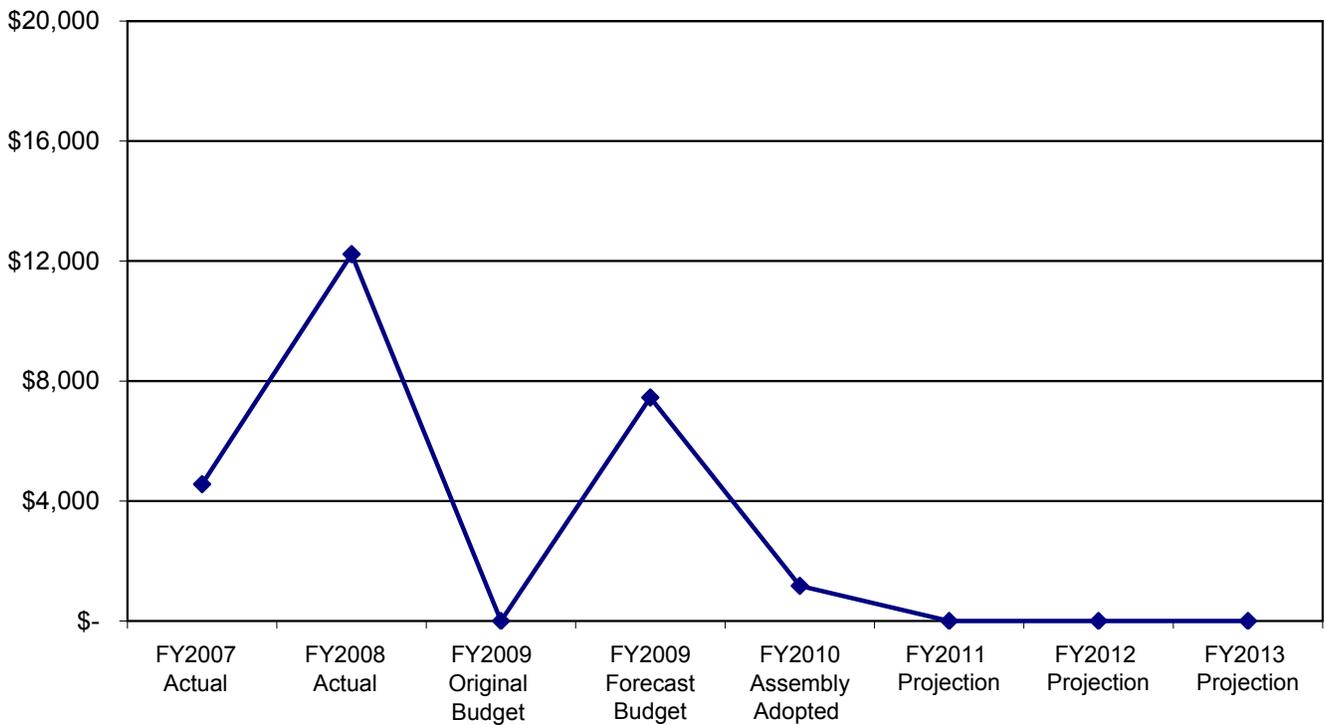
Fund: 220 Central Peninsula Emergency Medical Service Area - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Taxable Value (000's)								
Real	3,753	4,440	4,617	4,520	4,815	4,959	5,108	5,261
Personal	5,103	2,499	2,547	2,368	3,378	3,446	3,514	3,585
	<u>8,856</u>	<u>6,939</u>	<u>7,164</u>	<u>6,888</u>	<u>8,193</u>	<u>8,405</u>	<u>8,623</u>	<u>8,846</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 3,829	\$ 4,470	\$ 4,617	\$ 4,440	\$ 4,815	\$ 4,860	\$ 5,006	\$ 5,156
Personal	2,722	2,517	2,496	2,321	3,310	3,377	3,444	3,513
Interest	82	295	-	-	-	-	-	-
Flat Tax	2,308	2,357	2,379	2,332	2,379	2,427	2,476	2,526
Motor Vehicle Tax	6,683	7,430	-	-	-	-	-	-
Total Property Taxes	<u>15,624</u>	<u>17,069</u>	<u>9,492</u>	<u>9,093</u>	<u>10,504</u>	<u>10,664</u>	<u>10,926</u>	<u>11,195</u>
State Revenue	-	-	-	10,000	-	-	-	-
Total Revenues	<u>15,624</u>	<u>17,069</u>	<u>9,492</u>	<u>19,093</u>	<u>10,504</u>	<u>10,664</u>	<u>10,926</u>	<u>11,195</u>
Expenditures								
Services	-	-	-	10,000	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Transfers To:								
Central Emergency Services	26,828	9,400	13,872	13,872	16,779	11,838	10,926	11,195
Total Operating Transfers	<u>26,828</u>	<u>9,400</u>	<u>13,872</u>	<u>13,872</u>	<u>16,779</u>	<u>11,838</u>	<u>10,926</u>	<u>11,195</u>
Total Expenditures and Operating Transfers	<u>26,828</u>	<u>9,400</u>	<u>13,872</u>	<u>23,872</u>	<u>16,779</u>	<u>11,838</u>	<u>10,926</u>	<u>11,195</u>
Net Results From Operations	(11,204)	7,669	(4,380)	(4,779)	(6,275)	(1,174)	-	-
Beginning Fund Balance	15,763	4,559	4,380	12,228	7,449	1,174	-	-
Ending Fund Balance	<u>\$ 4,559</u>	<u>\$ 12,228</u>	<u>\$ -</u>	<u>\$ 7,449</u>	<u>\$ 1,174</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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**

		FY2007	FY2008	FY2009	FY2009	FY2010	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Forecast Budget %
				Budget	Budget	Adopted		
Services								
43011	Contractual Services	-	-	-	10,000	-	(10,000)	-100.00%
	Total: Transfers	-	-	-	10,000	-	(10,000)	-100.00%
Transfers								
50211	Tfr Central Emergency Services	\$ 26,828	\$ 9,400	\$ 13,872	\$ 13,872	\$ 16,779	\$ 2,907	20.96%
	Total: Transfers	26,828	9,400	13,872	13,872	16,779	2,907	20.96%
Department Total		\$ 26,828	\$ 9,400	\$ 13,872	\$ 23,872	\$ 16,779	\$ (7,093)	-29.71%

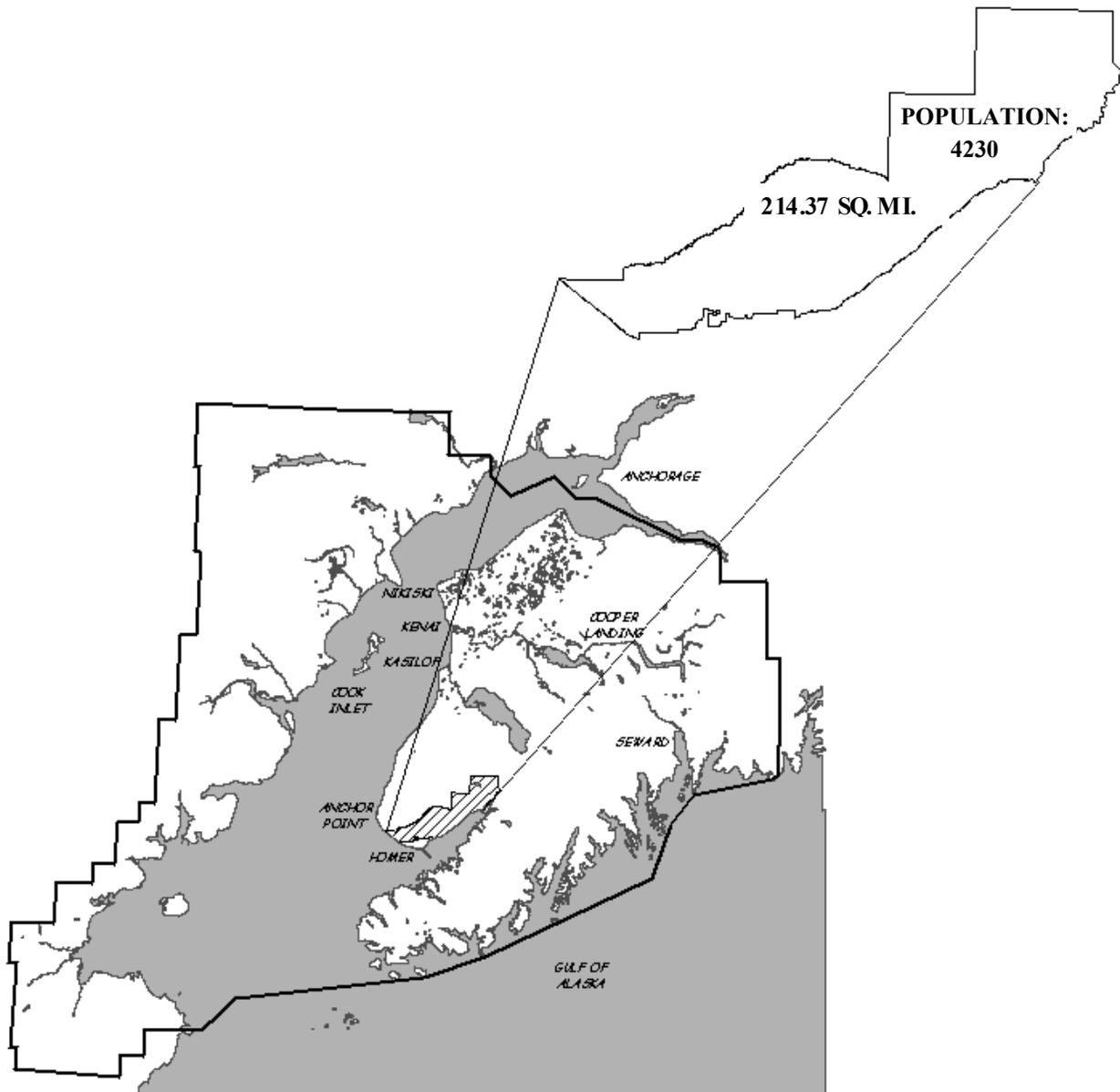
LINE-ITEM EXPLANATION

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 150).

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 2 permanent full-time employees and 20 volunteers. Five elected citizens serve on its board for three-year terms.

Revenue is raised through property tax. The mill rate is 1.75 mills for fiscal year 2010.



BOARD MEMBERS

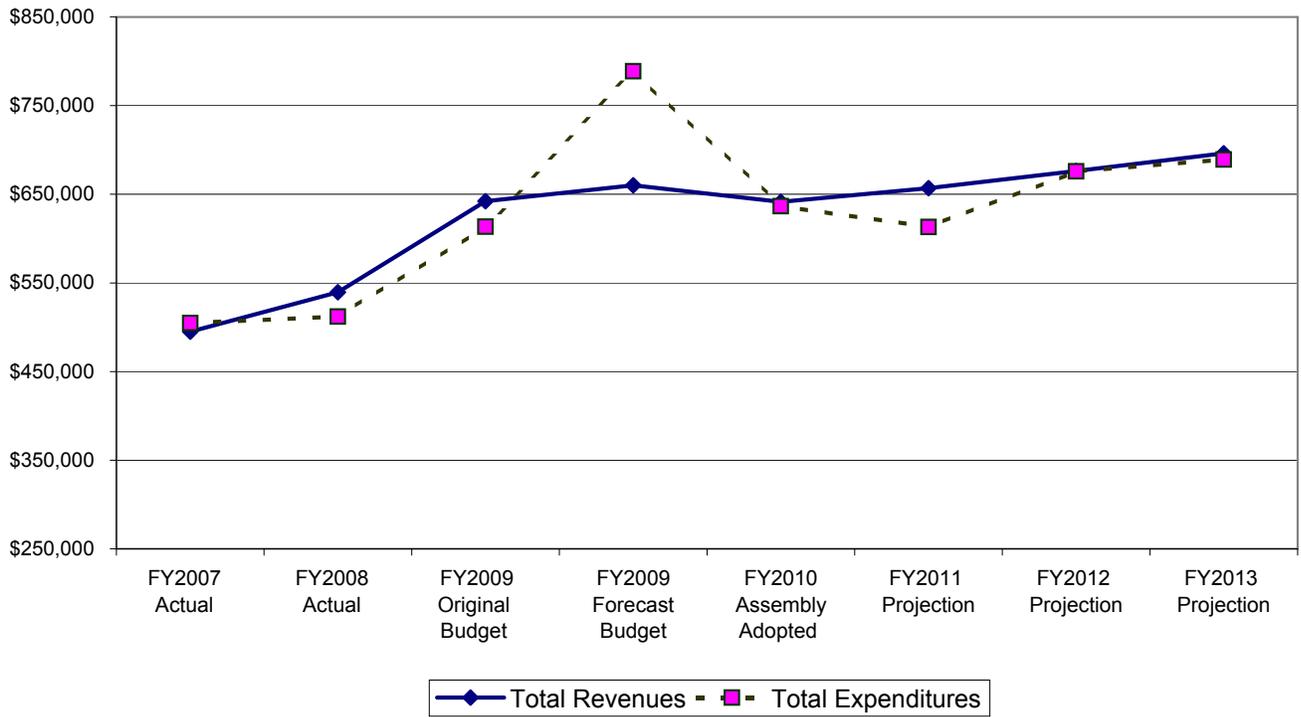
Scott Simmons
Doug Schade
Michael Petersen
Joseph Middleton
Matthew Schneyer

Fire Chief: Pat Johnson

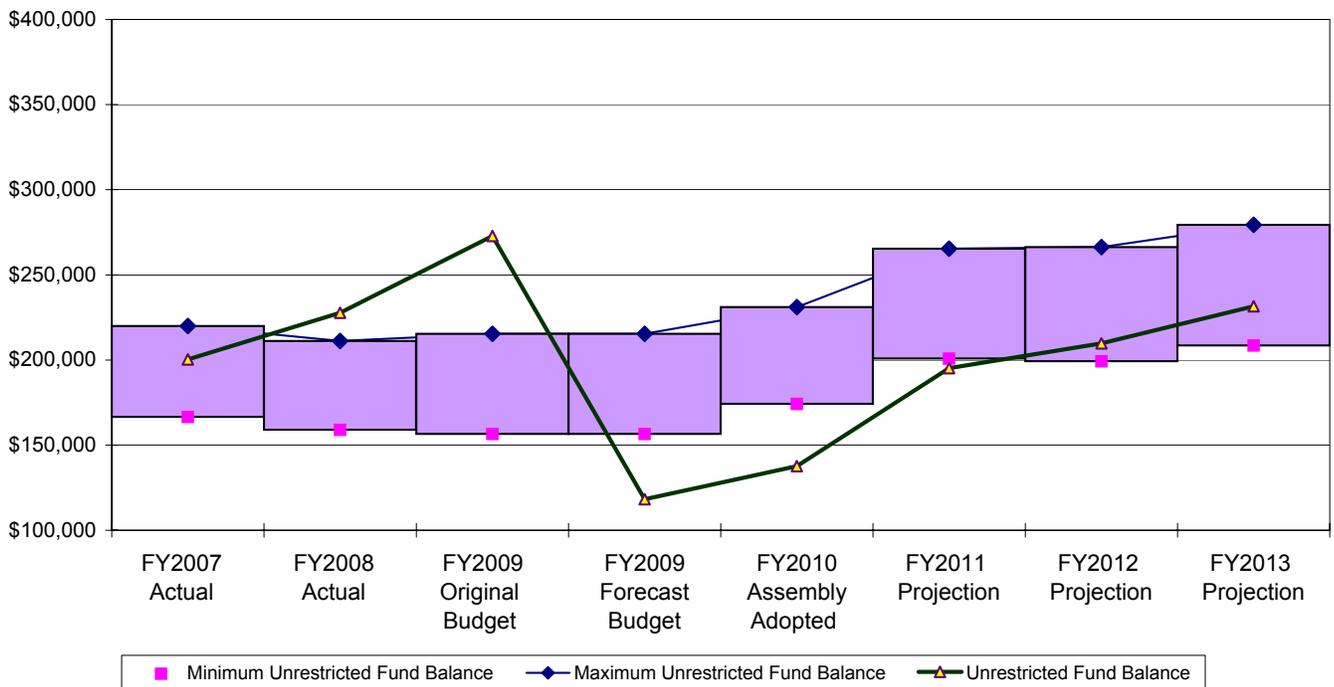
Fund: 212 Kachemak Emergency Service Area - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Taxable Value (000's)								
Real	260,705	284,246	347,692	347,692	350,126	360,630	371,449	382,592
Personal	1,963	1,664	1,156	1,156	1,152	1,175	1,199	1,223
	<u>262,668</u>	<u>285,910</u>	<u>348,848</u>	<u>348,848</u>	<u>351,278</u>	<u>361,805</u>	<u>372,647</u>	<u>383,815</u>
Mill Rate	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Revenues:								
Property Taxes								
Real	\$ 454,430	\$ 487,875	\$ 608,461	\$ 608,461	\$ 612,721	\$ 631,102	\$ 650,035	\$ 669,536
Personal	1,263	2,802	1,983	1,983	1,976	2,015	2,055	2,097
Interest	1,498	1,662	1,191	1,191	1,191	1,215	1,239	1,264
Flat Tax	2,066	2,328	2,243	2,243	2,288	2,334	2,381	2,429
Motor Vehicle Tax	17,920	19,124	19,738	19,738	19,738	20,133	20,536	20,947
Total Property Taxes	<u>477,177</u>	<u>513,791</u>	<u>633,616</u>	<u>633,616</u>	<u>637,914</u>	<u>656,799</u>	<u>676,246</u>	<u>696,273</u>
State Revenue	-	10,736	-	17,819	-	-	-	-
Interest Earnings	14,149	14,896	8,628	8,628	3,546	-	-	-
Other Revenue	3,680	-	-	-	-	-	-	-
Total Revenues	<u>495,006</u>	<u>539,423</u>	<u>642,244</u>	<u>660,063</u>	<u>641,460</u>	<u>656,799</u>	<u>676,246</u>	<u>696,273</u>
Expenditures:								
Personnel	-	76,703	85,700	104,200	169,816	176,609	183,673	191,020
Supplies	6,978	9,466	13,200	37,071	37,500	38,250	39,015	39,795
Services	235,745	244,962	306,587	409,844	199,791	168,787	172,163	175,606
Capital Outlay	15,806	23,322	43,900	72,831	79,500	79,500	81,090	82,712
Interdepartmental Charges	16,158	7,605	14,005	14,765	-	-	-	-
Total Expenditures	<u>274,687</u>	<u>362,058</u>	<u>463,392</u>	<u>638,711</u>	<u>486,607</u>	<u>463,146</u>	<u>475,941</u>	<u>489,133</u>
Operating Transfers To:								
Capital Projects Fund	230,000	150,000	150,000	150,000	150,000	150,000	200,000	200,000
Total Operating Transfers	<u>230,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>200,000</u>	<u>200,000</u>
Total Expenditures and Operating Transfers	<u>504,687</u>	<u>512,058</u>	<u>613,392</u>	<u>788,711</u>	<u>636,607</u>	<u>613,146</u>	<u>675,941</u>	<u>689,133</u>
Net Results From Operations	(9,681)	27,365	28,852	(128,648)	4,853	43,653	305	7,140
Projected Lapse (3%)	-	-	13,902	19,161	14,598	13,894	14,278	14,674
Change in Fund Balance	(9,681)	27,365	42,754	(109,487)	19,451	57,547	14,583	21,814
Beginning Fund Balance	209,996	200,315	230,068	227,680	118,193	137,644	195,191	209,774
Ending Fund Balance	<u>\$ 200,315</u>	<u>\$ 227,680</u>	<u>\$ 272,822</u>	<u>\$ 118,193</u>	<u>\$ 137,644</u>	<u>\$ 195,191</u>	<u>\$ 209,774</u>	<u>\$ 231,588</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: Provide safe, effective, high quality and affordable fire suppression and emergency medical service to the residents of the service area.

Major long-term issues and concerns:

- Transition from contracting out emergency services to providing emergency services independently.

Objectives FY2010/Budget highlights:

- Obtain/provide rural firefighting course training to volunteers.
- Obtain grant funds for construction of the Diamond Ridge Fire Station.
- Independent Operations for Fire and EMS on the East Side of the Service Area.

Previous year accomplishments:

- Recruitment of 32 Volunteers.
- Completed Operational Plan for Independent Operations.
- Acquired temporary fire station for west side of service area.
- Hosted training of recruited volunteers.

Significant budgetary changes:

- Transition from contracting with the City of Homer for coverage to service area volunteers responding to incidents.
- Staffing changes: Added a new administrative assistant and reclassified the Administrator position to the Chief of Operations.

Key Measures

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Actual</u>	<u>FY09</u> <u>Estimated</u>	<u>FY10</u> <u>Projected</u>
Staffing History	.75	.75	1.00	2.00
Department Volunteers	-	-	3	20
Department Response Vehicles				
Fire	2	3	3	6
EMS	1	2	2	2
Command/Utility	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Response Vehicles	<u>4</u>	<u>6</u>	<u>6</u>	<u>9</u>
Call Volume Per Year (Calendar Year)	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Estimated</u>	<u>2010 Projected</u>
Fire	25 26%	28 24%	35 26%	40 24%
EMS	71 74%	92 76%	100 74%	124 76%
Total Call Volume	<u>96 100%</u>	<u>120 100%</u>	<u>135 100%</u>	<u>164 100%</u>

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ -	\$ 45,651	\$ 54,140	\$ 64,100	\$ 97,811	\$ 33,711	52.59%
40120 Temporary Wages	-	-	-	-	8,000	8,000	-
40130 Overtime Wages	-	-	-	1,609	-	(1,609)	-100.00%
40210 FICA	-	3,716	4,377	5,183	8,146	2,963	57.17%
40221 PERS	-	14,077	11,903	14,094	21,869	7,775	55.17%
40321 Health Insurance	-	9,967	12,025	15,359	26,672	11,313	73.66%
40322 Life Insurance	-	111	134	159	245	86	54.09%
40410 Leave	-	3,181	3,121	3,696	7,073	3,377	91.37%
Total: Personnel	-	76,703	85,700	104,200	169,816	65,616	62.97%
Supplies							
42110 Office Supplies	143	1,551	500	1,200	3,000	1,800	150.00%
42120 Computer Software	-	-	-	6,000	-	(6,000)	-100.00%
42210 Operating Supplies	1,023	1,857	2,000	3,000	3,000	-	0.00%
42220 Medical Supplies	697	806	4,000	7,000	5,000	(2,000)	-28.57%
42230 Fuel, Oils and Lubricants	846	2,057	1,500	7,500	10,000	2,500	33.33%
42250 Uniforms	-	-	-	5,400	5,000	(400)	-7.41%
42263 Training Supplies	58	311	2,000	4,500	4,500	-	0.00%
42310 Repair & Maintenance Supplies	498	333	1,000	600	3,000	2,400	400.00%
42360 Motor Vehicle Repair Supplies	3,268	2,227	1,100	1,471	3,000	1,529	103.94%
42410 Small Tools	445	324	1,100	400	1,000	600	150.00%
Total: Supplies	6,978	9,466	13,200	37,071	37,500	429	1.16%
Services							
43011 Contractual Services	200,084	204,847	239,326	346,942	81,200	(265,742)	-76.60%
43014 Physical Examinations	-	-	-	-	9,000	9,000	-
43110 Communications	847	2,547	3,300	3,300	6,000	2,700	81.82%
43140 Postage	98	263	500	500	400	(100)	-20.00%
43210 Transport/Subsistence	738	2,583	5,600	5,600	9,500	3,900	69.64%
43260 Training	-	-	10,900	3,750	13,900	10,150	270.67%
43310 Advertising	461	-	400	671	750	79	11.77%
43410 Printing	4	-	200	200	2,000	1,800	900.00%
43510 Insurance Premium	2,972	3,312	3,411	3,411	4,241	830	24.33%
43610 Utilities	12,346	16,462	15,000	15,000	25,000	10,000	66.67%
43720 Equipment Maintenance	2,223	2,246	2,500	2,500	5,300	2,800	112.00%
43750 Vehicle Maintenance	12,707	3,377	15,000	14,000	15,000	1,000	7.14%
43780 Building & Grounds Maint	2,562	6,592	5,500	8,420	8,000	(420)	-4.99%
43810 Rents and Operating Leases	600	2,400	3,600	4,200	18,000	13,800	328.57%
43920 Dues and Subscriptions	103	333	1,350	1,350	1,500	150	11.11%
Total: Services	235,745	244,962	306,587	409,844	199,791	(210,053)	-51.25%
Capital Outlay							
48120 Office Machines	-	-	-	12,000	-	(12,000)	-100.00%
48210 Communication equipment	-	-	-	457	-	(457)	-100.00%
48310 Vehicles	1,473	-	-	-	-	-	-
48514 Firefighting/Rescue Equipment	132	166	-	12,000	2,000	(10,000)	-83.33%
48515 Medical Equipment	-	-	-	-	20,000	20,000	-
48710 Minor Office Equipment	1,520	6,039	6,500	7,400	5,500	(1,900)	-25.68%
48720 Minor Office Furniture	1,004	141	1,000	1,000	2,000	1,000	100.00%
48730 Minor Communication Equipment	-	-	-	4,502	-	(4,502)	-100.00%
48740 Minor Machines & Equipment	204	378	2,500	2,112	2,000	(112)	-5.30%
48750 Minor Medical Equipment	1,202	75	1,400	1,400	3,000	1,600	114.29%
48760 Minor Fire Ftg/Rescue Equipment	10,271	13,621	32,500	31,960	45,000	13,040	40.80%
49125 Remodel	-	2,902	-	-	-	-	-
Total: Capital Outlay	15,806	23,322	43,900	72,831	79,500	6,669	9.16%
Transfers							
50446 KES Capital Projects	230,000	150,000	150,000	150,000	150,000	-	0.00%
Total: Transfers	230,000	150,000	150,000	150,000	150,000	-	0.00%

Fund 212
Department 51810 - Kachemak Emergency Service Area - Continued

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Interdepartmental Charges							
61990 Administrative Service Fee	16,158	7,605	14,005	14,765	-	(14,765)	-100.00%
Total: Interdepartmental Charges	16,158	7,605	14,005	14,765	-	(14,765)	-100.00%
Department Total	\$ 504,687	\$ 512,058	\$ 613,392	\$ 788,711	\$ 636,607	\$ (152,104)	-19.29%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Chief of Operations and administrative assistant.

Changes:

- Reclass Administrator position to Chief of Operations.
- Add Administrative assistant.

42120 Computer Software. Purchase MFIRS software and EMS reporting software.

42220 Medical Supplies. Increased to stock and ramp up for full-time EMS response on the east side of the service area.

43011 Contractual Services. Medical director contract, elimination of contract with the City of Homer for responding to emergencies within the Service Area.

43260 Training. Increased for the addition of an ETT class and an EMT class in preparation for independent operations.

48515 Medical Equipment. LifePak 12 and Stryker Powerpro cot and chair.

48710 Minor Office Equipment. Desktop and tablet computers and ID card printer.

48760 Minor Fire Fighting/Rescue Equipment. Purchase of various equipment needed so that service area can provide service.

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

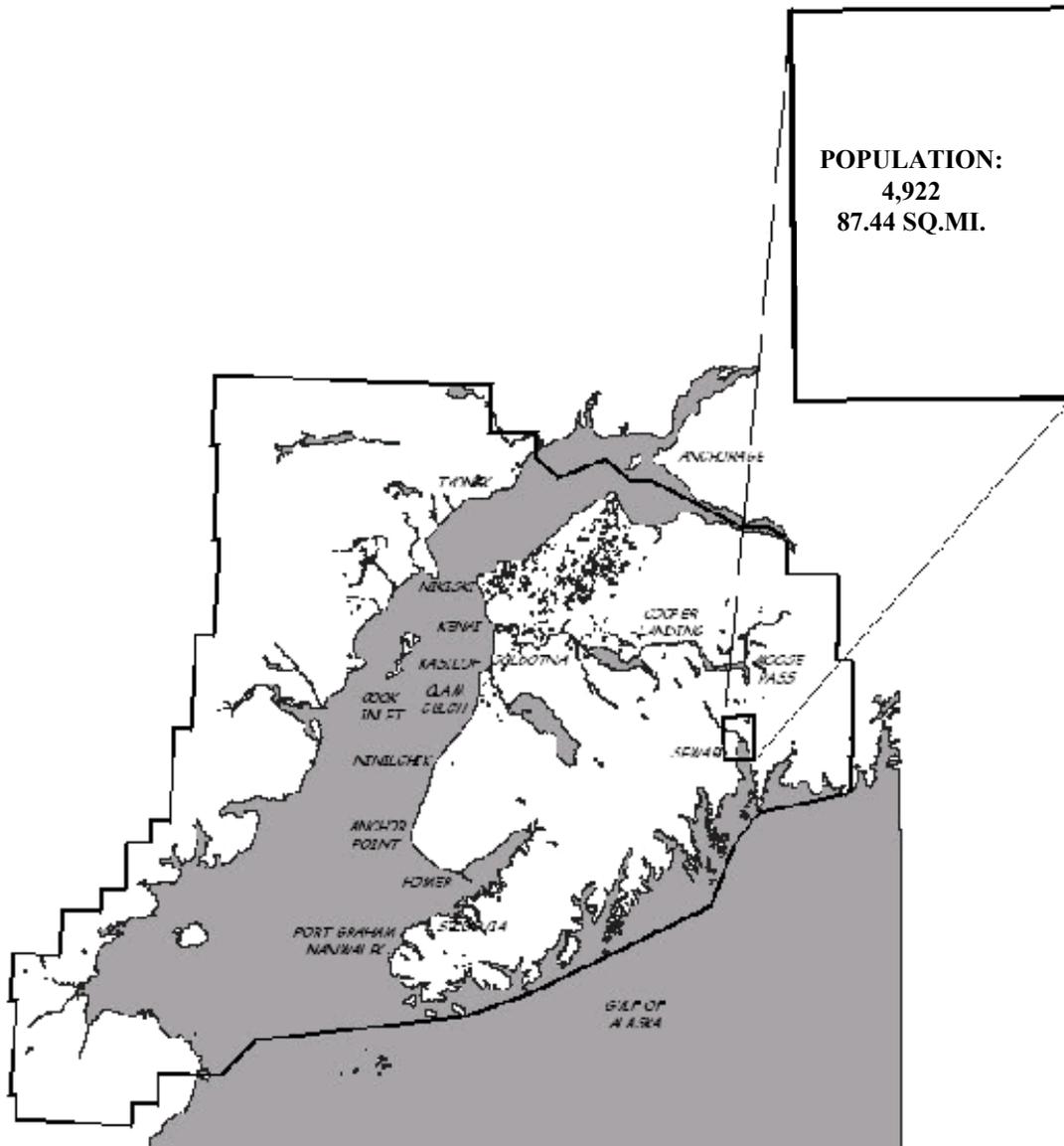
61990 Admin Service Fee. With the receipt of revenue sharing from the State of Alaska, the mayor is suspending the admin service fee charged to service areas.

For capital projects information on this department - See the Capital Projects Section - Pages 300, 303 & 314

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 2010.



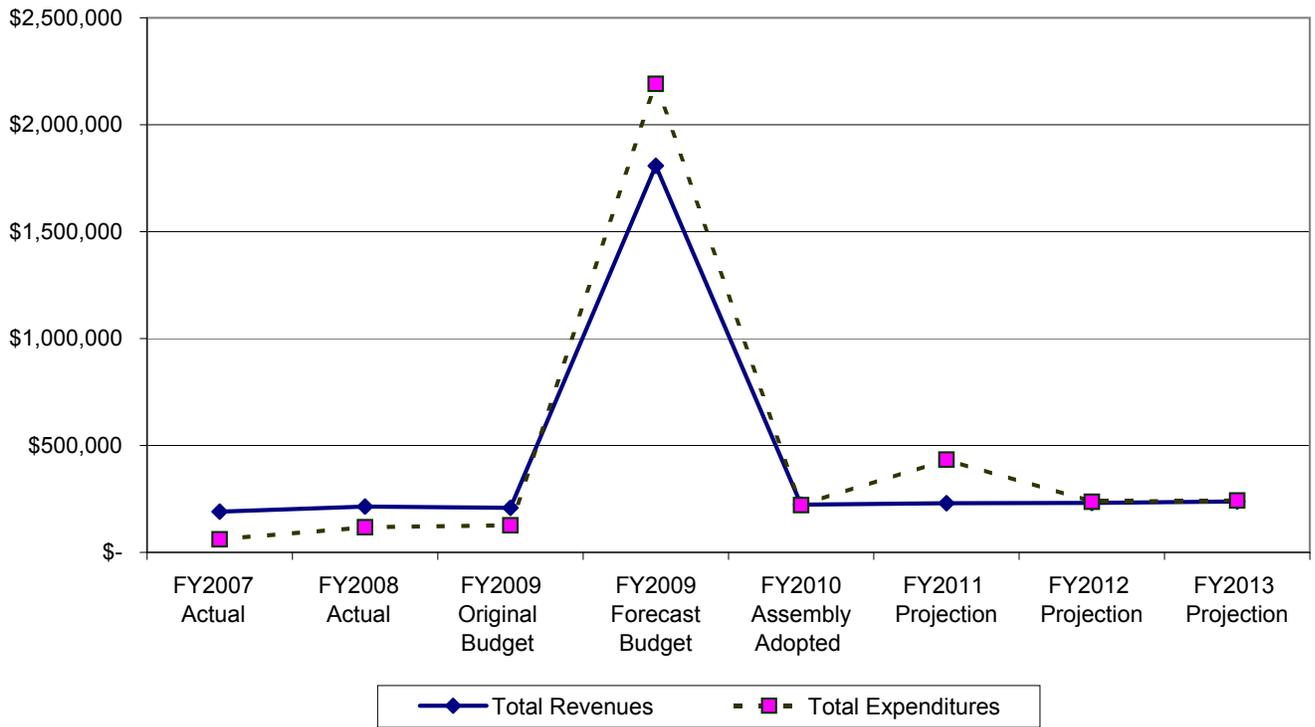
BOARD MEMBERS

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

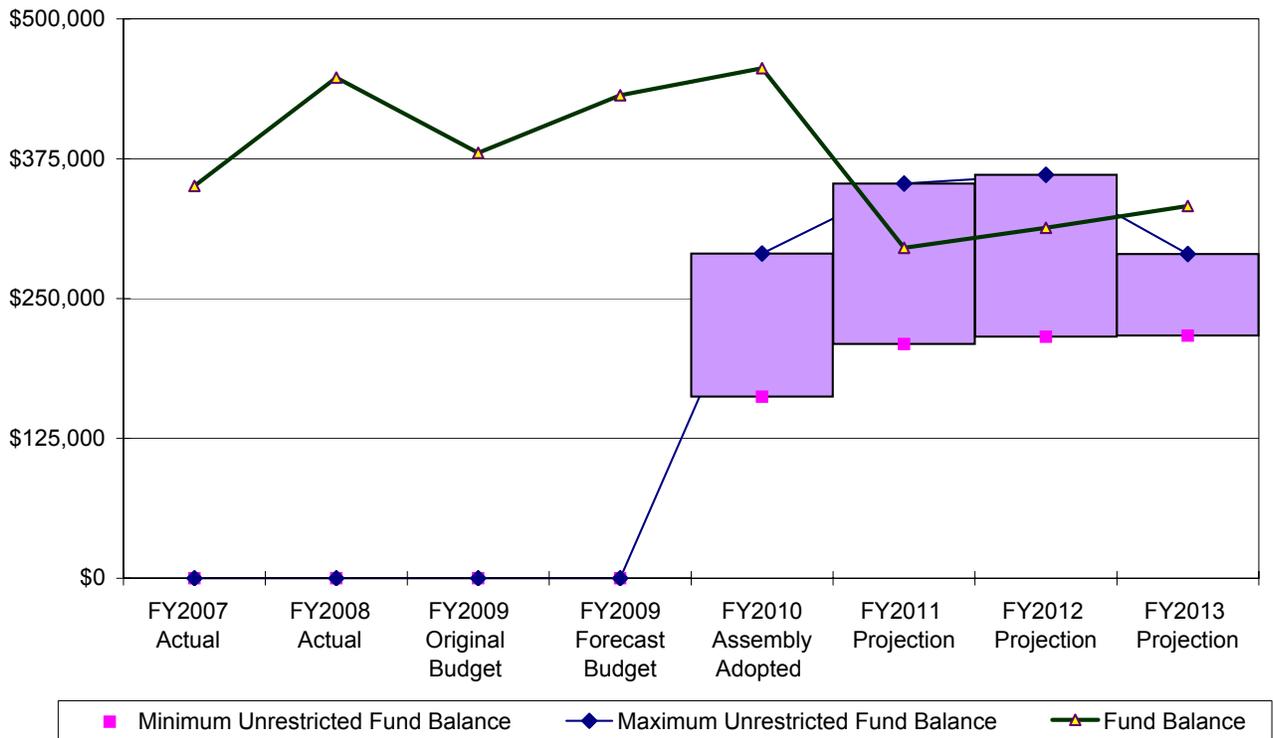
Fund: 259 Seward-Bear Creek Flood Service Area - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Taxable Value (000's)								
Real	289,080	315,701	333,819	333,818	362,665	373,545	384,751	396,294
Personal	24,979	24,227	19,959	21,480	19,973	20,372	20,779	21,195
Oil & Gas (AS 43.56)	-	-	8,802	8,802	2,204	2,072	1,948	1,831
	314,059	339,928	362,580	364,100	384,842	395,989	407,478	419,320
Mill Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Revenues:								
Property Taxes								
Real	\$ 144,955	\$ 155,136	\$ 166,910	\$ 166,909	\$ 181,333	\$ 186,773	\$ 192,376	\$ 198,147
Personal	12,240	12,256	9,780	10,525	9,787	9,982	10,182	10,386
Oil & Gas (AS 43.56)	-	-	4,401	4,401	1,102	1,036	974	916
Interest	405	460	146	146	146	149	152	155
Flat Tax	8,040	10,148	10,082	11,693	11,693	11,927	12,166	12,409
Motor Vehicle Tax	5,848	6,454	6,224	6,224	6,224	6,348	6,475	6,605
Total Property Taxes	171,488	184,454	197,543	199,898	210,285	216,215	222,325	228,618
Federal Revenue	2,307	5,871	-	1,597,313	-	-	-	-
State Revenue	830	2,893	-	-	-	-	-	-
Interest Earnings	15,520	21,128	10,724	10,724	12,952	13,677	8,859	9,400
Total Revenues	190,145	214,346	208,267	1,807,935	223,237	229,892	231,184	238,018
Operating Transfers From:								
General Fund	-	-	-	148,188	-	-	-	-
Total Operating Transfers	-	-	-	148,188	-	-	-	-
Total Revenues and Operating Transfers	190,145	214,346	208,267	1,956,123	223,237	229,892	231,184	238,018
Expenditures:								
Personnel	31,292	33,265	39,272	39,272	41,530	42,776	44,059	45,381
Supplies	1,225	2,186	2,950	6,650	3,600	3,672	3,745	3,820
Services	24,690	79,394	79,681	341,132	79,303	287,889	86,647	88,380
Capital Outlay	143	995	1,000	1,800,200	11,744	11,979	12,219	12,463
Interdepartmental Charges	3,584	1,737	3,753	3,753	85,000	87,550	90,177	92,882
Total Expenditures	60,934	117,577	126,656	2,191,007	221,177	433,866	236,847	242,926
Total Expenditures and Operating Transfers	60,934	117,577	126,656	2,191,007	221,177	433,866	236,847	242,926
Net Results From Operations	129,211	96,769	81,611	(234,884)	2,060	(203,974)	(5,663)	(4,908)
Projected Lapse (10%)	-	-	12,666	219,101	22,118	43,387	23,685	24,293
Change in Fund Balance	129,211	96,769	94,277	(15,783)	24,178	(160,587)	18,022	19,385
Beginning Fund Balance	221,522	350,733	285,961	447,502	431,719	455,897	295,310	313,332
Ending Fund Balance	\$ 350,733	\$ 447,502	\$ 380,238	\$ 431,719	\$ 455,897	\$ 295,310	\$ 313,332	\$ 332,717

**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 planning, protection and mitigation services to the residents of the Seward/Bear Creek Flood Service Area.

Major long-term issues and concerns:

- Expensive bed load removal projects interfere with the board's ability to use its funds to provide service equally to all service area residents.
- 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 an increased flood risk.
- With increasing bed loads, 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.

Objectives FY2010/Budget highlights:

- Shift the major focus of project funding toward gathering accurate scientific watershed data and engineering.
- Apply hydrologic and geologic data to engineering studies to support grant applications for funding 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 that would accurately reflect flood risks in the service area.
- Expand public awareness and outreach through informational articles provided to local news services, educational mailings and flood awareness workshops.
- Provide training and educational opportunities for service area board members and administrative staff through current floodplain management practices and NFIP regulations.

Previous year accomplishments:

- A project manager/hydrologist was hired by the Kenai River Center and his major emphasis will be dedicated to work on Seward watersheds and flood mitigation projects, funding this position is handled through the interdepartmental charges.
- Obtained approval from FEMA, the KPB Assembly and the Seward City Council for revised SBCFSA Flood Hazard Mitigation Plan followed by incorporation of this plan into the KPB and City of Seward All Hazard Mitigation Plans.
- Completed educational mailing to all service area property owners to raise flood awareness.
- Completed flood mitigation projects on Clear Creek, Salmon Creek and Kwechak Creek.
- Worked with the Seward City Manager and the KPB Major Projects Department to select and fund a stormwater drainage culvert project within the city limits
- Administrative Assistant completed training and examination process of the Association of State Floodplain Managers to become a Certified Floodplain Manager.

Significant budgetary changes:

- Funding 70% of the cost of the project manager/hydrologist.
- Purchase hydrology equipment for hydrology fieldwork.

Key Measures:

	FY2007 <u>Actual</u>	FY2008 <u>Actual</u>	FY2009 <u>Estimated</u>	FY2010 <u>Projected</u>
Staffing History	.50	.75	.75	.75

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 259

Department 21212 - Seward-Bear Creek Flood Service Area

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 19,468	\$ 22,522	\$ 27,010	\$ 27,010	\$ 28,557	\$ 1,547	5.73%
40210 FICA	1,585	1,844	2,422	2,422	2,561	139	5.74%
40221 PERS	5,468	7,277	6,180	6,180	6,534	354	5.73%
40321 Health Insurance	3,489	32	-	-	-	-	-
40322 Life Insurance	49	(142)	95	95	100	5	5.26%
40410 Leave	1,233	1,732	3,025	3,025	3,206	181	5.98%
40411 Sick Leave	-	-	540	540	572	32	5.93%
Total: Personnel	31,292	33,265	39,272	39,272	41,530	2,258	5.75%
Supplies							
42110 Office Supplies	816	2,082	2,500	2,950	2,500	(450)	-15.25%
42120 Computer Software	-	104	250	3,450	1,000	(2,450)	-71.01%
42210 Operating Supplies	336	-	200	200	100	(100)	-50.00%
42360 Motor Vehicle Supplies	73	-	-	-	-	-	-
42410 Small Tools	-	-	-	50	-	(50)	-100.00%
Total: Supplies	1,225	2,186	2,950	6,650	3,600	(3,050)	-45.86%
Services							
43011 Contractual Services	10,665	56,198	60,000	235,941	60,000	(175,941)	-74.57%
43110 Communications	1,650	1,783	1,800	1,800	1,800	-	0.00%
43140 Postage	223	209	500	1,000	1,500	500	50.00%
43210 Transportation/Subsistence	1,910	4,257	4,600	5,940	3,000	(2,940)	-49.49%
43260 Training	425	440	1,800	1,300	1,000	(300)	-23.08%
43310 Advertising	10	739	500	-	100	100	-
43410 Printing	-	-	-	-	2,500	2,500	-
43510 Insurance Premium	659	387	781	781	403	(378)	-48.40%
43600 Project Management	-	-	-	85,000	-	(85,000)	-100.00%
43720 Equipment Maintenance	-	-	-	510	-	(510)	-100.00%
43810 Rents and Operating Leases	8,973	15,163	8,500	8,500	8,500	-	0.00%
43920 Dues and Subscriptions	175	218	1,200	360	500	140	38.89%
Total: Services	24,690	79,394	79,681	341,132	79,303	(261,829)	-76.75%
Capital Outlay							
48610 Old Mill Subd Buyout	-	-	-	1,795,500	-	(1,795,500)	-100.00%
48710 Minor Office Equipment	101	995	1,000	2,600	1,000	(1,600)	-61.54%
48720 Minor Office Furniture	42	-	-	2,100	1,000	(1,100)	-52.38%
48311 Machinery & Equipment	-	-	-	-	9,744	9,744	-
Total: Capital Outlay	143	995	1,000	1,800,200	11,744	(1,788,456)	-99.35%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	-	-	-	85,000	85,000	-
61990 Admin Service Fee	3,584	1,737	3,753	3,753	-	(3,753)	-100.00%
Total: Interdepartmental Charges	3,584	1,737	3,753	3,753	85,000	81,247	2164.85%
Department Total	\$ 60,934	\$ 117,577	\$ 126,656	\$ 2,191,007	\$ 221,177	\$ (1,969,830)	-89.91%

Fund 259

Department 21212 - Seward Bear Creek Flood Service Area - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: .75 Administrative Assistant.

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

43011 Contractual Services. Floodplain Planning Consultant (\$5,000), flood mitigation bailing project for Salmon Creek (\$35,000), watershed surveying (\$20,000).

43140 Postage. Increased 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. Reduced from previous year's budget to reflect actual costs.

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. Shelves and cabinets for Seward area flood studies, flood history and for storing accumulated SBCFSA records.

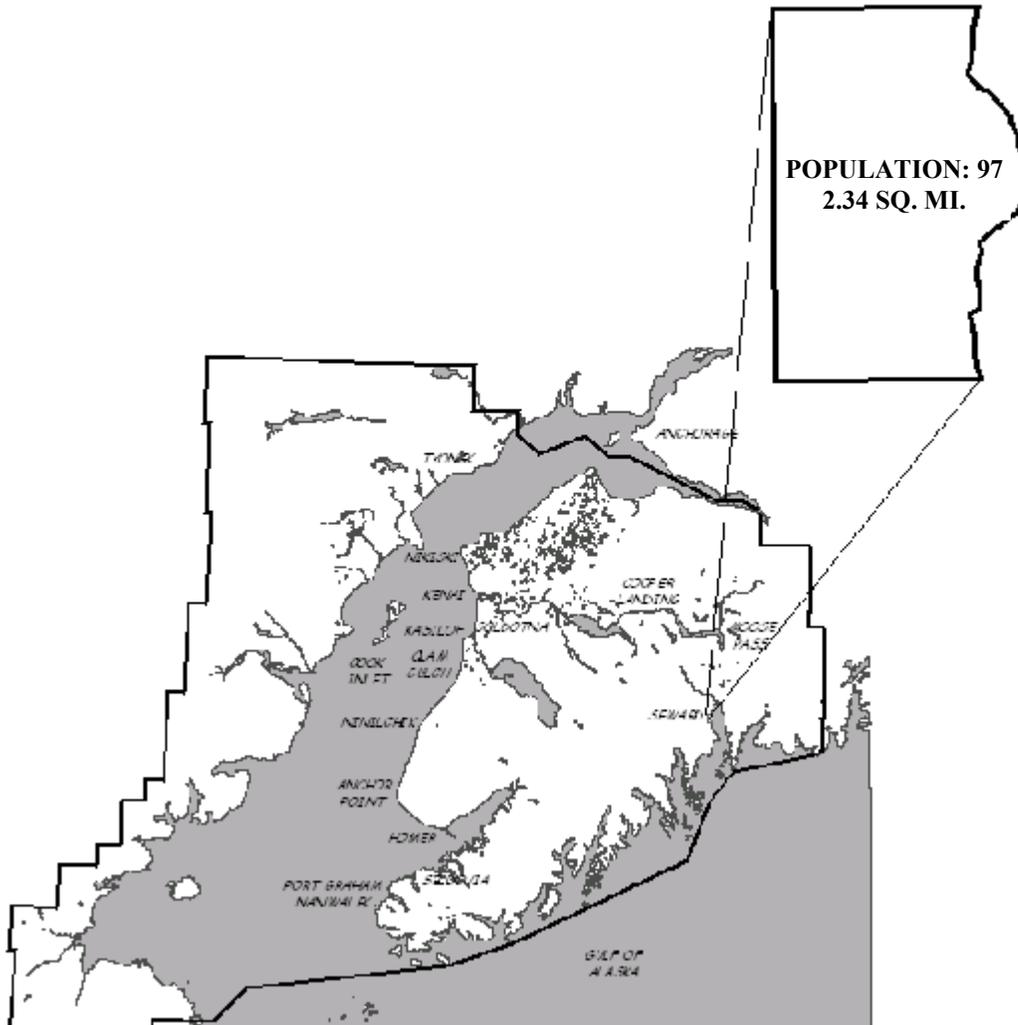
48311 Machinery and Equipment. Purchase hydrologic data gathering equipment needed for field work.

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.

LOWELL POINT EMERGENCY SERVICE AREA

Established in March 2003, to provide fire protection and emergency medical service for the eastern Kenai Peninsula immediately south of the City of Seward. The service area is overseen by an elected five-member board, each serving one to three-year terms.

Revenue is raised through property tax. The mill rate is 1.75 mills for fiscal year 2010.



BOARD MEMBERS

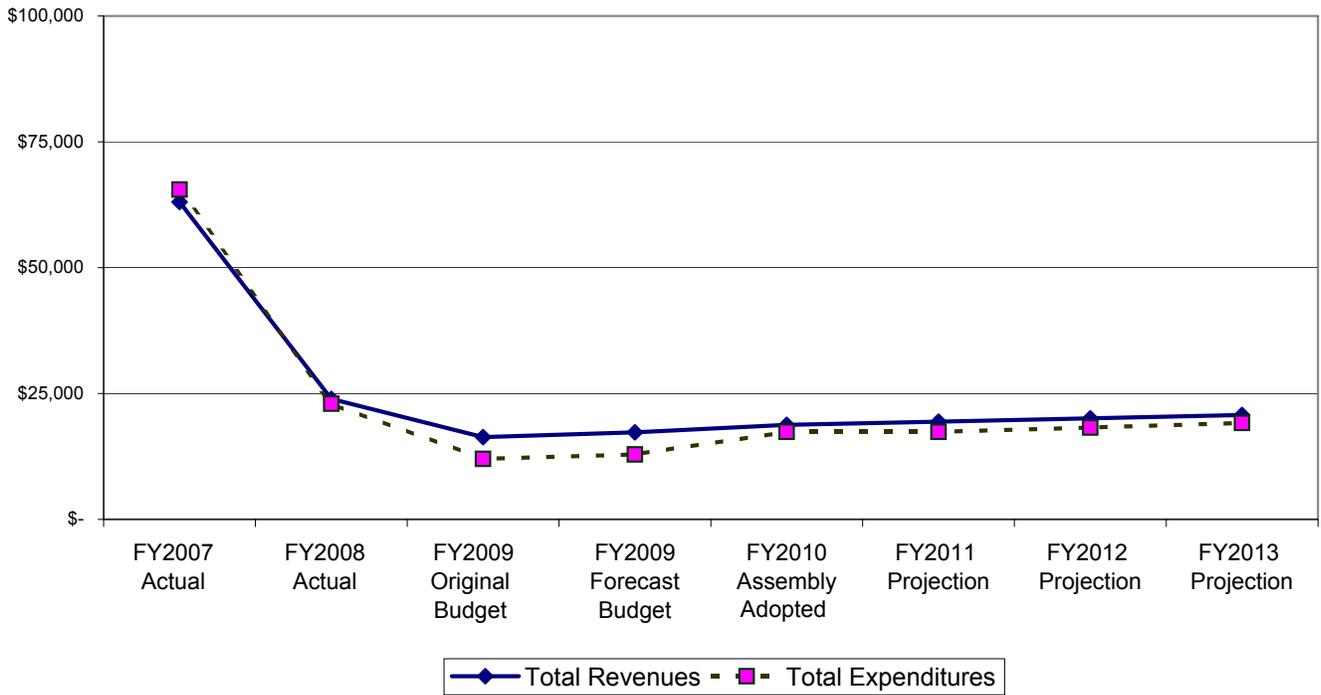
- John W Sears (Butch)**
- Jim McCracken**
- George T Walker Jr.**
- Gloria Sears**
- Mary A Miller**

Fire Chief: John Gage

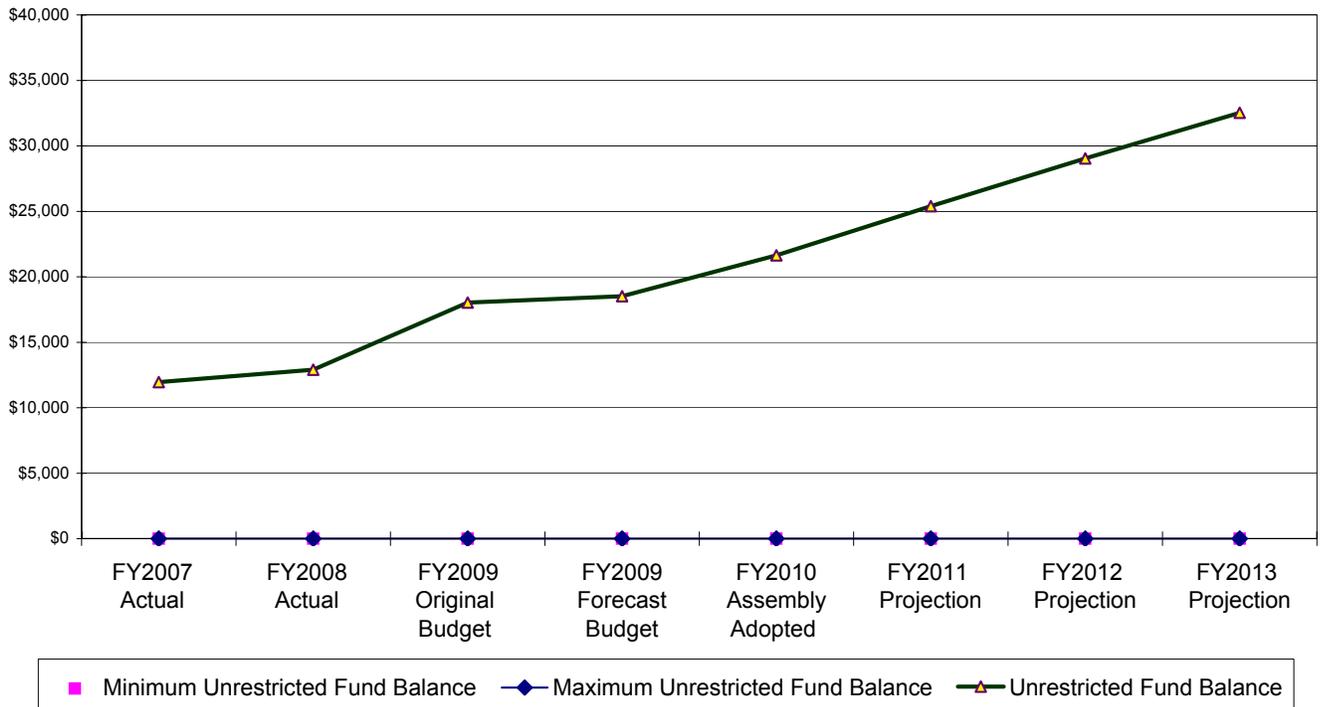
Fund: 213 Lowell Point Emergency Service Area - Budget Projection

FUND BUDGET:	FY2007	FY2008	FY2009	FY2009	FY2010	FY2011	FY2012	FY2013
	Actual	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	7,195	7,733	8,405	8,405	9,708	9,999	10,299	10,608
Personal	-	-	-	-	-	-	-	-
	7,195	7,733	8,405	8,405	9,708	9,999	10,299	10,608
Mill Rate	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Revenues:								
Property Taxes								
Real	\$ 12,637	\$ 13,554	\$ 14,415	\$ 14,415	\$ 16,649	\$ 17,148	\$ 17,663	\$ 18,193
Personal	-	21	-	-	-	-	-	-
Interest	26	29	28	28	30	31	32	33
Flat Tax	632	1,012	964	1,036	1,057	1,078	1,100	1,122
Motor Vehicle Tax	426	472	480	480	481	490	500	510
Total Property Taxes	13,721	15,088	15,887	15,959	18,217	18,747	19,295	19,858
Federal Revenues	27,784	-	-	-	-	-	-	-
State Revenue	20,845	8,280	-	875	-	-	-	-
Interest Earnings	707	560	468	468	556	649	762	871
Total Revenues	63,057	23,928	16,355	17,302	18,773	19,396	20,057	20,729
Expenditures:								
Supplies	2,615	3,606	1,052	232	4,050	4,253	4,466	4,689
Services	7,735	10,642	10,598	11,285	12,495	13,120	13,776	14,465
Capital Outlay	53,639	8,036	-	911	849	-	-	-
Interdepartmental Charges	1,522	690	364	461	-	-	-	-
Total Expenditures	65,511	22,974	12,014	12,889	17,394	17,373	18,242	19,154
Total Expenditures and Operating Transfers	65,511	22,974	12,014	12,889	17,394	17,373	18,242	19,154
Net Results From Operations	(2,454)	954	4,341	4,413	1,379	2,023	1,815	1,575
Projected Lapse (10%)	-	-	1,201	1,201	1,739	1,737	1,824	1,915
Change in Fund Balance	(2,454)	954	5,542	5,614	3,118	3,760	3,639	3,490
Beginning Fund Balance	14,405	11,951	12,484	12,905	18,519	21,637	25,397	29,036
Ending Fund Balance	\$ 11,951	\$ 12,905	\$ 18,026	\$ 18,519	\$ 21,637	\$ 25,397	\$ 29,036	\$ 32,526

**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.
- Tsunami signage and community education and evacuation awareness.

Objectives FY2010/Budget highlights:

- Lowell Point Volunteer Fire Department (LPVFD) will initiate and complete a 3/5/7 year comprehensive plan.
- Provide community education in fire prevention and fire safety.
- Recruitment, training and certification programs for volunteers.
- Create an annual LPVFD training calendar.
- Organize a Fun-Run fund raiser for the LPVFD.

Previous year accomplishments:

- Mutual aid agreements were put in place with neighboring Fire departments.
- Construction of 2-bay fire department building is 90% complete.
- Conducted public safety demonstration and attendees were awarded a fire extinguisher and smoke alarm.

Significant budgetary changes:

- Utility costs have become a significant part of the budget with completion of the community hall and construction of the 2-bay fire station.
- Purchase of training supplies and update library.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Grants Applied for & Received	1	1	-	-
Grant Amounts	\$30,000	\$8,280	\$875	-

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 213

Department 51510 - Lowell Point Emergency Service Area

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Supplies							
42110 Office Supplies	\$ 199	\$ -	\$ 400	\$ -	\$ 400	\$ 400	-
42210 Operating Supplies	1,910	971	100	30	100	70	233.33%
42222 Fire Prevention Supplies	-	826	-	-	-	-	-
42230 Fuel, Oils and Lubricants	-	82	402	52	400	348	669.23%
42263 Training Supplies	-	-	-	-	3,000	3,000	-
42310 Repair & Maintenance Supplies	402	86	-	-	-	-	-
42410 Small Tools	104	401	100	100	100	-	0.00%
42424 Safety Equipment	-	1,240	50	50	50	-	0.00%
Total: Supplies	2,615	3,606	1,052	232	4,050	3,818	1645.69%
Services							
43011 Contractual Services	375	427	600	300	600	300	100.00%
43014 Physical Examinations	2,306	-	-	-	-	-	-
43110 Communications	746	725	748	748	750	2	0.27%
43140 Postage	46	-	-	70	-	(70)	-100.00%
43310 Advertising	-	16	-	-	-	-	-
43510 Insurance Premium	3,088	3,076	3,150	3,150	3,463	313	9.94%
43610 Utilities	1,174	5,291	4,200	4,200	5,700	1,500	35.71%
43720 Equipment Maintenance	-	95	700	600	700	100	16.67%
43780 Buildings/Grounds Maintenance	-	919	1,200	2,217	1,282	(935)	-42.17%
43810 Operating Rents and Leases	-	68	-	-	-	-	-
43920 Dues & Subscriptions	-	25	-	-	-	-	-
Total: Services	7,735	10,642	10,598	11,285	12,495	1,210	10.72%
Capital Outlay							
48311 Machinery and Equipment	20,848	-	-	-	-	-	-
48710 Minor Office Equipment	-	-	-	-	-	-	-
48730 Minor Communications Equipment	-	-	-	62	-	(62)	-100.00%
48740 Minor Machines and Equipment	5,718	-	-	-	-	-	-
48760 Minor Fire Fighting Equipment	250	-	-	-	-	-	-
49125 Remodel	26,823	8,036	-	849	849	-	0.00%
Total: Capital Outlay	53,639	8,036	-	911	849	(62)	-6.81%
Interdepartmental Charges							
61990 Admin Service Fee	1,522	690	364	461	-	(461)	-100.00%
Total: Interdepartmental Charges	1,522	690	364	461	-	(461)	-100.00%
Department Total	\$ 65,511	\$ 22,974	\$ 12,014	\$ 12,889	\$ 17,394	\$ 4,505	34.95%

LINE-ITEM EXPLANATIONS

43110 Communications. Increased to cover fax line in new building.

43610 Utilities. Increased to cover anticipated rate increases.

61990 Admin Service Fee. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services, these fees were waived for FY2010 for timely submission of budget documents.

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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.

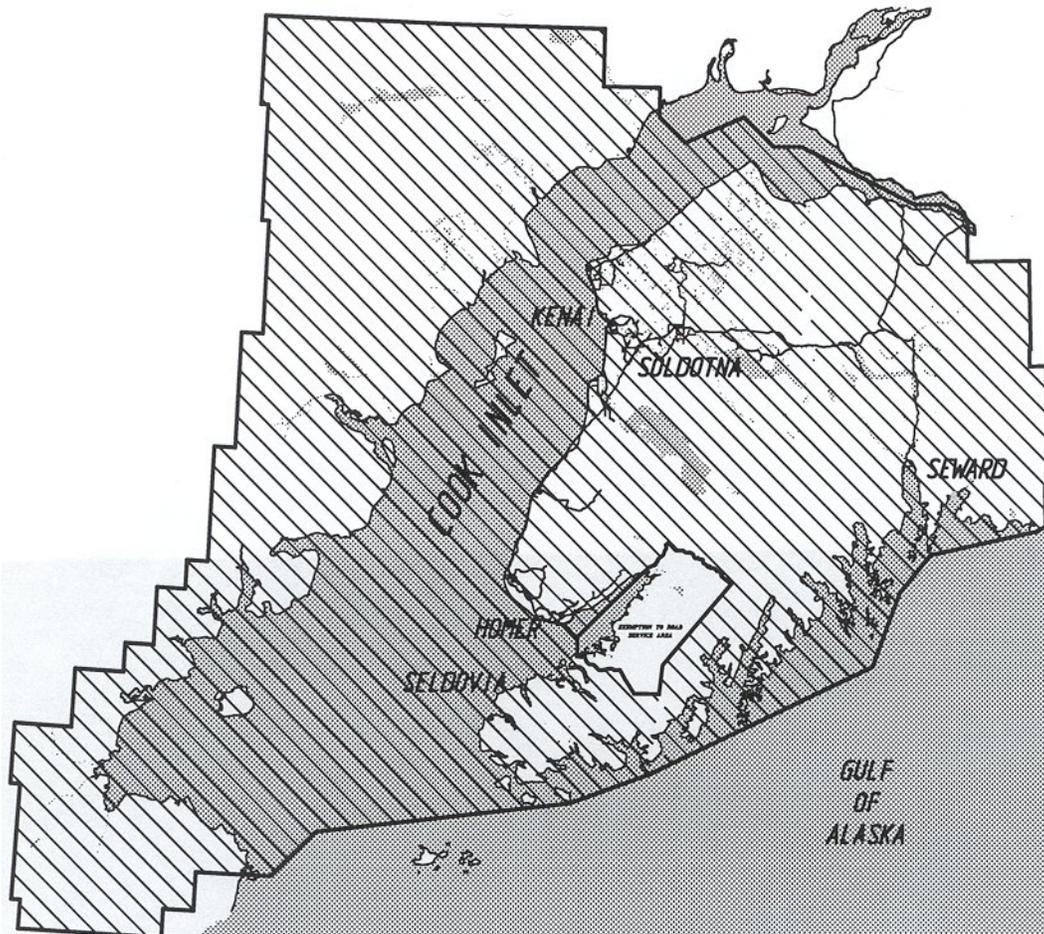
Road Service Area Capital Improvement Fund – this fund accounts for major repairs of Borough roads and is funded by contributions from the road service area operating fund, grants, and interest earnings. Detail expenditures of this fund is in the Capital Improvement Fund section of this document, see page 316.

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 2010 is set at 1.40 mills. Revenue is raised through property taxes.

POPULATION: 33,587
24,138.28 SQ. MI.



BOARD MEMBERS

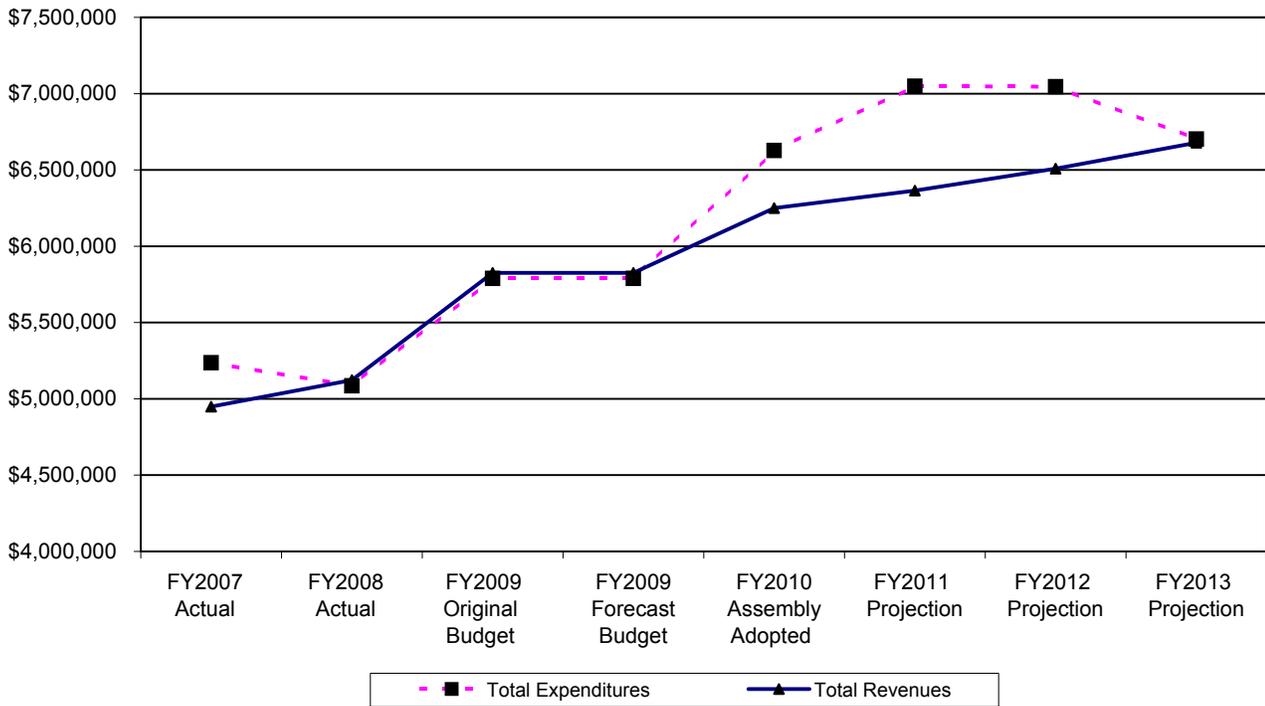
Norm Blakeley
Vacant
Cam Shafer
Stan A. (Sam) McLane
Kevin Smith
Larry Pannell
Ronald Wille

Roads Director: Doug Schoessler

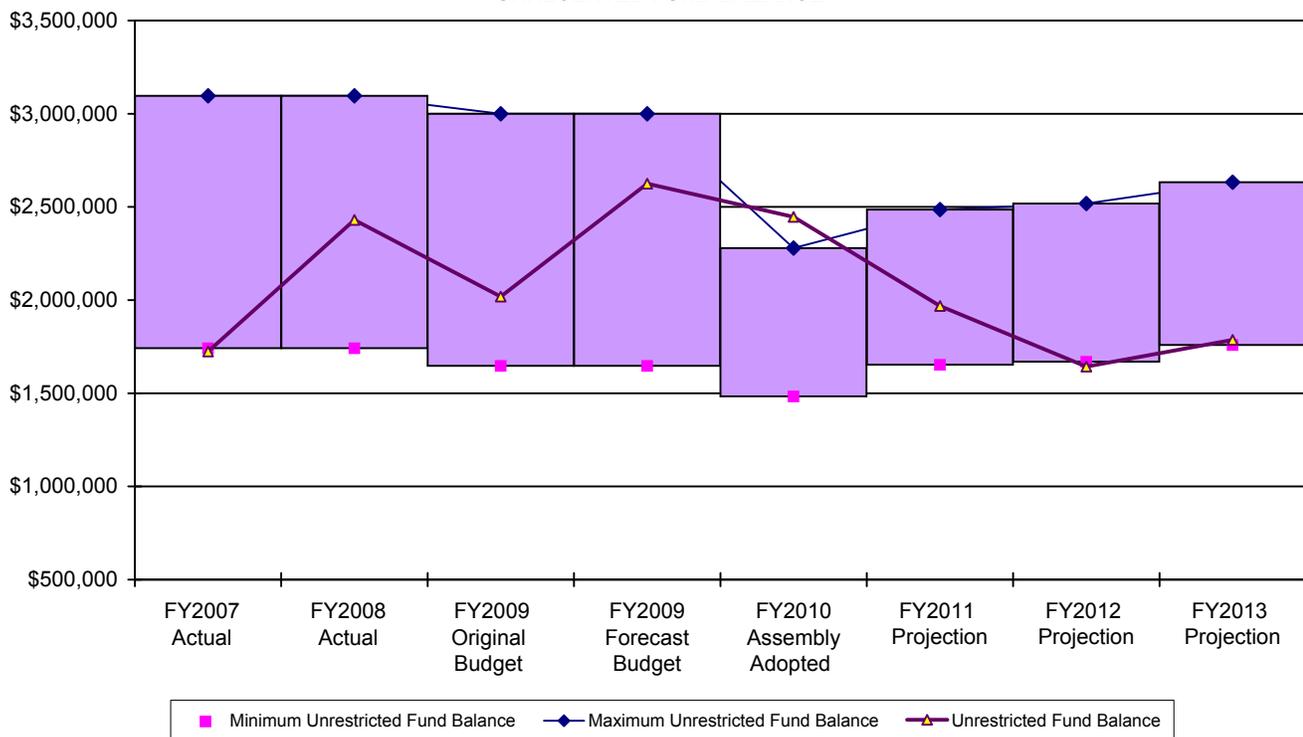
Fund: 236 Road Service Area - Budget Projection

Fund Budget:		FY2008	FY2009	FY2009	FY2010	FY2011	FY2012	FY2013
	FY2007	Actual	Original	Forecast	Assembly	Projection	Projection	Projection
			Budget	Budget	Adopted			
Taxable Value (000's)								
Real	2,639,704	2,978,870	3,287,681	3,287,681	3,515,376	3,620,837	3,729,462	3,841,346
Personal	120,544	104,378	94,864	94,864	105,987	108,107	110,269	112,474
Oil & Gas (AS 43.56)	538,754	588,277	606,447	606,447	680,638	646,606	614,276	583,562
	3,299,002	3,671,525	3,988,992	3,988,992	4,302,001	4,375,550	4,454,007	4,537,383
Mill Rate	1.40	1.30	1.40	1.40	1.40	1.40	1.40	1.40
Revenues:								
Property Taxes								
Real	\$ 3,687,157	\$ 3,839,075	\$ 4,602,753	\$ 4,602,753	\$ 4,921,526	\$ 5,069,172	\$ 5,221,247	\$ 5,377,885
Personal	145,374	136,240	130,153	130,153	145,414	148,322	151,289	154,315
Oil & Gas (AS 43.56)	759,993	767,897	849,026	849,026	952,893	905,249	859,986	816,987
Interest	14,591	15,331	11,164	11,164	12,040	12,245	12,465	12,698
Flat Tax	23,559	27,503	29,782	29,782	30,378	30,986	31,606	32,238
Motor Vehicle Tax	114,266	115,049	133,483	133,483	136,153	138,876	141,654	144,487
Total Property Taxes	4,744,940	4,901,095	5,756,361	5,756,361	6,198,404	6,304,850	6,418,247	6,538,610
State Revenue	18,987	54,433	-	-	-	-	-	-
Interest Earnings	185,113	164,352	69,256	69,256	52,000	60,000	90,000	140,000
Other Revenues	-	2,842	-	-	-	-	-	-
Total Revenues	4,949,040	5,122,722	5,825,617	5,825,617	6,250,404	6,364,850	6,508,247	6,678,610
Operating Transfers From:								
Capital Project Fund	-	668,674	-	-	-	-	-	-
Total Operating Transfers	-	668,674	-	-	-	-	-	-
Total Revenues and Operating Transfers	4,949,040	5,791,396	5,825,617	5,825,617	6,250,404	6,364,850	6,508,247	6,678,610
Expenditures:								
Personnel	691,673	728,926	832,114	833,114	852,852	886,966	922,445	959,343
Supplies	60,858	66,134	66,920	87,770	72,170	73,613	75,085	76,587
Services	2,358,460	2,909,635	3,553,590	4,256,531	5,728,055	5,899,897	6,076,894	4,598,432
Capital Outlay	34,060	36,143	3,800	18,850	50,850	51,867	52,904	53,962
Interdepartmental Charges	196,224	115,574	60,158	60,158	(76,200)	(79,248)	(82,418)	(85,715)
Total Expenditures	3,341,275	3,856,412	4,516,582	5,256,423	6,627,727	6,833,095	7,044,910	5,602,609
Operating Transfers To:								
Capital Projects Fund	1,666,153	1,200,000	1,250,000	510,159	-	-	-	1,100,000
Special Revenue Fund	228,863	28,430	22,173	22,173	-	215,000	-	-
Total Operating Transfers	1,895,016	1,228,430	1,272,173	532,332	-	215,000	-	1,100,000
Total Expenditures and Operating Transfers	5,236,291	5,084,842	5,788,755	5,788,755	6,627,727	7,048,095	7,044,910	6,702,609
Net Results From Operations	(287,251)	706,554	36,862	36,862	(377,323)	(683,245)	(536,663)	(23,999)
Projected Lapse (3%)	-	-	135,497	157,693	198,832	204,993	211,347	168,078
Change in Fund Balance	(287,251)	706,554	172,359	194,555	(178,491)	(478,252)	(325,316)	144,079
Beginning Fund Balance	2,011,100	1,723,849	1,846,824	2,430,403	2,624,958	2,446,467	1,968,215	1,642,899
Ending Fund Balance	\$ 1,723,849	\$ 2,430,403	\$ 2,019,183	\$ 2,624,958	\$ 2,446,467	\$ 1,968,215	\$ 1,642,899	\$ 1,786,978

**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.

Objectives FY2010/Budget highlights

- Contract \$3.9m for Road Capital Improvement Projects (CIP).
- Obtain right-of-way or easements needed for general road maintenance on Capital Improvement Projects.
- Complete proposed road swap program with State of Alaska Department of Transportation.
- Address glaciation issues on Mann Road and Vio Lane.
- Begin chip seal program.

Previous year accomplishments:

- Completed seven CIP's that brought thirteen roads up to KPB Road Standards.
- Obtained 10 easements from property owners to allow road improvements for CIP.
- Engineered Midway Drive and Bastien Drive.
- Paved Community College Drive.
- Identified road projects to be completed utilizing the \$8.4m State of AK DCCED Legislative Grant.
- Increased RSA staff to include a project manager with the ability to address in-house technical engineering concerns and to manage Borough-wide Road Capital Improvement Projects.
- Established a Tier Road Evaluation Report that includes road projects prioritized by highest needs.
- Implement dust control policy.

Significant budgetary changes:

- Due to an influx of State funds totaling almost \$16.4 million for road capital improvements, the Service Area will be suspending their annual transfer of \$1,250,000 to their capital improvement fund for the next three years. These funds will be directed to the road maintenance operational budget to supplement the current maintenance in the areas of brushing, gravel additions and ditching.
- Provide funding for chip seal program.

KEY MEASURES

	FY07 <u>Actual</u>	FY08 <u>Actual</u>	FY09 <u>Estimated</u>	FY10 <u>Adopted</u>
Staffing History	7	7	8	8
Mill rate	1.4	1.3	1.4	1.4
Property tax revenues	\$4,744,940	\$4,901,095	\$5,756,361	\$6,227,146
Number of miles maintained	621	623	631	631
Cost per mile-contracted maintenance	\$3,240	\$4,076	\$5,924	\$6,848
Dust control mileage	176	185	236	236
Roads upgrades through CIP program	13	13	13	34
Bridges upgrade through CIP program	2	2	0	0
Road maintenance applications received	62	65	52	52
RIAD's funded	0	0	0	2
Street signs installed or replaced	460	249	250	250
Abandoned vehicles removed	9	18	6	10
Abandoned vehicles & debris issues	16	20	22	25
Rights of Way Permits Issued	212	166	175	175

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 381,536	\$ 400,105	\$ 493,307	\$ 493,307	\$ 507,583	\$ 14,276	2.89%
40120 Temporary Wages	24,261	13,447	15,000	16,000	15,000	(1,000)	-6.25%
40130 Overtime Wages	2,293	3,861	4,000	4,000	4,125	125	3.13%
40210 FICA	34,852	39,054	44,614	44,614	45,129	515	1.15%
40221 PERS	107,731	125,059	110,179	110,179	113,358	3,179	2.89%
40321 Health Insurance	80,296	83,728	96,475	96,475	106,687	10,212	10.59%
40322 Life Insurance	948	983	1,217	1,217	1,242	25	2.05%
40410 Leave	47,827	50,700	53,492	53,492	49,360	(4,132)	-7.72%
40411 Sick Leave	9,487	10,753	13,782	13,782	10,320	(3,462)	-25.12%
40511 Other Benefits	2,442	1,236	48	48	48	-	0.00%
Total: Personnel	691,673	728,926	832,114	833,114	852,852	19,738	2.37%
Supplies							
42020 Signage Supplies	33,799	31,395	25,000	30,000	30,000	-	0.00%
42110 Office Supplies	2,462	3,498	3,500	4,395	3,495	(900)	-20.48%
42120 Computer Software	241	-	-	255	255	-	0.00%
42210 Operating Supplies	-	-	-	295	200	(95)	-32.20%
42230 Fuel, Oils and Lubricants	21,066	26,209	33,120	47,120	33,120	(14,000)	-29.71%
42250 Uniforms	-	-	-	300	-	(300)	-100.00%
42310 Repair & Maintenance Supplies	131	87	500	425	500	75	17.65%
42360 Motor Vehicle Repair Supplies	3,075	3,970	4,000	3,780	4,000	220	5.82%
42410 Small Tools	84	975	800	1,200	600	(600)	-50.00%
Total: Supplies	60,858	66,134	66,920	87,770	72,170	(15,600)	-17.77%
Services							
43011 Contractual Services	35,689	23,796	160,000	50,294	70,000	19,706	39.18%
43110 Communications	11,295	11,262	14,400	14,800	14,400	(400)	-2.70%
43140 Postage	659	831	1,000	1,000	1,050	50	5.00%
43210 Transportation/Subsistence	9,058	10,413	13,018	13,018	13,384	366	2.81%
43220 Car Allowance	-	-	-	1,060	3,600	2,540	239.62%
43260 Training	2,176	950	895	895	2,800	1,905	212.85%
43310 Advertising	7,115	7,464	10,500	10,500	10,500	-	0.00%
43510 Insurance Premium	22,333	25,901	25,901	25,901	26,760	859	3.32%
43610 Utilities	2,916	2,874	4,985	4,985	5,982	997	20.00%
43720 Office Equipment Maintenance	746	1,701	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	4,660	5,660	2,000	5,500	2,000	(3,500)	-63.64%
43780 Buildings/Grounds Maintenance	-	-	-	221	-	(221)	-100.00%
43810 Rents and Operating Leases	-	-	-	900	-	(900)	-100.00%
43812 Equipment Replacement Pymt.	6,943	6,943	5,193	5,193	4,017	(1,176)	-22.65%
43920 Dues and Subscriptions	25	25	-	225	50	(175)	-77.78%
43931 Recording Fees	176	329	500	500	500	-	0.00%
43951 Dust Control	242,416	271,703	325,000	680,095	650,000	(30,095)	-4.43%
43952 Road Maintenance	2,012,253	2,539,783	2,988,198	3,439,444	4,921,012	1,481,568	43.08%
Total: Services	2,358,460	2,909,635	3,553,590	4,256,531	5,728,055	1,471,524	34.57%
Capital Outlay							
48310 Vehicles	32,515	32,378	-	-	39,500	39,500	-
48710 Minor Office Equipment	132	3,765	3,800	12,800	4,800	(8,000)	-62.50%
48720 Minor Office Furniture	-	-	-	3,300	6,000	2,700	81.82%
48730 Minor Communications Equipment	-	-	-	2,750	550	(2,200)	-80.00%
48740 Minor Machines & Equipment	1,413	-	-	-	-	-	-
Total: Capital Outlay	34,060	36,143	3,800	18,850	50,850	32,000	169.76%
Transfers							
50237 Engineers Estimate Fund	28,863	-	-	-	-	-	-
50238 RIAD Match Fund	200,000	28,430	22,173	22,173	-	(22,173)	-100.00%
50434 Roads Capital Project Fund	1,666,153	1,200,000	1,250,000	510,159	-	(510,159)	-100.00%
Total: Transfers	1,895,016	1,228,430	1,272,173	532,332	-	(532,332)	-100.00%

Fund 236
Department 33950 - Road Service Area - Continued

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Interdepartmental Charges							
60000 Charges to Other Depts.	-	-	(76,200)	(76,200)	(76,200)	-	-
61990 Admin Service Fee	196,224	115,574	136,358	136,358	-	(136,358)	-100.00%
Total: Interdepartmental Charges	196,224	115,574	60,158	60,158	(76,200)	(136,358)	-226.67%
Department Total	\$ 5,236,291	\$ 5,084,842	\$ 5,788,755	\$ 5,788,755	\$ 6,627,727	\$ 838,972	14.49%

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.

Reclassified: 1 Road Inspector to a Lead Road Inspector.

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. Surveying services (\$40,000), abandoned vehicle removal from Borough right-of-way (\$5,000), steam thaw, street sweep, striping and pavement patch (\$25,000).

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 in Fairbanks for 2 road inspectors.

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.

48710 Minor Office Equipment. Replace one office laptop computer and South inspector office computer.

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.

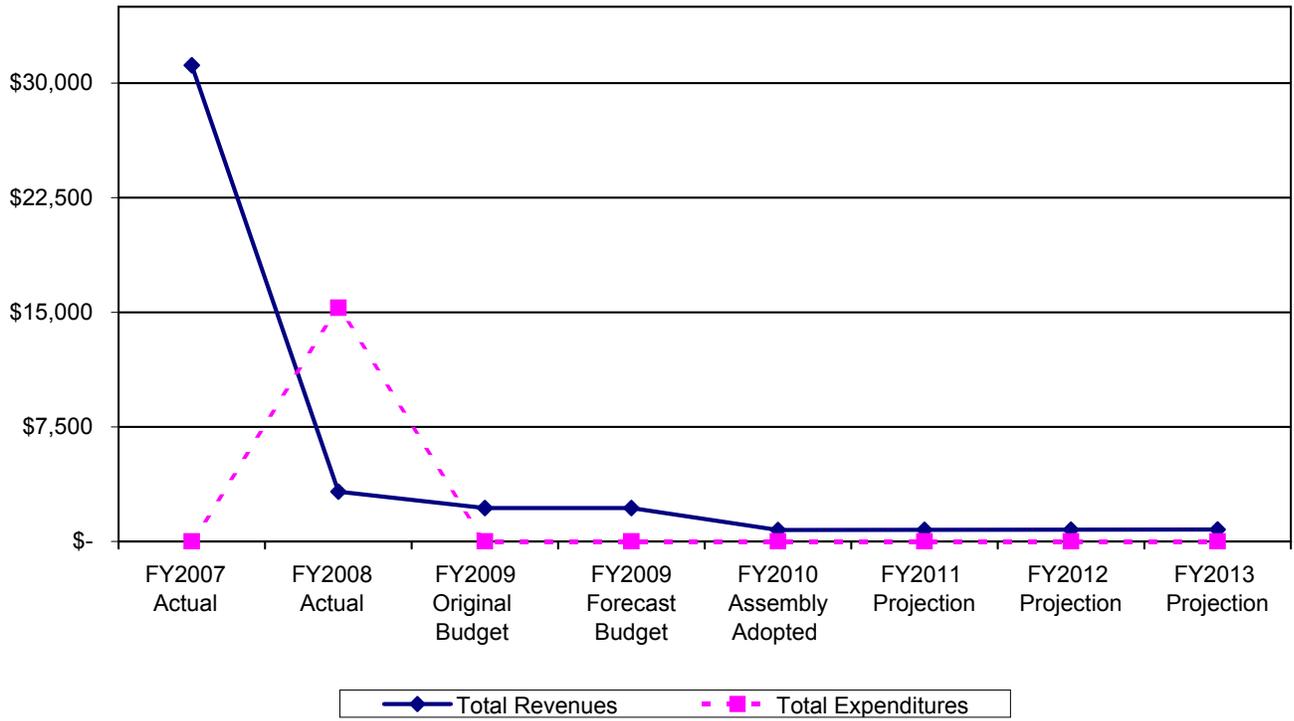
61990 Admin Service Fee. With the receipt of revenue sharing from the State, the mayor is suspending the admin service fee.

For capital projects information on this department - See the Capital Projects Section - Pages 300, 303-304 & 316

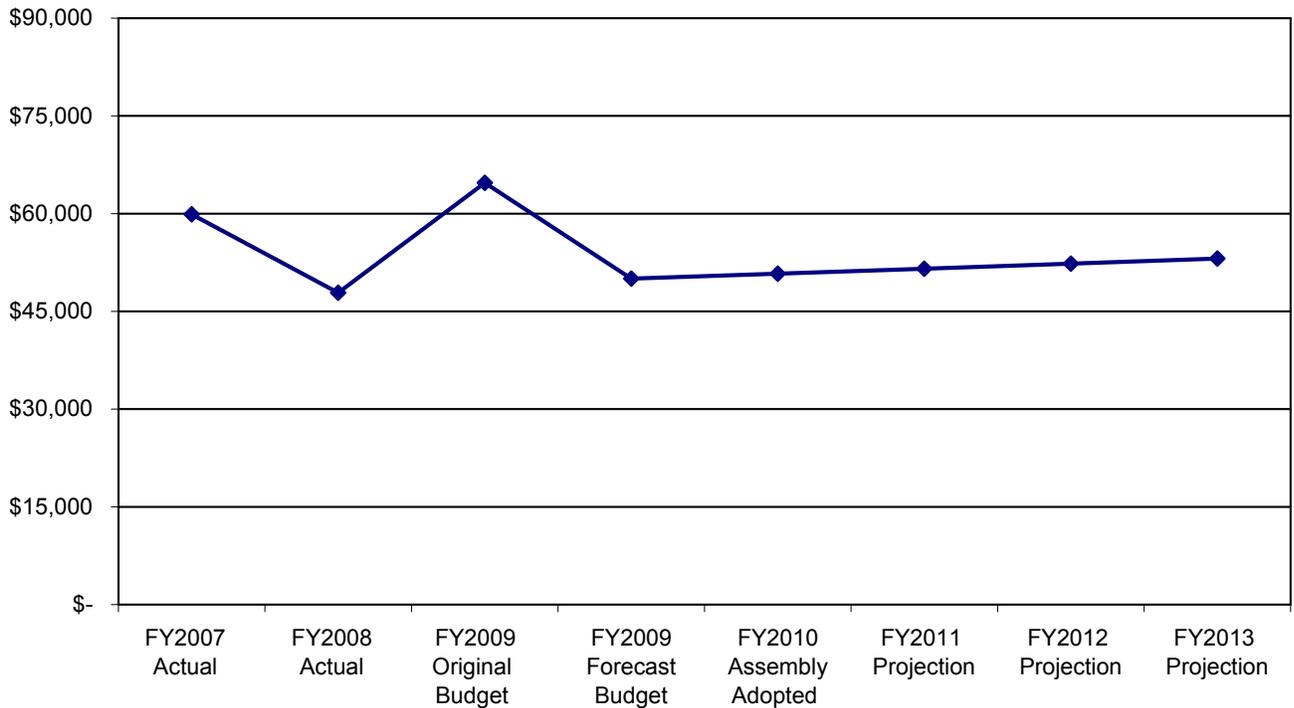
Fund: 237 Engineer's Estimate Fund - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Revenues:								
Interest Earnings	\$ 2,304	\$ 3,258	\$ 2,189	\$ 2,189	\$ 750	\$ 762	\$ 773	\$ 785
Total Revenues	2,304	3,258	2,189	2,189	750	762	773	785
Operating Transfers From:								
Special Revenue Fund	28,863	-	-	-	-	-	-	-
Total Operating Transfers	28,863	-	-	-	-	-	-	-
Total Revenues and Operating Transfers	31,167	3,258	2,189	2,189	750	762	773	785
Expenditures:								
Services	-	15,300	-	-	-	-	-	-
Total Expenditures	-	15,300	-	-	-	-	-	-
Total Expenditures and Operating Transfers	-	15,300	-	-	-	-	-	-
Net Results From Operations	31,167	(12,042)	2,189	2,189	750	762	773	785
Change in Fund Balance	31,167	(12,042)	2,189	2,189	750	762	773	785
Beginning Fund Balance	28,722	59,889	62,549	47,847	50,036	50,786	51,548	52,321
Ending Fund Balance	\$ 59,889	\$ 47,847	\$ 64,738	\$ 50,036	\$ 50,786	\$ 51,548	\$ 52,321	\$ 53,106

**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

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %
Services						
43011 Contractual Services	\$ -	\$ 15,300	\$ -	\$ -	\$ -	-
Total: Services	-	15,300	-	-	-	-
Department Total	<u>\$ -</u>	<u>\$ 15,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

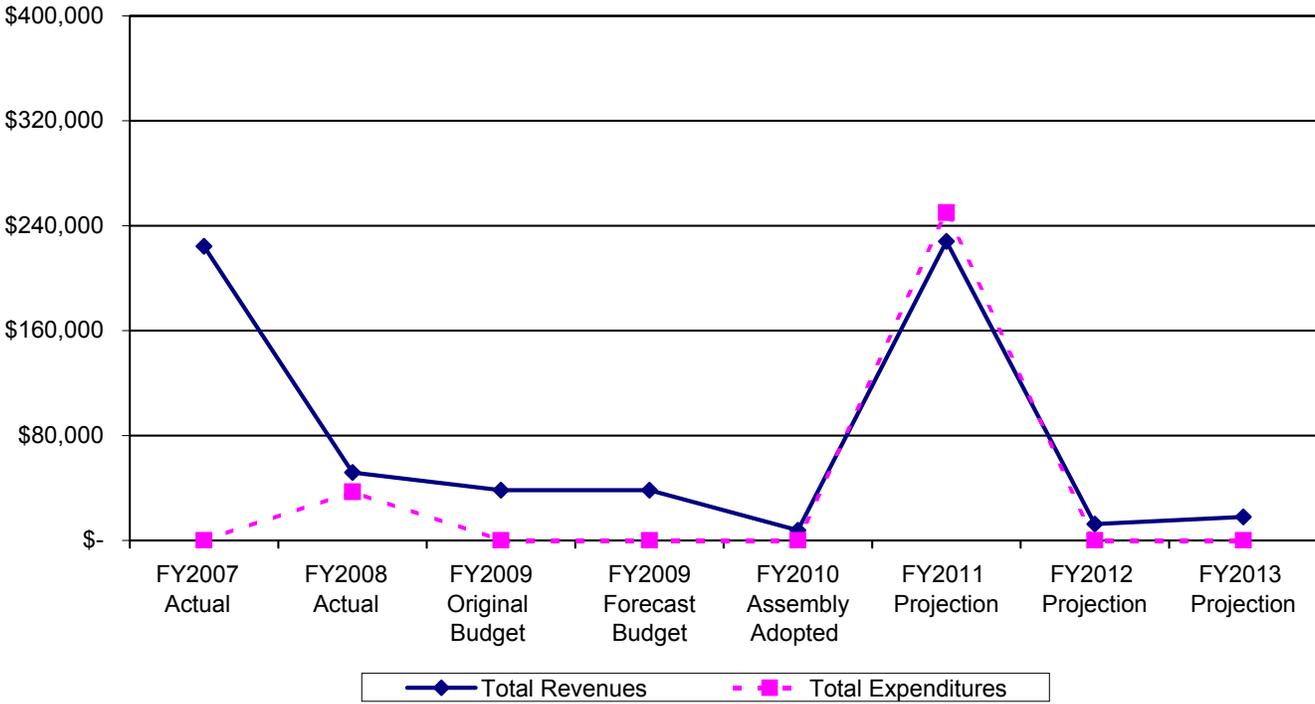
LINE-ITEM EXPLANATIONS

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

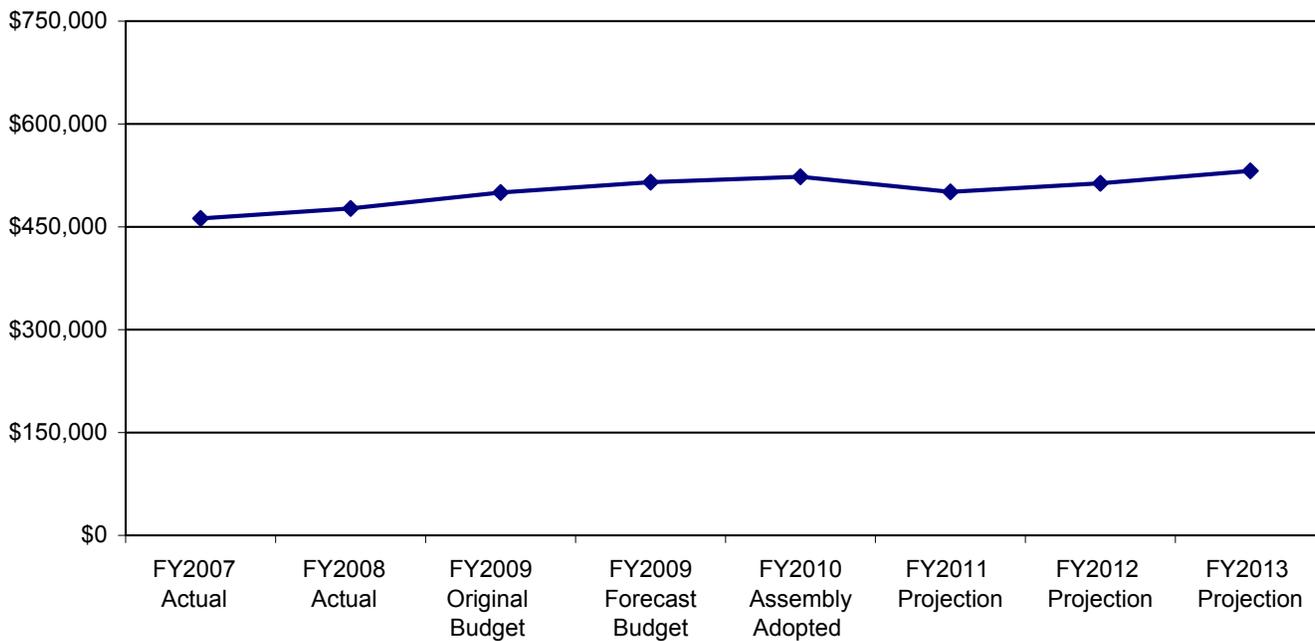
Fund: 238 RIAD Match Fund - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Revenues:								
Interest Earnings	\$ 18,139	\$ 23,358	\$ 16,158	\$ 16,158	\$ 7,728	\$ 13,074	\$ 12,526	\$ 17,974
Total Revenues	18,139	23,358	16,158	16,158	7,728	13,074	12,526	17,974
Operating Transfers From:								
Special Revenue Fund	206,192	28,430	22,173	22,173	-	215,000	-	-
Total Operating Transfer	206,192	28,430	22,173	22,173	-	215,000	-	-
Total Revenues and Operating Transfers	224,331	51,788	38,331	38,331	7,728	228,074	12,526	17,974
Expenditures:								
Services	-	37,098	-	-	-	250,000	-	-
Total Expenditures	-	37,098	-	-	-	250,000	-	-
Total Expenditures and Operating Transfers	-	37,098	-	-	-	250,000	-	-
Net Results From Operations	224,331	14,690	38,331	38,331	7,728	(21,926)	12,526	17,974
Change in Fund Balance	224,331	14,690	38,331	38,331	7,728	(21,926)	12,526	17,974
Beginning Fund Balance	237,877	462,208	461,669	476,898	515,229	522,957	501,031	513,557
Ending Fund Balance	\$ 462,208	\$ 476,898	\$ 500,000	\$ 515,229	\$ 522,957	\$ 501,031	\$ 513,557	\$ 531,531

**RIAD MATCH FUND
REVENUES AND EXPENDITURES**



**RIAD MATCH FUND
UNRESERVED FUND BALANCE**



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 238
Department 33950 - RIAD Match Fund

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %
Services						
43011 Contractual Services	\$ -	\$ 37,098	\$ -	\$ -	\$ -	-
Total: Services	-	37,098	-	-	-	-
Department Total	\$ -	\$ 37,098	\$ -	\$ -	\$ -	-

LINE-ITEM EXPLANATIONS

43011 Contractual Services. No projects have been identified as part of the FY2010 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, 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

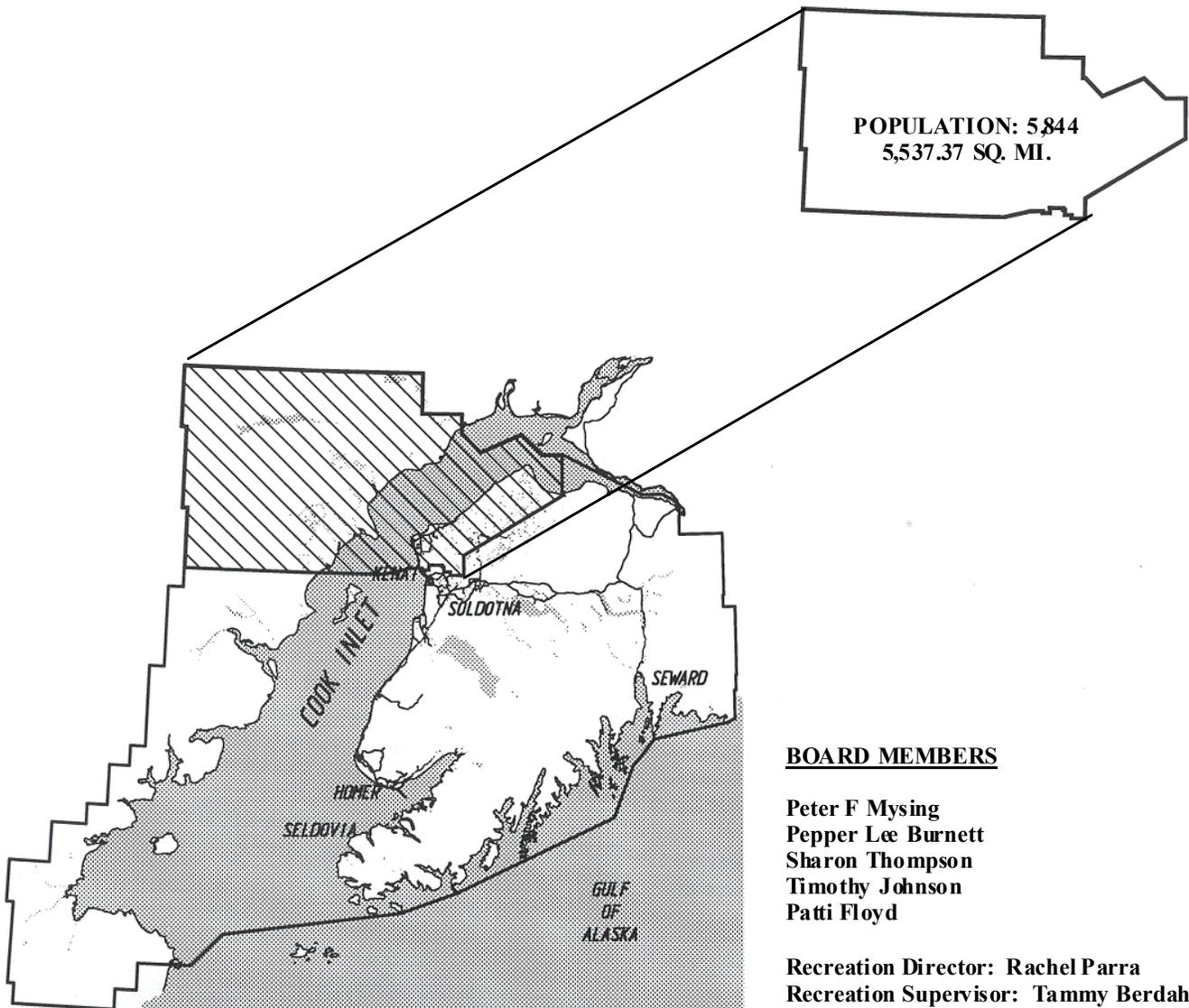
The major source of revenue is property taxes, with additional funding provided through user fees, state grants and interest earnings.

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 14 ¼ full-time equivalent employees. 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 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 Nikiski Elementary School closed and became vacant. The service area had adopted the vacant school as our “Nikiski Community Recreation Center”, and used the gymnasium and kindergarten classroom for our programs. 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.

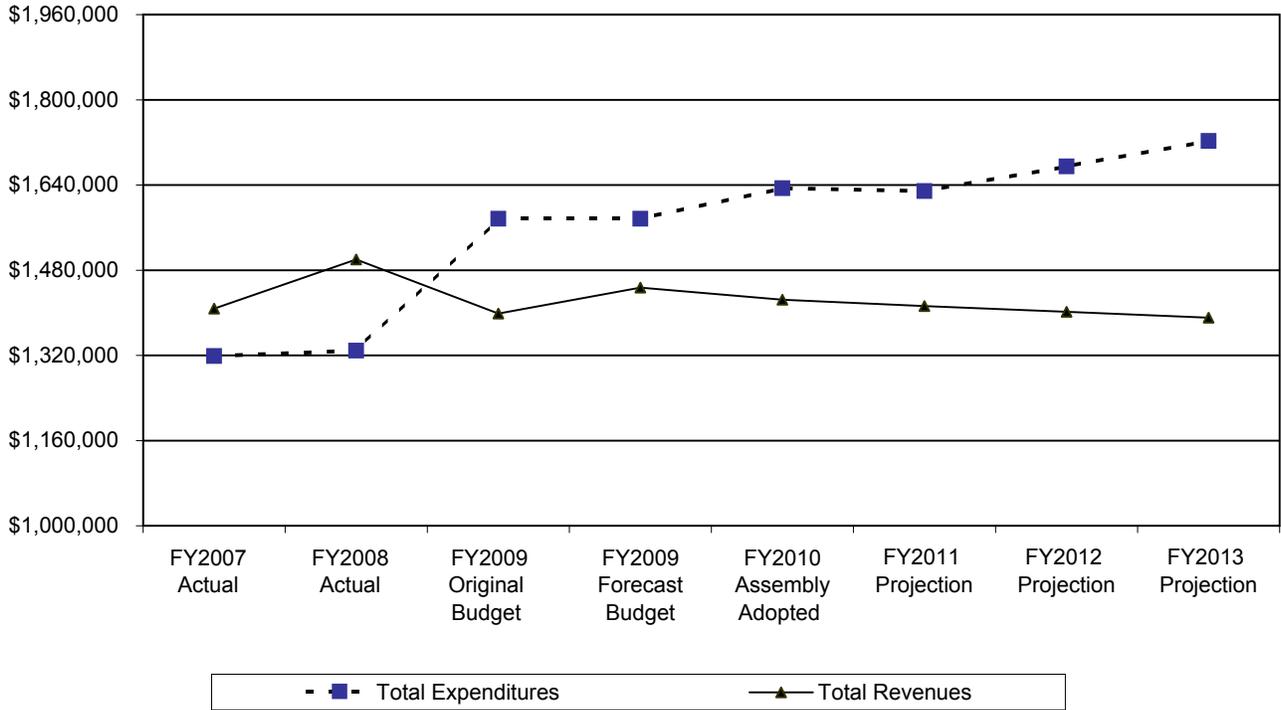
Revenues are derived primarily through property tax. The millrate for fiscal year 2010 is 1.00 mill. Other revenues include facility user fees, program fees, and interest income.



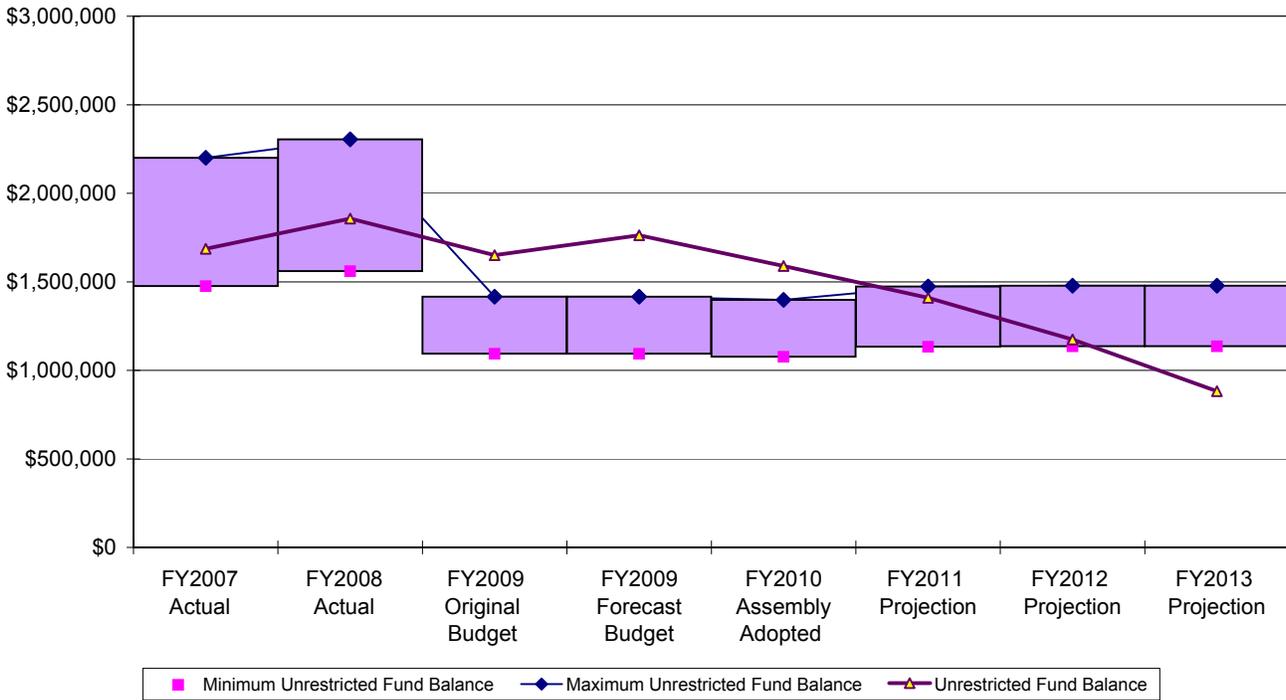
Fund: 225 North Peninsula Recreation Service Area - Budget Projection

Fund Budget:	FY2007	FY2008	FY2009	FY2009	FY2010	FY2011	FY2012	FY2013
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	616,283	642,889	651,739	651,739	631,711	644,345	657,232	670,377
Personal	38,963	34,895	30,066	30,567	35,063	36,115	37,198	38,314
Oil & Gas (AS 43.56)	435,148	457,697	443,431	443,431	499,012	474,061	450,358	427,840
	<u>1,090,394</u>	<u>1,135,481</u>	<u>1,125,236</u>	<u>1,125,737</u>	<u>1,165,786</u>	<u>1,154,522</u>	<u>1,144,789</u>	<u>1,136,531</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 614,073	\$ 642,612	\$ 651,739	\$ 651,739	\$ 631,711	\$ 644,345	\$ 657,232	\$ 670,377
Personal	36,640	34,918	29,465	27,201	34,362	35,393	36,454	37,548
Oil & Gas (AS 43.56)	439,196	459,993	443,431	457,697	499,012	474,061	450,358	427,840
Interest	2,311	2,213	4,756	4,573	4,756	4,946	5,045	5,146
Flat Tax	2,632	2,202	2,927	2,755	2,810	2,866	2,923	2,981
Motor Vehicle Tax	14,316	15,421	15,467	15,467	15,467	15,931	16,409	16,901
Total Property Taxes	<u>1,109,168</u>	<u>1,157,359</u>	<u>1,147,785</u>	<u>1,159,432</u>	<u>1,188,118</u>	<u>1,177,542</u>	<u>1,168,421</u>	<u>1,160,793</u>
State Revenue	15,088	43,897	-	-	-	-	-	-
Interest Earnings	101,913	101,214	67,280	108,000	52,879	47,669	42,291	35,240
Other Revenue	181,549	197,641	183,600	180,000	183,600	187,272	191,017	194,837
Total Revenues	<u>1,407,718</u>	<u>1,500,111</u>	<u>1,398,665</u>	<u>1,447,432</u>	<u>1,424,597</u>	<u>1,412,483</u>	<u>1,401,729</u>	<u>1,390,870</u>
Expenditures:								
Personnel	692,409	720,039	739,113	739,113	797,403	829,299	862,471	896,970
Supplies	102,255	99,199	109,800	112,263	109,800	111,996	114,236	116,521
Services	396,404	390,204	479,440	471,897	520,394	530,802	541,418	552,246
Capital Outlay	7,223	8,957	6,500	11,580	6,500	6,630	6,763	6,898
Interdepartmental Charges	70,393	35,559	41,714	41,714	-	-	-	-
Total Expenditures	<u>1,268,684</u>	<u>1,253,958</u>	<u>1,376,567</u>	<u>1,376,567</u>	<u>1,434,097</u>	<u>1,478,727</u>	<u>1,524,888</u>	<u>1,572,635</u>
Operating Transfers To:								
Capital Projects Fund	50,000	75,000	200,000	200,000	200,000	150,000	150,000	150,000
Total Operating Transfers	<u>50,000</u>	<u>75,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total Expenditures and Operating Transfers	<u>1,318,684</u>	<u>1,328,958</u>	<u>1,576,567</u>	<u>1,576,567</u>	<u>1,634,097</u>	<u>1,628,727</u>	<u>1,674,888</u>	<u>1,722,635</u>
Net Results From Operations	89,034	171,153	(177,902)	(129,135)	(209,500)	(216,244)	(273,159)	(331,765)
Projected Lapse (2.5%)	-	-	34,414	34,414	35,852	36,968	38,122	39,316
Change in Fund Balance	89,034	171,153	(143,488)	(94,721)	(173,648)	(179,276)	(235,036)	(292,449)
Beginning Fund Balance	1,597,145	1,686,179	1,794,110	1,857,332	1,762,611	1,588,963	1,409,687	1,174,651
Ending Fund Balance	<u>\$ 1,686,179</u>	<u>\$ 1,857,332</u>	<u>\$ 1,650,622</u>	<u>\$ 1,762,611</u>	<u>\$ 1,588,963</u>	<u>\$ 1,409,687</u>	<u>\$ 1,174,651</u>	<u>\$ 882,202</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/Wallyball Courts, Jason Peterson Memorial (JPM) Ice Rink, Nikiski Community Trails and Nikiski Pool Trails, Multi-Purpose Fields, and the Nikiski Community Recreation Center (NCRC).

Major long-term issues and concerns:

- Long-term plans for the Nikiski Community Recreation Center facility.
- Compliance with the Virginia Graeme Baker Pool and Spa Act.
- Temporary staff turnover and salaries.

Objectives FY2010/Budget highlights:

- Explore options for energy conservation.
- Upgrade the NCRC—bathrooms and locker rooms to current ADA codes and the fire/security alarm panel.
- Continue research for synthetic ice for the JPM Ice Rink.
- Water Safety Instructor update and recertification for the swim instructors.
- Spruce Bark Beetle Mitigation for NPRSA parcels.

Previous year accomplishments:

- Removed dilapidated portable buildings at the end of their useful life from the NCRC facility.
- Sponsored Learn To Return cold-water survival classes for oilfield employees.
- Updated the user-file taxpayer system for more efficiency and accuracy.
- Increased attendance at teen center and teen nights by offering a wider variety of programs and activities to that age group.

Significant budgetary changes:

- Increased maintenance hours due to more maintenance requirements at the community center.

Key Measures

	FY2007 <u>Actual</u>	FY2008 <u>Actual</u>	FY2009 <u>Estimated</u>	FY2010 <u>Projected</u>
Staffing History	13.25	13.25	13.25	14.25
	CY2006 <u>Actual</u>	CY2007 <u>Actual</u>	CY2008 <u>Actual</u>	CY2009 <u>Estimated</u>
Participants/Users				
Nikiski Pool	51,059	50,655	53,663	53,000
Recreation *	420	449	320	400
Courts & Exercise	1,000	2,250	2,000	2,200
Summer Camp	419	385	356	375
NCRC Users**	1,124	2,358	2,710	3,000
NCRC Facility Rentals	53	89	63	75
NCRC Rental Attendance	1,430	3,622	3,543	3,500
Other Program Participants***	656	841	804	800

*Includes: Art n Crafts, Flag Football, Basketball, Volleyball, Dodgeball

**Includes: Gym Activities, Teen Center, Full Swing Golf

***Includes: Hoop Shoot, Pitch-Hit-Run, Sports Camps, Family Fun, Howl'o ween, Hershey Track & Field Games

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 225

Department 61110 - North Peninsula Recreation Administration

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 309,572	\$ 307,318	\$ 347,026	\$ 347,026	\$ 363,176	\$ 16,150	4.65%
40120 Part Time Wages	132,006	145,853	132,153	132,153	150,153	18,000	13.62%
40130 Overtime Wages	3,331	2,872	2,780	2,780	2,897	117	4.21%
40210 FICA	36,767	33,583	40,350	40,350	43,473	3,123	7.74%
40221 PERS	87,514	101,642	79,425	79,425	83,123	3,698	4.66%
40321 Health Insurance	84,801	87,828	102,213	102,213	113,356	11,143	10.90%
40322 Life Insurance	733	763	899	899	942	43	4.78%
40410 Leave	30,676	33,095	28,654	28,654	34,394	5,740	20.03%
40411 Sick Leave	2,826	3,890	5,613	5,613	5,889	276	4.92%
40511 Other Benefits	4,183	3,195	-	-	-	-	-
Total: Personnel	692,409	720,039	739,113	739,113	797,403	58,290	7.89%
Supplies							
42110 Office Supplies	3,291	3,362	3,800	3,800	3,800	-	0.00%
42120 Computer Software	278	83	1,500	843	1,500	657	77.94%
42210 Operating Supplies	61,998	54,903	63,000	66,800	63,000	(3,800)	-5.69%
42230 Fuel, Oils and Lubricants	2,053	2,796	3,500	3,500	3,500	-	0.00%
42250 Uniforms	2,386	2,377	3,000	3,000	3,000	-	0.00%
42310 Repair/Maint Supplies	22,347	27,010	25,000	25,000	25,000	-	0.00%
42360 Motor Vehicle Supplies	257	950	1,000	320	1,000	680	212.50%
42410 Small Tools	861	872	1,000	1,000	1,000	-	0.00%
42960 Recreational Supplies	8,784	6,846	8,000	8,000	8,000	-	0.00%
Total: Supplies	102,255	99,199	109,800	112,263	109,800	(2,463)	-2.19%
Services							
43011 Contractual Services	25,458	29,794	29,200	29,200	31,100	1,900	6.51%
43014 Physical Examinations	-	60	1,000	500	1,000	500	100.00%
43019 Software Licensing	-	657	-	657	-	(657)	-100.00%
43110 Communications	6,067	6,204	9,000	8,800	9,000	200	2.27%
43140 Postage	1,321	2,027	4,000	2,800	4,000	1,200	42.86%
43210 Transportation/Subsistence	12,381	12,920	14,230	14,230	18,381	4,151	29.17%
43260 Training	2,922	2,775	3,060	3,060	3,060	-	0.00%
43310 Advertising	6,072	5,052	7,500	9,000	7,500	(1,500)	-16.67%
43410 Printing	481	972	2,800	2,800	2,800	-	0.00%
43510 Insurance Premium	54,897	53,585	55,000	55,000	67,153	12,153	22.10%
43610 Utilities	180,772	178,835	227,150	227,150	238,500	11,350	5.00%
43750 Vehicle Maintenance	2,477	760	2,500	2,500	2,500	-	0.00%
43780 Buildings/Grounds Maintenance	46,940	33,636	50,000	42,000	50,000	8,000	19.05%
43810 Rents and Operating Leases	52,582	57,108	67,000	67,000	78,400	11,400	17.01%
43920 Dues and Subscriptions	790	1,040	1,000	1,200	1,000	(200)	-16.67%
43960 Recreation Program Expenses	3,244	4,779	6,000	6,000	6,000	-	0.00%
Total: Services	396,404	390,204	479,440	471,897	520,394	48,497	10.28%
Capital Outlay							
48710 Minor Office Equipment	2,812	3,030	-	3,700	-	(3,700)	-100.00%
48720 Minor Office Furniture	-	1,743	-	500	-	(500)	-100.00%
48730 Minor Communications Equipment	-	-	-	200	-	(200)	-100.00%
48740 Minor Machines & Equipment	2,499	438	4,000	5,080	4,000	(1,080)	-21.26%
48755 Minor Recreational Equipment	1,912	1,751	2,500	2,100	2,500	400	19.05%
48770 Minor Imprvmts Other Than Bldgs.	-	1,995	-	-	-	-	-
Total: Capital Outlay	7,223	8,957	6,500	11,580	6,500	(5,080)	-43.87%
Transfers							
50459 North Pen Rec Capital Projects	50,000	75,000	200,000	200,000	200,000	-	0.00%
Total: Transfers	50,000	75,000	200,000	200,000	200,000	-	0.00%
Interdepartmental Charges							
61990 Admin Service Fee	70,393	35,559	41,714	41,714	-	(41,714)	-100.00%
Total: Interdepartmental Charges	70,393	35,559	41,714	41,714	-	(41,714)	-100.00%
Department Total	\$ 1,318,684	\$ 1,328,958	\$ 1,576,567	\$ 1,576,567	\$ 1,634,097	\$ 57,530	3.65%

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, and a ½ time Instructor-Lifeguard.

Increase to maintenance hours

42120 Computer Software. Annual licensing of Microsoft Office product.

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 (\$11,800), and miscellaneous smaller contracts (\$5,300).

43510 Insurance Premiums. Increase due to increase in insurance costs.

43210 Transportation/Subsistence. Increased due to an increase in transportation and lodging costs.

43610 Utilities. Increase due to the increase in electric, natural gas, and propane to operate the facilities.

43810 Rents & Operating Leases. For anticipated rent/utilities/insurance payment for the NCRC to the Borough's Land Management fund. Increase due to an increase in utility cost.

48740 Minor Machines & Equipment. Purchase of snow blower and teen center equipment.

50459 Transfer to Capital Projects Fund. To transfer funds necessary to complete capital improvement projects.

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 300, 303 & 315

Kenai Peninsula Borough

Education Special Revenue Funds

The Borough has three (3) Special Revenue Funds that have been established for school purposes: the School Fund, the Postsecondary Education Fund, and the Underground Storage Tank Removal and Upgrade 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 FY10 budget year is \$42,983,376.

Operational funding for the school district is appropriated as follows: \$33,813,342 for local effort and in-kind of \$9,170,034 consisting of \$6,344,440 for maintenance, \$76,494 for utilities, \$2,599,006 for property and liability insurance and worker's compensation, \$42,000 for audit cost, and \$108,094 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 \$2,294,538 for school related debt of which \$1,588,677 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 \$46,527,914; net of State reimbursement, the amount is \$44,939,237. Sales tax revenues provide approximately 69% of the funding provided for schools, the balance comes from property taxes.

KEY MEASURES

	FY06 <u>Actual</u> 9,389	FY07 <u>Actual</u> 9,368	FY08 <u>Actual</u> 9,250	FY09 <u>Estimated</u> 9,256	FY10 <u>Projected</u> 9,047
# of students					
Operational Funding					
Funding from sales tax	\$16,755,426	\$18,321,611	\$23,801,181	\$29,214,000	\$28,295,915
Funding from property tax	\$18,218,256	\$19,620,065	\$13,899,936	\$11,932,945	\$14,687,461
Total funding at the cap	\$34,973,682	\$37,941,676	\$37,701,117	\$41,146,945	\$42,983,376
Mill rate equivalent in funding	7.81	7.85	7.03	6.91	6.77
Borough funding per student	\$3,725	\$4,050	\$4,076	\$4,445	\$4,751
Non Operational Funding:					
School capital projects	\$1,250,000	\$1,250,000	\$1,450,000	\$1,550,000	\$1,250,000
School Debt Service (net)	\$1,116,521	\$ 642,172	\$ 707,967	\$ 717,922	\$ 705,861
Total Funding	\$37,340,203	\$39,833,848	\$39,859,084	\$43,414,867	\$44,939,237
Total mill rate equivalent in funding (net)	8.34	8.25	7.43	7.29	7.08
Equivalent mill rate, net of sales tax	4.60	4.40	2.99	2.39	2.31

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.

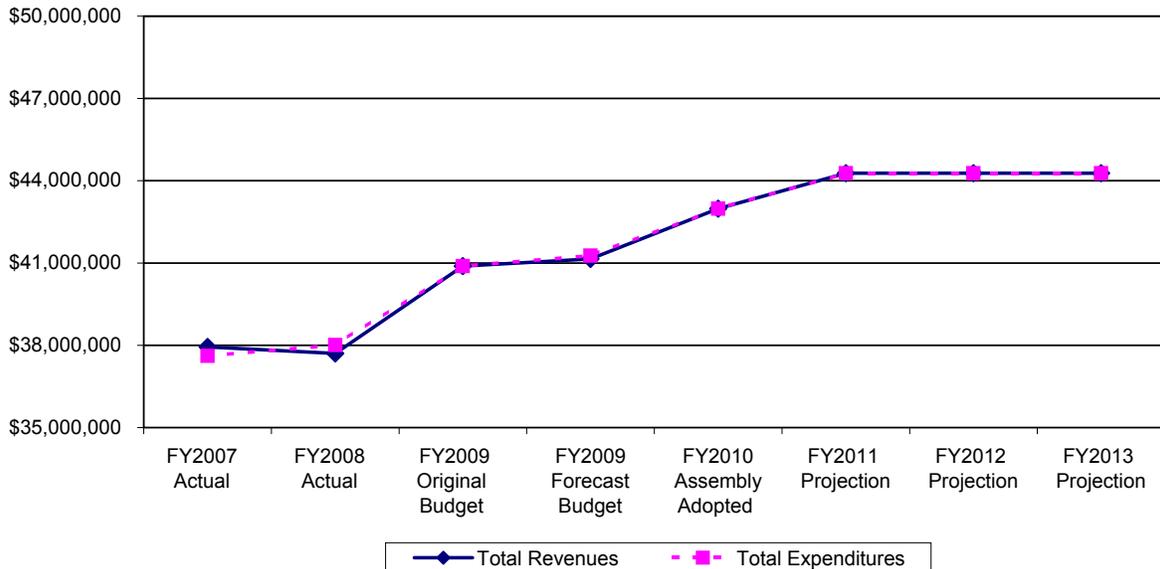
Underground Storage Tank Removal and Upgrade Fund

The Underground Storage Tank Removal and Upgrade program was started in 1989 to account for activity associated with removal and closure of forty-three (43) tanks from twenty-six (26) sites. Twenty-five (25) of the sites have received closure approval from the Alaska Department of Environmental Conservation. The remaining site (Homer maintenance shop) still requires additional assessment. Closure of this site is expected to be completed in four to five years. Revenue is provided by a transfer from the Borough's General Fund. There are no transfers provided for the current year. This is a project length fund.

Fund: 241 School Fund - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Revenues:								
State Revenue	\$ 120,577	\$ 207,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	120,577	207,688	-	-	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	37,941,676	37,701,117	40,886,886	41,146,945	42,983,376	44,272,877		44,272,877
Total Operating Transfers	37,941,676	37,701,117	40,886,886	41,146,945	42,983,376	44,272,877		44,272,877
Total Revenues and Other Financing Sources	38,062,253	37,908,805	40,886,886	41,146,945	42,983,376	44,272,877	44,272,877	44,272,877
Expenditures:								
Custodial Maintenance	101,874	107,194	103,813	103,813	108,094	110,796	110,796	110,796
Maintenance	5,367,624	5,851,507	6,182,830	6,297,324	6,344,440	6,471,329	6,471,329	6,471,329
Non-Departmental:								
Audit	17,500	30,500	42,000	51,500	42,000	46,200	46,200	46,200
Insurance Premium	2,011,056	2,019,515	2,038,234	2,038,234	2,599,006	2,650,986	2,650,986	2,650,986
Utilities	54,833	56,114	63,745	63,745	76,494	78,024	78,024	78,024
School Operations	30,062,253	29,945,978	32,456,264	32,716,323	33,813,342	34,915,542		34,915,542
Total Expenditures	37,615,140	38,010,808	40,886,886	41,270,939	42,983,376	44,272,877		44,272,877
Total Expenditures and Operating Transfers	37,615,140	38,010,808	40,886,886	41,270,939	42,983,376	44,272,877	44,272,877	44,272,877
Change in Fund Balance	447,113	(102,003)	-	(123,994)	-	-	-	-
Beginning Fund Balance	857,334	1,304,447	1,056,189	1,202,444	1,078,450	1,078,450	1,078,450	1,078,450
Ending Fund Balance	1,304,447	1,202,444	1,056,189	1,078,450	1,078,450	1,078,450	1,078,450	1,078,450
Reserved Fund Balance	460,891	460,891	460,891	460,891	460,891	460,891	460,891	460,891
Unreserved Fund Balance	843,556	741,553	595,298	617,559	617,559	617,559	617,559	617,559
Total Fund Balance	\$ 1,304,447	\$ 1,202,444	\$ 1,056,189	\$ 1,078,450	\$ 1,078,450	\$ 1,078,450	\$ 1,078,450	\$ 1,078,450

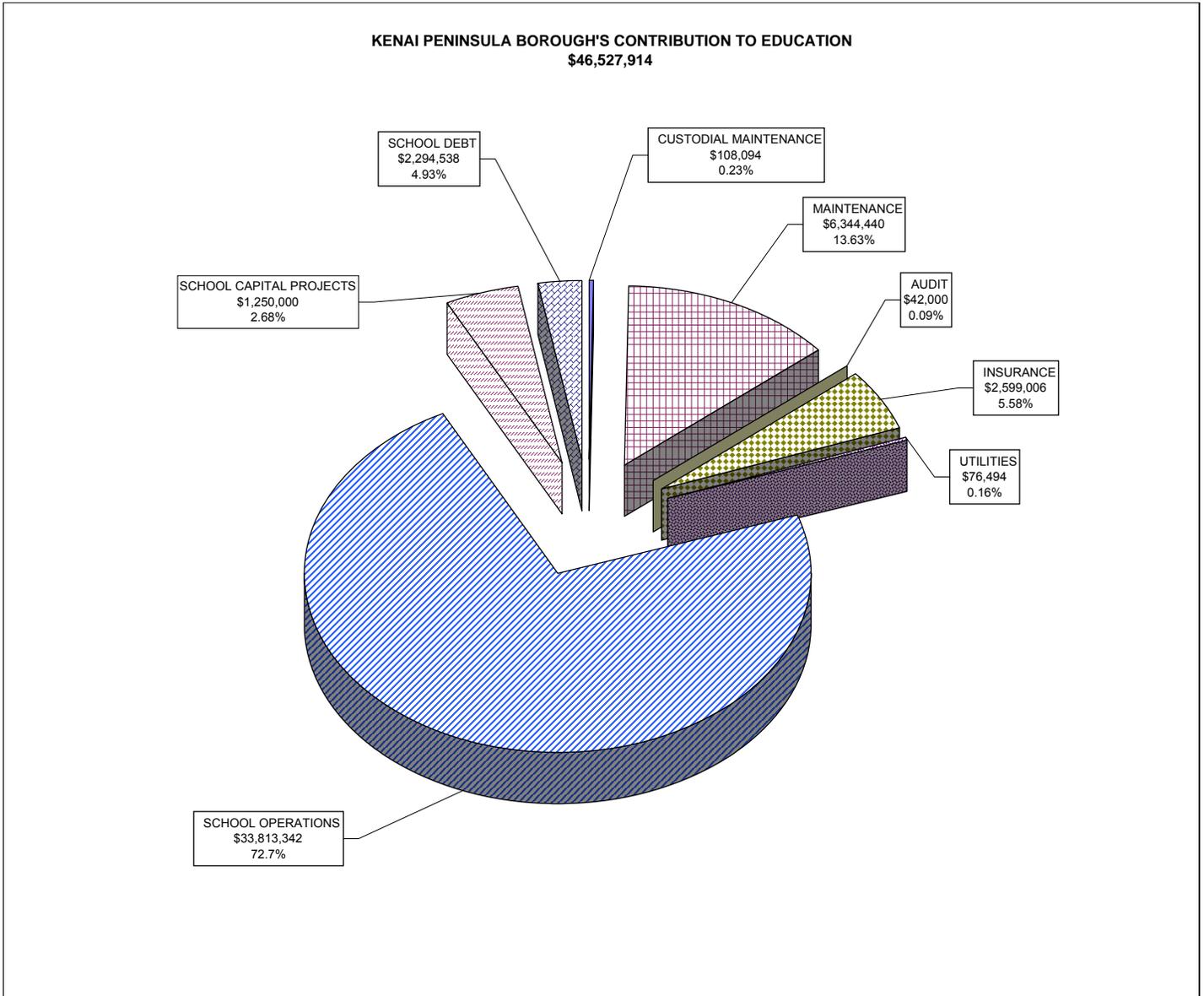
**SCHOOL FUND
REVENUES AND EXPENDITURES**



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MILL RATE EQUIVALENTS FOR THE BOROUGH'S CONTRIBUTION TO EDUCATION

EXPENDITURES	FY2007 ACTUAL		FY2008 ACTUAL		FY2009 BUDGET		FY2010 BUDGET	
	TAXABLE VALUE	MILL RATE EQUIVALENT						
	4,928,362,000		5,364,331,000		5,953,026,000		6,347,729,000	
LOCAL EFFORT TO SCHOOL DISTRICT								
CUSTODIAL MAINTENANCE	\$ 101,874	0.02	\$ 107,194	0.02	\$ 103,813	0.02	\$ 108,094	0.02
MAINTENANCE	5,367,624	1.00	5,851,507	1.09	6,182,830	1.04	6,344,440	1.00
AUDIT	17,500	-	30,500	0.01	42,000	0.01	42,000	0.01
INSURANCE	2,011,056	0.37	2,019,515	0.38	2,038,234	0.34	2,599,006	0.41
UTILITIES	54,833	0.01	56,114	0.01	63,745	0.01	76,494	0.01
SCHOOL OPERATIONS	30,062,253	5.60	29,945,978	5.58	32,456,264	5.45	33,813,342	5.33
TOTAL LOCAL EFFORT TO SCHOOL DISTRICT	37,615,140	7.01	38,010,808	7.09	40,886,886	6.87	42,983,376	6.77
OTHER EDUCATION FUNDING								
SCHOOL DEBT	2,134,823	0.40	2,359,888	0.44	2,334,738	0.39	2,294,538	0.36
SCHOOL REVENUE CAPITAL PROJECTS	1,250,000	0.23	1,450,000	0.27	1,550,000	0.26	1,250,000	0.20
TOTAL OTHER EDUCATION FUNDING	3,384,823	0.63	3,809,888	0.71	3,884,738	0.65	3,544,538	0.56
TOTAL EDUCATION FROM BOROUGH	\$ 40,999,963	7.64	\$ 41,820,696	7.80	\$ 44,771,624	7.52	\$ 46,527,914	7.33



Fund:	241	School Fund
Dept:	11235	General Services – Custodial Maintenance

DEPARTMENT FUNCTION

Mission: Clean in and around the main Borough 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 General Fund (see fund 100.11235, General Fund – General Services - Custodial Maintenance Division)

Major long-term issues and concerns:

- None

Objectives FY2010/ Budget highlights:

- Provide an improved level of service to those we serve.
- Provide an improved level of service by soliciting for and administering a new contract for janitorial services for the cleaning of the Poppy Lane Maintenance Facility.

Previous year accomplishments:

- Maintained all assigned buildings and grounds at a satisfactory level.

Significant budgetary changes:

- None

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 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**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 43,872	\$ 45,854	\$ 48,360	\$ 48,360	\$ 50,030	\$ 1,670	3.45%
40120 Temporary Wages	4,393	7,133	2,200	2,200	2,200	-	0.00%
40130 Overtime Wages	980	639	1,078	1,078	1,166	88	8.16%
40210 FICA	4,382	4,552	4,654	4,654	4,813	159	3.42%
40221 PERS	13,556	15,444	11,302	11,302	11,704	402	3.56%
40321 Health Insurance	14,275	14,949	15,633	15,633	17,337	1,704	10.90%
40322 Life Insurance	110	110	127	127	132	5	3.94%
40410 Leave	5,723	5,865	5,807	5,807	6,010	203	3.50%
40411 Sick Leave	1,313	1,341	1,452	1,452	1,502	50	3.44%
Total: Personnel	88,604	95,887	90,613	90,613	94,894	4,281	4.72%
Supplies							
42210 Operating Supplies	747	1,441	1,800	856	1,800	944	110.28%
42240 Janitorial Supplies	190	-	-	944	-	(944)	-100.00%
42410 Small Tools	21	94	500	500	500	-	0.00%
Total: Supplies	958	1,535	2,300	2,300	2,300	-	0.00%
Services							
43011 Contractual Services	12,112	9,509	10,000	10,000	10,000	-	0.00%
43210 Transportation/Subsistence	200	76	300	300	300	-	0.00%
43720 Equipment Maintenance	-	187	100	100	100	-	0.00%
Total: Services	12,312	9,772	10,400	10,400	10,400	-	0.00%
Capital Outlay							
48740 Minor Machines & Equipment	-	-	500	500	500	-	0.00%
Total: Capital Outlay	-	-	500	500	500	-	0.00%
Department Total	\$ 101,874	\$ 107,194	\$ 103,813	\$ 103,813	\$ 108,094	\$ 4,281	4.12%

LINE-ITEM EXPLANATIONS

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

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 Homer maintenance and annex facilities.

42410 Small Tools. For replacement of small tools or minor equipment as necessary.

43011 Contractual Services. Poppy Lane, Maintenance side cleaning (\$8,400) and window cleaning of Borough Administration Building (\$1,600).

48740 Minor Machinery and Equipment. Vacuum cleaner replacement.

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 and hire qualified maintenance personnel.
- Be able to keep up with continual added responsibilities and tasks associated with increasing regulations, aging structures and completed projects.

Objectives FY2010/Budget highlights:

- Sterling El: Replace electrical panel and install new generator transfer switch.
- Seward Middle: Move shunt trip breaker and trip device.
- North Star: Install new fire alarm panel.
- Moose Pass: Install new domestic water lines.

Previous year accomplishments:

- Sterling El: Replaced roof scuppers and perimeter roofing in primary wing to eliminate leaks.
- Soldotna High: Replace pool lockers in the women's locker room.
- Brought back maintenance employee Safety Committee.
- Performed electrical upgrades at KCHS, Hope, Cooper Landing and Connections.
- K-Beach: Install new energy efficient hot water heater.
- Borough wide: Inspect and re-insulate heating system piping.

Significant budgetary changes:

- None.

	Key Measures			
	<u>FY2007 Actual</u>	<u>FY2008 Actual</u>	<u>FY2009 Estimated</u>	<u>FY2010 Projected</u>
Staffing History	44	45	45	45
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	10,825	10,659	11,128	11,700

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 241
Department 41010 - School Fund Maintenance Department**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 2,092,473	\$ 2,119,195	\$ 2,551,645	\$ 2,551,645	\$ 2,583,890	\$ 32,245	1.26%
40120 Temporary Wages	299,088	385,630	280,000	280,000	280,000	-	0.00%
40130 Overtime Wages	30,843	40,143	43,708	43,708	45,117	1,409	3.22%
40210 FICA	210,903	187,807	252,050	252,050	254,295	2,245	0.89%
40221 PERS	647,035	717,308	590,111	590,111	597,773	7,662	1.30%
40321 Health Insurance	481,865	484,718	541,125	541,125	600,116	58,991	10.90%
40322 Life Insurance	5,972	5,929	6,458	6,458	6,537	79	1.22%
40410 Leave	296,579	281,815	270,768	270,768	270,796	28	0.01%
40411 Sick Leave	51,938	50,910	61,709	61,709	56,288	(5,421)	-8.78%
40511 Other Benefits	11,350	15,602	30,000	30,000	30,000	-	0.00%
Total: Personnel	4,128,046	4,289,057	4,627,574	4,627,574	4,724,812	97,238	2.10%
Supplies							
42110 Office Supplies	8,431	11,394	10,000	14,500	10,000	(4,500)	-31.03%
42120 Computer Software	16,963	1,668	10,750	10,150	4,000	(6,150)	-60.59%
42210 Operating Supplies	-	-	-	14,000	14,000	-	0.00%
42230 Fuel, Oils and Lubricants	97,517	109,957	135,000	141,627	135,000	(6,627)	-4.68%
42250 Uniforms	8,174	8,441	7,000	8,374	8,000	(374)	-4.47%
42263 Training Supplies	-	474	-	-	-	-	-
42310 Repair/Maint Supplies	531,399	653,297	721,780	669,461	725,000	55,539	8.30%
42360 Motor Vehicle Supplies	28,337	30,148	50,000	51,225	32,000	(19,225)	-37.53%
42410 Small Tools	26,259	25,024	18,000	27,541	20,000	(7,541)	-27.38%
42424 Safety Equipment	-	-	-	3,000	-	(3,000)	-100.00%
Total: Supplies	717,080	840,403	952,530	939,878	948,000	8,122	0.86%
Services							
43011 Contractual Services	11,595	21,595	20,000	24,553	20,000	(4,553)	-18.54%
43014 Physical Examinations	1,746	3,290	1,000	2,500	2,500	-	0.00%
43015 Water/Air Sample Test	5,886	10,340	10,000	9,495	10,000	505	5.32%
43019 Software Licensing	-	11,660	-	13,619	12,000	(1,619)	-11.89%
43050 Solid Waste Fees	623	1,654	750	255	750	495	194.12%
43110 Communications	24,861	25,016	29,000	24,700	29,000	4,300	17.41%
43140 Postage	231	96	600	30	600	570	1900.00%
43210 Transportation/Subsistence	57,685	50,437	70,000	80,700	65,000	(15,700)	-19.45%
43211 Per Diem	39,290	37,850	50,000	36,944	50,000	13,056	35.34%
43250 Freight and Express	5,691	3,852	3,000	15,780	7,000	(8,780)	-55.64%
43260 Training	10,645	13,939	20,000	20,009	15,000	(5,009)	-25.03%
43310 Advertising	1,837	9,349	2,000	9,242	2,000	(7,242)	-78.36%
43410 Printing	-	-	300	-	300	300	-
43610 Utilities	80,152	82,658	89,700	91,743	107,640	15,897	17.33%
43720 Equipment Maintenance	1,699	3,152	3,000	3,000	3,000	-	0.00%
43750 Vehicle Maintenance	293	3,125	1,000	2,661	1,000	(1,661)	-62.42%
43764 Snow Removal	246,140	372,548	319,000	383,496	340,000	(43,496)	-11.34%
43780 Buildings/Grounds Maintenance	167,089	144,249	180,000	168,036	180,000	11,964	7.12%
43810 Rents & Operating Leases	2,256	7,725	4,500	13,228	4,500	(8,728)	-65.98%
43812 Equipment Replacement Pymt.	184,584	167,634	155,782	155,782	142,934	(12,848)	-8.25%
43920 Dues and Subscriptions	4,374	5,333	5,000	5,000	5,000	-	0.00%
Total: Services	846,677	975,502	964,632	1,060,773	998,224	(62,549)	-5.90%
Capital Outlay							
48120 Office Machines	-	10,949	2,000	-	-	-	-
48311 Machinery & Equipment	24,090	43,131	15,000	38,605	45,000	6,395	16.57%
48710 Minor Office Equipment	13,387	9,387	3,500	2,670	3,500	830	31.09%
48720 Minor Office Furniture	734	853	800	4,600	1,000	(3,600)	-78.26%
48730 Minor Communication Equipment	-	-	-	2,500	2,500	-	0.00%
48740 Minor Machines & Equipment	9,436	24,912	15,000	18,930	15,000	(3,930)	-20.76%
Total: Capital Outlay	47,647	89,232	36,300	67,305	67,000	(305)	-0.45%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(371,826)	(342,687)	(398,206)	(398,206)	(393,596)	4,610	-1.17%
Total: Interdepartmental Charges	(371,826)	(342,687)	(398,206)	(398,206)	(393,596)	4,610	-1.17%
Department Total	\$ 5,367,624	\$ 5,851,507	\$ 6,182,830	\$ 6,297,324	\$ 6,344,440	\$ 47,116	0.75%

Fund 241

Department 41010 - School Fund Maintenance Department - Continued

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.

42120 Computer Software. This decrease reflects that most of the items previously purchased under this line item are now being charged to 43019, Software Licensing.

42360 Motor vehicle Supplies. This decrease reflects actual spending average from the last three years.

42410 Small tools. This increase reflects actual expenses from last three years averages.

43260 Training. This decrease reflects our effort to bring trainers here and share that cost with other departments as well more quality training being offered on-line.

43764 Snow Removal/Sanding. Snow removal and sanding contracts.

43780 Building/Grounds Maintenance. Building and grounds maintenance contracted to third parties.

43812 Equipment Replacement Payments. Annual payments to the Equipment Replacement Fund for the vehicles and equipment purchased.

48311 Heavy Equipment. Cost to purchase a skid steer loader for Seward, and a small indoor scissor lift and trailer for Homer.

48710 Minor Office Machines. Cost to replace 2 computers .

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 42 for summary of interdepartmental charges.

For capital projects information on this department - See the Capital Project section - Pages 300-301 & 306-309

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 241
Department 94910 - School Fund Non-Departmental**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Services							
43012 Audit Services	\$ 17,500	\$ 30,500	\$ 42,000	\$ 51,500	\$ 42,000	\$ (9,500)	-18.45%
43510 Insurance Premium	2,011,056	2,019,515	2,038,234	2,038,234	2,599,006	560,772	27.51%
43610 Utilities	54,833	56,114	63,745	63,745	76,494	12,749	20.00%
Total: Services	2,083,389	2,106,129	2,143,979	2,153,479	2,717,500	564,021	26.19%
Transfers							
50241 School District Operations	30,062,253	29,945,978	32,456,264	32,716,323	33,813,342	1,097,019	3.35%
Total: Transfers	30,062,253	29,945,978	32,456,264	32,716,323	33,813,342	1,097,019	3.35%
Department Total	\$ 32,145,642	\$ 32,052,107	\$ 34,600,243	\$ 34,869,802	\$ 36,530,842	\$ 1,661,040	4.76%

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**

		FY2007	FY2008	FY2009	FY2009	FY2010	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Forecast Budget %
				Budget	Budget	Adopted		
Personnel								
40110	Regular Wages	\$ 2,136,345	\$ 2,165,049	\$ 2,600,005	\$ 2,600,005	\$ 2,633,920	\$ 33,915	1.30%
40120	Temporary Wages	303,481	392,763	282,200	282,200	282,200	-	0.00%
40130	Overtime Wages	31,823	40,782	44,786	44,786	46,283	1,497	3.34%
40210	FICA	215,285	192,359	256,704	256,704	259,108	2,404	0.94%
40221	PERS	660,591	732,752	601,413	601,413	609,477	8,064	1.34%
40321	Health Insurance	496,140	499,667	556,758	556,758	617,453	60,695	10.90%
40322	Life Insurance	6,082	6,039	6,585	6,585	6,669	84	1.28%
40410	Leave	302,302	287,680	276,575	276,575	276,806	231	0.08%
40411	Sick Leave	53,251	52,251	63,161	63,161	57,790	(5,371)	-8.50%
40511	Other Benefits	11,350	15,602	30,000	30,000	30,000	-	0.00%
	Total: Personnel	4,216,650	4,384,944	4,718,187	4,718,187	4,819,706	101,519	2.15%
Supplies								
42110	Office Supplies	8,431	11,394	10,000	14,500	10,000	-	0.00%
42120	Computer Software	16,963	1,668	10,750	10,150	4,000	(6,750)	-62.79%
42210	Operating Supplies	747	1,441	1,800	14,856	15,800	14,000	777.78%
42230	Fuel, Oils and Lubricants	97,517	109,957	135,000	141,627	135,000	-	0.00%
42240	Janitorial Supplies	190	-	-	944	-	-	-
42250	Uniforms	8,174	8,441	7,000	8,374	8,000	1,000	14.29%
42263	Training Supplies	-	474	-	-	-	-	-
42310	Repair/Maint Supplies	531,399	653,297	721,780	669,461	725,000	3,220	0.45%
42360	Motor Vehicle Supplies	28,337	30,148	50,000	51,225	32,000	(18,000)	-36.00%
42410	Small Tools and Minor	26,280	25,118	18,500	28,041	20,500	2,000	10.81%
42424	Safety Equipment	-	-	-	3,000	-	-	-
	Total: Supplies	718,038	841,938	954,830	942,178	950,300	(4,530)	-0.47%
Services								
43011	Contractual Services	23,707	31,104	30,000	34,553	30,000	-	0.00%
43012	Audit Services	17,500	30,500	42,000	51,500	42,000	-	0.00%
43014	Physical Examinations	1,746	3,290	1,000	2,500	2,500	1,500	150.00%
43015	Water/Air Sample Test	5,886	10,340	10,000	9,495	10,000	-	0.00%
43019	Software Licensing	-	11,660	-	13,619	12,000	12,000	-
43050	Solid Waste Fees	623	1,654	750	255	750	-	0.00%
43110	Communications	24,861	25,016	29,000	24,700	29,000	-	0.00%
43140	Postage	231	96	600	30	600	-	0.00%
43210	Transportation/Subsistence	57,885	50,513	70,300	81,000	65,300	(5,000)	-7.11%
43211	Per Diem	39,290	37,850	50,000	36,944	50,000	-	0.00%
43250	Freight and Express	5,691	3,852	3,000	15,780	7,000	4,000	133.33%
43260	Training	10,645	13,939	20,000	20,009	15,000	(5,000)	-25.00%
43310	Advertising	1,837	9,349	2,000	9,242	2,000	-	0.00%
43410	Printing	-	-	300	-	300	-	0.00%
43510	Insurance Premium	2,011,056	2,019,515	2,038,234	2,038,234	2,599,006	560,772	27.51%
43610	Utilities	134,985	138,772	153,445	155,488	184,134	30,689	20.00%
43720	Equipment Maintenance	1,699	3,339	3,100	3,100	3,100	-	0.00%
43750	Vehicle Maintenance	293	3,125	1,000	2,661	1,000	-	0.00%
43764	Snow Removal	246,140	372,548	319,000	383,496	340,000	21,000	6.58%
43780	Building/Grounds Maintenance	167,089	144,249	180,000	168,036	180,000	-	0.00%
43810	Rents 2,256	-	7,725	4,500	13,228	4,500	-	0.00%
43812	Equipment Replacement Pymt.	184,584	167,634	155,782	155,782	142,934	(12,848)	-8.25%
43920	Dues and Subscriptions	4,374	5,333	5,000	5,000	5,000	-	0.00%
	Total: Services	2,942,378	3,091,403	3,119,011	3,224,652	3,726,124	607,113	19.46%
Capital Outlay								
48120	Office Machines	-	10,949	2,000	-	-	(2,000)	-100.00%
48311	Heavy Equipment	24,090	43,131	15,000	38,605	45,000	30,000	200.00%
48710	Minor Office Equipment	13,387	9,387	3,500	2,670	3,500	-	0.00%
48720	Minor Office Furniture	734	853	800	4,600	1,000	200	25.00%
48730	Minor Communication Equipment	-	-	-	2,500	2,500	2,500	-
48740	Minor Machines & Equipment	9,436	24,912	15,500	19,430	15,500	-	0.00%
	Total: Capital Outlay	47,647	89,232	36,800	67,805	67,500	30,700	83.42%
Transfers								
50241	TFR to School District Operations	30,062,253	29,945,978	32,456,264	32,716,323	33,813,342	1,357,078	4.18%
	Total: Transfers	30,062,253	29,945,978	32,456,264	32,716,323	33,813,342	1,357,078	4.18%

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

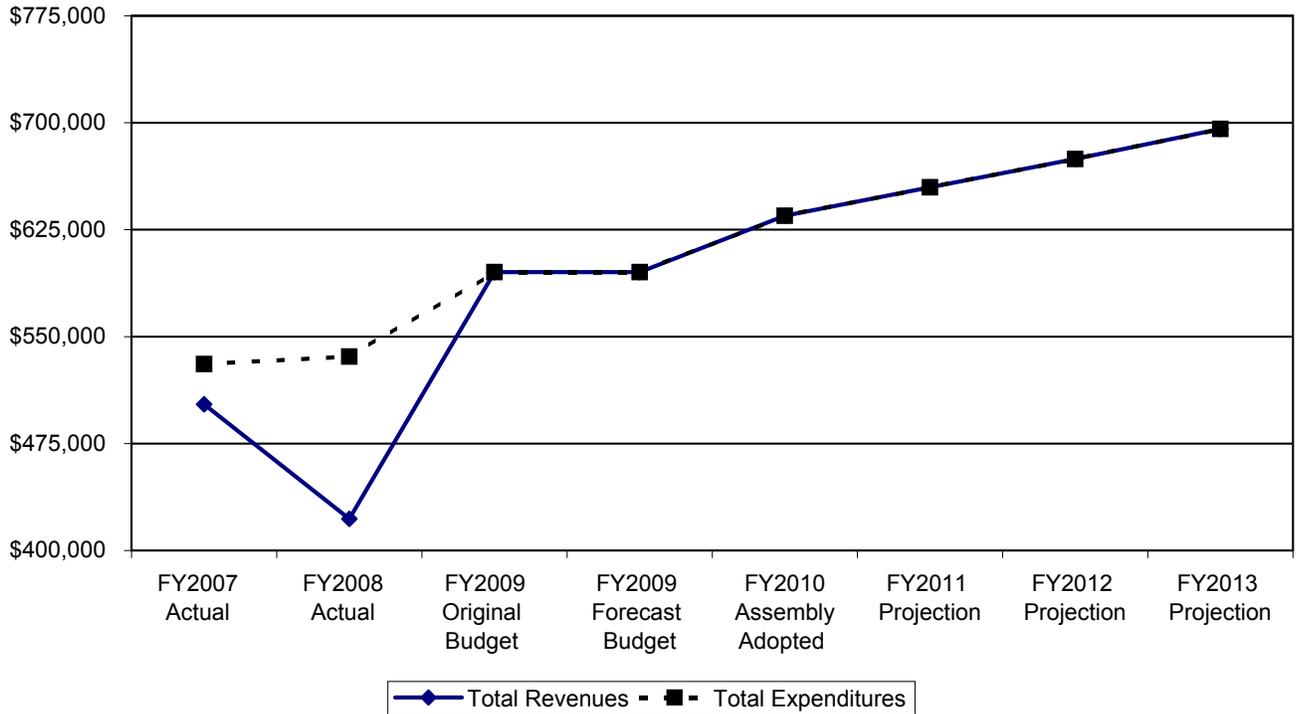
**Fund 241 School Fund
Expenditure Summary By Line Item**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(371,826)	(342,687)	(398,206)	(398,206)	(393,596)	4,610	-1.16%
Total: Interdepartmental Charges	(371,826)	(342,687)	(398,206)	(398,206)	(393,596)	4,610	-1.16%
Department Total	\$ 37,615,140	\$ 38,010,808	\$ 40,886,886	\$ 41,270,939	\$ 42,983,376	\$ 2,096,490	5.13%

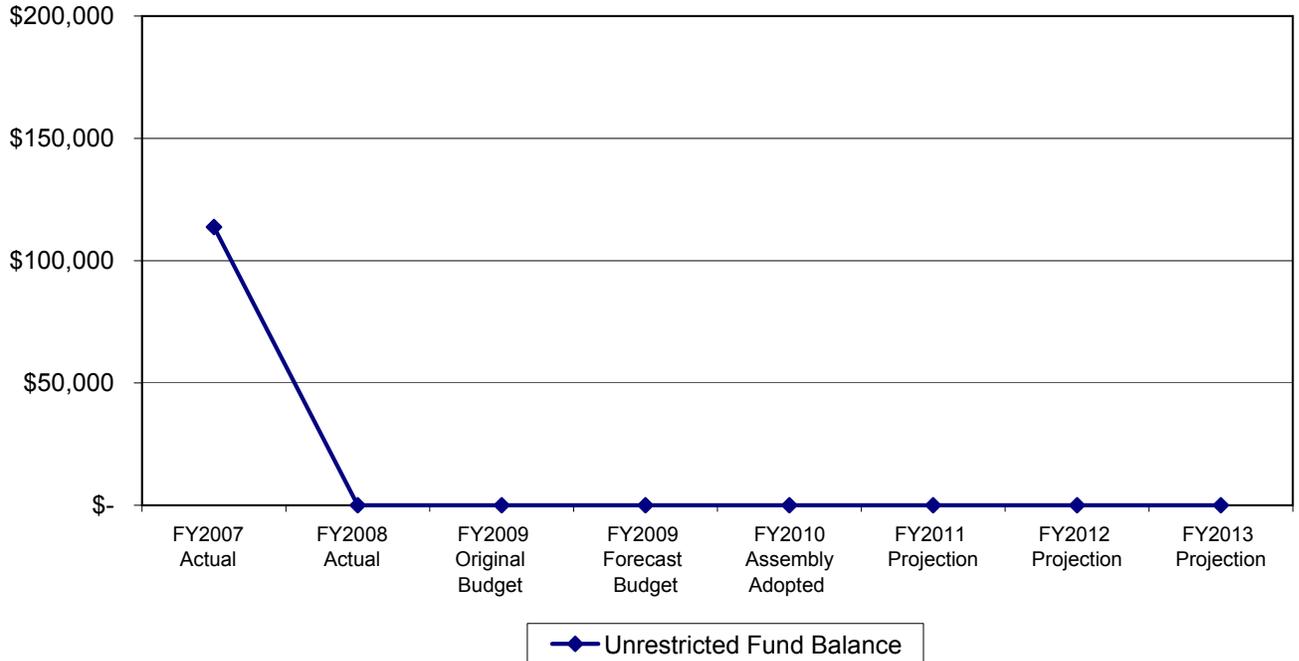
Fund: 242 Postsecondary Education - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Taxable Value (000's)								
Real	4,168,789	-	-	-	-	-	-	-
Personal	202,503	-	-	-	-	-	-	-
Oil & Gas (AS 43.56)	557,070	-	-	-	-	-	-	-
	<u>4,928,362</u>	-	-	-	-	-	-	-
Revenues:								
Property Taxes								
Real	\$ 405,265	\$ 1,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personal	26,768	113	-	-	-	-	-	-
Oil & Gas (AS 43.56)	56,225	-	-	-	-	-	-	-
Interest	1,303	57	-	-	-	-	-	-
Motor Vehicle Tax	12,992	-	-	-	-	-	-	-
Total Property Taxes	<u>502,553</u>	<u>1,967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Transfer From:								
General Fund	-	420,289	595,302	595,302	634,773	654,676	674,623	695,653
Total Revenues and Other Financing Sources	<u>502,553</u>	<u>422,256</u>	<u>595,302</u>	<u>595,302</u>	<u>634,773</u>	<u>654,676</u>	<u>674,623</u>	<u>695,653</u>
Expenditures:								
Services	530,800	535,983	595,302	595,302	634,773	654,676	674,623	695,653
Total Expenditures	<u>530,800</u>	<u>535,983</u>	<u>595,302</u>	<u>595,302</u>	<u>634,773</u>	<u>654,676</u>	<u>674,623</u>	<u>695,653</u>
Total Expenditures and Operating Transfers	<u>530,800</u>	<u>535,983</u>	<u>595,302</u>	<u>595,302</u>	<u>634,773</u>	<u>654,676</u>	<u>674,623</u>	<u>695,653</u>
Results From Operations	(28,247)	(113,727)	-	-	-	-	-	-
Beginning Fund Balance	141,974	113,727	-	-	-	-	-	-
Ending Fund Balance	<u>\$ 113,727</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**POST SECONDARY EDUCATION
REVENUES AND EXPENDITURES**



Unrestricted Fund Balance



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 FY2010/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**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %
Services						
43023 Kenai Peninsula College	\$ 530,800	\$ 535,983	\$ 595,302	\$ 595,302	\$ 634,773	\$ 39,471 6.63%
Total: Services	530,800	535,983	595,302	595,302	634,773	39,471 6.63%
Department Total	\$ 530,800	\$ 535,983	\$ 595,302	\$ 595,302	\$ 634,773	\$ 39,471 6.63%

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 2009, students will pay \$45/credit while this funding will cover the remaining \$96/credit. This is an \$2/credit increase to students due to the UA Board of Regents approved 5% tuition rate increase effective FY10 (\$147,272).

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. KPC began its service-learning program in Spring 2004 through a national grant that ended in June 2007. Funding provides for a part-time assistant coordinator and faculty mini-grants to support this growing 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 (\$101,601).

Central Peninsula - Nikiski, Ninilchik, and Tyonek	\$59,801
South Peninsula - Seldovia, Nanwalek, Port Graham, Homer	\$41,800

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 a full-time computer technician at the Homer campus to provide services to students and reduce downtime for the computer labs (\$48,400).

Campus 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 (\$76,700).

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 32-hr/per week position (\$46,800). This position:

- Provides general advising information for evening students.
- Coordinates the evening program.
- Provides administrative staffing for evening hours, thereby improving security during that time.
- Provides staff support for special projects.
- The night coordinator is trained in CPR, First Aid, and Operation of the Automatic External Defibrillator machines.

Library Clerk Position, Kachemak Bay Campus. Funding provides a part-time (30 hr/wk) Library Assistant to help students make the best use of the limited resources 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 (\$35,900).

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 (\$53,200).

Information/Registration Clerk, Kachemak Bay Campus. Funding provides 50% of the cost for staffing a 10-month full-time Information/Registration clerk. This position serves students at both the West and East campuses (\$23,100).

Tutors - Learning Centers. Funding provides tutors at both campuses. These tutors are students who are trained to assist other students who are having difficulty in a college course (\$10,900).

Kenai River Campus	\$8,700
Kachemak Bay Campus	\$2,200

Financial Aid Support Clerk, Kenai River campus. Funding provides for a part-time clerk position to increase access to students and the general public for financial aid advising via e-mail, web, phone and in-person. This position assists with financial aid instructional sessions for Kenai Peninsula communities (\$23,800).

Student Advisor Staff Support, Kachemak Bay Campus. Funding provides increased hours for an 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 (\$9,700).

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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.

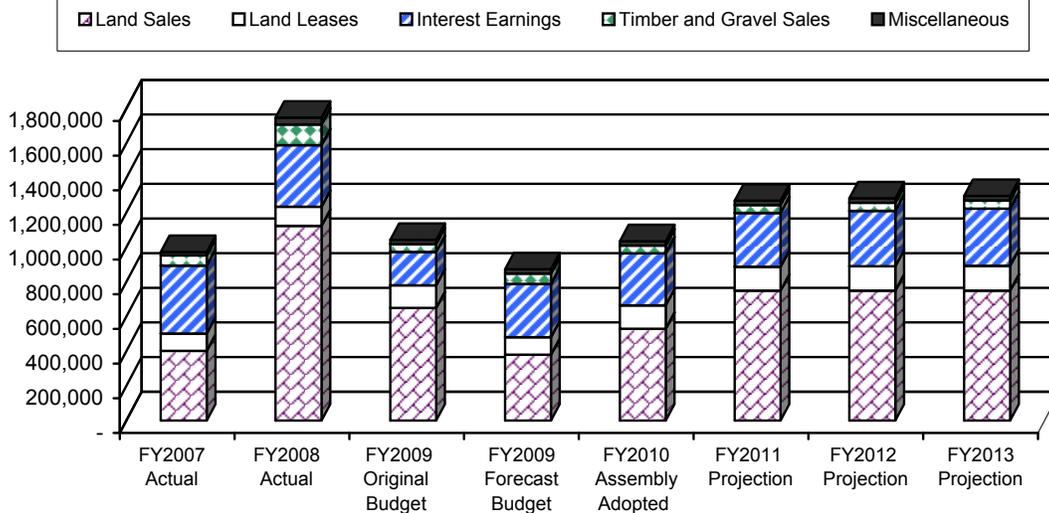
Disaster Relief Fund – this fund was established to provide funding for the initial response in the event of a disaster, and to account for funding provided by federal, state, and local sources in responding to a local, state, or federally declared disaster.

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.

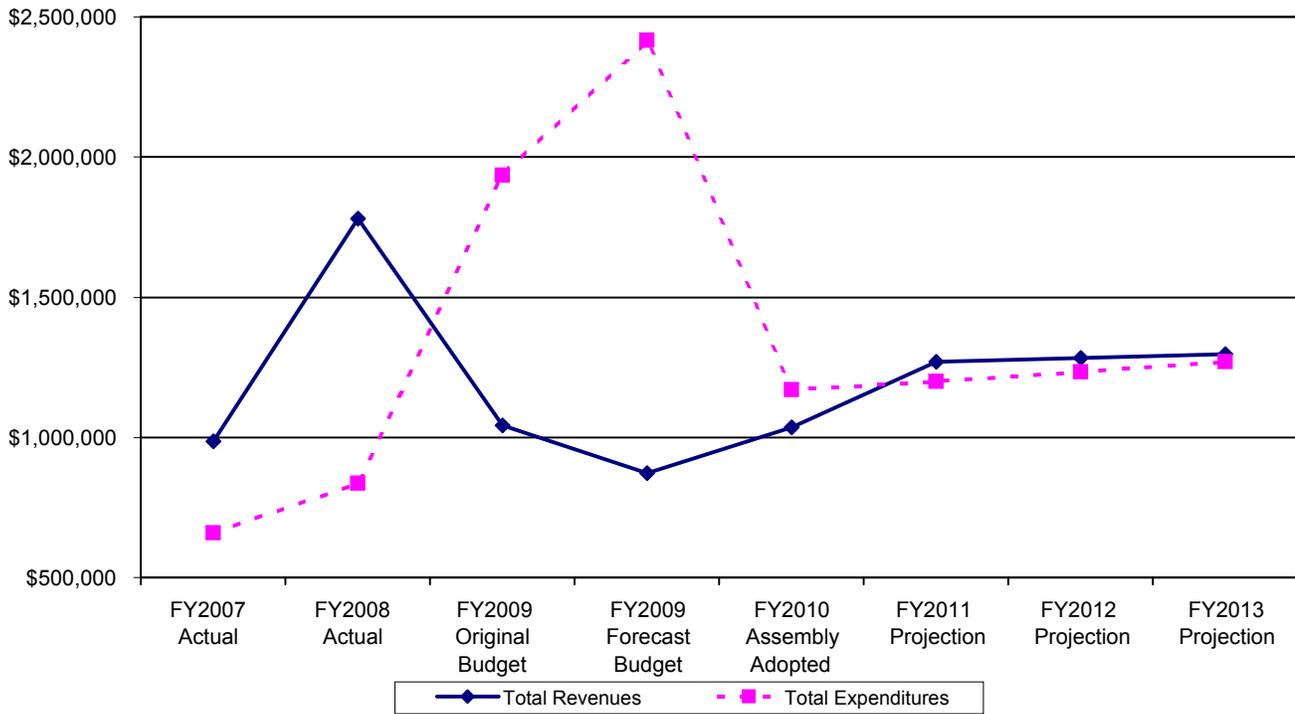
Fund: 250 Land Trust Fund - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Revenues:								
State Revenue	\$ 12,313	\$ 32,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue:								
Land Sales	402,428	1,123,293	650,000	380,000	530,000	750,000	750,000	750,000
Land Leases	100,065	110,399	130,000	100,984	135,000	137,700	140,454	143,263
Timber and Gravel Sales	58,882	119,342	45,000	59,000	45,000	45,900	46,818	47,754
Interest Earnings	391,345	355,500	192,944	308,000	300,000	310,000	320,000	330,000
Miscellaneous	19,741	39,468	25,000	25,000	25,000	25,000	25,000	25,000
Total Revenues	984,774	1,780,463	1,042,944	872,984	1,035,000	1,268,600	1,282,272	1,296,017
Total Revenues and Other Financing Sources	984,774	1,780,463	1,042,944	872,984	1,035,000	1,268,600	1,282,272	1,296,017
Expenditures:								
Personnel	390,085	392,582	447,241	455,241	467,057	481,069	495,501	510,366
Supplies	6,133	4,526	8,500	8,500	8,500	8,670	8,843	9,020
Services	209,500	345,387	1,407,527	1,880,261	632,270	644,915	664,262	684,190
Capital Outlay	17,542	71,370	12,500	477,500	62,500	63,750	65,025	66,326
Interdepartmental Charges	36,732	21,788	58,618	58,618	-	-	-	-
Total Expenditures	659,992	835,653	1,934,386	2,880,120	1,170,327	1,198,404	1,233,631	1,269,902
Operating Transfers To:								
Capital Projects Fund	-	-	-	123,390	-	-	-	-
Total Operating Transfers	-	-	-	123,390	-	-	-	-
Total Expenditures and Operating Transfers	659,992	835,653	1,934,386	3,003,510	1,170,327	1,198,404	1,233,631	1,269,902
Net Results From Operations	324,782	944,810	(891,442)	(2,130,526)	(135,327)	70,196	48,641	26,115
Projected Lapse (3%)	-	-	58,032	86,404	35,110	35,952	37,009	38,097
Change in Fund Balance	324,782	944,810	(833,410)	(2,044,122)	(100,217)	106,148	85,650	64,212
Beginning Fund Balance	4,832,366	5,157,148	5,145,176	6,101,958	4,057,836	3,957,619	4,063,767	4,149,417
Ending Fund Balance	\$ 5,157,148	\$ 6,101,958	\$ 4,311,766	\$ 4,057,836	\$ 3,957,619	\$ 4,063,767	\$ 4,149,417	\$ 4,213,629

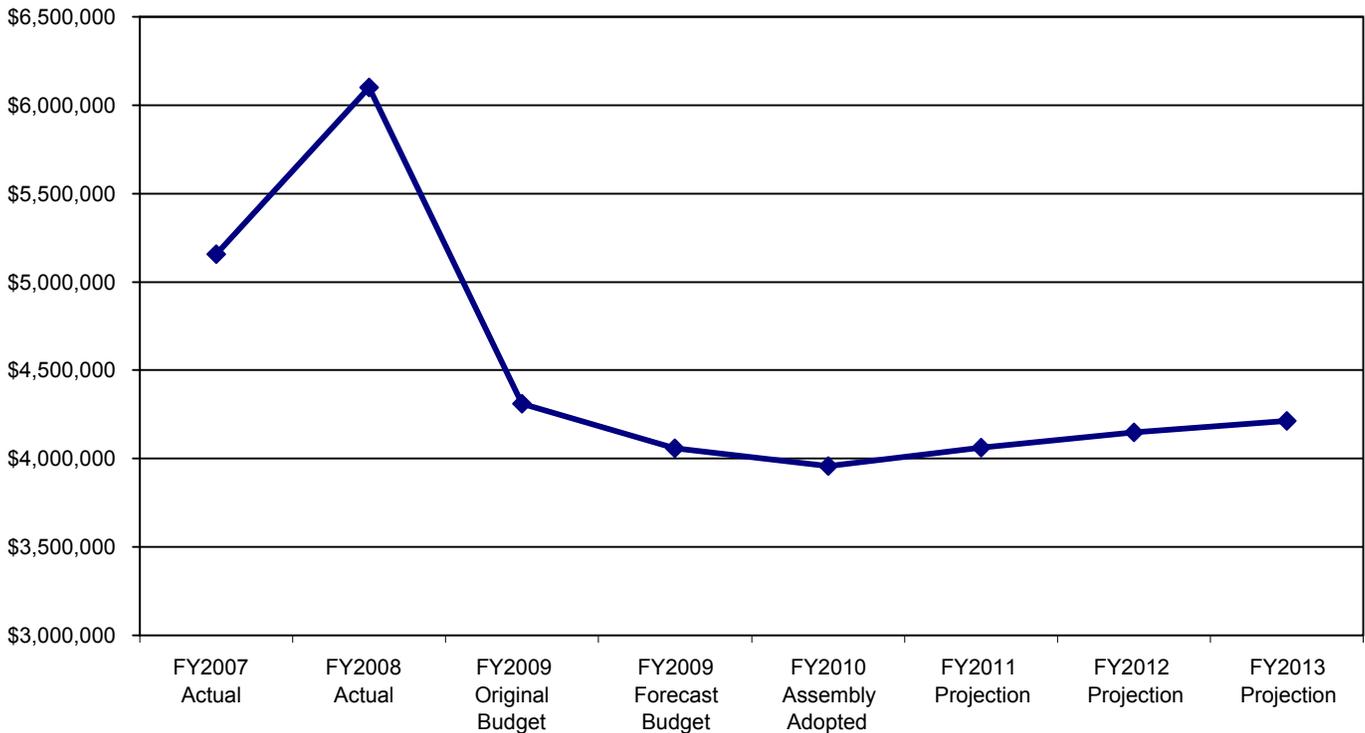
**LAND TRUST FUND
HISTORICAL AND PROJECTED REVENUES**



**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.
- Retain principle from land sales to preserve the corpus of the Land Trust.
- Increase interest earning potential through Fund growth.
- 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 needs.
- Reinvest from the Land Trust Fund to enhance and add value to land holdings.
- Manage the land holdings to promote goals for the Land Trust Fund.

Objectives FY2010/Budget highlights

- Complete 2 residential subdivisions in Hope (previously budgeted for). Conduct land sale.
- Complete Widgeon Woods Phase 2 Subdivision (previously budgeted for and pending RSA funding).
- Continue preparation and implementation of 5-year land sale and land acquisition plans.
- Contract for development of Seward Rock Quarry Mine Engineering and Management Plan.
- Complete comprehensive analysis of municipal entitlement selections.
- Obtain state survey instructions for approved land units; Completion of 4 outstanding State surveys.
- Create land disposal program for substandard sized lots.
- Develop land use recommendations for Kustatan Ridge.

Previous year accomplishments:

- Contracted for development and management of gravel material site in Beluga.
- Implemented CES Fire Station Site Analysis with reservation of Coho Loop site by classification and acquisition of Sterling Site; Cleared Title to CES Station 1; Secured NFSA Station 2 site; Worked on BCFA land title.
- Secured and classified land for Solid Waste Transfer in Moose Pass.
- Secured new Serenity House location and additional lands for Heritage Place.
- Classified lands and negotiated lease with Kachemak Nordic Ski Club for development of Ohlson Mtn trails.
- Initiated Land Use Permits for winter maintenance of 8 miles of ski trails with KNSC, and 34 miles of snow machine trails with Snomads on the Southern Peninsula.
- Deferred Tax Foreclosure Auction as a cost-saving measure.

Significant Budgetary Changes:

- Reduction in Contractual Services is due to expenses of developing two subdivisions, which were appropriated in FY2009.

KEY MEASURES

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Projected</u>
Staffing History	5	5	5	5
Land Sales	2	5	6	18
Land Acquisitions	2	0	5	3
Land Exchanges	0	2	0	0
Land Leases	1	2	3	3
Deeds of Trust (ending 12/31)	68	52	52	58
Active Land Leases	29	31	33	35
Properties Leased to KPB	11	11	11	11
Land Use Permits	13	19	24	20
Small Quantity Gravel Permits	11	17	16	16
Hard Rock Sales	1	2	0	2
ROW Utility Permits	212	243	192	225
Tax Foreclosed: Retained	0	13	0	13
Tax Foreclosed: Auctioned	0	18	0	18
Ordinances and Resolutions	2	11	24	18
Property Inspections	60	76	75	75
Property Cleanups	0	2	1	2
Patents – Acreage Received	310	959	132	400
Public Information:				
Calls	-	5,457	4,579	4,500
Walk-ins	-	3,666	3,075	3,000
Maps	-	1,291	1,043	1,000

Key measures are reported on a calendar year basis.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 250
Department 21210 - Land Management Administration**

		FY2007	FY2008	FY2009	FY2009	FY2010	Difference Between	
		Actual	Actual	Original	Forecast	Assembly	Assembly Adopted &	Forecast Budget %
				Budget	Budget	Adopted	Forecast	Budget %
Personnel								
40110	Regular Wages	\$ 221,398	221,843	\$ 264,712	\$ 264,712	\$ 271,870	\$ 7,158	2.70%
40120	Temporary Wages	4,123	42	12,000	20,000	12,000	(8,000)	-40.00%
40130	Overtime Wages	347	1,020	-	-	-	-	-
40210	FICA	19,925	19,199	23,784	23,784	24,614	830	3.49%
40221	PERS	61,206	71,084	59,060	59,060	60,621	1,561	2.64%
40321	Health Insurance	54,529	54,407	60,125	60,125	66,680	6,555	10.90%
40322	Life Insurance	577	562	660	660	678	18	2.73%
40410	Leave	24,269	21,695	23,627	23,627	25,465	1,838	7.78%
40411	Sick Leave	3,667	2,730	3,225	3,225	5,129	1,904	59.04%
40511	Other Benefits	44	-	48	48	-	(48)	-100.00%
	Total: Personnel	390,085	392,582	447,241	455,241	467,057	11,816	2.60%
Supplies								
42110	Office Supplies	1,995	1,634	5,000	5,000	2,500	(2,500)	-50.00%
42120	Computer Software	-	364	1,500	1,500	1,500	-	0.00%
42210	Operating Supplies	2,683	1,028	500	500	2,500	2,000	400.00%
42230	Fuel, Oils and Lubricants	343	42	-	-	500	500	-
42310	Repair/Maintenance Supplies	1,112	1,458	-	-	-	-	-
42410	Small Tools	-	-	1,500	1,500	1,500	-	0.00%
	Total: Supplies	6,133	4,526	8,500	8,500	8,500	-	0.00%
Services								
43011	Contractual Services	66,073	173,183	1,210,000	1,690,734	406,000	(1,284,734)	-75.99%
43110	Communications	959	2,339	1,500	1,500	2,000	500	33.33%
43140	Postage	411	48	1,000	1,000	1,000	-	0.00%
43210	Transportation/Subsistence	6,645	7,035	13,760	13,760	13,760	-	0.00%
43211	Per Diem	2,490	80	-	-	-	-	-
43220	Car Allowance	-	3,600	3,600	3,600	3,600	-	0.00%
43250	Freight and Express	118	-	75	75	75	-	0.00%
43260	Training	3,121	3,873	5,050	5,050	5,550	500	9.90%
43310	Advertising	737	9,418	12,000	12,000	10,000	(2,000)	-16.67%
43410	Printing	-	-	500	500	500	-	0.00%
43510	Insurance Premium	6,006	5,961	5,961	5,961	5,994	33	0.55%
43600	Project Management	-	-	10,000	2,000	10,000	8,000	400.00%
43610	Utilities	3,881	3,982	4,500	4,500	4,500	-	0.00%
43720	Equipment Maintenance	1,603	2,451	3,500	3,500	3,000	(500)	-14.29%
43750	Vehicle Maintenance	-	-	1,000	1,000	1,000	-	0.00%
43812	Equipment Replacement Pymt.	1,757	2,000	2,000	2,000	2,000	-	0.00%
43920	Dues and Subscriptions	1,391	1,046	1,485	1,485	1,850	365	24.58%
43931	Recording Fees	331	660	2,500	2,500	2,000	(500)	-20.00%
43933	Collection Fees	48	76	1,000	1,000	1,000	-	0.00%
43936	USAD Assessments	2,319	12,378	5,000	5,000	10,000	5,000	100.00%
45110	Land Sale Property Tax	-	5,758	6,000	6,000	10,000	4,000	66.67%
	Total: Services	97,890	233,888	1,290,431	1,763,165	493,829	(1,269,336)	-71.99%
Capital Outlay								
48120	Office Machines	-	2,631	5,000	5,000	5,000	-	0.00%
48311	Machinery & Equipment	14,674	-	-	-	-	-	-
48610	Land Purchase	-	63,855	-	465,000	50,000	(415,000)	-89.25%
48710	Minor Office Equipment	2,868	4,884	5,000	5,000	5,000	-	0.00%
48720	Minor Office Furniture	-	-	2,500	2,500	2,500	-	0.00%
	Total: Capital Outlay	17,542	71,370	12,500	477,500	62,500	(415,000)	-86.91%
Transfers								
50459	North Pen Rec Capital Projects	-	-	-	123,390	-	(123,390)	-100.00%
	Total: Transfers	-	-	-	123,390	-	(123,390)	-100.00%
Interdepartmental Charges								
61990	Admin Service Fee	31,976	18,398	54,959	54,959	-	(54,959)	-100.00%
	Total: Interdepartmental Charges	31,976	18,398	54,959	54,959	-	(54,959)	-100.00%
Department Total		\$ 543,626	\$ 720,764	\$ 1,813,631	\$ 2,882,755	\$ 1,031,886	\$ (1,850,869)	-64.20%

Fund 250
Department 21210 - Land Management Administration - Continued

LINE-ITEM EXPLANATIONS

43011 Contractual Services. Ladd Landing Access Restoration (\$6,000), Kustatan Ridge data collection and planning (\$150,000) Routine surveys (\$50,000), Municipal Entitlement Surveys (\$50,000), Property cleanup projects (\$30,000) (sites to be determined), Material Site expansion & Improvements for Hope and Cooper Landing (\$20,000); Mapping & Consulting services (\$50,000), Land Improvement (\$50,000) (sites for these projects are to be determined).

43920 Dues and Subscriptions. Increase due to Biennial Licensure costs for PE and PLS

43936 USAD Assessments. Projected payment for USAD or LID due against real property

45110 Land Sale Property Tax. 2009 Tax Foreclosure Public Purpose Retentions.

48610 Land Purchase. Land Purchases to be determined and authorized by Assembly Resolution.

61990 Admin Service Fee. Fee charged to service areas and departments to cover a portion of the costs associated with providing general government services. For FY2010 the General Fund will be absorbing these costs.

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2009 Estimated</u>	<u>FY2010 Projected</u>	<u>Future Projected Payments</u>
** 2008 Sport Utility Vehicle	2,000	2,000	2,000	4,000
	\$ 2,000	\$ 2,000	\$ 2,000	\$ 4,000

** Note an equal amount is being billed to Planning for this vehicle.

Fund: 250	Land Trust Fund
Dept: 21211	Facilities Management

DEPARTMENT FUNCTION

Mission: Budgetary function for maintenance and upkeep of retired Nikiski Elementary School Building.

Major long-term issues and concerns

Land Trust Fund shoulders a budgetary responsibility for a facility with no general borough function and with no specific holding plans.

Land Management Division lacks the resources and expertise to manage or maintain the facility creating a situation which is detrimental to the building, to the occupants, and to the KPB Maintenance Dept.

Objectives FY2010/Budget highlights

- Review and Implement plan for transfer of Nikiski Elementary Management

Previous year accomplishments:

- Improved north wing classroom, bathroom and entry for tenancy.
- Rented one classroom to Lockheed Martin for TWIC Enrollment Office.

Significant Budgetary Changes:

None

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 250 Land Trust Fund
Department 21211 - Facilities Management**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Services							
43510 Insurance Premium-Nikiski EI	\$ 34,089	28,146	\$ 28,146	\$ 28,146	37,941	\$ 9,795	34.80%
43610 Utilities-Nikiski EI	53,640	53,204	54,950	54,950	66,500	11,550	21.02%
43764 Snow Removal-Nikiski EI	-	-	10,000	10,000	10,000	-	0.00%
43780 Bldg/Grounds Maintenance	23,881	30,149	24,000	24,000	24,000	-	0.00%
Total: Services	111,610	111,499	117,096	117,096	138,441	21,345	18.23%
Interdepartmental Charges							
61990 Admin Service Fee	4,756	3,390	3,659	3,659	-	(3,659)	-100.00%
Total: Interdepartmental Charges	4,756	3,390	3,659	3,659	-	(3,659)	-100.00%
Department Total	\$ 116,366	114,889	\$ 120,755	\$ 120,755	\$ 138,441	\$ 17,686	14.65%

LINE-ITEM EXPLANATIONS

42510 Insurance Premium- Nik EI. 10% Rate increase for hazard insurance.

43610 Utilities - Nikiski EI. 21% increase for ENSTAR natural gas and HEA electricity.

43780 Building/Grounds Maintenance - Nikiski EI. Regular and routine maintenance of Nikiski Elementary School.

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

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 250 Land Trust Fund
Expenditure Summary By Line Item**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 221,398	\$ 221,843	\$ 264,712	\$ 264,712	\$ 271,870	\$ 7,158	2.70%
40120 Temporary Wages	4,123	42	12,000	20,000	12,000	(8,000)	-40.00%
40130 Overtime Wages	347	1,020	-	-	-	-	-
40210 FICA	19,925	19,199	23,784	23,784	24,614	830	3.49%
40221 PERS	61,206	71,084	59,060	59,060	60,621	1,561	2.64%
40321 Health Insurance	54,529	54,407	60,125	60,125	66,680	6,555	10.90%
40322 Life Insurance	577	562	660	660	678	18	2.73%
40410 Leave	24,269	21,695	23,627	23,627	25,465	1,838	7.78%
40411 Sick Leave	3,667	2,730	3,225	3,225	5,129	1,904	59.04%
40511 Other Benefits	44	-	48	48	-	(48)	-100.00%
Total: Personnel	390,085	392,582	447,241	455,241	467,057	11,816	2.60%
Supplies							
42110 Office Supplies	1,995	1,634	5,000	5,000	2,500	(2,500)	-50.00%
42120 Computer Software	-	364	1,500	1,500	1,500	-	0.00%
42210 Operating Supplies	2,683	1,028	500	500	2,500	2,000	400.00%
42230 Fuel, Oils & Lubricants	343	42	-	-	500	500	-
42310 Repair/Maintenance Supplies	1,112	1,458	-	-	-	-	-
42410 Small Tools	-	-	1,500	1,500	1,500	-	0.00%
Total: Supplies	6,133	4,526	8,500	8,500	8,500	-	0.00%
Services							
43011 Contractual Services	66,073	173,183	1,210,000	1,690,734	406,000	(1,284,734)	-75.99%
43110 Communications	959	2,339	1,500	1,500	2,000	500	33.33%
43140 Postage	411	48	1,000	1,000	1,000	-	0.00%
43210 Transportation/Subsistence	6,645	7,035	13,760	13,760	13,760	-	0.00%
43211 Per Diem	2,490	80	-	-	-	-	-
43220 Car Allowance	-	3,600	3,600	3,600	3,600	-	0.00%
43250 Freight and Express	118	-	75	75	75	-	0.00%
43260 Training	3,121	3,873	5,050	5,050	5,550	500	9.90%
43310 Advertising	737	9,418	12,000	12,000	10,000	(2,000)	-16.67%
43410 Printing	-	-	500	500	500	-	0.00%
43510 Insurance Premium	40,095	34,107	34,107	34,107	43,935	9,828	28.82%
43600 Project Management	-	-	10,000	2,000	10,000	8,000	400.00%
43610 Utilities	57,521	57,186	59,450	59,450	71,000	11,550	19.43%
43720 Equipment Maintenance	1,603	2,451	3,500	3,500	3,000	(500)	-14.29%
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	23,881	30,149	24,000	24,000	24,000	-	0.00%
43812 Equipment Replacement Pymt.	1,757	2,000	2,000	2,000	2,000	-	0.00%
43920 Dues and Subscriptions	1,391	1,046	1,485	1,485	1,850	365	24.58%
43931 Recording Fees	331	660	2,500	2,500	2,000	(500)	-20.00%
43933 Collection Fees	48	76	1,000	1,000	1,000	-	0.00%
43936 USAD Assessments	2,319	12,378	5,000	5,000	10,000	5,000	100.00%
45110 Land Sale Property Tax	-	5,758	6,000	6,000	10,000	4,000	66.67%
Total: Services	209,500	345,387	1,407,527	1,880,261	632,270	(1,247,991)	-66.37%
Capital Outlay							
48120 Office Machines	-	2,631	5,000	5,000	5,000	-	0.00%
48311 Machinery & Equipment	14,674	-	-	-	-	-	-
48610 Land Purchase	-	63,855	-	465,000	50,000	(415,000)	-89.25%
48710 Minor Office Equipment	2,868	4,884	5,000	5,000	5,000	-	0.00%
48720 Minor Office Furniture	-	-	2,500	2,500	2,500	-	0.00%
Total: Capital Outlay	17,542	71,370	12,500	477,500	62,500	(415,000)	-86.91%
Transfers							
50459 North Pen Rec Capital Projects	-	-	-	123,390	-	(123,390)	-100.00%
Total: Transfers	-	-	-	123,390	-	(123,390)	-100.00%
Interdepartmental Charges							
61990 Admin Service Fee	36,732	21,788	58,618	58,618	-	(58,618)	-100.00%
Total: Interdepartmental Charges	36,732	21,788	58,618	58,618	-	(58,618)	-100.00%
Department Total	\$ 659,992	\$ 835,653	\$ 1,934,386	\$ 3,003,510	\$ 1,170,327	\$ (1,833,183)	-61.03%

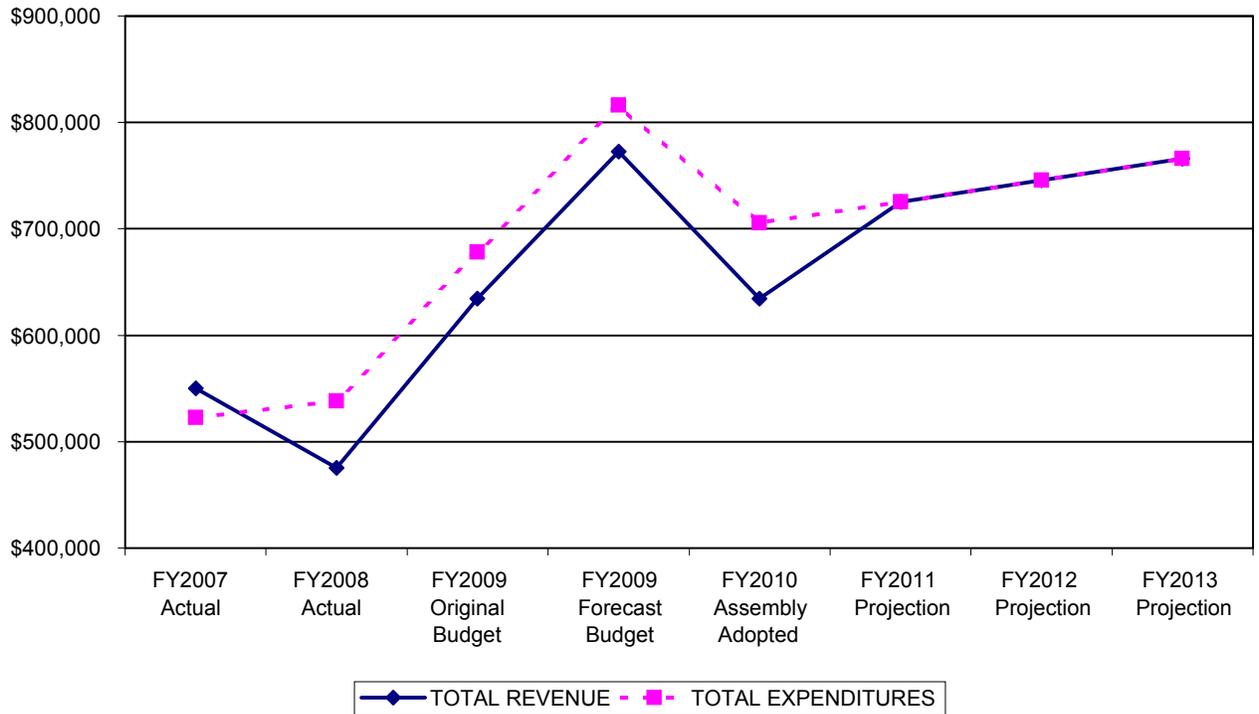
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Fund: 251 Kenai River Center - Budget Projection

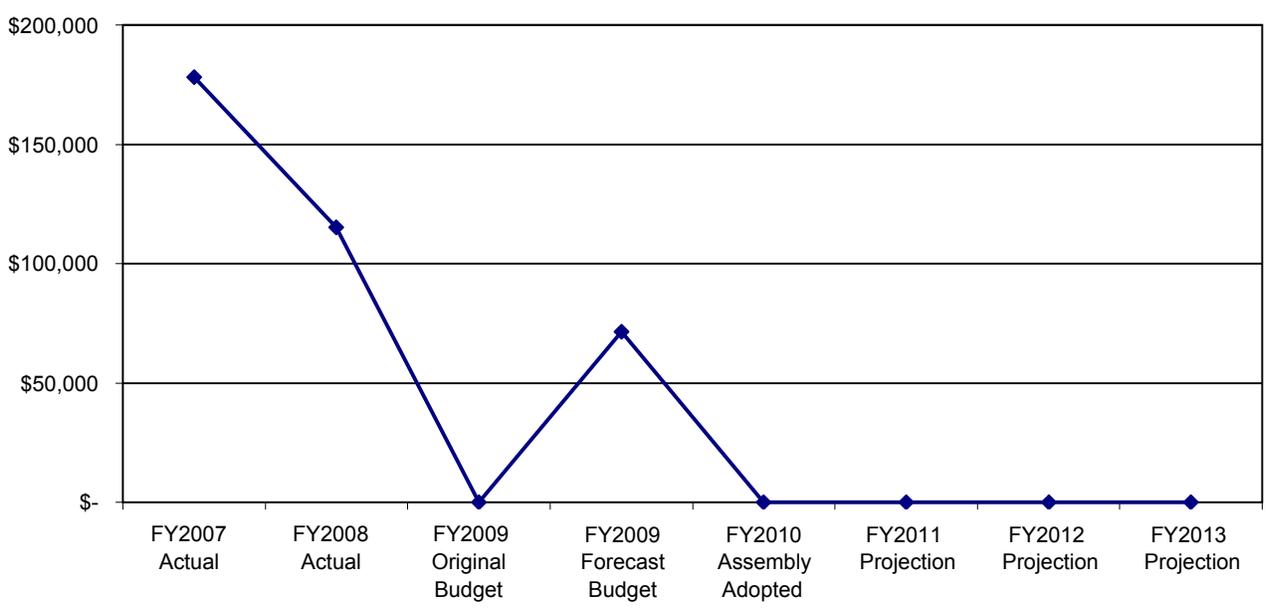
Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Revenues:								
Federal Revenues	\$ -	\$ 4,000	\$ -	\$ 176,772	\$ 12,000	\$ -	\$ -	\$ -
State Revenues	13,078	32,895	38,500	-	38,500	38,500	38,500	38,500
Other Revenues	68,629	52,322	48,366	48,366	56,625	57,758	58,913	60,091
Total Revenues	81,707	89,217	86,866	225,138	107,125	96,258	97,413	98,591
Operating Transfers From:								
General Fund	468,548	386,199	547,451	547,451	527,074	629,031	648,100	667,724
Total Operating Transfers	468,548	386,199	547,451	547,451	527,074	629,031	648,100	667,724
Total Revenues and Operating Transfers	550,255	475,416	634,317	772,589	634,199	725,289	745,513	766,315
Expenditures:								
Personnel	400,902	418,438	462,513	456,013	640,298	659,507	679,292	699,671
Supplies	7,805	10,412	10,800	12,543	8,400	8,568	8,739	8,914
Services	98,604	104,822	198,135	340,164	134,675	137,369	140,116	142,918
Capital Outlay	15,162	4,445	6,750	7,750	7,250	7,395	7,543	7,694
Interdepartmental Charges	-	-	-	-	(85,000)	(87,550)	(90,177)	(92,882)
Total Expenditures	522,473	538,117	678,198	816,470	705,623	725,289	745,513	766,315
Total Expenditures and Operating Transfers	522,473	538,117	678,198	816,470	705,623	725,289	745,513	766,315
Net Results From Operations	27,782	(62,701)	(43,881)	(43,881)	(71,424)	-	-	-
Beginning Fund Balance	150,224	178,006	43,881	115,305	71,424	-	-	-
Ending Fund Balance	\$ 178,006	\$ 115,305	\$ -	\$ 71,424	\$ -	\$ -	\$ -	\$ -

Mill Rate Equivalency for Operating Transfer from The General Fund	0.10	0.07	0.09	0.09	0.08	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 Kenai River Center (KRC) 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. Manage the continued public use of the Kenai River access and outdoor education facilities.

Major long-term issues and concerns:

- None.

Objectives FY2010/Budget highlights

- Reduce processing time of flood plain permits from 52.22 days to 30 days.
- Coordinate the issuing of the 50-foot habitat protection, habitat tax credits and floodplain permits.
- ACMP consistency reviews for coastal resource planning.
- Coordinate with the Kenai Peninsula Watershed Forum to continue the education programs at the KRC.
- Request monies to expand the KRC building to include the US Army Corps of Engineers, and expand the parking for the summer fishing season.
- Complete and distribute Living on the Coast, a guide for coastal development on the Kenai Peninsula.

Previous year accomplishments:

- Since the beginning of its operation the center has been involved in over 5,659 projects. We expect FY2009 will result in 240 within the Borough's 50-foot habitat area, 390 within the Borough's floodplain area, and 75 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.

Significant budgetary changes:

- Increase personnel with the addition of a Project Manager/Hydrologist. Approximately 80% of his costs and benefits will be charged out to the Seward Bear Creek Flood Service Area for worked performed on behalf of the service area. The net annual impact to this budget is an increase of approximately \$35,000.

KEY MEASURES

	<u>FY07*</u> <u>Actual</u>	<u>FY08</u> <u>Actual</u>	<u>FY09</u> <u>Estimated</u>	<u>FY10</u> <u>Projected</u>
50 ft. Habitat Area Project Reviews	378	247	240	240
Flood Plain Project Reviews	381	355	390	405
Processing Time (Days)	-	-	52.2	30
Tax Credit Projects	78	67	75	80
Coastal Management Project Reviews	308	239	240	240

*The 2007 Kenai River ice & flood incident attributed to a record number of KRC applications.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 251
Department 21135 - Kenai River Center**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 229,804	\$ 235,130	\$ 278,378	\$ 251,462	\$ 382,659	\$ 131,197	52.17%
40120 Temporary Wages	328	2,167	1,800	1,800	13,800	12,000	666.67%
40130 Overtime Wages	71	-	-	-	-	-	-
40210 FICA	19,557	17,851	24,642	27,306	33,529	6,223	22.79%
40221 PERS	67,358	74,865	62,034	69,672	84,610	14,938	21.44%
40321 Health Insurance	50,932	52,092	60,125	67,643	80,016	12,373	18.29%
40322 Life Insurance	591	662	691	775	936	161	20.77%
40410 Leave	27,074	28,000	28,504	30,694	37,285	6,591	21.47%
40411 Sick Leave	5,091	5,651	6,243	6,557	7,415	858	13.09%
40511 Other Benefits	96	2,020	96	104	48	(56)	-53.85%
Total: Personnel	400,902	418,438	462,513	456,013	640,298	184,285	40.41%
Supplies							
42110 Office Supplies	4,688	3,148	3,000	5,241	3,000	(2,241)	-42.76%
42120 Computer Software	-	-	1,000	907	1,000	93	10.25%
42210 Operating Supplies	2,801	7,264	6,000	4,369	3,500	(869)	-19.89%
42230 Fuel, Oils & Lubricants	-	-	500	500	500	-	0.00%
42263 Training Supplies	133	-	-	-	-	-	-
42250 Uniforms	-	-	-	500	100	(400)	-80.00%
42310 Repair/Maintenance Supplies	-	-	-	726	-	-	-
42410 Small Tools	183	-	300	300	300	-	0.00%
Total: Supplies	7,805	10,412	10,800	12,543	8,400	(3,417)	-27.24%
Services							
43011 Contractual Services	22,221	21,438	91,100	127,530	16,063	(111,467)	-87.40%
43019 Software Licensing	-	-	-	93	-	(93)	-100.00%
43110 Communications	11,342	13,465	16,000	13,654	10,398	(3,256)	-23.85%
43140 Postage	6,164	4,084	6,400	6,680	7,000	320	4.79%
43210 Transportation/Subsistence	10,042	11,370	16,789	17,539	12,000	(5,539)	-31.58%
43220 Car Allowance	-	3,600	3,600	3,600	7,200	3,600	100.00%
43260 Training	1,508	3,015	3,180	3,180	3,490	310	9.75%
43310 Advertising	2,420	1,494	3,000	3,184	4,500	1,316	41.33%
43410 Printing	884	561	4,000	4,036	4,000	(36)	-0.89%
43510 Insurance Premium	14,546	12,742	12,742	12,742	16,140	3,398	26.67%
43600 Project Management	1,920	79	4,000	2,000	2,000	-	0.00%
43610 Utilities	23,915	24,510	25,500	35,233	36,000	767	2.18%
43720 Equipment Maintenance	1,893	1,232	3,000	3,169	3,450	281	8.87%
43764 Snow Removal	-	-	-	2,024	4,000	1,976	97.63%
43780 Buildings/Grounds Maintenance	195	3,443	1,685	2,484	1,685	(799)	-32.17%
43810 Rents and Operating Leases	-	2,345	2,400	2,400	2,500	100	4.17%
43812 Equipment Replacement Payment	-	-	2,600	2,600	2,600	-	0.00%
43920 Dues and Subscriptions	1,554	1,444	2,139	2,280	1,649	(631)	-27.68%
43999 CIAP/Projects Contingency	-	-	-	95,736	-	(95,736)	-100.00%
Total: Services	98,604	104,822	198,135	340,164	134,675	(205,489)	-60.41%
Capital Outlay							
48110 Furniture & Furnishings	9,450	-	-	-	-	-	-
48310 Vehicles	-	-	-	-	-	-	-
48710 Minor Office Equipment	5,712	4,445	5,000	3,980	5,500	1,520	38.19%
48720 Minor Office Furniture	-	-	1,750	1,750	1,750	-	0.00%
48730 Minor Communication Equipment	-	-	-	2,020	-	(2,020)	-100.00%
Total: Capital Outlay	15,162	4,445	6,750	7,750	7,250	(500)	-6.45%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	-	-	-	-	(85,000)	(85,000)	-
Total: Interdepartmental Charges	-	-	-	-	(85,000)	(85,000)	-
Department Total	\$ 522,473	\$ 538,117	\$ 678,198	\$ 816,470	\$ 705,623	\$ (110,121)	-13.49%

Fund 251
Department 21135 - Kenai River Center - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: 1 KRC Manager, 3 Planners, 1 Planning Assistant and 1 project manager/hydrologist.

Added: 1 project manager/hydrologist.

Reclassified: 1 Administrative Assistant to a Planning Assistant.

40120 Temporary Wages. Temporary wages expected to be incurred with the CIAP program. Revenues are being recognized to offset the cost.

43011 Contractual Services. Janitorial service, alarm monitoring, etc. Amount decreased to reflect snow plowing/sanding in proper account. \$56,500 in FY09 to reflect the following one-time expenses: \$50,000 to produce educational material titled "A Guide to Owning and Managing Bluff and Coastal Property"; \$4,000 for the Kenai Peninsula Fish Habitat Program and \$2,500 to assist in funding the KRC Education Coordinator.

43110 Communications. Decreased due to conversion to KPB IP phone system.

43310 Advertising. KRSMA advertising, increase to cover public notice requirements for new floodplain maps, possible review of Floodplain and Habitat Protection ordinances, and notice requirements for Coastal Zone Management policies.

43764 Snow Removal. Previously accounted for under contract services.

43810 Rents and Operating Leases. For summer portable toilet rental and service.

43812 Equipment Replacement Payment. See the payment schedule below.

48710 Minor Office Equipment. Purchase 1 desktop computer (\$2,500), and 1 network switch (\$3,000) to replace current obsolete equipment.

48720 Minor Office Furniture. Purchase two 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

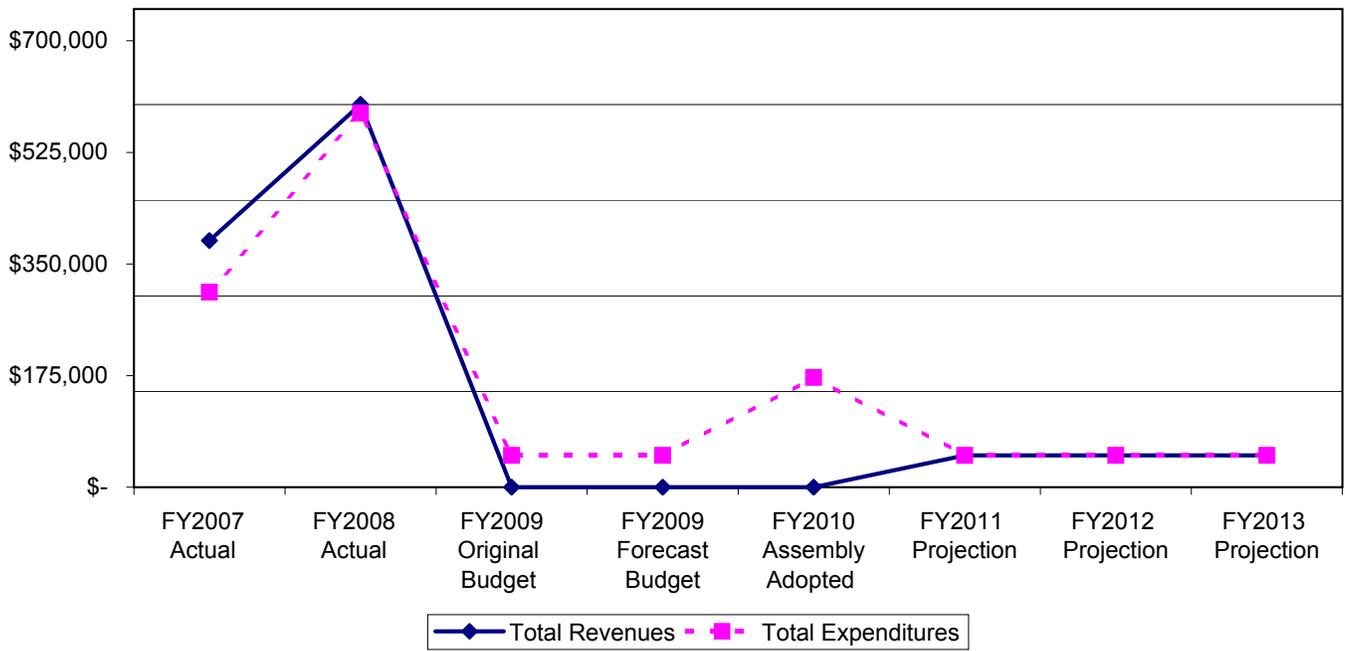
<u>Items</u>	<u>Prior Years</u>	<u>FY2009 Estimated</u>	<u>FY2010 Projected</u>	<u>Future Projected Payments</u>
River Boat	\$ -	\$ 2,600	\$ 2,600	\$ 20,800

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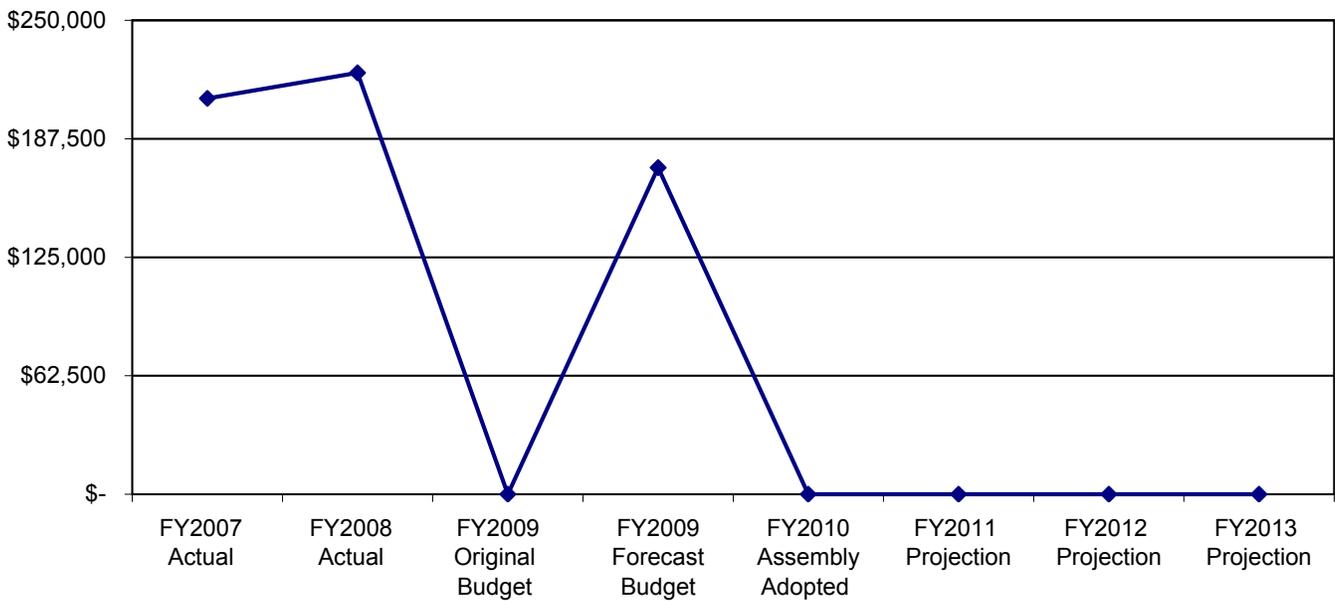
Fund: 260 Disaster Relief - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Revenues:								
Federal Revenue	\$ 139,980	\$ 365,966	\$ -	-	\$ -	\$ -	\$ -	\$ -
State Revenue	46,660	234,311	-	-	-	-	-	-
Total Revenues	186,640	600,277	-	-	-	-	-	-
Operating Transfers From:								
General Fund	200,000	-	-	-	-	50,000	50,000	50,000
Total Operating Transfers	200,000	-	-	-	-	50,000	50,000	50,000
Total Revenues and Operating Transfers	386,640	600,277	-	-	-	50,000	50,000	50,000
Expenditures:								
Personnel	35,841	2,467	-	-	-	-	-	-
Supplies	1,233	-	-	-	-	-	-	-
Services	232,956	490,863	50,000	50,000	50,000	50,000	50,000	50,000
Capital Outlay	25,320	20,887	-	-	-	-	-	-
Interdepartmental Charges	-	5,079	-	-	-	-	-	-
Total Expenditures	295,350	519,296	50,000	50,000	50,000	50,000	50,000	50,000
Operating Transfers To:								
General Fund	10,565	67,469	-	-	122,270	-	-	-
Total Operating Transfers	10,565	67,469	-	-	122,270	-	-	-
Total Expenditures and Operating Transfers	305,915	586,765	50,000	50,000	172,270	50,000	50,000	50,000
Net Results From Operations	80,725	13,512	(50,000)	(50,000)	(172,270)	-	-	-
Projected Lapse (Not Applicable)	-	-	-	-	-	-	-	-
Change in Fund Balance	80,725	13,512	(50,000)	(50,000)	(172,270)	-	-	-
Beginning Fund Balance	128,033	208,758	50,000	222,270	172,270	-	-	-
Ending Fund Balance	\$ 208,758	\$ 222,270	\$ -	\$ 172,270	-	\$ -	\$ -	\$ -

DISASTER RELIEF REVENUES AND EXPENDITURES



DISASTER RELIEF UNRESERVED FUND BALANCE



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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 FY2010/Budget highlights:

- Ability to continue to respond in the event of disaster.

Previous year accomplishments:

- Field monitoring, with State Parks and KRC of ice build up on Kenai River and ice-dammed lake above Skilak Lake, determined response not necessary though public notice was needed and provided.
- Hydrology review of recurrent flood problems in Seward area; incorporated findings into ongoing development of floodplain management ordinances as part of the Assembly Task Force to reduce impacts of flood events and associated response on public and private property.
- Extensive public awareness and monitoring of volcanic activity with AVO in preparation for response to any eruptions.
- Broad KPB training on ICS participation, damage assessment, intruder training and continuity of operations planning for emergency response and stability of borough operations in an emergency.

Significant budgetary changes:

- None

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
Emergency Incidents Responded to	1	6	4	4
Staff Time in Incident Response	400	700	500	500

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 260
Department 11251 - Disaster Relief**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 10,311	\$ -	\$ -	\$ -	\$ -	\$ -	-
40120 Temporary Wages	6,306	2,140	-	-	-	-	-
40130 Overtime Wages	10,487	55	-	-	-	-	-
40210 FICA	2,275	177	-	-	-	-	-
40221 PERS	4,338	38	-	-	-	-	-
40321 Health Insurance	2,084	57	-	-	-	-	-
40322 Life Insurance	40	-	-	-	-	-	-
Total: Personnel	35,841	2,467	-	-	-	-	-
Supplies							
42110 Office Supplies	183	-	-	-	-	-	-
42210 Operating Supplies	884	-	-	-	-	-	-
42230 Fuel, Oil & Lubricants	166	-	-	-	-	-	-
Total: Supplies	1,233	-	-	-	-	-	-
Services							
43011 Contractual Services	221,326	490,090	-	-	-	-	-
43110 Communications	-	-	-	-	-	-	-
43210 Transportation/Subsistence	7,680	141	-	-	-	-	-
43310 Advertising	990	-	-	-	-	-	-
43600 Project Management	2,960	632	-	-	-	-	-
43780 Building/Grounds Maintenance	-	-	-	-	-	-	-
43999 Contingency	-	-	50,000	50,000	50,000	-	0.00%
Total: Services	232,956	490,863	50,000	50,000	50,000	-	0.00%
Capital Outlay							
49311 Design	25,320	20,887	-	-	-	-	-
Total: Capital Outlay	25,320	20,887	-	-	-	-	-
Transfers							
50100 Transfer to General Fund	10,565	67,469	-	-	122,270	122,270	-
Total: Transfers	10,565	67,469	-	-	122,270	122,270	-
Interdepartmental Charges							
61990 Admin Service Fee	-	5,079	-	-	-	-	-
Total: Interdepartmental Charges	-	5,079	-	-	-	-	-
Department Total	\$ 305,915	\$ 586,765	\$ 50,000	\$ 50,000	\$ 172,270	\$ 122,270	244.54%

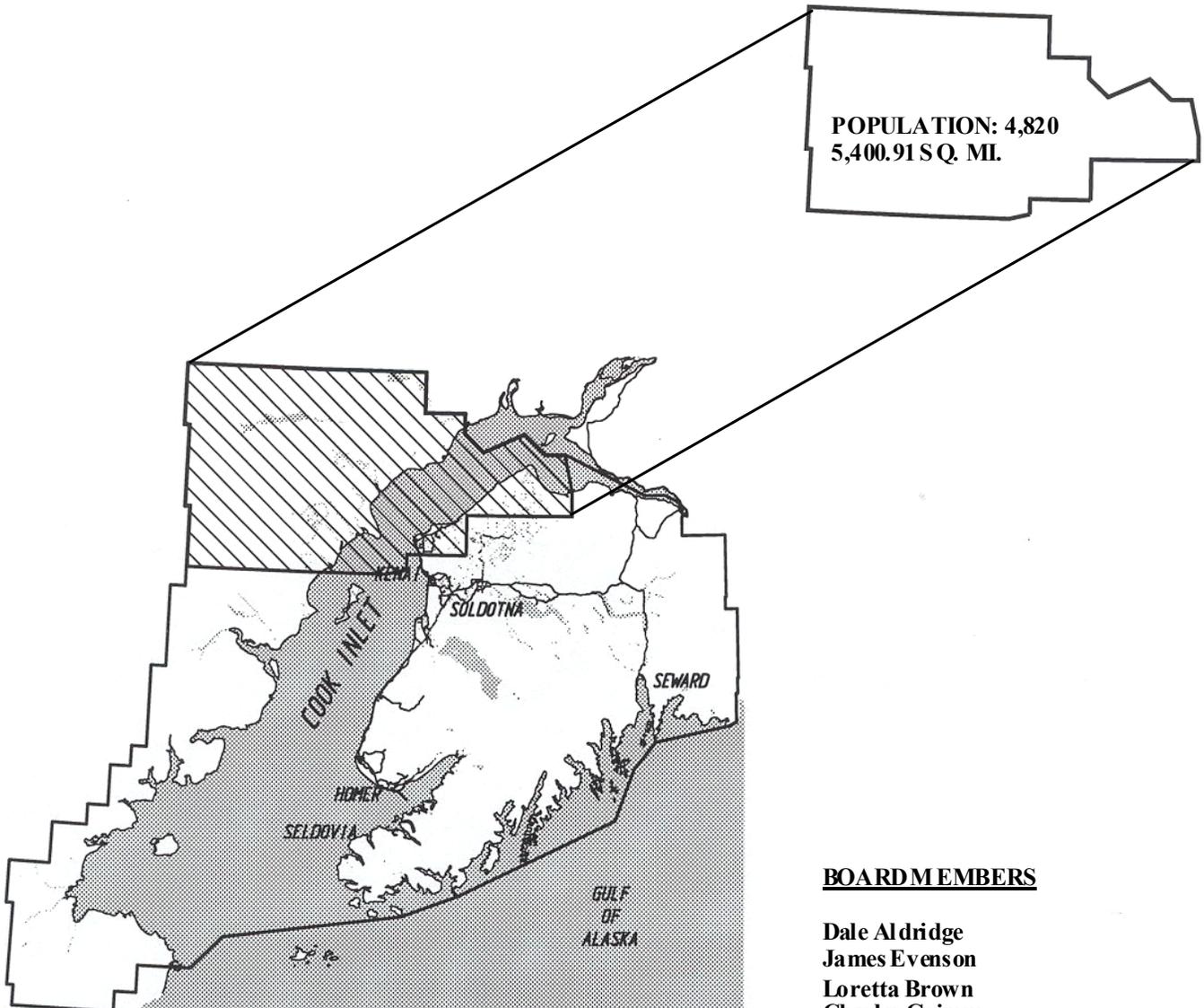
LINE-ITEM EXPLANATIONS

43999 Contingency. Response funds available in time of a disaster.

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 program. The board members, who are qualified voters in the Borough and residents of the Nikiski Senior Service Area, serve staggered three-year terms.

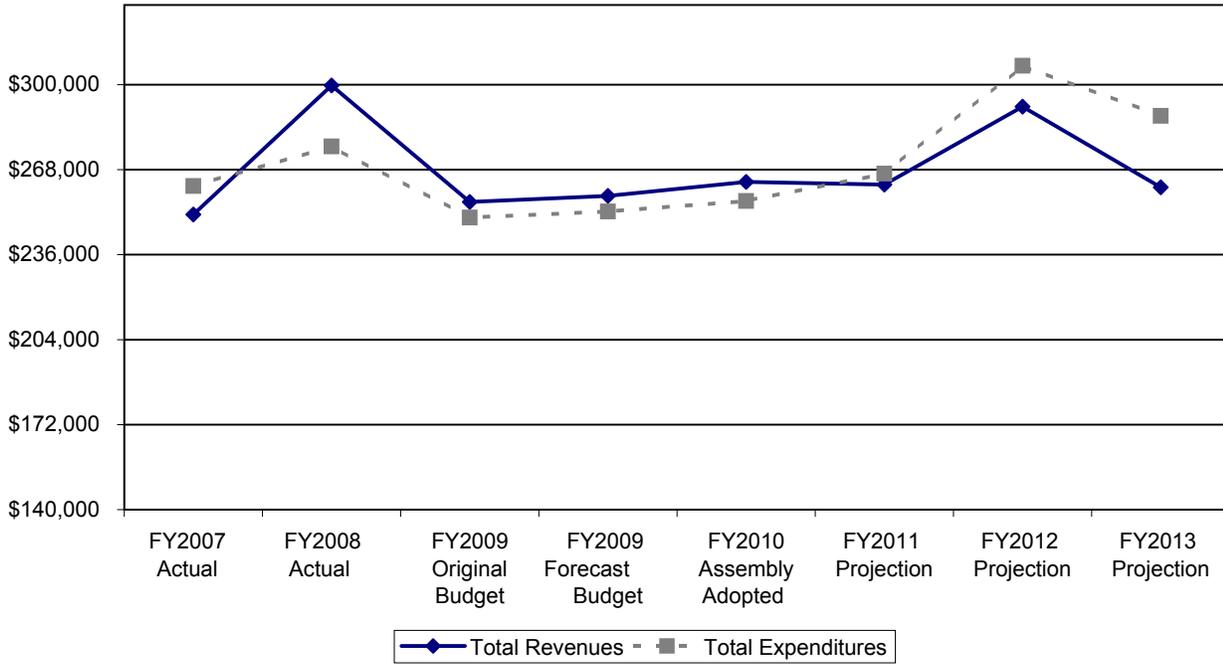
Funding is provided by a mill rate levy not to exceed 0.2 mill on taxable property and by a portion of grant funds provided by the Kenai Peninsula Borough to all senior citizen groups within the Borough. The mill rate for FY 2010 is set at .20 mills.



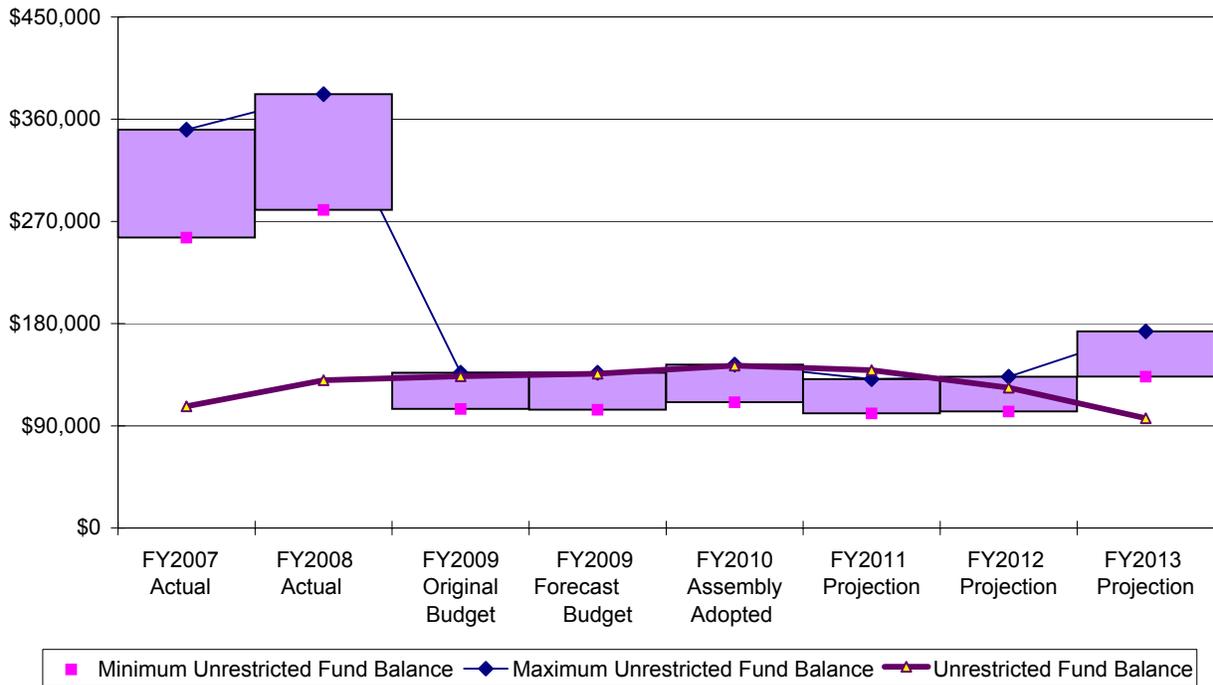
Fund: 280 Nikiski Seniors Service Area - Budget Projection

Fund Budget:	FY2007	FY2008	FY2009	FY2009	FY2010	FY2011	FY2012	FY2013
	Actual	Actual	Original Budget	Forecast Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	663,908	596,849	602,311	602,311	580,147	597,551	615,478	633,942
Personal	34,638	32,584	28,690	26,756	30,637	31,556	32,503	33,478
Oil & Gas (AS 43.56)	427,582	448,798	430,855	430,857	485,378	461,109	438,054	416,151
	1,126,128	1,078,231	1,061,856	1,059,924	1,096,162	1,090,216	1,086,035	1,083,571
Mill Rate	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Revenues:								
Property Taxes								
Real	\$ 114,199	\$ 119,253	\$ 120,462	\$ 120,462	\$ 116,029	\$ 119,510	\$ 123,096	\$ 126,788
Personal	6,789	6,521	5,244	5,293	6,005	6,185	6,371	6,562
Oil & Gas (AS 43.56)	85,968	89,945	86,171	86,171	97,076	92,222	87,611	83,230
Interest	297	333	303	303	340	347	354	361
Flat Tax	422	359	494	445	454	463	472	481
Motor Vehicle Tax	2,314	2,492	1,820	1,820	1,820	1,856	1,893	1,931
Total Property Taxes	209,989	218,903	214,494	214,494	221,724	220,583	219,797	219,353
State Revenue	2,160	38,857	-	2,272	-	-	30,000	-
Interest Earnings	8,775	8,727	4,793	4,793	5,098	5,225	5,356	5,490
Total Revenues	220,924	266,487	219,287	221,559	226,822	225,808	255,153	224,843
Operating Transfers From:								
General Fund	30,200	33,220	36,542	36,542	36,542	36,542	36,542	36,542
Total Operating Transfers	30,200	33,220	36,542	36,542	36,542	36,542	36,542	36,542
Total Revenues and Operating Transfers	251,124	299,707	255,829	258,101	263,364	262,350	291,695	261,385
Expenditures:								
Personnel	75,684	81,593	-	-	-	-	-	-
Services	181,609	160,064	246,154	246,154	256,228	266,477	277,136	288,222
Capital Outlay	-	31,762	-	2,205	-	-	30,000	-
Interdepartmental Charges	4,571	3,334	3,846	3,913	-	-	-	-
Total Expenditures	261,864	276,753	250,000	252,272	256,228	266,477	307,136	288,222
Change in fund balance	(10,740)	22,954	5,829	5,829	7,136	(4,127)	(15,441)	(26,837)
Beginning Fund Balance	117,912	107,172	127,812	130,126	135,955	143,091	138,964	123,523
Ending Fund Balance	\$ 107,172	\$ 130,126	\$ 133,641	\$ 135,955	\$ 143,091	\$ 138,964	\$ 123,523	\$ 96,686

**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:

- Maintain current level of services with the growing senior population and the decreasing presence of the area's largest tax base, i.e., the oil and gas industry.

Previous year accomplishments:

Provided funding to Nikiski Senior Citizens Inc. that supports the following programs:

1. Care Coordination Program, which helps seniors get connected to programs and services available in the area.
2. An Older Worker Specialist, who assists people 55 and older with training and employment opportunities.
3. An Outreach Representative, who visits seniors and provides information about resources available.
4. Implemented the new meal packaging which has improved the quality of the meals delivered to the homebound seniors. This new system has allowed the meal program to expand and provide meals to homebound seniors on weekends and on days that the center is closed.

Significant budgetary changes:

- None to report.

KEY MEASURES

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Actual</u>	<u>FY09</u> <u>Projected</u>	<u>FY10</u> <u>Projected</u>
<u>Service Area</u>				
Mill rate	.20	.20	.20	.20
Property tax revenue	\$209,989	\$218,903	\$214,494	\$220,690
Borough contribution	\$30,200	\$33,220	\$36,542	\$36,542
<u>Nikiski Senior Citizens, Inc.</u>				
Meals served	12,373	13,430	13,833	14,247
Miles driven	18,870	20,021	20,622	21,240

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 280
Department 63190 - Nikiski Seniors Service Area**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 43,154	\$ 45,398	\$ -	\$ -	\$ -	\$ -	-
40210 FICA	3,838	4,626	-	-	-	-	-
40221 PERS	12,282	14,003	-	-	-	-	-
40321 Health Insurance	11,500	11,960	-	-	-	-	-
40322 Life Insurance	111	114	-	-	-	-	-
40410 Leave	4,159	4,837	-	-	-	-	-
40411 Sick Leave	640	655	-	-	-	-	-
Total: Personnel	75,684	81,593	-	-	-	-	-
Services							
43011 Contractual Services	180,843	159,557	245,981	245,981	255,687	9,706	3.95%
43510 Insurance Premium	766	507	173	173	541	368	212.72%
Total: Services	181,609	160,064	246,154	246,154	256,228	10,074	4.09%
Capital Outlay							
48310 Vehicles	-	31,762	-	2,205	-	(2,205)	-100.00%
Total: Capital Outlay	-	31,762	-	2,205	-	(2,205)	-100.00%
Interdepartmental Charges							
61990 Admin Service Fee	4,571	3,334	3,846	3,913	-	(3,913)	-100.00%
Total: Interdepartmental Charges	4,571	3,334	3,846	3,913	-	(3,913)	-100.00%
Department Total	\$ 261,864	\$ 276,753	\$ 250,000	\$ 252,272	\$ 256,228	\$ 3,956	1.57%

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 (\$230,687) 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. For FY2010 these charges have been waived.

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.

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 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

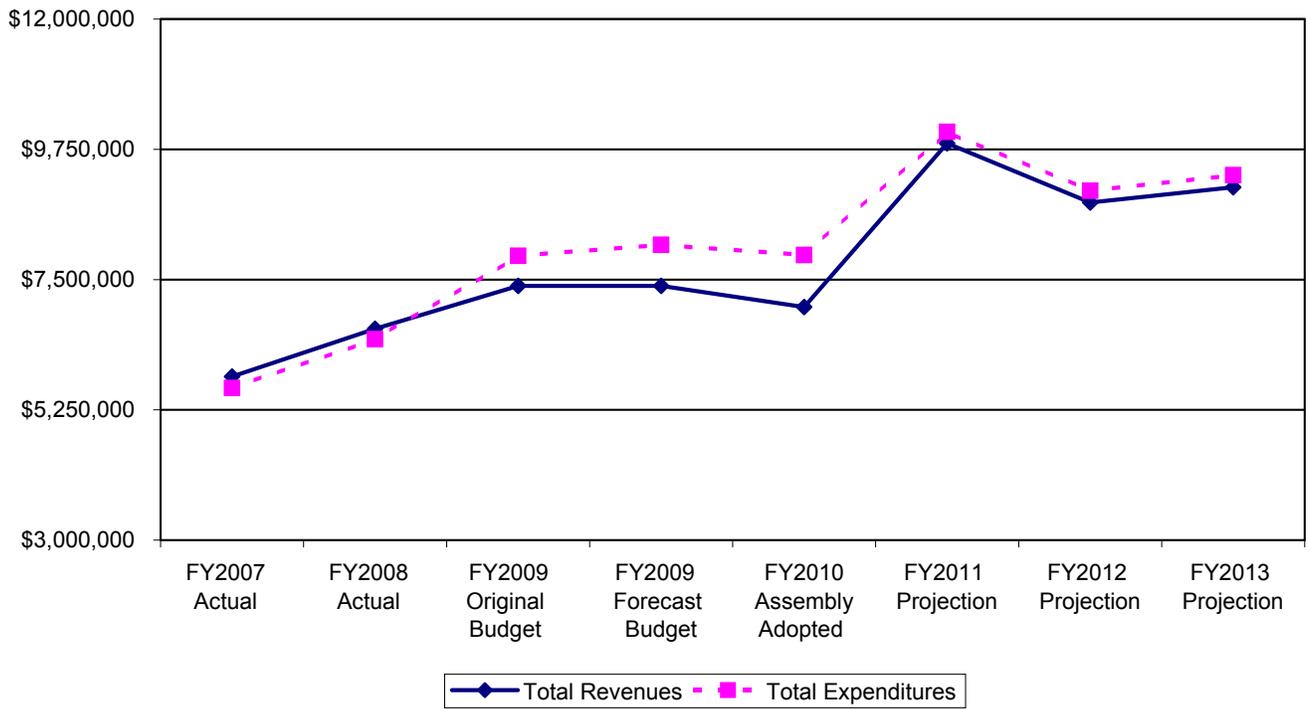
	<u>FY2007</u> <u>Actual</u>	<u>FY2008</u> <u>Actual</u>	<u>FY2009</u> <u>Estimated</u>	<u>FY2010</u> <u>Proposed</u>
Staffing History	19.25	20.25	20.75	21
Summary for All Areas: (Tons)				
Asbestos	39.77	14.64	1,045.00	40.00
Construction Debris	6,873.11	9,037.63	9,308.76	9,681.11
Mixed Solid Waste	69,307.09	65,300.00	67,259.00	69,949.36
Recycle	<u>1,421.40</u>	<u>1,707.83</u>	<u>1,759.07</u>	<u>1,829.43</u>
Total All Waste	77,641.37	76,060.10	79,371.83	81,499.90
Hazardous Waste (drums/boxes)	431	338	348	362
Used Oil Energy Recovery (gal)	18,255	18,802	19,366	20,141

Fund: 290 Solid Waste - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Revenues:								
State Revenues	\$ 45,829	\$ 113,351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	358,868	233,216	137,378	137,378	87,493	121,684	138,360	153,642
Other Revenue	434,748	269,726	441,643	441,843	450,476.0	459,486	468,676	478,050
Total Revenues	839,445	616,293	579,021	579,221	537,969	581,170	607,036	631,692
Operating Transfers From:								
General Fund	4,984,390	6,034,273	6,812,194	6,812,194	6,487,208	9,272,408	8,223,576	8,464,130
Total Operating Transfers	4,984,390	6,034,273	6,812,194	6,812,194	6,487,208	9,272,408	8,223,576	8,464,130
Total Revenues and Operating Transfers	5,823,835	6,650,566	7,391,215	7,391,415	7,025,177	9,853,578	8,830,612	9,095,822
Expenditures:								
Personnel	1,572,642	1,689,249	1,837,985	1,839,963	1,937,691	2,015,199	2,095,807	2,179,639
Supplies	335,344	432,622	554,956	661,016	544,961	555,860	566,977	578,317
Services	2,779,995	2,961,082	4,020,529	4,060,856	3,918,731	3,997,106	4,077,048	4,158,589
Capital Outlay	43,039	61,376	26,376	67,551	45,760	46,675	47,609	48,561
Interdepartmental Charges	-	(52,526)	-	-	-	-	-	-
Total Expenditures	4,731,020	5,091,803	6,439,846	6,629,386	6,447,143	6,614,840	6,787,441	6,965,106
Operating Transfers To:								
Solid Waste Debt Service	827,463	828,225	830,244	830,244	829,094	1,892,106	1,891,794	1,889,669
Solid Waste Capital Projects	70,000	550,000	641,000	641,000	648,324	1,545,077	355,000	450,000
Total Operating Transfers	897,463	1,378,225	1,471,244	1,471,244	1,477,418	3,437,183	2,246,794	2,339,669
Total Expenditures and Operating Transfers	5,628,483	6,470,028	7,911,090	8,100,630	7,924,561	10,052,023	9,034,235	9,304,775
Net Results From Operations	195,352	180,538	(519,875)	(709,215)	(899,384)	(198,445)	(203,623)	(208,953)
Projected Lapse (3%)	-	-	193,195	198,882	193,414	198,445	203,623	208,953
Change in Fund Balance	195,352	180,538	(326,680)	(510,333)	(705,970)	-	-	-
Beginning Spendable Fund Balance	840,413	1,035,765	326,680	1,216,303	705,970	-	-	-
Ending Spendable Fund Balance	\$ 1,035,765	\$ 1,216,303	\$ -	\$ 705,970	\$ -	\$ -	\$ -	\$ -
Beginning Closure/Postclosure Liability	4,913,986	2,616,725	2,916,419	2,916,617	3,472,590	4,056,140	4,612,010	5,121,384
Current Year Closure/Postclosure Accruals	263,763	382,579	601,450	601,450	629,656	642,631	656,815	743,649
Current Year Actual Closure/ Postclosure Expenditures	(2,561,024)	(82,687)	(59,260)	(45,477)	(46,106)	(86,761)	(147,441)	(342,195)
Ending Closure/Postclosure Liability	2,616,725	2,916,617	3,458,609	3,472,590	4,056,140	4,612,010	5,121,384	5,522,838
Total Fund Balance	\$ 3,652,490	\$ 4,132,920	\$ 3,458,609	\$ 4,178,560	\$ 4,056,140	\$ 4,612,010	\$ 5,121,384	\$ 5,522,838

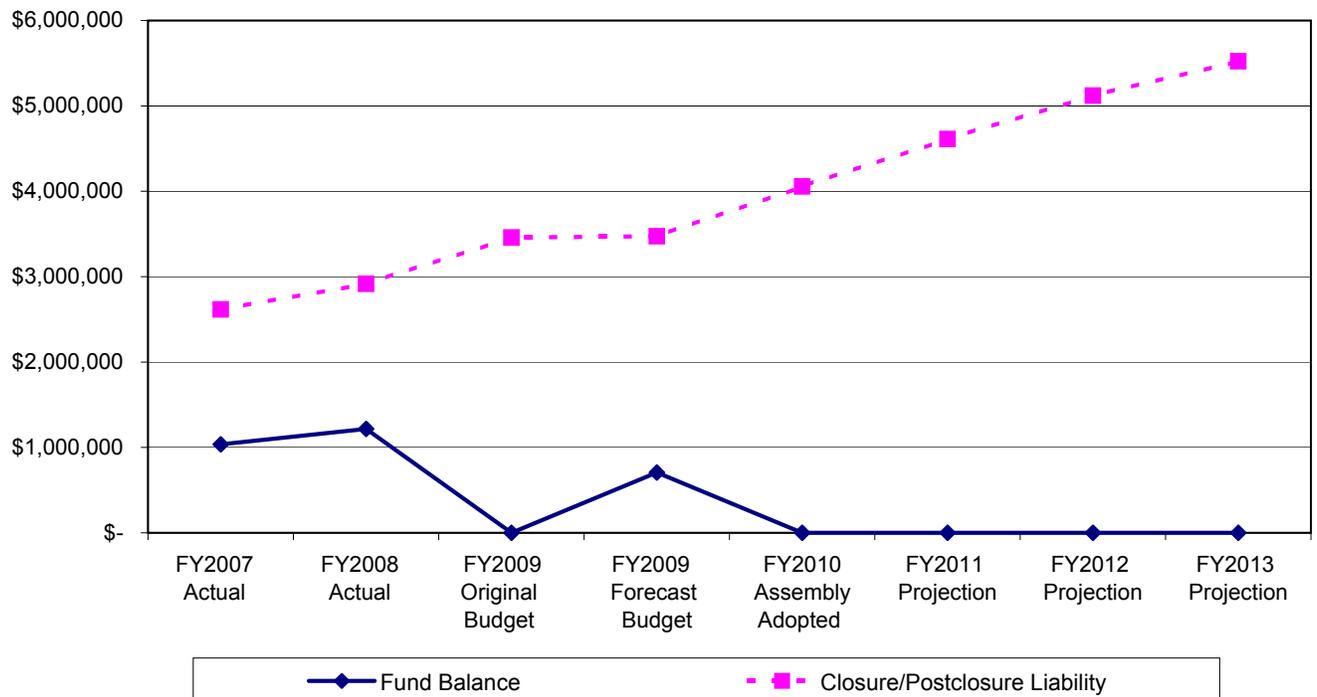
Mill Rate Equivalency for Operating Transfer from the General Fund	1.01	1.12	1.14	1.14	1.02	1.42	1.22	1.22
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SOLID WASTE REVENUES AND EXPENDITURES



◆ Total Revenues
 -■- Total Expenditures

SOLID WASTE FUND BALANCE & CLOSURE/POSTCLOSURE LIABILITY



◆ Fund Balance
 -■- Closure/Postclosure Liability

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 FY2010/Budget highlights

- Expand implementation of Alaska Department of Environmental Conservation (ADEC) Research, Development and Demonstration (RD&D) project permit for the Central Peninsula Landfill. Refine reporting program for RD&D permit requirement using in-house staff.
- Implement ADEC regulatory changes at all solid waste facilities.
- 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.

Previous year accomplishments

- Obtained new five year ADEC solid waste disposal permit for Homer Landfill through August 2013.
- Re-bid operations and maintenance at several facilities.
- Completed South Peninsula Solid Waste Management Plan.
- Program specific accomplishments and statistics are detailed under the applicable program budget.

Significant budgetary changes

- Contractual Services is decreasing due to Solid Waste Administration Staff implementing the RD&D project.
- Increase .25 Environmental Coordinator Position. Increase is due to the increase in regulatory and environmental requirements at the Central Peninsula Landfill and Homer Landfill.

KEY MEASURES

	FY2007 <u>Actual</u>	FY2008 <u>Actual</u>	FY2009 <u>Estimated</u>	FY2010 <u>Projected</u>
Staffing History	3.25	4.25	4.75	5

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 290
Department 32010 - Solid Waste Administration**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 179,186	\$ 221,202	\$ 262,882	\$ 262,882	\$ 312,900	\$ 50,018	19.03%
40120 Temporary Wages	204	1,138	1,200	1,200	1,200	-	0.00%
40130 Overtime Wages	992	3,539	5,115	5,115	5,368	253	4.95%
40210 FICA	18,347	14,096	24,083	24,083	28,547	4,464	18.54%
40221 PERS	51,698	80,701	60,590	60,590	71,974	11,384	18.79%
40321 Health Insurance	34,407	44,434	57,119	57,119	66,680	9,561	16.74%
40322 Life Insurance	436	622	665	665	783	118	17.74%
40410 Leave	18,934	27,711	28,446	28,446	36,029	7,583	26.66%
40411 Sick Leave	2,491	4,871	6,158	6,158	8,778	2,620	42.55%
40511 Other Benefits	895	108	2,196	2,196	2,186	(10)	-0.46%
Total: Personnel	307,590	398,422	448,454	448,454	534,445	85,991	19.17%
Supplies							
42110 Office Supplies	1,933	3,883	2,295	3,880	3,200	(680)	-17.53%
42120 Computer Software	375	45	816	1,516	816	(700)	-46.17%
42230 Fuel, Oils and Lubricants	-	-	-	-	1,500	1,500	-
42250 Uniforms	129	-	306	556	306	(250)	-44.96%
42310 Repair/Maintenance Supplies	10	77	3,060	228	1,500	1,272	557.89%
42360 Vehicle Repair Supplies	-	14	-	232	-	(232)	-100.00%
42410 Small Tools	-	-	-	290	-	(290)	-100.00%
Total: Supplies	2,447	4,019	6,477	6,702	7,322	620	9.25%
Services							
43011 Contractual Services	-	101,701	51,000	178,653	5,000	(173,653)	-97.20%
43110 Communications	3,432	3,609	4,080	4,352	4,080	(272)	-6.25%
43140 Postage	364	138	816	816	200	(616)	-75.49%
43210 Transportation/Subsistence	7,772	10,195	7,364	7,364	6,000	(1,364)	-18.52%
43220 Car Allowance	-	3,600	3,600	3,600	-	(3,600)	-100.00%
43250 Freight and Express	-	-	51	51	100	49	96.08%
43260 Training	3,314	2,130	2,470	2,470	3,470	1,000	40.49%
43310 Advertising	-	269	408	408	408	-	0.00%
43410 Printing	-	340	306	306	306	-	0.00%
43510 Insurance Premium	7,044	8,051	8,051	8,051	8,978	927	11.51%
43600 Project Management	-	-	-	20,000	-	(20,000)	-100.00%
43610 Utilities	2,562	2,610	2,815	2,815	3,378	563	20.00%
43720 Equipment Maintenance	746	1,395	3,060	3,060	2,000	(1,060)	-34.64%
43750 Vehicle Maintenance	-	504	-	-	1,200	1,200	-
43780 Building/Grounds Maintenance	-	120	-	-	-	-	-
43920 Dues and Subscriptions	740	886	969	969	969	-	0.00%
Total: Services	25,974	135,548	84,990	232,915	36,089	(196,826)	-84.51%
Capital Outlay							
48710 Minor Office Equipment	-	2,096	2,640	7,140	2,000	(5,140)	-71.99%
48720 Minor Office Furniture	-	1,487	510	510	500	(10)	-1.96%
48730 Minor Communication Equipment	-	-	-	575	-	(575)	-100.00%
Total: Capital Outlay	-	3,583	3,150	8,225	2,500	(5,725)	-69.60%
Transfers							
50340 Solid Waste Debt Service	827,463	828,225	830,244	830,244	829,094	(1,150)	-0.14%
50411 Solid Waste Capital Projects	70,000	550,000	641,000	641,000	648,324	7,324	1.14%
Total: Transfers	897,463	1,378,225	1,471,244	1,471,244	1,477,418	6,174	0.42%
Interdepartmental Charges							
60000 Charges (To)/From Other Depts.	-	(52,526)	-	-	-	-	-
Total: Interdepartmental Charges	-	(52,526)	-	-	-	-	-
Department Total	\$ 1,233,474	\$ 1,867,271	\$ 2,014,315	\$ 2,167,540	\$ 2,057,774	\$ (109,766)	-5.06%

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.

Increased: Environmental Coordinator went from 3/4 time to full time.

42360 Vehicle Repair Supplies. Repair supplies for the Solid Waste department vehicle.

43011 Contractual Services. Funding for possible consulting and engineering services needed in response to environmental issues.

43610 Utilities. Increased to cover rate increases.

43750 Vehicle Maintenance. For maintenance service on department vehicle.

48710 Minor Office Equipment. Replace 1 office computer.

48720 Minor Office Furniture. Purchase of 1 new office chairs.

50340 Transfers 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 is projected to be issued in FY2010.

For capital projects information on this department - See the Capital Projects Section - Pages 300,302 & 308-309

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

- Solid Waste Administration continues to work with design engineers for the lined landfill cell to remedy leachate piping freezing during the winter months. An action plan is in place to address the most urgent 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.
- A covered equipment maintenance building is needed in close proximity to current and future lined landfill cells 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. The goal is to place as much leachate back on to the trash as possible; however the trash is only capable of holding so much leachate before reaching saturation. Unusual large amounts of rainfall may force the 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. 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.
- Truck scales replacement.

Objectives FY2010/Budget highlights

- Implement RD&D permit for leachate and landfill gas management. Apply as much leachate back on to trash as possible to reduce cost of hauling leachate off-site for treatment and to enhance biodegrading of the waste.
- Reduce the amount of waste requiring disposal in lined cell by diverting construction & demolition waste from lined cell and provide recycling and disposal opportunities for used oil, household hazardous waste, and batteries.

Previous year accomplishments:

- Installed subsurface plumbing in lined landfill cell using on-site Borough staff for leachate recirculation in accordance with RD&D permit.
- Diverted construction and demolition debris resulting in less airspace consumption and extended life of unlined landfill cell. New unlined cell planned for construction in Spring of 2009
- CPL staff took over some repair and maintenance tasks associated with the aging fleet of dumpsters used at drop box sites. These services had been contracted out to this point under the Miscellaneous Landfill, Hauling cost center.
- Managed special waste to reduce the material and cost requiring management through the hazardous waste collection program.

Significant budgetary changes

- As a result of utilizing best management practices (i.e. compacting efficiencies, waste screening, recycling and segregation) for handling construction and demolition debris at CPL, the unlined landfill life is extended a minimum of 7 months beyond which time a new cell was scheduled to be brought on-line. Consequently, the \$100,000 for new cell excavation normally budgeted on an annual, recurring basis will not be required in FY10, but deferred until FY11.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Proposed</u>
Staffing History	11.80	12.00	12.00	12.00

	<u>Hauls Tons</u>		<u>Hauls Tons</u>		<u>Hauls Tons</u>		<u>Hauls Tons</u>	
Total Waste Accepted	115,147	57,938	118,173	52,014	121,718	53,575	126,587	55,718
Vehicles	-	252	-	361	-	200	-	208
Hazardous Waste (drums/boxes)	-	265	-	273	-	281	-	292
Used Oil Energy Recovery (gal.)	-	4,844	-	4,989	-	5,139	-	5345
Leachate Generated (gal.)	-	-	-	-1,304,632	-	-1,500,000	-	-

Major Materials Accepted (% of total tonnage)

	<u>Tons</u>	<u>%</u>	<u>Tons</u>	<u>%</u>	<u>Tons</u>	<u>%</u>	<u>Tons</u>	<u>%</u>
Borough Solid Waste	51,025	88.07	42,962	82.60	39,672	74.05	41,788	75
Construction Debris	6,873	11.86	9,038	17.37	12,858	24	13,885	24.92
Asbestos	40	.07	15	.03	1,045	1.95	45	.08
Total	<u>57,938</u>		<u>52,015</u>		<u>53,575</u>		<u>55,718</u>	

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 290

Department 32122 - Central Peninsula Landfill

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 486,374	\$ 479,523	\$ 545,829	\$ 545,829	\$ 566,058	\$ 20,229	3.71%
40120 Temporary Wages	16,197	49,968	66,917	66,917	29,760	(96,677)	-144.47%
40130 Overtime Wages	9,352	14,602	17,822	17,822	18,186	(36,008)	-202.04%
40210 FICA	43,759	45,598	54,172	54,172	52,852	(107,024)	-197.56%
40221 PERS	146,941	153,888	128,229	128,229	132,842	(261,071)	-203.60%
40321 Health Insurance	133,686	129,261	144,300	144,300	160,031	(304,331)	-210.90%
40322 Life Insurance	1,282	1,227	1,410	1,410	1,458	(2,868)	-203.40%
40410 Leave	55,145	55,990	49,272	49,272	50,480	(99,752)	-202.45%
40411 Sick Leave	4,806	5,874	9,070	9,070	6,809	(15,879)	-175.07%
40511 Other Benefits	168	442	192	192	192	(384)	-200.00%
Total: Personnel	897,710	936,373	1,017,213	1,017,213	1,018,668	(903,765)	-88.85%
Supplies							
42110 Office Supplies	368	515	408	408	408	(816)	-200.00%
42120 Computer Software	800	959	1,020	20	1,000	(1,020)	-5100.00%
42210 Operating Supplies	-	-	-	16,112	16,112	(32,224)	-200.00%
42230 Fuel, Oils and Lubricants	85,749	117,100	140,000	140,000	120,000	(260,000)	-185.71%
42250 Uniforms	2,783	3,041	3,060	3,060	3,000	(6,060)	-198.04%
42263 Training Supplies	-	-	-	-	600	(600)	-
42310 Repair/Maintenance Supplies	110,230	162,106	219,300	214,389	199,089	(413,478)	-192.86%
42360 Motor Vehicle Repair Supplies	-	-	-	2,000	2,000	(4,000)	-200.00%
42410 Small Tools	4,172	4,792	1,020	6,020	1,020	(7,040)	-116.94%
42424 Safety Supplies	-	-	-	3,000	12,300	(15,300)	-510.00%
Total: Supplies	204,102	288,513	364,808	385,009	355,529	(740,538)	-192.34%
Services							
43011 Contractual Services	35,344	118,178	272,400	248,877	172,400	(421,277)	-169.27%
43014 Physical Examinations	-	-	-	523	12,000	(12,523)	-2394.46%
43015 Water/Air Sample Testing	46,950	43,393	58,834	58,834	46,000	(104,834)	-178.19%
43019 Software Licensing	-	800	-	-	900	(900)	-
43095 SW Closure/Post Closure	193,300	300,000	300,000	300,000	315,552	(615,552)	-205.18%
43110 Communications	1,981	1,847	3,264	3,264	2,000	(5,264)	-161.27%
43210 Transportation/Subsistence	3,925	4,357	4,030	3,140	3,500	(6,640)	-211.46%
43250 Freight and Express	788	260	1,326	1,326	500	(1,826)	-137.71%
43260 Training	4,530	4,514	2,720	3,610	4,300	(7,910)	-219.11%
43310 Advertising	909	194	1,020	1,020	500	(1,520)	-149.02%
43510 Insurance Premium	46,062	45,372	45,372	45,372	43,444	(88,816)	-195.75%
43600 Project Management	-	-	-	17,000	-	(17,000)	-100.00%
43610 Utilities	103,888	90,112	116,280	116,280	136,280	(252,560)	-217.20%
43720 Equipment Maintenance	-	574	204	204	204	(408)	-200.00%
43750 Vehicle Maintenance	24,044	1,730	20,400	20,400	15,000	(35,400)	-173.53%
43780 Buildings/Grounds Maintenance	10,400	8,791	57,630	51,630	25,000	(76,630)	-148.42%
43810 Rents and Operating Leases	10,830	7,087	15,300	15,300	10,000	(25,300)	-165.36%
43812 Equipment Replacement Pymt.	23,584	23,032	33,746	33,746	39,618	(73,364)	-217.40%
43920 Dues and Subscriptions	307	605	459	459	450	(909)	-198.04%
Total: Services	506,842	650,846	932,985	920,985	827,648	(1,748,633)	-189.87%
Capital Outlay							
48311 Machinery & Equipment	-	12,528	-	16,350	13,500	(29,850)	-182.57%
48630 Improvements Other Than Bldgs	14,638	-	-	-	-	-	-
48710 Minor Office Equipment	-	1,214	-	1,024	1,900	(2,924)	-285.55%
48720 Minor Office Furniture	245	-	-	-	300	(300)	-
48730 Minor Communication Equipment	7,453	-	306	1,306	306	(1,612)	-123.43%
48740 Minor Machines & Equipment	6,776	5,099	2,040	13,040	2,040	(15,080)	-115.64%
49433 Plan Reviews	3,142	4,919	4,080	5,234	5,234	(10,468)	-200.00%
Total: Capital Outlay	32,254	23,760	6,426	36,954	23,280	(60,234)	-163.00%
Department Total	\$ 1,640,908	\$ 1,899,492	\$ 2,321,432	\$ 2,360,161	\$ 2,225,125	\$ (3,453,170)	-146.31%

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. Decrease due to deletion of junk vehicle program.

42310 Repair/Maintenance Supplies. Site, facility, equipment, materials, supplies, parts, tools, signs, etc. Additional yearly costs to purchase vertical waste mass wells, leachate supply piping, and landfill gas piping to accomplish leachate re-circulation (\$99,300). No additional staff required to install leachate piping.

42410 Small Tools and Equipment. Hand tools for dumpster maintenance, leachate plumbing.

42424 Safety Supplies. Correct account code distribution, previously recorded as repair/maintenance supplies.

43011 Contractual Services. Contract with consultant to perform a feasibility study to evaluate an on-site wetland leachate treatment system at CPL (\$37,000). As a result of utilizing best management practices (i.e. compacting efficiencies, waste screening, recycling and segregation) for handling construction and demolition debris at CPL, the unlined landfill life is extended a minimum of 7 months beyond which time a new cell was scheduled to be brought on-line. Consequently, the \$100,000 for new cell excavation normally budgeted on an annual, recurring basis will not be required in FY10, but deferred until FY11.

43014 Physical Examinations Physical Examinations are required biennially per the Union Contract Bargaining Agreement. Examinations will begin in July, 2009.

43260 Training. Every three years select Landfill operators are recertified as Managers of Landfill Operations (MOLO). This training is conducted in-state.

43610 Utilities. Increased to cover rate increases.

43750 Vehicle Maintenance. Contract services for maintenance and repairs of vehicles and equipment.

43780 Buildings/Grounds Maintenance. Contract services for electrical, mechanical, plumbing, gravel and other facility and grounds services.

48311 Machinery & Equipment. Replacement waste oil burner (\$8,000) and air compressor (\$5,500).

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Fund 290 Solid Waste Fund
Dept: 32150 Seward Transfer Facility

DEPARTMENT FUNCTION

Mission: 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:

- Re-bid Operation/Maintenance and hauling contract in FY10.
- Wastewater disposal.
- Flooding/road maintenance issues with Dimond Blvd. Dimond Blvd is the sole access route to the Seward Transfer Facility (STF). The potential for flooding and the subsequent rebuilding and repair of Dimond Blvd. is an issue that will need to be addressed.

Objectives FY2010/Budget highlights:

- Expand and develop the Seward inert waste monofill in an efficient manner to reduce the amount of material requiring transfer to Soldotna.
- Find alternate means of disposal for site generated wastewater currently being evaporated.

Previous year accomplishments:

- Development of the inert waste monofill to provide a convenient and economical disposal option for large, bulky, inert wastes that are not practical to transport to Soldotna or to recycle.
- Started plastics recycling program.

Significant budgetary changes:

- Seward Transfer Facility will be re-bid and under a new contract on 1/1/2010. We anticipate a cost increase in contractual services as a result of the new contract.
- Increase in Solid Waste Closure/Post Closure for the Seward Monofill.

KEY MEASURES

	<u>FY07 Actual</u>		<u>FY08 Actual</u>		<u>FY09 Estimated</u>		<u>FY10 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		.20		-		-	
Mixed Solid Waste	295	4,905	330	5,019	340	5,169	354	5,376
Recycle		369		238		300		312
Total	295	5,274	330	5,256	340	5,469	354	5,688
Hazardous Waste (drums/boxes)		71		48		68		70
Used Oil Energy Recovery (gal.)		525		0		0		400

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 290
Department 32150 - Seward Transfer Facility**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 8,391	\$ 10,839	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	-	-	480	480	480	-	0.00%
40130 Overtime Wages	355	172	-	-	-	-	-
40210 FICA	1,071	937	37	37	37	-	0.00%
40221 PERS	3,340	3,636	-	-	-	-	-
40321 Health Insurance	2,384	2,414	-	-	-	-	-
40322 Life Insurance	31	28	-	-	-	-	-
40410 Leave	1,754	1,458	-	-	-	-	-
40411 Sick Leave	321	331	-	-	-	-	-
Total: Personnel	17,647	19,815	517	517	517	-	0.00%
Supplies							
42210 Operating Supplies	-	-	-	100	100	-	0.00%
42230 Fuel, Oils and Lubricants	2,233	2,117	7,200	7,200	3,000	(4,200)	-58.33%
42250 Uniforms	-	-	150	150	150	-	0.00%
42310 Repair/Maintenance Supplies	1,866	2,997	8,160	8,060	3,000	(5,060)	-62.78%
Total: Supplies	4,099	5,114	15,510	15,510	6,250	(9,260)	-59.70%
Services							
43011 Contractual Services	535,686	539,291	572,886	571,886	684,187	112,301	19.64%
43015 Water/Air Sample Testing	1,837	5,917	4,600	4,600	4,600	-	0.00%
43095 SW Closure/Post Closure	1,000	1,000	1,000	1,000	11,570	10,570	1057.00%
43110 Communications	535	525	510	510	650	140	27.45%
43210 Transportation/Subsistence	613	319	-	-	300	300	-
43310 Advertising	-	423	1,000	-	500	500	-
43510 Insurance Premium	3,351	3,222	3,222	3,222	3,697	475	14.74%
43610 Utilities	3,077	2,899	5,112	5,112	5,316	204	3.99%
43720 Equipment Maintenance	-	95	-	-	-	-	-
43780 Buildings/Grounds Maintenance	19,943	2,895	30,600	32,600	10,000	(22,600)	-69.33%
43810 Rents and Operating Leases	88	91	100	100	-	(100)	-100.00%
43812 Equipment Replacement Pymt.	2,936	2,936	2,936	2,936	4,000	1,064	36.24%
Total: Services	569,066	559,613	621,966	621,966	724,820	102,854	16.54%
Capital Outlay							
48740 Minor Machines & Equipment	-	741	-	-	-	-	-
49433 Plan Reviews	1,003	547	1,500	1,753	1,500	(253)	-14.43%
Total: Capital Outlay	1,003	1,288	1,500	1,753	1,500	(253)	-14.43%
Department Total	\$ 591,815	\$ 585,830	\$ 639,493	\$ 639,746	\$ 733,087	\$ 93,341	14.59%

LINE-ITEM EXPLANATIONS

43011 Contractual Services. Transfer facility operations, maintenance and waste transfer to Soldotna (\$684,187). The transfer facility will be rebid with the new contract beginning in 1/1/2010 resulting in increased contractual service cost.

43095 SW Closure/Post Closure. Increased funding (\$10,000) for the Seward Inert Waste Landfill. Based on current and projected air space consumption, the Inert Waste Landfill will reach capacity in 2020.

43610 Utilities. Increased to cover rate increases.

43780 Buildings/Grounds Maintenance. Contracted services for electrical, mechanical, plumbing, snow removal, road maintenance, fencing and other services.

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.

Objectives FY2010/Budget highlights:

- Develop the landfill in a vertical manner in order to utilize the existing landfill to the fullest extent possible.

Previous year accomplishments:

- Homer staff repaired and painted drop box dumpster and recycle containers.
- Complete rebuild/reline of baler.
- Rebuild undercarriage of a 953C Cat track loader. All labor performed by Homer staff.
- Utilized Homer staff in Nanwalek and Port Graham to assist with inert and hazardous waste management to bring the site into regulatory compliance.

Significant budgetary changes:

- Increase of \$15,000 in SW Closure/Post Closure account.
- Minor Machines and Equipment: Supply items not purchased every fiscal year. Loader tires (\$10,000), foam filled tires for 963 Bobcat (\$3,000), and tire chains for Roll-Off, loader (\$5,000).
- D65 dozer undercarriage rebuild (\$29,000).

KEY MEASURES

	<u>FY2007</u>		<u>FY2008</u>		<u>FY2009</u>		<u>FY2010</u>	
	<u>Actual</u>		<u>Actual</u>		<u>Estimated</u>		<u>Projected</u>	
Staffing History	4		4		4		4	
Total Bales	<u>Recycle</u>	<u>MSW</u>	<u>Recycle</u>	<u>MSW</u>	<u>Recycle</u>	<u>MSW</u>	<u>Recycle</u>	<u>MSW</u>
	358	8,127	333	7,950	375	8,600	375	8,600
Recycled Materials								
	<u>Tons</u>		<u>Tons</u>		<u>Tons</u>		<u>Tons</u>	
Aluminum	4.98		6.23		6.42		6.61	
Newspaper	83.82		90.35		93.06		95.85	
Cardboard	126.46		146.35		150.74		155.26	
Paper	19.31		36.72		37.82		38.96	
Plastic	5.72		9.64		9.93		10.23	
Autos	414.11		300.00		120.00		123.60	
Total Tons	<u>654.40</u>		<u>589.29</u>		<u>417.97</u>		<u>430.51</u>	
Hazardous Waste (drums/boxes)	95		62		80		80	
Used Oil Energy Recovery (gal)	3,870		2,318		2,388		2,500	

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 290
Department 32310 - Homer Baler**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 171,684	\$ 171,488	\$ 200,296	\$ 200,296	\$ 205,393	\$ 5,097	2.54%
40120 Temporary Wages	14,241	13,431	9,600	14,600	13,431	(1,169)	-8.01%
40130 Overtime Wages	8,380	11,255	9,289	9,289	8,380	(909)	-9.79%
40210 FICA	17,223	17,583	19,405	19,405	20,005	600	3.09%
40221 PERS	55,318	45,675	47,891	47,891	48,850	959	2.00%
40321 Health Insurance	45,365	45,726	48,100	48,100	53,344	5,244	10.90%
40322 Life Insurance	475	492	516	516	527	11	2.13%
40410 Leave	22,956	24,423	21,705	21,705	21,159	(546)	-2.52%
40411 Sick Leave	3,678	4,019	4,665	4,665	4,878	213	4.57%
40511 Other Benefits	5,712	61	-	-	20	20	-
Total: Personnel	345,032	334,153	361,467	366,467	375,987	9,520	2.60%
Supplies							
42110 Office Supplies	282	289	255	555	500	(55)	-9.91%
42210 Operating Supplies	-	-	-	25,100	25,100	-	-
42230 Fuel, Oils and Lubricants	34,375	49,491	46,080	50,080	40,000	(10,080)	-20.13%
42250 Uniforms	1,489	1,070	1,500	2,000	1,000	(1,000)	-50.00%
42263 Training Supplies	-	-	-	-	1,200	1,200	-
42310 Repair/Maintenance Supplies	57,844	54,548	73,440	127,174	60,440	(66,734)	-52.47%
42410 Small Tools	204	315	500	500	500	-	0.00%
42424 Safety Supplies	-	-	-	1,900	1,400	(500)	-
Total: Supplies	94,194	105,713	121,775	207,309	130,140	(77,169)	-37.22%
Services							
43011 Contractual Services	20,934	26,527	32,676	18,737	28,315	9,578	51.12%
43014 Physical Examinations	-	-	-	-	4,000	4,000	-
43015 Water/Air Sample Testing	19,504	22,191	24,000	48,043	50,000	1,957	4.07%
43095 SW Closure/Post Closure	35,000	47,000	245,000	245,000	273,478	28,478	11.62%
43110 Communications	2,001	2,967	3,060	3,060	3,060	-	0.00%
43210 Transportation/Subsistence	1,265	868	3,160	3,160	2,645	(515)	-16.30%
43250 Freight and Express	987	723	510	1,610	510	(1,100)	-68.32%
43260 Training	1,509	1,620	2,220	2,220	2,900	680	30.63%
43310 Advertising	48	911	1,020	1,020	500	(520)	-50.98%
43510 Insurance Premium	18,414	15,719	15,719	15,719	21,393	5,674	36.10%
43610 Utilities	29,540	31,213	38,160	38,160	41,976	3,816	10.00%
43720 Equipment Maintenance	-	-	300	300	300	-	0.00%
43750 Vehicle Maintenance	2,167	7,468	45,200	45,200	10,000	(35,200)	-77.88%
43780 Buildings/Grounds Maintenance	1,537	631	10,200	10,200	6,000	(4,200)	-41.18%
43810 Rents and Operating Leases	234	3,349	4,080	4,080	4,080	-	0.00%
43812 Equipment Replacement Pymt.	77,397	77,545	75,133	75,133	75,133	-	0.00%
43920 Dues and Subscriptions	-	-	255	255	255	-	0.00%
Total: Services	210,537	238,732	500,693	511,897	524,545	12,648	2.47%
Capital Outlay							
48310 Vehicles	-	-	-	1,500	-	(1,500)	-
48710 Minor Office Equipment	383	1,636	510	510	500	(10)	-1.96%
48730 Minor communication Equipment	-	-	-	-	2,000	2,000	-
48740 Minor Machines & Equipment	5,753	3,130	5,100	5,700	5,100	(600)	-10.53%
49207 Fencing	-	-	-	5,100	-	(5,100)	-
49433 Plan Reviews	2,076	2,076	5,100	124	4,500	4,376	3529.03%
Total: Capital Outlay	8,212	6,842	10,710	12,934	12,100	(834)	-6.45%
Department Total	\$ 657,975	\$ 685,440	\$ 994,645	\$ 1,098,607	\$ 1,042,772	\$ (55,835)	-5.08%

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 positions.

40120 Temporary Wages. Increased to reflect actual expenditures of the prior two years.

42210 Operating Supplies. Accounting adjustment. Wire for baler operations and gravel.

43011 Contractual Services. Surveying (\$ 7,000), hauling recyclables contract (\$16,250) and junk vehicle recycling (\$5,065).

43014 Physical Examinations. Physical Examinations are required biennially per the Union Contract Bargaining Agreement. Examinations will begin in July 2009.

43015 Water/Air Sampling. An Assessment Ground Water monitoring Program has been initiated. The KPB chose to institute the program in lieu of closing a portion of the Homer landfill.

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities (30 years after the landfill reaches capacity). Increase due to anticipated increased landfill closure cost (\$28,478).

43260 Training. Every three years select Landfill operators are recertified as Managers of Landfill Operations (MOLO). This training is conducted in-state.

43610 Utilities. Increased to cover rate increases.

48730 Minor Communication Equipment. Radio communications for SWD, previously coded to 42310.

48740 Minor Machines & Equipment. Power trolleys (\$5,100).

Fund: 290
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 collection program; solid waste environmental monitoring; and litter program.

Major long-term issues and concerns:

- Increase cost for upcoming re-bid for remote Landfill (Beluga) and Seward Transfer Facility.
- 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 FY2010/Budget highlights:

- Identify and conduct necessary studies and analysis for new landfill locations in Tyonek and Port Graham.
- Develop scrap metal/junk vehicle diversion program for Seldovia to increase available airspace for municipal solid waste.
- Utilize trained borough staff in Soldotna and Homer to assist with rural landfill, transfer facility projects, and special waste management.

Previous year accomplishments:

- Successfully re-bid dumpster hauling contracts for Central (Area 1) and South (Area 2) peninsula areas served.
- Completed design and construction of the new Moose Pass transfer site with completion date of August 2009.
- Completed site modification of Niilchik Transfer Site to include construction of a bulkhead to assist public with waste disposal.
- Completed modification of multiple dumpsters with bear-proof design that deters bears and birds from getting into the containers and significantly improved public safety at these sites.
- Collected 169 junk vehicles in the Tyonek community and transported to the landfill for storage pending shipment to recycle markets.
- Successfully negotiated lead-acid battery collection program with contractor to provide transport to Anchorage and additionally compensate the Borough for each battery collected.
- Planning continues for long-term landfill site development and waste management methods for the communities of Tyonek, Nanwalek and Port Graham.

Significant budgetary changes:

- Area 1 & Area 2 Hauling Contract was re-bid. Based on estimated hauls we anticipate a \$22,970 annual increase.

KEY MEASURES

**Landfills, Hauling and Waste Programs
Hauling Area 1**

	FY07 Actual		FY08 Actual		FY09 Estimate		FY10 Projected	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Cooper Landing								
Mixed Solid Waste	319	670.88	261	525.87	269	541.65	280	563.31
Recycle	14	17.40	16	22.15	16	22.81	16	23.73
	333	688.28	277	548.02	285	564.46	296	587.04
Funny River Rd								
Mixed Solid Waste	306	567.67	287	555.08	296	571.73	307	594.60
Recycle	10	11.46	11	10.60	11	10.92	12	11.35
	316	579.13	298	565.68	307	582.65	319	605.96
Moose Pass								
Mixed Solid Waste	138	295.77	162	332.02	167	341.98	174	355.66
Recycle	5	7.47	8	9.99	8	10.29	9	10.70
	143	303.24	170	342.01	175	352.27	182	366.36
Hope								
Mixed Solid Waste	75	183.36	100	206.06	103	212.24	107	220.73
Recycle	5	5.62	5	5.58	5	5.75	5	5.98
	80	188.98	105	211.64	108	217.99	112	226.71

Solid Waste Fund – Landfills, Hauling & Waste – Department Functions – Continued

KEY MEASURES - Continued

Hauling Area 1 - Continued

	FY07 Actual		FY08 Actual		FY09 Estimate		FY10 Projected	
	Hauls	Tons	Hauls	Tons	Hauls	Tons	Hauls	Tons
Kasilof								
Mixed Solid Waste	809	1,730.64	730	1,562.35	752	1,609.22	782	1,673.59
Recycle	17	23.51	16	24.21	17	24.94	18	25.93
	826	1,754.15	746	1,586.56	769	1,634.16	800	1,699.52
Ninilchik								
Mixed Solid Waste	487	992.46	508	1,021.82	1,052	1,052.47	1,095	1,094.57
Recycle	10	9.72	13	12.70	14	13.08	14	13.60
	497	1,002.18	521	1,034.52	1,066	1,065.56	1,108	1,108.18
Soldotna (BAB)								
Recycle	47	123.53	54	121.55	55	128.00	57	133.12
Total Hauling Area 1								
Mixed Solid Waste	2,134	4,440.78	2,048	4,203.20	2,639	4,329.30	2,744	4,502.47
Recycle	108	198.71	123	206.78	127	215.79	131	224.42

Hauling Area 2

Anchor Point								
Mixed Solid Waste (MSW)	710	21,300	657	19,710	675	20,250	702	21,060
Recycle	27	405	28	420	36	540	37	562
McNeil								
Mixed Solid Waste	578	17,340	544	16,320	544	16,320	566	16,973
Recycle	42	630	49	735	48	720	50	749
Save U More								
Recycle	67	1,005.00	74	1,110.00	74	1,110.00	77	1,154.40
Total Hauling Area 2								
Mixed Solid Waste	1,288	38,640	1,201	36,030	1,219	36,570	1,268	38,033
Recycle	136	2,040	151	2,265	158	2,370	164	2,465

Transfer Facilities

Sterling Transfer Facility								
Mixed Solid Waste	297	2,568.54	262	2,285.02	270	2,353.57	281	2,447.71
Construction Debris	20	46.43	113	261.22	116	269.06	121	279.82
Recycle	63	79.59	81	91.84	83	94.60	87	98.38
Used Oil Energy Recovery (gal)		3,058		2,271		2,339		2,433
Kenai Transfer Facility								
Mixed Solid Waste	402	3,348.34	322	2,946.13	332	3,034.51	345	3,155.89
Construction Debris	41	66.11	156	352.17	161	362.74	167	377.24
Recycle	88	115.51	96	138.04	99	142.18	103	147.87
Used Oil Energy Recovery (gal)		3,502		2,480		2,554		2,657
Nikiski Transfer Facility								
Mixed Solid Waste	244	1,976.87	187	1,617.06	193	1,665.57	200	1,732.19
Construction Debris	33	61.12	116	276.70	119	285.00	124	296.40
Recycle	53	53.03	57	61.22	59	63.06	61	65.58
Used Oil Energy Recovery (gal)		2,456		1,860		1,916		1,992
Total Mixed Solid Waste	943	7,893.75	771	6,848.21	794	7,053.66	826	7,335.80
Total Construction Debris	94	173.66	385	890.09	397	916.79	412	953.46
Total Recycle	204	248.13	234	291.10	241	299.83	251	311.83

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 290
Department 32570 - Landfills, Hauling, and Waste Programs**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 2,700	\$ -	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	468	452	9,600	4,600	4,500	(100)	-2.17%
40130 Overtime Wages	-	-	-	1,525	3,000	1,475	96.72%
40210 FICA	238	34	734	851	574	(277)	-32.55%
40221 PERS	616	-	-	336	-	(336)	-100.00%
40321 Health Insurance	635	-	-	-	-	-	-
40322 Life Insurance	6	-	-	-	-	-	-
Total: Personnel	4,663	486	10,334	7,312	8,074	762	10.42%
Supplies							
42020 Signage Supplies	-	-	-	100	100	-	0.00%
42230 Fuel, Oils and Lubricants	1,418	1,216	7,320	7,320	7,320	-	0.00%
42310 Repair/Maintenance Supplies	27,884	27,499	38,760	36,760	38,000	1,240	3.37%
42360 Motor Vehicle Repair Supplies	-	-	-	2,000	-	(2,000)	-100.00%
42410 Small Tools	1,200	548	306	306	300	(6)	-1.96%
Total: Supplies	30,502	29,263	46,386	46,486	45,720	(766)	-1.65%
Services							
43011 Contractual Services	1,369,985	1,276,638	1,672,940	1,592,988	1,672,940	79,952	5.02%
43015 Water/Air Sample Testing	10,142	12,127	22,440	17,940	15,000	(2,940)	-16.39%
43095 SW Closure/Post Closure	34,463	34,579	55,450	55,450	29,056	(26,394)	-47.60%
43110 Communications	958	442	600	600	400	(200)	-33.33%
43140 Postage	-	-	1,200	1,200	500	(700)	-58.33%
43210 Transportation/Subsistence	5,747	7,365	4,600	8,600	8,600	-	0.00%
43250 Freight and Express	588	447	2,040	2,040	1,500	(540)	-26.47%
43310 Advertising	1,795	1,957	3,774	3,774	2,000	(1,774)	-47.01%
43410 Printing	-	-	204	204	180	(24)	-11.76%
43510 Insurance Premium	2,331	2,310	2,310	2,310	3,063	753	32.60%
43610 Utilities	8,903	6,841	14,058	14,058	11,000	(3,058)	-21.75%
43750 Vehicle Maintenance	358	-	3,000	3,000	1,500	(1,500)	-50.00%
43765 Policing Sites	1,250	4,250	8,823	8,823	8,000	(823)	-9.33%
43780 Buildings/Grounds Maintenance	24,120	16,411	70,890	44,540	45,890	1,350	3.03%
43810 Rents and Operating Leases	-	2,040	6,630	6,630	2,000	(4,630)	-69.83%
43812 Equipment Replacement Pymt	6,936	10,936	10,936	10,936	4,000	(6,936)	-63.42%
Total: Services	1,467,576	1,376,343	1,879,895	1,773,093	1,805,629	32,536	1.83%
Capital Outlay							
48311 Machinery & Equipment	-	23,690	-	-	-	-	-
48710 Minor Office Equipment	-	-	-	1,976	1,890	(86)	-4.35%
48720 Minor Office Furniture	-	194	510	510	490	(20)	-3.92%
48740 Minor Machines & Equipment	735	1,199	-	-	-	-	-
49433 Plan Reviews	835	820	4,080	5,199	4,000	(1,199)	-23.06%
Total: Capital Outlay	1,570	25,903	4,590	7,685	6,380	(1,305)	-16.98%
Department Total	\$ 1,504,311	\$ 1,431,995	\$ 1,941,205	\$ 1,834,576	\$ 1,865,803	\$ 31,227	1.70%

LINE-ITEM EXPLANATIONS

40120 Temporary Wages. Includes temporary staff to assist with remote landfill activities that include fencing repair, litter cleanup, 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, use of 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.

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.

43780 Building/Grounds Maintenance. Contract services for electrical, mechanical, plumbing, gravel and other facility and grounds services.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 290 Solid Waste
Department Total By Line Item**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Personnel							
40110 Regular Wages	\$ 848,335	\$ 883,052	\$ 1,009,007	\$ 1,009,007	\$ 1,084,351	\$ 75,344	7.47%
40120 Temporary Wages	31,110	64,989	87,797	87,797	49,371	(38,426)	-43.77%
40130 Overtime Wages	19,079	29,568	32,226	33,751	34,934	1,183	3.51%
40210 FICA	80,638	78,248	98,431	98,548	102,015	3,467	3.52%
40221 PERS	257,913	283,900	236,710	237,046	253,666	16,620	7.01%
40321 Health Insurance	216,477	221,835	249,519	249,519	280,055	30,536	12.24%
40322 Life Insurance	2,230	2,369	2,591	2,591	2,768	177	6.83%
40410 Leave	98,789	109,582	99,423	99,423	107,668	8,245	8.29%
40411 Sick Leave	11,296	15,095	19,893	19,893	20,465	572	2.88%
40511 Other Benefits	6,775	611	2,388	2,388	2,398	10	0.42%
Total: Personnel	1,572,642	1,689,249	1,837,985	1,839,963	1,937,691	97,728	5.31%
Supplies							
42020 Signage Supplies	-	-	-	100	100	-	0.00%
42110 Office Supplies	2,583	4,687	2,958	4,843	4,108	(735)	-15.18%
42120 Computer Software	1,175	1,004	1,836	1,536	1,816	280	18.23%
42210 Operating Supplies	-	-	-	41,312	41,312	-	0.00%
42230 Fuel, Oils and Lubricants	123,775	169,924	200,600	204,600	171,820	(32,780)	-16.02%
42250 Uniforms	4,401	4,111	5,016	5,766	4,456	(1,310)	-22.72%
42263 Training Supplies	-	-	-	-	1,800	1,800	-
42310 Repair/Maintenance Supplies	197,834	247,227	342,720	386,611	302,029	(84,582)	-21.88%
42360 Vehicle Repair Supplies	-	14	-	4,232	2,000	(2,232)	-52.74%
42410 Small Tools	5,576	5,655	1,826	7,116	1,820	(5,296)	-74.42%
42424 Safety Supplies	-	-	-	4,900	13,700	8,800	179.59%
Total: Supplies	335,344	432,622	554,956	661,016	544,961	(116,055)	-17.56%
Services							
43011 Contractual Services	1,961,949	2,062,335	2,601,902	2,611,141	2,562,842	(48,299)	-1.85%
43014 Physical Examinations	-	-	-	523	16,000	15,477	2959.27%
43015 Water/Air Sample Testing	78,433	83,628	109,874	129,417	115,600	(13,817)	-10.68%
43019 Software Licensing	-	800	-	-	900	900	-
43095 SW Closure/Post Closure	263,763	382,579	601,450	601,450	629,656	28,206	4.69%
43110 Communications	8,907	9,390	11,514	11,786	10,190	(1,596)	-13.54%
43140 Postage	364	138	2,016	2,016	700	(1,316)	-65.28%
43210 Transportation/Subsistence	19,322	23,104	19,154	22,264	21,045	(1,219)	-5.48%
43220 Car Allowance	-	3,600	3,600	3,600	-	(3,600)	-100.00%
43250 Freight and Express	2,363	1,430	3,927	5,027	2,610	(2,417)	-48.08%
43260 Training	9,353	8,264	7,410	8,300	10,670	2,370	28.55%
43310 Advertising	2,752	3,754	7,222	6,222	3,908	(2,314)	-37.19%
43410 Printing	-	340	510	510	486	(24)	-4.71%
43510 Insurance Premium	77,202	74,674	74,674	74,674	80,575	5,901	7.90%
43600 Project Management	-	-	-	37,000	-	(37,000)	-100.00%
43610 Utilities	147,970	133,675	176,425	176,425	197,950	21,525	12.20%
43720 Equipment Maintenance	746	2,064	3,564	3,564	2,504	(1,060)	-29.74%
43750 Vehicle Maintenance	26,569	9,702	68,600	68,600	27,700	(40,900)	-59.62%
43765 Policing Sites	1,250	4,250	8,823	8,823	8,000	(823)	-9.33%
43780 Buildings/Grounds Maintenance	56,000	28,848	169,320	138,970	86,890	(52,080)	-37.48%
43810 Rents and Operating Leases	11,152	12,567	26,110	26,110	16,080	(10,030)	-38.41%
43812 Equipment Replacement Pymt.	110,853	114,449	122,751	122,751	122,751	-	0.00%
43920 Dues and Subscriptions	1,047	1,491	1,683	1,683	1,674	(9)	-0.53%
Total: Services	2,779,995	2,961,082	4,020,529	4,060,856	3,918,731	(142,125)	-3.50%

Fund 290 Solid Waste
Department Total By Line Item - Continued

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Capital Outlay							
48310 Vehicle	-	-	-	1,500	-	(1,500)	-100.00%
48311 Machinery & Equipment	-	36,218	-	16,350	13,500	(2,850)	-17.43%
48630 Improvements Other Than Bldgs	14,638	-	-	-	-	-	-
48710 Minor Office Equipment	383	4,946	3,150	10,650	6,290	(4,360)	-40.94%
48720 Minor Office Furniture	245	1,681	1,020	1,020	1,290	270	26.47%
48730 Minor Communication Equipment	7,453	-	306	1,881	2,306	425	22.59%
48740 Minor Machines & Equipment	13,264	10,169	7,140	18,740	7,140	(11,600)	-61.90%
49207 Fencing	-	-	-	5,100	-	(5,100)	-100.00%
49433 Plan Reviews	7,056	8,362	14,760	12,310	15,234	2,924	23.75%
Total: Capital Outlay	43,039	61,376	26,376	67,551	45,760	(21,791)	-32.26%
Transfers							
50340 Solid Waste Debt Service	827,463	828,225	830,244	830,244	829,094	(1,150)	-0.14%
50411 Solid Waste Capital Projects	70,000	550,000	641,000	641,000	648,324	7,324	1.14%
Total: Transfers	897,463	1,378,225	1,471,244	1,471,244	1,477,418	6,174	0.42%
Interdepartmental Charges							
60000 Charges (To)/From Other Depts.	-	(52,526)	-	-	-	-	-
Total: Interdepartmental Charges	-	(52,526)	-	-	-	-	-
Department Total	\$ 5,628,483	\$ 6,470,028	\$ 7,911,090	\$ 8,100,630	\$ 7,924,561	\$ (176,069)	-2.17%

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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, including Heritage Place (a long-term care facility purchased in 2006) has been contracted out to Central Peninsula Hospital Inc. Service Area funding is currently being 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.

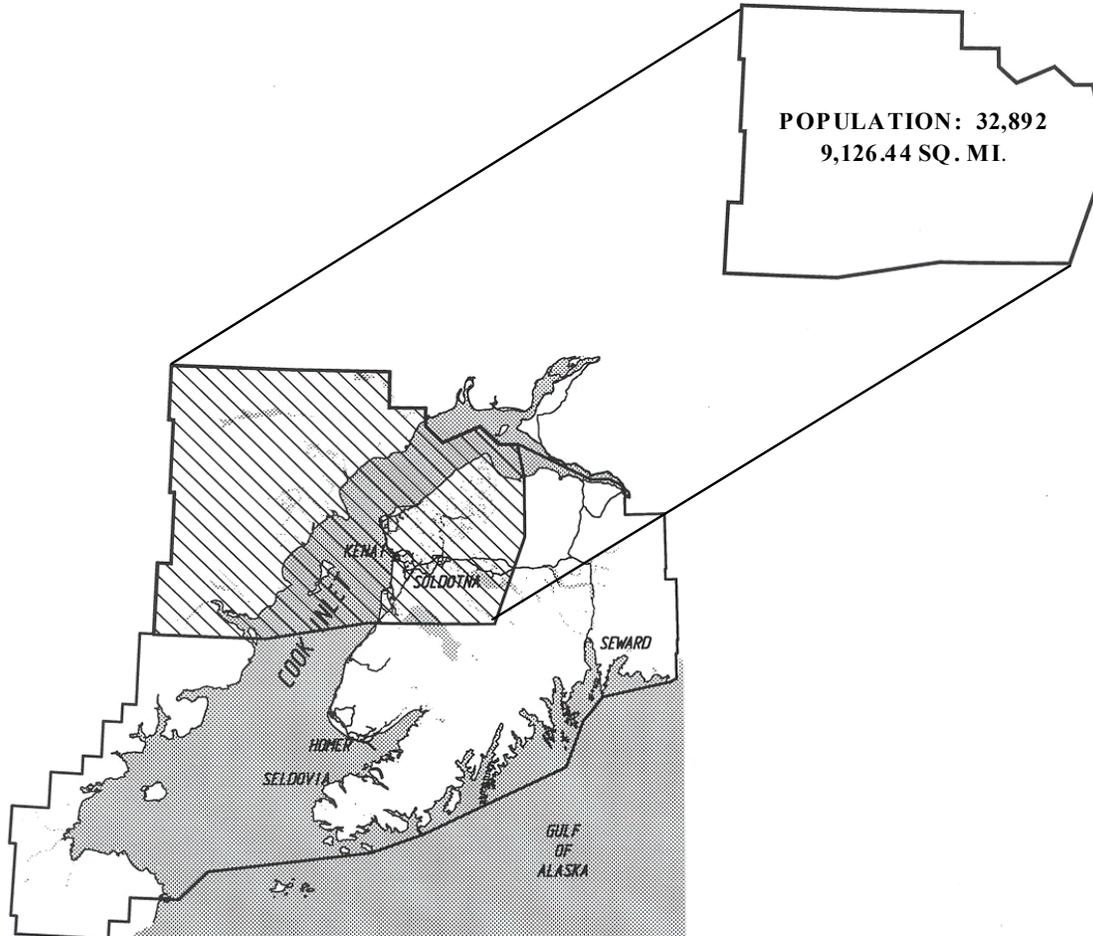
South Kenai Peninsula Hospital Service Area – this service area encompasses the area from south of Clam Gulch to Homer to Kachemak City to Halibut Cove. Operation of the South Peninsula Hospital has been contracted out to South Peninsula Hospital Inc. Service Area funding is currently being used to pay 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. Effective January 1, 1993, the hospital was converted to a nonprofit corporation with a nine-member operating board. 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 provide for debt service requirements, equipment purchases, construction, auditing costs, and board expenses. The mill rate for fiscal year 2010 is 0.50 mills.



**SERVICE AREA
BOARD MEMBERS**

- Tim Peterson
- Neal Duperron
- Gene Dyson
- Linda Barclay
- Bill Grimm
- Esther Hopkins
- Crystal D Choate

**HOSPITAL
BOARD MEMBERS**

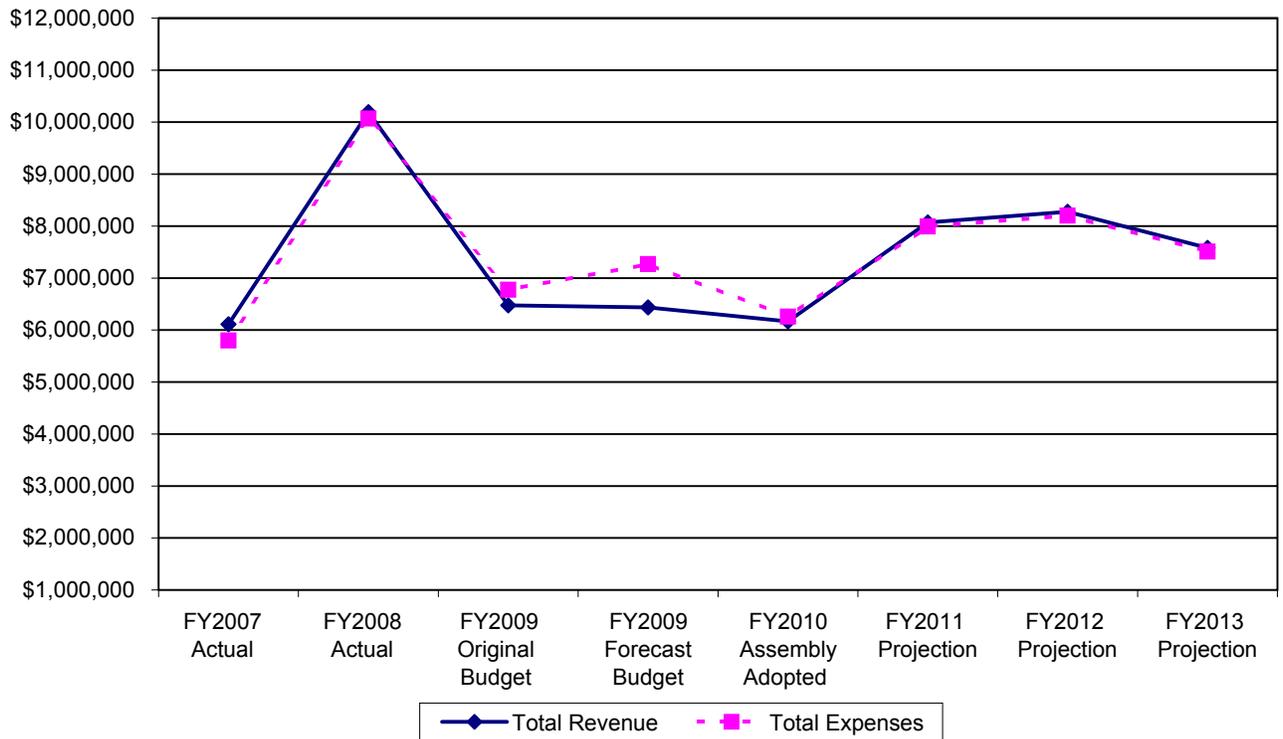
- Loretta Flanders, Ph.D.
- Loren Karp Weimer
- Thomas Boedeker
- John Hoyt
- Sue Carter
- John Torgerson
- John Bramate
- Richard Ross
- Russell R Peterson
- Judith Salo

CEO: Ryan Smith

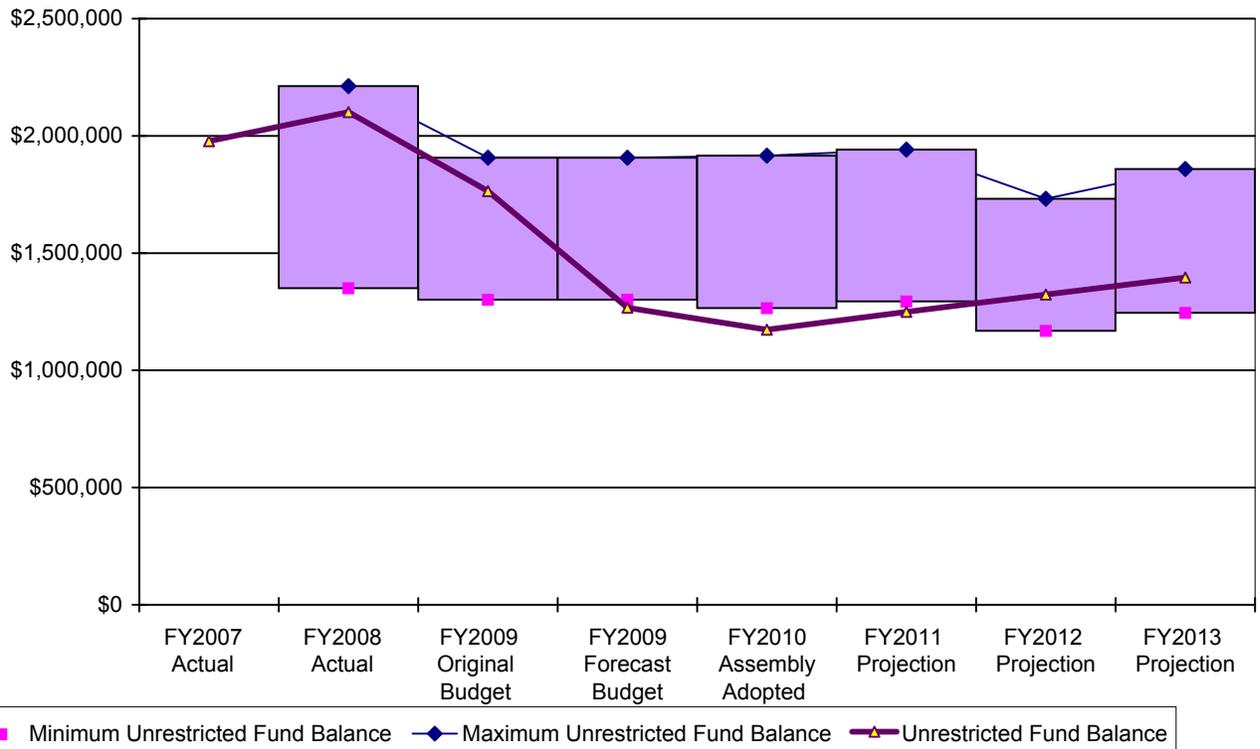
Fund: 600 Central Kenai Peninsula Hospital Service Area - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Taxable Value (000's)								
Real	2,543,805	2,862,029	3,196,512	3,196,512	3,400,311	3,502,320	3,607,390	3,715,612
Personal	157,730	132,790	126,246	126,246	133,232	135,897	138,615	141,387
Oil & Gas (AS 43.56)	500,047	540,625	538,645	538,645	605,194	574,934	546,188	518,878
Total Taxable Value:	3,201,582	3,535,444	3,861,403	3,861,403	4,138,737	4,213,151	4,292,192	4,375,877
Mill Rate:	1.00	1.00	0.90	0.90	0.50	0.50	0.50	0.50
Revenues:								
Property Taxes								
Real	\$ 2,544,704	\$ 2,823,767	\$ 2,876,861	\$ 2,876,861	\$ 1,700,156	\$ 1,751,160	\$ 1,803,695	\$ 1,857,806
Personal	137,328	133,934	111,349	111,349	65,284	66,589	67,921	69,280
Oil & Gas (AS 43.56)	503,758	540,565	484,781	484,781	302,597	287,467	273,094	259,439
Interest	8,099	9,693	6,946	6,946	4,136	4,210	4,289	4,373
Flat Tax	20,556	25,777	28,135	28,135	28,698	29,272	29,857	30,454
Motor Vehicle Tax	78,363	84,403	81,000	81,000	81,000	83,406	85,908	88,485
Total Property Taxes	3,292,808	3,618,139	3,589,072	3,589,072	2,181,871	2,222,104	2,264,764	2,309,837
Interest Earnings	102,345	91,133	77,436	77,436	25,000	25,000	25,000	25,000
CPH - Equipment Replacement Fund	-	4,335,998	855,508	-	2,267,000	4,000,000	4,200,000	3,500,000
CPH - 2003 Bond Payment	2,713,434	2,144,783	1,952,552	1,952,552	1,691,213	1,650,612	1,613,623	1,575,187
Other Revenue	3,403	2,203	-	815,874	-	171,000	171,000	171,000
Total Revenues	6,111,990	10,192,256	6,474,568	6,434,934	6,165,084	8,068,716	8,274,387	7,581,024
Expenditures:								
Supplies	409	164	2,000	2,000	2,000	2,040	2,081	2,122
Services	543,317	581,903	594,930	603,430	229,235	233,820	238,496	243,266
Interdepartmental Charges	8,470	5,690	10,935	10,935	-	-	-	-
Total Expenditures:	552,196	587,757	607,865	616,365	231,235	235,860	240,577	245,388
Operating Transfers To:								
Debt Service Fund - 2003 Bonds	3,758,075	3,764,775	3,767,125	3,767,125	3,760,581	3,757,188	3,759,719	3,763,125
Capital Projects Fund	1,487,439	5,715,897	2,400,000	2,885,859	2,267,000	4,000,000	4,200,000	3,500,000
Total Operating Transfers:	5,245,514	9,480,672	6,167,125	6,652,984	6,027,581	7,757,188	7,959,719	7,263,125
Total Expenditures and Operating Transfers	5,797,710	10,068,429	6,774,990	7,269,349	6,258,816	7,993,048	8,200,296	7,508,513
Net Results From Operations	314,280	123,827	(300,422)	(834,415)	(93,732)	75,669	74,091	72,510
Beginning Fund Balance	1,663,491	1,977,771	2,064,969	2,101,598	1,267,183	1,173,451	1,249,120	1,323,211
Ending Fund Balance	\$ 1,977,771	\$ 2,101,598	\$ 1,764,547	\$ 1,267,183	\$ 1,173,451	\$ 1,249,120	\$ 1,323,211	\$ 1,395,721

**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:

- Meeting the changing health care needs of the residents of the Service Area.

Objectives FY2010/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.

Previous year accomplishments:

- Expansion of the Serenity House facility.
- Capital budget expenditures include a diagnostic ultrasound system, an upgrade to the endoscopy equipment, and an upgrade to the MRI.

Significant budgetary changes:

- Requiring the hospital to fund all capital improvement projects.
- Funding for Serenity House and the SART/SANE programs will be funded by the hospital.

KEY MEASURES

	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Actual</u>	<u>FY09</u> <u>Estimated</u>	<u>FY10</u> <u>Projected</u>
<u>Service Area</u>				
Mill rate	1.00	1.00	.90	.50
Property tax revenue (000's)	\$3,214	\$3,534	\$3,508	\$2,181
Outstanding debt (000's)	\$43,330	\$41,580	\$39,775	\$37,920
Annual debt payments (000's)	\$3,758	\$3,764	\$3,767	\$3,760
<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	\$62,556	\$85,244	\$89,506
Operating Income (loss) (000's)	\$(247)	\$(247)	\$1,986	\$450
FTE's	487	487	554	565

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 600

Department 81110 - Central Kenai Peninsula Hospital Service Area Administration

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Supplies							
42110 Office Supplies	\$ -	\$ 164	\$ -	\$ -	\$ -	-	-
42210 Operating Supplies	409	-	2,000	2,000	2,000	-	0.00%
Total: Supplies	409	164	2,000	2,000	2,000	-	0.00%
Services							
43011 Contractual Services	6,339	71,325	18,000	18,000	16,000	(2,000)	-11.11%
43011 Contractual Services-S.House	300,000	250,000	250,000	250,000	-	(250,000)	-100.00%
43011 Contractual Services-SART SANE	100,000	100,000	150,000	150,000	-	(150,000)	-100.00%
43012 Audit Services	12,000	20,000	35,000	43,500	35,000	(8,500)	-19.54%
43140 Postage	128	202	500	500	500	-	0.00%
43210 Transportation/Subsistence	6,447	139	1,000	1,000	1,000	-	0.00%
43260 Training	3,678	-	500	500	2,500	2,000	400.00%
43310 Advertising	603	406	1,500	1,500	1,000	(500)	-33.33%
43410 Printing	385	-	1,500	1,500	1,500	-	0.00%
43510 Insurance Premium	113,737	139,831	136,930	136,930	171,735	34,805	25.42%
Total: Services	543,317	581,903	594,930	603,430	229,235	(374,195)	-62.01%
Transfers							
50360 CPGH-Debt Service	3,758,075	3,764,775	3,767,125	3,767,125	3,760,581	(6,544)	-0.17%
50490 CPGH-Capital Projects Fund	1,487,439	5,715,897	2,400,000	2,885,859	2,267,000	(618,859)	-21.44%
Total: Transfers	5,245,514	9,480,672	6,167,125	6,652,984	6,027,581	(625,403)	-9.40%
Interdepartmental Charges							
61990 Admin Service Fee	8,470	5,690	10,935	10,935	-	(10,935)	-100.00%
Total: Interdepartmental Charges	8,470	5,690	10,935	10,935	-	(10,935)	-100.00%
Department Total	\$ 5,797,710	\$ 10,068,429	\$ 6,774,990	\$ 7,269,349	\$ 6,258,816	\$ (1,010,533)	-13.90%

LINE-ITEM EXPLANATIONS

43011 Contractual Services. Secretarial services for the service area board (\$16,000).

43011 Contractual Services – Serenity House & Sart/SANE. CPGH, Inc. will be providing the operating subsidies for the Serenity House and the SART/SANE programs.

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. The Borough administration is suspending the admin service fee charge until further notice.

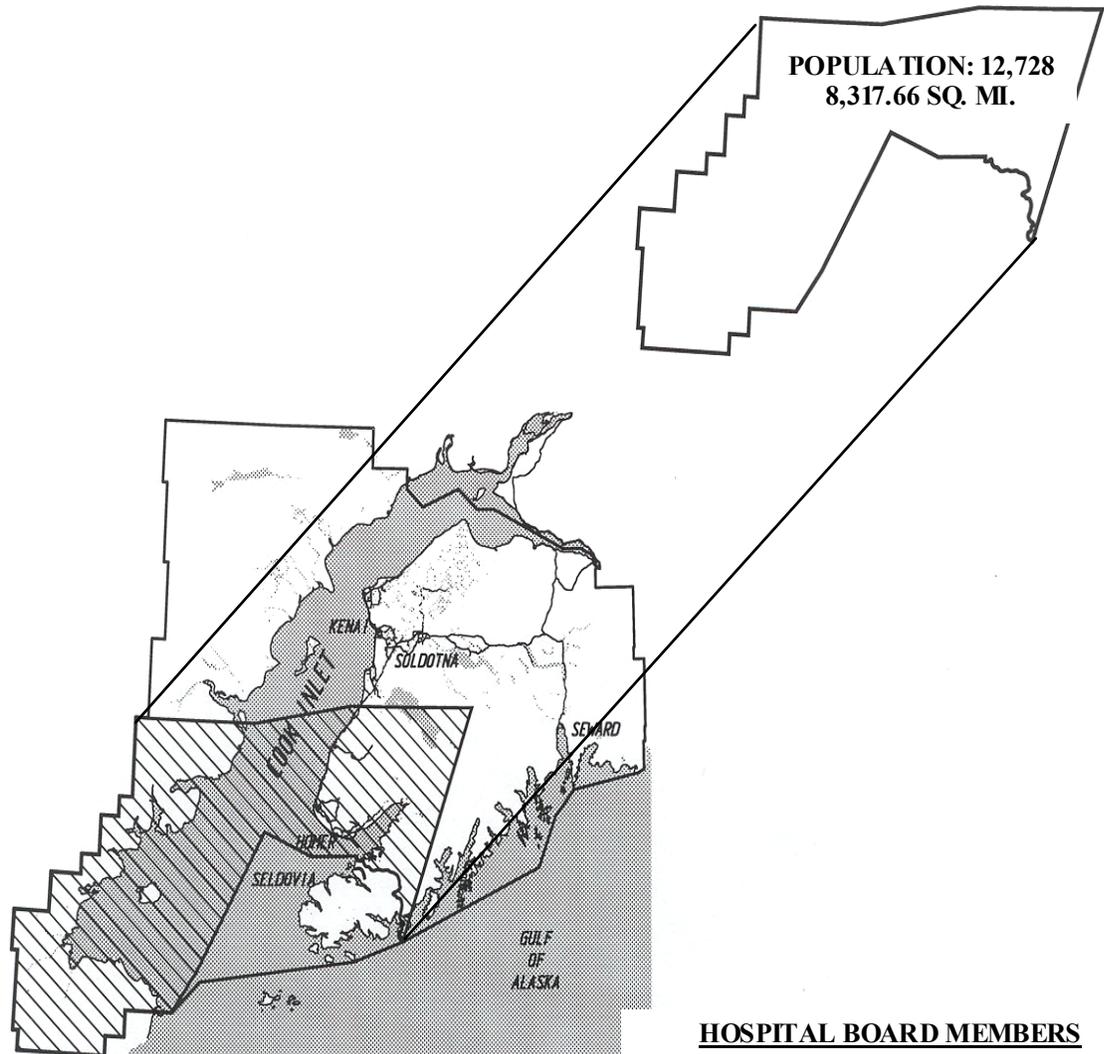
For capital projects information on this department - See the capital projects section - Pages 300, 304-305 and 317

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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 2010 is 2.30.



SERVICE AREA BOARD MEMBERS

Judy Lund
Sue Baxter
John E Fenske
Ralph E Broshes
Marie E Walli
Nancy Branch
Roberta Highland
Annette M Koth
Anne Ridgely

HOSPITAL BOARD MEMBERS

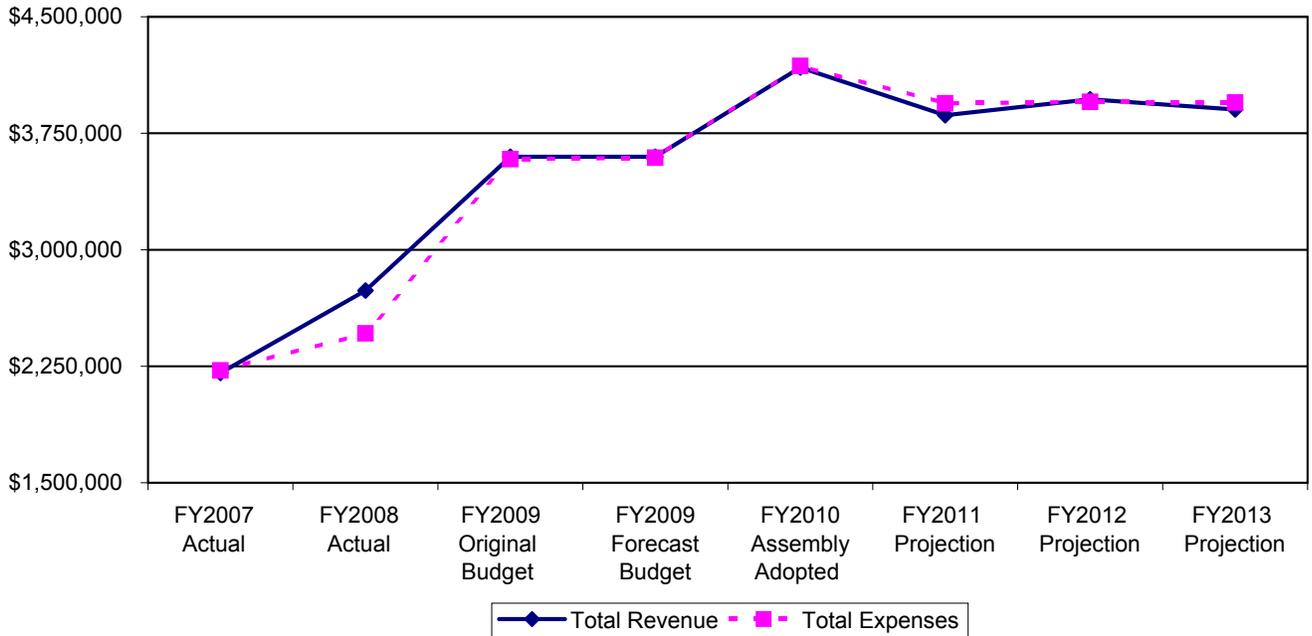
Barbara Howard
Kelly Cooper
Nina Allen
Walt Partidge
Matt North
Bernadette Wilson
Kent Haina
Julie Woodworth
Vacant

CEO: Robert Letson

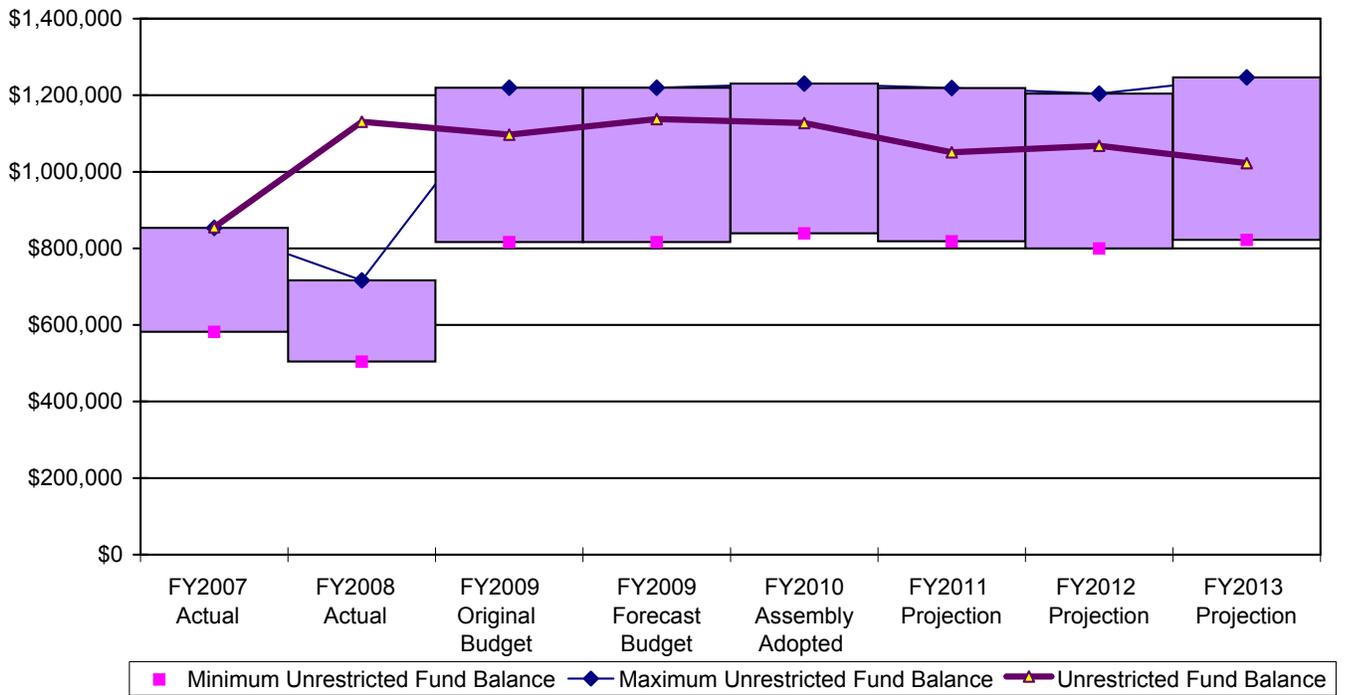
Fund: 601 South Kenai Peninsula Hospital Service Area - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Taxable Value (000's)								
Real	1,066,400	1,172,473	1,369,273	1,369,273	1,431,733	1,474,685	1,518,926	1,564,493
Personal	28,992	32,139	33,795	33,795	44,384	45,272	46,177	47,101
Oil & Gas (AS 43.56)	58,144	66,427	87,825	87,825	95,665	90,882	86,338	82,021
Total Taxable Value:	1,153,536	1,271,039	1,490,893	1,490,893	1,571,782	1,610,838	1,651,440	1,693,615
Mill Rate:	1.75	2.00	2.30	2.30	2.30	2.30	2.30	2.20
Revenues:								
Property Taxes								
Real	\$ 1,866,337	\$ 2,308,543	\$ 3,149,328	\$ 3,149,328	\$ 3,292,986	\$ 3,391,775	\$ 3,493,529	\$ 3,441,885
Personal	49,721	127,352	76,174	76,174	100,042	102,042	104,083	101,549
Oil & Gas (AS 43.56)	101,751	132,854	201,998	201,998	220,030	209,029	198,578	180,446
Interest	5,552	6,769	6,855	6,855	7,226	7,406	7,592	7,448
Flat Tax	45,907	-	63,072	63,072	64,333	65,620	66,932	68,271
Motor Vehicle Tax	58,144	70,579	61,114	61,114	61,114	62,948	64,836	64,836
Total Property Taxes	2,127,412	2,646,097	3,558,541	3,558,541	3,745,731	3,838,820	3,935,550	3,864,435
SPH - Equipment Replacement	-	-	-	-	400,000	-	-	-
Interest Earnings	79,174	83,322	40,550	40,550	27,500	27,500	33,000	38,500
Other Revenue	614	7,968	-	-	-	-	-	-
Total Revenues:	2,207,200	2,737,387	3,599,091	3,599,091	4,173,231	3,866,320	3,968,550	3,902,935
Expenditures:								
Services	75,851	571,585	459,000	468,000	150,417	153,425	156,494	159,624
Interdepartmental Charges	4,741	2,203	4,960	4,960	-	-	-	-
Total Expenditures	80,592	573,788	463,960	472,960	150,417	153,425	156,494	159,624
Operating Transfers To:								
Debt Service Fund - Bonds	784,905	1,176,250	1,924,307	1,924,307	1,926,000	2,044,225	2,045,243	2,038,613
Debt Service Fund - CT Scanner	357,567	357,567	395,021	395,021	395,021	395,021	400,000	400,000
Capital Projects Fund	1,000,000	354,065	800,000	800,000	1,712,000	1,350,000	1,350,000	1,350,000
Total Operating Transfers:	2,142,472	1,887,882	3,119,328	3,119,328	4,033,021	3,789,246	3,795,243	3,788,613
Total Expenditures and Operating Transfers	2,223,064	2,461,670	3,583,288	3,592,288	4,183,438	3,942,671	3,951,737	3,948,237
Net Results From Operations	(15,864)	275,717	15,803	6,803	(10,207)	(76,351)	16,813	(45,302)
Beginning Fund Balance	870,970	855,106	1,081,341	1,130,823	1,137,626	1,127,419	1,051,068	1,067,881
Ending Fund Balance	\$ 855,106	\$ 1,130,823	\$ 1,097,144	\$ 1,137,626	\$ 1,127,419	\$ 1,051,068	\$ 1,067,881	\$ 1,022,579

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:

- Meeting the changing health care needs of the residents of the Service Area.

Objectives FY2010/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.
- Complete construction of Phase III of the hospital's expansion project.
- Purchase replacement MRI.

Previous year accomplishments:

- Capital budget expenditures include: digital radiographic fluoroscopic, chemistry analyzer, PYXIS Pharmacy dispensing system.
- Net assets of the hospital increased \$16 million.

Significant budgetary changes:

- Reduction in operational support of \$300,000.
- Increase funding for capital projects of \$912,000, with additional funds needed for purchase of an MRI.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
<u>Service Area</u>				
Mill rate	1.75	2.0	2.30	2.30
Property tax revenue (000's)	\$2,127	\$2,646	\$3,558	\$3,745
Outstanding debt (000's)	\$10,915	\$10,872	\$24,730	\$23,500
Annual debt payments (000's)	\$1,201	\$1,534	\$2,319	\$2,321
<u>Hospital</u>				
Number of beds				
Hospital	22	22	22	22
Long-term care	25	25	25	25
Operating Revenue budget, net (000's)	\$24,064	\$24,064	\$38,000	\$40,000
Operating income (loss) (000's)	\$(2,282)	\$(1,885)	\$(904)	\$(750)
Net Income (loss) (000'S)	167	710	2,278	2,278
FTE's	229	239	250	250

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 601

Department 81210 - South Kenai Peninsula Hospital Service Area Administration

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
Services							
43011 Contractual Services	\$ 23,756	\$ 510,930	\$ 354,500	\$ 354,500	\$ 24,000	\$ (330,500)	-93.23%
43012 Audit Services	12,000	20,500	30,000	39,000	39,000	-	0.00%
43210 Transportation/Subsistence	216	-	2,500	2,500	2,500	-	0.00%
43260 Training	-	-	10,000	10,000	10,000	-	0.00%
43310 Advertising	-	451	-	-	-	-	-
43510 Insurance Premium	39,879	39,704	62,000	62,000	74,917	12,917	20.83%
Total: Services	75,851	571,585	459,000	468,000	150,417	(317,583)	-67.86%
Transfers							
50361 SKPH-Debt Service Fund	1,142,472	1,533,817	2,319,328	2,319,328	2,321,021	1,693	0.07%
50491 SKPH-Capital Projects Fund	1,000,000	354,065	800,000	800,000	1,712,000	912,000	114.00%
Total: Transfers	2,142,472	1,887,882	3,119,328	3,119,328	4,033,021	913,693	29.29%
Interdepartmental Charges							
61990 Admin Service Fee	4,741	2,203	4,960	4,960	-	(4,960)	-100.00%
Total: Interdepartmental Charges	4,741	2,203	4,960	4,960	-	(4,960)	-100.00%
Department Total	\$ 2,223,064	\$ 2,461,670	\$ 3,583,288	\$ 3,592,288	\$ 4,183,438	\$ 591,150	16.46%

LINE-ITEM EXPLANATIONS

43011 Contractual Services. Secretarial services (\$20,000); Kachemak Bay Family Planning (\$4,000). Reduction from prior year in funding for the community based programs of home health, respite, PCA, and education.

43012 Audit Service. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120.

43260 Training. Fees for Service Area Board Members to attend training and board member education.

50361 Transfer to Debt Service Fund. For debt on hospital expansion project phase II (\$796,544); for debt on hospital expansion project phase III (\$1,129,456), and for lease payment on a CT Scanner and PAC system (\$395,021).

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 - Pages300, 305 & 318

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DEBT SERVICE FUNDS

The Borough's Debt Service Funds, pages 293- 295, 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, 2009 is \$1,509,000.
- 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, 2009 is \$11,250,000.
- 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, 2009 is \$2,095,000.

Solid Waste Debt Service Fund

This fund was set up to account for debt issued for construction, capital improvement, and equipment at Borough landfill sites. 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 unissued balance of \$4,960,000 is expected to be issued in 2010. 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, 2009 is \$3,050,000.

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, 2009 is \$2,260,000.

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, 2009 is \$39,775,000.

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, 2009 is \$8,655,000.
- 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, 2009 is \$14,090,000.
- 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, 2009 is \$754,729.
- Debt in the amount of \$525,000 is 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 first debt payment is expected to occur in FY2011.

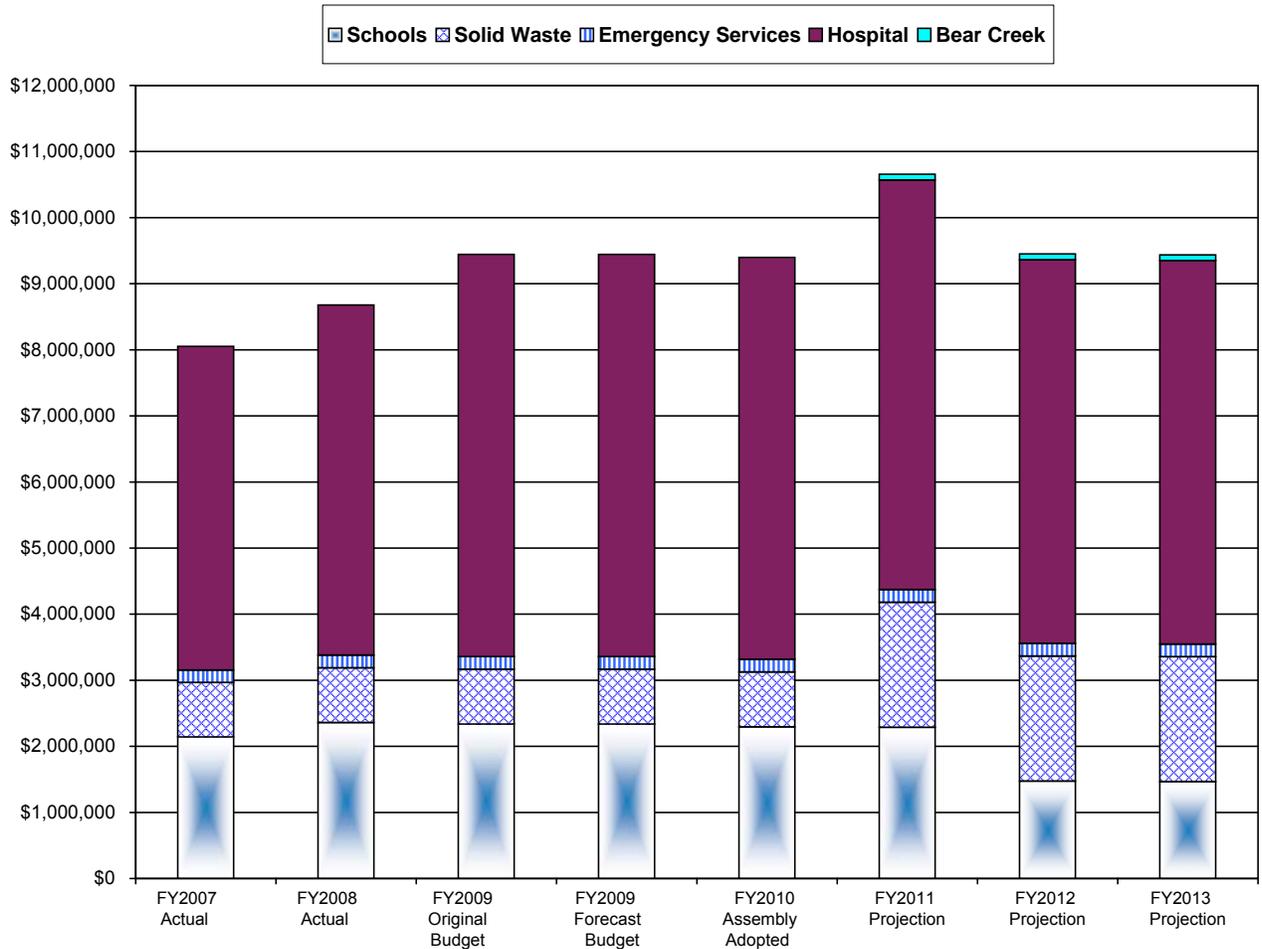
Other Debt - Bear Creek Fire Service Area Public Safety Building

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.

Debt Service Funds - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Operating Transfer From:								
General Fund	\$ 2,139,422	\$ 2,359,887	\$ 2,334,738	\$ 2,334,738	\$ 2,294,538	\$ 2,287,138	\$ 1,473,888	\$ 1,466,988
Special Revenue Fund	5,913,394	6,319,196	7,109,275	7,109,275	7,103,174	8,369,149	7,976,666	7,970,315
Total Operating Transfer	8,052,816	8,679,083	9,444,013	9,444,013	9,397,712	10,656,287	9,450,554	9,437,303
Expenditures:								
Services	8,052,816	8,679,083	9,444,013	9,444,013	9,397,712	10,656,287	9,450,554	9,437,303
Total Expenditures	8,052,816	8,679,083	9,444,013	9,444,013	9,397,712	10,656,287	9,450,554	9,437,303
Net Results from Operations	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**GENERAL GOVERNMENT DEBT REQUIREMENTS
FISCAL YEARS 2007 TO 2013**



Kenai Peninsula Borough

Summary of Debt Service Requirements FY2010 - FY2029

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015-2019	FY 2020-2024	FY 2025-2029	TOTAL
School Debt									
Principal	1,595,000	1,659,000	920,000	950,000	990,000	4,905,000	3,835,000	-	14,854,000
Interest	674,538	603,138	528,888	491,988	451,000	1,578,665	485,570	-	4,813,787
Total	\$2,269,538	\$2,262,138	\$1,448,888	\$1,441,988	\$1,441,000	\$6,483,665	\$4,320,570	\$0	\$19,667,787
Solid Waste Debt (1)									
Principal	725,000	1,697,910	1,744,460	1,791,499	1,014,039	1,037,092	-	-	8,010,000
Interest	104,094	194,196	147,334	98,170	46,629	23,577	-	-	614,000
Total	\$829,094	\$1,892,106	\$1,891,794	\$1,889,669	\$1,060,668	\$1,060,669	\$0	\$0	\$8,624,000
Central Kenai Peninsula Hospital Service Area Debt									
Principal	1,855,000	1,930,000	2,025,000	2,125,000	2,225,000	12,955,000	16,660,000	-	39,775,000
Interest	1,905,581	1,827,188	1,734,719	1,638,125	1,533,250	5,848,625	2,166,000	-	16,653,488
Total	\$3,760,581	\$3,757,188	\$3,759,719	\$3,763,125	\$3,758,250	\$18,803,625	\$18,826,000	\$0	\$56,428,488
South Kenai Peninsula Hospital Service Area Debt (3)									
Principal	1,279,650	1,433,965	1,091,853	1,129,908	1,178,056	6,186,297	7,655,000	4,070,000	24,024,729
Interest	1,041,371	1,005,917	954,027	909,341	862,887	3,525,139	1,887,269	397,813	10,583,765
Total	\$2,321,021	\$2,439,882	\$2,045,880	\$2,039,249	\$2,040,943	\$9,711,436	\$9,542,269	\$4,467,813	\$34,608,493
Central Emergency Services Debt									
Principal	90,000	95,000	100,000	105,000	110,000	625,000	775,000	360,000	2,260,000
Interest	102,478	97,077	91,378	85,378	80,128	330,163	186,604	24,525	997,731
Total	\$192,478	\$192,077	\$191,378	\$190,378	\$190,128	\$955,163	\$961,604	\$384,525	\$3,257,731
Bear Creek Fire Service Area Public Safety Building Debt (2)									
Principal	-	56,068	57,342	58,646	59,979	320,980	359,162	401,885	1,314,062
Interest	-	31,827	30,553	29,249	27,916	118,495	80,313	37,590	355,943
Total	\$0	\$87,895	\$87,895	\$87,895	\$87,895	\$439,475	\$439,475	\$439,475	\$1,670,005

Authorized but Not-Issued Debt as of June 30, 2009

	Principal	Anticipated Issue Date	Anticipated Payment Date
Solid Waste (1)	\$4,960,000	Fiscal Year 2010	Fiscal Year 2011
Bear Creek Fire Service Area Public Safety Building (2)	\$1,400,000	Fiscal Year 2010	Fiscal Year 2011
South Kenai Peninsula Hospital Service Area (3)	\$525,000	Fiscal Year 2010	Fiscal Year 2011

- (1) Solid Waste Debt includes estimated payments for unissued authorized debt of \$4,960,000 expected to be issued in FY2011
- (2) 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
- (3) South Peninsula Hospital Debt includes estimated payments for unissued authorized debt of \$525,000 expected to be issued in FY2011

**Kenai Peninsula Borough
Debt Service Funds Budget Detail**

Acct	Description	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
308.79000	School Debt Service 2000 Issue	\$ 925,525	\$ 889,450	\$ 852,450	\$ 852,450	\$ 815,450	\$ (37,000)	-4.34%
308.79000	School Debt Service 2004 Issue	1,171,713	1,157,712	1,142,963	1,142,963	1,138,563	(4,400)	-0.38%
309.79000	School Debt Service 2007 Issue	37,586	312,725	314,325	314,325	315,525	1,200	0.38%
349.94910	Bond Issue Expense	4,599	-	25,000	25,000	25,000	-	0.00%
340.32000	Solid Waste 2006 Issue	827,463	828,225	830,244	830,244	829,094	(1,150)	-0.14%
358.51610	CES Debt Service Fund	185,384	192,378	192,578	192,578	192,478	(100)	-0.05%
360.81110	CPGH Debt Service 2004 Issue	3,758,075	3,764,775	3,767,125	3,767,125	3,760,581	(6,544)	-0.17%
361.81210	SPH Debt Service 2004 Issue	727,430	795,913	794,663	794,663	796,544	1,881	0.24%
361.81210	SPH Debt Service 2007 Issue	-	342,884	1,129,644	1,129,644	1,129,456	(188)	-0.02%
361.81210	SPH CT Scanner	415,042	395,021	395,021	395,021	395,021	-	0.00%
Total Current Debt Service		\$ 8,052,816	\$ 8,679,083	\$ 9,444,013	\$ 9,444,013	\$ 9,397,712	\$ (46,301)	-0.49%

Summary By Issuance Date

<u>Date of Issue</u>	<u>Amount Issued</u>	<u>Amount Reimbursable from the State of Alaska Department of Education</u>	<u>Interest Rate</u>	<u>Maturity Dates</u>	<u>Annual Installments</u>	<u>Outstanding 6/30/09</u>
School Bonds:						
12/12/00	\$ 7,429,000	70%	4.75 - 5.00	2002-2011	\$807,450 to \$1,177,544	\$ 1,509,000
08/07/03	14,700,000	70%	4.00 - 6.00	2004-2023	\$1,071,000 to \$1,202,712	11,250,000
01/31/07	2,515,000	70%	3.95 - 5.50	2007-2016	\$311,825 to \$316,725	2,095,000
	<u>24,644,000</u>					<u>14,854,000</u>
Solid Waste Bonds:						
05/22/03	<u>7,040,000</u>		2.50 - 4.25	2003-2013	\$825,964 to \$831,438	<u>3,050,000</u>
Central Emergency Service Area:						
06/21/06	<u>2,500,000</u>		4.00 - 6.00	2006-2026	\$185,380 to \$194,125	<u>2,260,000</u>
Central Kenai Peninsula Hospital Debt:						
12/10/03	<u>47,985,000</u>		2.50 - 5.00	2005-2024	\$3,757,187 to \$3,771,000	<u>39,775,000</u>
South Kenai Peninsula Hospital Debt:						
09/30/03	10,290,000		2.00 - 5.125	2004-2024	\$784,350 to \$801,806	8,655,000
06/27/06	2,000,000		4.110	2006-2011	\$395,021	754,729
08/28/07	14,555,000		4.25 - 5.00	2008-2027	\$1,114,687 to \$1,131,425	14,090,000
	<u>\$ 26,845,000</u>					<u>\$ 23,499,729</u>

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CAPITAL PROJECTS FUNDS

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Kenai Peninsula Borough

FY2010 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 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 2010 through 2014 and is on page 300. The fourth section is a listing of the projects being funded for the current fiscal year and starts on page 301. The fifth section consists of a detail five-year summary for each fund and starts on page 306.

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 2010 Through 2014**

	FY2010 Assembly Adopted	FY2011 Projected	FY2012 Projected	FY2013 Projected	FY2014 Projected
<u>General Government:</u>					
School Revenue	\$ 1,250,000	1,840,000	4,810,000	2,425,000	1,250,000
Bond Funded:					
School Projects	-	-	-	-	-
Solid Waste	-	5,059,200	3,200,000	-	-
Bear Creek Station Construction	-	5,600,000	-	-	-
Central Emergency Services	-	-	-	3,550,000	-
Central Peninsula Hospital	-	999,000	-	-	-
South Peninsula Hospital	-	-	1,500,000	-	-
General Government	825,000	-	-	-	-
911 Communication	-	-	-	-	-
Resource Management	-	250,000	2,282,000	-	-
Solid Waste	648,324	1,763,077	355,000	450,000	-
<u>Service Areas:</u>					
Nikiski Fire	2,464,434	60,000	400,000	45,000	1,200,000
Bear Creek	197,870	-	232,000	36,000	55,000
Anchor Point Fire and Emergency Medical	180,000	100,000	200,000	50,000	50,000
Central Emergency Services	800,487	595,000	891,487	6,830,000	700,000
Kachemak Emergency	30,000	3,825,000	245,000	300,000	245,000
North Peninsula Recreation	50,000	548,000	413,000	295,000	538,000
Roads	3,877,769	3,922,127	2,564,229	1,609,885	1,594,085
Central Kenai Peninsula Hospital	2,267,000	6,530,780	4,134,194	5,997,684	5,453,144
South Kenai Peninsula Hospital	2,750,386	1,283,726	2,902,400	1,473,000	1,000,000
Total Expenditures	15,341,270	32,375,910	24,129,310	23,061,569	12,085,229

**KENAI PENINSULA BOROUGH
CAPITAL PROJECT FUNDS
DETAILED PROJECT DESCRIPTIONS**

School Revenue Capital Projects

Area-wide Fire/Life/Safety Projects (project cost \$75,000)

Funding for immediate Fire/Life and Safety issues that arise during the course of the year. These projects will protect the Borough from incurring possible liability. Project #. 400.78050.10856.49999.

Area-wide Generator Replacements (project cost \$150,000)

This is a multi-year project to replace and upgrade existing generators and transfer switchgear for Hope Elementary, Kalifornsky Beach Elementary and Soldotna Middle School. This project will result in a reduction in maintenance costs. Project # 400.78050.10860.49999.

Area-wide Intercom System Upgrades (project cost \$100,000)

This will replace the intercom systems at Homer Middle and Skyview High Schools that no longer meet the demands of the facilities. Project # 400.78050.10803.49999.

Area-wide playground upgrades (project cost \$150,000)

Upgrading playgrounds at Tustumena Elementary and Kalifornsky Beach Elementary to comply with standards set forth by the Consumer Product Safety Council. Project # 400.78050.10780.49999.

Area-wide flooring replacement upgrades (project cost \$100,000)

Annual funding for upgrading flooring throughout the school district. Project # 400.78050.10755.49999.

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 FY2010 focus will be on Skyview and Nikiski High Schools. Project #400.78050.10758.49999.

Portables and Outbuildings (project cost \$50,000)

Annual funding for construction, repairs, and movement of portables and outbuildings. The first priority is to move a portable building to Mt. View Elementary. Project # 400.78010.10851.49999.

Area-wide asphalt, paving, and concrete replacement/upgrade (project cost \$125,000)

Annual funding for asphalt and concrete replacement/upgrade. The top priorities are Kenai Middle School and Paul Banks Elementary bus lanes and parking areas. Project # 400.78050.10802.49999.

Area-wide Arsenic Compliance (project cost \$300,000)

Annual funding for installation of reliable arsenic removal water treatment systems at Sterling, Tustumena and Nikiski North Star Schools to comply with the EPA arsenic standard for drinking water. Project # 400.78050.10759.49999.

Area-wide locker replacement (project cost \$100,000)

Funding to replace and install hall and locker room lockers throughout the Borough, with priority at Seward High School and Homer High School due to obsolescence of locking mechanisms. Project # 400.78050.10855.49999.

General Government

Administration Building Remodel (project cost \$375,000)

Remodel of various departments to address functionality. Project # 407.19010.10407.49999.

HVAC/Fire Alarm/Sprinkler (project cost \$450,000)

Address some of the most critical items noted in the code compliance review including installation of fire alarms. Project #407.19010.10HVC.49999.

Solid Waste

Central Peninsula Landfill Gas Master Plan Development (project cost \$100,000)

This project will develop a Landfill Gas Master Plan for long-term landfill gas management that meets regulatory requirements required by the Alaska Department of Environmental Conservation (ADEC) Research Development and Demonstration Permit. Project # 411.32220.10GAS.49999.

Central Peninsula Landfill Leachate Load Station Drain Line (project cost \$38,500)

Installation of a drain line in the leachate loading station plumbing network to help remedy freezing problems. This project will streamline leachate management and eliminate some current employee health and safety issues. Project # 411.32220.10DRN.49999.

Hope & Cooper Landing Transfer Sites Bulkhead (project cost \$99,088)

Construction of an elevated bulkhead at the Hope and Cooper Landing transfer sites will facilitate waste disposal for the public. Project #. 411.32220.10BHD.49999.

Bear-proof Dumpster Retro Fit (project cost \$36,000)

This project will retrofit eight existing 40-cubic yard dumpsters with bear-proof doors. This provides a successful deterrent to bears and birds, improves health and site safety for disposers and reduces litter problems. Project #. 411.32220.10BPD.49999.

Dumpster/Recycle Container Replacement (project cost \$51,000)

This project is to replace two 40-cubic yard drop-box dumpsters, one 30-cubic yard recycle container, and five 4-cubic yard open top recycle containers. This will lower the cost of maintenance and repair on existing containers. Project # 411.32220.10RPL.49999.

Homer Transfer Station Design (project cost \$323,736)

This project is to design a new transfer station on current landfill property to facilitate waste transfer and develop a complete construction and equipment cost estimate for bond issuance. Project # 411.32220.10HOM.49999.

Nikiski Fire Service Area

Fire Station #2 Construction (project cost: \$2,209,434)

These funds will supplement State grant received in 2008 and 2009, plus supplemental funding from fund balance to replace an existing station building, that has structural issues. This will save the service area rental expenses on the existing building. Project #441.51111.10411.49999.

Station #1 Roof Repair (project cost \$18,000)

Purchase roofing material for repairs to the roof at Station #1. Project # 441.51111.10412.49999.

CPR Equipment (project cost \$32,000)

Purchase two Zoll AutoPulse Systems to be used to provide automatic chest compressions during the CPR process. This will provide a safer method of administering chest compressions while transporting a patient. Project # 441.51111.10413.49999.

Ambulance (project cost \$175,000)

Purchase a new ambulance to provide the service area with two ambulances at each station for emergency responses. Project # 441.51111.10414.48514.

Pickup Truck (project cost \$30,000)

Purchase a pickup truck to be used by the command staff for operations and emergency response. Project # 441.51111.10415.48310.

Bear Creek Fire Service Area

Replace 2000 Gallon Tanker (project cost \$150,000)

Replacement of a 24-year old 2000 gallon tanker that does not meet the current safety standards. This will supplement state funds of \$75,000 that were received in 2007. Project # 442.51210.10421.49999.

Apparatus Exhaust System (project cost (\$47,870)

Installation of five diesel exhaust filtration systems on the diesel engine units. This will improve the air quality within the station and have a positive health impact on firefighters as well as others using the facility. Project # 442.51210.10422.48514.

Anchor Point Fire and Emergency Service Area

Replace Ambulance (project cost \$180,000)

Replace a 25-year old ambulance at the Anchor Point Station. Project # 444.51410.10AMB.48514.

Central Emergency Services

Ciechanski Fill Site (project cost \$160,000)

This project will supply funding for the completion of the high-capacity well located in the Ciechanski area. Project # 443.51611.10461.49999.

Funny River ambulance replacement (project cost \$185,000)

This project will allow for replacement of the Funny River Fire Station ambulance. This will reduce vehicle maintenance and fuel costs. Project # 443.51611.10462.48514.

Water Tanker, Soldotna (project cost \$355,000)

This project will allow CES to purchase a 3,000-gallon water tanker to maintain current ISO ratings. Annual operating costs are estimated to increase \$3,900. Project # 443.51611.10463.48514.

Turnout washer & dryer station, Sterling (project cost \$16,487)

To purchase washer and dryer to clean and dry firefighting turnout gear. Project # 443.51611.10464.48311.

Pickup Replacement (project cost \$42,000)

Replacement of eight-year-old vehicle with 100k plus mileage for the Sterling Fire Station. Project # 443.51611.10465.48310.

Pickup Replacement (project cost \$42,000)

Replacement of 8-year old vehicle with 100k plus mileage for the Assistant Fire Marshal. Project # 443.51611.10466.48310.

Kachemak Emergency Service Area

Scott Air Packs (project cost: \$30,000)

Purchase of five 4.5 air packs and masks and ten 4500 air bottles. Project # 446.51810.10481.48514.

North Peninsula Recreation Service Area

Exercise Equipment replacement (project cost \$50,000)

Replace existing exercise equipment, i.e., treadmill, elliptical body trainer, stepper and upright bike as well as a strength training system. Project # 459.61110.10459.48755.

Road Service Area

Ridgecrest Circle, Greenfield Drive & Westwood Lane (project cost: \$412,566)

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.C10RI.49999.

Cherokee Lane, Fallhaven Lane, Stassi Lane, McDowell Road (project cost: \$365,165)

Upgrade existing roads with extreme breakup problems. Project will include: Right of way clearing, drainage improvements, geotextile fabric installation, removing substandard material, and widening roads where needed.

Improvements will reduce summer maintenance effort and spring breakup repair expenses, as well as eliminate access and safety concerns. Project # 434.33950.C10CH.49999.

Woods Drive & Memory Circle (project cost: \$474,012)

Upgrade the last 5,150 feet of Woods Drive and 1,600 feet of Memory Circle. Project will include: Obtaining and clearing right of way where needed, improve drainage, removing substandard material, adding fabric separation and gravel to roadbed, widening roads where needed, and improving existing turnaround. Improvements will improve grading, diminish frost boil repairs and eliminate access and safety concerns. Project # 434.33950.C6WOO.49999.

Deville Road (project cost: \$45,646)

Upgrade existing road to eliminate extreme breakup problems. Project will include: Right-of-way clearing where needed, drainage improvements, removing substandard material, adding fabric separation and gravel to roadbed, and widening road where needed. Project will reduce spring break-up expense. Project # 434.33950.C10DE.49999.

Liberty Ln, Commerce St, Brumlow Pl, Masters Ct Singleton Ct, Aries Ct, Virgo Ct., Pisces St., Libra Ct. (project cost: \$296,696)

Upgrade existing roads and correct drainage problems. Project is designed to ensure unencumbered year around access and possibly provide a good base for a potential paving RIAD. Project # 434.33950.W6LIB.49999.

Cabin Ave, Lichen St, Reggies Ave (project cost \$533,702)

Upgrade existing roads and correct drainage problems. The goal of this project is to ensure unencumbered year around access. Minimal maintenance cost savings. Project # 434.33950.W3CAB.49999.

Tauriainen Trail (project cost: \$485,950)

This project will upgrade existing road and repair areas of frost-susceptible material and enhance drainage. The goal of this project is to ensure unencumbered year around access. Project # 434.33950.N5TAU.49999.

Bell Ave, Boondocker St. (project cost \$323,030)

Upgrade existing roads and correct drainage problems. The goal of this project is to ensure unencumbered year round access. Project # 434.33950.N3BEL.49999.

Stoney Creek Road and Bruno Road (project cost \$414,322)

Address and solve drainage issues and pave from the Seward Highway to past Bruno Bridge. Estimated savings per year based on 18 yearly grading is \$2,416. Project # 434.33950.E3STO.49999.

East End Road – Homer (project cost \$526,680)

Upgrade the road to RSA standards. Project to include: clearing right-of-way full width, improve drainage, align road to centerline, provide geotextile fabric where needed, improve grade of hills as needed, add gravel to roadbed. Improvement to this road will reduce the need to provide summer grading and spring breakup issues. Project # 434.33950.S8EAS.49999.

Central Kenai Peninsula Hospital Service Area

Access (Security) Control System (project cost \$480,000)

Replace the current outdated access control system with a current technology system. This project adds electronic access control points that have been designated as high priority via a security assessment. This project will increase the security of the hospital for all patients, visitors, and staff. Project # 490.81111.10CH1.48516.

Boiler Replacement Supplemental Funding (project cost \$570,000)

Supplemental funding of \$570,000 for the project, with an estimated total cost of \$890,000 for the addition of one high-efficiency boiler to increase the plant heating capacity by 100 horsepower. This will provide needed redundancy in the heating plant during extreme winter conditions, reduce heating costs throughout the year, increase flexibility, and reduce pollutants emitted from the boiler plant. Project # 490.81111.10CH2.48516.

Medical Records Automation (project cost \$300,000)

Funding for software modules and interfaces as well as required hardware to provide for automation of patient medical records. The end result of this multi-phase project will be to provide patients' records faster, increase patient safety, reduce staff time required to pull records, and a reduction in the storage area required to maintain patient records. Project # 490.81111.10CH3.48516.

OB Renovation (project cost \$492,000)

This project will provide a facelift for the OB department and address mechanical issues in the patient rooms. This project directly contributes to service excellence in providing environmental conditions that support healthy birthing. Project # 490.81111.10CH4.49125.

Servers Upgrade (project cost \$425,000)

Replacement of twenty existing aging physical servers, using virtualized server technology. This project includes procurement of hardware, networking, software and storage. This multi-year project will provide stable systems that will enhance staff capabilities and achieve service and operational performance excellence. Project # 490.81111.10CH5.48516.

South Kenai Peninsula Hospital Service Area

Remodel (project cost \$50,000)

Remodel former reception area into the new Human Resources Department. This project will improve service to new hires and current employees and the hospital image. Kiosk area offers 24-hour service. Project # 491.81211.10SH1.49129.

MRI (project cost \$1,800,000)

Purchase and install a new 1.5T MRI system to replace the existing leased MRI system. This project will allow us to perform exams on patients that cannot currently be accommodated due to size or claustrophobia issues. Project # 491.81211.10SH2.48516.

Digital Mammography (project cost \$422,000)

Replace the existing film/screen Mammography Unit with a Direct Digital Unit with integrated Radiologist read station and Computer Aided Detection. This project will provide improved image quality, which will allow women to remain in the community to receive services and follow-up care. This project is partially funded by a Denali Commission grant in the amount of \$211,000. Project # 491.81211.10SH3.48516.

Furniture (project cost \$75,000)

Various furnishings for the new area. Project # 491.81211.10SH4.49125.

Computer Workstations (project cost \$60,000)

Replace 40 desktop workstations, update 4 laptop workstations, replace various printers and scanners. This project will maintain an adequate replacement cycle for computer workstations. Project # 491.81211.10SH5.48120.

Anesthesia Machine (project cost \$62,000)

Procure an anesthesia machine for Operating Room #3. This project will allow SPH to deliver anesthesia in OR #3. Project # 491.81211.10SH6.48516.

Anesthesia Monitor (project cost \$42,000)

Procure monitoring equipment, including anesthesia record maker for documentation of procedures, for new anesthesia machine in OR #3. This project will give SPH the ability to monitor patients during surgery. Project # 491.81211.10SH7.48516.

Various equipment (project cost \$239,386)

Various capital purchases with cost ranging from \$3,000 to \$30,000. Project # 491.81211.10SH8.48516.

**Projected Revenues and Appropriations
School Revenue Capital Projects Fund
Fiscal Years 2010 Through 2014**

	FY2010 Assembly Adopted	FY2011 Projected	FY2012 Projected	FY2013 Projected	FY2014 Projected
Funds Provided					
Transfer From Other Funds	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
State Grants Revenue	-	590,000	3,560,000	1,175,000	-
Total Funds Provided	1,250,000	1,840,000	4,810,000	2,425,000	1,250,000
Funds Applied					
Current and Future Year Designations:					
Fire life safety projects	75,000	-	-	-	-
Generator replacements	150,000	-	100,000	-	-
Intercom upgrades	100,000	-	-	-	-
Playground Equipment	150,000	-	50,000	-	20,000
Flooring Replacement	100,000	100,000	100,000	100,000	100,000
Electrical & Lighting Upgrades	100,000	100,000	100,000	100,000	100,000
Portable and Outbuildings	50,000	100,000	100,000	100,000	100,000
Asphalt/Sidewalk/Curb Repair	125,000	-	100,000	200,000	200,000
Water quality & Arsenic	300,000	-	-	-	-
Locker Replacement	100,000	100,000	150,000	100,000	100,000
HVAC/DDC Upgrades	-	100,000	100,000	100,000	100,000
Asbestos Abatement	-	100,000	-	100,000	-
ADA Handicap Improvements	-	50,000	50,000	50,000	80,000
Gym Floor Replacement	-	100,000	-	100,000	100,000
Borough wide doors	-	100,000	50,000	100,000	100,000
Elevator Upgrades	-	50,000	-	-	-
Soldotna Elementary Window Replacement	-	350,000	350,000	-	-
Chapman Siding/Window Replacement	-	-	-	200,000	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	-
Total Current and Future Year Designations	1,250,000	1,840,000	4,810,000	2,425,000	1,250,000
Net Results From Operations	-	-	-	-	-
Beginning Fund Balance	136,601	136,601	136,601	136,601	136,601
Ending Fund Balance	\$ 136,601	\$ 136,601	\$ 136,601	\$ 136,601	\$ 136,601

(G) Grant funded

**Bond Funded Capital Projects Fund
Projected Revenues and Appropriations
Fiscal Years 2010 Through 2014**

	FY2010 Assembly Adopted	FY2011 Projected	FY2012 Projected	FY2013 Projected	FY2014 Projected
Funds Provided:					
School Improvement Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste, Soldotna Landfill Expansion *	4,960,000	-	-	-	-
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	-
Central Peninsula Hospital **	-	999,000	-	-	-
South Peninsula Hospital **	-	-	1,500,000	-	-
Total Proceeds From Debt Issuance	4,960,000	2,399,000	4,700,000	3,550,000	-
Interest Earnings					
2007 School Bonds	15,570	-	-	-	-
2004 Seward Middle School	3,119	-	-	-	-
Solid Waste	635	99,200	-	-	-
Bear Creek Fire	-	-	-	-	-
Central Emergency Services	770	-	-	-	-
Central Peninsula Hospital	13,948	-	-	-	-
South Peninsula Hospital	285	-	-	-	-
Total Interest Earnings	34,329	99,200	-	-	-
Other Sources	-	4,200,000	-	-	-
Total Funds Provided	4,994,329	6,698,200	4,700,000	3,550,000	-
Funds Applied:					
Current and Future Year Designations:					
2007 School Bond Projects	794,093	-	-	-	-
2004 Seward Middle School Bonds	159,077	-	-	-	-
Solid Waste	32,404	5,059,200	-3,200,000	-	-
Bear Creek Station Construction	-	5,600,000	-	-	-
Central Emergency Services	39,288	-	-	3,550,000	-
Central Peninsula Hospital	711,361 **	999,000	-	-	-
South Peninsula Hospital	14,542 **	-	1,500,000	-	-
Total Current & Future Year Designations	1,750,767	11,658,200	4,700,000	3,550,000	-
Operating Transfer To:					
School Revenue Capital Projects Fund	-	-	-	-	-
Total Funds Applied	1,750,767	11,658,200	4,700,000	3,550,000	-
Net Results From Operations	3,243,562	(4,960,000)	-	-	-
Beginning Fund Balance					
2007 School Improvement Bonds	778,523	-	-	-	-
Seward Middle School construction	155,958	-	-	-	-
Solid Waste	31,769	4,960,000	-	-	-
Bear Creek Fire	-	-	-	-	-
Central Emergency Services	38,518	-	-	-	-
Central Peninsula Hospital Expansion	697,413	-	-	-	-
South Peninsula Hospital Expansion	14,257	-	-	-	-
Total Beginning Fund Balance	1,716,438	4,960,000	-	-	-
Ending Fund Balance					
2007 School Improvement Bonds	-	-	-	-	-
2004 Seward Middle School bonds	-	-	-	-	-
Solid Waste	4,960,000	-	-	-	-
Bear Creek Fire	-	-	-	-	-
Central Emergency Services	-	-	-	-	-
Central Peninsula Hospital	-	-	-	-	-
South Peninsula Hospital	-	-	-	-	-
Total Ending Fund Balance	\$ 4,960,000	\$ -	\$ -	\$ -	\$ -

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 FY2009 are for information only and represent interest earned on bond proceeds that could be made available for the previously approved project.

* The Solid Waste bonds were previously approved by Borough voters and are expected to be issued in FY2010.

** 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 2009-2013.

(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.

**General Government Capital Projects Funds
Projected Revenues and Appropriations
Fiscal Years 2010 Through 2014**

	FY2010 Assembly Adopted	FY2011 Projected	FY2012 Projected	FY2013 Projected	FY2014 Projected
Funds Provided:					
Transfer From Other Funds					
General government	\$ 450,000	\$ 250,000	\$ -	\$ -	\$ -
Solid waste	648,324	1,545,077	355,000	450,000	-
Total Transfer From Other Funds	1,098,324	1,795,077	355,000	450,000	-
Grant Revenue	-	-	2,282,000	-	-
Total Funds Provided	1,098,324	1,795,077	2,637,000	450,000	-
Funds Applied:					
General Government Capital Project Fund					
Administration Building remodel	375,000	-	-	-	-
Security upgrades	-	-	-	-	-
HVAC/Fire Alarm/Sprinkler	450,000	-	-	-	-
Total General Government	825,000	-	-	-	-
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					
CPL Gas Master Plan Dvlpmt & Air Quality	100,000	-	-	-	-
CPL Leachate Load Station Drain Line	38,500	-	-	-	-
Hope/Cooper Landing Transfer Sites Bulk Head	99,088	-	-	-	-
Bear-Proof Dumpster/Retro Fit Containers	36,000	-	-	-	-
Dumpster/Recycle Container Replacement	51,000	-	-	-	-
Homer Transfer Station Design & Cost Estimate	323,736	-	-	-	-
SWD Administration Building	-	575,077	-	-	-
Truck Scale Replacement	-	385,000	-	-	-
Relocation of SWD Administration Offices	-	53,000	-	-	-
Port Graham/Nanwalek Landfill Upgrades	-	750,000	-	-	-
Dumpster/Recycle Container Replacement	-	-	55,000	-	-
CPL Gas Collection & Flare System	-	-	300,000	-	-
CPL Leachate Wetlands Treatment Construction	-	-	-	450,000	-
Total Solid Waste	648,324	1,763,077	355,000	450,000	-
Total Current and Future Year Designations	1,473,324	2,013,077	2,637,000	450,000	-

General Government Capital Projects Funds - Continued
Projected Revenues and Appropriations
Fiscal Years 2010 Through 2014

	FY2010 Assembly Adopted	FY2011 Projected	FY2012 Projected	FY2013 Projected	FY2014 Projected
Transfer To Other Fund	-	-	-	-	-
Total Expenditures	1,473,324	2,013,077	2,637,000	450,000	-
Net Results From Operations	(375,000)	(218,000)	-	-	-
Beginning Fund Balance					
General Government	390,512	15,512	265,512	265,512	265,512
Resource Management	27,353	27,353	27,353	27,353	27,353
Solid Waste	219,971	219,971	1,971	1,971	1,971
Total Beginning Fund Balance	637,836	262,836	294,836	294,836	294,836
Ending Fund Balance					
General Government	15,512	265,512	265,512	265,512	265,512
Resource Management	27,353	27,353	27,353	27,353	27,353
Solid Waste	219,971	1,971	1,971	1,971	1,971
Total Ending Fund Balance	<u>\$ 262,836</u>	<u>\$ 294,836</u>	<u>\$ 294,836</u>	<u>\$ 294,836</u>	<u>\$ 294,836</u>
(G) Grant funded					

**Projected Revenues and Appropriations
Nikiski Fire Service Area Capital Projects Fund
Fiscal Years 2010 Through 2014**

	FY2010 Assembly Adopted	FY2011 Projected	FY2012 Projected	FY2013 Projected	FY2014 Projected
Funds Provided					
Interest Revenue	\$ 17,516	\$ 26,057	\$ 10,728	\$ 10,493	\$ 2,253
Operating Transfers In	980,000	200,000	200,000	200,000	200,000
Grant Revenue	709,034	-	-	-	700,000
Total Funds Provided	1,706,550	226,057	210,728	210,493	902,253
Funds Applied					
Capital Outlay					
Current and Future Year Designations					
Fire Station Construction	2,209,034	-	-	-	-
Station 1 Roof Repairs	18,000	-	-	-	-
EMS Equipment (Auto-pulse)	32,000	-	-	-	-
Replace Ambulance 434	175,000	-	-	-	-
Replace Pickup - Chief 3	30,000	-	-	-	-
Station 1 Lot Parking lot Repairs	-	30,000	-	-	-
Station 1 Paint Exterior	-	30,000	-	-	-
Replace Tower 414	-	-	-	-	1,000,000
Repalce Tanker 421	-	-	400,000	-	-
Replace Pickup 402	-	-	-	45,000	-
Replace Ambulance 431	-	-	-	-	200,000
Total Current and Future Year Designations	2,464,034	60,000	400,000	45,000	1,200,000
Net Results From Operations	(757,484)	166,057	(189,272)	165,493	(297,747)
Beginning Fund Balance	1,127,837	370,353	536,410	347,138	512,631
Ending Fund Balance	\$ 370,353	\$ 536,410	\$ 347,138	\$ 512,631	\$ 214,884

**Projected Revenues and Appropriations
Bear Creek Fire Service Area Capital Projects Fund
Fiscal Years 2010 Through 2014**

	FY2010 Assembly Adopted	FY2011 Projected	FY2012 Projected	FY2013 Projected	FY2014 Projected
Funds Provided:					
Interest Revenue	\$ 804	\$ 2,507	\$ 10,205	\$ 5,123	\$ 10,064
Operating Transfers In	125,000	125,000	125,000	125,000	125,000
Grant Revenue	117,500	4,200,000	-	-	-
Bond Proceeds	-	1,400,000	-	-	-
Total Funds Provided	243,304	5,727,507	135,205	130,123	135,064
Current and Future Year Designations:					
New Water Tanker (Supplement to FY07 Grant)	150,000	-	-	-	-
Apparatus Exhaust System - 5 units	47,870	-	-	-	-
New Station Construction	-	5,600,000	-	-	-
Brush Skid Pump and Tank Unit	-	-	150,000	-	-
Brush Fast Attack Unit for P/U	-	-	12,000	-	-
1 Ton 4X4 Pick-Up Truck	-	-	50,000	-	-
Portable Radios - 6 Units	-	-	20,000	20,000	20,000
Replace Snow machine & Rescue Sled	-	-	-	16,000	-
Replace Breathing Air Compressor	-	-	-	-	35,000
Total Current and Future Year Designations	197,870	5,600,000	232,000	36,000	55,000
Total Funds Applied	197,870	5,600,000	232,000	36,000	55,000
Net Results From Operations	45,434	127,507	(96,795)	94,123	80,064
Beginning Fund Balance	21,431	66,865	194,372	97,577	191,700
Ending Fund Balance	\$ 66,865	\$ 194,372	\$ 97,577	\$ 191,700	\$ 271,764

**Projected Revenues and Appropriations
Anchor Point Fire and Emergency Service Area Capital Projects Fund
Fiscal Years 2010 Through 2014**

	FY2010 Assembly Adopted	FY2011 Projected	FY2012 Projected	FY2013 Projected	FY2014 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 1,812	\$ 1,057	\$ 3,475	\$ 245	\$ 5,593
Operating Transfers In	150,000	115,000	115,000	115,000	115,000
State Grant Revenue	-	30,000	20,000	-	-
Total Funds Provided	<u>151,812</u>	<u>146,057</u>	<u>138,475</u>	<u>115,245</u>	<u>120,593</u>
<u>Funds Applied</u>					
Current and Future Year Designations:					
Replace Medic 2	180,000	-	-	-	-
Water Supply Source - Southern End	-	100,000	-	-	-
Replace Engine 2	-	-	200,000	-	-
Utility Vehicle	-	-	-	50,000	-
Replace Brush 1	-	-	-	-	50,000
Total Current and Future Year Designations	<u>180,000</u>	<u>100,000</u>	<u>200,000</u>	<u>50,000</u>	<u>50,000</u>
Net Results From Operations	(28,188)	46,057	(61,525)	65,245	70,593
Beginning Fund Balance	<u>48,326</u>	<u>20,138</u>	<u>66,195</u>	<u>4,671</u>	<u>69,916</u>
Ending Fund Balance	<u>\$ 20,138</u>	<u>\$ 66,195</u>	<u>\$ 4,671</u>	<u>\$ 69,916</u>	<u>\$ 140,509</u>

**Projected Revenues and Appropriations
Central Emergency Services Capital Projects Fund
Fiscal Years 2010 Through 2014**

	FY2010 Assembly Adopted	FY2011 Projected	FY2012 Projected	FY2013 Projected	FY2014 Projected
Funds Provided					
Interest Revenue	\$ 7,981	\$ 8,198	\$ 19,622	\$ 11,091	\$ 7,163
Transfer From Other Funds:					
CES Operating Fund	750,000	750,000	750,000	750,000	750,000
Grants/Debt Proceeds	-	-	-	6,000,000	-
Total Funds Provided	757,981	758,198	769,622	6,761,091	757,163
Current and Future Year Designations:					
Fill site Ciechanski area (7)	160,000	-	-	-	-
Replace Ambulance 937	185,000	-	-	-	-
Replace Tanker 1	355,000	-	-	-	-
Station 3 Turnout Washer & Dryer	16,487	-	-	-	-
Replace Pickup 993	42,000	-	-	-	-
Replace Pickup 904	42,000	-	-	-	-
Replace Utility Vehicle 996	-	45,000	-	-	-
Replace Ambulance 938	-	185,000	-	-	-
Brush Unit Kasilof	-	200,000	-	-	-
Generator Kasilof	-	75,000	-	-	-
Replace SUV 902	-	45,000	-	-	-
Replace Pickup 905	-	45,000	-	-	-
Replace SUV 900	-	-	45,000	-	-
Replace SUV 906	-	-	45,000	-	-
Kasilof Ambulance	-	-	185,000	-	-
Brush Unit Funny River	-	-	200,000	-	-
Tanker 4, K Beach	-	-	340,000	-	-
Station 1 Turnout Washer & Dryer	-	-	16,487	-	-
Sim Man Trainer	-	-	40,000	-	-
Storage Lockers Stations 1,3 & 4	-	-	20,000	-	-
Remodel Station 1	-	-	-	6,000,000	-
Tanker, Kasilof (6)	-	-	-	340,000	-
Replace Brush Unit 4	-	-	-	200,000	-
Station #3 Bay Door Replacement	-	-	-	50,000	-
Replace Pickup 995	-	-	-	50,000	-
Replace Rescue Vehicle 6	-	-	-	190,000	-
Replace SCBA's	-	-	-	-	500,000
Replace Brush Unit 3	-	-	-	-	200,000
Total Current and Future Year Designations	800,487	595,000	891,487	6,830,000	700,000
Net Results From Operations	(42,506)	163,198	(121,865)	(68,909)	57,163
Beginning Fund Balance	159,616	117,110	280,307	158,442	89,533
Ending Fund Balance	\$ 117,110	\$ 280,307	\$ 158,442	\$ 89,533	\$ 146,696

**Projected Revenue and Appropriations
Kachemak Emergency Service Area Capital Projects Fund
Fiscal Years 2010 Through 2014**

	FY2010 Assembly Adopted	FY2011 Projected	FY2012 Projected	FY2013 Projected	FY2014 Projected
<u>Funds Provided:</u>					
Interest Revenue	\$ 5,625	\$ 9,874	\$ 5,155	\$ 8,313	\$ 3,500
Operating Transfers In	150,000	150,000	200,000	200,000	250,000
Grant Revenue	-	3,500,000	100,000	-	-
Total Funds Provided	155,625	3,659,874	305,155	208,313	253,500
<u>Current and Future Year Designations</u>					
Air Packs	30,000	-	-	-	70,000
Diamond Ridge station construction	-	2,500,000	-	-	-
Quint Aerial (Ladder Truck)	-	800,000	-	-	-
Ambulance	-	175,000	-	-	-
Class A Structural Engine	-	250,000	-	-	-
Communication Equipment	-	20,000	-	-	-
Protective Gear	-	50,000	-	-	-
Testing Equipment	-	30,000	-	-	-
McNeil Station upgrades	-	-	20,000	-	-
All Risk Quick Attack Vehicle	-	-	225,000	-	-
Command Vehicle	-	-	-	50,000	-
Water Tender	-	-	-	250,000	-
Brush Truck	-	-	-	-	175,000
Total Current and Future Year Designations	30,000	3,825,000	245,000	300,000	245,000
Net Results from Operations	125,625	(165,126)	60,155	(91,687)	8,500
Beginning Fund Balance	137,691	263,316	98,190	158,345	66,658
Ending Fund Balance	\$ 263,316	\$ 98,190	\$ 158,345	\$ 66,658	\$ 75,158

**Projected Revenues and Appropriations
North Peninsula Recreation Service Area Capital Projects Fund
Fiscal Years 2010 Through 2014**

	FY2010 Assembly Adopted	FY2011 Projected	FY2012 Projected	FY2013 Projected	FY2014 Projected
<u>Funds Provided</u>					
Interest Revenue	\$ 33,345	\$ 48,012	\$ 20,013	\$ 33,614	\$ 24,704
Transfer From Other Funds	200,000	150,000	150,000	150,000	200,000
Grants	-	-	413,000	-	50,000
Total Funds Provided	233,345	198,012	583,013	183,614	274,704
<u>Funds Applied</u>					
Replace Exercise Equipment	50,000	-	-	-	-
Install Synthetic Ice at JPM Ice Rink	-	488,000	-	-	-
Truck w/ Snow Plow	-	60,000	-	-	-
Upgrade Air Handler System	-	-	63,000	-	-
NCRC Boiler/HVAC	-	-	350,000	-	-
Replace Snow Machine and Groomer	-	-	-	15,000	-
Natatorium Light Replacement	-	-	-	150,000	-
Replace Zamboni	-	-	-	130,000	-
NCRC Roof Replacement	-	-	-	-	338,000
Retile Natatorium Floor/Drain Replacement	-	-	-	-	200,000
Total Current and Future Year Designations	50,000	548,000	413,000	295,000	538,000
Net Results From Operations	183,345	(349,988)	170,013	(111,386)	(263,296)
Beginning Fund Balance	416,810	600,155	250,167	420,181	308,795
Ending Fund Balance	\$ 600,155	\$ 250,167	\$ 420,181	\$ 308,795	\$ 45,499

**Projected Revenues and Appropriations
Road Service Area Capital Projects Fund
Fiscal Years 2010 Through 2014**

	FY2010 Assembly Adopted	FY2011 Projected	FY2012 Projected	FY2013 Projected	FY2014 Projected
Funds Provided					
Interest Revenue	\$ 37,500	\$ 37,500	\$ 52,500	\$ 52,500	\$ 52,500
Operating Transfers In	-	-	-	1,600,000	1,600,000
State Grant/Bond Revenue	-	8,000,000	-	-	-
Total-Funds Provided	37,500	8,037,500	52,500	1,652,500	1,652,500
Funds Applied					
Current and Future Year Designations:					
District & Project					
C Ridgecrest Cir., Greenfield Dr., Westwood Ln.	412,566	-	-	-	-
C Cherokee Ln., Fallhaven Ln., Stassi Ln., McDowell Rd.	365,165	-	-	-	-
C Woods Dr., Memory Circle	474,012	-	-	-	-
C Deville Rd.	45,646	-	-	-	-
W Liberty Ln., Commerce St., Brumlow Pl., Masters Ct., Singleton Ct., Aries Ct., Virgo Ct., Pisces St., Libra Ct.	296,696	-	-	-	-
W Cabin Ave., Lichen St., Reggis Ave.	533,702	-	-	-	-
N Tauriainen Trail	485,950	-	-	-	-
N Bell Ave., Boondocker St.	323,030	-	-	-	-
E Stoney Creek Rd., Bruno Rd.	414,322	-	-	-	-
S East End Road	526,680	-	-	-	-
C Nancy St., Roxi	-	124,999	-	-	-
C Moose Range Drive	-	689,951	-	-	-
C Cozy Firelight St., White Spruce Ave., Tributary Ave., Alder Ave., Wildlife Ave.	-	449,434	-	-	-
C Rainbow Dr., Haneybee Ave., Salmon Dr., Salmon Cir., East Lake Ave.	-	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 Even Lane	-	-	35,112	-	-
C Bonita Ave., Knackstedt St., Sather Ct., Rose Cir., Radcliff Ave.	-	-	471,554	-	-
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 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 Glakan 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, Tall Grass Ave., Williamson Ln.	-	-	-	-	470,501
N Mercedes Ct.	-	-	-	-	49,157
N Smith Rd.	-	-	-	-	101,825
S Sheep Dr., Charlie Dr.	-	-	-	-	477,523
Total Current and Future Year Designations	3,877,769	3,922,127	2,564,229	1,609,885	1,594,085
Net Results From Operations	(3,840,269)	4,115,373	(2,511,729)	42,615	58,415
Beginning Fund Balance	7,400,000	3,559,731	7,675,103	5,163,374	5,205,989
Ending Fund Balance	\$ 3,559,731	\$ 7,675,103	\$ 5,163,374	\$ 5,205,989	\$ 5,264,404
(1) Estimated project engineering cost	\$ 194,000	\$ 194,000	\$ 114,000	\$ 114,000	\$ 114,000

Only the estimated cost of the project engineering is authorized for expenditure without further authorization by the assembly. A resolution is required to award the project.

District
C-Central
N - North
S - South
W - West
E - East

**Projected Revenues and Appropriations
Central Kenai Peninsula Hospital Service Area Capital Projects Fund
Fiscal Years 2010 Through 2014**

	FY2010 Assembly Adopted	FY2011 Projected	FY2012 Projected	FY2013 Projected	FY2014 Projected
Funds Provided					
Interest Revenue	\$ 18,011	\$ 18,687	\$ 36,026	\$ 41,372	\$ 50,554
Transfer From Other Funds	2,267,000	4,000,000	4,200,000	3,500,000	4,800,000
Grants/other financing	-	2,700,000	-	2,631,200	500,000
Total Funds Provided	2,285,011	6,718,687	4,236,026	6,172,572	5,300,000
Funds Applied					
Current and Future Year Designations					
Boiler replacement supplemental	570,000	-	-	-	-
OB renovation	492,000	-	-	-	-
Servers Upgrades	425,000	-	-	-	-
Access (Security) Control System	480,000	200,000	200,000	200,000	-
Medical records automation	300,000	312,000	324,480	337,459	350,958
IT System upgrades	-	766,480	797,139	829,025	-
Air Handling and Chilled Water Equipment	-	165,450	226,750	-	-
CT Scanner	-	1,200,000	-	-	-
Surgery room expansion	-	700,000	-	-	-
Radiology remodel	-	3,000,000	-	-	-
Remodel-registration area	-	-	800,000	-	-
Heritage Place Roof	-	-	600,000	-	-
Digital radiographic room	-	-	200,000	-	-
Position Emission Tomography	-	-	500,000	-	-
Flooring replacement	-	-	300,000	-	-
Radiation Oncology	-	-	-	2,631,200	-
Nuclear medicine	-	-	-	500,000	-
Furniture	-	-	-	800,000	-
Meditech Upgrade	-	-	-	-	862,186
Endoscopy upgrade	-	-	-	-	250,000
Diagnostic ultrasound system	-	-	-	-	540,000
Heritage Place Expansion	-	-	-	-	2,000,000
Davinci surgery	-	-	-	-	950,000
Digital mammography	-	-	-	-	500,000
Other	-	186,850	185,825	700,000	-
Total Current and Future Year Designations	2,267,000	6,530,780	4,134,194	5,997,684	5,453,144
Net Results From Operations	18,011	187,907	101,832	174,888	(153,144)
Beginning Fund Balance	480,297	498,308	686,215	788,047	962,935
Ending Fund Balance	\$ 498,308	\$ 686,215	\$ 788,047	\$ 962,935	\$ 809,791

Restricted Fund Balance *	295,869	349,644	403,419	457,194	510,969
Unrestricted Fund Balance	\$ 202,439	\$ 336,571	\$ 384,628	\$ 505,741	\$ 298,822

* per contract with the State of Alaska for the Kenai Health Center

Projected Revenues and Appropriations
South Kenai Peninsula Hospital Service Area Capital Projects Fund
Fiscal Years 2010 Through 2014

	FY2010 Assembly Adopted	FY2011 Projected	FY2012 Projected	FY2013 Projected	FY2014 Projected
Funds Provided					
Interest Revenue	\$ 36,325	\$ 11,721	\$ 14,646	\$ 18,523	\$ 13,038
Transfer From Other Funds	1,712,000	1,350,000	1,350,000	1,350,000	1,350,000
Grants	211,000	-	-	-	-
Debt financing/Lease Purchasing	525,000	-	1,500,000	-	-
Total Funds Provided	2,484,325	1,361,721	2,864,646	1,368,523	1,363,038
Funds Applied					
Current and Future Year Designations:					
Various Equipment	239,386	332,318	111,450	635,000	800,000
MRI	1,800,000	-	-	-	-
Digital Mammography	422,000	-	-	-	-
Furniture	75,000	-	-	-	-
Computer workstations	60,000	-	-	-	-
Anesthesia Machine	62,000	-	-	-	-
Anesthesia Monitor	42,000	-	-	-	-
Remodel	50,000	-	-	-	-
Surgical Lights & monitor booms	-	120,000	-	-	-
Resident Van	-	91,000	-	-	-
Dry Imager	-	85,000	-	-	-
Nurse call system	-	77,500	-	-	-
IT upgrades	-	75,000	-	-	-
Pyrix	-	64,000	-	-	-
Anesthesia Machine	-	62,000	-	-	-
Bobcat	-	58,300	-	-	-
Patient beds	-	50,000	-	-	-
Ceiling lifts	-	50,000	-	-	-
Rolling file cabinet	-	44,000	-	-	-
Remodel -admin offices	-	40,000	-	-	-
Fetal heart monitor	-	28,600	-	-	-
Maternal & neonatal manikin	-	28,594	-	-	-
PACS monitor	-	26,514	-	-	-
Stress treadmill	-	25,900	-	-	-
Kbox metwork appliance	-	25,000	-	-	-
CT Scanner	-	-	1,500,000	-	-
Digital Rouro/Radiology system	-	-	450,000	-	-
Ultra Sound unit	-	-	250,000	-	-
Replacement phone system	-	-	100,000	-	-
Cardiac monitoring system	-	-	90,000	-	-
Bone Densitometry unit	-	-	70,000	-	-
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	-	-
Surgical Robot	-	-	-	250,000	-
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	2,750,386	1,283,726	2,902,400	1,473,000	1,000,000
Net Results From Operations	(266,061)	77,995	(37,754)	(104,477)	363,038
Beginning Fund Balance	378,634	112,573	190,568	152,815	48,338
Ending Fund Balance	\$ 112,573	\$ 190,568	\$ 152,815	\$ 48,338	\$ 411,375

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	321
Insurance and Litigation Reserve Fund	322

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	334
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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.

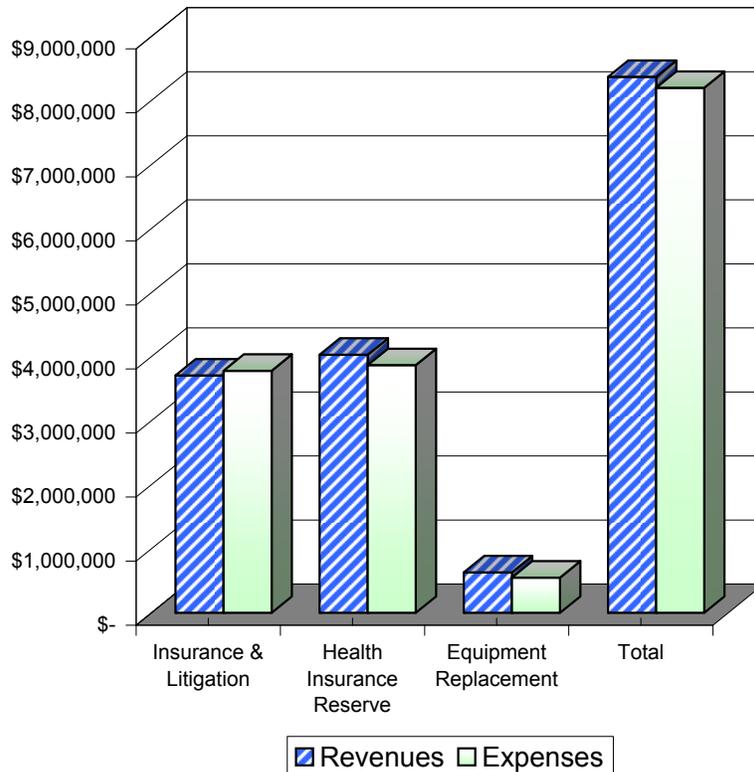
Equipment Replacement Fund	338
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The Equipment Replacement Fund is used to finance the major purchases of user departments. Departments are charged an annual fee over the expected life of the vehicle or piece of equipment. This manner of financing major purchases eliminates the substantial impact such purchases would otherwise have on annual operating budgets.

**COMBINED REVENUES AND EXPENSES
INTERNAL SERVICE FUNDS
FISCAL YEAR 2010**

<u>REVENUES:</u>	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	\$ 64,056	\$ 6,000	\$ 60,912	\$ 130,968
Charges To Other Depts	3,641,787	3,844,240	555,450	8,041,477
Miscellaneous Revenue	-	180,000	16,000	196,000
Total Revenues	3,705,843	4,030,240	632,362	8,368,445
Total Revenues and Operating Transfers	3,705,843	4,030,240	632,362	8,368,445
<u>EXPENSES:</u>				
Personnel	428,707	-	-	428,707
Supplies	16,743	-	-	16,743
Services	3,328,624	3,867,440	550,616	7,746,680
Capital Outlay	5,650	-	-	5,650
Total Expenses	3,779,724	3,867,440	550,616	8,197,780
Net Results From Operations	(73,881)	162,800	81,746	170,665
Beginning Retained Earnings	3,202,824	137,479	4,569,860	7,910,163
Ending Retained Earnings	\$ 3,128,943	\$ 300,279	\$ 4,651,606	\$ 8,080,828

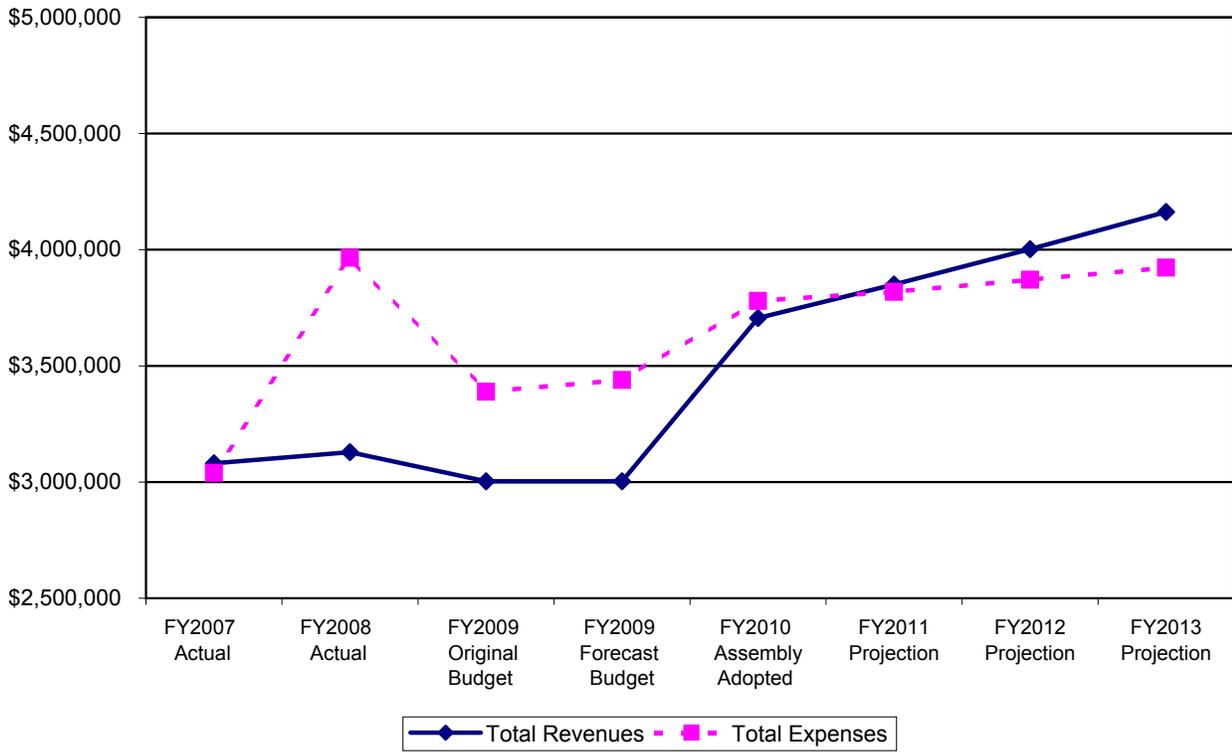
COMBINED REVENUES & EXPENSES



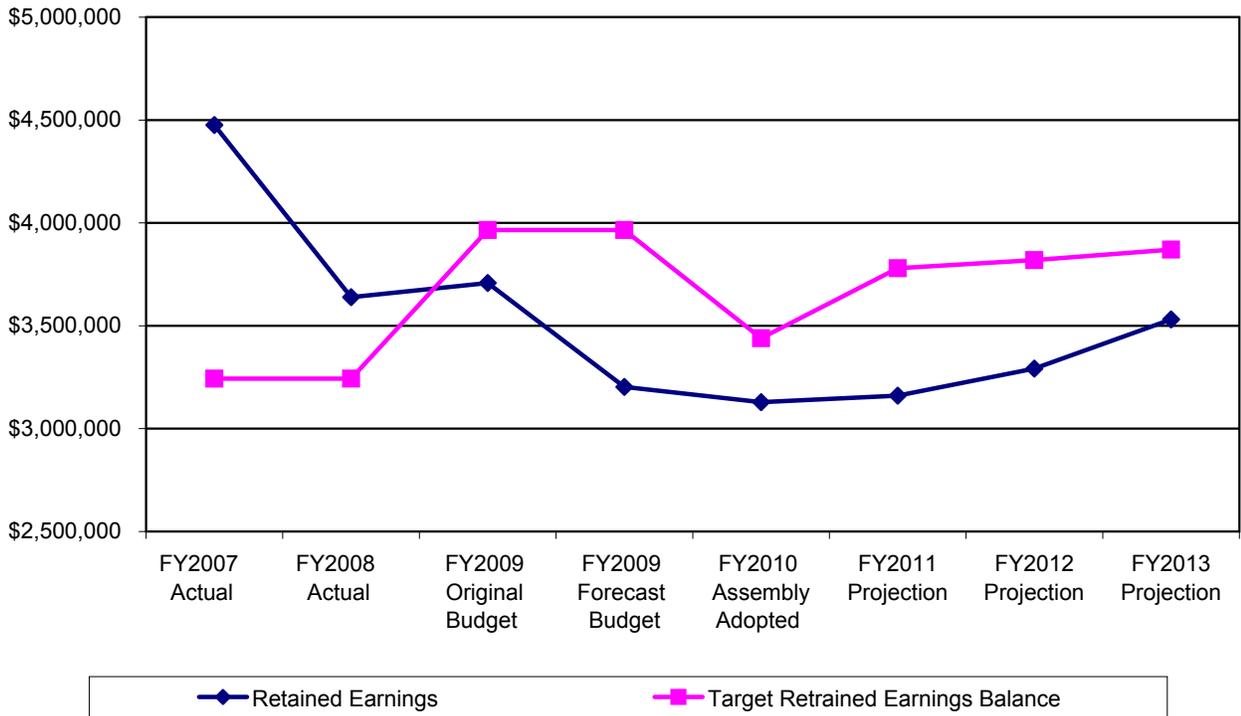
Fund: 700 Insurance and Litigation Fund - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Revenues:								
Interest Revenue	\$ 299,956	\$ 247,385	\$ 102,336	\$ 102,336	\$ 64,056	\$ 62,579	\$ 63,200	\$ 65,833
State Revenues	13,673	39,902	-	-	-	-	-	-
Charges to Other Depts.	2,767,250	2,841,566	2,900,853	2,900,853	3,641,787	3,787,458	3,938,957	4,096,515
Total Revenues:	3,080,879	3,128,853	3,003,189	3,003,189	3,705,843	3,850,037	4,002,157	4,162,348
Expenses:								
Personnel	407,598	456,001	355,739	345,739	428,707	445,855	463,689	482,237
Supplies	7,797	2,551	9,344	10,344	16,743	5,500	5,555	5,611
Services	2,623,606	3,504,726	3,017,020	3,076,426	3,328,624	3,361,910	3,395,529	3,429,484
Capital Outlay	507	2,151	6,800	7,000	5,650	5,707	5,764	5,822
Total Expenses:	3,039,508	3,965,429	3,388,903	3,439,509	3,779,724	3,818,972	3,870,537	3,923,154
Net Results From Operations	41,371	(836,576)	(385,714)	(436,320)	(73,881)	31,065	131,620	239,194
Beginning Retained Earnings	4,434,349	4,475,720	4,093,436	3,639,144	3,202,824	3,128,943	3,160,008	3,291,628
Ending Retained Earnings	\$ 4,475,720	\$ 3,639,144	\$ 3,707,722	\$ 3,202,824	\$ 3,128,943	\$ 3,160,008	\$ 3,291,628	\$ 3,530,822

**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.

Objectives FY2010/Budget highlights:

- Refine and document procedures for the in-house claims adjusting function to control claim cost.
- Implement the School Nurse phase of the Web Envision Accident Reporting Program.
- Develop and/or update Safety and Risk Management policies for the Borough and School District.
- Develop an emergency communications system within the Risk Management Department, using hand held radios.

Previous year accomplishments:

- Completed the development of an in-house claims adjusting functions for Property and Liability claims.
- Moved the Web Envision/Risk Envision accident reporting program from the test phase to the active reporting phase with limited access in the borough and school district.

Significant budgetary changes:

- Requested funding of \$3,000 to purchase personal protective equipment (PPE) for Risk Manager, Safety Manager and Environmental Compliance Manager for use in the field or in emergency situations and borough employees as needed.
- Requesting funding to bring ½ time Human Resources Administrative Assistant to full time Risk Management Administrative Assistant.
- Requesting funding of \$6,500 to establish an emergency communications system within Risk Management, the Mayors office and OEM through the use of hand held radios.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Staffing History	3.6	3.6	3.6	4
Number of insurance policies purchased	6	5	5	5
Number of insurance certificates reviewed	n/a	31	120	120
Number of contracts reviewed for insurance purposes	n/a	16	40	50
Number of general and auto liability claims	26	18	4	10
Number of injury reports	46	23	35	35

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Department 11234 - Risk Management - Administration**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 186,843	\$ 207,947	\$ 224,402	\$ 214,402	\$ 269,714	\$ 55,312	25.80%
40130 Overtime Wages	-	145	-	-	-	-	-
40210 FICA	16,427	16,479	19,211	19,211	23,216	4,005	20.85%
40221 PERS	48,854	64,309	49,550	49,550	59,757	10,207	20.60%
40321 Health Insurance	34,529	40,779	43,290	43,290	53,344	10,054	23.22%
40322 Life Insurance	433	518	547	547	658	111	20.29%
40410 Leave	18,270	16,294	17,445	17,445	20,312	2,867	16.43%
40411 Sick Leave	1,776	909	1,246	1,246	1,706	460	36.92%
40511 Other Benefits	44	5,479	48	48	-	(48)	-100.00%
Total: Personnel	307,176	352,859	355,739	345,739	428,707	82,968	24.00%
SUPPLIES							
42110 Office Supplies	753	992	1,224	1,224	1,273	49	4.00%
42120 Computer Software	-	-	800	800	900	100	12.50%
42210 Operating Supplies	672	886	1,500	1,500	8,000	6,500	433.33%
42410 Small Tools	240	438	1,020	1,020	1,020	-	0.00%
42424 Safety Supplies	-	-	2,500	3,500	3,000	(500)	-14.29%
Total: Supplies	1,665	2,316	7,044	8,044	14,193	6,149	76.44%
SERVICES							
43011 Contractual Services	35,920	60	-	6,000	2,000	(4,000)	-66.67%
43110 Communications	2,723	2,261	2,500	2,300	2,500	200	8.70%
43140 Postage	142	85	200	200	250	50	25.00%
43210 Transportation/Subsistence	10,243	9,623	11,075	13,075	15,230	2,155	16.48%
43220 Car Allowance	-	6,272	10,800	10,800	10,800	-	0.00%
43260 Training	1,785	2,391	4,200	4,500	2,700	(1,800)	-40.00%
43410 Printing	31	-	-	-	-	-	-
43510 Insurance Premium	7,885	8,050	8,050	8,050	7,323	(727)	-9.03%
43610 Utilities	4,458	4,471	3,195	3,195	3,929	734	22.97%
43720 Equipment Maintenance	596	-	2,200	2,200	2,200	-	0.00%
43810 Rents & Operating Leases	2,870	-	-	-	-	-	-
43920 Dues and Subscriptions	1,556	2,293	2,500	2,500	3,000	500	20.00%
Total: Services	68,209	35,506	44,720	52,820	49,932	(2,888)	-5.47%
CAPITAL OUTLAY							
48120 Minor Machines	-	-	3,000	3,000	-	(3,000)	-100.00%
48710 Minor Office Equipment	507	1,692	3,500	3,500	5,000	1,500	42.86%
48720 Minor Office Furniture	-	459	-	-	-	-	-
48730 Minor Communications Equipment	-	-	300	500	650	150	30.00%
Total: Capital Outlay	507	2,151	6,800	7,000	5,650	(1,350)	-19.29%
INTERDEPARTMENTAL CHARGES							
60000 Charge (To) From Other Depts	(377,557)	(392,832)	(414,303)	(413,603)	(498,482)	(84,879)	-
Total: Interdepartmental Charges	(377,557)	(392,832)	(414,303)	(413,603)	(498,482)	(84,879)	-
DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Risk Manager, Safety Manager, Environmental Coordinator and part-time Administrative Assistant.

Addition: Increased ½ time Administrative Asssistant to full time.

42424 Safety Supplies. Purchase Personal Protective Equipment (PPE) for Risk Manager, Safety Manager, Environmental Manager.

43210 Transportation/Subsistance. Increase for travel to Public Risk Insurance Managers Association and Risk Insurance Managers Society continuing education. Travel to KPBS and KPBSD facilities for safety reviews, in-state continuing education on risk management, safety, and Environmental issues.

48710 Minor Office Equipment. Purchase a desktop computer for the Environmental Compliance Manager (\$3,000) and a desktop computer for the administrative assistant (\$2,000).

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:	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 FY2010/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 Envision software to help identify hazards with increased emphasis on safety for accident prevention and lost time claims.
- Train staff (KPB/KPBSD) on WebEnvision for electronic data entry of incidents and injuries of employees and students on a borough wide bases.

Previous year accomplishments:

- Requested funding of \$7,450 to complete the upgrades on the computer based WebEnvision program.
- Requested funding to pay for annual maintenance fees for the computer based Envision and WebEnvision programs.

Significant budgetary changes:

- Requested funding of \$12,000 to complete the upgrades on the computer based WebEnvision program.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Staffing History	1.0	1.0	-	-
Workers' compensation as a percentage of payroll compared to the average for Boroughs in Alaska*	2.22% 4.36%	1.97% 3.92%	2.01% 4.03%	1.85% 4.05%
Claims recorded with State of Alaska WC Board	82	68	82	80
Total Compensable claims:				
KPB	14	17	36	32
KPB Maintenance	10	9	4	3
KPBSD	57	34	42	40
Total lost days:				
KPB	106	77	116	90
KPB Maintenance	n/a	n/a	5	10
KPBSD	153	84	474	400

* Information received from Alaska USA Insurance.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Department 11236 - Risk Management - Workers' Compensation**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forcast Budget %	
PERSONNEL							
40110 Regular Wages	\$ 60,636	\$ 57,016	\$ -	\$ -	\$ -	-	-
40210 FICA	4,722	5,130	-	-	-	-	-
40221 PERS	16,992	19,064	-	-	-	-	-
40321 Health Insurance	11,500	11,960	-	-	-	-	-
40322 Life Insurance	148	150	-	-	-	-	-
40410 Leave	5,543	5,710	-	-	-	-	-
40411 Sick Leave	833	892	-	-	-	-	-
40511 Other Benefits	48	48	-	-	-	-	-
Total: Personnel	100,422	99,970	-	-	-	-	-
SUPPLIES							
42110 Office Supplies	107	189	500	500	550	50	10.00%
42120 Computer Software	5,900	-	800	800	1,000	200	25.00%
42263 Training Supplies	125	46	1,000	1,000	1,000	-	0.00%
Total: Supplies	6,132	235	2,300	2,300	2,550	250	10.87%
SERVICES							
43011 Contractual Services	7,303	34,570	27,450	38,050	38,050	-	0.00%
43019 Software Licensing	-	-	8,000	5,400	8,000	2,600	48.15%
43140 Postage	67	69	200	200	250	50	25.00%
43210 Transportation/Subsistence	1,210	1,029	4,700	4,700	6,100	1,400	29.79%
43220 Car Allowance	-	3,600	-	-	-	-	-
43260 Training	289	100	1,500	1,200	2,000	800	66.67%
43508 Workers Compensation	1,397,546	1,967,163	1,300,000	1,300,000	1,369,000	69,000	5.31%
43510 Insurance Premium	1,971	2,116	2,150	2,150	1,292	(858)	-39.91%
43530 Disability Coverage	10,918	11,229	12,000	12,000	13,200	1,200	10.00%
43920 Dues and Subscriptions	41	-	-	-	-	-	-
Total: Services	1,419,345	2,019,876	1,356,000	1,363,700	1,437,892	74,192	5.44%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	56,634	157,133	165,721	165,441	199,393	33,952	20.52%
Total: Interdepartmental Charges	56,634	157,133	165,721	165,441	199,393	33,952	20.52%
DEPARTMENT TOTAL	\$ 1,582,533	\$ 2,277,214	\$ 1,524,021	\$ 1,531,441	\$ 1,639,835	\$ 108,394	7.08%

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, upgrade to envision software \$12,000 and anual audit \$6,050.

43019 Software Licensing. Annual maintenance fee for Envision and WebEnvision (\$8,000).

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. Increase of 10% in excess coverage due to claims history and insurance market changes.

43530 Disability Coverage. Supplemental disability insurance policy for volunteer firefighters. 10% increase due to insurance market changes.

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 go change the market from a “Soft Market” to a “Hard Market”, resulting in higher insurance cost.

Objectives FY2010/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:

- None

Significant budgetary changes:

- Property rates are expected to increase by 10% due to changing market conditions.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Number of claims	n/a	136	106	150
Average claim payment, including auto, fire & extended coverage, and property damage.	n/a	\$397	\$359	\$400

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Department 11237 - Risk Management - Property**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
SERVICES							
43011 Contractual Services	\$ -	\$ 42,750	\$ -	\$ 42,750	\$ 42,750	\$ -	0.00%
43511 Fire and Extended Coverage	728,390	666,153	950,000	646,000	959,500	313,500	48.53%
43999 Claim Reserves	94,084	143,189	250,000	377,844	250,000	(127,844)	-33.84%
Total: Services	822,474	852,092	1,200,000	1,066,594	1,252,250	185,656	17.41%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	245,412	196,416	207,152	206,802	249,241	42,439	20.52%
Total: Interdepartmental Charges	245,412	196,416	207,152	206,802	249,241	42,439	20.52%
DEPARTMENT TOTAL	\$ 1,067,886	\$ 1,048,508	\$ 1,407,152	\$ 1,273,396	\$ 1,501,491	\$ 228,095	17.91%

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 FY2010/Budget highlights:

- Use broker to obtain the most competitive excess liability insurance coverage possible.

Previous year accomplishments:

- None

Significant budgetary changes:

- Excess liability insurance rates are rates are expected to increase by 10% due to changing market conditions.

KEY MEASURES

	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Number of claims	4	6	9	9
Average claim payment	\$4,594	\$3,033	\$3,075	\$3,075

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Department 11238 - Risk Management - Liability**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
PERSONNEL							
40110 Regular Wages	\$ -	\$ 2,127	\$ -	\$ -	\$ -	\$ -	-
40210 FICA	-	160	-	-	-	-	-
40221 PERS	-	467	-	-	-	-	-
40321 Health Insurance	-	412	-	-	-	-	-
40322 Life Insurance	-	6	-	-	-	-	-
Total: Personnel	-	3,172	-	-	-	-	-
SERVICES							
43011 Contractual Services	-	12,750	13,000	13,000	14,500	1,500	11.54%
43515 CGL Excess Liability	168,772	177,920	175,000	175,000	192,500	17,500	10.00%
43519 Finance Officer Bond	4,416	2,400	2,400	2,400	2,400	-	0.00%
43520 Employee Bond	-	750	4,000	4,000	4,000	-	0.00%
43521 Other Bonds	500	120	400	400	1,000	600	150.00%
43525 Travel Accident Coverage	-	1,345	1,500	1,500	1,650	150	10.00%
43528 Aviation Liability	14,150	14,150	15,000	15,000	16,500	1,500	10.00%
43529 Other Miscellaneous Coverages	-	-	5,000	5,000	6,000	1,000	20.00%
43999 Claim Reserves	125,740	387,817	200,000	377,012	350,000	(27,012)	-7.16%
Total: Services	313,578	597,252	416,300	593,312	588,550	(4,762)	-0.80%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	75,511	39,283	41,430	41,360	49,848	8,488	20.52%
Total: Interdepartmental Charges	75,511	39,283	41,430	41,360	49,848	8,488	20.52%
DEPARTMENT TOTAL	\$ 389,089	\$ 639,707	\$ 457,730	\$ 634,672	\$ 638,398	\$ 3,726	0.59%

LINE-ITEM EXPLANATIONS

43011 Contractual Services. Portion of broker fee for excess liability insurance coverage.	43528 Aviation Liability. To cover the cost of liability insurance on Borough and School District employees traveling on chartered aircraft. Increased 10% due to rise in insurance costs.
43515 CGL Excess Liability. Cost of excess Commercial General Liability insurance, includes brokerage fees. Increased 10% due to increases in insurance costs.	43529 Other Miscellaneous Coverage. Potential unforeseen cost overruns in policy coverage due to improvements of facilities and vehicle/equipment purchases.
43519 Finance Officer Bond. Bonds for Borough and School District finance officials as required by law.	43999 Claim Reserves. To cover estimated costs of self-insured losses for liability. Estimate based on a 5-year average of actual property losses.
43520 Employee Bond. Blanket Fidelity Bond for public employees.	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.
43521 Other Bonds. For State of Alaska notary bond fees.	

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Expenditure Summary By Line Item**

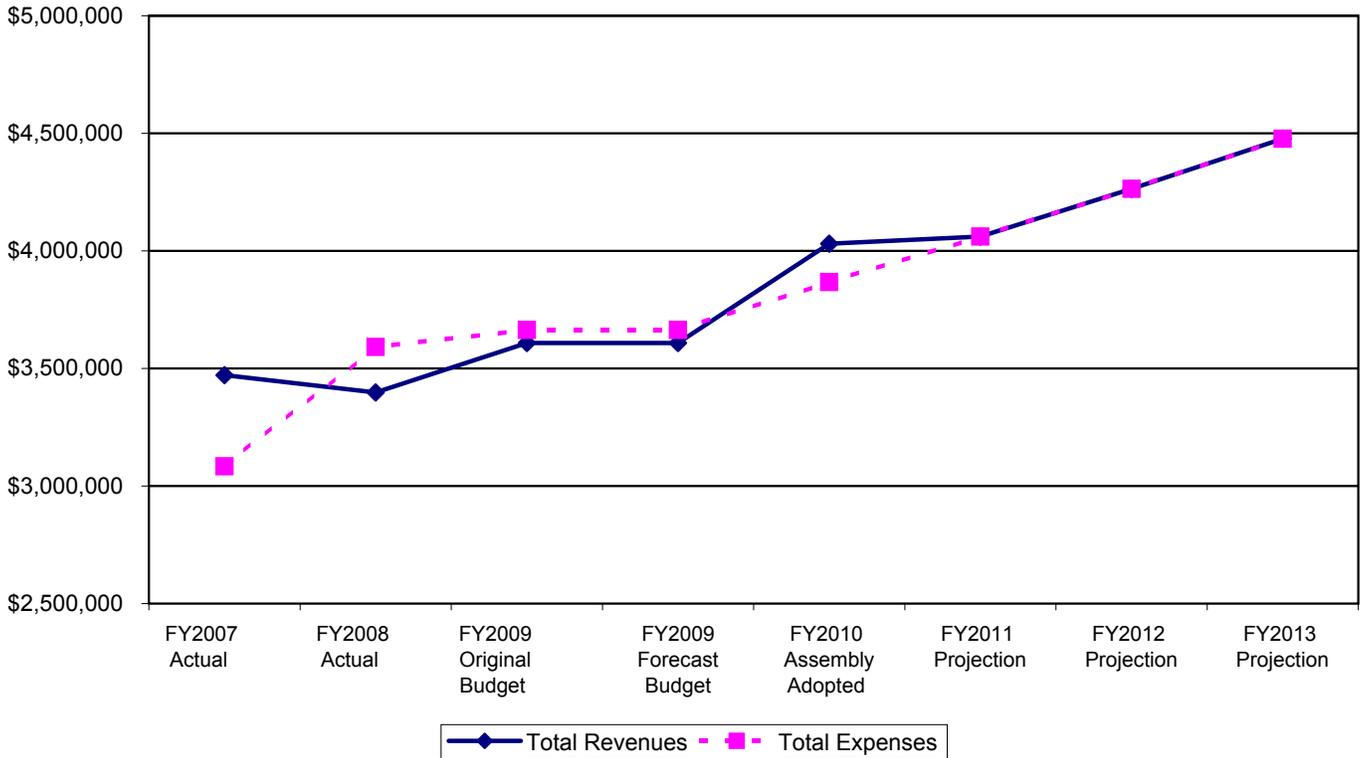
	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %		
PERSONNEL								
40110 Regular Wages	\$ 247,479	\$ 267,090	\$ 224,402	\$ 214,402	\$ 269,714	\$ 55,312	25.80%	
40130 Overtime Wages	-	145	-	-	-	-	-	
40210 FICA	21,149	21,769	19,211	19,211	23,216	4,005	20.85%	
40221 PERS	65,846	83,840	49,550	49,550	59,757	10,207	20.60%	
40321 Health Insurance	46,029	53,151	43,290	43,290	53,344	10,054	23.22%	
40322 Life Insurance	581	674	547	547	658	111	20.29%	
40410 Leave	23,813	22,004	17,445	17,445	20,312	2,867	16.43%	
40411 Sick Leave	2,609	1,801	1,246	1,246	1,706	460	36.92%	
40511 Other Benefits	92	5,527	48	48	-	(48)	-100.00%	
Total: Personnel	407,598	456,001	355,739	345,739	428,707	82,968	24.00%	
SUPPLIES								
42110 Office Supplies	860	1,181	1,724	1,724	1,823	99	5.74%	
42120 Computer Software	5,900	-	1,600	1,600	1,900	300	18.75%	
42210 Operating Supplies	672	886	1,500	1,500	8,000	6,500	433.33%	
42263 Training Supplies	125	46	1,000	1,000	1,000	-	0.00%	
42410 Small Tools	240	438	1,020	1,020	1,020	-	0.00%	
42424 Safety Supplies	-	-	2,500	3,500	3,000	(500)	-14.29%	
Total: Supplies	7,797	2,551	9,344	10,344	16,743	6,399	61.86%	
SERVICES								
43011 Contractual Services	43,223	90,130	40,450	99,800	97,300	(2,500)	-2.51%	
43019 Software Licensing	-	-	8,000	5,400	8,000	2,600	48.15%	
43110 Communications	2,723	2,261	2,500	2,300	2,500	200	8.70%	
43140 Postage	209	154	400	400	500	100	25.00%	
43210 Transportation/Subsistence	11,453	10,652	15,775	17,775	21,330	3,555	20.00%	
43220 Car Allowance	-	9,872	10,800	10,800	10,800	-	0.00%	
43260 Training	2,074	2,491	5,700	5,700	4,700	(1,000)	-17.54%	
43410 Printing	31	-	-	-	-	-	-	
43508 Workers Compensation	1,397,546	1,967,163	1,300,000	1,300,000	1,369,000	69,000	5.31%	
43510 Insurance Premium	9,856	10,166	10,200	10,200	8,615	(1,585)	-15.54%	
43511 Fire and Extended Coverage	728,390	666,153	950,000	646,000	959,500	313,500	48.53%	
43515 CGL Liability	168,772	177,920	175,000	175,000	192,500	17,500	10.00%	
43519 Finance Officer Bond	4,416	2,400	2,400	2,400	2,400	-	0.00%	
43520 Employee Bond	-	750	4,000	4,000	4,000	-	0.00%	
43521 Other Bonds	500	120	400	400	1,000	600	150.00%	
43525 Travel Accident Coverage	-	1,345	1,500	1,500	1,650	150	10.00%	
43528 Aviation Liability	14,150	14,150	15,000	15,000	16,500	1,500	10.00%	
43529 Other Misc Coverage	-	-	5,000	5,000	6,000	1,000	20.00%	
43530 Disability Coverage	10,918	11,229	12,000	12,000	13,200	1,200	10.00%	
43610 Utilities	4,458	4,471	3,195	3,195	3,929	734	22.97%	
43720 Maint Office Equipment	596	-	2,200	2,200	2,200	-	0.00%	
43810 Rents & Operating Leases	2,870	-	-	-	-	-	-	
43920 Dues and Subscriptions	1,597	2,293	2,500	2,500	3,000	500	20.00%	
43999 Claim Reserves	219,824	531,006	450,000	754,856	600,000	(154,856)	-20.51%	
Total: Services	2,623,606	3,504,726	3,017,020	3,076,426	3,328,624	252,198	8.20%	
CAPITAL OUTLAY								
48120 Minor Machines	-	-	3,000	3,000	-	(3,000)	-100.00%	
48710 Minor Office Machines	507	1,692	3,500	3,500	5,000	1,500	42.86%	
48720 Minor Office Furniture	-	459	-	-	-	-	-	
48730 Minor Communication Equip	-	-	300	500	650	150	30.00%	
Total: Capital Outlay	507	2,151	6,800	7,000	5,650	(1,350)	-19.29%	
INTERDEPARTMENTAL CHARGES								
60000 Charge (To) From Other Depts.	-	-	-	-	-	-	-	
Total: Interdepartmental Charges	-	-	-	-	-	-	-	
DEPARTMENT TOTAL	\$ 3,039,508	\$ 3,965,429	\$ 3,388,903	\$ 3,439,509	\$ 3,779,724	\$ 340,215	9.89%	

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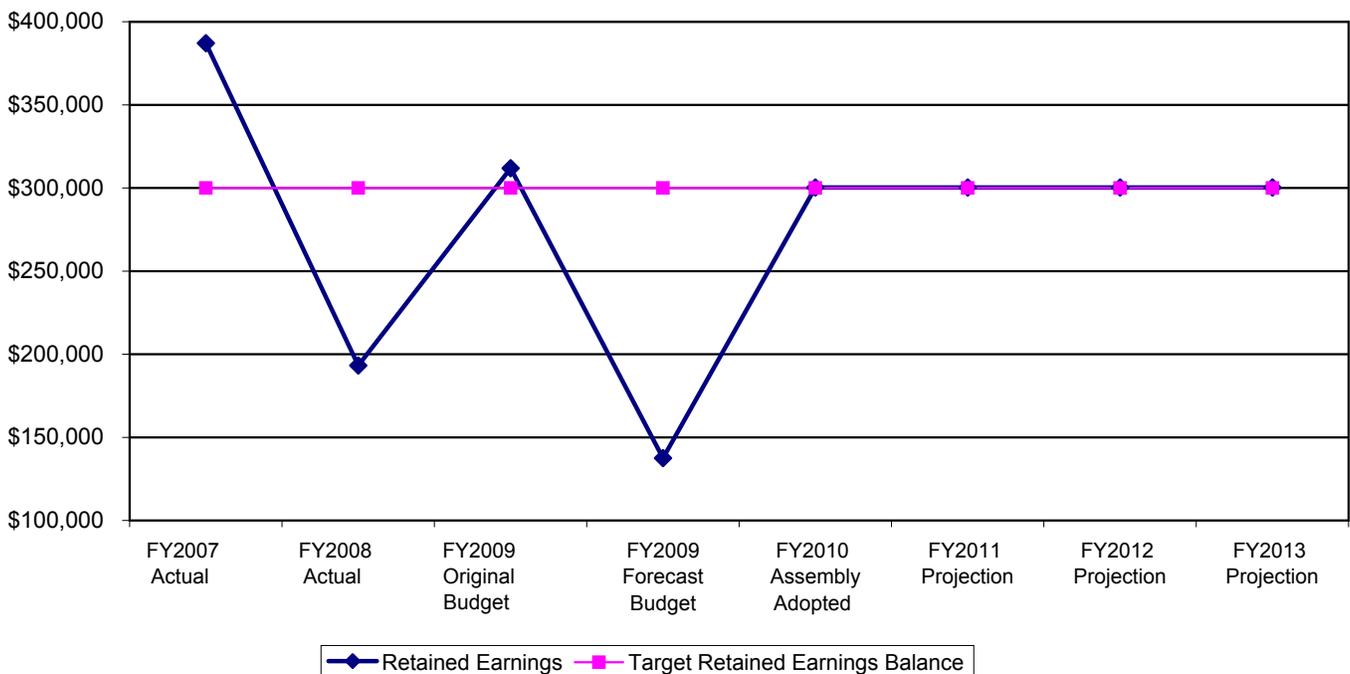
Fund: 701 Health Insurance Reserve Fund - Budget Projection

Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Revenues:								
Interest Revenue	\$ -	\$ 52,894	\$ 12,866	\$ 12,866	\$ 6,000	\$ 6,006	\$ 6,006	\$ 6,006
Employee Insurance Premiums	90,956	137,509	180,000	180,000	180,000	180,000	180,000	180,000
Charges From Other Depts	3,080,336	3,207,250	3,415,100	3,415,100	3,844,240	3,874,806	4,077,847	4,291,039
Total Revenues:	3,171,292	3,397,653	3,607,966	3,607,966	4,030,240	4,060,812	4,263,853	4,477,045
Operating Transfers From:								
General Fund	300,000	-	-	-	-	-	-	-
Total Revenues and Operating Transfers	3,471,292	3,397,653	3,607,966	3,607,966	4,030,240	4,060,812	4,263,853	4,477,045
Expenses:								
Services	3,084,217	3,591,475	3,663,740	3,663,740	3,867,440	4,060,812	4,263,853	4,477,045
Total Expenses:	3,084,217	3,591,475	3,663,740	3,663,740	3,867,440	4,060,812	4,263,853	4,477,045
Net Results From Operations	387,075	(193,822)	(55,774)	(55,774)	162,800	-	-	-
Beginning Retained Earnings	387,075	387,075	367,598	193,253	137,479	300,279	300,279	300,279
Ending Retained Earnings	\$ 387,075	\$ 193,253	\$ 311,824	\$ 137,479	\$ 300,279	\$ 300,279	\$ 300,279	\$ 300,279

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>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Estimated</u>	<u>FY10 Projected</u>
Monthly Cost per Employee (Net of Employee Contributions)	\$865	\$996	\$997	\$1,104

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 701
Department 11240 - Medical, Dental & Vision**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %		
SERVICES								
43011 Contractual Services	\$ 99,940	\$ 93,608	\$ 104,568	\$ 104,568	\$ 99,360	\$ (5,208)	-4.98%	
43501 Medical, Dental and Vision Coverage	2,851,881	3,351,112	3,415,100	3,415,100	3,590,960	175,860	5.15%	
43502 Medical Stop Loss Coverage	132,396	146,755	144,072	144,072	177,120	33,048	22.94%	
Total: Services	3,084,217	3,591,475	3,663,740	3,663,740	3,867,440	203,700	5.56%	
DEPARTMENT TOTAL	\$ 3,084,217	\$ 3,591,475	\$ 3,663,740	\$ 3,663,740	\$ 3,867,440	\$ 203,700	5.56%	

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.

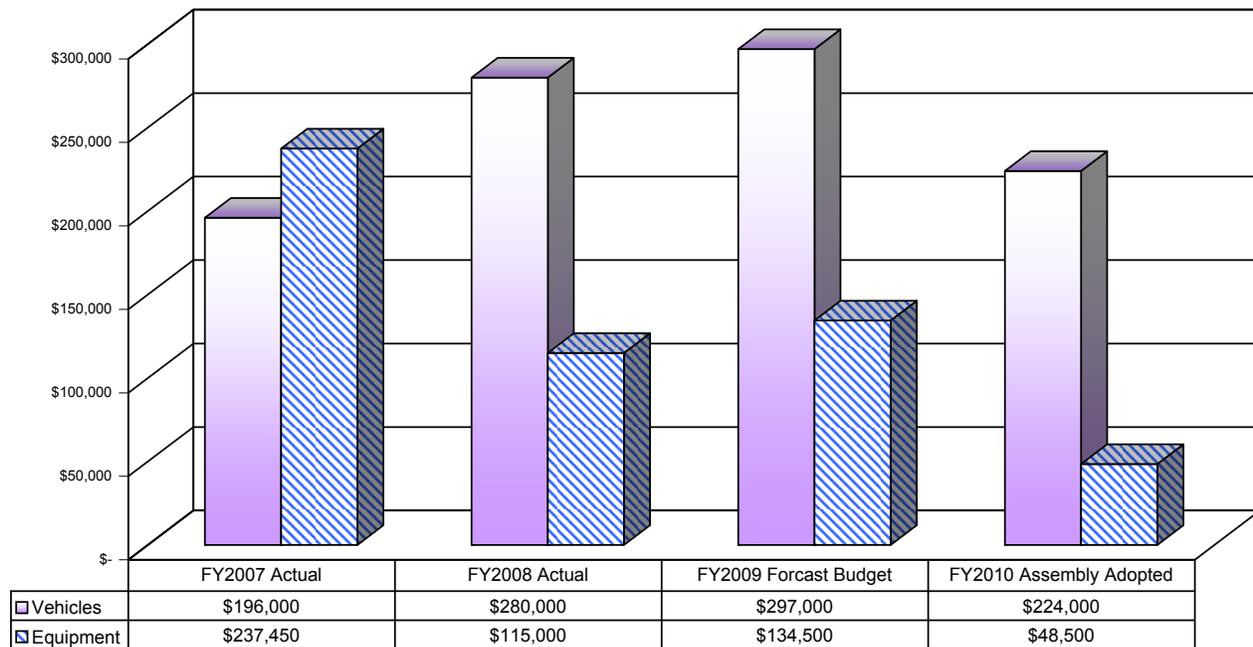
43501 Medical, Dental, & Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.

Fund: 705 Equipment Replacement Fund - Budget Projection

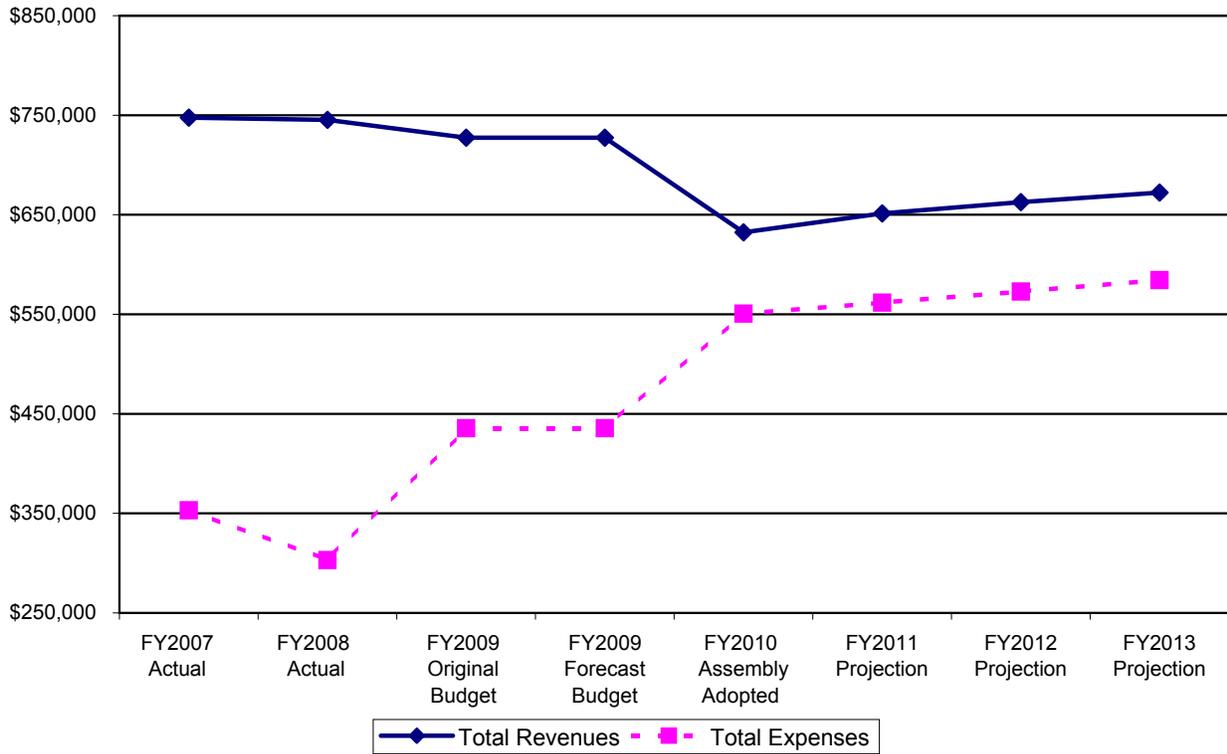
Fund Budget:	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	FY2011 Projection	FY2012 Projection	FY2013 Projection
Revenues:								
Interest Revenue	\$ 90,983	\$ 112,708	\$ 56,250	\$ 56,250	\$ 60,912	\$ 61,521	\$ 62,136	\$ 62,757
Charges from Other Depts.	656,621	614,794	651,159	651,159	555,450	571,867	582,575	591,450
Sale of Fixed Assets	-	17,867	20,000	20,000	16,000	18,000	18,000	18,000
Total Revenues:	747,604	745,369	727,409	727,409	632,362	651,388	662,711	672,207
Operating Transfers From:								
General Fund	-	-	-	-	-	-	-	-
Total Operating Transfers:	-	-	-	-	-	-	-	-
Total Revenues and Operating Transfers	747,604	745,369	727,409	727,409	632,362	651,388	662,711	672,207
Expenses								
Services	353,110	303,032	435,521	435,521	550,616	561,628	572,861	584,318
Total Expenses:	353,110	303,032	435,521	435,521	550,616	561,628	572,861	584,318
Net Results From Operations	394,494	442,337	291,888	291,888	81,746	89,760	89,850	87,889
Beginning Retained Earnings	3,441,141	3,835,635	4,220,852	4,277,972	4,569,860	4,651,606	4,741,366	4,831,216
Ending Retained Earnings	\$ 3,835,635	\$ 4,277,972	\$ 4,512,740	\$ 4,569,860	\$ 4,651,606	\$ 4,741,366	\$ 4,831,216	\$ 4,919,106

Retained Earnings Committed								
Retained Earnings estimated to be committed to future depreciation expense	\$ 1,955,774	\$ 1,851,223	\$ 1,943,191	\$ 1,943,191	\$ 1,939,170	\$ 1,661,054	\$ 1,635,551	\$ 1,725,622
Retained Earnings committed to unexpended prior years authorized expenses	2,230,795	1,898,560	1,698,296	1,698,296	1,498,416	914,689	762,470	817,433
Uncommitted Retained Earnings	\$ (350,934)	\$ 528,189	\$ 871,253	\$ 928,373	\$ 1,214,020	\$ 2,165,623	\$ 2,433,195	\$ 2,376,051

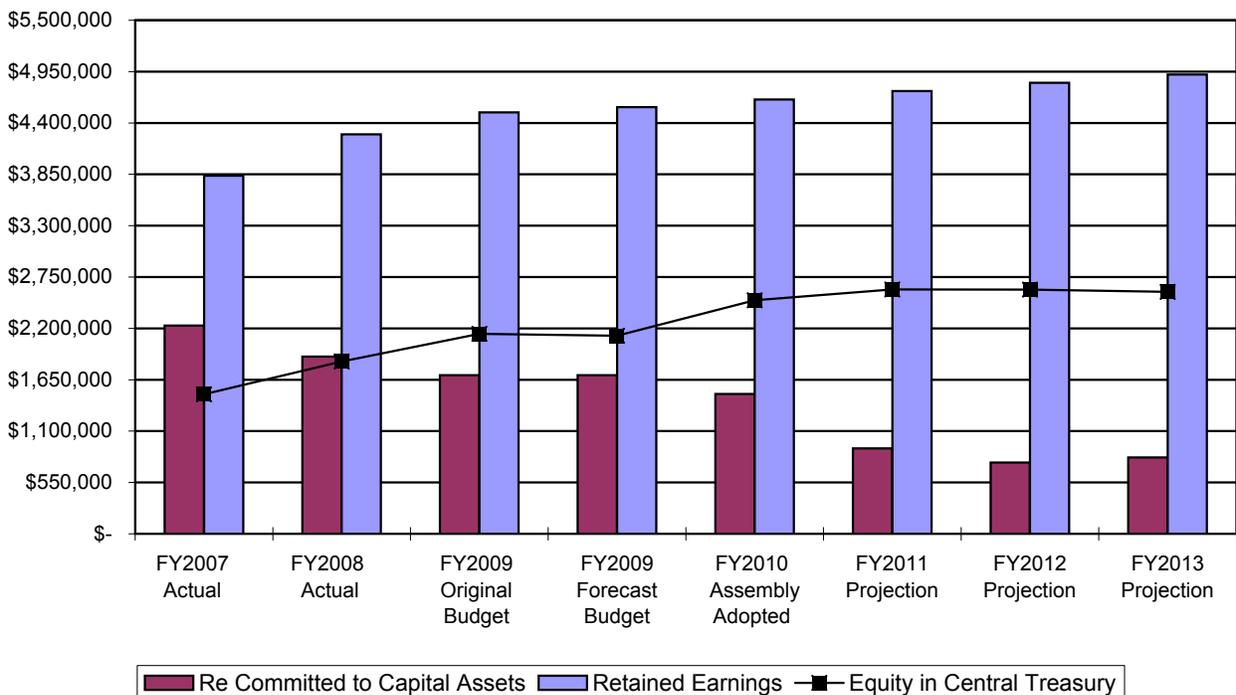
VEHICLE & EQUIPMENT PURCHASES



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 FY2010/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

	FY07 Actual <u>Count / Cost</u>	FY08 Actual <u>Count / Cost</u>	FY09 Estimated <u>Count / Cost</u>	FY10 Projected <u>Count / Cost</u>
Vehicles Purchased for:				
Maintenance Department	3 / \$ 83,782	5 / \$131,926	6 / \$168,000	6 / \$168,000
Solid Waste Department	1 / \$ 24,140	-	2 / \$103,000	1 / \$28,000
Planning Department	-	-	-	1 / \$28,000
Kenai River Center	-	-	1 / \$ 26,000	-
Equipment Purchased for:				
General Services – Print Shop	1 / \$ 31,145	-	1 / \$ 7,500	2 / \$30,500
General Services - GIS Division	-	1 / \$ 12,974	-	-
General Services - MIS Division	1 / \$133,558	1 / \$ 7,517	4 / \$127,000	2 / \$18,000
Finance - Sales Tax Division software	<u>1 / \$189,203</u>	<u>1 / \$46,064</u>	-	-
	<u>7 / \$461,828</u>	<u>8 / \$198,481</u>	<u>14 / \$431,500</u>	<u>12 / \$272,500</u>

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 705
Department 94910 - Non-Departmental**

	FY2007 Actual	FY2008 Actual	FY2009 Original Budget	FY2009 Forecast Budget	FY2010 Assembly Adopted	Difference Between Assembly Adopted & Forecast Budget %	
SERVICES							
43916 Equipment Depreciation	\$ 353,110	\$ 303,032	\$ 435,521	\$ 435,521	\$ 550,616	\$ 115,095	26.43%
Total: Services	353,110	303,032	435,521	435,521	550,616	115,095	26.43%
DEPARTMENT TOTAL	\$ 353,110	\$ 303,032	\$ 435,521	\$ 435,521	\$ 550,616	\$ 115,095	26.43%

LINE-ITEM EXPLANATIONS

43916 Equipment Depreciation. The Equipment Replacement Fund Policy requires assets of this fund be depreciated on a 7 to 15 year life cycle. Depreciation is the allowance provided for the reduction in value of the asset, usually by use or age.

Details of FY2010 Equipment Replacement Purchases

	<u>Description</u>	<u>Cost Each</u>	<u>Total Cost</u>
General Services			
Print Shop	1 - Folder Stuffer Machine	\$27,500	\$27,500
	1 - Automatic Single Tabber	\$3,000	\$3,000
MIS Division	2 - Virtual Server	\$9,000	\$18,000
Planning Department	1 - 3/4 4x4 pick-up truck	\$28,000	\$28,000
Maintenance Department	1 - 3/4 4x4 Ext cab pick-up truck	\$28,000	\$28,000
	1 - 1/2 4x4 Ext cab pick-up truck	\$28,000	\$28,000
	1 - 3/4 ton cargo van	\$28,000	\$28,000
	3 - 1 ton cargo van	\$28,000	\$84,000
Solid Waste Department			
Homer Baler	1 - 3/4 4x4 pick-up truck	<u>\$28,000</u>	<u>\$28,000</u>
		Grand Total	<u>\$272,500</u>

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APPENDIX

<u>DOCUMENT TITLE</u>	<u>PAGE #</u>
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Effective July 1, 2009

**Kenai Peninsula Borough
Pay Matrix/Salary Schedule
FY 2010**

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12
40-HOUR												
G	14.2709	14.8080	15.3451	15.6520	15.9651	16.2844	16.6102	16.9424	17.2813	17.6269	17.9794	18.3390
H	15.2699	15.8446	16.4192	16.7476	17.0825	17.4241	17.7726	18.1280	18.4905	18.8604	19.2376	19.6224
I	16.3389	16.9538	17.5686	17.9200	18.2784	18.6439	19.0168	19.3972	19.7851	20.1808	20.5844	20.9961
J	17.4825	18.1405	18.7984	19.1744	19.5579	19.9491	20.3480	20.7550	21.1700	21.5935	22.0254	22.4658
K	18.7062	19.4102	20.1143	20.5166	20.9270	21.3455	21.7724	22.2078	22.6519	23.1050	23.5670	24.0383
L	20.0157	20.7691	21.5223	21.9527	22.3917	22.8396	23.2964	23.7624	24.2376	24.7224	25.2169	25.7212
M	21.4169	22.2229	23.0289	23.4894	23.9592	24.4385	24.9272	25.4258	25.9343	26.4530	26.9821	27.5217
N	22.9160	23.7785	24.6409	25.1337	25.6364	26.1462	26.6721	27.2055	27.7497	28.3047	28.8707	29.4482
O	24.5202	25.4429	26.3658	26.8931	27.4309	27.9796	28.5392	29.1099	29.6921	30.2860	30.8917	31.5095
P	26.2365	27.2239	28.2113	28.7755	29.3510	29.9380	30.5368	31.1475	31.7704	32.4058	33.0539	33.7149
Q	28.0732	29.1297	30.1862	30.7899	31.4057	32.0338	32.6745	33.3281	33.9947	34.6746	35.3680	36.0754
R	30.0382	31.1687	32.2992	32.9452	33.6041	34.2761	34.9616	35.6608	36.3740	37.1016	37.8436	38.6005
56-HOUR												
K	13.1390	13.6335	14.1280	14.4106	14.6988	14.9927	15.2925	15.5984	15.9103	16.2285	16.5531	16.8842
L	14.0588	14.5879	15.1170	15.4193	15.7277	16.0422	16.3630	16.6903	17.0241	17.3646	17.7118	18.0661
M	15.0429	15.6090	16.1751	16.4987	16.8287	17.1653	17.5086	17.8587	18.2159	18.5802	18.9518	19.3308
N	16.0959	16.7016	17.3074	17.6535	18.0066	18.3667	18.7340	19.1087	19.4908	19.8806	20.2782	20.6838
O	17.2225	17.8708	18.5189	18.8892	19.2670	19.6523	20.0453	20.4462	20.8551	21.2721	21.6975	22.1315
P	18.4282	19.1216	19.8152	20.2114	20.6157	21.0280	21.4486	21.8776	22.3151	22.7615	23.2167	23.6810
Q	19.7181	20.4602	21.2022	21.6263	22.0588	22.5000	22.9500	23.4089	23.8771	24.3547	24.8417	25.3385
R	21.0982	21.8895	22.6863	23.1401	23.6029	24.0749	24.5565	25.0476	25.5486	26.0596	26.5807	27.1123

Appendix A

Level	Minimum	Mid point	Maximum
1	52,939	62,203	71,467
2	56,634	66,546	76,456
3	60,580	71,180	81,782
4	64,906	76,265	87,624
5	69,494	81,655	93,817
6	74,345	87,357	100,368
7	79,590	95,509	111,426

COLA increase of 4.5% from FY09

**Kenai Peninsula Borough
Full-time Equivalent Employees by Function - Last Ten Fiscal Years**

	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	Change between FY2001 & FY2010
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	4.00	3.00	4.00	4.00	4.00	6.00	6.00	6.00	6.00	2.00
Community and Economic	3.00	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	11.00	10.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	(1.00)
Office of Emergency Mgmt											
Administration	2.67	2.67	2.67	2.67	2.67	2.67	2.80	3.30	3.30	4.30	1.63
911 Communications	6.33	6.33	6.33	6.33	6.33	7.33	7.20	8.70	8.70	10.70	4.37
Total	9.00	9.00	9.00	9.00	9.00	10.00	10.00	12.00	12.00	15.00	6.00
General Services											
Administration/Human Resources	3.00	3.00	3.50	3.50	3.50	3.50	3.50	3.70	4.00	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	4.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	0.00
Printing/Mail	1.70	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	0.10
Custodial Maintenance	1.30	1.30	1.25	1.30	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Department Total	21.00	22.10	22.55	22.60	22.60	22.60	21.60	21.80	22.10	22.60	1.60
Legal											
Legal	6.00	6.00	6.00	6.00	6.00	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	8.75	7.75	7.75	8.00	8.00	8.00	8.00	9.00	9.00	10.00	1.25
Appraisal	11.00	12.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	12.00	1.00
Department Total	19.75	19.75	20.75	21.00	21.00	21.00	21.00	22.00	22.00	22.00	2.25
Resource Planning											
Resource Planning	8.80	8.80	9.10	9.50	8.50	8.50	9.00	9.00	9.00	9.00	0.20
Major Projects											
Major Projects	6.00	7.00	8.00	9.00	8.00	8.00	8.00	8.00	9.00	8.50	2.50
Total General Government	110.05	112.15	113.90	116.60	114.60	114.60	113.10	116.30	117.60	120.60	10.55

Kenai Peninsula Borough
Full-time Equivalent Employees by Function - Last Ten Fiscal Years

	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	Change between FY2001 & FY2010
Other Funds:											
School											
Custodial Maintenance	1.30	1.30	1.25	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	46.00	44.00	43.00	44.00	45.00	45.00	(1.00)
Department Total	47.30	47.30	47.25	47.30	47.30	45.30	44.30	45.30	46.30	46.30	(1.00)
Nikiski Fire Service Area	21.00	21.00	23.00	24.00	24.00	23.00	23.00	23.00	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	0.75
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
Central Emergency Service Area	23.00	23.00	26.00	27.00	27.00	28.00	30.50	33.50	33.50	37.50	14.50
Kachemak Emergency Service Area	-	-	-	-	-	-	-	0.75	1.00	2.00	2.00
Seward-Bear Creek Flood Service Area	-	-	-	-	0.50	0.50	0.50	0.75	0.75	0.75	0.75
North Peninsula Recreation Service Area	12.25	13.25	13.25	14.00	13.25	13.25	13.25	13.25	13.25	14.25	2.00
Roads Service Area	5.00	5.00	6.00	6.00	7.00	7.00	7.00	7.00	8.00	8.00	3.00
Land Trust	4.50	4.50	4.50	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.50
Kenai River Center	4.50	4.50	4.20	4.50	4.50	4.00	4.50	4.50	5.00	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	3.00	3.25	3.25	3.75	3.75	3.25	3.25	4.25	4.75	5.00	2.00
Central Peninsula Landfill	0.80	0.80	0.80	0.80	11.30	11.80	11.80	11.80	12.00	12.00	11.20
Seward Landfill/Transfer Facility	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.00	0.00	(0.20)
Homer Baler	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	1.00
Department Total	7.00	7.25	7.25	8.75	19.25	19.25	19.25	20.25	20.75	21.00	14.00
Insurance and Litigation	2.55	3.55	3.60	4.60	4.60	4.60	4.60	4.60	3.50	4.00	1.45
Total Other Funds	127.10	129.75	137.45	143.55	154.80	152.30	154.30	160.30	159.80	167.55	40.45
Total - All Funds	237.15	241.90	251.35	260.15	269.40	266.90	267.40	276.60	277.40	288.15	51.00

CHART OF ACCOUNTS

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.

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- 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:** 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.

CHART OF ACCOUNTS

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, etc. over 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.
- 48750 Minor Medical Equipment:** Medical equipment costing less than \$5,000 with a life of more than one year.
- 48755 Minor Recreation Equipment:** Recreational/Physical fitness equipment 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.

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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

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for financial resources to be used for the acquisition or construction of major capital facilities (other than proprietary and trust funds).

Component Unit – A separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.

Comprehensive Annual Financial Report (CAFR) - The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes support schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.

Contingency - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

Contractual Services - Items of expenditure from services the borough receives primarily from an outside company.

Debt Service Funds – Funds established to account for the accumulation of resources for and the payment of, general long-term debt principal and interest that resulted from the issuance of bonds.

Deficit - The excess of expenditures over revenues during an accounting period, or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Department – The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.

Depreciation – In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of the asset. Each period is charged with a portion of the cost. Through this process, the entire cost of the asset less the salvage value is ultimately charged off as an expense.

Division – A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.

Employee Benefits – Contributions made by the borough to designated funds to meet commitments or obligations for employee fringe benefits. Included is the borough's share of costs for social security and the

various pension, medical, and life insurance plans.

Encumbrances – Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.

Enterprise Fund - A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case the intent of the governing body is that the expenses including depreciation of providing goods as services to the general public on a continuing basis be financed or recovered primarily through user charges. Included in this category are two hospitals.

Expenditure - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.

Expenses - Outflows or other using up of assets or incurrance 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

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accomplishing a major service for which a government is responsible.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund Balance Appropriated - The amount of fund balance budgeted as a revenue source.

Fund Categories - Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.

Fund Type - The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.

General Fund - A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the borough, including the school district, which is not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants - Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

Interfund Transfers - Amounts transferred from one

fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlements, or shared revenues or payments in lieu of taxes.

Internal Service Fund - A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.

Investment - Securities held for the production of income in the form of interest in compliance with the policies set out by the borough code of ordinances.

Landfill Closure/Postclosure - Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.

Levy - To impose taxes, special assessments or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments or service charges imposed by a government.

Liabilities - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

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

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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.

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 available for appropriation.

Retained Earnings - An equity account reflecting the accumulated earnings 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, 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 Und	erground 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 Chignik 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 an 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. Shellfish mariculture in Kachemak Bay is of growing importance.

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 providing services to approximately 500 students. 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 within the borough and operates as part of the Alaska University System. The campuses are located in the central region, 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 FY2010 is 8.27 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

Kenai Peninsula Borough

Ratios of Outstanding Debt by Type and Per Capita
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Business-Type Activities (1)			Total	Percentage of Personal Income	Percentage of Estimated Actual Taxable Value of Property (Area Wide)	Debt Per Capita (2) (3) Service Areas			
	General Obligation Bonds (Area Wide)	General Obligation Bonds (Service Area)	General Obligation Bonds	Capital Leases	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

Population data can be found on Table XIII

Kenai Peninsula Borough

Assessed Value and Estimated Actual 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				
1999	2,652,617	515,033	347,934	116,982	255		3,398,347	8.00	96.67%
2000	2,812,154	448,685	257,051	127,824	31,762		3,358,304	8.00	95.46%
2001	2,976,229	465,766	279,242	140,756	32,097		3,548,384	7.50	95.35%
2002	3,027,956	606,604	285,766	161,085	41,528		3,717,713	7.00	94.83%
2003	3,290,671	680,522	290,369	176,523	40,998		4,044,041	6.50	94.90%
2004	3,509,442	673,367	276,649	196,210	40,844		4,222,404	6.50	94.68%
2005	3,656,476	611,303	253,595	215,076	42,051		4,264,247	6.50	94.31%
2006	4,009,648	561,689	285,351	304,702	44,210		4,507,776	6.50	92.82%
2007	4,402,946	558,190	295,431	340,356	28,161		4,888,050	6.50	92.99%
2008	4,940,180	607,052	224,479	374,395	27,938		5,369,378	5.50	93.03%
2009	5,533,794	635,272	220,272	394,457	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

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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Kenai Peninsula Borough

**Demographic and Economic Statistics
Last Ten Fiscal Years**

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	39.1	9,368	8.10%
2008	52,370 *	1,770,250 *	33,803 *	39.1 *	9,250	7.70%

(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