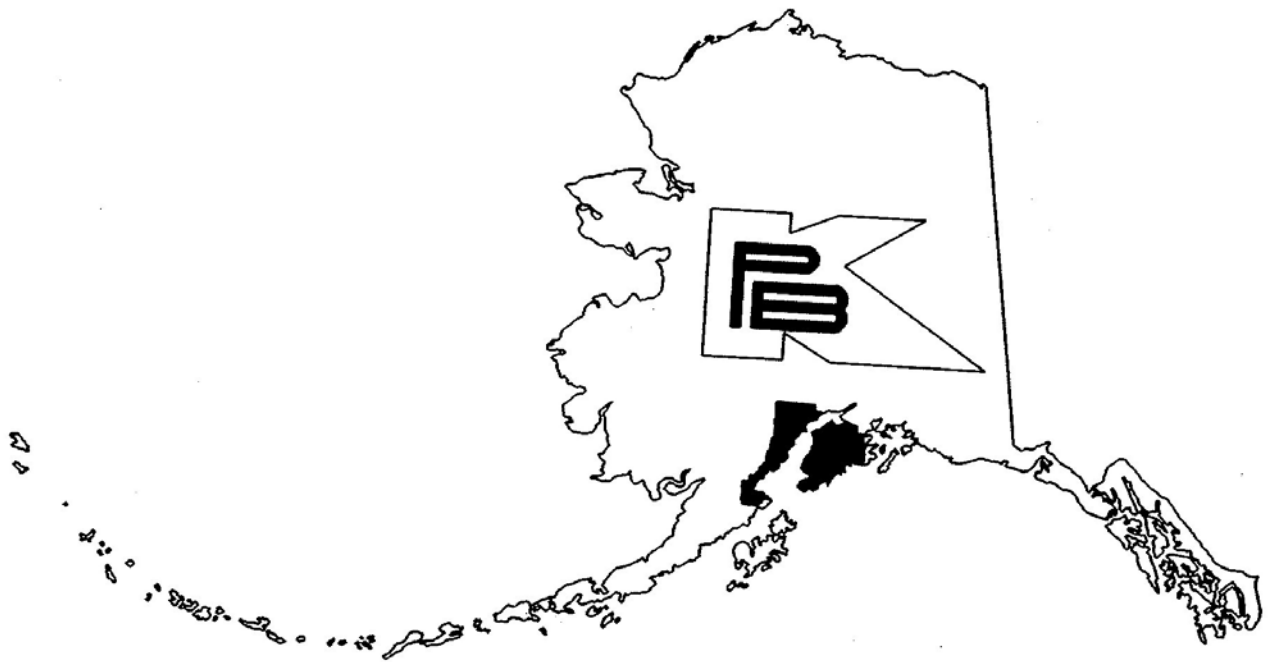


KENAI PENINSULA BOROUGH ALASKA



**FY 2008
ANNUAL BUDGET
JULY 1, 2007 TO JUNE 30, 2008**

**JOHN J. WILLIAMS
BOROUGH MAYOR**

**ANNUAL BUDGET
OF THE
KENAI PENINSULA BOROUGH
ALASKA
FOR THE FISCAL YEAR BEGINNING
JULY 1, 2007**

**JOHN J. WILLIAMS
BOROUGH MAYOR**

PREPARED BY FINANCE DEPARTMENT

**CRAIG C. CHAPMAN
DIRECTOR OF FINANCE**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Kenai Peninsula Borough
Alaska**

For the Fiscal Year Beginning

July 1, 2006

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, 2006.

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.

THE KENAI PENINSULA BOROUGH ASSEMBLY

ASSEMBLY MEMBERS	DISTRICT	TERM EXPIRES
Gary Knopp	1 – Kalifornsky	2009
Margaret Gilman, Vice President	2 – Kenai	2008
Gary Superman	3 – Nikiski	2007
Pete Sprague	4 – Soldotna	2007
Grace Merkes	5 – Sterling/Funny River	2008
Ron Long, President	6 – East Peninsula	2009
Paul Fischer	7 – Central	2007
Deb Germano	8 – Homer	2008
Milli Martin	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
ANNUAL BUDGET FOR FISCAL YEAR 2008**

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KENAI PENINSULA BOROUGH

144 North Binkley Street • Soldotna, Alaska 99669-8250
PHONE: (907) 714-2170 • **FAX:** (907) 714-2376

JOHN J. WILLIAMS
MAYOR

MEMORANDUM

DATE: June 29, 2007

TO: Ron Long, 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 2008 (FY2008). It is submitted in accordance with the Borough Code and Alaska State Statutes. The budget includes operating and capital plans for FY2008 as well as projections for the Borough's operational funds through fiscal year 2011 and capital plans through fiscal year 2012.

Budget Overview

The Borough's major budgetary goals for FY2008 include:

- Reduction in use of fund balance as a revenue source.
- 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.

All borough budgets have been impacted by increased personnel costs resulting from increases in the employer contribution rates to the Public Employee Retirement System (PERS). PERS increased from 7.81% in FY2004, to 12.81% in FY2005, to 17.81% in FY2006, and to 22.81% in FY2007 and the projected rate for FY2008 was 37.39%. The increase in rates were necessary to address an unfunded liability of approximately \$35,000,000; brought about by poor investment returns and incorrect actuarial assumptions regarding the cost of health insurance and life expectancies.

As part of the FY2008 State of Alaska budget, the Alaska legislature passed legislation that provided funding for PERS cost in excess of 22%, and will be paid directly to PERS. The savings

impact Borough-wide is approximately \$2.2 million. This is only a temporary fix to the problem. If similar funding is not provided in FY2009 and out years, the PERS rate is expected to be over 40%.

General Fund

Overall expenditures are up \$4,394,009 when compared to the original FY2007 approved budget, but only \$1,566,819 (which includes carryover encumbrances and supplemental appropriations), when compared to the estimated final FY2007 budget. Factors impacting the budget for FY2008 are as follows:

- School funding increase of \$950,931 to maintain at the cap funding, a 2.59% increase when compared to the FY2007 original budget.
- Debt service increase for school facilities of \$262,649, due to new debt authorized by the voters in October 2006.
- Funding for Post Secondary Education of \$420,289. Previously, this program had its own mill rate.
- Solid waste increase of \$1,159,883.
- Increase of \$450,000 for Borough funded capital projects, including \$250,000 for CES.
- Pay table increase of 2.2% due to COLA adjustment.

The FY2008 budget proposes local funding for school district operations of \$37,712,068, the maximum level allowable under current Alaska Statutes. This is an increase of \$950,931 compared to the original approved FY2007. Enrollment has decreased from a high of 10,396 in 1997 to a projected enrollment of 9,167 for FY2008. The Borough continues to be one of the few communities within the State that funds at the maximum allowed by State law. For comparative purposes, the Borough contributed \$34,973,682 in FY2006 for 9,382 students; the Fairbanks North Star Borough contributed \$38,022,700 for 14,509 students. The Borough's contribution was \$3,727 per student; the Fairbanks North Star Borough contribution per student was \$2,260.

The assessed value of taxable property located within the borough increased by 10.9% in FY2008. This follows increases of 7.4%, 5.5%, and 1.1% in FY2007, FY2006, and FY2005 respectively. The last three years has seen consistent growth in the value of most categories of real property with the exception of oil and gas. Oil and gas property is subject to significant fluctuations in value. Oil and gas property assessed by the State of Alaska under AS 43.56, 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 and decreased 1.6% in FY2007. It is projected to increase by \$49,982,000, or 9.0% for FY2008. Future years indicate a slow decline. 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.

The Borough established a fund balance policy in 2001. Criteria used in developing the acceptable levels of fund balance included working capital requirements, revenue volatility, expenditure contingencies, bond rating requirement, and capital expansion needs. Based upon this policy, it was determined that a number of funds had fund balance in excess of required amounts and some funds had fund balance below suggested levels. To bring the Borough's General Fund, fund balance into

compliance with the recommended fund balance range; the general fund mill rate was reduced and fund balance was used as a revenue source. This allowed for a gradual reduction in the mill rate from 8.0 mills in FY2000 to 6.5 mills in FY2003 where it remained until this year. The Borough's General Fund, fund balance is now at the mid point of the recommended range.

With the General Fund's, fund balance now within range of the fund balance policy, a decision had to be made on how to balance the budget without using fund balance. The administration recommended an increase in the Borough's sales tax rate and a decrease in the Borough's mill rate to balance the budget. Current estimates are that a 1% increase in the sales tax rate will generate approximately \$8,900,000 in revenues and a 1 mill increase in the mill rate would generate approximately \$5,360,000 in revenues. The Borough assembly through Ordinance 2007-07, amended borough code to increase the sales tax rate from 2% to 3% effective January 1, 2008 and through Resolution 2007-035, reduced the mill rate from 6.5 to 5.5 mills for FY2008. The impact to the FY2008 budget is estimated as follows; decrease in property tax revenue of \$5,360,000 and an increase in sales tax revenue of \$3,850,000. The full impact of the change in the sales tax rate will not be felt until FY2009 at which time, the administration expects to recommend to the assembly a further reduction in the General Fund mill rate.

The total amount appropriated for school purposes is \$41,546,955, of which \$37,712,068 is for operations. Funding for schools is at an amount equal to 66% of the Borough's General Fund budget. Local educational funding proposed for FY2008 includes \$37,712,068 for school district operations, the projected maximum allowable under current Alaska Statutes, \$2,384,887 for school related debt service, and \$1,450,000 for school district capital projects. The total amount of funding provided for school purposes of \$41,546,955 is equivalent to 7.75 mills. Sales tax revenue is expected to cover \$21,880,000, debt reimbursement from the State covers \$1,651,921; the balance of funding of \$17,815,034 (equivalent to 3.4 mills) comes from other sources including property taxes, federal revenue, and other sources.

Revenues and other financing sources of \$61,979,424 support the FY2008 general fund budget. This total consists of \$31,210,609 in property tax revenue, \$21,880,000 in sales tax revenue, \$4,026,474 in state revenue, \$1,925,000 in federal revenue, and \$2,937,341 in other revenues and financing sources. Proposed expenditures exceed projected revenues by \$1,153,318.

The FY2008 general fund tax rate is 5.5 mills, a decrease of 1.0 mill. Due to an increase in taxable property values of approximately 10.9%, the reduction in property tax revenues is estimated to be approximately \$2,060,797, a decrease of approximately 6.2% when compared to the FY2007 budget. The FY2008 budget increases the sales tax rate to 3.0%, an increase of 1.0%, effective January 1, 2008. With this increase in rate, sales tax revenue is forecast to increase to \$21,880,000. This 1% increase is expected to generate approximately \$3,850,000 in additional sales tax revenue for the Borough in FY2008. If the sales tax rate were not increased, the impact to the Borough's budget would be significant. The impact to the Borough's mill rate for FY2008 would be an amount equivalent to .7 mills and to FY2009 and the out year projections an amount equal to 1.7 mills.

State revenues are increasing by \$1,933,408 to \$4,026,474; the majority of this increase is for energy assistance of \$1,749,553. Total state revenues consist of \$1,749,553 for energy assistance, \$1,651,921, for school debt reimbursement, \$475,000 for fish tax, and \$150,000 from distribution of co-op revenues.

Per the Borough's Unreserved Fund Balance Policy, the general fund unreserved balance should be between \$12,183,000 and \$22,528,500. The projected fund balance as of June 30, 2008 is

\$16,730,040; \$4,547,040 higher than the minimum level but \$5,799,460 lower than the maximum level indicated by borough policy.

It should be noted, the Borough is currently in litigation regarding the increase in the sales tax rate. Motions have been filed and trial is expected in March of 2008. If the Borough were to lose the case and the revenue projected with the increase in sales tax, the Borough's projected fund balance at June 30, 2008, would be \$12,880,040. This would be near the minimum level of the Borough's Unreserved Fund Balance Policy.

Service Areas and Special Revenue Funds

As a whole, the FY2008 service area budgets have increased in comparison to FY2007. Individually, some have increased while others have decreased. Starting in FY2007, the Borough instituted a cost allocation plan, by charging service areas a fee for the services they receive from the general government. Previously, the Borough had charged services areas for these services by keeping interest earnings the service areas might have received based upon their equity balances in the borough's central treasury. This method was not considered equitable. This new method was developed and provides the service areas their interest earnings while at the same time charging them a fee for services they receive. The rate for FY2007 was set at 6.25%, the rate for FY2008 is set at 3.125%.

Selected individual funds are as follows:

The Nikiski Fire Service Area service area find themselves with increasing cost of operations with minimal increase in assessed values; their budget is decreasing \$84,937 or 2.2%, primarily the result of decreased contributions to their capital plan. The administration is looking at debt financing for replacing some of their response vehicles. Previously the service area forward funded the replacement cost of their equipment by making annual contributions to a capital project fund.

Central Emergency Services budget is increasing \$386,665 or 7.2% primarily due to opening new stations at Funny River and Kasilof. The FY2008 budget includes the addition of 3.0 EMT/Paramedics for staffing at the Kasilof station. A mill rate increase of .20 is necessary to support their operating budget.

The North Peninsula Recreation Service Area budget is up \$96,872 or 7.6% mainly as a result of increasing utility cost and an increase in their transfer to the capital project fund. No mill rate increase is necessary to support this increase.

The Road Service Area budget is up \$152,223 or 3.2%. Due to an increase in assessed values, even with an increase in program expenditures, the service area is reducing their mill rate by .10 mills.

The Postsecondary Education Special Revenue Fund has seen a change in the method of funding, from having it's own mill rate to a transfer from the General Fund. Prior to FY1995, a transfer from the General Fund funded this program. Starting in FY1995, in an effort to point out the mill rate equivalent of post secondary funding, a separate mill rate was shown for KPC. Borough code does not dictate that a separate mill rate be established for funding of KPC, only that the total of all funding may not exceed the amount which would be generated by an areawide tax levy of .1 mills. Starting with FY2008, funding for Postsecondary Education will be from a transfer from the General Fund.

The Land Trust Fund budget is up \$331,717 or 34.4%; due to costs associated with developing a subdivision in Hope, Alaska, of \$150,000 and Wood Drive Subdivision road realignment of \$150,000. The cost of developing these subdivisions should be offset in the future with revenue from the sale of the subdivision lots.

The Solid Waste Fund budget is up \$1,302,543 or 22.2%; due to an increase of \$550,000 to fund capital projects, \$200,000 for development of a solid waste management plan, and operational cost associated with increased contracting cost on the various transfer stations.

The Central Kenai Peninsula General Hospital (CPGH) service area budget is up \$4,197,315 or 71.3%, compared to the original FY2007 budget. The increase is generally attributable to an increase in funds received from Central Peninsula General Hospital Inc., for transfer to the CPGH capital projects fund.

The South Kenai Peninsula General Hospital (SPH) service area budget is up \$140,010 or 5.9%. Components of this increase includes \$500,000 for operational support to the hospital, a reduction of \$645,935 to their capital project fund, and an increase in transfer to their debt service fund. Voters of the service area in a special election in May of 2007 authorized new debt of \$14,700,000 to complete the expansion of their hospital facility. Bonds are expected to be sold August 2007. Included in the FY2008 budget is an interest payment of \$352,000 associated with the new bonds. A mill rate increase is necessary to support the new debt service. Taxpayers in the service area will see an increase of .25 mill in FY2008 and an additional increase of .65 mills in FY2009.

Overall, the service areas and special revenue funds in total are projected to show a net increase of \$166,320 in fund balance during FY2008.

Capital Projects

The FY2008 budget includes transfers of \$1,320,000 from the General Fund for school district major maintenance projects. The projects include: \$50,000 for HVAC upgrades, ADA compliance of \$12,000, and \$10,000 for paving and curbs at Homer High School; \$50,000 for repair to concrete walls at West Homer Elementary; \$36,000 for HVAC upgrades at Susan B English; \$75,000 for Gym siding at Soldotna Elementary; \$217,000 for Portable classrooms; and \$800,000 for area-wide projects, including \$100,000 for flooring replacements; \$100,000 asbestos abatement/build back; \$120,000 for electrical upgrades and ballast replacements; \$50,000 for elevator upgrades; \$100,000 for paving upgrades; \$150,000 for locker replacements; \$100,000 for ADA compliance, \$70,000 for Nikolaevskre-roof, and \$80,000 for HVAC upgrades.

Solid waste capital projects include \$550,000 for transfer site upgrades and general government capital projects include \$207,500 for the following projects; code review (\$75,000), parking (\$125,000), and Arctic Winter Game cauldron installation (\$7,500).

Service Area capital budgets include equipment purchases of \$267,000 at Nikiski Fire Service Area, \$190,000 at Bear Creek Fire Service Area, \$1,056,820 at Central Emergency Services, \$140,000 at Kachemak Emergency Service Area, \$225,000 at North Peninsula Recreation Service Area, \$1,402,563 at Road Maintenance, \$5,715,897 at Central Peninsula General Hospital, and \$1,155,150 at South Peninsula Hospital.

State Funding

State funding for municipal operations ended in FY2003. The remaining state funding the Borough receives is for school debt reimbursement, fish tax and co-op distribution. During FY2008, the Borough is budgeted to receive one-time funding of \$1,749,553 for energy assistance.

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. The maximum mill rate that could be levied for FY2008 is 8.30 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 FY2008 is 5.5 mills, a decrease of 1.0 mills. All service area tax rates are proposed to stay at their FY2007 levels with the following exceptions; Central Emergency Services who is proposed to increase from 2.35 mills to 2.55 mills and Road Service Area who is proposing a decrease from 1.4 mills to 1.3 mills and the deletion of a separate mill rate for Postsecondary Education of .1 mill.

Governmental Functions

The following schedule is a summary of the FY2008 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 FY2007 budget.

	FY2007 Original Revenue	FY2008 Proposed Revenue	Increase (Decrease)
Revenues:			
General Property Taxes	\$53,798,265	\$53,768,158	\$ (30,107)
Sales Tax	16,625,186	21,880,000	5,254,814
Intergovernmental:			
Federal	1,925,000	1,925,000	-
State	2,093,066	4,026,474	1,933,408
Other Revenue	15,005,433	20,095,733	5,090,300
Fund Balance Appropriated, net	2,909,752	2,546,638	(363,114)
	<u>\$92,356,702</u>	<u>\$104,242,003</u>	<u>\$11,885,301</u>

Property and sales tax revenues are up by a combined 7.4% and represents approximately 72.6% of total revenues.

- Property taxes are projected to decrease. This net reduction includes a decrease in the General Fund tax revenues due to a reduction of 1.0 mill in the mill rate and increases in other funds due to an overall increase in assessed values of approximately 10.9%.
- Sales tax is up due to a change in the sales tax rate from 2% to 3% to be made effective January 1, 2008.
- Federal revenues are not scheduled to change.
- State revenues are projected to increase 92.4%, mainly due to one-time funding for energy assistance of \$1,749,553 and a net increase in debt reimbursement of approximately \$183,000.
- Other revenues are expected to show an increase of 33.32% due to an increase in contributions from related entities for hospital capital projects of \$4,000,000.

The following schedule presents a summary of General Fund, special revenue funds, debt service funds, capital project funds, and internal service funds appropriations for FY2008. Also included are the percentage increases and decreases in relation to prior year amounts. Please note that the FY2007 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.

<i>Expenditures:</i>	Original Appropriation <u>FY2007</u>	Proposed Appropriation <u>FY2008</u>	Increase (Decrease) <u></u>
General Government	\$13,164,011	\$14,824,097	\$ 1,660,086
Solid Waste	5,865,223	7,167,766	1,302,543
Public Safety	11,774,701	13,080,106	1,305,405
Recreation	1,223,264	1,520,136	296,872
Education	40,666,175	41,952,938	1,286,763
Road Maintenance	4,447,115	5,016,644	569,529
Hospitals	7,833,216	13,398,670	5,565,454
Internal Service	7,382,997	7,281,646	(101,351)
	<u>\$92,356,702</u>	<u>\$104,242,003</u>	<u>\$11,885,301</u>

Total appropriations are up 12.9% in comparison to the original FY2007 budget. The primary drivers of this increase include:

- Increased expenditures for education of \$1,286,763; \$950,931 for the Kenai Peninsula Borough School District, \$70,000 for school capital projects, \$262,649 for Debt Service, \$5,183 for Kenai Peninsula College and Underground Storage Tanks, (\$2,000).
- Increase in capital project fund expenditures of \$6,596,000; including Central Peninsula Hospital of \$4,200,000, Solid waste of \$550,000, CES of \$293,000, South Peninsula Hospital of \$582,000, and general government of \$207,500.
- Increase in public safety operating expenditures of \$1,305,405, which includes the addition of 2 FTE's for operations of the 911 center, the opening of a new station in Kasilof and 3 FTE for CES, and .75 FTE for Kachemak Emergency Service Area.
- Decreased cost allocation charges of \$490,000 resulting in an increase in general government expenditures.
- Increase expenditures in solid waste for development of a new solid waste management plan \$200,000 and \$50,000 for development of a new demonstration project. Both of these are one-time expenditures.
- One-time expenditures in general government for digital elevation data to assist in flood mapping of \$250,000 and \$75,000 to Kenai Peninsula Tourism Marketing for development of a branding packet.

Acknowledgment

Credit is given to those who have participated in the preparation of the FY2008 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 Terry Eubank, Financial Planning Manager Cathey Wallace, who coordinated this year's budget process, Accounting Supervisor Brandi Harbaugh, and Finance Department Administrative Assistant, Jerri Braun. All have put in long hours preparing this document.

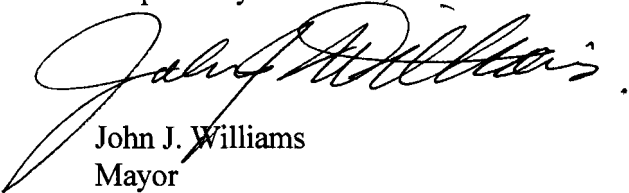
The Future

In reviewing the department and service area budget requests, the Mayor considered carefully the thoughts of the management staff, service area boards, 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 general fund tax rate.
- Maintenance of the borough's financial condition.

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,



John J. Williams
Mayor



Craig C. Chapman
Director of Finance

FY 2007-2008 Budget Calendar

November 2006						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
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December 2006						
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January 2007						
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February 2007						
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March 2007						
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April 2007						
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November 2006

- 07 Send memo to Departments and Service Areas regarding collecting information on performance measures for the FY2008 budget document.
- 22 The Mayor, Finance Director and Chief of Staff meet to discuss preliminary budget calendar.
- 22 Begin work on Salary and Benefits and Insurance calculations.
- 28 Load current year budget information into budgeting system and worksheets.

December 2006

- 04 Develop budget calendar-Coordinate Assembly/Mayor/Dept. 's/Service Areas.
- 08 Memo to all Departments and Service Areas regarding budget kickoff meeting.
- 11 Draft Budget Preparation Instructions Memo
- 11 Meet with Mayor regarding budget calendar and his guidelines for the new year.
- 14 Draft Budget Guidelines Memo.
- 15 Request for changes to preliminary personnel requirements due to finance.
- 15-30 Update forms to be used in submitting budget requests.

January 2007

- 02 Get approval of budget calendar from the Assembly President.
- 02-9 Update fund balance policy minimums/maximums ranges for all funds.
- 05 Send budget preparation instructions, timetable, Mayor's Guidelines Memo and budget forms to all department heads and administrators.
- 05 Get preliminary assessed value estimates from Assessor.
- 09 Budget kickoff meeting-Mayor; Dept. heads and Service Area Administrators.
- 09 Provide Departments and Service Areas with preliminary personnel budgets.
- 09 Internal budget development process begins-Departments and Service Areas
- 09-26 Finance Director/Controller/Planning Manager begin attending Service Area Board meetings to provide results of operation and fund balance information.
- 09-26 Meet with all service areas and departments to discuss their 10-year CIP needs and projections.
- 16 Assembly and Kenai Peninsula Borough School District budget worksession.
- 16 Obtain assembly member assignments for the budget process from the assembly president.
- 23 Provide final Personnel/Benefits and insurance costs to departments and Service Areas.
- 24 Schedule Mayor's budget review meetings: Departments and Service Areas.
- 25 Conduct system input training for administrative assistants.

February 2007

- 01 Department budgets submitted to Finance, including goals, objectives and accomplishments and inventory of rolling stock.
- 02-15 Format department/service area budget requests to preliminary document in preparation of meeting with the Mayor and Chief of Staff.
- 12 Service Area Board approved budgets submitted to Finance Department.
- 14-28 Department/Service Area budget review meetings with Mayor, Finance and administrators.

March 2007

- 01 Real Property assessment notices mailed.
- 06 Schedule budget presentations to the Assembly: Mayor, Department Heads, Service Area Administrators and outside agencies.
- 13 Complete input of budget into budgeting system.
- 13 Obtain most current projected revenue information from outside sources.
- 13 Input revenue and expenditure estimates into budget document spreadsheets.
- 13 Preliminary General government budget projection to the Assembly.
- 15 No more changes to the preliminary budget document allowed.
- 16-23 Prepare preliminary budget document for printing.
- 26 Preliminary Borough budget completed and to the printer.
- 26-30 Review of preliminary budget document for errors and omissions.
- 30 Final Mayor proposed budget document goes to the printer.

April 2007

- 02 Resolution setting school local effort amount to Assembly packet
- 02 School Board meeting - Budget approval.
- 02 FY2008 Appropriating Ordinance to assembly packet.
- 03 School district presents proposed budget to the Assembly.
- 17 Assembly determines local share for school budget by resolution.
- 17 Mayor proposed budget document presented to the Assembly.
- 17 Introduce appropriating ordinance for general government and Service areas budgets.
- 18 Discussion of the preliminary budget on the local radio station.

May 2007

- 01 Assembly budget worksession #1 - Departments & Service Areas.
- 01 Public hearing on FY2008 budget.
- 02 Resolution setting the mill levy to the Assembly packet.
- 14-15 Assembly budget worksession #2 & #3 - Departments & Service Areas.
- 15
- 17-30 Update budget document to reflect final adopted budget.

June 2007

- 01 Assessor certifies final assessment roll
- 05 Public hearing and final adoption of general government and service area budgets and setting of mill rates.
- 20 Finalize budget document for publication.
- 22 Roll FY2007/2008 budget into financial system.
- 29 Distribute published budget document.

July 2007

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

May 2007						
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July 2007						
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August 2007						
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September 2007						
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October 2007						
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THE 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 to them on their particular service area. Packets of information are compiled prior to the meetings and are distributed at the work sessions. The packets include graphs on budget to actual for the prior 10 years revenue and expenditure activity and fund balance levels. A copy of the fund balance policy is included as well as an explanation of components used in calculating their minimum and maximum fund balance levels and where they should be as well as the results of the prior year's activity. A copy of their prior year's 10-year capital projects plan is also included. The service area boards in developing their budget requests then use this information.

The departmental budgets are received by the finance department and entered into the computerized budgeting system. The resulting computer reports are then routed to the department heads for their review. After this is done, the Mayor, along with the Finance Director and the appropriate department head, reviews each departmental budget again. As the Mayor makes changes to the department's proposed budget, his recommendations are entered into the computerized budget system under the "Mayor Proposed" column for the preliminary budget document. This information is shown in the budget document on the department budget pages in the "MAYOR PROPOSED" column. The Borough Assembly makes the final adjustments to the budget, and the final budget amounts appear in the "Assembly Adopted" column of the final budget document.

Developing the budget for estimated revenues is a dynamic process. The preliminary revenue projections may change due to the fact that virtually all of the revenues of the Borough depend on events that do not occur until after the preliminary budget is published. Examples of these events are the actions of the Alaska State Legislature regarding the setting of funding levels for local governments and the fact that the assessment roll is

not finalized until June 1. The State Legislature is meeting on the State budget at the same time that the Borough budget is being developed. As the State budget solidifies, adjustments are made to the Borough estimates. The Borough School Board is required by Alaska Statute 14.14.060(c) to submit the school budget for the following year, including its request for local effort, to the Borough Assembly by May 1 for approval of the total amount. Within 30 days after receipt of the school budget, the Assembly must furnish a statement to the School Board of the amount to be made available to the School District from local sources. If the Assembly does not furnish the School Board with a statement of the amount to be made available within the 30 days, the amount requested in the budget is automatically approved. By June 30 the Assembly shall appropriate the amount to be made available from local sources.

A summary preliminary budget for the General Fund is provided to the Assembly during the first part of April. This allows the Assembly to see the Borough spending plan at the same time they are considering the School District budget. A preliminary budget document that includes all other funds is presented to the Assembly by the second meeting in April.

The Assembly then holds work sessions on the budget throughout April and May. The mill rates must be established prior June 15th in accordance with Alaska Statutes. The ordinance setting the level of appropriation for fiscal year 2008 was introduced at the second Assembly meeting in April; the resolution setting the mill rates for the General Fund and the service areas is presented at the first Assembly 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.

After the budget has been established, the Assembly may transfer appropriations between major classifications or department 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. 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.

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 fiscal philosophy of the Borough incorporates the concept that the taxpayers in different areas or taxing districts pay only for those services, which they receive. The borough form of government is designed to provide maximum local self-government with a minimum of local governmental units and to prevent duplication of tax-levying jurisdictions. In Alaska, the borough is a political subdivision of the state, which corresponds generally to a county in other states.

The Kenai Peninsula Borough (the Borough) was incorporated as a second class Borough on January 1, 1964. State of Alaska law mandates that second-class boroughs provide certain services on an areawide basis to all taxpayers (e.g., property assessment, tax collection, education and planning). All other services have to be voted on and approved by the taxpayers who are to receive the services. This gives the taxpayers control over the type and level of service for which they are willing to pay. The Borough governmental unit is charged with providing a full range of community services that includes recreation, fire service, hospital, emergency medical service, flood control service area, road maintenance and construction, planning and zoning, solid waste disposal, emergency management, 911 emergency communication, assessment and collection of sales and property taxes, senior citizen funding, postsecondary education funding, economic development, tourism promotion, ports and harbors, and special assessment authority. Funding for the Borough, by order of importance, is provided from property tax, state revenue, sales tax, interest earnings, federal revenue, and other sources.

The Borough Assembly has the responsibility to set the budget and establish mill rates of the Borough, the school district and the service areas. An elected school board governs the school district. The service areas have elected operating boards. The Borough has complete responsibility for the levy and collection of taxes supporting all of these entities, as well as providing administrative support for the service areas.

Basis of Accounting and Budgeting

The need to demonstrate compliance with

regulations governing the funding sources for those services requires a complex and advanced accounting system. To fulfill this need, the National Council on Governmental Accounting recommended the use of fund accounting by state and local governments. A description of the fund types is presented in the Fund Structure section of this document. Depending on the type of fund referred to, the basis of accounting may be different. The Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. The Proprietary fund types are accounted for on a flow of economic resources measurement and use the accrual basis of accounting. The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Under the modified accrual basis of accounting revenues are recognized when they are measurable and available (measurable meaning the amount of the transaction can be determined and available means collectible within the current period or soon enough after to pay liabilities of the current period). Expenditures are recognized when the fund liability is incurred, if measurable. The exception to this is the principal and interest on general long-term debt, which is recorded when due. Under the accrual basis of accounting revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. The Borough's budgets are prepared and adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) for all governmental and proprietary funds except capital projects funds, which are adopted on a project length 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 the recognition of commitments that will subsequently become expenditures when the goods or services are received.

The Borough's financial policies set forth the basic framework for the overall fiscal management of the Borough. The established

long-range policies regarding financial management have been to take a conservative approach on forecasting revenues due to the uncertainty of the revenue source, particularly oil property tax revenues. This policy takes into consideration any changes in circumstances or conditions when evaluating both the current and long range goals, and has helped to maintain financial stability.

The following policies assist the decision-making process of the Borough Assembly:

Prudent budgeting and effective budgetary control.

Formal budgetary integration is employed as a management control device during the year for the general fund, special revenue funds, and capital projects funds through the use of an encumbrance accounting system, under which purchase orders, contracts, and other forms of legal commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget. At year-end, unencumbered amounts lapse, while outstanding encumbrances are reported as reservations of fund balances since they do not constitute expenditures. Although the appropriations lapse at year-end, the subsequent year's appropriations provide the authority to complete these prior year's obligations as the full amount encumbered is reappropriated.

Fund Balance Policy.

In May 2001, the assembly established a policy for determining minimum and maximum levels of unreserved fund balance. Fund balance is the difference between assets and liabilities reported in a governmental fund. Criteria was established for determining these levels and included operating contingencies, working capital requirements, capital expansion and contingencies. The fund balance range is presented to the assembly for approval as part of the annual budgeting process and any deviation from the policy shall be documented and presented at that time. If a fund balance is outside of the established range, the proposed budget must include a five-year plan of action to achieve compliance with the established range.

Budgetary control is at the department level for the General Fund; at the fund level for the Special Revenue Funds, Debt Service Funds, Enterprise funds, and Internal Service Funds; and at the project level for Capital Project Funds.

Efficient safeguarding of Borough assets.

Management of the Borough is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Borough are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Authorization, through purchase orders, is required for the encumbrance and expenditure of funds. An encumbrance is the reservation of the funds necessary to pay for the purchase. The proper account must have adequate appropriations available prior to approval of the purchase order. Formal bids are required for purchases exceeding \$15,000.

Several years ago the Borough and School District established an insurance and litigation fund. The purpose of the insurance and litigation fund is to pay for claims and losses of the Borough, School District and service areas that fall within the deductible and retention levels of the program. The Borough and School District's insurance program is a combination of deductibles and self-insured retention with excess and umbrella insurance coverage for transfer of risk above the desired levels of retention. Deductibles currently range from \$0 to \$5,000 depending on the line of coverage involved, with \$100,000 deductible for fire and extended coverage on buildings. Self-insured retention is currently \$250,000 on comprehensive general/auto liability. Effective in FY2003, the Borough became self-insured for workmen's compensation. Group health insurance is a modified program of self-insurance with monthly attachment levels. The Kenai Peninsula Borough currently maintains a risk management policy that provides for an on-site risk manager. The risk manager, in coordination with a risk management committee, is charged with the responsibility of developing and presenting a program of self-insurance and insurance to the Borough Assembly, as well as overseeing claims handling and settlement activity.

Manageable debt administration.

Debt administration procedures include the scheduling of bond payments spread over the life of the issue, producing a total debt service schedule that is manageable. Under state statutes, a municipality may incur general obligation bond debt only after a bond authorization ordinance is approved by a majority vote at an election. The Borough does not have a legal debt limit. Debt repayment is timed to correspond to expected cash inflows. The State of Alaska reimburses the Borough for most expenditures incurred for school debt depending on the issue date of the debt. For bonds issued after April 30, 1993, the reimbursement rate is 70%.

Equipment replacement.

In fiscal year 1988-89, \$1 million of undesignated fund balance in the Borough building capital projects fund was used to set up the equipment replacement fund. In fiscal year 2005-06 \$300,000 undesignated fund balance in the Borough general fund was used to increase the amount available for the purchase of equipment. This fund is operated much like a leasing agency. Amortization of the purchase price of equipment prevents annual operating fund budgets from being severely impacted by capital equipment purchases.

Maintenance of a sound investment policy of Borough monies.

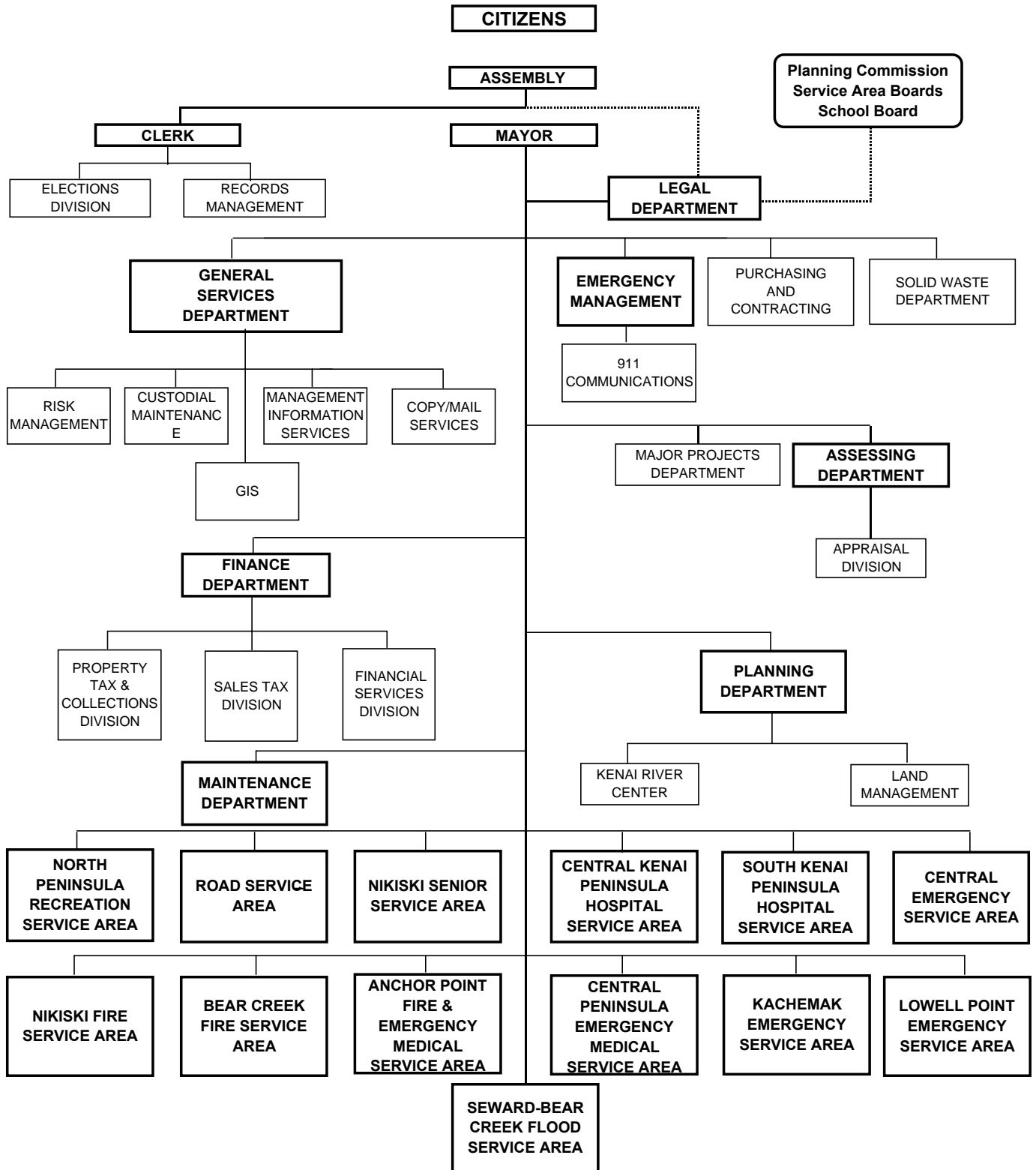
The Borough uses a Central Treasury whereby all cash of the general government, the school district, service areas and any other agency of the Borough is accumulated and invested. This procedure not only provides internal control but also yields a higher rate of return on our investments because the amount available to invest is larger. The investment policies in the

Borough's Code of Ordinances include requirements for collateralization, diversification and safekeeping, as well as listing authorized investment instruments. The main objectives of this policy are the safeguarding of principal, maintaining sufficient liquidity to meet the Borough's cash flow requirements, and striving to achieve the highest rate of return on investments and deposits, with due regard to the security of the investments and margins of risk. The Borough's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. The Borough's cash is fully invested at all times.

Striving to maintain the best possible rating on bonds.

There are many elements taken into consideration by bond rating agencies when evaluating bond issues. One item looked at is the financial performance of the municipality or enterprise. The financial accounting and reporting of the Borough is in accordance with methods prescribed by the Government Finance Officers Association of the United States and Canada (GFOA). This practice has the benefits of ensuring conformity with today's complex and ever-changing reporting regulations and the safeguarding of Borough assets, as well as presenting a fair statement of the Borough's financial operations and position. A decrease in bond ratings would increase the cost of issuing bonds.

KENAI PENINSULA BOROUGH ORGANIZATIONAL CHART



KENAI PENINSULA BOROUGH STAFF

JOHN J. WILLIAMS
MAYOR

Sherry Biggs
Borough Clerk

Tim Navarre
Chief of Staff

Colette Thompson
Borough Attorney

Borough Departments

Richard Campbell
General Services Director

Craig C. Chapman
Finance Director

Shane Horan
Assessing Director

Max Best
Planning Director

Robert Garlock
Solid Waste Director

Bill Kopecky
Maintenance Director

Walter Robson
Capital Projects Director

Mark Fowler
Purchasing and
Contracting Officer

Borough Service Areas

Fred Swen
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

Rachel Parra
Recreation Director
North Peninsula
Recreation Service
Area

Gary Davis
Roads Director
Road Service
Area

Paul Pellegrini
Chairman
Kachemak Emergency
Service Area

Gloria Sears
Chairman
Lowell Point
Emergency Service
Area

Bill Williamson
Chairman
Seward Bear Creek
Flood Service Area

Neal DuPerron
Chairman
Central Peninsula
Hospital

Barbara Howard
Chairman
South Peninsula Hospital

Jim Evenson
Chairman
Nikiski Senior
Service Area

Introduced by:	Mayor
Date:	4/17/07
Hearings:	05/01/07, 05/15/07 & 06/05/07
Action:	Postponed until 05/15/07
Action:	Postponed as Amended until 06/05/07
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2007-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2007-2008

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, Resolution 2007-027 approved a total school budget of \$131,136,419 and established that up to \$37,712,068 (\$29,558,128 local effort and \$8,153,940 in-kind services) be provided from local sources for school purposes; and

WHEREAS, the Assembly is required by KP.B 5.04.021 to introduce an ordinance on or before the May 1, 2007 meeting appropriating the amount to be made available from local sources for school purposes, and by AS 14.14.060 to enact such ordinance by June 30;

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

SECTION 1. That \$63,132,742 is appropriated in the General Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008 as follows:

General Government Operations	\$14,261,806
Transfer to School District for Operations and In-kind Services	37,712,068
Transfer to School Debt Service	2,384,887
Transfer to Special Revenue Funds:	
Solid Waste	6,034,273
Post Secondary Education	420,289
Kenai River Center	386,199
Nikiski Senior Service Area	33,220
Transfer to Capital Projects Funds:	
General Government	200,000
Central Emergency Services	250,000
School Revenue	1,450,000

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

A. Local Effort	\$29,558,128
B. Maintenance	5,936,415
C. School District Utilities	63,745
D. School District Insurance	2,019,515
E. School District Audit	27,500
F. Custodial Services	<u>106,765</u>

Total Local Contribution per AS 14.17.410 \$ 37,712,068

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, 2007 and ending June 30, 2008 are as follows:

Nikiski Fire Service Area	\$3,739,671
Bear Creek Fire Service Area	258,755
Anchor Point Fire and Emergency Medical Service Area	364,343
Central Emergency Service Area	5,716,670
Kachemak Emergency Service Area	513,731
Lowell Point Emergency Service Area	11,539
Central Peninsula Emergency Medical Service Area	9,400
North Peninsula Recreation Service Area	1,370,136
Kenai Peninsula Borough Road Service Area	4,892,511
Post-Secondary Education	535,983
Land Trust	1,294,821
Kenai River Fund	563,310
Seward Bear Creek Flood Service Area	208,552
Disaster Relief	117,469
Nikiski Senior Service Area	240,057
Solid Waste	7,167,766
Central Peninsula Hospital	10,081,926
South Peninsula Hospital	2,515,659

SECTION 5. That \$2,384,887 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

SECTION 6. That \$828,225 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

SECTION 7. That \$192,378 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

SECTION 8. That \$3,764,775 is appropriated in the Central Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

SECTION 9. That \$1,548,959 is appropriated in the South Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

SECTION 10. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2007 and ending June 30, 2008 are as follows:

School Revenue	\$1,320,000
General Government	207,500
Solid Waste	550,000
Service Areas:	
Nikiski Fire	267,000
Road	1,402,563
Bear Creek Fire	190,000
Central Emergency	1,056,820
Kachemak Emergency	140,000
North Peninsula Recreation	225,000
Central Peninsula Hospital	5,715,897
South Peninsula Hospital	1,155,150

SECTION 11. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2007 and ending June 30, 2008 are as follows:


Insurance and Litigation	\$3,434,813
Health Insurance Reserve	3,468,119
Equipment Replacement	378,714

SECTION 12. That the FY08 budget of the Kenai Peninsula Borough, as submitted to the Assembly on April 17, 2007, 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, 2007 are reappropriated for the fiscal year beginning July 1, 2007 and ending June 30, 2008.


SECTION 14. That this ordinance takes effect at 12:01 a.m. on July 1, 2007.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 5TH DAY OF JUNE, 2007.

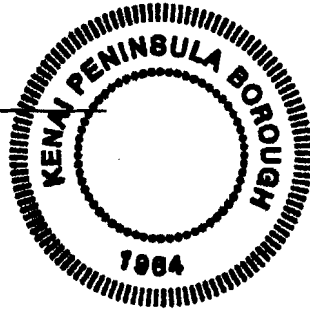


Ron Long, Assembly President

ATTEST:



Sherry Biggs, Borough Clerk



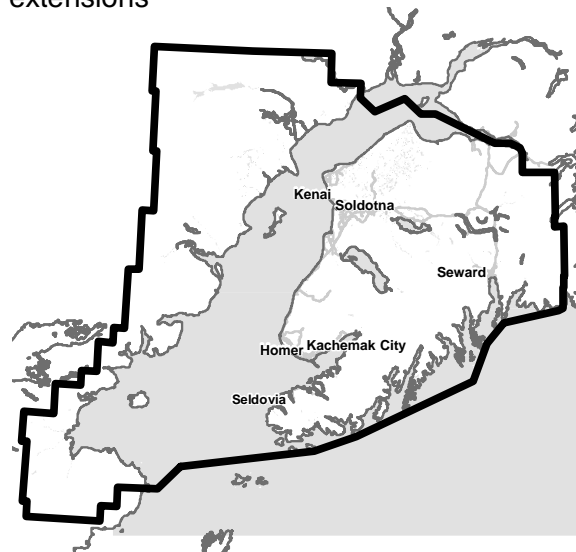
Yes: Fischer, Germano, Gilman, Knopp, Martin, Merkes, Sprague, Superman, Long

No: None

Absent: None

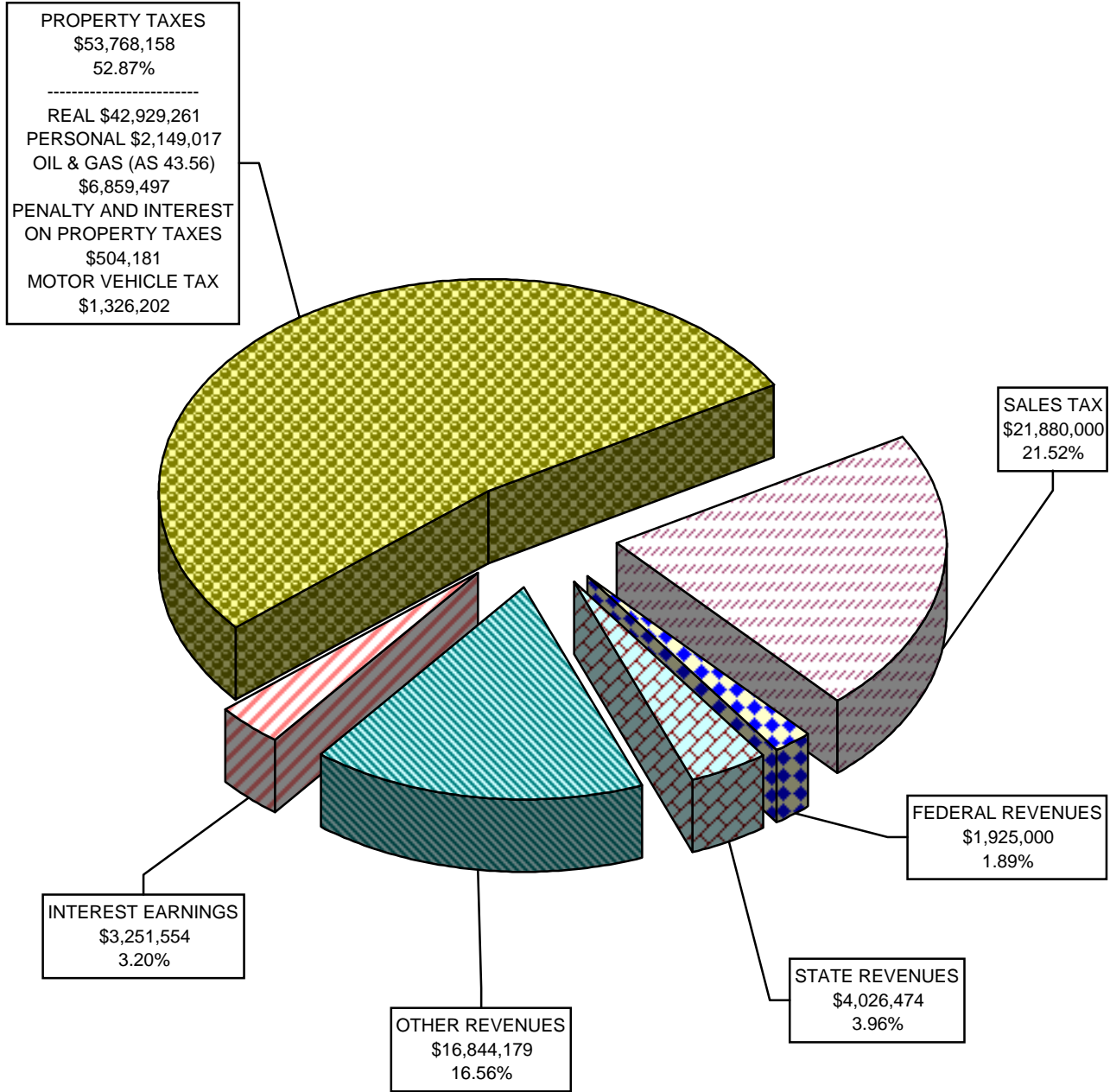
KENAI PENINSULA BOROUGH

Date of Incorporation	January 1, 1964
Authority for Incorporation	State of Alaska Borough Act of 1961
Form of Government	Second class borough, elected mayor and 9-member assembly
Areawide Powers	Tax assessment and collection, education, planning and zoning, solid waste disposal, 911 emergency communications, emergency management, senior citizen grant funding, postsecondary education funding, general administrative services
Service Area Powers	Hospital, fire protection, emergency medical and ambulance services, recreation, senior citizen, and road maintenance and construction
Non-Areawide Powers	Ports and harbors, tourism promotion, and special assessment authority for utility line extensions
Area	25,600 square miles
Population	51,350
Emergency Service	12 fire stations, 2 hospitals
Solid Waste Disposal	5 landfills 2 baling facilities 4 transfer sites recycling and hazardous waste collection stations
Roads	630 miles maintained
Education	41 schools in operation

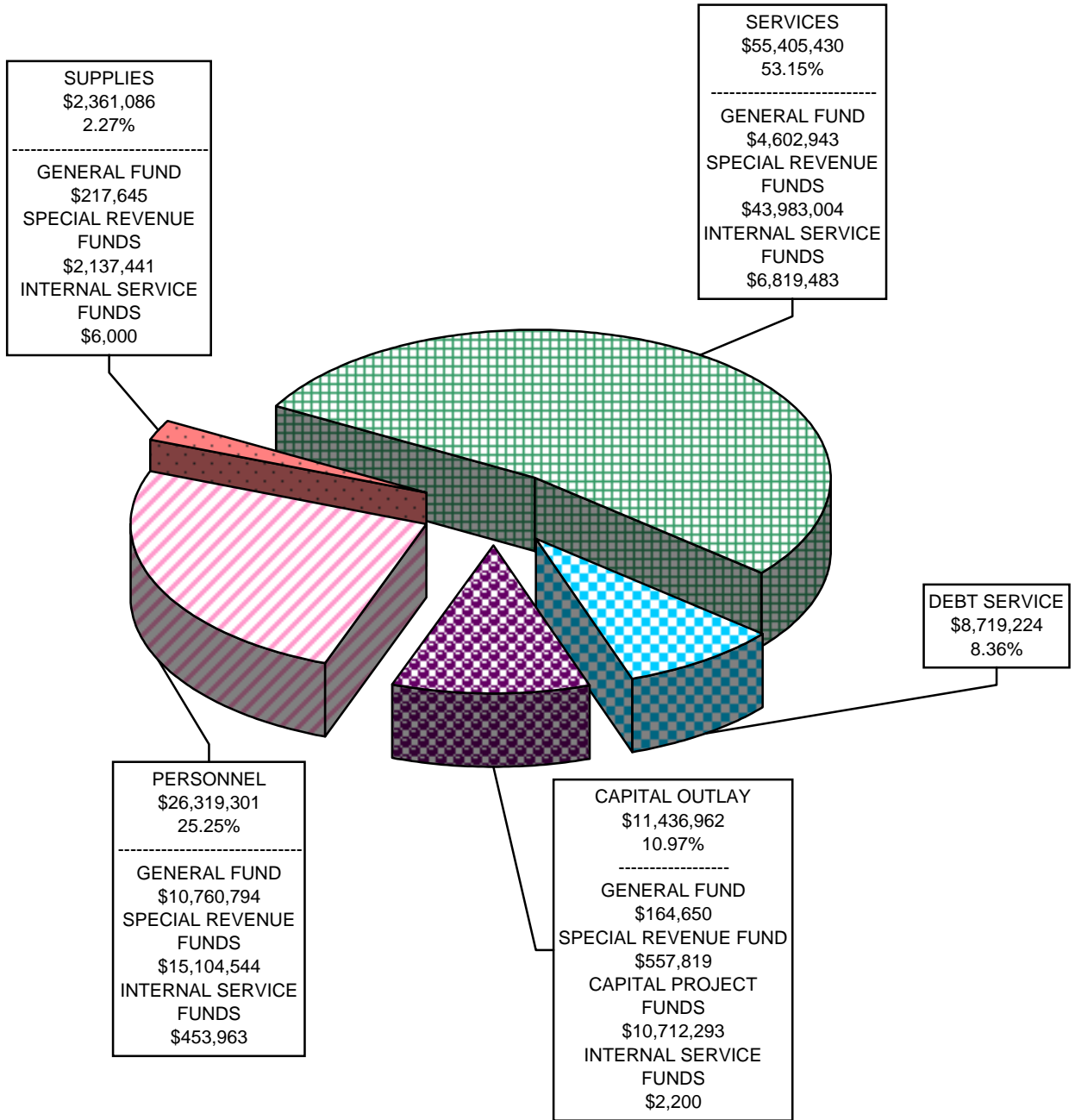


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**TOTAL PROJECTED GOVERNMENT REVENUE
SOURCES - FY2008
\$101,695,365**



**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2008 - BY OBJECT
\$104,242,003**



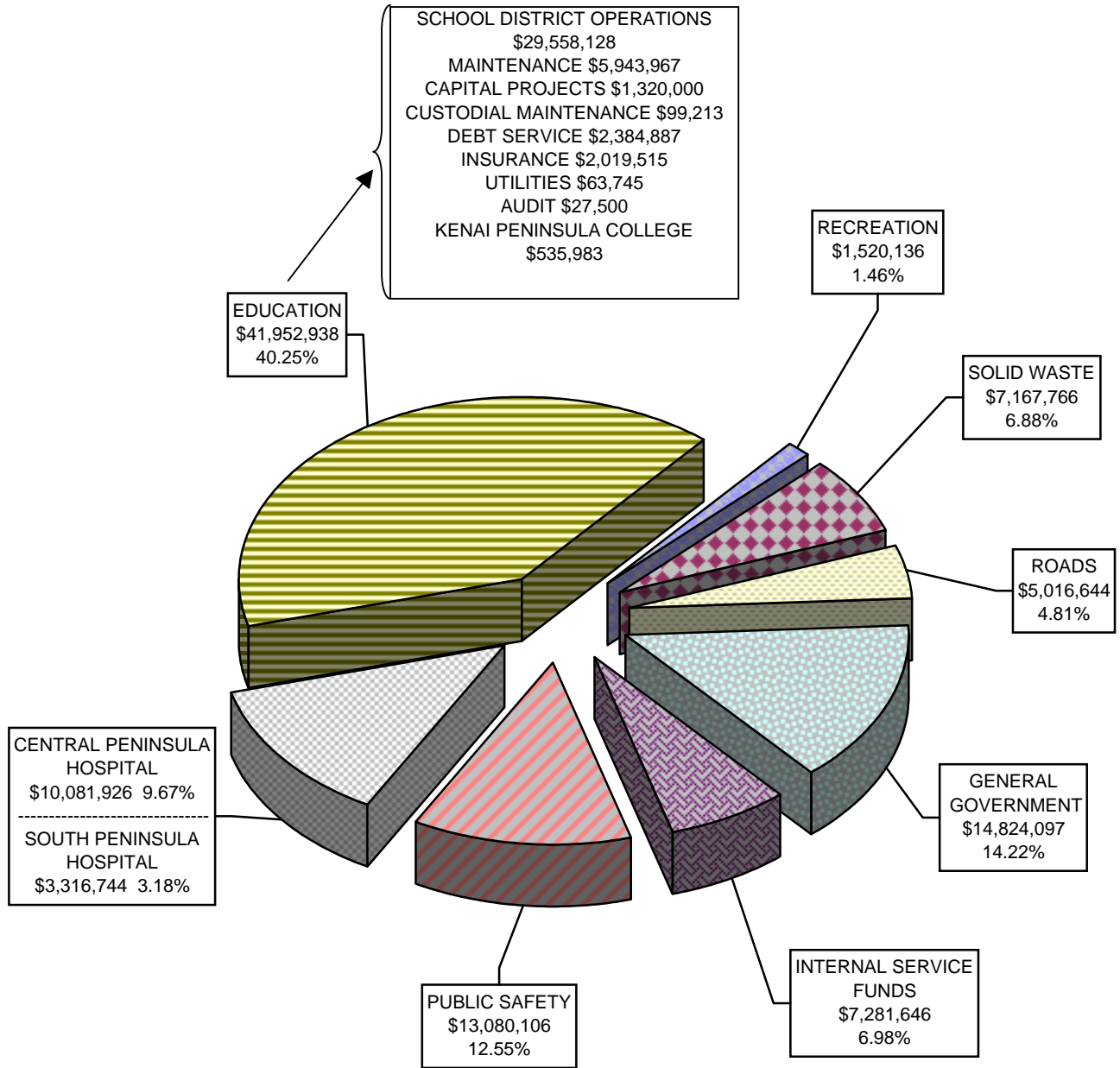
Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	(\$1,484,226)
Special Revenue Funds:	(\$33,411)
Capital Project Funds:	\$1,517,637

**COMBINED REVENUES AND APPROPRIATIONS
ALL FUND TYPES
FISCAL YEAR 2008**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Total (Memorandum Only)
Revenues:						
Property Taxes:						
Real	\$ 25,087,084	\$ 17,842,177	\$ -	\$ -	\$ -	\$ 42,929,261
Personal	1,478,099	670,918	-	-	-	2,149,017
Oil & Gas (AS 43.56)	3,338,786	3,520,711	-	-	-	6,859,497
Penalty & Interest	456,640	47,541	-	-	-	504,181
Motor Vehicle Tax	850,000	476,202	-	-	-	1,326,202
Total Property Taxes	31,210,609	22,557,549	-	-	-	53,768,158
Sales Tax	21,880,000	-	-	-	-	21,880,000
Federal Revenue	1,925,000	-	-	-	-	1,925,000
State Revenue	4,026,474	-	-	-	-	4,026,474
Interest Revenue	1,500,000	1,027,032	-	473,329	251,193	3,251,554
Other Revenue	1,229,500	8,639,025	-	-	6,975,654	16,844,179
Total Revenues	61,771,583	32,223,606	-	473,329	7,226,847	101,695,365
Other Financing Sources	207,841	44,623,879	8,719,224	10,884,962	-	64,435,906
Total Revenue and Other Financing Sources	61,979,424	76,847,485	8,719,224	11,358,291	7,226,847	166,131,271
Appropriations:						
Expenditures/Expenses						
Personnel	10,760,794	15,104,544	-	-	453,963	26,319,301
Supplies	217,645	2,137,441	-	-	6,000	2,361,086
Services	4,602,943	43,983,004	-	-	6,819,483	55,405,430
Debt Service	-	-	8,719,224	-	-	8,719,224
Capital Outlay	164,650	557,819	-	10,712,293	2,200	11,436,962
Interdepartmental Charges	(1,484,226)	(33,411)	-	1,517,637	-	-
Total Expenditures/Expenses	14,261,806	61,749,397	8,719,224	12,229,930	7,281,646	104,242,003
Other Financing Uses	48,870,936	15,564,970	-	-	-	64,435,906
Total Appropriations and Other Financing Uses	63,132,742	77,314,367	8,719,224	12,229,930	7,281,646	168,677,909
Net Results From Operations	(1,153,318)	(466,882)	-	(871,639)	(54,799)	(2,546,638)
Projected Lapse	356,545	633,202	-	-	-	989,747
Fund Balance/Retained Earnings Appropriated	796,773	1,028,937	-	871,639	435,548	3,132,897
Excess/(Deficit)	-	1,195,257	-	-	380,749	1,576,006
Beginning Fund Balance/ Retained Earnings	17,526,813	19,701,576	-	7,917,379	7,767,717	52,913,485
Fund Balance/Retained Earnings Appropriated	(796,773)	(1,028,937)	-	(871,639)	(435,548)	(3,132,897)
Surplus/(Deficit) From Operations	-	1,195,257	-	-	380,749	1,576,006
Ending Fund Balance/ Retained Earnings	16,730,040	19,867,896	-	7,045,740	7,712,918	51,356,594
Reserved Fund Balance/ Retained Earnings	-	460,891	-	-	-	460,891
Unreserved Fund Balance/ Retained Earnings	16,730,040	19,407,005	-	7,045,740	7,712,918	50,895,703
Total Fund Balance/ Retained Earnings	\$ 16,730,040	\$ 19,867,896	\$ -	\$ 7,045,740	\$ 7,712,918	\$ 51,356,594

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2008 - BY FUNCTION
\$104,242,003**



**COMBINED APPROPRIATIONS
ALL FUND TYPES
FISCAL YEAR 2008**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Total (Memorandum Only)
Personnel	\$ 10,760,794	\$ 15,104,544	\$ -	\$ -	\$ 453,963	\$ 26,319,301
Supplies	217,645	2,137,441	-	-	6,000	2,361,086
Services	4,602,943	43,983,004	-	-	6,819,483	55,405,430
Debt Service	-	-	8,719,224	-	-	8,719,224
Capital Outlay	164,650	557,819	-	10,712,293	2,200	11,436,962
Interdepartmental	(1,484,226)	(33,411)	-	1,517,637	-	-
Total Operations	14,261,806	61,749,397	8,719,224	12,229,930	7,281,646	104,242,003
Transfers	48,870,936	15,564,970	-	-	-	64,435,906
Total Appropriations	<u>\$ 63,132,742</u>	<u>\$ 77,314,367</u>	<u>\$ 8,719,224</u>	<u>\$ 12,229,930</u>	<u>\$ 7,281,646</u>	<u>\$ 168,677,909</u>

REVENUE SOURCES

PROPERTY TAXES

Real, Personal and Oil Property Taxes: A.S. Title 29.45.010-29.45.500 determines the procedure for assessment and levy of property taxes. The certified assessed valuation for the Borough as of January 1 each tax year is determined June 1. The mill rate for the Borough and each of the cities within the Borough is established by June 15, and tax bills are mailed July 1. The total taxable assessed value for the Borough for fiscal year 2008 is \$5,359,834,000. The Borough collects property taxes on behalf of the cities within the Borough and remits them to the cities monthly.

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.

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 2% and is dedicated to school operations. Effective January 1, 2008, the Borough rate will increase to 3%. Revenues from sales tax cover approximately 58% of the funding provided for school operations, debt reimbursement, and capital projects. Property tax and other revenue source cover the remaining 42%. The Borough collects the 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%.

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 FY2008 is \$1,850,000.

Civil Defense: A.S. Title 26.20.030 authorizes reciprocal aid agreements between the State of Alaska and other governments. In cooperation with the Federal government, the State and the Borough have established procedures to provide protection should a disaster occur. Reimbursement up to \$45,000 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 FY2008 is \$30,000.

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%. If the amount appropriated by the Legislature is insufficient for providing entitled amount, those funds that are available shall be distributed on a pro rata basis. For FY2008 the Borough's entitlement for debt reimbursement is projected to be \$1,651,921.

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 was approximately \$1.5 million.

Safe Communities Program: Funding for this

program ended in FY2003. The average revenue provided by the State under this program for the last 10 years was approximately \$1.2 million.

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 FY2008 is \$475,000.

Other State Revenue includes:
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. **Emergency dispatch service charges** include a payment by the City of Soldotna for joint facilities usage. **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	\$ 4,561,288	\$ 191,494	\$ 607,052	\$5,359,834	5.50	\$ 31,210,609
Nikiski Fire	642,885	34,027	453,777	1,130,689	3.00	3,434,931
Bear Creek Fire	114,165	1,931	-	116,096	2.25	275,045
Anchor Point Fire & Emergency Medical	180,223	933	1,324	182,480	2.00	378,895
Central Emergency Services	1,798,863	71,891	67,073	1,937,827	2.55	5,251,735
Kachemak Emergency	284,112	1,664	-	285,776	1.75	525,121
Lowell Point Emergency	7,733	-	-	7,733	1.75	14,011
Central Peninsula Emergency Medical	4,440	2,497	-	6,937	1.00	6,887
North Peninsula Recreation	642,885	34,384	457,697	1,134,966	1.00	1,154,318
Road Service Area	2,974,827	100,671	588,277	3,663,775	1.30	4,900,735
Seward Bear Creek Flood	315,609	24,227	-	339,836	0.50	175,921
Nikiski Senior	596,845	32,155	448,798	1,077,798	0.20	217,509
Central Peninsula Hospital	2,859,940	127,845	540,625	3,528,410	1.00	3,616,467
South Peninsula Hospital	1,172,607	32,053	66,427	1,271,087	1.75	2,605,974

**Property Tax Exemptions - Fiscal Year 2008 (Applicable to 2007 Tax Year)
Areawide Only - 5.5 Mills**

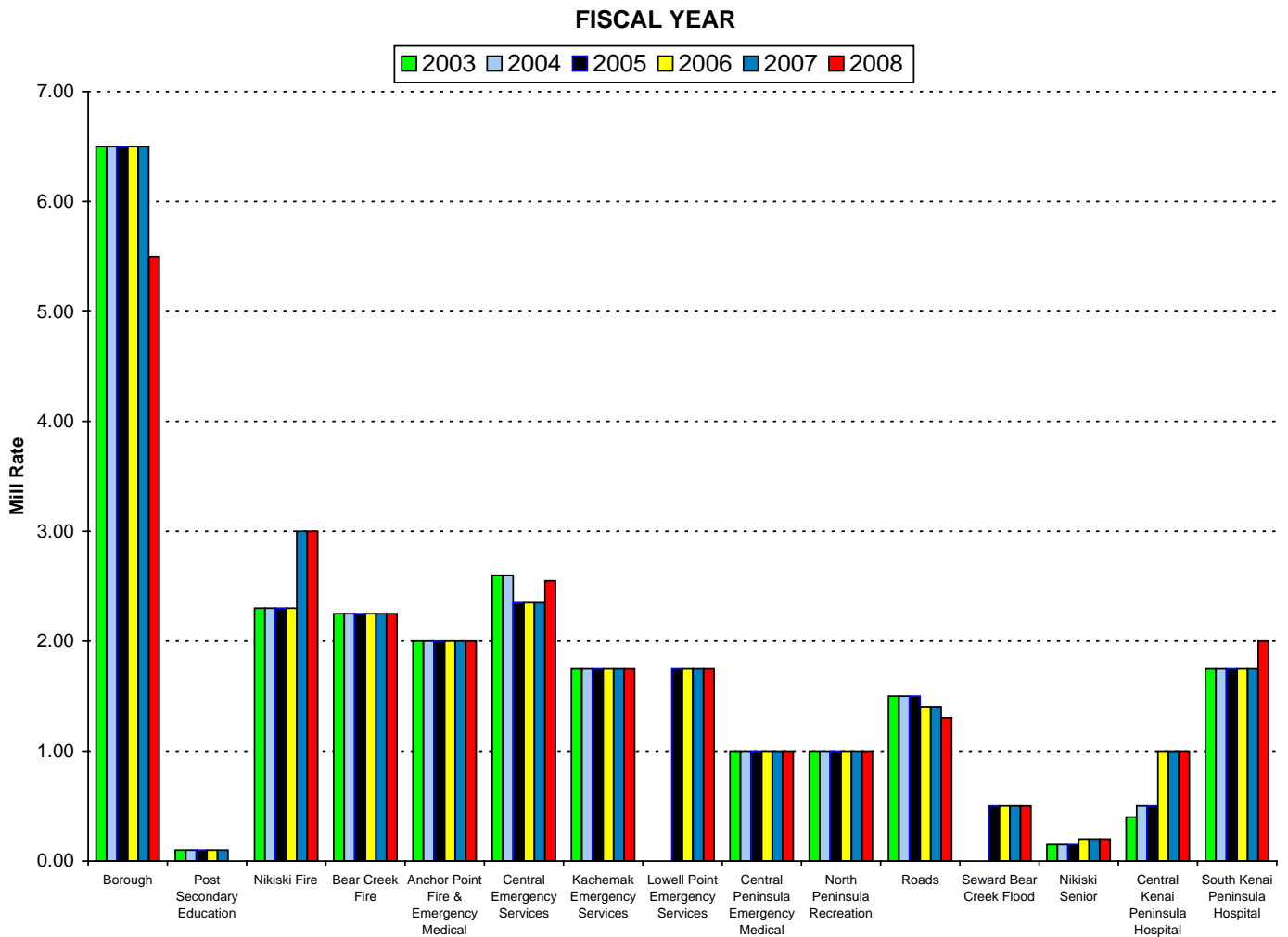
<u>Type</u>	<u>Exempt Assessed Value (\$1,000's)</u>	<u>Exempted Tax Revenue</u>
Community Purpose	\$ 22,622	\$ 124,420
Electrical Co-Op	15,289	84,090
Fire Prevention Systems	8,724	47,984
Government	5,811,913	31,965,524
Housing	15,405	84,726
Native	630,327	3,466,800
\$20,000 Homeowner	186,259	1,024,423
\$10,000 Volunteer Fire/EMS	870	4,785
Religious	80,898	444,937
Senior Citizen	467,214	2,569,676
Armed Forces	1,693	9,309
Disabled Veteran	31,354	172,446
State Educational	65,772	361,748
University	26,333	144,832
Mental Health Trust	16,122	88,671
Habitat Protection	8,579	47,183
River Restoration	51	282
Conservation Easement	-639	-3,513
Cemetery	1,173	6,452
Charitable	21,689	119,288
Hospital	2,786	15,325
Multi-Purpose Senior Center	2,467	13,567
Hospital Variable	82	452
\$100,000 Personal Property	24,900	136,950
	<u>\$ 7,441,883</u>	<u>\$ 40,930,357</u>

OVERLAPPING MILL RATES

TCA	Tax Code Area	Service Area	Borough	Post-Secondary KPC	NFSA	CES	CPEMS	NPR	SBCF	CPH	SPH	Road Service Area	Total FY2008	Total FY2007	Difference FY2007 MILL/ FY2008 MILL
53	Nikiski Fire (NFSA)	3.00	5.50	0.10				1.00		1.00		1.30	11.90	13.00	-1.10
57	Bear Creek Fire	2.25	5.50	0.10					0.50			1.30	9.65	10.75	-1.10
68	Anchor Point Fire and Emergency Medical	2.00	5.50	0.10							1.75	1.30	10.65	11.75	-1.10
58	Central Emergency Services (CES)	2.55	5.50	0.10					1.00			1.30	10.45	11.35	-0.90
81	Kachemak Emergency Services (KES)	1.75	5.50	0.10							1.75	1.30	10.40	11.50	-1.10
42	Lowell Point Emergency	1.75	5.50	0.10					0.50			1.30	9.15	10.25	-1.10
64	Central Peninsula Emergency Medical (CPEMS)	1.00	5.50	0.10							1.75	1.30	9.65	10.75	-1.10
54	North Peninsula Recreation (NPR)	1.00	5.50	0.10		2.55				1.00		1.30	11.45	12.35	-0.90
67	Road Service Area	1.30	5.50	0.10									6.90	8.00	-1.10
43	Seward Bear Creek Flood (SBCF)	0.50	5.50	0.10								1.30	7.40	8.50	-1.10
55	Nikiski Senior	0.20	5.50	0.10	3.00			1.00		1.00		1.30	12.10	13.20	-1.10
61	Central Peninsula Hospital (WEST) (CPH)	1.00	5.50	0.10								1.30	7.90	9.00	-1.10
63	Central Peninsula Hospital (EAST) (CPH)	1.00	5.50	0.10			1.00					1.30	8.90	10.00	-1.10
52	South Peninsula Hospital (SPH)	2.00	5.50	0.10									7.60	8.35	-0.75
65	South Peninsula Hospital (Roads) / (SPH)	2.00	5.50	0.10								1.30	8.90	9.75	-0.85
20	City of Homer	4.50	5.50	0.10							1.75		11.85	12.85	-1.00
80	City of Kachemak	2.00	5.50	0.10							1.75		9.35	10.35	-1.00
30	City of Kenai	4.50	5.50	0.10						1.00			11.10	12.10	-1.00
10	City of Seldovia	4.60	5.50	0.10									10.20	13.85	-3.65
40	City of Seward	3.12	5.50	0.10					0.50				9.22	10.22	-1.00
41	City of Seward Special	3.12	5.50	0.10					0.50				9.22	10.22	-1.00
70	City of Soldotna	1.65	5.50	0.10		2.55				1.00			10.80	11.60	-0.80

MILL RATE HISTORY

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
Borough	6.50	6.50	6.50	6.50	6.50	5.50
Post Secondary Education	0.10	0.10	0.10	0.10	0.10	
Service Areas:						
Nikiski Fire	2.30	2.30	2.30	2.30	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	2.00	2.00
Central Emergency Services	2.60	2.60	2.35	2.35	2.35	2.55
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
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	1.50	1.50	1.40	1.40	1.30
Seward Bear Creek Flood	-	-	0.50	0.50	0.50	0.50
Nikiski Senior	0.15	0.15	0.15	0.20	0.20	0.20
Central Kenai Peninsula Hospital	0.40	0.50	0.50	1.00	1.00	1.00
South Kenai Peninsula Hospital	1.75	1.75	1.75	1.75	1.75	2.00



**INTERFUND TRANSFERS
FISCAL YEAR 2008 PROJECTION**

	TRANSFERS IN										
	TRANSFERS OUT	GENERAL FUND	SPECIAL REVENUE FUNDS						DEBT SERVICE	CAPITAL PROJECTS	
Central Emergency			School Fund	Postsecondary Education	RIAD Match Fund	Kenai River Center	Nikiski Seniors	Solid Waste			
General Fund	\$ 48,870,936		\$ 37,712,068	\$ 386,199		\$ 420,289	\$ 33,220	\$ 6,034,273	\$ 2,384,887	\$ 1,900,000	
Special Revenue Funds:											
Nikiski Fire	245,186	70,186								175,000	
Bear Creek Fire	125,000									125,000	
Anchor Point Fire & Emergency Medical	115,000									115,000	
Central Emergency Services	737,564	70,186							192,378	475,000	
Kachemak Emergency Services	150,000									150,000	
Central Peninsula Emergency Medical	9,400		9,400								
North Peninsula Recreation Roads	75,000 1,278,430					28,430				75,000 1,250,000	
Disaster Relief	67,469	67,469									
Solid Waste	1,378,225								828,225	550,000	
Central Peninsula Hospital	9,480,672								3,764,775	5,715,897	
South Peninsula Hospital	1,903,024								1,548,959	354,065	
	<u>64,435,906</u>	<u>207,841</u>	<u>9,400</u>	<u>37,712,068</u>	<u>386,199</u>	<u>28,430</u>	<u>420,289</u>	<u>33,220</u>	<u>6,034,273</u>	<u>8,719,224</u>	<u>10,884,962</u>

**INTERDEPARTMENTAL CHARGES
FISCAL YEAR 2008**

	TRANSFERS OUT	TRANSFERS IN		
		GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS
General Fund:				
Purchasing	\$ 211,112	\$ -	\$ 211,112	\$ -
Major Projects	853,500	-	-	853,500
Non-departmental	669,614	-	-	-
Special Revenue Funds:				
Nikiski Fire	-	-	106,185	-
Bear Creek Fire	-	-	4,053	-
Anchor Point Fire & Emergency	-	-	-	-
Medical	-	-	7,562	-
Central Emergency Services	-	-	146,402	-
Kachemak Emergency	-	-	11,201	-
Lowell Point Emergency	-	-	349	-
North Peninsula Recreation	-	-	39,335	-
Roads	-	-	109,594	-
School Fund-Maintenance	625,768	250,000	-	375,768
Land Trust Fund	-	-	35,742	-
Facilities Management	-	-	3,404	-
Seward Bear Creek Flood	-	-	6,445	-
Nikiski Senior	-	-	2,369	-
Solid Waste	103,469	-	-	103,469
Central Peninsula Hospital	-	-	8,523	-
South Peninsula Hospital	-	-	3,550	-
Misc. Capital Projects & Grants	-	-	-	184,900
	<u>\$ 2,463,463</u>	<u>\$ 250,000</u>	<u>\$ 695,826</u>	<u>\$ 1,517,637</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.

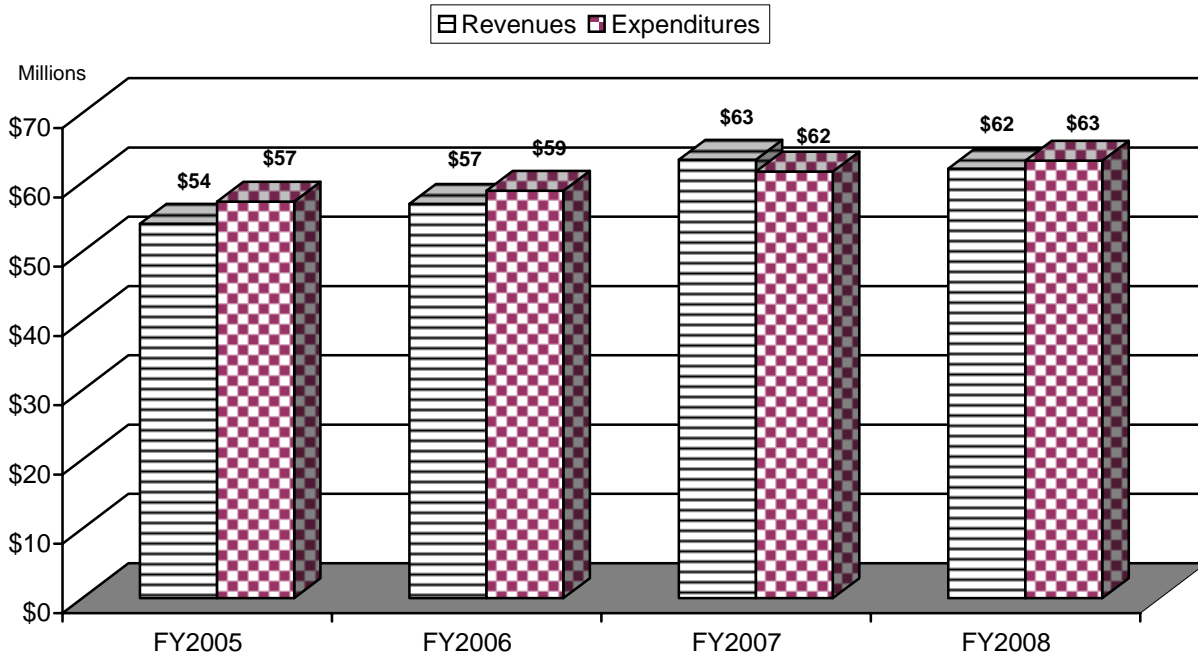
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GENERAL FUND

<u>DEPARTMENT #</u>	<u>DEPARTMENT NAME</u>	<u>PAGE #</u>
100.11110	Assembly Administration	58
100.11120	Assembly Clerk	60
100.11130	Assembly Elections	62
100.11140	Assembly Records Management	64
100.11210	Mayor Administration	68
100.11225	Community & Economic Development Division	70
100.11227	Purchasing and Contracting	72
100.11250	Emergency Management – Administration	74
100.11255	Emergency Management – 911 Communications	76
100.11230	General Services - Administration	80
100.11231	General Services - MIS	82
100.11232	General Services - GIS	86
100.11233	General Services – Print / Mail	88
100.11235	General Services – Custodial Maintenance	90
100.11310	Legal Administration	94
100.11410	Finance – Administration	96
100.11430	Finance – Financial Services	98
100.11440	Finance – Property Tax and Collections	100
100.11441	Finance – Sales Tax	102
100.11510	Assessing Administration	106
100.11520	Assessing Appraisal	108
100.21110	Resource Planning Administration	112
100.22140	Coastal Zone Management	116
100.31110	Major Projects - Administration	118
100.62110-62195	Senior Citizens Grant Program	120
100.94910	Non-Departmental	122

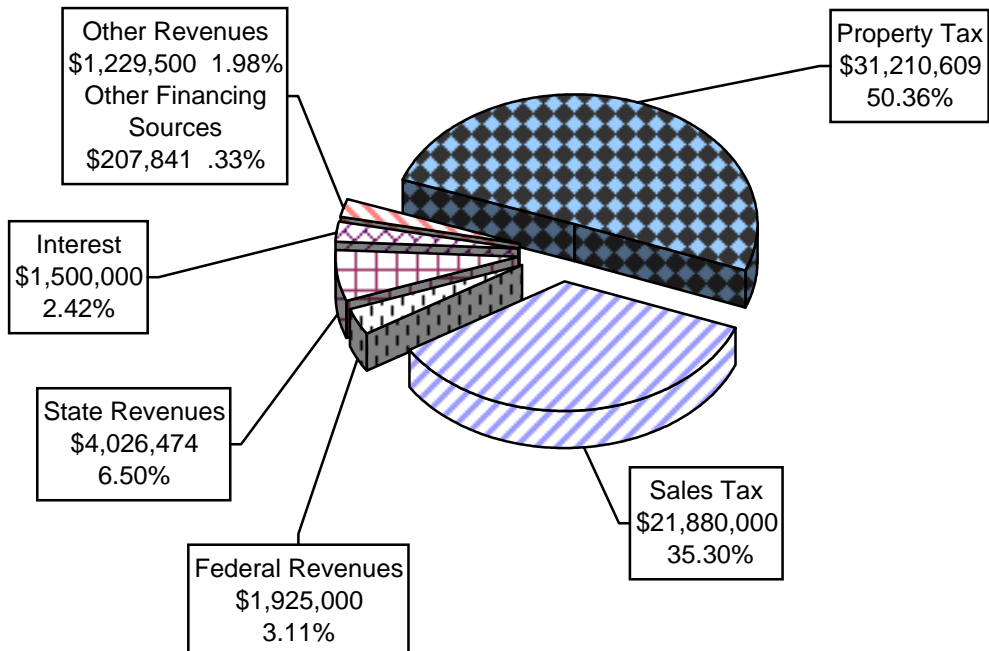
The General Fund is established to account for the financial operations of the Kenai Peninsula Borough which are not accounted for in any other fund. Principal sources of revenue are property taxes, sales tax, and intergovernmental revenue. Primary expenditures are for general government and planning. Primary transfers are for local effort to the school district, Kenai River Center, solid waste, debt service, and school and general government capital projects.

GENERAL FUND REVENUES AND EXPENDITURES HISTORY



* FY2007 is based on estimates made prior to year end. FY2008 is based on projected budget.

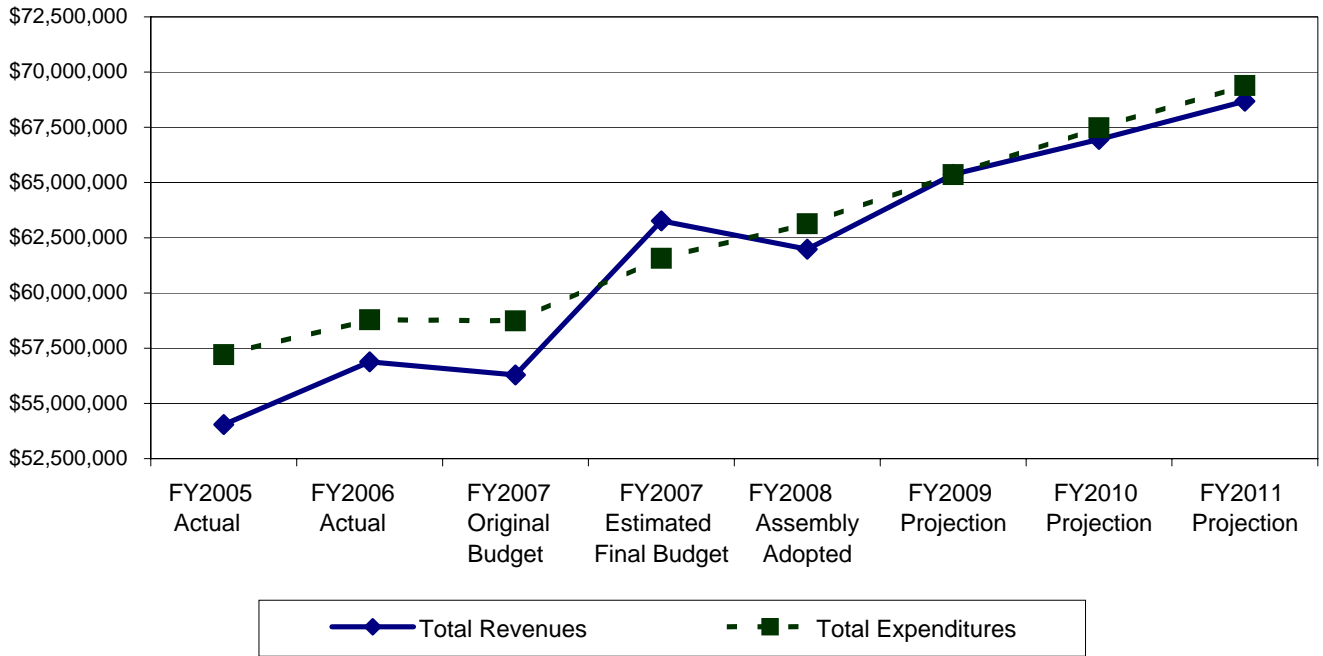
WHERE THE MONEY COMES FROM GENERAL FUND REVENUE PROJECTIONS - FY2008 \$61,979,424



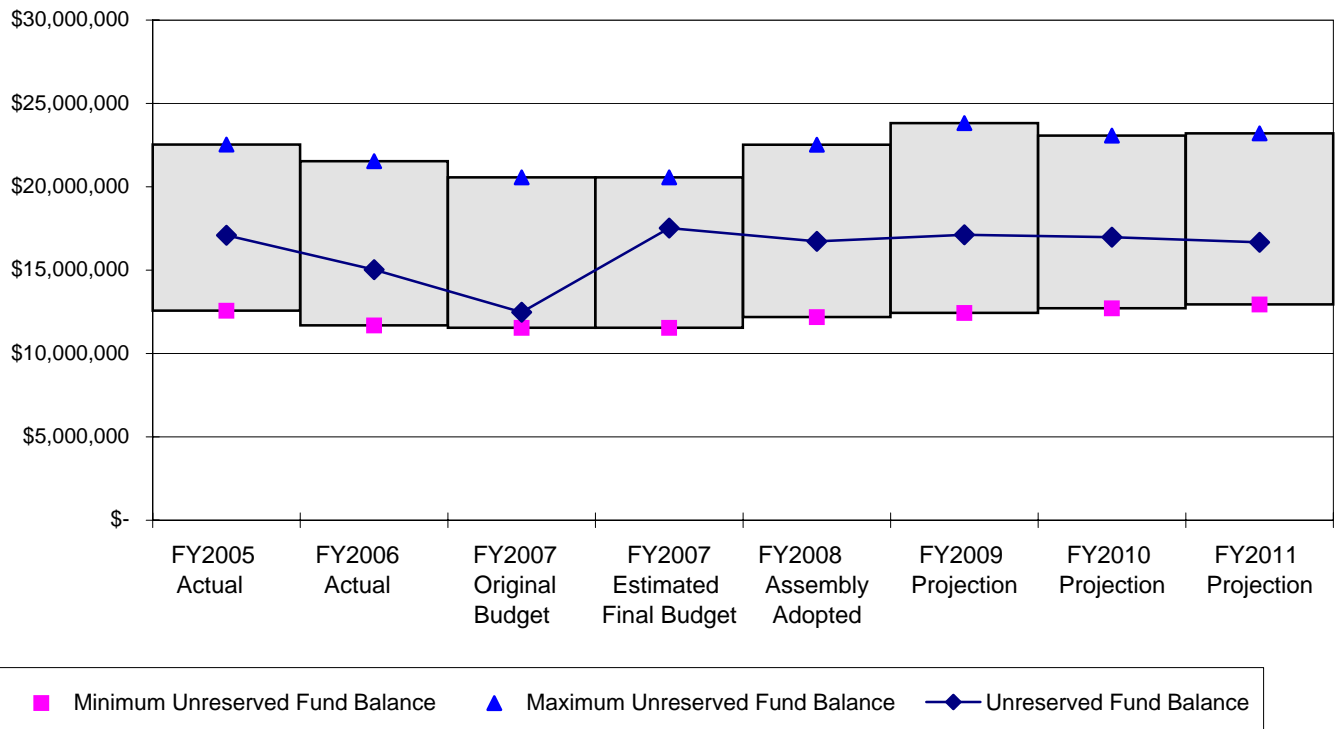
Fund: 100 General Fund

Fund Budget:	FY2005	FY2006	FY2007	FY2007	FY2008	FY2009	FY2010	FY2011
	Actual	Actual	Original Budget	Estimated Final Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Values (000'S)								
Real	3,441,400	3,719,736	4,077,158	4,077,158	4,561,288	4,743,739	4,933,488	5,130,828
Personal	211,544	191,343	197,026	197,026	191,494	195,324	199,231	203,216
Oil & Gas (AS 43.56)	611,303	566,382	557,070	557,070	607,052	588,841	559,399	531,429
Total Taxable Values	4,264,247	4,477,461	4,831,254	4,831,254	5,359,834	5,527,904	5,692,118	5,865,472
Mill Rate	6.50	6.50	6.50	6.50	5.50	5.30	5.30	5.30
Revenues:								
Property Taxes:								
Real	\$ 22,418,645	\$ 24,053,490	\$ 26,501,527	\$ 26,501,527	\$ 25,087,084	\$ 25,141,817	\$ 26,147,486	\$ 27,193,386
Personal	1,551,594	1,700,109	1,658,417	1,658,417	1,478,099	1,425,941	1,454,463	1,483,552
Oil & Gas (AS 43.56)	4,144,965	3,654,148	3,620,955	3,620,955	3,338,786	3,120,857	2,964,815	2,816,574
Penalty and Interest	505,399	446,531	515,507	515,507	456,640	465,773	475,088	484,590
Motor Vehicle Tax	843,105	831,638	975,000	850,000	850,000	867,000	884,340	902,027
Total Property Taxes	29,463,708	30,685,916	33,271,406	33,146,406	31,210,609	31,021,388	31,926,192	32,880,129
Sales Tax	15,670,832	16,755,426	16,625,186	17,523,942	21,880,000	27,536,400	28,362,492	29,213,367
Federal Revenue	2,011,208	1,998,340	1,925,000	2,000,000	1,925,000	1,925,000	1,925,000	1,925,000
State Revenue	3,471,849	3,852,990	2,093,066	6,031,278	4,026,474	2,241,816	2,213,675	2,208,496
Interest Revenue	2,539,236	1,109,826	1,105,660	1,505,660	1,500,000	1,250,000	1,100,000	1,000,000
Other Revenue	782,684	852,827	1,073,500	1,073,500	1,229,500	1,254,090	1,279,172	1,304,755
Total Revenues	53,939,517	55,255,325	56,093,818	61,280,786	61,771,583	65,228,694	66,806,531	68,531,747
Other Financing Sources:								
Transfers From Other Funds:	105,783	1,627,877	195,320	1,983,539	207,841	143,180	146,044	148,964
Total Other Financing Sources	105,783	1,627,877	195,320	1,983,539	207,841	143,180	146,044	148,964
Total Revenues and Other Financing Sources	54,045,300	56,883,202	56,289,138	63,264,325	61,979,424	65,371,874	66,952,575	68,680,711
Expenditures:								
Personnel	8,979,533	9,297,677	10,245,676	10,526,028	10,760,794	11,298,834	11,807,282	12,279,573
Supplies	270,453	190,798	224,005	246,457	217,645	221,998	226,438	230,967
Services	4,152,418	3,746,889	4,046,520	4,374,943	4,602,943	4,695,002	4,788,902	4,884,680
Capital Outlay	234,187	121,492	162,000	226,231	164,650	167,943	171,302	174,728
Interdepartmental Charges	(771,834)	(852,452)	(1,795,981)	(1,795,981)	(1,484,226)	(1,513,911)	(1,544,189)	(1,575,073)
Total Expenditures	12,864,757	12,504,404	12,882,220	13,577,678	14,261,806	14,869,866	15,449,735	15,994,875
Operating Transfers To:								
Special Revenue Fund - Schools	33,744,326	34,973,682	36,761,137	37,944,869	37,712,068	38,843,430	40,008,733	41,208,995
Special Revenue Fund - Solid Waste	4,678,889	5,106,901	4,874,390	4,984,390	6,034,273	6,189,266	7,073,757	7,461,194
Special Revenue Funds - Other	465,496	497,368	548,748	998,748	839,708	1,118,574	1,152,155	1,187,293
Debt Service - School Debt	3,777,965	3,719,707	2,122,238	2,110,238	2,384,887	2,334,738	2,294,537	2,287,138
Capital Projects - Schools	1,250,000	1,250,000	1,250,000	1,250,000	1,450,000	1,250,000	1,250,000	1,250,000
Capital Projects - Other	427,335	434,960	-	400,000	450,000	750,000	250,000	-
Proprietary Funds	-	300,000	300,000	300,000	-	-	-	-
Total Operating Transfers	44,344,011	46,282,618	45,856,513	47,988,245	48,870,936	50,486,008	52,029,182	53,394,620
Total Expenditures and Operating Transfers	57,208,768	58,787,022	58,738,733	61,565,923	63,132,742	65,355,874	67,478,917	69,389,495
Net Results From Operations	(3,163,468)	(1,903,820)	(2,449,595)	1,698,402	(1,153,318)	16,000	(526,342)	(708,784)
Projected Lapse			322,056	543,107	356,545	371,747	386,243	399,872
Fund Balance Appropriated	3,163,468	1,903,820	2,127,539	-	796,773	-	140,098	308,912
Excess/(Deficit)	-	-	-	2,241,509	-	387,747	-	-
Beginning Fund Balance	20,352,591	17,189,123	14,599,135	15,285,303	17,526,813	16,730,040	17,117,786	16,977,688
Fund Balance Appropriated	(3,163,468)	(1,903,820)	(2,127,539)	-	(796,773)	-	(140,098)	(308,912)
Surplus From Operations	-	-	-	2,241,509	-	387,747	-	-
Ending Fund Balance	17,189,123	15,285,303	12,471,596	17,526,813	16,730,040	17,117,786	16,977,688	16,668,776
Reserved Fund Balance	98,704	252,852	-	-	-	-	-	-
Unreserved Fund Balance	17,090,419	15,032,451	12,471,596	17,526,813	16,730,040	17,117,786	16,977,688	16,668,776
Total Fund Balance	\$ 17,189,123	\$ 15,285,303	\$ 12,471,596	\$ 17,526,813	\$ 16,730,040	\$ 17,117,786	\$ 16,977,688	\$ 16,668,776

GENERAL FUND REVENUES AND EXPENDITURES



GENERAL FUND UNRESERVED FUND BALANCE



RECAPITULATION OF DEPARTMENT BUDGETS

	Permanent Positions			Personnel		Supplies		Services	
	Original FY2007	Adopted FY2008	Increase (Decrease)	Original FY2007	Adopted FY2008	Original FY2007	Adopted FY2008	Original FY2007	Adopted FY2008
Assembly									
-Administration	-	-	-	\$ 170,341	\$ 173,000	\$ 4,500	\$ 4,000	\$ 185,870	\$ 203,635
-Clerk	3.67	3.67	-	299,522	320,200	5,000	5,750	109,427	113,184
-Elections	-	-	-	35,847	35,847	3,000	3,000	79,725	84,525
-Records Management	1.83	1.83	-	127,327	132,091	13,200	10,200	50,254	58,294
Total Assembly	5.50	5.50	-	633,037	661,138	25,700	22,950	425,276	459,638
Administration									
-Mayor	6.00	6.00	-	566,832	592,560	3,500	4,500	62,800	84,400
-Purchasing and Contracting	4.00	4.00	-	376,820	371,435	3,125	4,525	18,970	20,240
-Emergency Management	2.80	3.30	0.50	206,406	269,573	8,750	13,000	180,558	198,488
-911 Communications	7.20	8.70	1.50	513,351	621,322	4,500	2,000	454,018	513,242
-General Services - Admin	3.50	3.70	0.20	328,340	351,089	600	1,200	77,350	83,375
-General Services - MIS	11.00	11.00	-	1,123,846	1,173,118	60,500	55,700	404,548	359,551
-General Services - GIS	4.00	4.00	-	339,530	352,849	20,500	15,500	87,490	92,735
-General Services - Printing/Mail	1.80	1.80	-	115,234	116,024	31,120	31,120	82,043	103,890
-General Services - Cust. Maint.	1.30	1.30	-	84,024	86,413	4,750	3,000	13,500	12,000
Total Administration	41.60	43.80	2.20	3,654,383	3,934,383	137,345	130,545	1,381,277	1,467,921
Legal									
-Administration	5.00	5.00	-	559,218	582,245	3,000	3,000	166,060	167,430
Total Legal	5.00	5.00	-	559,218	582,245	3,000	3,000	166,060	167,430
Finance									
-Administration	3.00	3.00	-	318,597	332,813	2,500	2,600	101,033	99,163
-Financial Services	8.00	8.00	-	685,409	696,724	3,500	3,900	47,475	48,495
-Property Tax & Collections	8.00	8.00	-	599,715	595,105	4,000	4,000	118,025	121,139
-Sales Tax	4.00	4.00	-	318,188	329,339	2,000	2,000	51,228	57,155
Total Finance	23.00	23.00	-	1,921,909	1,953,981	12,000	12,500	317,761	325,952
Assessing									
-Administration	8.00	9.00	1.00	676,780	769,846	7,800	7,800	86,480	97,197
-Appraisal	13.00	13.00	-	1,162,698	1,192,922	8,700	8,200	193,950	166,209
Total Assessing	21.00	22.00	1.00	1,839,478	1,962,768	16,500	16,000	280,430	263,406
Resource Planning									
-Administration	9.00	9.00	-	831,018	857,546	18,710	22,000	240,946	243,525
Total Resource Planning	9.00	9.00	-	831,018	857,546	18,710	22,000	240,946	243,525
Major Projects									
-Administration	8.00	8.00	-	797,133	799,233	10,750	10,650	72,751	69,063
Total Major Projects	8.00	8.00	-	797,133	799,233	10,750	10,650	72,751	69,063
Senior Citizens									
-Administration	-	-	-	-	-	-	-	398,322	438,154
Total Senior Citizens	-	-	-	-	-	-	-	398,322	438,154
Non-Departmental									
-Administration	-	-	-	9,500	9,500	-	-	763,697	1,167,854
Total Non-Departmental	-	-	-	9,500	9,500	-	-	763,697	1,167,854
Total Operations	113.10	116.30	3.20	10,245,676	10,760,794	224,005	217,645	4,046,520	4,602,943
Transfers									
School Funding									
-School District Operations	-	-	-	-	-	-	-	-	-
-Custodial Maintenance	-	-	-	-	-	-	-	-	-
-Maintenance	-	-	-	-	-	-	-	-	-
-Audit Services	-	-	-	-	-	-	-	-	-
-Insurance Premium	-	-	-	-	-	-	-	-	-
-Utilities	-	-	-	-	-	-	-	-	-
Total Operations	-	-	-	-	-	-	-	-	-
-School - Debt Service	-	-	-	-	-	-	-	-	-
-School Revenue-Capital Projects	-	-	-	-	-	-	-	-	-
Total School Funding	-	-	-	-	-	-	-	-	-
Solid Waste Funding									
Total Solid Waste Funding	-	-	-	-	-	-	-	-	-
Other Transfers									
Special Revenue Funds	-	-	-	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-	-	-	-
Proprietary Funds	-	-	-	-	-	-	-	-	-
Total Other Transfers	-	-	-	-	-	-	-	-	-
Total General Fund	113.10	116.30	3.20	\$ 10,245,676	\$ 10,760,794	\$ 224,005	\$ 217,645	\$ 4,046,520	\$ 4,602,943

RECAPITULATION OF DEPARTMENT BUDGETS

Capital Outlay & Equipment		Interfund Transfers		Interdepartmental Charges		Totals			Percent Change
Original FY2007	Adopted FY2008	Original FY2007	Adopted FY2008	Original FY2007	Adopted FY2008	Original FY2007	Adopted FY2008	Increase (Decrease)	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360,711	\$ 380,635	\$ 19,924	5.52%
-	1,400	-	-	-	-	413,949	440,534	26,585	6.42%
-	-	-	-	-	-	118,572	123,372	4,800	4.05%
-	-	-	-	-	-	190,781	200,585	9,804	5.14%
-	1,400	-	-	-	-	1,084,013	1,145,126	61,113	5.64%
3,000	5,000	-	-	-	-	636,132	686,460	50,328	7.91%
4,200	4,200	-	-	(235,792)	(211,112)	167,323	189,288	21,965	13.13%
12,950	39,700	-	-	-	-	408,664	520,761	112,097	27.43%
6,200	-	-	-	73,905	86,072	1,051,974	1,222,636	170,662	16.22%
2,000	8,500	-	-	-	-	408,290	444,164	35,874	8.79%
41,650	24,650	-	-	-	-	1,630,544	1,613,019	(17,525)	-1.07%
29,000	18,000	-	-	-	-	476,520	479,084	2,564	0.54%
500	1,000	-	-	-	-	228,897	252,034	23,137	10.11%
500	500	-	-	-	-	102,774	101,913	(861)	-0.84%
100,000	101,550	-	-	(161,887)	(125,040)	5,111,118	5,509,359	398,241	7.79%
5,000	5,000	-	-	-	-	733,278	757,675	24,397	3.33%
5,000	5,000	-	-	-	-	733,278	757,675	24,397	3.33%
2,000	2,100	-	-	-	-	424,130	436,676	12,546	2.96%
2,000	2,200	-	-	-	-	738,384	751,319	12,935	1.75%
3,000	5,200	-	-	-	-	724,740	725,444	704	0.10%
3,000	2,700	-	-	-	-	374,416	391,194	16,778	4.48%
10,000	12,200	-	-	-	-	2,261,670	2,304,633	42,963	1.90%
5,000	9,000	-	-	-	-	776,060	883,843	107,783	13.89%
15,000	14,000	-	-	-	-	1,380,348	1,381,331	983	0.07%
20,000	23,000	-	-	-	-	2,156,408	2,265,174	108,766	5.04%
24,500	18,500	-	-	(73,905)	(86,072)	1,041,269	1,055,499	14,230	1.37%
24,500	18,500	-	-	(73,905)	(86,072)	1,041,269	1,055,499	14,230	1.37%
2,500	3,000	-	-	(785,000)	(853,500)	98,134	28,446	(69,688)	-71.01%
2,500	3,000	-	-	(785,000)	(853,500)	98,134	28,446	(69,688)	-71.01%
-	-	-	-	-	-	398,322	438,154	39,832	10.00%
-	-	-	-	-	-	398,322	438,154	39,832	10.00%
-	-	-	-	(775,189)	(419,614)	(1,992)	757,740	759,732	-38139.16%
-	-	-	-	(775,189)	(419,614)	(1,992)	757,740	759,732	-38,139.16%
162,000	164,650	-	-	(1,795,981)	(1,484,226)	12,882,220	14,261,806	1,379,586	10.71%
-	-	28,881,714	29,558,128	-	-	28,881,714	29,558,128	676,414	2.34%
-	-	101,874	99,213	-	-	101,874	99,213	(2,661)	-2.61%
-	-	5,684,563	5,943,967	-	-	5,684,563	5,943,967	259,404	4.56%
-	-	26,500	27,500	-	-	26,500	27,500	1,000	3.77%
-	-	2,011,056	2,019,515	-	-	2,011,056	2,019,515	8,459	0.42%
-	-	55,430	63,745	-	-	55,430	63,745	8,315	15.00%
-	-	36,761,137	37,712,068	-	-	36,761,137	37,712,068	950,931	2.59%
-	-	2,122,238	2,384,887	-	-	2,122,238	2,384,887	262,649	12.38%
-	-	1,250,000	1,450,000	-	-	1,250,000	1,450,000	200,000	16.00%
-	-	40,133,375	41,546,955	-	-	40,133,375	41,546,955	1,413,580	3.52%
-	-	4,874,390	6,034,273	-	-	4,874,390	6,034,273	1,159,883	23.80%
-	-	4,874,390	6,034,273	-	-	4,874,390	6,034,273	1,159,883	23.80%
-	-	548,748	839,708	-	-	548,748	839,708	290,960	53.02%
-	-	-	450,000	-	-	-	450,000	450,000	-
-	-	300,000	-	-	-	300,000	-	(300,000)	-100.00%
-	-	848,748	1,289,708	-	-	848,748	1,289,708	440,960	51.95%
\$ 162,000	\$ 164,650	\$ 45,856,513	\$ 48,870,936	\$ (1,795,981)	\$ (1,484,226)	\$ 58,738,733	\$ 63,132,742	\$ 4,394,009	7.48%

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget	%
PERSONNEL								
40110 Regular Wages	\$ 5,292,140	\$ 5,314,440	\$ 5,830,749	\$ 5,799,995	\$ 6,183,615	\$ 6,176,768	\$ 376,773	6.50%
40120 Temporary Wages	215,496	262,100	261,723	282,723	261,723	261,723	(21,000)	-7.43%
40130 Overtime Wages	80,874	71,655	99,661	103,661	99,945	99,889	(3,772)	-3.64%
40210 FICA	489,158	501,281	552,205	552,205	576,157	575,495	23,290	4.22%
40221 PERS	733,352	994,677	1,362,361	1,648,467	2,348,311	1,381,919	(266,548)	-16.17%
40321 Health Insurance	1,436,099	1,382,898	1,379,277	1,379,277	1,473,472	1,473,472	94,195	6.83%
40322 Life Insurance	14,130	14,206	15,174	15,174	16,018	16,002	828	5.46%
40410 Leave	611,694	620,139	595,646	595,646	633,849	632,262	36,616	6.15%
40411 Sick Leave	105,286	118,115	138,180	138,180	132,835	132,660	(5,520)	-3.99%
40511 Other benefits	1,304	18,166	10,700	10,700	10,604	10,604	(96)	-0.90%
Total: Personnel	8,979,533	9,297,677	10,245,676	10,526,028	11,736,529	10,760,794	234,766	2.23%
SUPPLIES								
42021 Promotional Supplies	-	-	-	500	1,000	1,000	500	100.00%
42110 Office Supplies	69,082	54,279	67,600	69,840	68,200	68,200	(1,640)	-2.35%
42120 Computer Software	111,268	34,663	28,800	37,439	19,050	19,050	(18,389)	-49.12%
42210 Operating Supplies	72,779	74,592	82,510	99,332	74,400	74,400	(24,932)	-25.10%
42230 Fuel, Oils and Lubricants	7,153	10,102	8,100	14,150	11,900	11,900	(2,250)	-15.90%
42250 Uniforms	640	625	645	645	645	645	-	0.00%
42310 Repair/Maintenance Supplies	710	11,513	25,900	14,354	32,200	32,200	17,846	124.33%
42360 Motor Vehicle Repair Supplies	410	-	500	232	2,600	500	268	115.52%
42410 Small Tools	8,411	5,024	9,950	9,965	9,750	9,750	(215)	-2.16%
Total: Supplies	270,453	190,798	224,005	246,457	219,745	217,645	(28,812)	-11.69%
SERVICES								
43006 Senior Centers Grant Program	398,322	398,322	398,322	398,322	398,322	438,154	39,832	10.00%
43009 Contractual Services - EDD	50,000	50,000	50,000	50,000	50,000	50,000	-	0.00%
43010 Contractual Services - CARTS	50,000	30,000	25,000	25,000	40,000	25,000	-	0.00%
43011 Contractual Services	1,362,466	880,627	809,239	1,066,118	1,062,973	1,068,310	2,192	0.21%
43012 Audit Services	33,000	32,000	33,000	34,000	34,500	34,500	500	1.47%
43013 Radio Broadcasts	13,876	10,542	14,000	14,000	14,000	14,000	-	0.00%
43015 Water/Air Sample Testing	-	-	5,000	5,000	5,000	5,000	-	0.00%
43017 Investment Portfolio Fees	58,389	47,401	65,000	65,000	62,000	62,000	(3,000)	-4.62%
43019 Software Licensing	14,711	118,419	288,215	281,015	366,575	366,575	85,560	30.45%
43021 Peninsula Promotion	176,990	228,858	155,000	154,500	230,000	230,000	75,500	48.87%
43031 Litigation	3,351	3,221	6,000	6,000	6,000	6,000	-	0.00%
43034 Atty's Fees - Special	43,929	21,561	20,000	20,000	25,000	25,000	5,000	25.00%
43110 Communications	300,057	270,843	303,293	309,259	333,993	333,993	24,734	8.00%
43140 Postage	116,111	113,468	136,800	142,211	135,800	135,800	(6,411)	-4.51%
43210 Transportation/Subsistence	262,669	214,641	278,525	291,135	295,871	295,871	4,736	1.63%
43215 Travel - Out of State	18,595	9,204	12,650	10,650	11,515	11,515	865	8.12%
43216 Travel - In State	12,566	6,873	17,850	15,850	24,550	24,550	8,700	54.89%
43220 Car Allowance	146,811	134,764	124,200	124,200	77,400	142,200	18,000	14.49%
43221 Car Allowance/PC	22,650	22,200	23,400	23,400	23,400	23,400	-	0.00%
43250 Freight and Express	233	803	3,750	3,550	3,650	3,650	100	2.82%
43260 Training	34,721	40,753	59,280	64,180	61,460	61,460	(2,720)	-4.24%
43270 Employee Development	3,456	5,694	7,500	7,500	7,500	7,500	-	0.00%
43310 Advertising	182,240	169,543	183,450	205,398	201,610	201,610	(3,788)	-1.84%
43410 Printing	48,888	73,467	82,000	93,860	67,900	67,900	(25,960)	-27.66%
43510 Insurance Premium	96,371	118,762	119,751	119,751	127,465	127,465	7,714	6.44%
43600 Project Management	4,636	35	-	-	-	-	-	-
43610 Utilities	89,130	102,210	152,782	143,378	187,211	187,211	43,833	30.57%
43720 Equipment Maintenance	263,994	96,437	147,310	157,385	208,816	208,816	51,431	32.68%
43750 Vehicle Maintenance	168	19	2,700	2,700	4,800	4,800	2,100	77.78%
43780 Maintenance Buildings	-	-	3,132	3,132	3,266	3,266	134	4.28%
43810 Rents and Operating	51,350	52,426	29,880	29,543	29,780	29,780	237	0.80%
43812 Equipment Replacement Pymt.	179,703	373,453	347,282	347,282	268,029	264,529	(82,753)	-23.83%
43920 Dues and Subscription	85,047	87,726	91,209	92,204	92,088	92,088	(116)	-0.13%
43931 Recording Fees	14,076	20,037	16,000	16,000	16,000	16,000	-	0.00%
43932 Litigation Reports	13,912	12,580	15,000	33,420	15,000	15,000	(18,420)	-55.12%
43999 Contingency	-	-	20,000	20,000	20,000	20,000	-	0.00%
Total: Services	4,152,418	3,746,889	4,046,520	4,374,943	4,511,474	4,602,943	228,000	5.21%

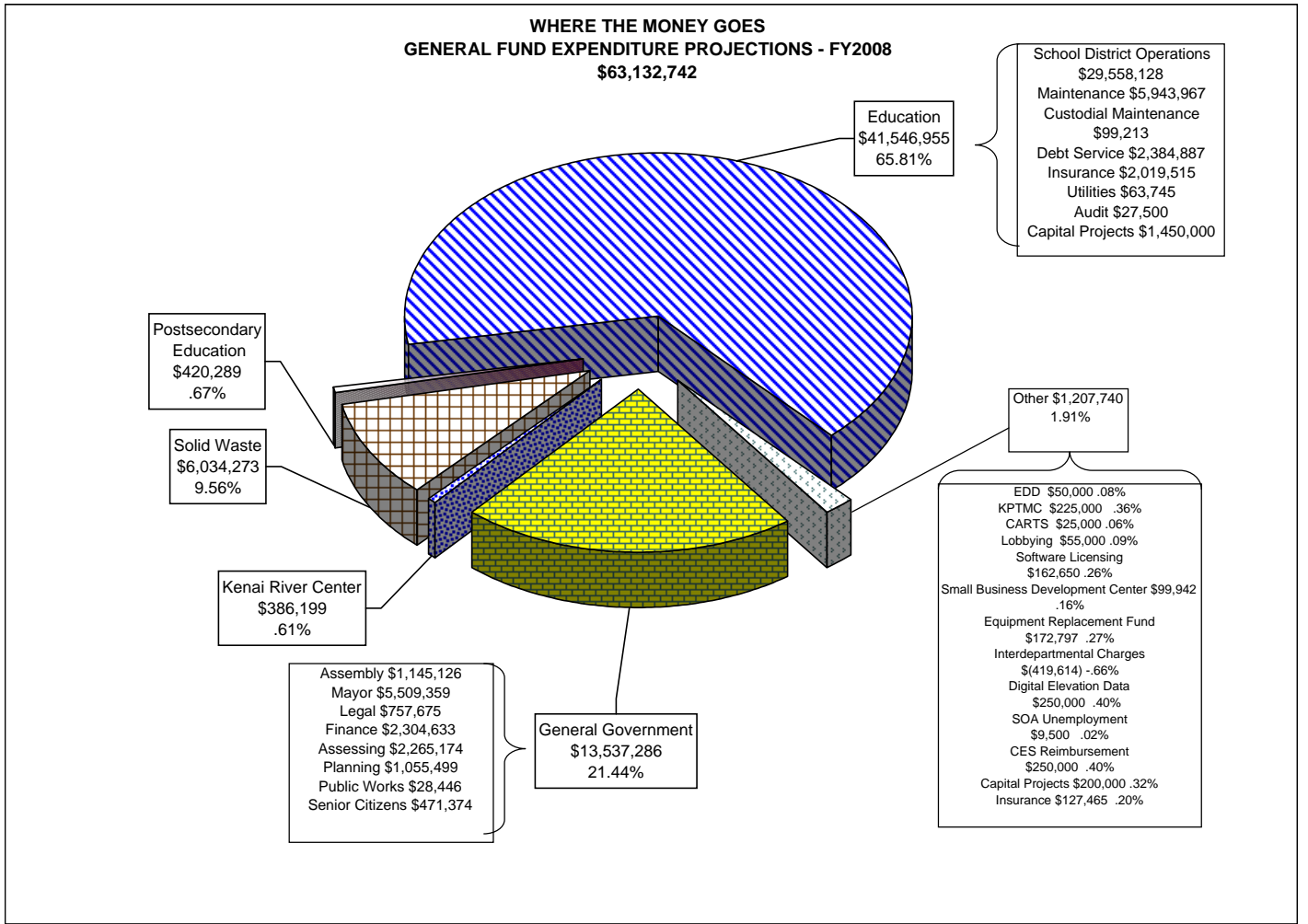
Fund 100 General Fund
Total General Fund Expenditures By Line Item - Continued

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
CAPITAL OUTLAY								
48110 Office Furniture	17,543	-	5,000	13,754	5,000	5,000	(8,754)	-63.65%
48120 Office Machines	73,162	43,137	48,500	58,406	23,000	23,000	(35,406)	-60.62%
48210 Communications Equipment	-	1,651	-	-	-	-	-	-
48311 Machinery and Equipment	-	-	-	-	34,000	34,000	34,000	-
48710 Minor Office Equipment	126,686	67,990	94,100	138,882	85,450	85,450	(53,432)	-38.47%
48720 Minor Office Furniture	12,782	7,975	12,400	13,189	15,200	15,200	2,011	15.25%
48740 Minor Machinery & Equipment	4,014	739	2,000	2,000	2,000	2,000	-	0.00%
Total: Capital Outlay	234,187	121,492	162,000	226,231	164,650	164,650	(61,581)	-27.22%
TRANSFERS								
50241 Tfr S/D Operations	33,744,326	34,973,682	36,761,137	37,944,869	37,712,068	37,712,068	(232,801)	-0.61%
50242 Tfr Postsecondary Education	-	-	-	-	-	420,289	420,289	-
50251 Tfr Kenai River Fund	410,496	417,168	468,548	468,548	382,599	386,199	(82,349)	-17.58%
50257 Tfr Coastal Zone management	10,000	-	-	-	-	-	-	-
50260 Tfr Disaster Relief	14,800	50,000	50,000	500,000	-	-	(500,000)	-100.00%
50280 Tfr Nikiski Senior Service Area	30,200	30,200	30,200	30,200	30,200	33,220	3,020	10.00%
50290 Tfr to Solid Waste	4,678,889	5,106,901	4,874,390	4,984,390	5,915,673	6,034,273	1,049,883	21.06%
50308 Tfr School Debt	3,777,965	3,719,707	2,097,238	2,097,238	2,359,887	2,359,887	262,649	12.52%
50349 Tfr School Debt Expense	-	-	25,000	13,000	25,000	25,000	12,000	92.31%
50400 Tfr School Capital Projects	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,450,000	200,000	16.00%
50407 Tfr General Gov't. Cap Proj	150,000	184,960	-	150,000	380,500	200,000	50,000	33.33%
50411 Tfr Solid Waste Capital Project	37,500	-	-	-	-	-	-	-
50443 Tfr Central Emergency SA Cap Proj.	-	250,000	-	250,000	250,000	250,000	-	0.00%
50455 Tfr 911 Communications Capital Proj.	239,835	-	-	-	-	-	-	-
50701 Tfr Self-Insurance Reserve Fund	-	-	300,000	300,000	-	-	(300,000)	-100.00%
50705 Tfr Equipment Replacement	-	300,000	-	-	-	-	-	-
Total: Transfers	44,344,011	46,282,618	45,856,513	47,988,245	48,305,927	48,870,936	882,691	1.84%
INTERDEPARTMENTAL CHARGES								
60000 Charges (To) From Other Depts.	(771,834)	(852,452)	(1,795,981)	(1,795,981)	(1,955,445)	(1,484,226)	311,755	-17.36%
Total: Interdepartmental Charges	(771,834)	(852,452)	(1,795,981)	(1,795,981)	(1,955,445)	(1,484,226)	311,755	-17.36%
DEPARTMENT TOTAL								
	\$ 57,208,768	\$ 58,787,022	\$ 58,738,733	\$ 61,565,923	\$ 62,982,880	\$ 63,132,742	\$ 1,566,819	2.54%

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2005 ACTUAL		FY2006 ACTUAL		FY2007 BUDGET		FY2008 BUDGET	
	TAXABLE VALUE	MILL RATE	TAXABLE VALUE	MILL RATE	TAXABLE VALUE	MILL RATE	TAXABLE VALUE	MILL RATE
	4,264,247,000	EQUIVALENT	4,477,461,000	EQUIVALENT	4,831,254,000	EQUIVALENT	5,359,834,000	EQUIVALENT
REVENUES:								
Taxes:								
Property Tax	\$ 28,620,603	6.712	\$ 29,854,278	6.668	\$ 32,296,406	6.026	\$ 30,360,609	5.664
Motor Vehicle Tax	843,105	0.198	831,638	0.186	975,000	0.182	850,000	0.159
Sales Tax	15,670,832	3.675	16,755,426	3.742	16,625,186	3.102	21,880,000	4.082
Total Taxes	45,134,540	10.584	47,441,342	9.820	49,896,592	9.309	53,090,609	9.905
Federal Revenues	2,011,208	0.472	1,998,341	0.414	1,925,000	0.359	1,925,000	0.359
State Revenues:								
Reimbursement for School Debt	2,644,575	0.620	2,603,187	0.581	1,468,066	0.274	1,651,921	0.308
State Fiscal Relief	-	0.000	268,680	0.060	-	0.000	1,749,553	0.326
Fish Tax	654,510	0.153	805,349	0.180	475,000	0.089	475,000	0.089
Fisheries Revitization Grant	-	0.000	-	0.000	-	0.000	-	0.000
Other	172,764	0.041	175,773	0.039	150,000	0.028	150,000	0.028
Total State Revenues	3,471,849	0.814	3,852,989	0.861	2,093,066	0.391	4,026,474	0.751
Fees, Costs & Miscellaneous	782,684	0.184	852,827	0.190	1,073,500	0.200	1,229,500	0.229
Interest Earned	2,539,236	0.595	1,109,826	0.248	1,105,660	0.206	1,500,000	0.280
Total Revenues	53,939,517	12.649	55,255,325	12.341	56,093,818	10.466	61,771,583	11.525
Other Financing Sources:								
Operating Transfers:								
Special Revenue	105,783	0.025	1,627,877	0.364	195,320	0.036	207,841	0.039
Total Other Financing Sources	105,783	0.025	1,627,877	0.364	195,320	0.036	207,841	0.039
Total Revenues and Other Financing Sources	\$ 54,045,300	12.674	\$ 56,883,202	12.704	\$ 56,289,138	10.502	\$ 61,979,424	11.564
EXPENDITURES:								
General Government:								
Assembly								
Administration	333,520	0.078	315,289	0.070	360,711	0.067	380,635	0.071
Clerk	418,136	0.098	377,682	0.084	413,949	0.077	440,534	0.082
Elections	97,625	0.023	126,639	0.028	118,572	0.022	123,372	0.023
Records Management	154,256	0.036	161,903	0.036	190,781	0.036	200,585	0.037
Total Assembly	1,003,537	0.235	981,513	0.219	1,084,013	0.202	1,145,126	0.214
Mayor								
Administration	304,820	0.071	328,097	0.073	636,132	0.119	686,460	0.128
Community & Economic Development	444,087	0.104	373,704	0.083	-	0.000	-	0.000
Purchasing and Contracting	147,909	0.035	139,500	0.031	167,323	0.031	189,288	0.035
Emergency Management	292,132	0.069	312,092	0.070	408,664	0.076	520,761	0.097
911 Communications	826,663	0.194	822,506	0.184	1,051,974	0.196	1,222,636	0.228
General Services-Administration	376,353	0.088	372,520	0.083	408,290	0.076	444,164	0.083
General Services-MIS	1,544,128	0.362	1,477,874	0.330	1,630,544	0.304	1,613,019	0.301
General Services-GIS	480,203	0.113	439,537	0.098	476,520	0.089	479,084	0.089
Print/Mail Services	218,854	0.051	218,948	0.049	228,897	0.043	252,034	0.047
Custodial Maintenance	90,639	0.021	97,733	0.022	102,774	0.019	101,913	0.019
Total Mayor	4,725,788	1.108	4,582,511	1.023	5,111,118	0.954	5,509,359	1.028
Legal	697,774	0.164	622,867	0.139	733,278	0.137	757,675	0.141
Finance								
Administration	375,957	0.088	381,478	0.085	424,130	0.079	436,676	0.081
Financial Services	624,593	0.146	621,793	0.139	738,384	0.138	751,319	0.140
Property Tax & Collections	613,166	0.144	640,660	0.143	724,740	0.135	725,444	0.135
Sales Tax	300,411	0.070	331,045	0.074	374,416	0.070	391,194	0.073
Total Finance	1,914,127	0.449	1,974,976	0.441	2,261,670	0.422	2,304,633	0.430
Assessing								
Administration	730,057	0.171	695,816	0.155	776,060	0.145	883,843	0.165
Appraisal	1,284,563	0.301	1,191,385	0.266	1,380,348	0.258	1,381,331	0.258
Total Assessing	2,014,620	0.472	1,887,201	0.421	2,156,408	0.402	2,265,174	0.423
Planning								
Administration	1,040,619	0.244	910,173	0.203	1,041,269	0.194	1,055,499	0.197
Coastal Zone Management	15,782	0.004	24,876	0.006	-	0.000	-	0.000
Total Planning	1,056,401	0.248	935,049	0.209	1,041,269	0.194	1,055,499	0.197
Public Works								
Major Projects Division	53,556	0.013	53,556	0.012	98,134	0.018	28,446	0.005
Total Public Works	82,489	0.019	53,556	0.012	98,134	0.018	28,446	0.005
Senior Citizens	398,322	0.093	398,322	0.089	398,322	0.074	438,154	0.082

Non-Departmental								
Contract Services	585,152	0.137	450,765	0.101	493,946	0.092	642,592	0.120
Tourism Promotion	172,500	0.040	217,500	0.049	150,000	0.028	225,000	0.042
Insurance	96,371	0.023	118,762	0.027	119,751	0.022	127,465	0.024
Other	-	0.000	189,607	0.042	9,500	0.002	182,297	0.034
Interdepartmental Charges	117,676	0.028	91,775	0.020	(775,189)	-0.145	(419,614)	-0.078
Total Non-Departmental	971,699	0.228	1,068,409	0.239	(1,992)	0.000	757,740	0.141
Total Operations	12,864,757	3.017	12,504,404	2.793	12,882,220	2.403	14,261,806	2.661
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	33,744,326	7.913	34,973,682	7.811	36,761,137	6.859	37,712,068	7.036
Postsecondary Education	-	-	-	-	-	0.000	420,289	0.078
Disaster Relief	14,800	0.003	50,000	0.011	50,000	0.009	-	0.000
Kenai River Center	410,496	0.096	417,168	0.093	468,548	0.087	386,199	0.072
Coastal Zone Management	10,000	0.002	-	0.000	-	0.000	-	0.000
Nikiski Senior	30,200	0.007	30,200	0.007	30,200	0.006	33,220	0.006
Solid Waste	4,716,389	1.106	5,106,901	1.141	4,874,390	0.909	6,034,273	1.126
Debt Service Fund:								
School Debt	3,777,965	0.886	3,719,707	0.831	2,122,238	0.396	2,384,887	0.445
Capital Projects Funds:								
School Revenue	1,250,000	0.293	1,250,000	0.279	1,250,000	0.233	1,450,000	0.271
911 Communications	239,835	0.056	-	0.000	-	0.000	-	0.000
General Government	150,000	0.035	184,960	0.041	-	0.000	200,000	0.037
Central Emergency Services	-	0.000	250,000	0.056	-	0.000	250,000	0.047
Proprietary Fund:								
Health Insurance Reserve Fund	-	0.000	-	0.000	300,000	0.056	-	0.000
Equipment Replacement Fund	-	0.000	300,000	0.067	-	0.000	-	0.000
Total Other Financing Uses	44,344,011	9.179	46,282,618	10.337	45,856,513	8.556	48,870,936	9.118
Total Expenditures and Other Financing Uses	57,208,768	11.841	58,787,022	13.130	58,738,733	10.959	63,132,742	11.779
Fund Balance Increase/(Decrease)	\$ (3,163,468)	(0.742)	\$ (1,903,820)	(0.425)	\$ (2,449,595)	(0.457)	\$ (1,153,318)	(0.215)



Fund: 100 General Fund
Dept: 11110 Assembly Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 167,981	\$ 168,971	\$ 170,341	\$ 172,896	\$ 173,000
Supplies	1,103	1,533	4,500	4,500	4,000
Services	164,436	144,785	185,870	186,870	203,635
Total Expenditures	\$ 333,520	\$ 315,289	\$ 360,711	\$ 364,266	\$ 380,635

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: As elected representatives of districts of the Kenai Peninsula Borough, the Assembly:

- Formulates policies and ordinances to guide the orderly development and administration of the Borough;
- Determines the use of tax dollars and other funding sources to meet the needs of the Borough;
- Approves and adopts all Borough budgets;
- Holds public meetings to give the citizens of the Borough the opportunity to express their opinions and participate in the policy making process;
- Responds to public requests regarding services and information;
- Keeps constituency informed of Borough issues and activities through broadcast of public meetings.

FY2008 OBJECTIVES:

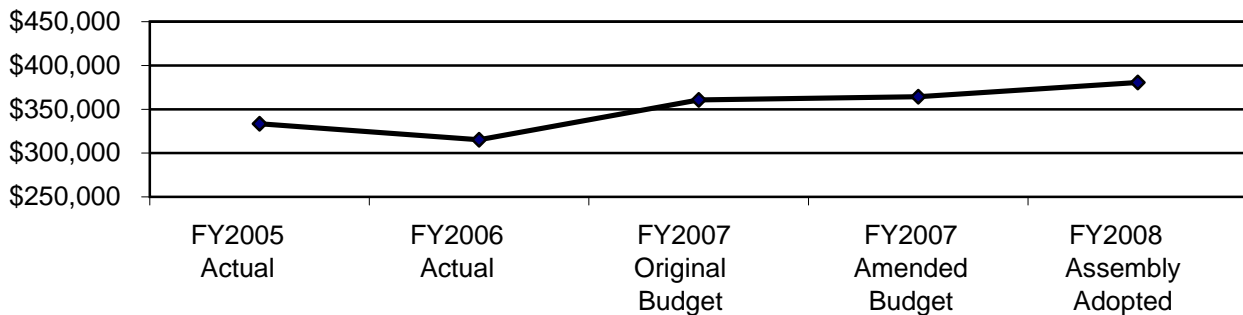
- To assess the financial position of the Borough and provide for the Borough's continued economic health.

PROGRAM CHANGES: Appointed independent boards to serve as Board of Equalization and Board of Adjustments.

ACCOMPLISHMENTS: FY2007

- Appointed a citizen board to hear appeals from decisions made with respect to land use;
- Appointed a citizen board to serve as the Board of Equalization;
- Increased public participation in the development of the Borough's funding priorities by conducting a series of public meetings in the unincorporated areas of the Borough.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11110 - Assembly Administration**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40120 Temporary Wages	\$ 50,900	\$ 49,100	\$ 45,400	\$ 45,400	\$ 45,400	\$ 45,400	\$ -	0.00%
40120 Temporary Wages - BOA	-	-	2,100	2,100	2,100	2,100	-	0.00%
40120 Temporary Wages - BOE	-	2,300	5,000	5,000	5,000	5,000	-	0.00%
40210 FICA	5,645	5,495	5,531	5,531	5,531	5,531	-	0.00%
40221 PERS	4,253	5,573	11,975	14,530	11,217	6,819	(7,711)	-53.07%
40321 Health Insurance	106,773	106,093	99,900	99,900	107,640	107,640	7,740	7.75%
40322 Life Insurance	410	410	435	435	510	510	75	17.24%
Total: Personnel	167,981	168,971	170,341	172,896	177,398	173,000	104	0.06%
SUPPLIES								
42110 Office Supplies	1,103	1,533	4,500	4,500	4,000	4,000	(500)	-11.11%
Total: Supplies	1,103	1,533	4,500	4,500	4,000	4,000	(500)	-11.11%
SERVICES								
43011 Contractual Services	3,054	774	2,500	2,500	2,500	2,500	-	0.00%
43012 Audit Services	33,000	32,000	33,000	34,000	34,500	34,500	500	1.47%
43013 Radio Broadcast	13,876	10,542	14,000	14,000	14,000	14,000	-	0.00%
43110 Communications	3,826	3,339	4,000	4,000	4,000	4,000	-	0.00%
43210 Transport/Subsistence	21,625	18,657	16,500	16,500	16,500	16,500	-	0.00%
43210 Transport/Subsistence -BOA	-	-	1,000	500	1,000	1,000	500	100.00%
43210 Transport/Subsistence - BOE	-	523	2,000	1,500	2,000	2,000	500	33.33%
43215 Travel out of State	18,595	9,204	12,650	10,650	11,515	11,515	865	8.12%
43216 Travel in State	12,566	6,873	17,850	15,850	24,550	24,550	8,700	54.89%
43220 Car Allowance	19,800	19,800	19,800	19,800	19,800	19,800	-	0.00%
43250 Freight and Express	-	-	300	300	300	300	-	0.00%
43260 Training	-	-	-	4,000	4,970	4,970	970	24.25%
43310 Advertising - BOA	-	-	-	500	900	900	400	80.00%
43310 Advertising - BOE	-	-	-	500	600	600	100	20.00%
43610 Utilities	11,278	13,034	11,270	11,270	15,500	15,500	4,230	37.53%
43720 Equipment Maintenance	620	1,000	1,000	1,000	1,000	1,000	-	0.00%
43920 Dues and Subscriptions	26,196	29,039	30,000	30,000	30,000	30,000	-	0.00%
43999 Contingencies	-	-	20,000	20,000	20,000	20,000	-	0.00%
Total: Services	164,436	144,785	185,870	186,870	203,635	203,635	16,765	8.97%
DEPARTMENT TOTAL	\$ 333,520	\$ 315,289	\$ 360,711	\$ 364,266	\$ 385,033	\$ 380,635	\$ 16,369	4.49%

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.	43215	Travel Out of State. National Association of Counties Annual Conference, Legislative Conference and Western Interstate Region of the National Association of Counties (NACo) Conference and board meetings.
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.	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.
43013	Radio Broadcasts. Based on 22 regular meetings and additional funding for off-site and special meetings.	43920	Dues and Subscriptions. Alaska Municipal League and National Association of Counties.
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.		

Fund: 100	General Fund
Dept: 11120	Assembly Clerk

Department Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 300,000	\$ 269,617	\$ 299,522	\$ 308,951	\$ 320,200
Supplies	4,097	4,765	5,000	5,375	5,750
Services	104,350	96,602	109,427	109,552	113,184
Capital Outlay	9,689	6,698	-	-	1,400
Total Expenditures	\$ 418,136	\$ 377,682	\$ 413,949	\$ 423,878	\$ 440,534
Staffing History	3.67	3.67	3.67	3.67	3.67

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Provide efficient administrative support to the borough assembly, administer elections according to local, state and federal statutes, provide complete and accurate records of proceedings of all assembly meetings, serve as a liaison between the assembly, borough administration and the general public, and ensure that all legal requirements of public notice with regards to actions of the assembly, boards and commissions are met. Coordinate all borough assembly meetings with other governmental agencies and provide accurate and timely information to the public.

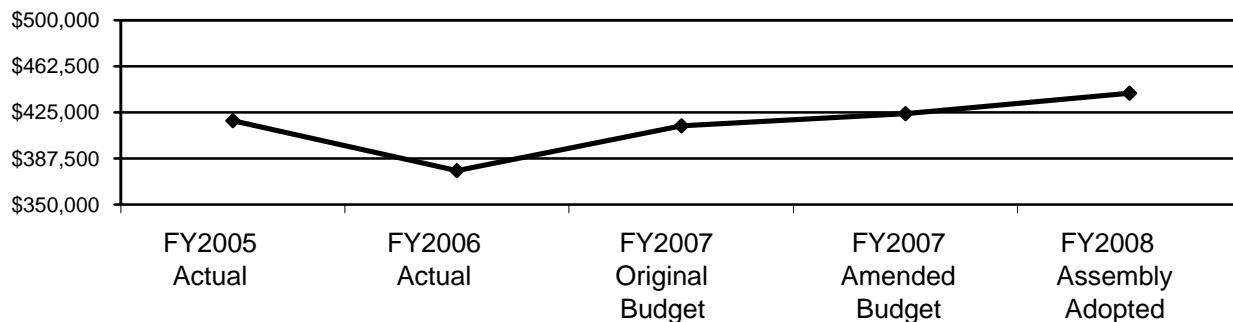
FY2008 OBJECTIVES:
Provide accurate and timely information to the public via newspaper, radio, posting and the Internet.

PROGRAM CHANGES: None

ACCOMPLISHMENTS: FY2007

- Continued to provide timely updates to the Borough Code of Ordinances.
- Increased the amount of information provided to the public via the Internet.
- Produced and distributed the KPB 2007 State Legislative Funding Priority Project Books.
- Produced and distributed the KPB Federal Transportation Priorities and 2007 Federal Priority Project Books.
- Assisted the Assessing Department with establishing three Utility Special Assessment Districts (USAD).

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11120 - Assembly Clerk**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 191,420	\$ 169,538	\$ 176,222	\$ 176,222	\$ 193,639	\$ 187,774	\$ 11,552	6.56%
40120 Temporary Wages	654	-	-	-	-	-	-	-
40130 Overtime Wages	1,386	2,483	5,216	5,216	5,534	5,478	262	5.02%
40210 FICA	17,961	14,918	15,892	15,892	17,665	17,087	1,195	7.52%
40221 PERS	24,087	30,672	42,020	51,449	75,584	44,287	(7,162)	-13.92%
40321 Health Insurance	39,539	30,582	42,205	42,205	43,893	43,893	1,688	4.00%
40322 Life Insurance	461	430	446	446	486	472	26	5.83%
40410 Leave	20,521	17,436	14,299	14,299	19,294	17,802	3,503	24.50%
40411 Sick Leave	3,947	3,462	3,078	3,078	3,458	3,311	233	7.57%
40511 Other Benefits	24	96	144	144	96	96	(48)	-33.33%
Total: Personnel	300,000	269,617	299,522	308,951	359,649	320,200	11,249	3.64%
SUPPLIES								
42110 Office Supplies	4,097	3,091	5,000	5,000	5,000	5,000	-	0.00%
42120 Computer Software	-	1,674	-	375	750	750	375	100.00%
Total: Supplies	4,097	4,765	5,000	5,375	5,750	5,750	375	6.98%
SERVICES								
43011 Contractual Services	9,312	8,353	15,000	14,625	14,000	14,000	(625)	-4.27%
43019 Software Licensing	-	-	400	400	400	400	-	0.00%
43110 Communications	2,542	1,730	4,000	4,000	3,000	3,000	(1,000)	-25.00%
43140 Postage	7,935	8,623	8,000	8,000	8,200	8,200	200	2.50%
43210 Transportation/Subsistence	13,931	8,784	11,000	11,000	11,022	11,022	22	0.20%
43220 Car Allowance	6,012	6,012	6,012	6,012	6,012	6,012	-	0.00%
43250 Freight and Express	-	146	200	200	200	200	-	0.00%
43260 Training	375	1,450	3,150	3,150	2,600	2,600	(550)	-17.46%
43310 Advertising	59,301	57,259	55,000	55,500	60,000	60,000	4,500	8.11%
43610 Utilities	1,560	1,771	3,565	3,565	4,650	4,650	1,085	30.43%
43720 Equipment Maintenance	2,007	1,030	1,500	1,500	1,500	1,500	-	0.00%
43810 Rents and Operating Leases	-	125	100	100	100	100	-	0.00%
43920 Dues and Subscriptions	1,375	1,319	1,500	1,500	1,500	1,500	-	0.00%
Total: Services	104,350	96,602	109,427	109,552	113,184	113,184	3,632	3.32%
CAPITAL OUTLAY								
48710 Minor Office Equipment	9,689	5,999	-	-	1,400	1,400	1,400	-
48720 Minor Office Furniture	-	699	-	-	-	-	-	-
Total: Capital Outlay	9,689	6,698	-	-	1,400	1,400	1,400	-
DEPARTMENT TOTAL	\$ 418,136	\$ 377,682	\$ 413,949	\$ 423,878	\$ 479,983	\$ 440,534	\$ 16,656	3.93%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes Borough Clerk, Deputy Clerk (67% of time), 1 Administrative Assistants and 1 secretary.	43220 Car Allowance. For Clerk and Deputy Clerk (2/3 of Deputy's car allowance).
43011 Contractual Services. Ordinance codification services.	43260 Training. Registration fees for AAMC Conference, IIMC Annual Conference, Northwest Clerks Institute and other miscellaneous training.
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. Travel costs for Clerk and/or staff to attend the Alaska Association of Municipal Clerks (AAMC) Annual Conference in Juneau 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.	43310 Advertising. Cost of publishing agendas, meeting notices and public hearing notices in three borough newspapers.
	43920 Dues and Subscriptions. AAMC, IIMC, National Association of Parliamentarians and subscriptions to local newspapers.
	48710 Minor Office Equipment. Purchase a duplex document scanner.

FUND: 100 General Fund
DEPT: 11130 Assembly Elections

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 24,901	\$ 49,044	\$ 35,847	\$ 40,847	\$ 35,847
Supplies	6,411	2,912	3,000	3,300	3,000
Services	65,744	74,683	79,725	113,425	84,525
Capital Outlay	569	-	-	13,989	-
Total Expenditures	\$ 97,625	\$ 126,639	\$ 118,572	\$ 171,561	\$ 123,372

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Administer all borough elections in accordance with all applicable local, state and federal election laws to the highest possible ethical standards. Provide year-round voter registration services and election information.

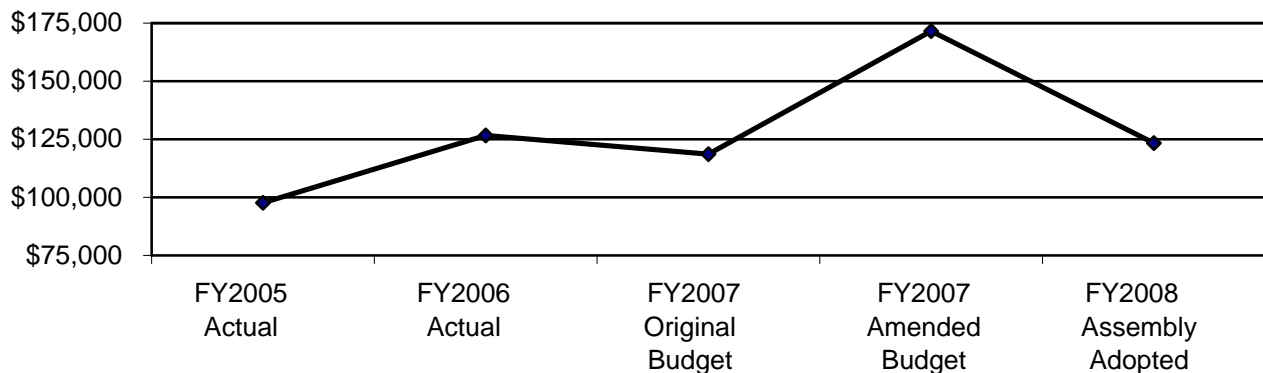
FY2008 OBJECTIVES:
 Conduct all Borough election (regular and special) in a professional manner, adhering to the highest technical and ethical standards.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2007

- Conducted the 2006 Regular Election without challenge.
- Reviewed 2 citizen applications for initiative or referendum petitions.
- Reviewed 2 citizen applications for recall petitions.
- Verified signatures and certified one referendum petition, which appeared on the 2006 municipal ballot.
- Assisted the Alaska Division of elections with the 2007 Special election.
- Conducted a Special By-Mail Election for the South Kenai Peninsula Borough Hospital Service Area Board.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11130 - Assembly Elections**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ -	\$ 657	\$ -	\$ -	\$ -	\$ -	\$ -	-
40120 Temporary Wages	23,729	43,741	30,000	35,000	30,000	30,000	(5,000)	-14.29%
40130 Overtime Wages	753	2,353	3,300	3,300	3,300	3,300	-	0.00%
40210 FICA	419	1,393	2,547	2,547	2,547	2,547	-	0.00%
40221 PERS	-	315	-	-	-	-	-	-
40321 Health Insurance	-	580	-	-	-	-	-	-
40322 Life Insurance	-	5	-	-	-	-	-	-
Total: Personnel	24,901	49,044	35,847	40,847	35,847	35,847	(5,000)	-12.24%
SUPPLIES								
42110 Office Supplies	6,411	2,912	3,000	3,300	3,000	3,000	(300)	-9.09%
Total: Supplies	6,411	2,912	3,000	3,300	3,000	3,000	(300)	-9.09%
SERVICES								
43011 Contractual Services	1,240	5,180	5,000	7,700	5,000	5,000	(2,700)	-35.06%
43019 Software Licensing	7,125	7,125	7,125	7,125	7,125	7,125	-	0.00%
43110 Communications	2,228	2,163	3,000	3,000	3,000	3,000	-	0.00%
43140 Postage	5,442	6,352	6,500	11,700	6,500	6,500	(5,200)	-44.44%
43210 Transportation/Subsistence	2,082	2,838	5,500	3,100	3,000	3,000	(100)	-3.23%
43250 Freight and Express	50	204	300	300	300	300	-	0.00%
43260 Training	-	-	500	500	-	-	(500)	-100.00%
43310 Advertising	9,437	16,331	11,000	27,500	19,000	19,000	(8,500)	-30.91%
43410 Printing	37,793	34,113	40,000	50,700	40,000	40,000	(10,700)	-21.10%
43720 Office Equipment Maintenance	-	-	-	1,000	-	-	(1,000)	-100.00%
43810 Rents and Operating Leases	150	180	300	300	300	300	-	0.00%
43920 Dues and Subscriptions	197	197	500	500	300	300	(200)	-40.00%
Total: Services	65,744	74,683	79,725	113,425	84,525	84,525	(28,900)	-25.48%
CAPITAL OUTLAY								
48710 Minor Office Equipment	569	-	-	13,989	-	-	(13,989)	-100.00%
Total: Capital Outlay	569	-	-	13,989	-	-	(13,989)	-100.00%
DEPARTMENT TOTAL	\$ 97,625	\$ 126,639	\$ 118,572	\$ 171,561	\$ 123,372	\$ 123,372	\$ (48,189)	-28.09%

LINE-ITEM EXPLANATIONS

<p>40120 Temporary Wages. Wages for election poll workers, absentee voting officials and the canvass board</p>	<p>43140 Postage. USPS permits and postage for by-mail precinct ballots, absentee ballots and mailing of voter pamphlet.</p>
<p>40130 Overtime Wages. For Clerk's Office employees and other borough personnel who assist at the receiving center on election night.</p>	<p>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.</p>
<p>43011 Contractual Services. Contracts for Election Review Board Members, Regional Coordinators and other specialty services.</p>	<p>43310 Advertising. Publication of election notices as required by law.</p>
<p>43019 Software Licensing. Licensing and maintenance agreement for elections software.</p>	<p>43410 Printing. Printing of ballots, election pamphlets, absentee ballot envelopes and election forms.</p>
<p>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.</p>	<p>43810 Rents and Operating Leases. Fees paid for use of polling places.</p>

Fund: 100 General Fund
Dept: 11140 Assembly Records Management

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 103,642	\$ 109,843	\$ 127,327	\$ 130,962	\$ 132,091
Supplies	5,375	6,923	13,200	13,200	10,200
Services	41,987	45,137	50,254	53,879	58,294
Capital Outlay	3,252	-	-	3,300	-
Total Expenditures	\$ 154,256	\$ 161,903	\$ 190,781	\$ 201,341	\$ 200,585
Staffing History	1.83	1.83	1.83	1.83	1.83

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: To preserve the Kenai Peninsula Borough's documentary heritage and provide a borough wide system for the management, preservation, retention and disposal of borough records, ensuring that the borough administration has the recorded information necessary to conduct the people's business.

FY2008 OBJECTIVES: Continue with general objectives.

PROGRAM CHANGES: None

ACCOMPLISHMENTS: FY2007

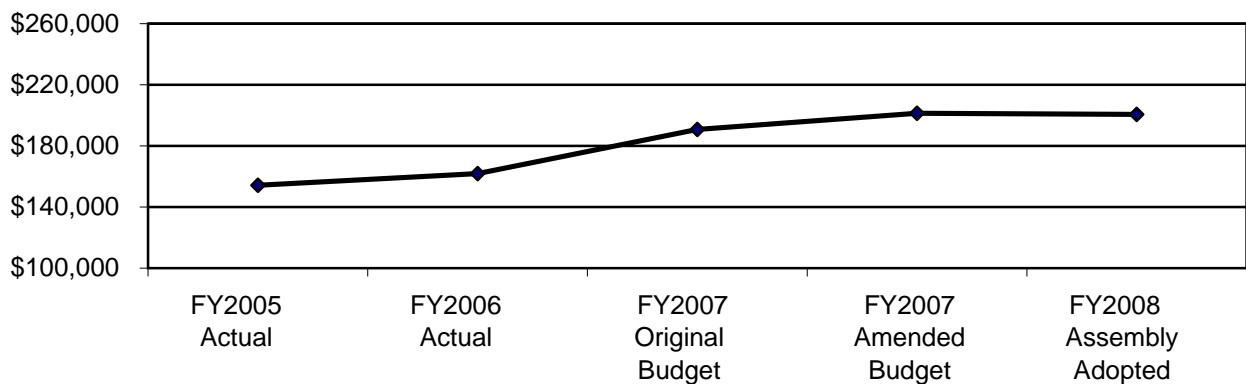
- Completed general requirements

PERFORMANCE MEASURES:

	Requests/retrievals*			
	2004 Actual	2005 Actual	2006 Estimated	2007 Projected
Files In	549	486	486	500
Files Out	532	535	501	500
Boxes In	553	487	395	450
Boxes Out	630	743	544	500
Microfilm Reels Processed & Indexed	169	169	134	150
Boxes for Retention	420	420	383	400

*Information is based on calendar years.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11140 - Assembly Records Management

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 57,487	\$ 60,790	\$ 71,205	\$ 71,205	\$ 74,782	\$ 73,800	\$ 2,595	3.64%
40130 Temporary Wages	-	-	1,367	1,367	1,420	1,420	53	3.88%
40210 FICA	5,266	5,560	6,565	6,565	6,918	6,834	269	4.10%
40221 PERS	8,998	12,064	17,041	20,676	29,321	17,252	(3,424)	-16.56%
40321 Health Insurance	21,606	21,055	21,045	21,045	21,887	21,887	842	4.00%
40322 Life Insurance	181	178	184	184	193	191	7	3.80%
40410 Leave	8,521	8,514	7,799	7,799	8,587	8,492	693	8.89%
40411 Sick Leave	1,583	1,674	2,121	2,121	2,243	2,215	94	4.43%
40511 Other Benefits	-	8	-	-	-	-	-	-
Total: Personnel	103,642	109,843	127,327	130,962	145,351	132,091	1,129	0.86%
SUPPLIES								
42110 Office Supplies	1,146	957	1,000	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	4,168	5,850	12,000	12,000	9,000	9,000	(3,000)	-25.00%
42230 Fuel, Oil, Lubricants	61	116	200	200	200	200	-	0.00%
Total: Supplies	5,375	6,923	13,200	13,200	10,200	10,200	(3,000)	-22.73%
SERVICES								
43011 Contractual Services	5,528	8,743	12,000	13,625	11,000	11,000	(2,625)	-19.27%
43019 Software Licensing	5,500	5,500	7,000	7,000	7,000	7,000	-	0.00%
43110 Communications	959	586	2,000	2,000	1,500	1,500	(500)	-25.00%
43140 Postage	436	304	600	600	600	600	-	0.00%
43210 Transport/Subsistence	3,754	2,435	4,000	4,000	6,254	6,254	2,254	56.35%
43220 Car Allowance	1,188	1,188	1,188	1,188	1,188	1,188	-	0.00%
43250 Freight and Express	20	-	100	100	100	100	-	0.00%
43260 Training	100	790	1,000	1,000	1,550	1,550	550	55.00%
43610 Utilities	14,967	17,130	11,385	11,385	15,000	15,000	3,615	31.75%
43720 Equipment Maintenance	1,300	320	2,500	4,500	4,500	4,500	-	0.00%
43750 Vehicle Maintenance	-	-	200	200	200	200	-	0.00%
43812 Equipment Replacement Pymt.	7,631	7,631	7,631	7,631	8,752	8,752	1,121	14.69%
43920 Dues and Subscriptions	604	510	650	650	650	650	-	0.00%
Total: Services	41,987	45,137	50,254	53,879	58,294	58,294	4,415	8.19%
CAPITAL OUTLAY								
48110 Office Furniture	2,890	-	-	-	-	-	-	-
48120 Office Machines	-	-	-	3,300	-	-	(3,300)	-100.00%
48720 Minor Office Furniture	362	-	-	-	-	-	-	-
Total: Capital Outlay	3,252	-	-	3,300	-	-	(3,300)	-100.00%
DEPARTMENT TOTAL	\$ 154,256	\$ 161,903	\$ 190,781	\$ 201,341	\$ 213,845	\$ 200,585	\$ (756)	-0.38%

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.

43210 Transport/Subsistence. Travel costs and per diem for Deputy Clerk to attend ARMA Annual Conference in Texas and AAMC Annual Conference and Advanced Academy session(s) (Juneau).

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

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
100-112XX: Assembly Department Totals**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 248,907	\$ 230,985	\$ 247,427	\$ 247,427	\$ 268,421	\$ 261,574	\$ 14,147	5.72%
40120 Temporary Wages	75,283	95,141	82,500	87,500	82,500	82,500	(5,000)	-5.71%
40130 Overtime Wages	2,139	4,836	9,883	9,883	10,254	10,198	315	3.19%
40210 FICA	29,291	27,366	30,535	30,535	32,661	31,999	1,464	4.79%
40221 PERS	37,338	48,624	71,036	86,655	116,122	68,358	(18,297)	-21.11%
40321 Health Insurance	167,918	158,310	163,150	163,150	173,420	173,420	10,270	6.29%
40322 Life Insurance	1,052	1,023	1,065	1,065	1,189	1,173	108	10.14%
40410 Leave	29,042	25,950	22,098	22,098	27,881	26,294	4,196	18.99%
40411 Sick Leave	5,530	5,136	5,199	5,199	5,701	5,526	327	6.29%
40511 Other Benefits	24	104	144	144	96	96	(48)	-33.33%
TOTAL: PERSONNEL	596,524	597,475	633,037	653,656	718,245	661,138	7,482	1.14%
SUPPLIES								
42110 Office Supplies	12,757	8,493	13,500	13,800	13,000	13,000	(800)	-5.80%
42120 Computer Software	-	1,674	-	375	750	750	375	100.00%
42210 Operating Supplies	4,168	5,850	12,000	12,000	9,000	9,000	(3,000)	-25.00%
42230 Fuel, Oil, and Lubricant	61	116	200	200	200	200	-	0.00%
Total: Supplies	16,986	16,133	25,700	26,375	22,950	22,950	(3,425)	-12.99%
SERVICES								
43011 Contractual Services	19,134	23,050	34,500	38,450	32,500	32,500	(5,950)	-15.47%
43012 Audit Services	33,000	32,000	33,000	34,000	34,500	34,500	500	1.47%
43013 Radio Broadcast	13,876	10,542	14,000	14,000	14,000	14,000	-	0.00%
43019 Software Licensing	12,625	12,625	14,525	14,525	14,525	14,525	-	0.00%
43110 Communication	9,555	7,818	13,000	13,000	11,500	11,500	(1,500)	-11.54%
43140 Postage	13,813	15,279	15,100	20,300	15,300	15,300	(5,000)	-24.63%
43210 Transport/Subsistence	41,392	33,237	40,000	36,600	39,776	39,776	3,176	8.68%
43215 Travel out of State	18,595	9,204	12,650	10,650	11,515	11,515	865	8.12%
43216 Travel in State	12,566	6,873	17,850	15,850	24,550	24,550	8,700	54.89%
43220 Car Allowance	27,000	27,000	27,000	27,000	27,000	27,000	-	0.00%
43250 Freight and Express	70	350	900	900	900	900	-	0.00%
43260 Training	475	2,240	4,650	8,650	9,120	9,120	470	5.43%
43310 Advertising	68,738	73,590	66,000	84,000	80,500	80,500	(3,500)	-4.17%
43410 Printing	37,793	34,113	40,000	50,700	40,000	40,000	(10,700)	-21.10%
43610 Utilities	27,805	31,935	26,220	26,220	35,150	35,150	8,930	34.06%
43720 Equipment Maintenance	3,927	2,350	5,000	8,000	7,000	7,000	(1,000)	-12.50%
43750 Vehicle Maintenance	-	-	200	200	200	200	-	0.00%
43810 Rents and Operating Leases	150	305	400	400	400	400	-	0.00%
43812 Equipment Replacement Pymt.	7,631	7,631	7,631	7,631	8,752	8,752	1,121	14.69%
43920 Dues and Subscriptions	28,372	31,065	32,650	32,650	32,450	32,450	(200)	-0.61%
43999 Contingency	-	-	20,000	20,000	20,000	20,000	-	0.00%
Total: Services	376,517	361,207	425,276	463,726	459,638	459,638	(4,088)	-0.88%
CAPITAL OUTLAY								
48110 Office Furniture	2,890	-	-	-	-	-	-	-
48120 Office Machines	-	-	-	3,300	-	-	(3,300)	-100.00%
48710 Minor Office Machines	10,258	5,999	-	13,989	1,400	1,400	(12,589)	-89.99%
48720 Minor Office Furniture	362	699	-	-	-	-	-	-
Total: Capital Outlay	13,510	6,698	-	17,289	1,400	1,400	(15,889)	-91.90%
DEPARTMENT TOTAL	\$ 1,003,537	\$ 981,513	\$ 1,084,013	\$ 1,161,046	\$ 1,202,233	\$ 1,145,126	\$ (15,920)	-1.37%

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Fund: 100 General Fund
Dept: 11210 Mayor Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 269,524	\$ 284,104	\$ 566,832	\$ 578,456	\$ 592,560
Supplies	2,268	2,229	3,500	4,000	4,500
Services	29,257	38,381	62,800	62,300	84,400
Capital Outlay	3,771	3,383	3,000	3,000	5,000
Total Expenditures	<u>\$ 304,820</u>	<u>\$ 328,097</u>	<u>\$ 636,132</u>	<u>\$ 647,756</u>	<u>\$ 686,460</u>
Staffing History	3.00	3.00	6.00	6.00	6.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: The executive power of the Kenai Peninsula Borough is vested in the Mayor, who is elected at large for a term of three years. The powers and duties of the Mayor are outlined in the Borough Code of Ordinances, with statutory provision in Title 29 of the Alaska Statutes. 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.

FY2008 OBJECTIVES:

- Analyze and seek solutions to the significant budget challenges facing the General Borough Government.
- Prepare the proposed annual balanced budget prior to April 15, 2007 for consideration by the Assembly.
- Provide liaison personnel for the legislature and for state and federal agencies.

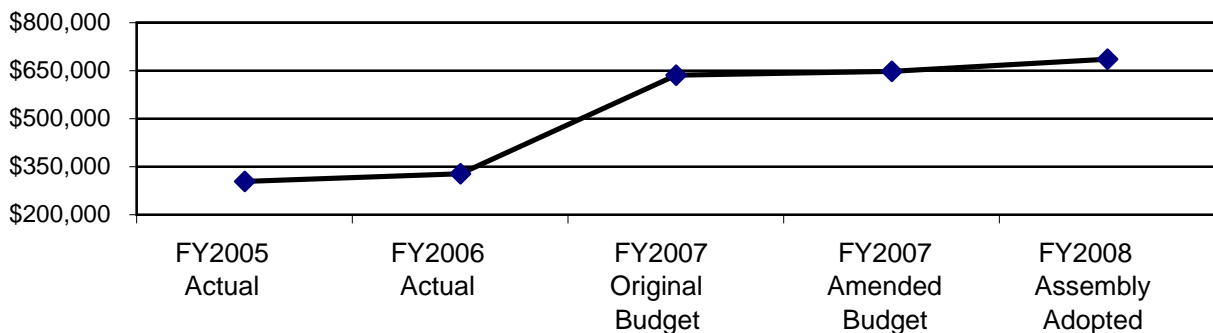
- Promote communications between the Borough and regional entities (cities, boroughs, service area boards, school board, advisory planning commissions, villages) through the community outreach program

PROGRAM CHANGES: None

ACCOMPLISHMENTS: FY2007

- Maintained budget discipline within all aspects of Borough government.
- Successfully coordinated capital projects including the start-up of the South Peninsula Hospital expansion project and the completion of the Central Peninsula Hospital "Mountain Tower".
- Provided response support for several natural disasters including flooding events in Seward and the Kenai River and wind damage in the southern peninsula.
- Initiated the formation of the Kenai Peninsula Conference of Mayors to provide a forum for discussion of regional issues.
- Closure of the CEDD offices in FY2006 resulted in the Special Assistant to the Mayor, the Grants Manager and the Economic Analyst positions being consolidated into the Office of the Mayor.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11210 - Mayor Administration**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 177,566	\$ 180,019	\$ 367,131	\$ 367,131	\$ 382,221	\$ 382,221	\$ 15,090	4.11%
40120 Temporary Wages	2,878	19,938	5,000	5,000	5,000	5,000	-	0.00%
40130 Overtime	-	13	-	-	-	-	-	-
40210 FICA	15,640	17,091	32,930	32,930	33,453	33,453	523	1.59%
40221 PERS	23,669	25,940	66,387	78,011	115,624	68,032	(9,979)	-12.79%
40321 Health Insurance	35,469	27,965	57,500	57,500	59,800	59,800	2,300	4.00%
40322 Life Insurance	450	452	910	910	946	946	36	3.96%
40410 Leave	11,732	11,083	31,396	31,396	37,243	37,243	5,847	18.62%
40411 Sick Leave	2,120	1,603	5,578	5,578	5,817	5,817	239	4.28%
40511 Other Benefits	-	-	-	-	48	48	48	-
Total: Personnel	269,524	284,104	566,832	578,456	640,152	592,560	14,104	2.44%
SUPPLIES								
42021 Promotional Supplies	-	-	-	500	1,000	1,000	500	100.00%
42110 Office Supplies	1,650	2,155	3,500	3,500	3,500	3,500	-	0.00%
42120 Computer Software	-	74	-	-	-	-	-	-
42210 Operating Supplies	618	-	-	-	-	-	-	-
Total: Supplies	2,268	2,229	3,500	4,000	4,500	4,500	500	12.50%
SERVICES								
43011 Contractual Services	1,792	750	10,000	2,500	10,000	10,000	7,500	300.00%
43021 Peninsula Promotion	4,490	11,358	5,000	4,500	5,000	5,000	500	11.11%
43110 Communications	3,036	2,642	5,000	5,000	5,000	5,000	-	0.00%
43140 Postage	167	325	1,000	1,000	1,500	1,500	500	50.00%
43210 Transport/Subsistence	5,358	12,838	25,000	32,500	30,000	30,000	(2,500)	-7.69%
43220 Car Allowance	7,200	2,631	-	-	-	14,400	14,400	-
43260 Training	-	-	1,000	1,000	1,000	1,000	-	0.00%
43310 Advertising	558	-	1,000	1,000	1,000	1,000	-	0.00%
43410 Printing	152	614	800	800	800	800	-	0.00%
43610 Utilities	4,157	4,797	4,500	4,500	6,000	6,000	1,500	33.33%
43720 Equipment Maintenance	534	555	2,000	2,000	2,200	2,200	200	10.00%
43920 Dues and Subscriptions	1,813	1,871	7,500	7,500	7,500	7,500	-	0.00%
Total: Services	29,257	38,381	62,800	62,300	70,000	84,400	22,100	35.47%
CAPITAL OUTLAY								
48710 Minor Office Equipment	3,771	3,383	3,000	3,000	5,000	5,000	2,000	66.67%
Total: Capital Outlay	3,771	3,383	3,000	3,000	5,000	5,000	2,000	66.67%
DEPARTMENT TOTAL	\$ 304,820	\$ 328,097	\$ 636,132	\$ 647,756	\$ 719,652	\$ 686,460	\$ 38,704	5.98%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Mayor, Chief of Staff, Assistant to the Mayor, Economic Analyst, Grants Manager and Administrative Assistant.	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).
43011 Contractual Services. Oil & Gas professional services (\$5,000), Miscellaneous services for Mayor's office (\$5,000).	48710 Minor Office Equipment. Purchase computer and miscellaneous office equipment.
43021 Peninsula Promotion. In addition to promotional materials, this office plans to be represented at various community functions.	
43210 Transport/subsistence. To cover travel to Anchorage, Juneau, and Washington, DC for the Mayor and staff for meetings with elected officials, staff, agencies, companies and conferences. Increased to cover additional staff.	

Fund: 100 General Fund
Dept: 11225 Mayor - Community & Economic Development Division

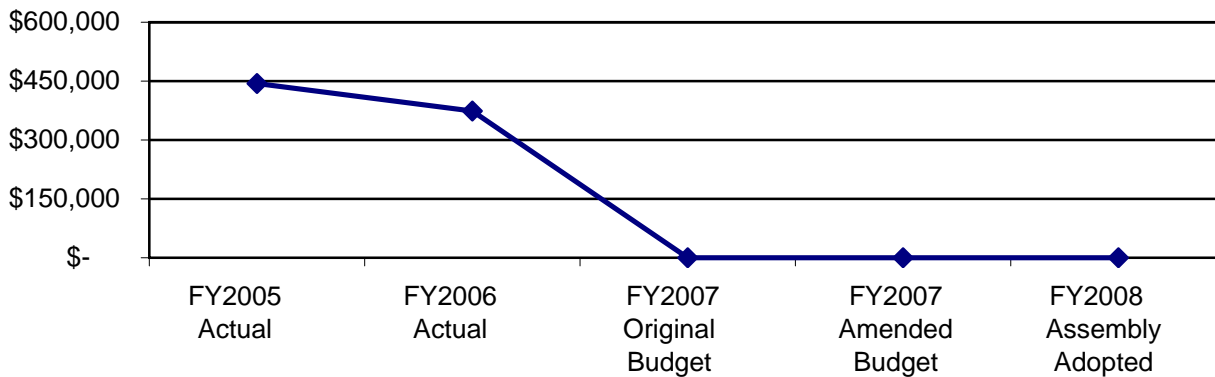
Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 343,231	\$ 289,993	\$ -	\$ -	\$ -
Supplies	6,450	5,253	-	-	-
Services	91,114	76,361	-	-	-
Capital Outlay	3,292	2,099	-	-	-
Total Expenditures	<u>\$ 444,087</u>	<u>\$ 373,706</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Staffing History	3.00	4.00	0.00	0.00	0.00

DEPARTMENT FUNCTION

PROGRAM CHANGES: Closure of the CEDD offices, including the deletion of the Business Development Manager position, and the consolidation of the Oil, Gas & Mining Liaison, Grants Manager and Economic Analyst positions within the Office of the Mayor. Savings to the Borough's General Fund is estimated to be \$180,000.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11225 - Mayor Community & Economic Development Division

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 218,490	\$ 171,655	\$ -	\$ -	\$ -	\$ -	\$ -	-
40120 Temporary Wages	795	2,055	-	-	-	-	-	-
40210 FICA	19,115	16,885	-	-	-	-	-	-
40221 PERS	29,013	33,538	-	-	-	-	-	-
40321 Health Insurance	47,317	39,663	-	-	-	-	-	-
40322 Life Insurance	555	486	-	-	-	-	-	-
40410 Leave	24,580	22,037	-	-	-	-	-	-
40411 Sick Leave	3,270	3,602	-	-	-	-	-	-
40511 Other Benefits	96	72	-	-	-	-	-	-
Total: Personnel	343,231	289,993	-	-	-	-	-	-
SUPPLIES								
42110 Office Supplies	2,570	2,005	-	-	-	-	-	-
42120 Computer Software	3,465	3,000	-	-	-	-	-	-
42210 Operating Supplies	415	248	-	-	-	-	-	-
Total: Supplies	6,450	5,253	-	-	-	-	-	-
SERVICES								
43011 Contractual Services	5,689	2,017	-	-	-	-	-	-
43110 Communication	12,153	10,355	-	-	-	-	-	-
43140 Postage	3,774	1,854	-	-	-	-	-	-
43210 Transport/Subsistence	22,700	20,569	-	-	-	-	-	-
43220 Car Allowance	10,800	8,764	-	-	-	-	-	-
43260 Training	1,265	-	-	-	-	-	-	-
43310 Advertising	2,548	1,280	-	-	-	-	-	-
43410 Printing	-	39	-	-	-	-	-	-
43720 Equipment Maintenance	1,160	1,188	-	-	-	-	-	-
43810 Rents and Operating Leases	24,490	24,380	-	-	-	-	-	-
43920 Dues and Subscription	6,535	5,915	-	-	-	-	-	-
Total: Services	91,114	76,361	-	-	-	-	-	-
CAPITAL OUTLAY								
48710 Minor Office Equipment	3,292	2,099	-	-	-	-	-	-
Total: Capital Outlay	3,292	2,099	-	-	-	-	-	-
DEPARTMENT TOTAL	\$ 444,087	\$ 373,706	\$ -	\$ -	\$ -	\$ -	\$ -	-

LINE-ITEM EXPLANATIONS

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

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures					
Personnel	\$ 324,316	\$ 338,050	\$ 376,820	\$ 388,037	\$ 371,435
Supplies	2,064	2,250	3,125	3,565	4,525
Services	12,598	14,915	18,970	19,446	20,240
Capital Outlay	4,837	2,262	4,200	4,200	4,200
Interdepartmental Charges	(195,906)	(217,977)	(235,792)	(235,792)	(211,112)
Total Expenditures	\$ 147,909	\$ 139,500	\$ 167,323	\$ 179,456	\$ 189,288
Staffing History	4.00	4.00	4.00	4.00	4.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: To provide purchasing support and service to the various entities of the Borough whose objectives are to obtain materials, equipment, and contracted services in a timely, cost effective manner, and at the best value to the Borough. To provide all departments and service areas of the Borough with clear guidance as it pertains to purchasing policies and procedures. To ensure 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.

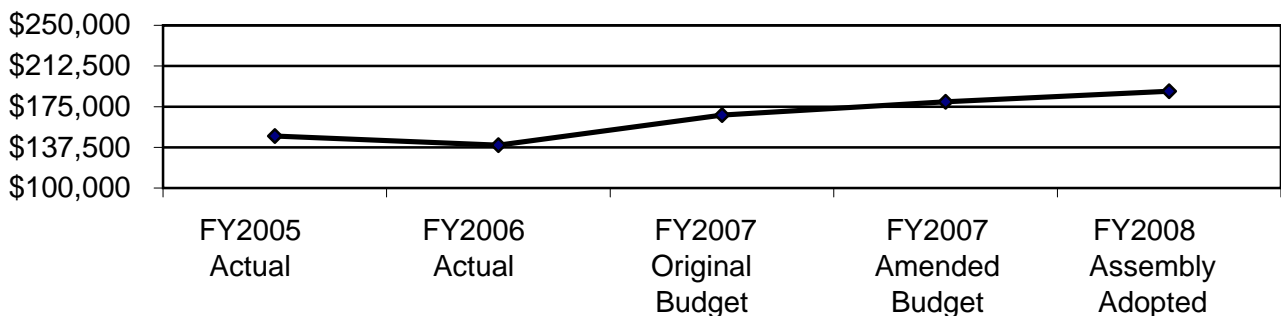
FY2008 OBJECTIVES: Research and coordinate a cooperative purchasing program. This program once implemented will allow the Borough to take advantage of a large purchasing pool and better terms with suppliers. Continue implementation and promotion of the Purchasing intranet site to all departments and service area personnel.

PROGRAM CHANGES: None

ACCOMPLISHMENTS: FY2007

- Administered the sale for disposal of surplus tangible property, which netted \$40,622 for the Borough, School District, and Service Areas.
- Established an intranet site for bid/proposal development and contract development.
- Established a Borough-wide vendor/supplier list.
- Transition of purchase requisition for service areas without access to the Borough's financial system from Finance Department to the Purchasing and Contracting Department.
- Supported the Borough in the acquisition of \$90 million dollars of goods and services.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11227 - Mayor - Purchasing and Contracting

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 199,844	\$ 199,785	\$ 219,987	\$ 219,987	\$ 218,628	\$ 218,628	\$ (1,359)	-0.62%
40120 Temporary Wages	-	2,090	2,880	2,880	2,880	2,880	-	0.00%
40130 Overtime Wages	4,356	4,761	5,151	5,151	4,997	4,997	(154)	-2.99%
40210 FICA	16,914	18,946	20,365	20,365	19,746	19,746	(619)	-3.04%
40221 PERS	27,310	37,196	52,581	63,798	85,563	50,345	(13,453)	-21.09%
40321 Health Insurance	47,187	45,146	46,000	46,000	47,840	47,840	1,840	4.00%
40322 Life Insurance	506	506	555	555	553	553	(2)	-0.36%
40410 Leave	24,234	25,376	22,726	22,726	21,043	21,043	(1,683)	-7.41%
40411 Sick Leave	3,917	4,196	6,527	6,527	5,355	5,355	(1,172)	-17.96%
40511 Other Benefits	48	48	48	48	48	48	-	0.00%
Total: Personnel	324,316	338,050	376,820	388,037	406,653	371,435	(16,602)	-4.28%
SUPPLIES								
42110 Office Supplies	1,739	1,950	2,800	3,240	3,200	3,200	(40)	-1.23%
42120 Computer Software	-	-	-	-	1,000	1,000	1,000	-
42250 Uniforms	325	300	325	325	325	325	-	0.00%
Total: Supplies	2,064	2,250	3,125	3,565	4,525	4,525	960	26.93%
SERVICES								
43011 Contractual Services	180	-	-	-	-	-	-	-
43110 Communications	1,814	1,658	2,500	2,500	2,500	2,500	-	0.00%
43140 Postage	181	205	500	500	500	500	-	0.00%
43210 Transportation/Subsistence	1,048	2,414	3,100	3,195	3,220	3,220	25	0.78%
43220 Car Allowance	3,600	3,600	3,600	3,600	-	3,600	-	0.00%
43260 Training	824	1,153	2,030	2,030	2,280	2,280	250	12.32%
43310 Advertising	2,820	3,365	4,250	4,631	4,600	4,600	(31)	-0.67%
43610 Utilities	1,425	1,635	1,840	1,840	2,390	2,390	550	29.89%
43720 Equipment Maintenance	310	470	500	500	500	500	-	0.00%
43920 Dues and Subscriptions	396	415	650	650	650	650	-	0.00%
Total: Services	12,598	14,915	18,970	19,446	16,640	20,240	794	4.08%
CAPITAL OUTLAY								
48710 Minor Office Equipment	-	2,262	2,500	3,500	2,500	2,500	(1,000)	-28.57%
48720 Minor Office Furniture	2,687	-	1,700	700	1,700	1,700	1,000	142.86%
48740 Minor Machines & Equipment	2,150	-	-	-	-	-	-	-
Total: Capital Outlay	4,837	2,262	4,200	4,200	4,200	4,200	-	0.00%
INTERDEPARTMENTAL CHARGES								
60000 Charges (To) From Other Depts.	(195,906)	(217,977)	(235,792)	(235,792)	(211,112)	(211,112)	24,680	-10.47%
Total: Interdepartmental Charges	(195,906)	(217,977)	(235,792)	(235,792)	(211,112)	(211,112)	24,680	-10.47%
DEPARTMENT TOTAL	\$ 147,909	\$ 139,500	\$ 167,323	\$ 179,456	\$ 220,906	\$ 189,288	\$ 9,832	5.48%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Purchasing and Contracting Officer, Purchasing Assistant, Lead Maintenance Supply Specialist, Maintenance Supply Specialist I/II.	43310 Advertising. Advertising costs for the annual surplus tangible property auction in all borough newspapers and radio stations.
40120 Temporary Wages. Temporary help for coverage during peak construction season, vacation periods, and auction.	43610 Utilities. Increased by 30% to cover purchasing department's share of utilities cost.
42110 Office Supplies. To cover routine office supplies and the cost of cartridges for color laser printer.	60000 Charges (To) From Other Depts. These are charges to the Maintenance Department for all 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.
42120 Computer Software. To cover cost of software used in website design and maintenance.	

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

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 177,613	\$ 189,843	\$ 206,406	\$ 209,979	\$ 269,573
Supplies	6,724	5,398	8,750	17,183	13,000
Services	100,006	115,294	180,558	169,853	198,488
Capital Outlay	7,789	1,557	12,950	15,688	39,700
Total Expenditures	<u>\$ 292,132</u>	<u>\$ 312,092</u>	<u>\$ 408,664</u>	<u>\$ 412,703</u>	<u>\$ 520,761</u>
Staffing History	2.67	2.67	2.80	2.80	3.30

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: 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.

FY2008 OBJECTIVES:

- Pursue funding for and install Computer Aided Dispatch (CAD).
- Complete upgrade of tsunami warning system in coastal communities.
- Complete development of a Kenai Peninsula Borough Incident Management Team (KPB-IMT)
- Conduct training for KPB personnel from various departments in actual EOC duties and one tabletop exercise of newly revised Emergency Response Plans (ERP's), using new EOC.
- Establish voluntary registry of special needs populations for disaster response/evacuation

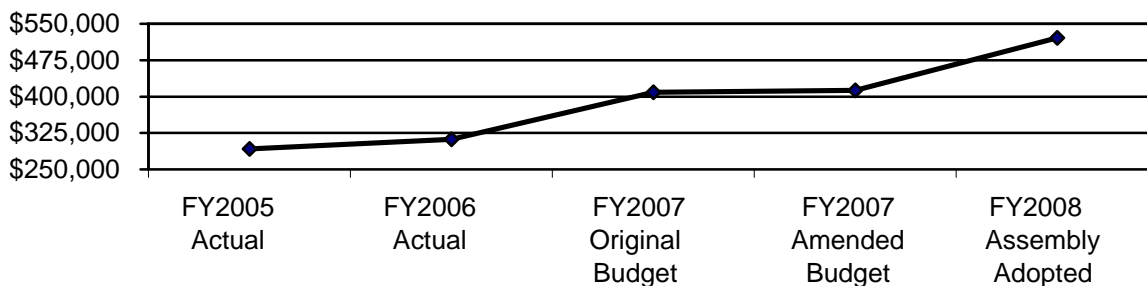
PROGRAM CHANGES. Addition of 0.5 time Program Coordinator.

ACCOMPLISHMENTS: FY2007

- Moved OEM and dispatch center into new facility.
- Presented revised ERP's for Assembly adoption.
- Completed the FEMA-required "Resurrection River Debris Removal Plan" and presented it for adoption by KPB Assembly and subsequent adoption by the City of Seward.
- Negotiated lower cost for river gage service.

- Responded to several local disasters including: volcanic eruptions and ash-fall, significant avalanches and power outages, major floods, ice jams and a ship grounding. The avalanches/power outages resulted in assisting the City of Seward with a State Disaster Declaration and recovery; floods resulted in State and Federal Disaster Declarations.
- Coordinated area-wide Mass Dispensing Exercise for Pandemic Flu with service areas, cities, LEPC State and Federal agencies; dispensed 1,000 + doses.
- Initiated grant funded revisions of all City and Borough Emergency Response Plans.
- Deployed Mobile Command Vehicle for area-wide exercises and actual disaster response.
- Awarded RFP for tsunami warning system replacement with completion of new system expected August 2007.
- Participation in and planning for Nationwide and Statewide terrorism readiness exercise "Northern Edge '07/Alaska Shield" in May 2007.
- Coordinated activation and use of ALMR digital radio system on the Kenai Peninsula, working with all local emergency agencies, Alaska Department of Public Safety, and Department of Defense, with full function expected Spring 2007.
- Worked with Legal to complete agreements for 911 call taking and street addressing with cities of Homer, Seward, and Kenai.
- Citizen Corps program distributed over 225 home survival kits for senior citizens across the Peninsula December 2006, with support from area-wide, volunteers, businesses and Scout Troops.
- Initiated revisions of KPB Emergency Response Plan (ERP) and coordinated same effort with cities.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget	%
PERSONNEL								
40110 Regular Wages	\$ 107,659	\$ 116,163	\$ 135,616	\$ 135,616	\$ 174,403	\$ 174,403	\$ 38,787	28.60%
40120 Temporary Wages	1,000	7,450	6,050	6,050	6,050	6,050	-	0.00%
40130 Overtime Wages	26	261	2,556	2,556	2,841	2,841	285	11.15%
40210 FICA	10,066	11,658	12,285	12,285	15,727	15,727	3,442	28.02%
40221 PERS	15,811	17,642	16,749	20,322	39,742	23,384	3,062	15.07%
40321 Health Insurance	27,447	21,761	19,167	19,167	27,508	27,508	8,341	43.52%
40322 Life Insurance	281	275	343	343	438	438	95	27.70%
40410 Leave	12,950	12,687	11,596	11,596	16,568	16,568	4,972	42.88%
40411 Sick Leave	2,373	1,946	2,044	2,044	2,654	2,654	610	29.84%
Total: Personnel	177,613	189,843	206,406	209,979	285,931	269,573	59,594	28.38%
SUPPLIES								
42110 Office Supplies	2,532	2,339	3,500	3,500	3,500	3,500	-	0.00%
42120 Computer Software	317	-	500	500	500	500	-	0.00%
42210 Operating Supplies	1,075	1,013	500	10,947	1,000	1,000	(9,947)	-90.87%
42230 Fuels, Oils and Lubricants	1,107	818	1,500	1,050	1,500	1,500	450	42.86%
42310 Repair/Maintenance Supplies	662	772	1,500	204	5,000	5,000	4,796	2350.98%
42360 Motor Vehicle Repair Supplies	410	-	500	232	500	500	268	115.52%
42410 Small Tools	621	456	750	750	1,000	1,000	250	33.33%
Total: Supplies	6,724	5,398	8,750	17,183	13,000	13,000	(4,183)	-24.34%
SERVICES								
43011 Contractual Services	70,458	88,757	129,241	122,041	129,515	129,515	7,474	6.12%
43110 Communications	6,519	7,403	10,800	11,266	13,000	13,000	1,734	15.39%
43140 Postage	373	132	350	550	600	600	50	9.09%
43210 Transport/Subsistence	5,919	3,189	6,523	4,523	5,329	5,329	806	17.82%
43250 Freight and Express	41	121	200	-	200	200	200	-
43260 Training	150	250	350	350	765	765	415	118.57%
43310 Advertising	217	-	200	-	200	200	200	-
43610 Utilities	5,610	6,292	19,447	19,447	25,200	25,200	5,753	29.58%
43720 Equipment Maintenance	2,760	2,107	4,000	2,771	12,666	12,666	9,895	357.09%
43750 Vehicle Maintenance	89	-	-	-	2,000	2,000	2,000	-
43780 Building Maintenance	-	-	1,566	1,566	1,700	1,700	134	8.56%
43810 Rents and Operating Leases	2,832	2,372	2,880	2,543	2,280	2,280	(263)	-10.34%
43812 Equipment Replacement Pymt	4,383	4,383	4,383	4,383	4,383	4,383	-	0.00%
43920 Dues and Subscriptions	655	288	618	413	650	650	237	57.38%
Total: Services	100,006	115,294	180,558	169,853	198,488	198,488	28,635	16.86%
CAPITAL OUTLAY								
48311 Machinery & Equipment	-	-	-	-	34,000	34,000	34,000	-
48710 Minor Office Equipment	7,586	1,490	11,950	14,688	4,700	4,700	(9,988)	-68.00%
48720 Minor Office Furniture	203	-	1,000	1,000	1,000	1,000	-	0.00%
48740 Minor Machinery & Equipment	-	67	-	-	-	-	-	-
Total: Capital Outlay	7,789	1,557	12,950	15,688	39,700	39,700	24,012	153.06%
DEPARTMENT TOTAL	\$ 292,132	\$ 312,092	\$ 408,664	\$ 412,703	\$ 537,119	\$ 520,761	\$ 108,058	26.18%

LINE-ITEM EXPLANATIONS

<p>40110 Regular Wages. Staff includes: Emergency Manager, Administrative Assistant, Secretary (80% of time) and a program coordinator (0.5).</p> <p>Staff Increase: Program Coordinator 0.5.</p>	<p>43210 Transport/Subsistence. Travel for meetings with regional and national officials; travel to Anchorage and within the Borough for public presentations, public review, training, trade shows and planning.</p>
<p>40120 Temporary Wages. For non-Emergency Management personnel who assist as needed during emergencies or in the absence of the Manager.</p>	<p>43610 Utilities. Electricity (\$15,282), heating and cooling (\$9,000), water and sewer (\$265) in new facility.</p>
<p>42310 Repair/Maintenance Supplies. Wall units and supplies needed for ERC.</p>	<p>43720 Equipment Maintenance. \$5,000 tsunami siren system maintenance & operation; \$1,666 for AED support, \$4,000 for other emergency equipment, \$2,000 copier maintenance agreement.</p>
<p>43011 Contractual Services. USGS flood warning stations (\$82,000), Community Alert Network (CAN) contract (\$11,500), waste disposal (\$900), grounds maintenance (\$3,175), plowing and sanding (\$1,700), custodial (\$12,240), radio programming and antenna maintenance (\$18,000).</p>	<p>43810 Rents and Operating Leases. Lease of repeater site at Diamond Ridge (\$2,280).</p>
<p>43110 Communications. Connectivity, long distance, flood gage phone lines, cable, satellite phones, and cell phone charges.</p>	<p>48311 Machinery & Equipment. \$26,500 for movable flood control containers, \$7,500 web cams for flood watch.</p>
	<p>48710 Minor Office Equipment. (2) Workstations, \$3,200; laser printer, (\$1,500).</p>

Fund: 100 General Fund
Dept: 11255 Emergency Management - 911 Ccommunications

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures					
Personnel	\$ 413,135	\$ 446,337	\$ 513,351	\$ 519,681	\$ 621,322
Supplies	430	456	4,500	3,000	2,000
Services	412,656	370,437	454,018	455,518	513,242
Capital Outlay	442	5,276	6,200	14,954	-
Interdepartmental Charges	-	-	73,905	73,905	86,072
Total Expenditures	\$ 826,663	\$ 822,506	\$ 1,051,974	\$ 1,067,058	\$ 1,222,636
Staffing History	6.33	7.33	7.20	7.20	8.70

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Administration of Enhanced 911 emergency number services for all citizens living within the boundaries served by the Borough. An eight member 911 Advisory Board provides fiscal oversight and operational direction through the Borough Emergency Manager, Office of Emergency Management.

FY2008 OBJECTIVES:

- Establish new dispatch service agreements with the State of Alaska, City of Soldotna, and services areas to equitably allocate dispatch center cost.
- Work with OEM and Addressing Officer to complete upgrade of the 911-address database system and maintenance agreement with service providers.
- Restructure chain of command in the center to improve administrative and operational functions & to enhance customer service and officer safety.
- Seek grant funding to procure and install Computer Aided Dispatch (CAD) system at an estimated cost of \$1,000,000.
- Revamp training program to include ALMR use and assignment, wireless 911 systems deployment and use, etc.
- Procure a "gateway" radio component to enable responders without ALMR ability to be patched onto the new digital system to provide true emergency interoperable communications between agencies and service areas.

PROGRAM CHANGES: Coordinate use and assignment of ALMR (Digital) radio system for all agencies within KPB in mutual aid and disaster response, as well as for Tri-Borough mutual aid responses.

ACCOMPLISHMENTS: FY2007

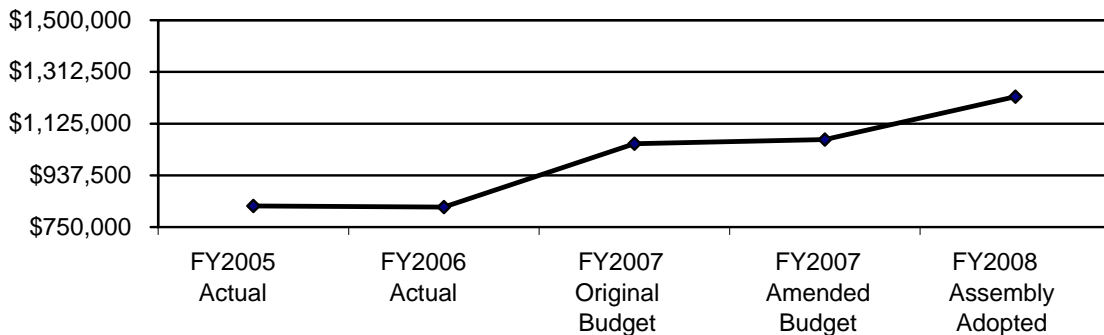
- Relocated entire emergency communications center to new facility at Wilson Lane, Soldotna.
- Equipment upgraded, new systems in place.
- Completed revisions of 911 related agreements with Seward, Homer, Kenai and Borough Dispatch centers to include benchmarks of training, quality assurance and accuracy of street addressing data.

PERFORMANCE MEASURES

- Answer all 911 calls in an average of 4 seconds or less
- Answer all business lines in 8 seconds or less
- Process Priority calls for service in 90 seconds or less, 85% of the time
- Process non-emergency business line calls for service in 270 seconds or less, 85% of the time
- All members of Management and Supervision to be Quality Assurance (QA) certified

	FY2005 Actual	FY2006 Actual	FY2007 Estimated	FY2008 Projected
911 Calls	16,919	17,200	18,500	20,000
% Change	+17.02%	+1.66%	+7.56%	+8.11%

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11255 Emergency Management - 911 Communications**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 228,764	\$ 243,860	\$ 279,472	\$ 255,718	\$ 345,159	\$ 345,159	\$ 89,441	34.98%
40120 Temporary Wages	-	3,520	5,150	21,150	5,150	5,150	(16,000)	-75.65%
40130 Overtime Wages	25,902	20,277	19,275	23,275	19,771	19,771	(3,504)	-15.05%
40210 FICA	21,162	22,723	26,208	26,208	31,603	31,603	5,395	20.59%
40221 PERS	34,197	49,365	70,703	80,787	140,730	82,805	2,018	2.50%
40321 Health Insurance	75,773	78,637	84,333	84,333	104,052	104,052	19,719	23.38%
40322 Life Insurance	571	616	733	733	898	898	165	22.51%
40410 Leave	24,623	24,595	24,474	24,474	28,764	28,764	4,290	17.53%
40411 Sick Leave	2,143	2,744	3,003	3,003	3,120	3,120	117	3.90%
Total: Personnel	413,135	446,337	513,351	519,681	679,247	621,322	101,641	19.56%
SUPPLIES								
42110 Office Supplies	430	456	2,500	2,500	2,000	2,000	(500)	-20.00%
42120 Computer Software	-	-	2,000	-	-	-	-	-
42210 Operating Supplies	-	-	-	500	-	-	(500)	-100.00%
Total: Supplies	430	456	4,500	3,000	2,000	2,000	(1,000)	-33.33%
SERVICES								
43011 Contractual Services	231,194	221,679	240,292	240,292	243,653	243,653	3,361	1.40%
43110 Communications	139,751	136,688	141,120	142,620	161,120	161,120	18,500	12.97%
43140 Postage	-	(5)	200	200	200	200	-	0.00%
43210 Transportation/Subsistence	6,403	5,482	3,970	3,970	6,752	6,752	2,782	70.08%
43260 Training	4,379	6,113	7,420	7,420	7,520	7,520	100	1.35%
43310 Advertising	-	198	560	560	560	560	-	0.00%
43610 Utilities	-	-	38,673	27,513	43,621	43,621	16,108	58.55%
43720 Equipment Maintenance	30,591	-	19,910	31,070	47,750	47,750	16,680	53.69%
43780 Building/Ground Maintenance	-	-	1,566	1,566	1,566	1,566	-	0.00%
43920 Dues and Subscriptions	338	282	307	307	500	500	193	62.87%
Total: Services	412,656	370,437	454,018	455,518	513,242	513,242	57,724	12.67%
CAPITAL OUTLAY								
48110 Office Furniture	-	-	-	8,754	-	-	(8,754)	-100.00%
48210 Communications Equipment	-	1,651	-	-	-	-	-	-
48710 Minor Office Equipment	442	3,625	2,500	2,500	-	-	(2,500)	-100.00%
48720 Minor Office Furniture	-	-	3,700	3,700	-	-	(3,700)	-100.00%
Total: Capital Outlay	442	5,276	6,200	14,954	-	-	(14,954)	-100.00%
INTERDEPARTMENTAL CHARGES								
60000 Charges (To) From Other Depts.	-	-	73,905	73,905	86,072	86,072	12,167	16.46%
Total: Interdepartmental Charges	-	-	73,905	73,905	86,072	86,072	12,167	16.46%
DEPARTMENT TOTAL	\$ 826,663	\$ 822,506	\$ 1,051,974	\$ 1,067,058	\$ 1,280,561	\$ 1,222,636	\$ 155,578	14.58%

Fund 100
Department 11255 Emergency Management - 911 Communications - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Communications Center Supervisor, 1 Shift Supervisors, 6.5 Public Safety Dispatchers, and 1 Secretary (20% of time).

Added: 1.5 Public Safety Dispatchers

43011 Contractual Services. Year contract with ACS for update on access lines and CAN database information (\$78,000), payments to cities for E911 services (\$145,500), TTY (\$225), AQUA warranty (\$390), ProQA contract (\$1,700), EMD cardsets (\$351), custodial (\$11,880), plowing and sanding (\$1,650), grounds maintenance (\$3,086), waste removal (\$871).

43110 Communications. Direct trunking charges related to 911 calls into the central call-taking center and directed to the remote dispatch centers. Dedicated long distance circuits, trunks, and data lines (\$141,120). Connectivity (\$20,000).

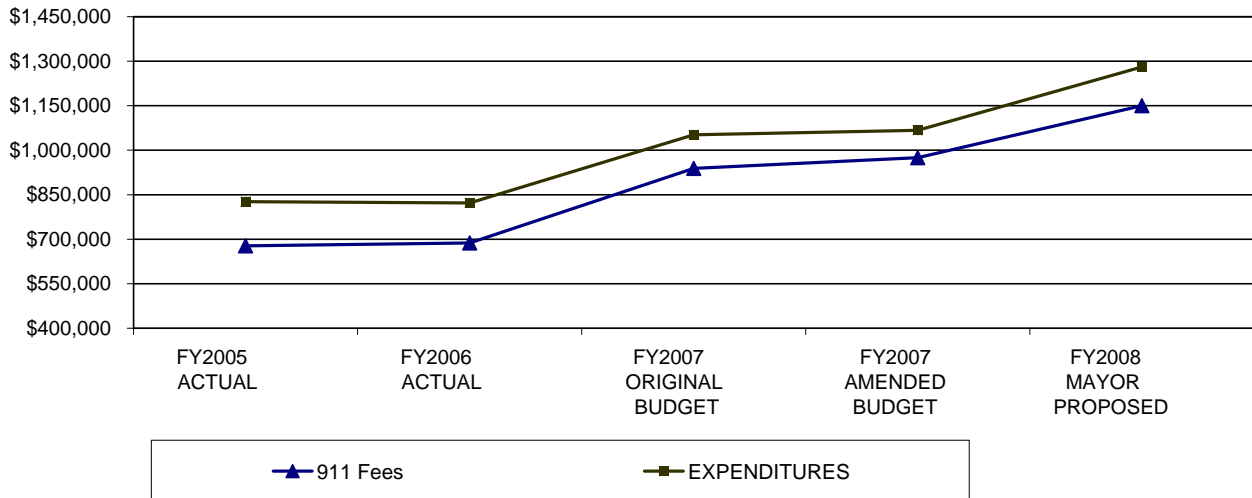
43260 Training. Yearly Navigator Conference for Dispatch Supervisor (\$1,000), NAED training for EMD recerts (\$3,920), BLS (\$700), NENA Conference (\$1,000), Dispatch Technology Training (\$900).

43610 Utilities. Electricity (\$30,564), heating and cooling (\$12,000), water and sewer (\$257), and propane (\$800).

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

60000 Charges (To) From Other Depts. (\$86,072) 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 \$1,136,372 during FY2008 with the City of Soldotna (\$70,000), Central Emergency Services (\$70,186), and Nikiski Fire Service Area (\$70,186) contributing for dispatching services and (\$926,000) generated from a \$1.35 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 for and pays for the other cost.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department - Emergency Management Totals

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 336,423	\$ 360,023	\$ 415,088	\$ 391,334	\$ 519,562	\$ 519,562	\$ 128,228	32.77%
40120 Temporary Wages	1,000	10,970	11,200	27,200	11,200	11,200	(16,000)	-58.82%
40130 Overtime Wages	25,928	20,538	21,831	25,831	22,612	22,612	(3,219)	-12.46%
40210 FICA	31,228	34,381	38,493	38,493	47,330	47,330	8,837	22.96%
40221 PERS	50,008	67,007	87,452	101,109	180,472	106,189	5,080	5.02%
40321 Health Insurance	103,220	100,398	103,500	103,500	131,560	131,560	28,060	27.11%
40322 Life Insurance	852	891	1,076	1,076	1,336	1,336	260	24.16%
40410 Leave	37,573	37,282	36,070	36,070	45,332	45,332	9,262	25.68%
40411 Sick Leave	4,516	4,690	5,047	5,047	5,774	5,774	727	14.40%
Total: Personnel	590,748	636,180	719,757	729,660	965,178	890,895	161,235	22.10%
SUPPLIES								
42110 Office Supplies	2,962	2,795	6,000	6,000	5,500	5,500	(500)	-8.33%
42120 Computer Software	317	-	2,500	500	500	500	-	0.00%
42210 Operating Supplies	1,075	1,013	500	11,447	1,000	1,000	(10,447)	-91.26%
42230 Fuels, Oils & Lubricants	1,107	818	1,500	1,050	1,500	1,500	450	42.86%
42310 Repair/Maint Supplies	662	772	1,500	204	5,000	5,000	4,796	2350.98%
42360 Motor Vehicle Repair Supplies	410	-	500	232	500	500	268	115.52%
42410 Small Tools	621	456	750	750	1,000	1,000	250	33.33%
Total: Supplies	7,154	5,854	13,250	20,183	15,000	15,000	(5,183)	-25.68%
SERVICES								
43011 Contractual Services	301,652	310,436	369,533	362,333	373,168	373,168	10,835	2.99%
43110 Communications	146,270	144,091	151,920	153,886	174,120	174,120	20,234	13.15%
43140 Postage	373	127	550	750	800	800	50	6.67%
43210 Transportation/Subsistence	12,322	8,671	10,493	8,493	12,081	12,081	3,588	42.25%
43250 Freight and Express	41	121	200	-	200	200	200	-
43260 Training	4,529	6,363	7,770	7,770	8,285	8,285	515	6.63%
43310 Advertising	217	198	760	560	760	760	200	35.71%
43610 Utilities	5,610	6,292	58,120	46,960	68,821	68,821	21,861	46.55%
43720 Equipment Maintenance	33,351	2,107	23,910	33,841	60,416	60,416	26,575	78.53%
43750 Vehicle Maintenance	89	-	-	-	2,000	2,000	2,000	-
43780 Building/Ground Maintenance	-	-	3,132	3,132	3,266	3,266	134	4.28%
43810 Rents and Operating Leases	2,832	2,372	2,880	2,543	2,280	2,280	(263)	-10.34%
43812 Equipment Replacement Pymt.	4,383	4,383	4,383	4,383	4,383	4,383	-	0.00%
43920 Dues and Subscriptions	993	570	925	720	1,150	1,150	430	59.72%
Total: Services	512,662	485,731	634,576	625,371	711,730	711,730	86,359	13.81%
CAPITAL OUTLAY								
48110 Office Furniture	-	-	-	8,754	-	-	(8,754)	-100.00%
48210 Communications Equipment	-	1,651	-	-	-	-	-	-
48311 Machinery & Equipment	-	-	-	-	34,000	34,000	34,000	-
48710 Minor Office Equipment	8,028	5,115	14,450	17,188	4,700	4,700	(12,488)	-72.66%
48720 Minor Office Furniture	203	-	4,700	4,700	1,000	1,000	(3,700)	-78.72%
48740 Minor Machinery & Equipment	-	67	-	-	-	-	-	-
Total: Capital Outlay	8,231	6,833	19,150	21,888	39,700	39,700	9,058	41.38%
INTERDEPARTMENTAL CHARGES								
60000 Charges (To) From Other Depts.	-	-	73,905	73,905	86,072	86,072	12,167	16.46%
Total: Interdepartmental Charges	-	-	73,905	73,905	86,072	86,072	12,167	16.46%
DEPARTMENT TOTAL	\$ 1,118,795	\$ 1,134,598	\$ 1,460,638	\$ 1,471,007	\$ 1,817,680	\$ 1,743,397	\$ 263,636	17.92%

Fund: 100 General Fund
Dept: 11230 General Services - Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 284,858	\$ 296,225	\$ 328,340	\$ 337,964	\$ 351,089
Supplies	10,134	1,891	600	600	1,200
Services	79,161	71,933	77,350	82,065	83,375
Capital Outlay	2,200	2,471	2,000	-	8,500
Total Expenditures	\$ 376,353	\$ 372,520	\$ 408,290	\$ 420,629	\$ 444,164
Staffing History	3.50	3.50	3.50	3.50	3.70

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Administer human resources, information systems, risk management, print shop, mailroom and custodial functions for the Borough; and operations of the Homer and Seward Annexes.

FY2008 OBJECTIVES:

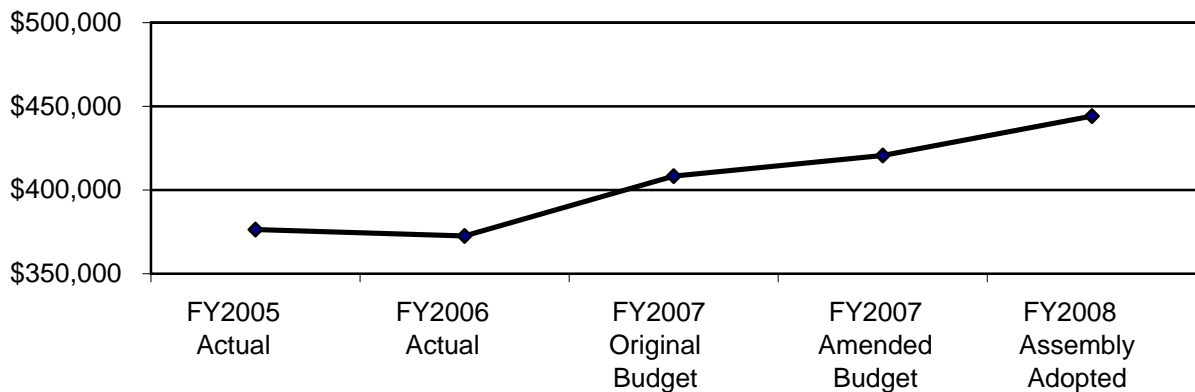
- Complete a policies and procedure manual.
- Provide on-line harassment prevention training to all employees.
- Implement new labor agreement.

PROGRAM CHANGES: Added 0.2 Administrative Assistant.

ACCOMPLISHMENTS: FY2007

- Recruited for 94 regular and temporary positions.
- Negotiated a new labor agreement.
- Made job-descriptions available on-line.
- Developed an on-line application system.
- Provided on-line supervisory training in harassment prevention.
- Implemented on-line self—service payroll and W-2 information.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 169,617	\$ 162,831	\$ 190,412	\$ 190,412	\$ 207,249	\$ 207,249	\$ 16,837	8.84%
40120 Temporary Wages	2,916	15,620	4,000	4,000	4,000	4,000	-	0.00%
40130 Overtime Wages	3,230	1,453	3,332	3,332	994	994	(2,338)	-70.17%
40210 FICA	15,396	17,297	17,591	17,591	18,626	18,626	1,035	5.88%
40221 PERS	23,819	33,081	45,113	54,737	78,626	46,263	(8,474)	-15.48%
40321 Health Insurance	41,263	38,312	40,250	40,250	44,252	44,252	4,002	9.94%
40322 Life Insurance	452	464	479	479	514	514	35	7.31%
40410 Leave	22,645	22,033	21,814	21,814	23,630	23,630	1,816	8.32%
40411 Sick Leave	5,304	5,110	5,349	5,349	5,561	5,561	212	3.96%
40511 Other Benefits	216	24	-	-	-	-	-	-
Total: Personnel	284,858	296,225	328,340	337,964	383,452	351,089	13,125	3.88%
SUPPLIES								
42110 Office Supplies	3,219	980	500	500	1,000	1,000	500	100.00%
42120 Computer Software	943	35	-	-	-	-	-	-
42210 Operating Supplies	5,972	806	100	100	200	200	100	100.00%
42230 Fuels, Oils and Lubricants	-	70	-	-	-	-	-	-
Total: Supplies	10,134	1,891	600	600	1,200	1,200	600	100.00%
SERVICES								
43011 Contractual Services	10,637	12,068	15,000	14,800	15,000	15,000	200	1.35%
43110 Communications	15,927	5,727	3,800	3,800	3,800	3,800	-	0.00%
43140 Postage	982	762	750	750	800	800	50	6.67%
43210 Transportation/Subsistence	3,647	3,834	2,200	3,900	4,350	4,350	450	11.54%
43220 Car Allowance	3,600	3,600	3,600	3,600	-	3,600	-	0.00%
43250 Freight and Express	-	26	100	100	-	-	(100)	-100.00%
43260 Training	1,420	1,070	4,200	4,200	5,400	5,400	1,200	28.57%
43270 Employee Development	3,456	5,694	7,500	7,500	7,500	7,500	-	0.00%
43310 Advertising	14,462	7,359	12,000	15,015	13,000	13,000	(2,015)	-13.42%
43610 Utilities	3,437	7,861	3,800	3,800	4,600	4,600	800	21.05%
43720 Equipment Maintenance	600	1,333	1,200	1,200	1,200	1,200	-	0.00%
43810 Rents and Operating Leases	19,678	21,124	21,500	21,500	22,000	22,000	500	2.33%
43920 Dues and Subscription	1,315	1,475	1,700	1,900	2,125	2,125	225	11.84%
Total: Services	79,161	71,933	77,350	82,065	79,775	83,375	1,310	1.60%
CAPITAL OUTLAY								
48710 Minor Office Equipment	2,200	160	2,000	-	7,500	7,500	7,500	-
48720 Minor Office Furniture	-	2,311	-	-	1,000	1,000	1,000	-
Total: Capital Outlay	2,200	2,471	2,000	-	8,500	8,500	8,500	-
DEPARTMENT TOTAL	\$ 376,353	\$ 372,520	\$ 408,290	\$ 420,629	\$ 472,927	\$ 444,164	\$ 23,535	5.60%

LINE-ITEM EXPLANATIONS

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

Added 0.2 Administrative assistant.

43011 Contractual Services. Labor arbitration contingency (\$3,000), health care broker/consultant fees (\$12,000).

43270 Employee Development. Amount required by labor contract.

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

48710 Minor Office Equipment. 2 Workstations, \$4,000; Copier, \$3,500.

48720 Minor Office Furniture. Desk and 2 chairs for Seward Annex and 1 chair for Homer Annex.

Fund: 100	General Fund
DEPT: 11231	General Services - MIS

Department Budget:	FY2005	FY2006	FY2007	FY2007	FY2008
	Actual	Actual	Original Budget	Amended Budget	Assembly Adopted
Expenditures:					
Personnel	\$ 960,278	\$ 1,050,692	\$ 1,123,846	\$ 1,158,017	\$ 1,173,118
Supplies	114,134	56,889	60,500	63,408	55,700
Services	358,525	325,408	404,548	393,548	359,551
Capital Outlay	111,191	44,885	41,650	73,254	24,650
Total Expenditures	\$ 1,544,128	\$ 1,477,874	\$ 1,630,544	\$ 1,688,227	\$ 1,613,019
Staffing History	11.00	11.00	11.00	11.00	11.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: The Management Information Systems Division's role is to provide effective and efficient information technology capability to the borough's workforce. This includes network connectivity, network and server administration, Internet based services, application software administration and support, e-mail, digital telephony, web services, technical advisement and desktop computer support.

PROGRAM CHANGES: None

FY2008 OBJECTIVES:

Systems: Replacement of the centralized core-switching unit for the KPB network. Explore and implement effective compression technology so that backup procedures can keep pace with the Borough's ever-growing data accumulation. Examine personnel and departmental organizational structure in MIS. Front-end mail services for a more efficient distribution of service. Institute a more defined support role for emergency service related needs. Install wireless network in borough administration building.

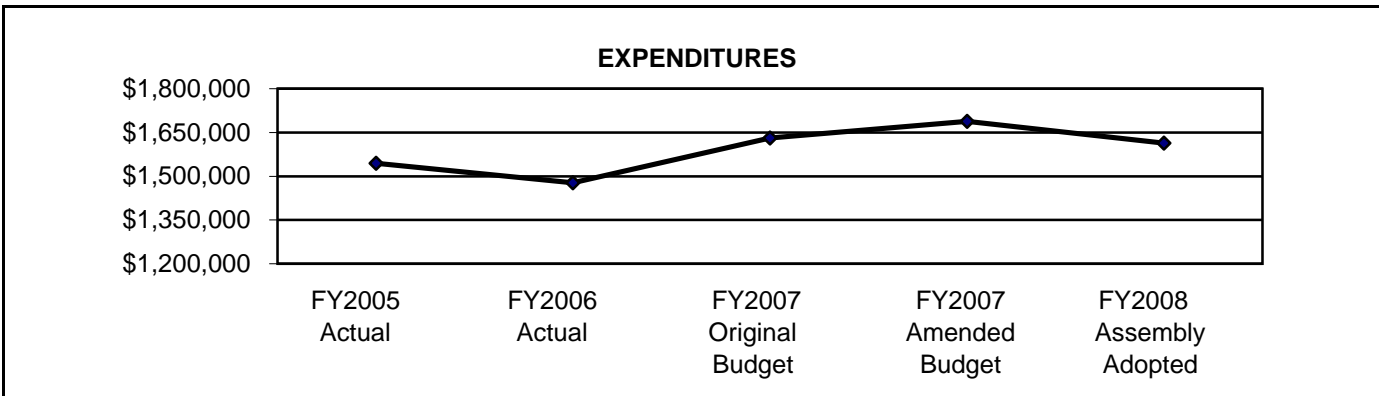
Applications Develop Intranet web-based applications to present information and provide research capabilities from the Tax, Real Property, Personal Property, and Sales Tax legacy applications databases. Migrate the legacy Special Assessment District and TAX portion of the Judgment in-house applications into the Manatron third-party application, and migrate the Sales Tax portion of the judgment legacy application into the TaTa Tax Mantra third-party application completing the migration of our entire main legacy-based in-house applications to third-party vendor applications.

Implement the e Tax web-based collection of Sales Tax via the TaTa Tax mantra application. Enhance the payroll Budgeting application to facilitate a direct upload interface to the GEMS budgeting module.

ACCOMPLISHMENTS: FY2007

Systems: Continued to strive for courteous and responsive end user support. Maintained and serviced the Borough's network based computing environment. Created a foundation to grow a secure wireless infrastructure in the Borough admin building. Expanded the Borough's IP Telephony system to the Kenai River Center. Secured an enterprise agreement with Microsoft Corporation to provide KPB with Office products and upgrades. Moved to the Active Directory based email server. Implemented effective wireless synchronization for hand held PC units. Provide clustered redundancy to voice mail services. Allowed for home duplication of work desktop environment.

Applications: Implement the following third-party software applications in production mode: TaTa Tax mantra Sales Tax, GEMS HRMS Employment Self Service (ESS) Web-based Portal, Manatron PropertyMax and CollectMax components allowing the KPB to display assessment information and collect property taxes via the Web. Continued to implement contracted functionality and processes in the Manatron CAMA and Tax Billing & Collection application as developed post go-live, and to provide a high-level of support for on-going business processes as the product stabilizes in our business environment. Rewrite the GEMS payroll budgeting application in the .NET environment to enable new functionality. Continue the process of training the development staff in Window-based skills.



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11231 - General Services - MIS

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 593,147	\$ 629,867	\$ 667,681	\$ 667,681	\$ 705,835	\$ 705,835	\$ 38,154	5.71%
40120 Temporary Wages	1,060	-	-	-	-	-	-	-
40130 Overtime Wages	13,057	20,141	14,164	14,164	14,555	14,555	391	2.76%
40210 FICA	51,015	56,143	60,811	60,811	62,944	62,944	2,133	3.51%
40221 PERS	82,460	117,792	160,180	194,351	271,510	159,755	(34,596)	-17.80%
40321 Health Insurance	129,686	129,363	126,501	126,501	131,560	131,560	5,059	4.00%
40322 Life Insurance	1,527	1,597	1,678	1,678	1,729	1,729	51	3.04%
40410 Leave	73,789	79,164	74,372	74,372	77,690	77,690	3,318	4.46%
40411 Sick Leave	14,537	16,481	18,315	18,315	18,954	18,954	639	3.49%
40511 Other Benefits	-	144	144	144	96	96	(48)	-33.33%
Total: Personnel	960,278	1,050,692	1,123,846	1,158,017	1,284,873	1,173,118	15,101	1.30%
SUPPLIES								
42110 Office Supplies	10,115	1,020	3,000	3,000	3,000	3,000	-	0.00%
42120 Computer Software	85,196	14,242	7,500	15,329	5,000	5,000	(10,329)	-67.38%
42210 Operating Supplies	18,767	30,892	25,300	30,629	20,000	20,000	(10,629)	-34.70%
42230 Fuel, Oils and Lubricants	46	-	500	500	500	500	-	0.00%
42310 Repair/Maintenance Supplies	10	10,724	24,000	13,750	27,000	27,000	13,250	96.36%
42410 Small Tools	-	11	200	200	200	200	-	0.00%
Total: Supplies	114,134	56,889	60,500	63,408	55,700	55,700	(7,708)	-12.16%
SERVICES								
43011 Contractual Services	37,130	674	4,000	4,000	24,000	24,000	20,000	500.00%
43019 Software Licensing	-	68,236	120,350	113,150	141,200	141,200	28,050	24.79%
43110 Communications	50,057	65,277	76,730	76,730	88,430	88,430	11,700	15.25%
43210 Transportation/Subsistence	7,294	6,429	5,120	5,120	3,400	3,400	(1,720)	-33.59%
43250 Freight and Express	122	229	2,000	2,000	2,000	2,000	-	0.00%
43260 Training	1,415	2,788	12,350	10,650	1,000	1,000	(9,650)	-90.61%
43610 Utilities	10,803	10,857	12,000	12,000	14,400	14,400	2,400	20.00%
43720 Equipment Maintenance	128,570	20,848	31,000	28,900	31,000	31,000	2,100	7.27%
43750 Vehicle Maintenance	-	-	500	500	500	500	-	0.00%
43812 Equipment Replacement Pymt.	120,512	146,315	137,498	137,498	50,621	50,621	(86,877)	-63.18%
43920 Dues and Subscriptions	2,622	3,755	3,000	3,000	3,000	3,000	-	0.00%
Total: Services	358,525	325,408	404,548	393,548	359,551	359,551	(33,997)	-8.64%
CAPITAL OUTLAY								
48120 Office Machines	61,915	33,507	9,500	22,779	-	-	(22,779)	-100.00%
48710 Minor Office Equipment	49,113	9,951	31,650	49,975	23,650	23,650	(26,325)	-52.68%
48720 Minor Office Furniture	163	1,427	500	500	1,000	1,000	500	100.00%
Total: Capital Outlay	111,191	44,885	41,650	73,254	24,650	24,650	(48,604)	-66.35%
DEPARTMENT TOTAL	\$ 1,544,128	\$ 1,477,874	\$ 1,630,544	\$ 1,688,227	\$ 1,724,774	\$ 1,613,019	\$ (75,208)	-4.45%

Fund 100

Department 11231 - General Services - MIS - Continued

LINE-ITEM EXPLANATIONS

- 40110 Regular Wages.** Staff includes: Systems Manager, Enterprise Applications Manager, 4 Enterprise Applications Developers, 1 Network/IT Administrator, 1 Network/PC Specialist, 1 Senior Computing Technician, 2 Computing Technicians.
- 42120 Computer Software.** Visual Studio, \$2,000; 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, \$20,000; Help desk calls, \$2,000; miscellaneous, \$2,000.
- 43019 Software Licensing.** IP phones, \$18,000; GEMS, \$28,750; NT runtime Development, \$39,000; Anti-Virus, \$2,500; Anti-Spam, \$3,000; Spyware \$2,850; MICROFOCUS COBOL Compiler, \$2,000; miscellaneous, \$2,000; Recurring charge for FY2007 MS Office Pro, \$35,000; GoToMyPC, \$4,400; CommVault Backup, \$2,500; FrontPage, \$1,200.
- 43110 Communications.** Increase internet bandwidth to 5Mb and TLS Circuit to KPB to 100 Mb.
- 43720 Equipment Maintenance.** Printer, \$16,000; CommVault backup, \$12,000, P/C and server contracts; miscellaneous charges.
- 43812 Equipment Replacement Payments.** See schedule below.
- 43920 Dues & Subscriptions.** Microsoft Developer, \$2,000 and Miscellaneous Publications, \$1,000.
- 48710 Minor Office Equipment.** Router \$3,000; (3) Switches, \$6,600; Projector, \$1,000; IP Phones \$1,800; (4) workstations \$10,000; UPS, \$1,250.

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

<u>Items</u>	<u>Prior Years</u>	<u>FY2007 Estimated</u>	<u>FY2008 Projected</u>	<u>Future Projected Payments</u>
Dell PowerEdge 4600 Server	\$ 8,933	\$ 2,233	\$ -	\$ -
Borough Building Phone System	59,975	14,994	-	-
Dell PowerEdge 2600 Server	4,693	1,172	-	-
UNISYS Mainframe, Hardware and Software	177,385	88,694	-	-
1996 Cargo Van	27,300	2,100	2,100	-
Konica Digital Printer 7085	19,689	6,563	6,563	-
Uninterruptible Power Supply (UPS)	67,592	9,732	10,776	53,880
1 Server	-	2,772	-	-
1 Server	-	2,540	2,540	7,620
3 Servers @ \$8,000 each	-	5,543	5,544	16,632
1 Server	-	1,155	-	-
1 Server	-	-	6,005	24,022
Network Switch	-	-	11,549	46,195
1 Server	-	-	1,848	7,392
1 Server	-	-	1,848	7,392
1 Server	-	-	1,848	7,392
	<u>\$ 365,567</u>	<u>\$ 137,498</u>	<u>\$ 50,621</u>	<u>\$ 170,525</u>

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

Department Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 356,442	\$ 347,660	\$ 339,530	\$ 351,842	\$ 352,849
Supplies	32,806	15,925	20,500	20,500	15,500
Services	64,522	75,952	87,490	93,290	92,735
Capital Outlay	26,433	-	29,000	25,300	18,000
Total Expenditures	\$ 480,203	\$ 439,537	\$ 476,520	\$ 490,932	\$ 479,084
Staffing History	5.00	5.00	4.00	4.00	4.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: The Geographic Information Systems (GIS) department provides mapping services and support for the Kenai Peninsula Borough, its cities, state, federal agencies and the public. GIS is responsible for emergency services map book production, maintaining an interactive parcel map on the internet, ad hoc map production and development of spatial applications for the various borough departments.

PROGRAM CHANGES: Digital elevation model data acquisition. Expand Internet mapping services.

FY2008 OBJECTIVES: Focus on improving data quality and performance of Internet map services. Complete development and publish digital versions of the emergency services map books on digital media with searchable content. Acquire data for digital elevation modeling. Continue to provide mapping support for street naming and addressing. Support selection and deployment of Computer Aided Dispatch software. Work to provide the Sales Tax Division with map information for the new Sales Tax mantra software. Complete digitizing

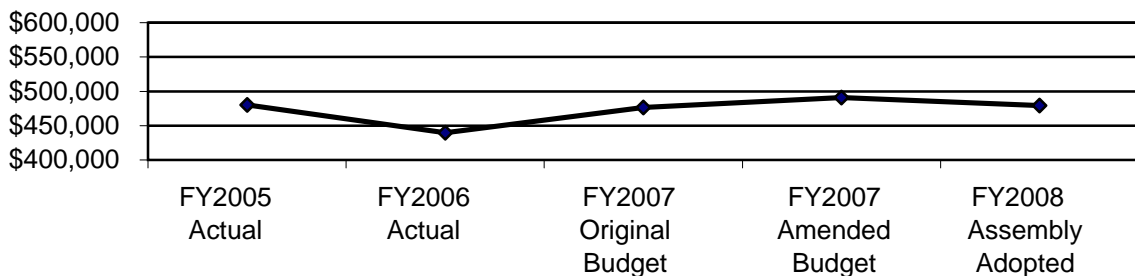
historical aerial photography and make available on line.

ACCOMPLISHMENTS: FY2007

Changes to addressing ordinances were adopted by the Assembly. Added Zoom software on laptop computers for emergency response staff to provide maps in a digital format in the field. Supported implementation of Manatron's CAMA system for Assessing and Sales Tax Division new software implementation. Received an award for Most Professional mapping Project at the 2006 Alaska Surveying & Mapping conference. Received an award by ESRI, Inc., the Borough's GIS software provider, for Special Achievement in GIS.

PERFORMANCE MEASURES: Provided 1143 street address assignments and 52 street name changes in 2006. The number of visits to the Internet map service for parcel information and subdivision record plats has increased to an average of 9,500 hits per month. Published and distributed approximately 200 emergency services map books to all emergency services areas, several departments within the KPB administration, and the public. Scanned 9,322 aerial photos and made them available to on-line users.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 215,111	\$ 202,513	\$ 201,606	\$ 201,606	\$ 209,233	\$ 209,233	\$ 7,627	3.78%
40130 Overtime Wages	4,549	-	1,026	1,026	1,627	1,627	601	58.58%
40210 FICA	18,804	18,166	17,830	17,830	18,648	18,648	818	4.59%
40221 PERS	30,494	40,436	47,447	59,759	80,833	47,620	(12,139)	-20.31%
40321 Health Insurance	58,948	56,541	46,000	46,000	47,840	47,840	1,840	4.00%
40322 Life Insurance	569	544	511	511	526	526	15	2.94%
40410 Leave	24,704	24,987	20,322	20,322	22,405	22,405	2,083	10.25%
40411 Sick Leave	3,263	4,425	4,740	4,740	4,902	4,902	162	3.42%
40511 Other Benefits	-	48	48	48	48	48	-	0.00%
Total: Personnel	356,442	347,660	339,530	351,842	386,062	352,849	1,007	0.29%
SUPPLIES								
42110 Office Supplies	4,598	640	500	500	500	500	-	0.00%
42120 Computer Software	19,677	11,799	12,000	12,000	6,000	6,000	(6,000)	-50.00%
42210 Operating Supplies	8,531	3,486	8,000	8,000	9,000	9,000	1,000	12.50%
Total: Supplies	32,806	15,925	20,500	20,500	15,500	15,500	(5,000)	-24.39%
SERVICES								
43011 Contractual Services	1,195	6,400	-	-	-	-	-	-
43019 Software Licensing	-	35,319	42,700	42,700	45,000	45,000	2,300	5.39%
43110 Communications	22,753	1,388	5,200	5,200	5,200	5,200	-	0.00%
43210 Transportation/Subsistence	7,295	6,834	5,555	9,255	11,445	11,445	2,190	23.66%
43250 Freight	-	66	300	300	300	300	-	0.00%
43260 Training	6,400	8,565	5,575	5,575	8,550	8,550	2,975	53.36%
43410 Printing	(1,656)	13,750	22,500	22,500	10,000	10,000	(12,500)	-55.56%
43610 Utilities	4,910	3,630	5,460	5,460	6,500	6,500	1,040	19.05%
43720 Equipment Maintenance	23,475	-	-	2,100	2,000	2,000	(100)	-4.76%
43812 Equipment Replacement Pymt.	-	-	-	-	3,465	3,465	3,465	-
43920 Dues and Subscriptions	150	-	200	200	275	275	75	37.50%
Total: Services	64,522	75,952	87,490	93,290	92,735	92,735	(555)	-0.59%
CAPITAL OUTLAY								
48110 Office Furniture	14,653	-	-	-	-	-	-	-
48120 Office Machines	6,997	-	29,000	18,272	18,000	18,000	(272)	-1.49%
48710 Minor Office Machines	4,783	-	-	7,028	-	-	(7,028)	-100.00%
Total: Capital Outlay	26,433	-	29,000	25,300	18,000	18,000	(7,300)	-28.85%
DEPARTMENT TOTAL	\$ 480,203	\$ 439,537	\$ 476,520	\$ 490,932	\$ 512,297	\$ 479,084	\$ (11,848)	-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. The revenue from these books is used to offset their printing charges.
42120 Computer Software. Miscellaneous, \$6,000.	
42210 Operating Supplies: Plotter supplies.	43812 Equipment Replacement Payments. See the payment schedule below.
43019 Software Licensing. ESRI \$26,500, GEODESY \$9,000, ER Mapper \$2,000, Autodesk \$600, Lizardtech \$3,800, Mapmakers \$3,100.	48120 Office Machines: Replace (2) Mapping Computers \$13,000. Expand disk farm for data storage \$5,000.

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

Items	Prior Years	FY2007 Estimated	FY2008 Projected	Future Projected Payments
Large Format Plotter	\$ -	\$ -	\$ 3,465	\$ 13,860
	\$ -	\$ -	\$ 3,465	\$ 13,860

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

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 92,774	\$ 100,424	\$ 115,234	\$ 118,489	\$ 116,024
Supplies	25,285	27,258	31,120	31,180	31,120
Services	100,795	91,266	82,043	82,043	103,890
Capital Outlay	-	-	500	500	1,000
Total Expenditures	\$ 218,854	\$ 218,948	\$ 228,897	\$ 232,212	\$ 252,034
Staffing History	1.80	1.80	1.80	1.80	1.80

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: To provide printing services 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. Note: School district pays approximately \$25,000 per year for supplies.

FY2008 OBJECTIVES:

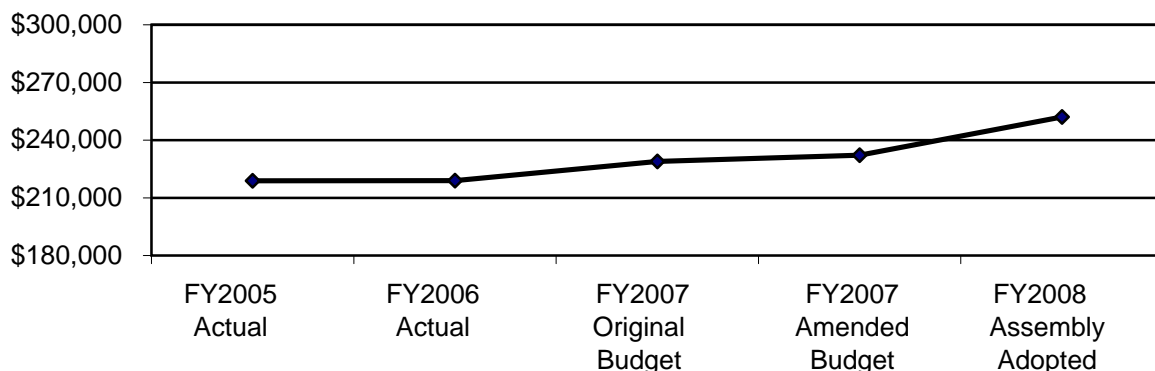
- To provide quality printing and efficient mail service to the Borough and school district.

PROGRAM CHANGES: None.

PERFORMANCE MEASURES:

	FY2005 Actual	FY2006 Actual	FY2007 Estimated	FY2008 Projected
1. Borough copy images	2,378,847	2,348,045	2,500,000	2,500,000
2. School district copy images	557,582	563,113	570,000	570,000
3. Color copy images	24,067	154,507	350,000	350,000
4. Processed outgoing-metered mail	125,503	156,724	160,000	160,000
5. Processed outgoing-bulk un-metered mail	196,504	208,308	210,000	210,000

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 53,804	\$ 56,535	\$ 61,750	\$ 61,750	\$ 63,616	\$ 63,616	\$ 1,866	3.02%
40120 Temporary Wages	1,125	264	1,200	1,200	1,200	1,200	-	0.00%
40130 Overtime Wages	1,953	1,718	2,667	2,667	2,728	2,728	61	2.29%
40210 FICA	4,591	4,932	5,633	5,633	5,850	5,850	217	3.85%
40221 PERS	7,535	10,708	15,259	18,514	25,758	15,156	(3,358)	-18.14%
40321 Health Insurance	18,590	20,790	23,000	23,000	20,930	20,930	(2,070)	-9.00%
40322 Life Insurance	148	145	182	182	165	165	(17)	-9.34%
40410 Leave	4,909	4,968	4,983	4,983	5,813	5,813	830	16.66%
40411 Sick Leave	119	364	560	560	566	566	6	1.07%
Total: Personnel	92,774	100,424	115,234	118,489	126,626	116,024	(2,465)	-2.08%
SUPPLIES								
42110 Office Supplies	-	487	800	800	800	800	-	0.00%
42210 Operating Supplies	24,970	26,446	30,000	30,060	30,000	30,000	(60)	-0.20%
42250 Uniforms	315	325	320	320	320	320	-	0.00%
Total: Supplies	25,285	27,258	31,120	31,180	31,120	31,120	(60)	-0.19%
SERVICES								
43110 Communications	1,070	1,149	1,400	1,400	1,400	1,400	-	0.00%
43210 Transportation/Subsistence	1,150	992	1,300	1,300	1,300	1,300	-	0.00%
43610 Utilities	2,056	2,372	2,850	2,850	3,400	3,400	550	19.30%
43720 Equipment Maintenance	61,819	56,868	64,000	64,000	86,000	86,000	22,000	34.38%
43812 Equipment Replacement Pymt.	34,700	29,850	12,493	12,493	11,790	11,790	(703)	-5.63%
43920 Dues and Subscriptions	-	35	-	-	-	-	-	-
Total: Services	100,795	91,266	82,043	82,043	103,890	103,890	21,847	26.63%
CAPITAL OUTLAY								
48720 Minor Office Furniture	-	-	500	500	1,000	1,000	500	100.00%
Total: Capital Outlay	-	-	500	500	1,000	1,000	500	100.00%
DEPARTMENT TOTAL	\$ 218,854	\$ 218,948	\$ 228,897	\$ 232,212	\$ 262,636	\$ 252,034	\$ 19,822	8.54%

LINE-ITEM EXPLANATIONS

- 40110 Regular Wages.** Staff includes: Lead Mail-Copy Technician and part-time Mail-Copy Clerk.
- 43812 Equipment Replacement Payments.** See the payment schedule below.
- 42210 Operating Supplies.** Paper \$26,000 plus \$4,000 for letterhead, tape, binding supplies, laminate, color ink, and miscellaneous supplies.
- 48720 Minor office Furniture.** Two tables.
- 43720 Equipment Maintenance.** Maintenance costs on main printers, color copier, folder, stuffers, mail processor and other miscellaneous equipment. Higher cost due to rise in mailing equipment maintenance.

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

<u>Items</u>	<u>Prior Years</u>	<u>FY2007 Estimated</u>	<u>FY2008 Projected</u>	<u>Future Projected Payments</u>
Mail Processor	\$ -	\$ 2,414	\$ 2,313	\$ 6,939
Color Copier	7,044	3,522	3,522	3,522
Folder/Stuffer	17,865	5,955	5,955	-
Accubind (binder)	2,408	602	-	-
	\$ 27,317	\$ 12,493	\$ 11,790	\$ 10,461

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

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 74,961	\$ 82,082	\$ 84,024	\$ 86,342	\$ 86,413
Supplies	1,681	2,239	4,750	4,750	3,000
Services	13,622	13,412	13,500	13,500	12,000
Capital Outlay	375	-	500	500	500
Total Expenditures	\$ 90,639	\$ 97,733	\$ 102,774	\$ 105,092	\$ 101,913
Staffing History	1.25	1.30	1.30	1.30	1.30

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Clean in and around the main Borough building, including human resources/Risk Management annex, school district portables, records center, and Homer Annex. Contract with janitorial services for cleaning of Poppy Lane Facility.

FY2008 OBJECTIVES: Continue to provide a satisfactory level of service to those we serve.

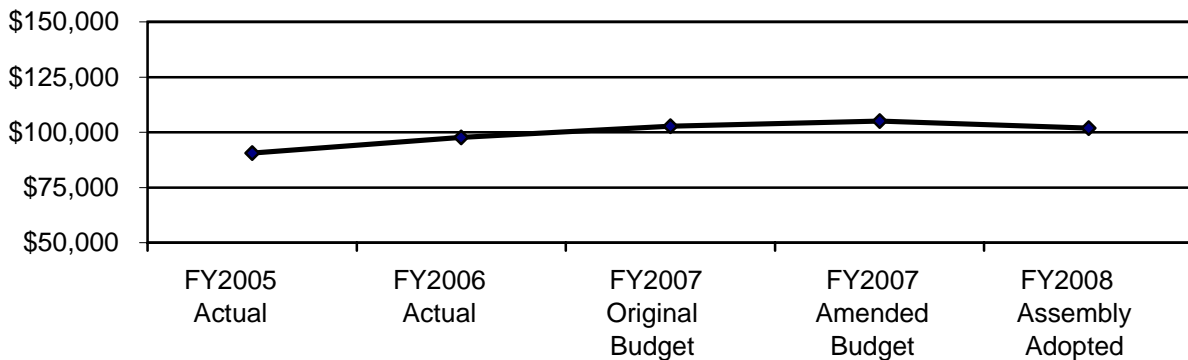
PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2007

Maintained all assigned buildings and grounds at a satisfactory level.

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

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11235 - General Services - Custodial Maintenance

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 40,731	\$ 43,805	\$ 44,796	\$ 44,796	\$ 46,136	\$ 46,136	\$ 1,340	2.99%
40120 Temporary Wages	2,378	2,222	2,200	2,200	2,200	2,200	-	0.00%
40130 Overtime Wages	1,207	820	1,048	1,048	1,078	1,078	30	2.86%
40210 FICA	3,816	4,151	4,297	4,297	4,435	4,435	138	3.21%
40221 PERS	5,897	8,064	10,866	13,184	18,347	10,795	(2,389)	-18.12%
40321 Health Insurance	14,462	16,332	14,375	14,375	14,950	14,950	575	4.00%
40322 Life Insurance	102	105	114	114	118	118	4	3.51%
40410 Leave	5,191	5,345	5,031	5,031	5,361	5,361	330	6.56%
40411 Sick Leave	1,177	1,238	1,297	1,297	1,340	1,340	43	3.32%
Total: Personnel	74,961	82,082	84,024	86,342	93,965	86,413	71	0.08%
SUPPLIES								
42210 Janitorial Supplies	1,548	2,049	4,250	4,250	2,500	2,500	(1,750)	-41.18%
42410 Small Tools	133	190	500	500	500	500	-	0.00%
Total: Supplies	1,681	2,239	4,750	4,750	3,000	3,000	(1,750)	-36.84%
SERVICES								
43011 Contractual Supplies	11,700	13,150	13,200	13,200	11,600	11,600	(1,600)	-12.12%
43210 Transportation/Subsistence	296	262	200	200	300	300	100	50.00%
43720 Equipment Maintenance	1,626	-	100	100	100	100	-	0.00%
Total: Services	13,622	13,412	13,500	13,500	12,000	12,000	(1,500)	-11.11%
CAPITAL OUTLAY								
48740 Minor Machinery & Equipment	375	-	500	500	500	500	-	0.00%
Total: Capital Outlay	375	-	500	500	500	500	-	0.00%
DEPARTMENT TOTAL	\$ 90,639	\$ 97,733	\$ 102,774	\$ 105,092	\$ 109,465	\$ 101,913	\$ (3,179)	-3.02%

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.

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

43011 Contractual Services. Reduced due to new contractor for Poppy Lane, Non-Maintenance side (\$10,000). Once annual window cleaning of Borough Administration Building (\$1,600).

48740 Minor Machinery and Equipment. Janitorial equipment.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department - General Services Totals**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 1,072,410	\$ 1,095,551	\$ 1,166,245	\$ 1,166,245	\$ 1,232,069	\$ 1,232,069	\$ 65,824	5.64%
40120 Temporary Wages	7,479	18,106	7,400	7,400	7,400	7,400	-	0.00%
40130 Overtime Wages	23,996	24,132	22,237	22,237	20,982	20,982	(1,255)	-5.64%
40210 FICA	93,622	100,689	106,162	106,162	110,503	110,503	4,341	4.09%
40221 PERS	150,205	210,081	278,865	340,545	475,074	279,589	(60,956)	-17.90%
40321 Health Insurance	262,949	261,338	250,126	250,126	259,532	259,532	9,406	3.76%
40322 Life Insurance	2,798	2,855	2,964	2,964	3,052	3,052	88	2.97%
40410 Leave	131,238	136,497	126,522	126,522	134,899	134,899	8,377	6.62%
40411 Sick Leave	24,400	27,618	30,261	30,261	31,323	31,323	1,062	3.51%
40511 Other Benefits	216	216	192	192	144	144	(48)	-25.00%
Total: Personnel	1,769,313	1,877,083	1,990,974	2,052,654	2,274,978	2,079,493	26,839	1.31%
SUPPLIES								
42110 Office Supplies	17,932	3,127	4,800	4,800	5,300	5,300	500	10.42%
42120 Computer Software	105,816	26,076	19,500	27,329	11,000	11,000	(16,329)	-59.75%
42210 Operating Supplies	59,788	63,679	67,650	73,039	61,700	61,700	(11,339)	-15.52%
42230 Fuels, Oils and Lubricants	46	70	500	500	500	500	-	0.00%
42250 Uniforms	315	325	320	320	320	320	-	0.00%
42310 Repair/Maintenance Supplies	10	10,724	24,000	13,750	27,000	27,000	13,250	96.36%
42410 Small Tools	133	201	700	700	700	700	-	0.00%
Total: Supplies	184,040	104,202	117,470	120,438	106,520	106,520	(13,918)	-11.56%
SERVICES								
43011 Contractual Services	60,662	32,292	32,200	32,000	50,600	50,600	18,600	58.13%
43019 Software Licensing	-	103,555	163,050	155,850	186,200	186,200	30,350	19.47%
43110 Communications	89,807	73,541	87,130	87,130	98,830	98,830	11,700	13.43%
43140 Postage	982	762	750	750	800	800	50	6.67%
43210 Transportation/Subsistence	19,682	18,351	14,375	19,775	20,795	20,795	1,020	5.16%
43220 Car Allowance	3,600	3,600	3,600	3,600	-	3,600	-	0.00%
43250 Freight and Express	122	321	2,400	2,400	2,300	2,300	(100)	-4.17%
43260 Training	9,235	12,423	22,125	20,425	14,950	14,950	(5,475)	-26.81%
43270 Employee Development	3,456	5,694	7,500	7,500	7,500	7,500	-	0.00%
43310 Advertising	14,462	7,359	12,000	15,015	13,000	13,000	(2,015)	-13.42%
43410 Printing	(1,656)	13,750	22,500	22,500	10,000	10,000	(12,500)	-55.56%
43610 Utilities	21,206	24,720	24,110	24,110	28,900	28,900	4,790	19.87%
43720 Equipment Maintenance	216,090	79,049	96,300	96,300	120,300	120,300	24,000	24.92%
43750 Vehicle Maintenance	-	-	500	500	500	500	-	0.00%
43810 Rents and Operating Leases	19,678	21,124	21,500	21,500	22,000	22,000	500	2.33%
43812 Equipment Replacement Pymt.	155,212	176,165	149,991	149,991	65,876	65,876	(84,115)	-56.08%
43920 Dues and Subscriptions	4,087	5,265	4,900	5,100	5,400	5,400	300	5.88%
Total: Services	616,625	577,971	664,931	664,446	647,951	651,551	(12,895)	-1.94%
CAPITAL OUTLAY								
48110 Office Furniture	14,653	-	-	-	-	-	-	-
48120 Office Machines	68,912	33,507	38,500	41,051	18,000	18,000	(23,051)	-56.15%
48710 Minor Office Equipment	56,096	10,111	33,650	57,003	31,150	31,150	(25,853)	-45.35%
48720 Minor Office Furniture	163	3,738	1,000	1,000	3,000	3,000	2,000	200.00%
48740 Minor Machines & Equipment	375	-	500	500	500	500	-	0.00%
Total: Capital Outlay	140,199	47,356	73,650	99,554	52,650	52,650	(46,904)	-47.11%
DEPARTMENT TOTAL	\$ 2,710,177	\$ 2,606,612	\$ 2,847,025	\$ 2,937,092	\$ 3,082,099	\$ 2,890,214	\$ (46,878)	-1.60%

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Fund: 100 General Fund
Dept: 11310 Legal Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 446,201	\$ 493,127	\$ 559,218	\$ 576,088	\$ 582,245
Supplies	1,559	2,473	3,000	3,000	3,000
Services	243,519	124,470	166,060	158,690	167,430
Capital Outlay	6,495	2,797	5,000	5,000	5,000
Total Expenditures	\$ 697,774	\$ 622,867	\$ 733,278	\$ 742,778	\$ 757,675
Staffing History	6.00	6.00	5.00	5.00	5.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Provide effective legal services for the borough assembly, mayor, administration, school district, and borough boards and commissions.

FY 2008 OBJECTIVES:

- Favorably resolve outstanding lawsuits.
- Improve timekeeping system in legal department.
- Improve overall department efficiency by further improving department filing and organization systems.
- Minimize legal costs to the borough through training, communication, and other preventive measures.

PROGRAM CHANGES:

ACCOMPLISHMENTS: 2006 Calendar Year.

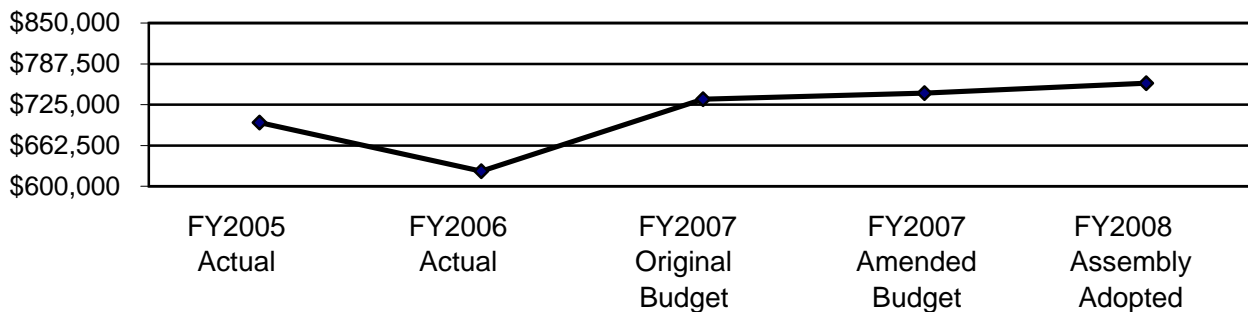
- In 2006, the borough won four lawsuits and settled seven lawsuits, including two personal injury lawsuits. We also actively defended or worked with outside counsel on several other non-routine cases.
- Conducted training sessions for some of the service area boards in the borough regarding the Open Meetings Act and conflicts of interest. Provided ongoing legal advice to the service area boards regarding miscellaneous issues.

- Converted fourth attorney office into a file room for better organization and efficiency.
- Advised the school board in grievance and expulsion hearings, and drafted associated decisions.

PERFORMANCE MEASURES: 2006 Calendar Year.

- Drafted or reviewed over 100 resolutions and 90 ordinances; performed related research and drafted related memoranda for many of these items.
- Handled over 400 documented formal requests for legal work, including contracts and purchasing documents to be reviewed and requests for legal opinions. It is estimated that at least twice that many undocumented requests were also handled.
- Collected approximately \$130,100 in delinquent sales taxes. In 2005 we collected approximately \$64,000. The increase is due largely to the settlement of two long-standing cases, and another very large delinquent account that was paid in full.
- Collected approximately \$15,650 in delinquent property taxes and leasehold payments. By comparison, in 2005 we collected approximately \$84,700. The higher amount in 2005 was due to two large accounts that were collected.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11310 - Legal Administration**

		FY2005	FY2006	FY2007	FY2007	FY2008	FY2008	Difference Between	
		Actual	Actual	Original	Amended	Mayor	Assembly	Assembly Adopted &	Amended Budget %
				Budget	Budget	Proposed	Adopted	Adopted	
PERSONNEL									
40110	Regular Wages	\$ 286,582	\$ 306,991	\$ 339,160	\$ 339,160	\$ 355,195	\$ 355,195	\$ 16,035	4.73%
40120	Temporary Wages	990	462	4,318	4,318	4,318	4,318	-	0.00%
40130	Overtime Wages	1,794	1,712	3,632	3,632	3,796	3,796	164	4.52%
40210	FICA	25,736	26,350	30,093	30,093	31,164	31,164	1,071	3.56%
40221	PERS	37,985	56,581	79,075	95,945	135,015	79,442	(16,503)	-17.20%
40321	Health Insurance	51,219	56,444	57,500	57,500	59,800	59,800	2,300	4.00%
40322	Life Insurance	718	778	833	833	861	861	28	3.36%
40410	Leave	33,819	35,918	36,501	36,501	39,123	39,123	2,622	7.18%
40411	Sick Leave	7,262	7,819	8,106	8,106	8,450	8,450	344	4.24%
40511	Other Benefits	96	72	-	-	96	96	96	-
	Total: Personnel	446,201	493,127	559,218	576,088	637,818	582,245	6,157	1.07%
SUPPLIES									
42110	Office Supplies	1,559	1,783	2,000	2,000	2,000	2,000	-	0.00%
42120	Computer Software	-	690	500	500	500	500	-	0.00%
42410	Small Tools	-	-	500	500	500	500	-	0.00%
	Total: Supplies	1,559	2,473	3,000	3,000	3,000	3,000	-	0.00%
SERVICES									
43011	Contractual Services	144,805	49,606	80,000	72,630	75,000	75,000	2,370	3.26%
43031	Litigation	3,351	3,221	6,000	6,000	6,000	6,000	-	0.00%
43034	Atty's Fees-Special Cases	43,929	21,561	20,000	20,000	25,000	25,000	5,000	25.00%
43110	Communications	2,401	1,636	5,600	5,600	5,600	5,600	-	0.00%
43140	Postage	469	373	850	850	850	850	-	0.00%
43210	Transportation/Subsistence	2,127	1,988	4,260	4,260	3,980	3,980	(280)	-6.57%
43220	Car Allowance	9,305	9,969	10,800	10,800	-	10,800	-	0.00%
43260	Training	944	486	2,000	2,000	2,000	2,000	-	0.00%
43410	Printing	-	190	200	200	200	200	-	0.00%
43610	Utilities	3,454	3,955	4,000	4,000	5,200	5,200	1,200	30.00%
43720	Equipment Maintenance	672	636	800	800	800	800	-	0.00%
43920	Dues and Subscriptions	32,062	30,849	31,550	31,550	32,000	32,000	450	1.43%
	Total: Services	243,519	124,470	166,060	158,690	156,630	167,430	8,740	5.51%
CAPITAL OUTLAY									
48710	Minor Office Equipment	3,972	2,797	4,000	4,000	4,000	4,000	-	0.00%
48720	Minor Office Furniture	2,523	-	1,000	1,000	1,000	1,000	-	0.00%
	Total: Capital Outlay	6,495	2,797	5,000	5,000	5,000	5,000	-	0.00%
DEPARTMENT TOTAL		\$ 697,774	\$ 622,867	\$ 733,278	\$ 742,778	\$ 802,448	\$ 757,675	\$ 14,897	2.01%

LINE-ITEM EXPLANATIONS

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|--|--|
| <p>40110 Regular Wages. Staff includes: Borough Attorney, 1 Deputy Borough Attorney, 1 Assistant Borough Attorney, and 2 Legal Assistants.</p> <p>43011 Contractual Services. For hiring outside counsel as needed in cases not covered by insurance.</p> <p>43031 Litigation. For paying court and execution-related costs and process service fees.</p> | <p>43034 Attorney's Fees Special Cases. For hiring outside counsel when a conflict of interest exists.</p> <p>43920 Subscriptions. For numerous publications and a national computerized legal research program.</p> <p>48710 Minor Office Equipment. For the purchase one new printer \$1,000, digital recording equipment \$1,000 and one new computer \$2,000.</p> |
|--|--|

Fund: 100 General Fund
Dept: 11410 Finance - Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 288,071	\$ 304,036	\$ 318,597	\$ 328,233	\$ 332,813
Supplies	2,263	3,192	2,500	2,500	2,600
Services	85,130	71,620	101,033	116,229	99,163
Capital Outlay	493	2,630	2,000	2,900	2,100
Total Expenditures	<u>\$ 375,957</u>	<u>\$ 381,478</u>	<u>\$ 424,130</u>	<u>\$ 449,862</u>	<u>\$ 436,676</u>
Staffing History	3.00	3.00	3.00	3.00	3.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: To provide overall administration of the financial activities of the Borough. To establish financial policies that reflect best practices within public sector financial management. To sell bonds and administer proceeds for construction throughout the Borough, and effectively manage Borough funds. To assist the Mayor through development of a budget document for the Borough and its service areas. To prepare a year-end Comprehensive Annual Financial Report, documenting all financial activities of the Borough.

FY2008 OBJECTIVES:

- Prepare the FY2007 Comprehensive Annual Financial Report and the FY2009 Budget document to meet the standards set by the GFOA Certificate of Achievement for Excellence in Financial Reporting and Budget Presentation Award programs.
- Review and document the Borough's policies and procedures.

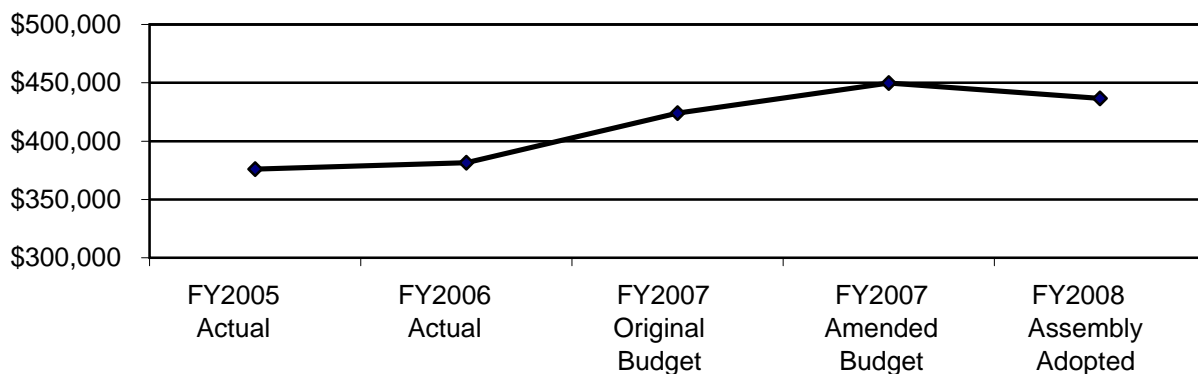
- Update the Kenai Peninsula Borough Code with regard to financial activities of the Borough.
- Update Borough's financial policy and procedure manual.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2007

- For the 27th consecutive year, received the Certificate of Achievement for Excellence in Financial Reporting from GFOA for the Borough's Comprehensive Annual Financial Report.
- Received our 15th Distinguished Budget Presentation Award for the Borough's 2006-2007 budget document from the Government Finance Officers' Association of the United States and Canada.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 193,385	\$ 194,912	\$ 195,310	\$ 195,310	\$ 203,701	\$ 203,701	\$ 8,391	4.30%
40120 Temporary Wages	-	-	1,000	1,000	1,000	1,000	-	0.00%
40130 Overtime Wages	38	67	1,155	1,155	1,190	1,190	35	3.03%
40210 FICA	16,352	17,183	17,474	17,474	17,813	17,813	339	1.94%
40221 PERS	24,594	33,548	45,166	54,802	76,268	44,875	(9,927)	-18.11%
40321 Health Insurance	34,205	34,352	34,500	34,500	35,880	35,880	1,380	4.00%
40322 Life Insurance	468	457	477	477	491	491	14	2.94%
40410 Leave	16,934	19,721	18,317	18,317	22,608	22,608	4,291	23.43%
40411 Sick Leave	1,979	3,676	5,102	5,102	5,255	5,255	153	3.00%
40511 Other Benefits	116	120	96	96	-	-	(96)	-100.00%
Total: Personnel	288,071	304,036	318,597	328,233	364,206	332,813	4,580	1.40%
SUPPLIES								
42110 Office Supplies	2,263	3,192	2,500	2,500	2,600	2,600	100	4.00%
42360 Motor Vehicle Supplies	-	-	-	-	2,100	-	-	-
Total: Supplies	2,263	3,192	2,500	2,500	4,700	2,600	100	4.00%
SERVICES								
43011 Contractual Services	15	250	7,500	22,100	7,500	7,500	(14,600)	-66.06%
43017 Investment Portfolio Fees	58,389	47,401	65,000	65,000	62,000	62,000	(3,000)	-4.62%
43110 Communication	2,260	2,095	2,750	2,750	2,750	2,750	-	0.00%
43140 Postage	57	143	600	600	500	500	(100)	-16.67%
43210 Transportation/Subsistence	9,708	6,865	8,840	9,436	9,730	9,730	294	3.12%
43220 Car Allowance	7,200	6,923	7,200	7,200	-	7,200	-	0.00%
43260 Training	2,509	2,055	2,020	2,020	2,160	2,160	140	6.93%
43310 Advertising	-	169	250	250	250	250	-	0.00%
43410 Printing	192	157	200	200	200	200	-	0.00%
43610 Utilities	2,639	3,042	3,500	3,500	3,800	3,800	300	8.57%
43720 Equipment Maintenance	272	195	600	600	500	500	(100)	-16.67%
43812 Equipment Replacement Pymt.	-	-	-	-	3,500	-	-	-
43920 Due and Subscriptions	1,889	2,325	2,573	2,573	2,573	2,573	-	0.00%
Total: Services	85,130	71,620	101,033	116,229	95,463	99,163	(17,066)	-14.68%
CAPITAL OUTLAY								
48710 Minor Office Equipment	493	2,082	2,000	2,000	2,100	2,100	100	5.00%
48720 Minor Office Furniture	-	548	-	900	-	-	(900)	-100.00%
Total: Capital Outlay	493	2,630	2,000	2,900	2,100	2,100	(800)	-27.59%
DEPARTMENT TOTAL	\$ 375,957	\$ 381,478	\$ 424,130	\$ 449,862	\$ 466,469	\$ 436,676	\$ (13,186)	-2.93%

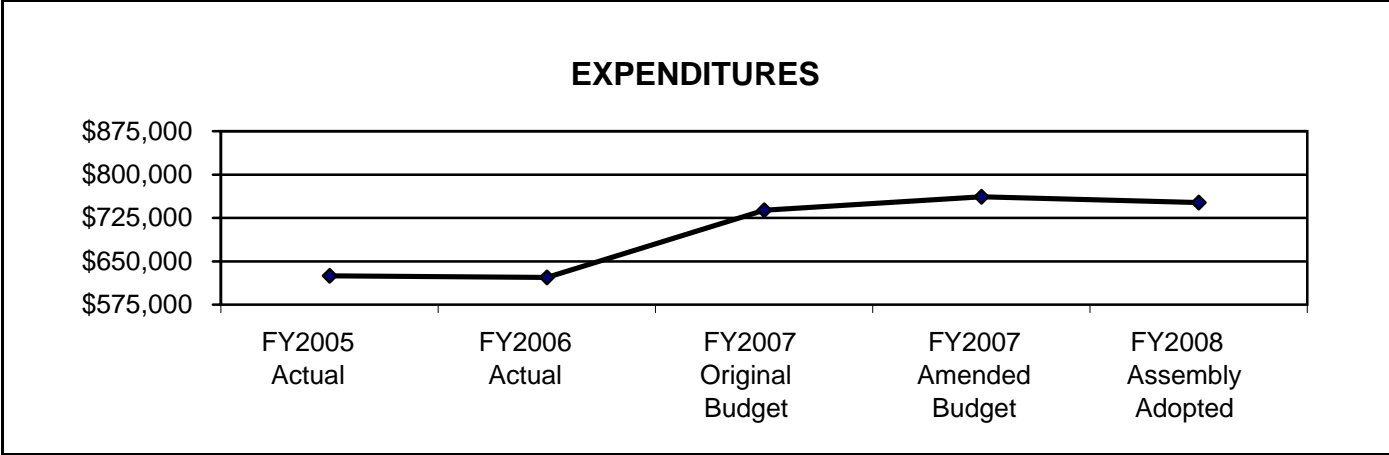
LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Finance Director, Controller, and Administrative Assistant (Finance).	43210 Transportation/Subsistence. Attendance at Alaska Government Finance Officers Association (AGFOA) and Government Finance Officers Association (GFOA) conferences by Finance Director and Controller. Travel by Finance Director and Controller for essential meetings, training seminars and workshops.
43011 Contractual Services. Miscellaneous financial services.	48710 Minor Office Equipment. Scheduled computer upgrades to keep abreast with current technologies, one desktop (\$2,100).
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 \$62,000; the balance is charged out to other funds and is shown as a reduction of interest earnings.	

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

Department Budget:	FY2005	FY2006	FY2007	FY2007	FY2008
	Actual	Actual	Original Budget	Amended Budget	Assembly Adopted
Expenditures:					
Personnel	\$ 576,044	\$ 580,151	\$ 685,409	\$ 698,363	\$ 696,724
Supplies	2,403	3,158	3,500	4,287	3,900
Services	40,646	34,771	47,475	53,771	48,495
Capital Outlay	5,500	3,713	2,000	5,075	2,200
Total Expenditures	\$ 624,593	\$ 621,793	\$ 738,384	\$ 761,496	\$ 751,319
Staffing History	8.00	8.00	8.00	8.00	8.00

DEPARTMENT FUNCTION																																																						
<p>GENERAL OBJECTIVES: Provide accounting services for all departments and service areas of the Borough. Maintain the Borough's chart of accounts. Conduct sales tax audit's 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. Prepare the Borough's Comprehensive Annual Finance Statements and annual budget document.</p>		<ul style="list-style-type: none"> • Expand and update policy and procedure manual. • Identified 20 previously unregistered businesses. • Prepared the Borough's comprehensive annual financial report and budget document in conformity with GFOA's award programs. • Attended Service Area budget workshop board meetings. 																																																				
<p>FY2008 OBJECTIVES:</p> <ul style="list-style-type: none"> • Assist departments and service areas with long range capital planning. • Conduct 160 sales tax audits and process 100 sales tax estimates. • Develop long-term capital plan for the Borough general government. • Establish training sessions to teach new administrative employees the Borough's purchasing and financial applications system. 		<p>PERFORMANCE MEASURES:</p> <table border="1"> <thead> <tr> <th>Items Processed</th> <th>FY2005 Actual</th> <th>FY2006 Actual</th> <th>FY2007 Estimate</th> <th>FY2008 Projected</th> </tr> </thead> <tbody> <tr> <td>Payroll Checks</td> <td>10,409</td> <td>10,283</td> <td>10,500</td> <td>10,500</td> </tr> <tr> <td>W-2's</td> <td>802</td> <td>791</td> <td>775</td> <td>775</td> </tr> <tr> <td>Accounts payable checks</td> <td>10,149</td> <td>9,259</td> <td>9,300</td> <td>9,300</td> </tr> <tr> <td>Invoices paid</td> <td>37,446</td> <td>35,650</td> <td>37,500</td> <td>37,500</td> </tr> <tr> <td>Amount Paid (000's)</td> <td>\$80,961</td> <td>\$101,090</td> <td>\$90,000</td> <td>\$85,000</td> </tr> <tr> <td>1099's processed</td> <td>251</td> <td>250</td> <td>240</td> <td>240</td> </tr> <tr> <td>Sales tax Audits</td> <td>147</td> <td>59</td> <td>120</td> <td>160</td> </tr> <tr> <td>Sales tax estimates</td> <td>74</td> <td>138</td> <td>80</td> <td>100</td> </tr> <tr> <td>State and Federal Grants</td> <td>55</td> <td>90</td> <td>93</td> <td>90</td> </tr> </tbody> </table>			Items Processed	FY2005 Actual	FY2006 Actual	FY2007 Estimate	FY2008 Projected	Payroll Checks	10,409	10,283	10,500	10,500	W-2's	802	791	775	775	Accounts payable checks	10,149	9,259	9,300	9,300	Invoices paid	37,446	35,650	37,500	37,500	Amount Paid (000's)	\$80,961	\$101,090	\$90,000	\$85,000	1099's processed	251	250	240	240	Sales tax Audits	147	59	120	160	Sales tax estimates	74	138	80	100	State and Federal Grants	55	90	93	90
Items Processed	FY2005 Actual	FY2006 Actual	FY2007 Estimate	FY2008 Projected																																																		
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<p>PROGRAM CHANGES: None</p>																																																						
<p>ACCOMPLISHMENTS: FY2007</p> <ul style="list-style-type: none"> • Trained other departments on the various applications of Borough's financial system. 																																																						



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 341,443	\$ 334,841	\$ 399,778	\$ 392,778	\$ 408,769	\$ 408,769	\$ 15,991	4.07%
40120 Temporary Wages	11,990	12,899	8,077	8,077	8,077	8,077	-	0.00%
40130 Overtime Wages	910	1,318	3,900	3,900	3,910	3,910	10	0.26%
40210 FICA	31,616	29,853	36,399	36,399	36,950	36,950	551	1.51%
40221 PERS	47,585	64,374	93,533	113,487	156,059	91,824	(21,663)	-19.09%
40321 Health Insurance	88,351	85,927	92,000	92,000	95,680	95,680	3,680	4.00%
40322 Life Insurance	895	866	1,005	1,005	1,018	1,018	13	1.29%
40410 Leave	44,874	40,914	41,155	41,155	41,275	41,275	120	0.29%
40411 Sick Leave	8,160	8,995	9,322	9,322	9,077	9,077	(245)	-2.63%
40511 Other Benefits	220	164	240	240	144	144	(96)	-40.00%
Total: Personnel	576,044	580,151	685,409	698,363	760,959	696,724	(1,639)	-0.23%
SUPPLIES								
42110 Office Supplies	2,403	3,158	3,500	4,287	3,900	3,900	(387)	-9.03%
Total: Supplies	2,403	3,158	3,500	4,287	3,900	3,900	(387)	-9.03%
SERVICES								
43110 Communication	3,240	2,355	4,250	4,250	4,250	4,250	-	0.00%
43140 Postage	7,253	5,919	5,850	5,850	6,150	6,150	300	5.13%
43210 Transportation/Subsistence	16,358	11,054	19,640	23,346	19,640	19,640	(3,706)	-15.87%
43220 Car Allowance	7,200	5,469	7,200	7,200	7,200	7,200	-	0.00%
43260 Training	2,244	3,932	3,930	6,520	4,000	4,000	(2,520)	-38.65%
43410 Printing	1,389	2,205	1,800	1,800	2,200	2,200	400	22.22%
43610 Utilities	2,013	2,251	3,000	3,000	3,250	3,250	250	8.33%
43720 Equipment Maintenance	272	195	600	600	600	600	-	0.00%
43920 Due and Subscriptions	677	1,391	1,205	1,205	1,205	1,205	-	0.00%
Total: Services	40,646	34,771	47,475	53,771	48,495	48,495	(5,276)	-9.81%
CAPITAL OUTLAY								
48710 Minor Office Equipment	5,500	3,713	2,000	3,775	2,200	2,200	(1,575)	-41.72%
48720 Minor Office Furniture	-	-	-	1,300	-	-	(1,300)	-100.00%
Total: Capital outlay	5,500	3,713	2,000	5,075	2,200	2,200	(2,875)	-56.65%
DEPARTMENT TOTAL	\$ 624,593	\$ 621,793	\$ 738,384	\$ 761,496	\$ 815,554	\$ 751,319	\$ (10,177)	-1.34%

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. To cover the cost of W-2 and 1099 forms and check stock for payroll and accounts payable laser checks.

48710 Minor Office Equipment. Scheduled replacement of printer (\$2,200).

Fund: 100 General Fund
Dept: 11440 Finance - Property Tax and Collection

Department Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 510,430	\$ 525,550	\$ 599,715	\$ 616,982	\$ 595,105
Supplies	3,588	4,760	4,000	4,705	4,000
Services	91,915	107,282	118,025	137,320	121,139
Capital Outlay	7,233	3,068	3,000	3,887	5,200
Total Expenditures	\$ 613,166	\$ 640,660	\$ 724,740	\$ 762,894	\$ 725,444
Staffing History	8.00	8.00	8.00	8.00	8.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Administer the collection of revenues in accordance with the KPB Code of Ordinances ensuring the accurate recording of property tax and other revenues to the cities and service areas. Pursue collections of delinquent personal property tax and sales tax accounts and begin foreclosure proceedings against delinquent real property tax parcels.

- Continued efforts by the division to locate and contact delinquent taxpayers has reduced the overall number of delinquent property and sales tax accounts.
- Timely processing of overpayment refunds has led to a reduction in interest paid out.

FY2008 OBJECTIVES:

- Increase of in-house collections on delinquent sales tax account utilizing the new Sales Tax Software TaxMantra®.
- Provide training to taxpayers on use of the Manatron Integrated Property Tax System promoting efficiency in billing and collecting of property taxes.

PERFORMANCE MEASURES:

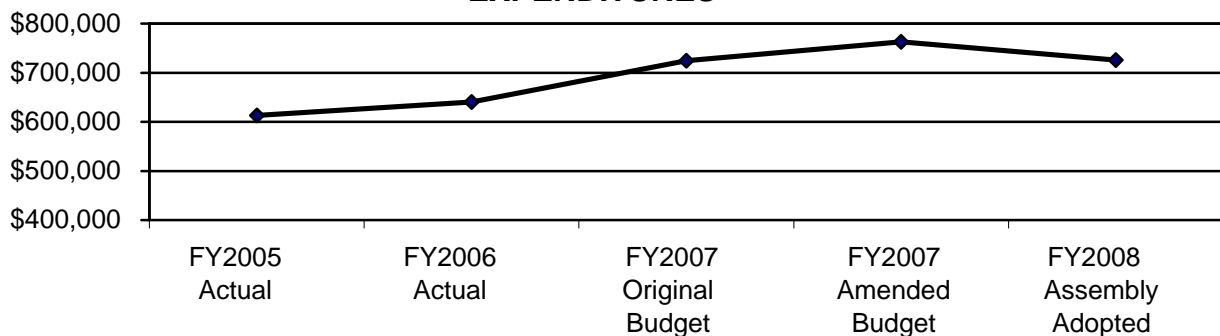
	FY2005 Actual	FY2006 Actual	FY2007 Estimate	FY2008 Projected
Regular bills	58,217	59,180	60,215	61,050
Delinquent tax bills	2363	2,363	2,400	2,400
Percent of delinquencies	4.39%	4.00%	3.90%	3.90%
Tax refunds processed	332	294	280	275
Foreclosed accounts	1,444	1,393	1,385	1,375
Redeemed accounts	1,415	1,359	1,370	1,360
Liquor license reviews	206	215	220	220

PROGRAM CHANGE: Installation of a new Manatron property tax system will enhance the services provided to the public through additional payment options and web access.

ACCOMPLISHMENTS: FY2007

- With the implementation of the new Integrated Property tax software, property owners are now able to view and pay their taxes on-line using a variety of payment options.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11440 - Finance - Property Tax and Collections

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 299,047	\$ 291,353	\$ 336,742	\$ 336,742	\$ 336,726	\$ 336,726	\$ (16)	0.00%
40120 Temporary Wages	2,364	12,797	6,000	6,000	6,000	6,000	-	0.00%
40130 Overtime Wages	2,971	2,207	7,236	7,236	7,182	7,182	(54)	-0.75%
40210 FICA	26,677	28,261	31,030	31,030	30,655	30,655	(375)	-1.21%
40221 PERS	41,949	56,499	80,936	98,203	132,647	78,047	(20,156)	-20.52%
40321 Health Insurance	94,256	91,287	92,000	92,000	95,680	95,680	3,680	4.00%
40322 Life Insurance	812	806	873	873	870	870	(3)	-0.34%
40410 Leave	36,101	36,119	35,872	35,872	33,560	33,560	(2,312)	-6.45%
40411 Sick Leave	6,157	6,077	8,930	8,930	6,385	6,385	(2,545)	-28.50%
40511 Other Benefits	96	144	96	96	-	-	(96)	-100.00%
Total: Personnel	510,430	525,550	599,715	616,982	649,705	595,105	(21,877)	-3.55%
SUPPLIES								
42110 Office Supplies	3,588	4,760	4,000	4,705	4,000	4,000	(705)	-14.98%
Total: Supplies	3,588	4,760	4,000	4,705	4,000	4,000	(705)	-14.98%
SERVICES								
43011 Contractual Services	8,565	17,384	15,000	15,000	18,000	18,000	3,000	20.00%
43110 Communications	3,907	3,366	3,443	3,443	3,443	3,443	-	0.00%
43140 Postage	25,496	27,909	35,100	35,100	35,100	35,100	-	0.00%
43210 Transportation/Subsistence	384	2,026	1,542	2,112	1,946	1,946	(166)	-7.86%
43260 Training	-	230	200	210	350	350	140	66.67%
43310 Advertising	16,092	15,395	20,000	19,295	20,000	20,000	705	3.65%
43410 Printing	4,592	3,350	6,000	6,000	5,000	5,000	(1,000)	-16.67%
43610 Utilities	3,277	3,723	4,192	4,192	4,800	4,800	608	14.50%
43720 Equipment Maintenance	272	195	500	500	500	500	-	0.00%
43920 Dues and Subscriptions	1,803	1,616	2,048	3,048	2,000	2,000	(1,048)	-34.38%
43931 Recording Fees	13,615	19,508	15,000	15,000	15,000	15,000	-	0.00%
43932 Litigation Reports	13,912	12,580	15,000	33,420	15,000	15,000	(18,420)	-55.12%
Total: Services	91,915	107,282	118,025	137,320	121,139	121,139	(16,181)	-11.78%
CAPITAL OUTLAY								
48710 Minor Office Equipment	6,439	1,964	2,000	2,887	4,200	4,200	1,313	45.48%
48720 Minor Office Furniture	794	1,104	1,000	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	7,233	3,068	3,000	3,887	5,200	5,200	1,313	33.78%
DEPARTMENT TOTAL	\$ 613,166	\$ 640,660	\$ 724,740	\$ 762,894	\$ 780,044	\$ 725,444	\$ (37,450)	-4.91%

LINE-ITEM EXPLANATIONS

<p>40110 Regular Wages. Staff includes: Property Tax and Collections Supervisor (1), Delinquent Accounts Specialists (2), Delinquent Accounts Specialist/Property Tax, (1) Senior Account Clerk (Revenue) (2), Delinquent Accounts/Revenue Clerk (1), and Receptionist/Account Clerk (Revenue) (1).</p>	<p>43610 Utilities. Estimated 17% increase for natural gas and 11% increase in electricity.</p>
<p>43011 Contractual Services. Collection agency \$10,000, armored car service \$5,000, web reports and electronic payments \$3,000.</p>	<p>43920 Dues and Subscriptions. Newspaper subscriptions, credit reports, and related information.</p>
<p>43210 Transportation/Subsistence. Annual tax users group of Manatron conference in Tucson, Arizona.</p>	<p>48710 Minor Office Equipment. Scheduled computer upgrades to keep abreast with current technologies, one desktop (\$2,000) and replace on laser printer (\$2,200).</p>

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

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 261,083	\$ 288,828	\$ 318,188	\$ 327,417	\$ 329,339
Supplies	1,366	1,823	2,000	2,000	2,000
Services	35,560	37,926	51,228	52,685	57,155
Capital Outlay	2,402	2,468	3,000	3,000	2,700
Total Expenditures	\$ 300,411	\$ 331,045	\$ 374,416	\$ 385,102	\$ 391,194
Staffing History	4.00	4.00	4.00	4.00	4.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Collection and distribution of Borough and Cities' sales tax in conformance with Borough policies, ordinances, 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 and delinquencies. Establish and monitor payment plans entered into for the purchase of Borough land and special assessment districts. Account for, monitor and report the fixed assets of the Borough. Assist in the preparation of the Borough's Comprehensive Annual Financial Report, the annual budget, and other special reports of the Finance Department.

FY2008 OBJECTIVES:

- Continue implementation of new TaxMantra® sales tax software and e-tax module.
- Evaluate add-on module which will be used to help analyze data collected within the TaxMantra® software
- Promote and instruct businesses around the borough on the new software and e-tax filing.
- Review current staffing and make adjustments to work assignments based upon implementation and operations of new sales tax system TaxMantra®.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2007

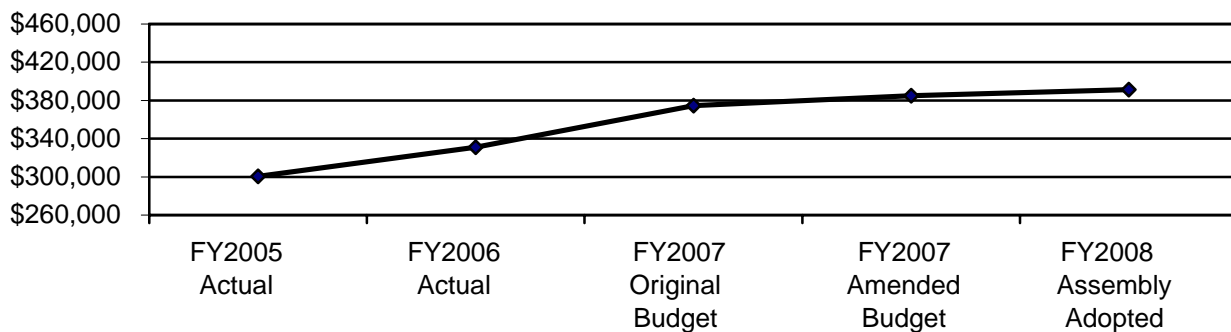
Went live with the new sales tax system, TaxMantra® on August 20th. E-tax scheduled to go live in June 2007 with additional implementation of the "Tax Decision Support System".

PERFORMANCE MEASURES:

	FY2005 <u>Actual</u>	FY2006 <u>Actual</u>	FY2007 <u>Estimate</u>	FY2008 <u>Projected</u>
Sales tax returns processed	50,508	56,590	60,000	61,500
Total Number of Businesses Registered	7,354	7,339	7,400	7,450
New or changed Accounts	112	(15)	61	50
<u>Cards Issued</u>	<u>2005¹ Actual</u>	<u>2006¹ Actual</u>	<u>2007¹ Estimate</u>	<u>2008¹ Projected</u>
Resale	2,194	2,498	2,550	2,600
Exempt	1,102	1,149	1,200	1,200
Owner Builder	239	225	250	250

¹On a calendar basis.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11441 - Finance - Sales Tax

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 157,468	\$ 179,054	\$ 184,134	\$ 184,134	\$ 191,064	\$ 191,064	\$ 6,930	3.76%
40120 Temporary Wages	-	-	3,200	3,200	3,200	3,200	-	0.00%
40130 Overtime Wages	597	2,149	868	868	904	904	36	4.15%
40210 FICA	13,692	15,285	16,560	16,560	17,226	17,226	666	4.02%
40221 PERS	21,557	32,283	43,261	52,490	73,581	43,295	(9,195)	-17.52%
40321 Health Insurance	44,211	35,785	46,000	46,000	47,840	47,840	1,840	4.00%
40322 Life Insurance	418	451	471	471	486	486	15	3.18%
40410 Leave	19,465	19,575	19,118	19,118	20,567	20,567	1,449	7.58%
40411 Sick Leave	3,599	4,150	4,480	4,480	4,613	4,613	133	2.97%
40511 Other Benefits	76	96	96	96	144	144	48	50.00%
Total: Personnel	261,083	288,828	318,188	327,417	359,625	329,339	1,922	0.59%
SUPPLIES								
42110 Office Supplies	1,366	1,823	2,000	1,858	2,000	2,000	142	7.64%
42120 Computer Software	-	-	-	142	-	-	(142)	-100.00%
Total: Supplies	1,366	1,823	2,000	2,000	2,000	2,000	-	0.00%
SERVICES								
43011 Contract services	-	-	-	-	3,000	3,000	3,000	-
43110 Communications	2,226	1,658	3,500	3,500	3,500	3,500	-	0.00%
43140 Postage	19,514	21,830	27,000	27,000	25,000	25,000	(2,000)	-7.41%
43210 Transportation/Subsistence	913	1,279	2,170	2,170	4,100	4,100	1,930	88.94%
43260 Training	160	-	830	830	1,330	1,330	500	60.24%
43310 Advertising	6,119	5,464	8,190	9,647	9,500	9,500	(147)	-1.52%
43410 Printing	3,673	3,991	5,000	5,000	5,000	5,000	-	0.00%
43610 Utilities	1,348	1,524	1,800	1,800	2,500	2,500	700	38.89%
43720 Equipment Maintenance	1,400	1,988	2,500	2,500	2,500	2,500	-	0.00%
43920 Dues and Subscriptions	207	192	238	238	725	725	487	204.62%
Total: Services	35,560	37,926	51,228	52,685	57,155	57,155	4,470	8.48%
CAPITAL OUTLAY								
48710 Minor Office Equipment	2,402	2,468	3,000	3,000	2,700	2,700	(300)	-10.00%
Total: Capital Outlay	2,402	2,468	3,000	3,000	2,700	2,700	(300)	-10.00%
DEPARTMENT TOTAL	\$ 300,411	\$ 331,045	\$ 374,416	\$ 385,102	\$ 421,480	\$ 391,194	\$ 6,092	1.58%

LINE-ITEM EXPLANATIONS

<p>40110 Regular Wages. Staff includes: Accounting Supervisor (Sales Tax), Sales Tax Specialist, Senior Account Clerk, and a Account Clerk.</p>	<p>43310 Advertising. Quarterly publication of businesses that are delinquent with sales tax filings and or remittance due. It is projected the cost for advertising to increase as much as 5% over FY2006 estimates.</p>
<p>43011 Contractual Services. To pay our share of web reports and electronic payment system (\$3,000).</p>	<p>43410 Printing. Promotion of TaxMantra® and e-Tax to businesses in the borough through brochures. Anticipated increase in envelope cost of 3% over FY2006.</p>
<p>43140 Postage. Postage rates increased by 5.4% beginning in January 2006. Additional increase required with implementation of the new sales tax system (TaxMantra®). The new sales tax system will require additional brochures and information to help educate businesses.</p>	<p>43720 Equipment Maintenance. Maintenance contract for microfilm reader machine and other various equipment within the Finance Department.</p>
<p>43210 Transport/Subsistence. Travel to Alaska Government Finance Officers Association (AGFOA) training for the Accounting Supervisor. Allow staff to attend a class to enhance their knowledge to better serve their positions and the public. Travel to cities within the KPB to promote and educate the new sales tax system (TaxMantra®) and on-line payment and filing of sales tax returns (e-Tax®).</p>	<p>43920 Dues and Subscriptions. Accounting Supervisor dues to AGFOA. Subscriptions to newspapers and publications to keep informed of sales tax related matters.</p>
	<p>48710 Minor Office Equipment. Replace one computer, printer and calculator.</p>

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Finance Department Totals**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 991,343	\$ 1,000,160	\$ 1,115,964	\$ 1,108,964	\$ 1,140,260	\$ 1,140,260	\$ 31,296	2.82%
40120 Temporary Wages	14,354	25,696	18,277	18,277	18,277	18,277	-	0.00%
40130 Overtime Wages	4,516	5,741	13,159	13,159	13,186	13,186	27	0.21%
40210 FICA	88,337	90,582	101,463	101,463	102,644	102,644	1,181	1.16%
40221 PERS	135,685	186,704	262,896	318,982	438,555	258,041	(60,941)	-19.10%
40321 Health Insurance	261,023	247,351	264,500	264,500	275,080	275,080	10,580	4.00%
40322 Life Insurance	2,593	2,580	2,826	2,826	2,865	2,865	39	1.38%
40410 Leave	117,374	116,329	114,462	114,462	118,010	118,010	3,548	3.10%
40411 Sick Leave	19,895	22,898	27,834	27,834	25,330	25,330	(2,504)	-9.00%
40511 Other Benefits	508	524	528	528	288	288	(240)	-45.45%
Total: Personnel	1,635,628	1,698,565	1,921,909	1,970,995	2,134,495	1,953,981	(17,014)	-0.86%
SUPPLIES								
42110 Office Supplies	9,620	12,933	12,000	13,350	12,500	12,500	(850)	-6.37%
42120 Computer Software	-	-	-	142	-	-	(142)	-100.00%
42360 Motor Vehicle Supplies	-	-	-	-	2,100	-	-	-
Total Supplies	9,620	12,933	12,000	13,492	14,600	12,500	(992)	-7.35%
SERVICES								
43011 Contractual Services	8,580	17,634	22,500	37,100	28,500	28,500	(8,600)	-23.18%
43017 Investment Portfolio Fees	58,389	47,401	65,000	65,000	62,000	62,000	(3,000)	-4.62%
43110 Communication	11,633	9,474	13,943	13,943	13,943	13,943	-	0.00%
43140 Postage	52,320	55,801	68,550	68,550	66,750	66,750	(1,800)	-2.63%
43210 Transportation/Subsistence	27,363	21,224	32,192	37,064	35,416	35,416	(1,648)	-4.45%
43220 Car Allowance	14,400	12,392	14,400	14,400	7,200	14,400	-	0.00%
43260 Training	4,913	6,217	6,980	9,580	7,840	7,840	(1,740)	-18.16%
43310 Advertising	22,211	21,028	28,440	29,192	29,750	29,750	558	1.91%
43410 Printing	9,846	9,703	13,000	13,000	12,400	12,400	(600)	-4.62%
43610 Utilities	9,277	10,540	12,492	12,492	14,350	14,350	1,858	14.87%
43720 Equipment Maintenance	2,216	2,573	4,200	4,200	4,100	4,100	(100)	-2.38%
43812 Equipment Replacement Pymt.	-	-	-	-	3,500	-	-	-
43920 Dues and Subscriptions	4,576	5,524	6,064	7,064	6,503	6,503	(561)	-7.94%
43931 Recording Fees	13,615	19,508	15,000	15,000	15,000	15,000	-	0.00%
43932 Litigation Reports	13,912	12,580	15,000	33,420	15,000	15,000	(18,420)	-55.12%
Total: Services	253,251	251,599	317,761	360,005	322,252	325,952	(34,053)	-9.46%
CAPITAL OUTLAY								
48710 Minor Office Equipment	14,834	10,227	9,000	11,662	11,200	11,200	(462)	-3.96%
48720 Minor Office Furniture	794	1,652	1,000	3,200	1,000	1,000	(2,200)	-68.75%
Total: Capital Outlay	15,628	11,879	10,000	14,862	12,200	12,200	(2,662)	-17.91%
DEPARTMENT TOTAL	\$ 1,914,127	\$ 1,974,976	\$ 2,261,670	\$ 2,359,354	\$ 2,483,547	\$ 2,304,633	\$ (54,721)	-2.32%

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Fund: 100 General Fund
Dept: 11510 Assessing Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 568,380	\$ 608,596	\$ 676,780	\$ 696,012	\$ 769,846
Supplies	4,119	4,507	7,800	7,800	7,800
Services	147,892	76,442	86,480	112,209	97,197
Capital Outlay	9,666	6,270	5,000	5,000	9,000
Total Expenditures	<u>\$ 730,057</u>	<u>\$ 695,815</u>	<u>\$ 776,060</u>	<u>\$ 821,021</u>	<u>\$ 883,843</u>
Staffing History	8.00	8.00	8.00	8.00	9.00

DEPARTMENT FUNCTION

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

FY2008 OBJECTIVES:

- Continue to administer the various exemption programs in an efficient and effective manner and to actively pursue non-compliance with the requirements of these exemptions through an Exemption Examiner position.
- Increase the ratio of real property assessed value to sales price.

PROGRAM CHANGES: Addition of Exemption Examiner position to cope with increasing workload associated with property tax exemptions and other areas of assistance in the Assessing Department.

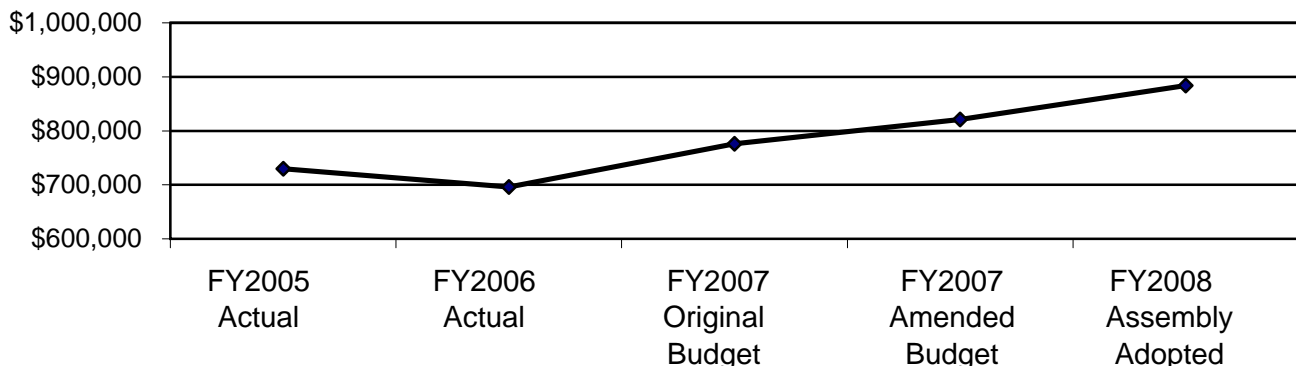
ACCOMPLISHMENTS: FY2007

- Conversion and implementation of Manatron CAMA and Assessment Administration software system with go-live date as of July 1, 2006.
- Increased full value determination to be in compliance with State of Alaska recommended range of between 90% and 110%.

PERFORMANCE MEASURES:

Taxable Totals (\$1,000's)	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Projected
Real Property	\$3,551,140	\$3,719,736	\$4,168,100	\$4,540,000
Personal Prop	193,722	191,342	192,300	197,000
Oil & Gas Prop (AS 43.56)	<u>667,704</u>	<u>561,352</u>	<u>557,000</u>	<u>607,000</u>
Total	<u>\$4,412,566</u>	<u>\$4,472,430</u>	<u>\$4,917,400</u>	<u>\$5,344,000</u>
Borough Total Assessed Value	\$10.31B	\$10.78B	\$10.90B	\$11.20B
Assessed Value To Sale Price Ratio	89.5%	90.6%	90.7%	91.5%

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11510 - Assessing Administration**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 332,575	\$ 346,445	\$ 377,424	\$ 377,424	\$ 433,895	\$ 433,895	\$ 56,471	14.96%
40120 Temporary Wages	15,513	14,934	23,400	23,400	23,400	23,400	-	0.00%
40130 Overtime Wages	3,512	2,417	8,481	8,481	8,838	8,838	357	4.21%
40210 FICA	30,777	31,879	35,999	35,999	40,602	40,602	4,603	12.79%
40221 PERS	46,398	65,107	90,147	109,379	169,221	99,568	(9,811)	-8.97%
40321 Health Insurance	94,816	98,005	92,000	92,000	107,640	107,640	15,640	17.00%
40322 Life Insurance	889	923	962	962	1,098	1,098	136	14.14%
40410 Leave	37,981	40,989	38,343	38,343	44,319	44,319	5,976	15.59%
40411 Sick Leave	5,871	7,861	10,024	10,024	10,438	10,438	414	4.13%
40511 Other Benefits	48	36	-	-	48	48	48	-
Total Personnel	568,380	608,596	676,780	696,012	839,499	769,846	73,834	10.61%
Supplies								
42110 Office Supplies	2,997	3,011	6,000	6,000	6,000	6,000	-	0.00%
42120 Computer Software	217	599	800	800	800	800	-	0.00%
42410 Small Tools	905	897	1,000	1,000	1,000	1,000	-	0.00%
Total: Supplies	4,119	4,507	7,800	7,800	7,800	7,800	-	0.00%
Services								
43011 Contractual Services	77,117	8,018	10,000	34,600	10,000	10,000	(24,600)	-71.10%
43019 Software Licensing	2,086	2,239	2,500	2,500	3,200	3,200	700	28.00%
43110 Communications	5,245	4,009	5,000	5,000	5,000	5,000	-	0.00%
43140 Postage	29,479	25,004	34,000	34,000	34,000	34,000	-	0.00%
43210 Transportation/Subsistence	8,698	9,503	8,280	8,280	12,557	12,557	4,277	51.65%
43220 Car Allowance	3,600	3,600	-	-	-	3,600	3,600	-
43260 Training	2,200	1,150	2,700	2,700	4,250	4,250	1,550	57.41%
43310 Advertising	9,719	9,640	11,000	11,000	12,000	12,000	1,000	9.09%
43410 Printing	2,753	6,080	5,000	6,129	4,000	4,000	(2,129)	-34.74%
43610 Utilities	3,256	3,688	4,800	4,800	6,200	6,200	1,400	29.17%
43720 Equipment Maintenance	2,247	2,648	2,200	2,200	1,500	1,500	(700)	-31.82%
43920 Dues and Subscriptions	1,492	863	1,000	1,000	890	890	(110)	-11.00%
Total: Services	147,892	76,442	86,480	112,209	93,597	97,197	(15,012)	-13.38%
Capital Outlay								
48710 Minor Office Equipment	9,666	6,270	4,000	4,000	8,000	8,000	4,000	100.00%
48720 Minor Office Furniture	-	-	1,000	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	9,666	6,270	5,000	5,000	9,000	9,000	4,000	80.00%
Department Total	\$ 730,057	\$ 695,815	\$ 776,060	\$ 821,021	\$ 949,896	\$ 883,843	\$ 62,822	7.65%

LINE-ITEM EXPLANATIONS

<p>40110 Regular Wages. Staff includes: Director of Assessing, Office Manager, Title Examiner, Exemption Examiner, Administrative Assistant, Senior Assessing Clerk, 3 Assessing Clerks.</p> <p>Addition: Exemption Examiner position created to deal with increasing workload associated with administering residential exemption programs and to assist with implementation of new software.</p>	<p>43019 Software Licensing. Marshall & Swift valuation software licensing costs increased nationally. Residential Estimator and Commercial Estimator single licenses renewed.</p>
<p>42120 Computer Software. To purchase additional copy of Crystal Reports to compliment Manatron transition.</p>	<p>43720 Equipment Maintenance. Konica (copier) maintenance contract shared with Planning Department. Eliminated Kodak microfilm maintenance by machine replacement.</p>
<p>43011 Contractual Services. Recording notification services for 6 recording districts.</p>	<p>48710 Minor Office Equipment. Replace 2 PC's and large volume network printer.</p>

Fund: 100 General Fund
Dept: 11520 Assessing Appraisal

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 1,020,159	\$ 1,024,197	\$ 1,162,698	\$ 1,196,091	\$ 1,192,922
Supplies	9,413	5,060	8,700	8,715	8,200
Services	247,748	153,007	193,950	193,950	166,209
Capital Outlay	7,243	9,121	15,000	20,605	14,000
Total Expenditures	\$ 1,284,563	\$ 1,191,385	\$ 1,380,348	\$ 1,419,361	\$ 1,381,331
Staffing History	13.00	13.00	13.00	13.00	13.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: 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 appraisal information and service to the general public, cities, user departments, and the State of Alaska.

FY2008 OBJECTIVES:

- Perform reappraisal inspections in Moose Pass, Cooper Landing, and Hope. Complete remaining inspections in Kenai.
- Continue staff training for Manatron's CAMA Software system and test field devices.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2007

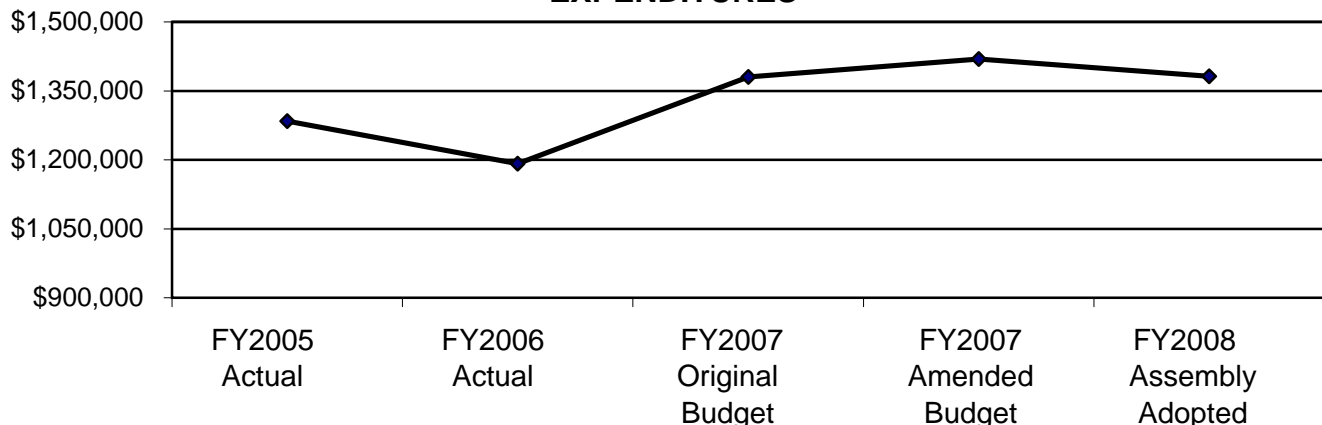
- Completed the reappraisal of approximately 9,500 parcels in the Kenai and Kachemak Bay areas.

PERFORMANCE MEASURES:

	<u>FY2005</u>	<u>FY2006</u>	<u>FY2007 Estimated</u>	<u>FY2008 Projected</u>
Real Property Parcels	61,485	62,188	62,035	62,500
Parcels per Appraiser	6,832	6,909	6893	6,944
Personal Property Accounts	5,104	5,414	5,463	5,500

The FY2007 re-appraisal project increased Kenai Peninsula Borough's real property taxable value by approximately \$448,422,000. The re-appraisal project helps ensure all taxpayers are on the tax roll and increases equity throughout the Borough.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11520 - Assessing Appraisal**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 589,985	\$ 592,297	\$ 651,667	\$ 651,667	\$ 671,240	\$ 671,240	\$ 19,573	3.00%
40120 Temporary Wages	36,138	18,018	43,680	43,680	43,680	43,680	-	0.00%
40130 Overtime Wages	8,902	3,298	10,813	10,813	11,152	11,152	339	3.14%
40210 FICA	58,138	55,886	65,510	65,510	67,358	67,358	1,848	2.82%
40221 PERS	80,918	112,017	156,526	189,919	264,309	155,517	(34,402)	-18.11%
40321 Health Insurance	166,961	158,525	149,501	149,501	155,480	155,480	5,979	4.00%
40322 Life Insurance	1,545	1,594	1,660	1,660	1,718	1,718	58	3.49%
40410 Leave	66,646	69,357	66,265	66,265	70,641	70,641	4,376	6.60%
40411 Sick Leave	10,854	13,133	16,980	16,980	16,088	16,088	(892)	-5.25%
40511 Other Benefits	72	72	96	96	48	48	(48)	-50.00%
Total: Personnel	1,020,159	1,024,197	1,162,698	1,196,091	1,301,714	1,192,922	(3,169)	-0.26%
Supplies								
42110 Office Supplies	4,081	2,171	3,500	3,500	3,200	3,200	(300)	-8.57%
42230 Fuel, Oil & Lubricants	124	7	200	200	200	200	-	0.00%
42310 Repair/Maintenance Supplies	3	-	-	-	-	-	-	-
42410 Small Tools	5,205	2,882	5,000	5,015	4,800	4,800	(215)	-4.29%
Total: Supplies	9,413	5,060	8,700	8,715	8,200	8,200	(515)	-5.91%
Services								
43011 Contractual Services	108,173	48,043	55,000	55,000	26,600	26,600	(28,400)	-51.64%
43110 Communications	4,651	3,468	5,000	5,000	4,000	4,000	(1,000)	-20.00%
43210 Transportation/Subsistence	78,573	42,482	78,050	78,150	74,099	74,099	(4,051)	-5.18%
43220 Car Allowance	43,200	42,785	43,200	43,200	43,200	46,800	3,600	8.33%
43260 Training	7,100	8,700	3,900	3,900	4,550	4,550	650	16.67%
43610 Utilities	4,878	5,517	6,300	6,056	8,200	8,200	2,144	35.40%
43720 Equipment Maintenance	-	-	-	144	-	-	(144)	-100.00%
43920 Dues & Subscriptions	1,173	2,012	2,500	2,500	1,960	1,960	(540)	-21.60%
Total: Services	247,748	153,007	193,950	193,950	162,609	166,209	(27,741)	-14.30%
Capital Outlay								
48120 Office Equipment	-	-	-	6,155	-	-	(6,155)	-100.00%
48710 Minor Office Equipment	4,157	9,322	15,000	13,800	10,000	10,000	(3,800)	-27.54%
48720 Minor Office Furniture	3,086	(201)	-	650	4,000	4,000	3,350	515.38%
Total: Capital Outlay	7,243	9,121	15,000	20,605	14,000	14,000	(6,605)	-32.06%
Department Total	\$ 1,284,563	\$ 1,191,385	\$ 1,380,348	\$ 1,419,361	\$ 1,486,523	\$ 1,381,331	\$ (38,030)	-2.68%

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 Technicians, 1 Assessment Reporting Analyst.	43210	Transport/Subsistence. Decrease due to reappraisal areas being localized to central borough area.
43011	Contractual Services. DAPA contract \$14,000, print development \$7,600, miscellaneous services for remote inspections, \$5,000. Reduced due to elimination of Capital Appraisal Group contract due to multi-year settlement.	43610	Utilities. Based upon projected rate increases by utility providers.
		48710	Minor Office Equipment. Purchase rugged weather-rated tablet PC for field use and replace 2 office PC's.
		48720	Minor Office Furniture. Ergonomic remodel of office shared by 2 appraisers.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Assessing Department Totals**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 922,560	\$ 938,742	\$ 1,029,091	\$ 1,029,091	\$ 1,105,135	\$ 1,105,135	\$ 76,044	7.39%
40120 Temporary Wages	51,651	32,952	67,080	67,080	67,080	67,080	-	0.00%
40130 Overtime Wages	12,414	5,715	19,294	19,294	19,990	19,990	696	3.61%
40210 FICA	88,915	87,765	101,509	101,509	107,960	107,960	6,451	6.36%
40221 PERS	127,316	177,124	246,673	299,298	433,530	255,085	(44,213)	-14.77%
40321 Health Insurance	261,777	256,530	241,501	241,501	263,120	263,120	21,619	8.95%
40322 Life Insurance	2,434	2,517	2,622	2,622	2,816	2,816	194	7.40%
40410 Leave	104,627	110,346	104,608	104,608	114,960	114,960	10,352	9.90%
40411 Sick Leave	16,725	20,994	27,004	27,004	26,526	26,526	(478)	-1.77%
40511 Other Benefits	120	108	96	96	96	96	-	0.00%
Total: Personnel	1,588,539	1,632,793	1,839,478	1,892,103	2,141,213	1,962,768	70,665	3.73%
Supplies								
42110 Office Supplies	7,078	5,182	9,500	9,500	9,200	9,200	(300)	-3.16%
42120 Computer Software	217	599	800	800	800	800	-	0.00%
42230 Fuel, Oil & Lubricants	124	7	200	200	200	200	-	0.00%
42310 Repair/Maintenance Supplies	3	-	-	-	-	-	-	-
42410 Small Tools	6,110	3,779	6,000	6,015	5,800	5,800	(215)	-3.57%
Total: Supplies	13,532	9,567	16,500	16,515	16,000	16,000	(515)	-3.12%
Services								
43011 Contractual Services	185,290	56,061	65,000	89,600	36,600	36,600	(53,000)	-59.15%
43019 Software Licensing	2,086	2,239	2,500	2,500	3,200	3,200	700	28.00%
43110 Communications	9,896	7,477	10,000	10,000	9,000	9,000	(1,000)	-10.00%
43140 Postage	29,479	25,004	34,000	34,000	34,000	34,000	-	0.00%
43210 Transportation/Subsistence	87,271	51,985	86,330	86,430	86,656	86,656	226	0.26%
43220 Car Allowance	46,800	46,385	43,200	43,200	43,200	50,400	7,200	16.67%
43260 Training	9,300	9,850	6,600	6,600	8,800	8,800	2,200	33.33%
43310 Advertising	9,719	9,640	11,000	11,000	12,000	12,000	1,000	9.09%
43410 Printing	2,753	6,080	5,000	6,129	4,000	4,000	(2,129)	-34.74%
43610 Utilities	8,134	9,205	11,100	10,856	14,400	14,400	3,544	32.65%
43720 Equipment Maintenance	2,247	2,648	2,200	2,344	1,500	1,500	(844)	-36.01%
43920 Dues and Subscriptions	2,665	2,875	3,500	3,500	2,850	2,850	(650)	-18.57%
Total: Services	395,640	229,449	280,430	306,159	256,206	263,406	(42,753)	-13.96%
Capital Outlay								
48120 Office Equipment	-	-	-	6,155	-	-	(6,155)	-100.00%
48710 Minor Office Equipment	13,823	15,592	19,000	17,800	18,000	18,000	200	1.12%
48720 Minor Office Furniture	3,086	(201)	1,000	1,650	5,000	5,000	3,350	203.03%
Total: Capital Outlay	16,909	15,391	20,000	19,450	23,000	23,000	(2,605)	-13.39%
Department Total	\$ 2,014,620	\$ 1,887,200	\$ 2,156,408	\$ 2,234,227	\$ 2,436,419	\$ 2,265,174	\$ 24,792	1.11%

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Fund: 100	General Fund
Dept: 21110	Resource Planning Administration

Department Budget:	FY2005	FY2006	FY2007	FY2007	FY2008
	Actual	Actual	Original Budget	Amended Budget	Assembly Adopted
Expenditures					
Personnel	\$ 700,271	\$ 695,742	\$ 831,018	\$ 854,000	\$ 857,546
Supplies	16,822	17,876	18,710	25,026	22,000
Services	314,757	180,740	240,946	244,456	243,525
Capital Outlay	8,769	15,815	24,500	23,579	18,500
Interdepartmental Charges	-	-	(73,905)	(73,905)	(86,072)
Total Expenditures	\$ 1,040,619	\$ 910,173	\$ 1,041,269	\$ 1,073,156	\$ 1,055,499
Staffing History	8.80	9.00	9.00	9.00	9.00

DEPARTMENT FUNCTION

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

FY 2008 OBJECTIVES:

- Continue elimination of duplicate street names and provide correct assignment of numerical addresses to all houses and buildings.
- Make address signs available for all residents of the Borough.
- Continue to audit flood prone property to comply with FEMA requirements.
- Establish better communication with the public through the use of the Internet.
- Establish greater interdepartmental communication to help facilitate public inquires.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY 2007

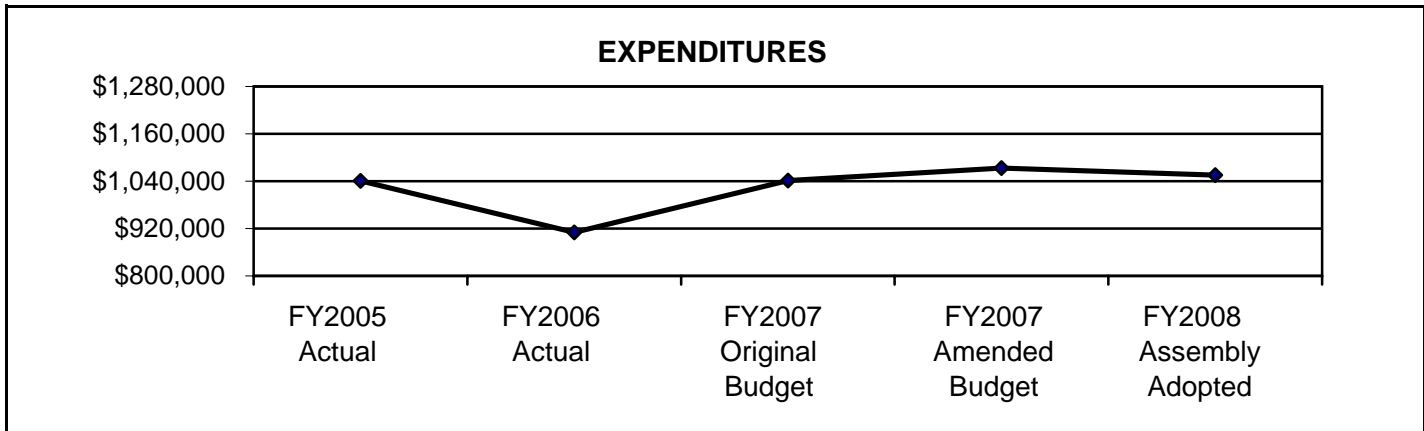
- Total rewrite of Material Site Ordinance.
- Complete audit of Prior Existing Use material sites for compliance with Ordinance 2006-01.
- Reactivated Hope and Moose Pass Advisory Planning Commissions.
- Completed 8 Community Wildlife Protection Plans encompassing 20 communities.

PERFORMANCE MEASURES:

	Actual 2004	Actual 2005	Actual 2006
Platting Reports	643	657	667
Administrative Reviews	222	203	259
Public Notice Hearings	7304	8215	7941
Population & Demographic	130	93	100
Floodplain Permits	187	240	250
Street Name Changes*	**261	169	214
Front Counter Walk-ins	2823	3593	3333
Calls for Information	5030	5573	5139
Special Map Orders	1201	1184	1256

* Elimination of duplicate street names.

** Audit of duplicate street names.



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 395,467	\$ 387,128	\$ 445,853	\$ 445,853	\$ 465,389	\$ 465,389	\$ 19,536	4.38%
40120 Temporary Wages	9,887	8,445	12,318	12,318	12,318	12,318	-	0.00%
40120 Temporary Wages PC	39,549	33,782	48,750	48,750	48,750	48,750	-	0.00%
40130 Overtime Wages	5,032	4,207	4,474	4,474	4,128	4,128	(346)	-7.73%
40210 FICA	39,497	37,489	47,042	47,042	48,380	48,380	1,338	2.84%
40221 PERS	53,154	69,713	106,089	129,071	181,380	106,723	(22,348)	-17.31%
40321 Health Insurance	98,414	94,251	103,500	103,500	107,640	107,640	4,140	4.00%
40322 Life Insurance	1,004	979	1,135	1,135	1,184	1,184	49	4.32%
40410 Leave	48,422	48,736	50,478	50,478	51,080	51,080	602	1.19%
40411 Sick Leave	9,677	10,892	11,283	11,283	11,762	11,762	479	4.25%
40511 Other Benefits	168	120	96	96	192	192	96	100.00%
Total: Personnel	700,271	695,742	831,018	854,000	932,203	857,546	3,546	0.42%
Supplies								
42110 Office Supplies	7,604	9,492	10,000	10,150	10,000	10,000	(150)	-1.48%
42120 Computer Software	547	-	3,500	3,500	2,500	2,500	(1,000)	-28.57%
42210 Operating Supplies	5,929	3,053	1,710	1,876	2,000	2,000	124	6.61%
42230 Fuel, Oil & Lubricants	2,742	5,331	3,500	9,500	7,500	7,500	(2,000)	-21.05%
Total: Supplies	16,822	17,876	18,710	25,026	22,000	22,000	(3,026)	-12.09%
Services								
43011 Contractual Services	149,155	18,016	55,000	56,499	55,000	55,000	(1,499)	-2.65%
43015 Water/Air Sample Testing	-	-	5,000	5,000	5,000	5,000	-	0.00%
43110 Communications	6,377	4,602	9,000	9,000	7,500	7,500	(1,500)	-16.67%
43140 Postage	14,249	13,545	15,000	15,011	15,000	15,000	(11)	-0.07%
43210 Transportation/Subsistence	14,059	9,830	9,460	14,460	10,970	10,970	(3,490)	-24.14%
43210 Transportation/Subsistence PC	16,992	18,823	18,000	18,000	20,000	20,000	2,000	11.11%
43220 Car Allowance	3,600	3,600	3,600	3,600	-	3,600	-	0.00%
43221 Car Allowance PC	22,650	22,200	23,400	23,400	23,400	23,400	-	0.00%
43260 Training	2,642	1,971	4,875	4,875	5,085	5,085	210	4.31%
43310 Advertising	60,967	53,083	60,000	60,000	60,000	60,000	-	0.00%
43410 Printing	-	8,978	500	500	500	500	-	0.00%
43610 Utilities	5,385	6,159	8,000	8,000	8,000	8,000	-	0.00%
43720 Equipment Maintenance	2,454	3,668	10,000	7,000	10,000	10,000	3,000	42.86%
43750 Vehicle Maintenance	79	19	1,500	1,500	1,500	1,500	-	0.00%
43810 Rents & Operating Leases	4,200	4,245	5,100	5,100	5,100	5,100	-	0.00%
43812 Equipment Replacement Pymt.	8,691	8,691	8,691	8,691	8,935	8,935	244	2.81%
43920 Dues and Subscriptions	2,796	2,781	2,820	2,820	2,935	2,935	115	4.08%
43931 Recording Fees	461	529	1,000	1,000	1,000	1,000	-	0.00%
Total: Services	314,757	180,740	240,946	244,456	239,925	243,525	(931)	-0.38%
Capital Outlay								
48110 Furniture & Furnishings	-	-	5,000	5,000	5,000	5,000	-	0.00%
48120 Office Equipment	-	5,330	10,000	7,900	5,000	5,000	(2,900)	-36.71%
48710 Minor Office Equipment	5,892	7,726	6,000	9,179	5,000	5,000	(4,179)	-45.53%
48720 Minor Office Furniture	1,388	2,087	2,000	-	2,000	2,000	2,000	-
48740 Minor Machinery & Equipment	1,489	672	1,500	1,500	1,500	1,500	-	0.00%
Total: Capital Outlay	8,769	15,815	24,500	23,579	18,500	18,500	(5,079)	-21.54%
Interdepartmental Charges								
60000 Charges (To) From Other Depts.	-	-	(73,905)	(73,905)	(86,072)	(86,072)	(12,167)	16.46%
Total: Interdepartmental Charges	-	-	(73,905)	(73,905)	(86,072)	(86,072)	(12,167)	16.46%
Department Total	\$ 1,040,619	\$ 910,173	\$ 1,041,269	\$ 1,073,156	\$ 1,126,556	\$ 1,055,499	\$ (17,657)	-1.65%

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 mtg. = \$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).
- 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 is separated from planning staff travel for clarification.
- 43260 Training.** Increased for non-recurring Planning Commission Findings & Roberts Rules Training.
- 43812 Equipment Replacement Payments.** See the payment schedule below.
- 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>FY2007 Estimated</u>	<u>FY2008 Projected</u>	<u>Future Projected Payments</u>
Ford F250 Pick-up	\$ 18,714	\$ 3,743	\$ 3,743	\$ -
Dodge Ram 1500 Pick-up	6,384	3,192	3,192	9,576
** Jeep Cherokee Sport	-	-	2,000	2,000
	<u>\$ 25,098</u>	<u>\$ 6,935</u>	<u>\$ 8,935</u>	<u>\$ 11,576</u>

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

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Fund: 100 General Fund
Dept: 22140 Coastal Zone Management

Department Budget:

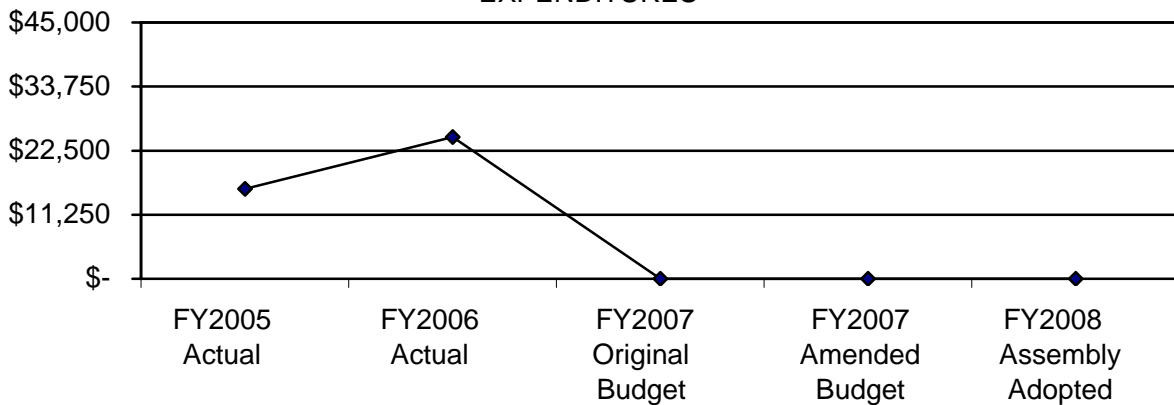
	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 14,968	\$ 24,805	\$ -	\$ -	\$ -
Supplies	-	40	-	-	-
Services	432	30	-	-	-
Capital Outlay	382	-	-	-	-
Total Expenditures	<u>\$ 15,782</u>	<u>\$ 24,875</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Staffing History	0.30	0.50	0.00	0.00	0.00

DEPARTMENT FUNCTION

PROGRAM CHANGES:

In FY2007, the Coastal Zone Management Program is being incorporated into the Kenai River Center Fund 251.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 22140 - Coastal Zone Management**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %
Personnel							
40110 Regular Wages	\$ 6,437	\$ 13,769	\$ -	\$ -	\$ -	\$ -	-
40120 Temporary Wages	-	1,140	-	-	-	-	-
40210 FICA	903	1,560	-	-	-	-	-
40221 PERS	1,562	2,951	-	-	-	-	-
40321 Health Insurance	4,789	4,172	-	-	-	-	-
40322 Life Insurance	42	37	-	-	-	-	-
40410 Leave	1,130	1,176	-	-	-	-	-
40411 Sick Leave	105	-	-	-	-	-	-
Total: Personnel	14,968	24,805	-	-	-	-	-
Supplies							
42110 Office Supplies	-	40	-	-	-	-	-
Total: Supplies	-	40	-	-	-	-	-
Services							
43210 Transportation/Subsistence	432	(20)	-	-	-	-	-
43260 Training	-	50	-	-	-	-	-
Total: Services	432	30	-	-	-	-	-
Capital Outlay							
48720 Minor Office Furniture	382	-	-	-	-	-	-
Total: Capital Outlay	382	-	-	-	-	-	-
Department Total	\$ 15,782	\$ 24,875	\$ -	\$ -	\$ -	\$ -	-

LINE-ITEM EXPLANATIONS

Fund: 100 General Fund
Dept: 31110 Major Projects - Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 700,270	\$ 712,950	\$ 797,133	\$ 820,879	\$ 799,233
Supplies	9,958	11,988	10,750	13,863	10,650
Services	53,701	47,889	72,751	71,325	69,063
Capital Outlay	12,164	6,979	2,500	2,500	3,000
Interdepartmental Charges	(693,604)	(726,250)	(785,000)	(785,000)	(853,500)
Total Expenditures	\$ 82,489	\$ 53,556	\$ 98,134	\$ 123,567	\$ 28,446
Staffing History	7.00	9.00	8.00	8.00	8.00

DEPARTMENT FUNCTION

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

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

FY2008 OBJECTIVES: To provide administration and management of capital improvement projects within specified individual budget and schedule constraints.

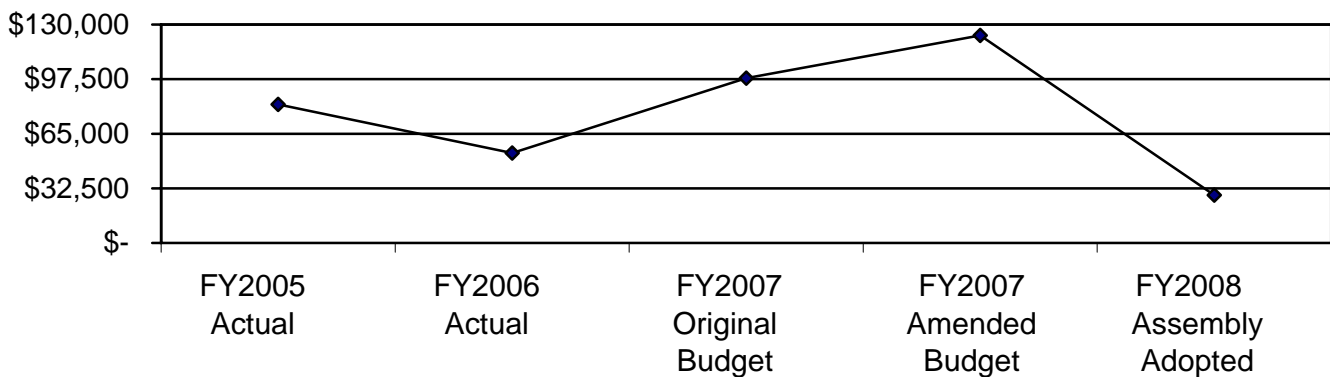
PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2007

Arsenic System Upgrade at 6 schools; Central Emergency Services (CES) Kasilof station design & construction Central Peninsula General Hospital (CPGH) Phase 2 construction; CPGH Phase 3 design and construction commencement; 911/OEM Building construction; Homer Middle School roof rebuild; Nikolaevsk-APVFD Station Design, Phase 1 commencement; Keystone Drive environmental/scoping phase; Ninilchik Parking Design; NPRSA Disinfection System Replacement; OEM Siren system design; SoHi Sports Field Design; South Peninsula Hospital (SPH) Phase 1 construction; Tyonek Teacher Housing Construction.

PROJECTS PROPOSED and/or UNDERWAY: CPGH Phase 3 Construction; Kenai Central High Roof C&D Repairs; Keystone Drive environmental/civil design; McNeil Canyon School roof replacement; Nikiski HS track resurface; Nikolaevsk-APVFD station building construction; Nikolaevsk School Classrooms roof repair; North Road Extension EIS; NPRSA surge tank replacement; OEM siren system upgrades; South Peninsula Hospital '84 re-roof.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 31110 - Major Projects**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget	%
Personnel								
40110 Regular Wages	\$ 436,111	\$ 429,632	\$ 484,803	\$ 484,803	\$ 496,735	\$ 496,735	\$ 11,932	2.46%
40120 Temporary Wages	11,630	11,323	2,000	2,000	2,000	2,000	-	0.00%
40130 Overtime Wages	699	-	-	-	-	-	-	-
40210 FICA	39,960	42,177	43,613	43,613	42,316	42,316	(1,297)	-2.97%
40221 PERS	60,107	79,218	111,307	135,053	186,976	110,115	(24,938)	-18.47%
40321 Health Insurance	94,817	91,330	92,000	92,000	95,680	95,680	3,680	4.00%
40322 Life Insurance	1,126	1,102	1,188	1,188	1,216	1,216	28	2.36%
40410 Leave	47,923	49,409	50,785	50,785	44,278	44,278	(6,507)	-12.81%
40411 Sick Leave	7,869	8,667	11,341	11,341	6,797	6,797	(4,544)	-40.07%
40511 Other Benefits	28	92	96	96	96	96	-	0.00%
Total: Personnel	700,270	712,950	797,133	820,879	876,094	799,233	(21,646)	-2.64%
Supplies								
42110 Office Supplies	3,611	4,324	3,500	3,500	4,000	4,000	500	14.29%
42120 Computer Software	906	2,550	2,000	4,293	2,000	2,000	(2,293)	-53.41%
42210 Operating Supplies	786	749	650	970	700	700	(270)	-27.84%
42230 Fuel, Oil & Lubricants	3,073	3,760	2,200	2,700	2,000	2,000	(700)	-25.93%
42310 Repair/Maint Supplies	35	17	400	400	200	200	(200)	-50.00%
42410 Small Tools	1,547	588	2,000	2,000	1,750	1,750	(250)	-12.50%
Total: Supplies	9,958	11,988	10,750	13,863	10,650	10,650	(3,213)	-23.18%
Services								
43011 Contractual Services	375	-	2,500	-	2,000	2,000	2,000	-
43110 Communications	7,115	7,549	5,200	9,200	6,000	6,000	(3,200)	-34.78%
43140 Postage	304	193	500	500	300	300	(200)	-40.00%
43210 Transportation/Subsistence	11,923	14,731	35,315	30,358	32,977	32,977	2,619	8.63%
43220 Car Allowance	20,506	16,823	18,000	18,000	-	14,400	(3,600)	-20.00%
43250 Freight and Express	-	11	250	250	250	250	-	0.00%
43260 Training	594	-	1,250	1,250	2,100	2,100	850	68.00%
43410 Printing	-	-	-	31	-	-	(31)	-100.00%
43600 Project Management	4,636	35	-	-	-	-	-	-
43610 Utilities	2,677	2,972	2,400	4,400	4,000	4,000	(400)	-9.09%
43720 Equipment Maintenance	1,033	1,193	2,400	2,400	2,000	2,000	(400)	-16.67%
43750 Vehicle Maintenance	-	-	500	500	600	600	100	20.00%
43812 Equipment Replacement Pymt.	3,786	3,786	3,786	3,786	3,786	3,786	-	0.00%
43920 Dues and Subscriptions	752	596	650	650	650	650	-	0.00%
Total: Services	53,701	47,889	72,751	71,325	54,663	69,063	(2,262)	-3.17%
Capital Outlay								
48120 Office Machines	4,250	4,300	-	-	-	-	-	-
48710 Minor Office Equipment	6,720	2,679	2,500	1,561	2,500	2,500	939	60.15%
48720 Minor Office Furniture	1,194	-	-	939	500	500	(439)	-46.75%
Total: Capital Outlay	12,164	6,979	2,500	2,500	3,000	3,000	500	20.00%
Interdepartmental Charges								
60000 Charges (To) From Other Depts.	(693,604)	(726,250)	(785,000)	(785,000)	(840,000)	(853,500)	(68,500)	8.73%
Total: Interdepartmental Charges	(693,604)	(726,250)	(785,000)	(785,000)	(840,000)	(853,500)	(68,500)	8.73%
Department Total	\$ 82,489	\$ 53,556	\$ 98,134	\$ 123,567	\$ 104,407	\$ 28,446	\$ (95,121)	-76.98%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: major projects director, one administrative assistant, five project managers, and one capital projects clerk.	43610 Utility. Costs expected to increase involving natural gas & power.
42230 Fuel, Oils and Lubricants. Decreased due to the number of miles driven for projects at a presumed at a lesser distance.	43812 Equipment Replacement Payment. Payment to the equipment replacement fund for vehicle.
43210 Transport/Subsistence. To cover staff travel to Anchorage for training, contract administrator's course, project estimating course, and mileage while driving to construction sites.	48710 Minor Office Equipment. Upgrade existing computer workstation.
3260 Training. To cover course fees for Anchorage claims course, arctic engineering training, and project estimating course.	60000 Charges (To) From Other Depts. Department cost estimated to be charged to other departments. See page 15 for a summary showing all interdepartmental charges.

Fund: 100 General Fund
Dept: 62110 - 62195 Senior Citizens Grant Program

Department Budget:	FY2005	FY2006	FY2007	FY2007	FY2008
	Actual	Actual	Original Budget	Amended Budget	Assembly Adopted
Expenditures:					
Services	\$ 398,322	\$ 398,322	\$ 398,322	\$ 398,322	\$ 438,154
Total Expenditures	\$ 398,322	\$ 398,322	\$ 398,322	\$ 398,322	\$ 438,154

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Senior Citizens Grant Program funding was established by Kenai Peninsula Borough Code of Ordinances, Chapter 5.22. 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 and older and their spouse. Services must be targeted to persons in greatest economic and social need. Transportation shall be provided to access services such as (in order of priority): medical appointments, prescriptions, hospital & essential (non emergency) health services, as well as access to nutrition and other essential support services; shopping and volunteers in services to older persons, disabled, and children; job training and career education; attend senior organization meetings and non essential shopping, business, beauticians cultural and educational.

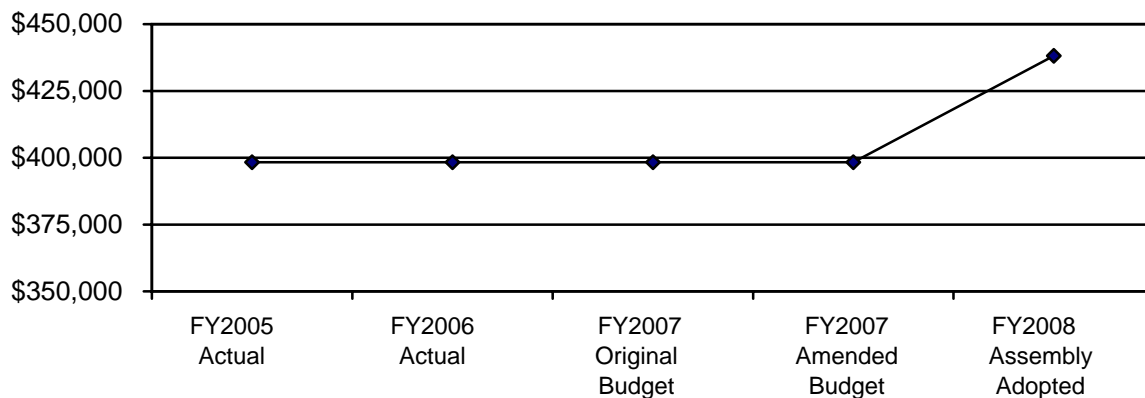
Each year the assembly shall determine the amount to be appropriated for the senior citizen program grant and adult day care centers. Distribution of the program funds is based upon election precincts using the latest census figures and whether or not the organization participated in the program before.

Population data from the 2000 Federal census is used in determining the allocation of the program funds. The FY2008 allocation will be as follows:

District	No. of Senior s	% of Total Population	FY2008 Funding
Anchor Point	281	5.33	\$ 23,452
Cooper Landing	163	3.09	13,596
Homer	948	17.97	79,068
Kenai	1257	23.83	104,852
Nikiski*	398	7.55	33,220
Ninilchik	279	5.29	23,276
Seward	433	8.20	36,080
Seldovia	102	1.93	8,492
Soldotna	971	18.41	81,004
Sterling	443	8.40	36,960
Totals Senior Centers	5,275	100.00	\$440,000
Forget-Me-Not Care			22,404
Friendship Center			8,970
Total Senior Program			\$471,374
Transfer to Nikiski Seniors to SA*			-33,220
Total Funding not handled as transfer			\$438,154

*Nikiski seniors funding is handled as a non-departmental transfer to their service area.

EXPENDITURES



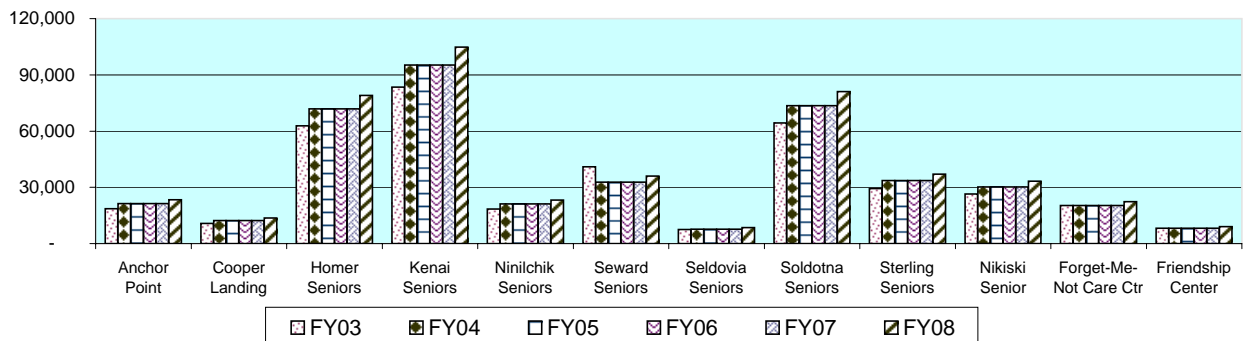
**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Senior Citizen Grant Program**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Senior Citizens Grant Program								
62110 Anchor Point Seniors	\$ 21,320	\$ 21,320	\$ 21,320	\$ 21,320	\$ 21,320	\$ 23,452	\$ 2,132	10.00%
62115 Cooper Landing Seniors	12,360	12,360	12,360	12,360	12,360	13,596	1,236	10.00%
62120 Homer Seniors	71,880	71,880	71,880	71,880	71,880	79,068	7,188	10.00%
62130 Kenai Seniors	95,320	95,320	95,320	95,320	95,320	104,852	9,532	10.00%
62140 Ninilchik Seniors	21,160	21,160	21,160	21,160	21,160	23,276	2,116	10.00%
62150 Seward Seniors	32,800	32,800	32,800	32,800	32,800	36,080	3,280	10.00%
62160 Seldovia Seniors	7,720	7,720	7,720	7,720	7,720	8,492	772	10.00%
62170 Soldotna Seniors	73,640	73,640	73,640	73,640	73,640	81,004	7,364	10.00%
62180 Sterling Seniors	33,600	33,600	33,600	33,600	33,600	36,960	3,360	10.00%
63190 Nikiski Seniors	30,200	30,200	30,200	30,200	30,200	33,220	3,020	10.00%
Total Senior Citizens	400,000	400,000	400,000	400,000	400,000	440,000	40,000	10.00%
Adult Day Care Centers								
62125 Friendship Center - Homer	8,155	8,155	8,155	8,155	8,155	8,970	815	9.99%
62195 Forget-Me-Not Care Center	20,367	20,367	20,367	20,367	20,367	22,404	2,037	10.00%
Total Adult Day Care Centers	28,522	28,522	28,522	28,522	28,522	31,374	2,852	10.00%
Total Senior Citizens Program	\$ 428,522	\$ 428,522	\$ 428,522	\$ 428,522	\$ 428,522	\$ 471,374	\$ 42,852	10.00%

LINE-ITEM EXPLANATIONS

- | | |
|---|---|
| <p>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</p> <p>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.</p> <p>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.</p> <p>62130 Kenai Senior Citizens: Repair and maintenance supplies, other supplies necessary for operations and contract services to transportation program costs.</p> <p>62140 Ninilchik Seniors Citizens: Janitorial supplies and utilities for facility, office supplies, fuel and maintenance for van and insurance premiums for facility, vehicles and workers compensation.</p> <p>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.</p> | <p>62160 Seldovia Senior Citizens: Supplies for congregate and home delivered meals and supplemental funding for salaries for the cook and project director.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> |
|---|---|



Fund: 100 General Fund
Dept: 94910 Non Departmental

Department Budget:

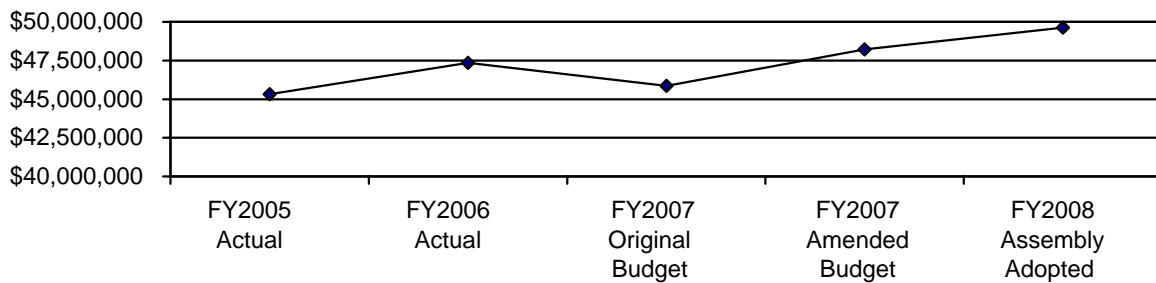
	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ -	\$ 16,810	\$ 9,500	\$ 9,500	\$ 9,500
Services	854,023	959,824	763,697	1,000,697	1,167,854
Interdepartmental Charges	117,676	91,775	(775,189)	(775,189)	(419,614)
Total Expenditures	971,699	1,068,409	(1,992)	235,008	757,740
Operating Transfers To:					
Special Revenue Funds:					
School District	33,744,326	34,973,682	36,761,137	37,944,869	37,712,068
Solid Waste	4,678,889	5,106,901	4,874,390	4,984,390	6,034,273
Other Special Revenue Funds	465,496	497,368	548,748	998,748	839,708
Total Special Revenue Funds	38,888,711	40,577,951	42,184,275	43,928,007	44,586,049
Debt Service Fund:					
School Debt	3,777,965	3,719,707	2,122,238	2,110,238	2,384,887
Total Debt Service Fund	3,777,965	3,719,707	2,122,238	2,110,238	2,384,887
Capital Projects Funds:					
School Revenue	1,250,000	1,250,000	1,250,000	1,250,000	1,450,000
Other Capital Projects Funds	427,335	434,960	-	400,000	450,000
Total Capital Projects Fund	1,677,335	1,684,960	1,250,000	1,650,000	1,900,000
Proprietary Fund:					
Self-Insurance Reserve	-	-	300,000	300,000	-
Equipment Replacement	-	300,000	-	-	-
	-	300,000	300,000	300,000	-
Total Operating Transfers	44,344,011	46,282,618	45,856,513	47,988,245	48,870,936
Total Expenditures and Operating Transfers	\$ 45,315,710	\$ 47,351,027	\$ 45,854,521	\$ 48,223,253	\$ 49,628,676

DEPARTMENT FUNCTION

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

PROGRAM CHANGES: None.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 94910 - Non Departmental**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40511 Other Benefits	\$ -	\$ 16,810	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0.00%
Total Personnel	-	16,810	9,500	9,500	9,500	9,500	-	0.00%
SERVICES								
43009 Contractual Services - EDD	50,000	50,000	50,000	50,000	50,000	50,000	-	0.00%
43010 Contractual Services - CARTS	50,000	30,000	25,000	25,000	40,000	25,000	-	0.00%
43011 Contractual Services	-	-	-	12,000	-	-	(12,000)	-100.00%
43011 Contractual Services - 06SOA	-	-	-	200,000	-	-	(200,000)	-100.00%
43011 Contractual Services - BLUGA	-	-	-	25,000	-	-	(25,000)	-100.00%
43011 Contractual Services - CISB	125,000	125,000	-	-	-	-	-	-
43011 Contractual Services - LOBBY	50,677	50,688	55,000	55,000	55,000	55,000	-	0.00%
43011 Contractual Services - AWG	200,000	100,000	-	-	-	-	-	-
43011 Contractual Services - SBDCG	109,475	95,077	83,006	83,006	94,605	99,942	16,936	20.40%
43011 Contractual Services - Digital Elev. Data	-	-	-	-	250,000	250,000	250,000	-
43019 Software Licensing	-	-	108,140	108,140	162,650	162,650	54,510	50.41%
43021 Peninsula Promotion	172,500	217,500	150,000	150,000	225,000	225,000	75,000	50.00%
43510 Insurance Premium	96,371	118,762	119,751	119,751	127,465	127,465	7,714	6.44%
43812 Equipment Replacement Pymt.	-	172,797	172,800	172,800	172,797	172,797	(3)	0.00%
Total: Services	854,023	959,824	763,697	1,000,697	1,177,517	1,167,854	167,157	16.70%
TRANSFERS TO								
50241 S/D Operations	33,744,326	34,973,682	36,761,137	37,944,869	37,712,068	37,712,068	(232,801)	-0.61%
50242 Postsecondary Education	-	-	-	-	-	420,289	420,289	-
50251 Kenai River Fund	410,496	417,168	468,548	468,548	382,599	386,199	(82,349)	-17.58%
50257 Coastal Zone Management	10,000	-	-	-	-	-	-	-
50260 Disaster Relief Fund	14,800	50,000	50,000	500,000	-	-	(500,000)	-100.00%
50280 Nikiski Senior Svc. Area	30,200	30,200	30,200	30,200	30,200	33,220	3,020	10.00%
50290 Solid Waste	4,678,889	5,106,901	4,874,390	4,984,390	5,915,673	6,034,273	1,049,883	21.06%
50308 School Debt	3,777,965	3,719,707	2,097,238	2,097,238	2,359,887	2,359,887	262,649	12.52%
50349 Bond Issue Expense Fund	-	-	25,000	13,000	25,000	25,000	12,000	92.31%
50400 School Capital Projects	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,450,000	200,000	16.00%
50407 General Govt. Capital Projects	150,000	184,960	-	150,000	380,500	200,000	50,000	33.33%
50411 Solid Waste Capital Projects	37,500	-	-	-	-	-	-	-
50443 Central Emergency SA Capital Projects	-	250,000	-	250,000	250,000	250,000	-	0.00%
50455 911 Communications Capital Projects	239,835	-	-	-	-	-	-	-
50701 Self-Insurance Reserve Fund	-	-	300,000	300,000	-	-	(300,000)	-100.00%
50705 Equipment Replacement Fund	-	300,000	-	-	-	-	-	-
Total: Transfers	44,344,011	46,282,618	45,856,513	47,988,245	48,305,927	48,870,936	882,691	1.84%
INTERDEPARTMENTAL CHARGES								
60000 Charges (To)/From Other Depts.	117,676	91,775	(775,189)	(775,189)	(904,333)	(419,614)	355,575	-45.87%
Total: Interdepartmental Charges	117,676	91,775	(775,189)	(775,189)	(904,333)	(419,614)	355,575	-45.87%
DEPARTMENT TOTAL	\$ 45,315,710	\$ 47,351,027	\$ 45,854,521	\$ 48,223,253	\$ 48,588,611	\$ 49,628,676	\$ 1,405,423	2.91%

Fund 100

Department 94910 - Non Departmental - Continued

LINE-ITEM EXPLANATIONS

- 40511 Other Benefits.** Unemployment compensation payments for Borough General Fund Employees.
- 43009 Contractual Services - EDD.** Provide funding for the Economic Development District (\$50,000). EDD works closely with the Mayor's office and the Assembly on the Community Economic Planning forums and report.
- 43010 Contractual Services - CARTS.** To provide local funding (\$25,000) to the Central Area Rural Transit System (CARTS).
- 43011 Contractual Services - LOBBY.** To provide funding for a lobbyist to represent the interests of the borough (\$55,000).
- 43011 Contractual Services - SBDC.** Small Business Development Center contract (\$99,942). Program provides counseling and workshops for small businesses.
- 43011 Contractual Services - DED.** - (\$250,000) Digital Elevation Model Data acquisition. Contribute along with other federal, state and local government agencies and private organizations to acquire a digital elevation model data from airborne sources and to work cooperatively to share and disseminate the data and avoid redundancy. Total project cost is \$1.9 million.
- 43019 Software Licensing.** \$115,000 for Manatron's CAMA systems annual maintenance fee. \$47,650 for Tax Mantra system annual maintenance fee.
- 43021 Peninsula Promotion.** To contract with KPTMC for marketing the Kenai Peninsula Borough as a prime destination for tourists on a non-areawide basis (\$150,000) and development of branding packet (\$75,000).
- 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.** To provide postsecondary education funding on an areawide basis to institutions that are 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.
- 50251 Transfer to Kenai River Center.** For operations of the Kenai River Center Fund.
- 50280 Transfer to Nikiski Senior Service Area.** Grant funding allocation for seniors in the Nikiski area. Using 2000 Federal census data that encompasses entire census blocks in the Nikiski area, this group's funding is based on a population count of 398 seniors over age 60 (7.55% of the Borough's total senior population over age 60 that is funded).
- 50290 Transfer to Solid Waste.** For the operations and management funding of the Solid Waste Department (\$6,034,273). \$4,659,048 for general operations, \$550,000 for solid waste capital projects, and \$825,225 for debt service on FY2003 Landfill Expansion Bonds.
- 50308 Transfer to Debt Service.** To cover the current portion of principal and interest for outstanding general obligation bonds for schools (\$2,384,887). Payment for the Solid Waste capital projects bonds is included in transfer to Solid Waste Department.
- 50400 Transfer to School Revenue Capital Projects.** (\$1,450,000) Funding for improvements at various schools (\$1,250,000) and for local match toward Nanwalek teacher housing project (\$200,000).
- 50407 Transfer to General Government Capital Projects.** Funding for improvements in the Borough administration building.
- 60000 Charges (To) From Other Depts.** (-\$419,614) Amount included in operating budget of the Maintenance departments expected to be charged to the general fund \$250,000. Indirect cost recovery from Borough Service Areas (-\$484,714) and indirect cost recovery from Borough capital projects and grants (-\$184,900).

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100 Total

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Total: Personnel	\$ 8,979,533	\$ 9,297,677	\$ 10,245,676	\$ 10,526,028	\$ 11,736,529	\$ 10,760,794	\$ 234,766	2.23%
Total: Supplies	270,453	190,798	224,005	246,457	219,745	217,645	(28,812)	-11.69%
Total: Services	4,152,418	3,746,889	4,046,520	4,374,943	4,511,474	4,602,943	228,000	5.21%
Total: Capital Outlay	234,187	121,492	162,000	226,231	164,650	164,650	(61,581)	-27.22%
Total: Transfers	44,344,011	46,282,618	45,856,513	47,988,245	48,305,927	48,870,936	882,691	1.84%
Total: Interdepartment Charges	(771,834)	(852,452)	(1,795,981)	(1,795,981)	(1,955,445)	(1,484,226)	311,755	-17.36%
Fund Totals	\$ 57,208,768	\$ 58,787,022	\$ 58,738,733	\$ 61,565,923	\$ 62,982,880	\$ 63,132,742	\$ 1,566,819	2.54%

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SPECIAL REVENUE FUNDS

<u>FUND #</u>	<u>FUND NAME</u>	<u>PAGE #</u>
206	Nikiski Fire Service Area	139
207	Bear Creek Fired Service Area	145
209	Anchor Point Fire and Emergency Medical Service Area	151
211	Central Emergency Service Area	157
212	Kachemak Emergency Service Area	163
213	Lowell Point Fire Service Area	169
220	Central Peninsula Emergency Medical Service Area	175
225	North Peninsula Recreation Service Area	181
236	Road Service Area	187
237	Engineer's Estimate	194
238	RIAD Match	198
241	School	202
242	Postsecondary Education	214
250	Land Trust	218
251	Kenai River Center	228
259	Seward Bear Creek Flood Service Area	233
260	Disaster Relief	238
265	Underground Storage Tank Removal and Upgrade	242
280	Nikiski Senior Service Area	247
290	Solid Waste	252
600	Central Kenai Peninsula Hospital Service Area	269
601	South Kenai Peninsula Hospital Service Area	275

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 grants, entitlements, and shared revenues.

The Borough uses the special revenue funds to budget for service areas, school funding, postsecondary education, land trust funding, disaster relief, road improvement fund, engineer's estimate, RIAD match, underground storage tank removal and upgrade, and solid waste.

Service areas are formed to meet specific needs for a specific area. The Borough has six fire and emergency medical service areas, one emergency medical service area, one recreation service area, one road service area, two road improvement funds, one flood service are, and one senior service area. Each is its own taxing jurisdiction and must maintain its budget separately.

The School Fund is used to budget and account for the Borough's portion of its contribution to the school district. While it is shown here as a special revenue fund, it is a component unit for financial reporting purposes.

The Postsecondary Education Fund accounts for funds generated by an areawide tax levy to provide restricted funding to institutions that are part of the University of Alaska system within the Borough.

The Land Trust Fund separately budgets and accounts for the managing, acquiring, sale, and leasing of Borough-owned lands.

The Kenai River Center Fund accounts for the basic functions of the Kenai River Center in conjunction with other state and federal agencies.

The Disaster Relief Fund is established to provide funds at the Mayor's disposal for initial response expenses in the event of a disaster within the Borough.

The Underground Storage Tank Removal and Upgrade Fund is established to separately budget and account for the inspection and analysis of Borough-owned underground storage tanks and the efforts made towards compliance with federal and state regulations relating to underground fuel storage.

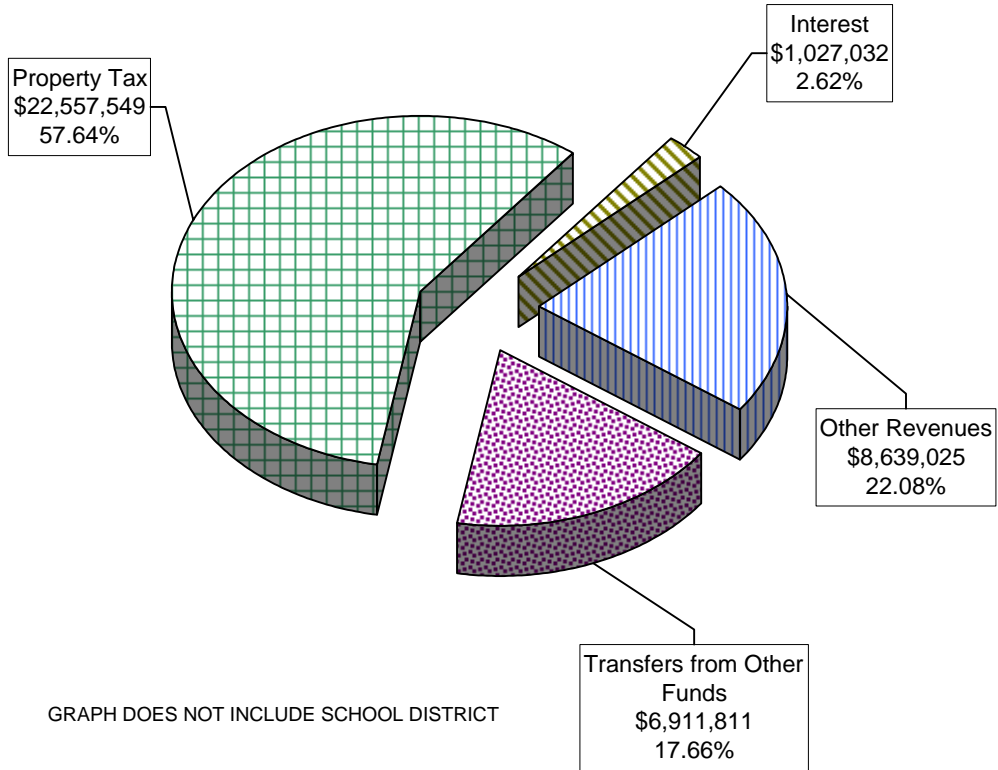
The Solid Waste Fund accounts for the solid waste program in accordance with federal regulations to demonstrate financial assurance.

The Central Kenai Peninsula Hospital Service Area is authorized to construct, maintain, and operate a hospital and to provide health care services or health facilities within the established service area. The hospital is leased to and operated by Central Peninsula General Hospital, Inc. The board hires an independent Chief Executive Officer to manage its operation.

The South Kenai Peninsula Hospital Service Area has the power to provide for acute inpatient and outpatient hospital services, long-term care services and other medical and health care programs within the service area. The Kenai Peninsula Borough leases the hospital from the City of Homer. The lease expires in 2105. The hospital is operated under a management agreement with South Peninsula Hospital, Inc.

All activities necessary to provide hospital services are accounted for in these funds, including, but not limited to, administration, operations, finance and related debt service, construction, and billing and collection.

**WHERE THE MONEY COMES FROM
SPECIAL REVENUE FUNDS PROJECTIONS - BY SOURCE
FY2008
\$39,135,417**



WHERE THE MONEY COMES FROM
SPECIAL REVENUE FUNDS PROJECTIONS - BY SOURCE
FY2008

\$39,135,417

Property Tax	22,557,549	57.640%
Interest	1,027,032	2.624%
Other Revenues	8,639,025	22.075%
Transfers from Other Funds	6,911,811	17.661%
	39,135,417	100.000%

**COMBINED REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FISCAL YEAR 2008**

	Nikiski Fire	Bear Creek Fire	Anchor Point Fire & Emergency Medical	Central Emergency Services	Kachemak Emergency	Lowell Point Emergency	Central Peninsula Emergency Medical	North Peninsula Recreation	Roads	Engineer's Estimate Fund
Taxable Value (000'S):										
Real	642,885	114,165	180,223	1,798,863	284,112	7,733	4,440	642,885	2,974,827	-
Personal	34,027	1,931	933	71,891	1,664	-	2,497	34,384	100,671	-
Oil & Gas (AS 43.56)	453,777	-	1,324	67,073	-	-	-	457,697	588,277	-
Total Taxable Value	1,130,689	116,096	182,480	1,937,827	285,776	7,733	6,937	1,134,966	3,663,775	-
Mill Rate	3.00	2.25	2.00	2.55	1.75	1.75	1.00	1.00	1.30	
Property Taxes										
Real	\$ 1,928,655	\$ 256,871	\$ 360,446	4,788,819	\$ 497,196	\$ 13,262	\$ 4,440	\$ 642,885	\$ 3,867,275	\$ -
Personal	103,928	4,996	1,829	179,656	7,019	250	2,447	33,696	128,255	-
Oil & Gas (AS 43.56)	1,361,331	-	2,648	171,036	-	-	-	457,697	764,760	-
Interest	6,788	762	919	11,242	1,168	28	-	4,573	9,521	-
Motor Vehicle Tax	34,229	12,416	13,053	100,982	19,738	471	-	15,467	130,924	-
Total Property Taxes	3,434,931	275,045	378,895	5,251,735	525,121	14,011	6,887	1,154,318	4,900,735	-
Interest Revenue	129,435	4,982	9,981	65,189	8,823	720	-	74,950	70,171	2,660
State Revenue	-	-	-	-	-	-	-	-	-	-
Other Revenue	250,000	-	-	652,800	-	-	-	169,815	-	-
Transfer From Other Funds	-	-	-	9,400	-	-	-	-	-	-
Total Revenues and Other Financing Sources	3,814,366	280,027	388,876	5,979,124	533,944	14,731	6,887	1,399,083	4,970,906	2,660
Expenditures										
Personnel	2,611,997	34,600	113,630	3,682,731	59,707	836	-	707,111	680,795	-
Supplies	155,993	21,500	30,900	299,472	9,400	1,224	-	100,950	66,600	-
Services	505,188	52,602	80,751	710,854	266,973	9,130	-	445,240	2,719,092	-
Capital Outlay	115,122	21,000	16,500	139,647	16,450	-	-	2,500	38,000	-
Payments to Component Units	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	106,185	4,053	7,562	146,402	11,201	349	-	39,335	109,594	-
Total Expenditures	3,494,485	133,755	249,343	4,979,106	363,731	11,539	-	1,295,136	3,614,081	-
Transfers to Other Funds	245,186	125,000	115,000	737,564	150,000	-	9,400	75,000	1,278,430	-
Total Expenditures and Operating Transfers	3,739,671	258,755	364,343	5,716,670	513,731	11,539	9,400	1,370,136	4,892,511	-
Net Results From Operations	74,695	21,272	24,533	262,454	20,213	3,192	(2,513)	28,947	78,395	2,660
Projected Lapse	87,362	6,688	24,934	124,478	10,912	1,154	-	32,378	108,422	-
Fund Balance Appropriated	-	-	-	-	-	-	2,513	-	-	-
Excess(Deficit)	162,057	27,960	49,467	386,932	31,125	4,346	-	61,325	186,817	2,660
Beginning Fund Balance	2,876,324	110,715	221,805	1,448,649	196,057	16,009	2,513	1,665,566	1,559,349	59,109
Fund Balance Appropriated	-	-	-	-	-	-	(2,513)	-	-	-
Surplus From Operations	162,057	27,960	49,467	386,932	31,125	4,346	-	61,325	186,817	2,660
Ending Fund Balance	3,038,381	138,675	271,272	1,835,581	227,182	20,355	-	1,726,891	1,746,166	61,769
Reserved Fund Balance	-	-	-	-	-	-	-	-	-	-
Unreserved Fund Balance	3,038,381	138,675	271,272	1,835,581	227,182	20,355	-	1,726,891	1,746,166	61,769
Total Fund Balance	\$ 3,038,381	\$ 138,675	\$ 271,272	1,835,581	\$ 227,182	\$ 20,355	\$ -	\$ 1,726,891	\$ 1,746,166	\$ 61,769

RIAD Match Fund	School Fund	Post-Secondary Education	Land Trust	Kenai River Center	Seward Bear Creek Flood	Disaster Relief	Underground Storage Tank Removal	Nikiski Senior	Solid Waste	Central Kenai Peninsula Hospital	South Kenai Peninsula Hospital	Total
-	-	-	-	-	315,609	-	-	596,845	-	2,859,940	1,172,607	11,595,134
-	-	-	-	-	24,227	-	-	32,155	-	127,845	32,053	464,278
-	-	-	-	-	-	-	-	448,798	-	540,625	66,427	2,623,998
-	-	-	-	-	339,836	-	-	1,077,798	-	3,528,410	1,271,087	14,683,410
					0.50			0.20		1.00	2.00	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,805	\$ -	\$ -	\$ 119,369	\$ -	\$ 2,859,940	\$ 2,345,214	\$ 17,842,177
-	-	-	-	-	11,871	-	-	6,302	-	127,845	62,824	670,918
-	-	-	-	-	-	-	-	89,760	-	540,625	132,854	3,520,711
-	-	-	-	-	143	-	-	258	-	7,057	5,082	47,541
-	-	-	-	-	6,102	-	-	1,820	-	81,000	60,000	476,202
-	-	-	-	-	175,921	-	-	217,509	-	3,616,467	2,605,974	22,557,549
26,693	-	-	290,085	-	11,078	-	-	4,536	221,129	79,792	26,808	1,027,032
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	745,000	52,322	-	-	-	-	288,307	6,480,781	-	8,639,025
28,430	37,712,068	420,289	-	386,199	-	-	-	33,220	6,034,273	-	-	44,623,879
55,123	37,712,068	420,289	1,035,085	438,521	186,999	-	-	255,265	6,543,709	10,177,040	2,632,782	76,847,485
-	4,512,310	-	447,648	405,936	36,377	-	-	75,132	1,735,734	-	-	15,104,544
-	933,902	-	8,500	10,800	2,250	-	-	-	493,950	2,000	-	2,137,441
-	32,643,712	535,983	667,027	135,574	162,480	50,000	-	162,556	3,636,026	590,731	609,085	43,983,004
-	36,800	-	132,500	11,000	1,000	-	-	-	27,300	-	-	557,819
-	-	-	-	-	-	-	-	-	-	-	-	-
-	(414,656)	-	39,146	-	6,445	-	-	2,369	(103,469)	8,523	3,550	(33,411)
-	37,712,068	535,983	1,294,821	563,310	208,552	50,000	-	240,057	5,789,541	601,254	612,635	61,749,397
-	-	-	-	-	-	67,469	-	-	1,378,225	9,480,672	1,903,024	15,564,970
-	37,712,068	535,983	1,294,821	563,310	208,552	117,469	-	240,057	7,167,766	10,081,926	2,515,659	77,314,367
55,123	-	(115,694)	(259,736)	(124,789)	(21,553)	(117,469)	-	15,208	(624,057)	95,114	117,123	(466,882)
-	-	-	38,845	-	20,855	-	-	-	177,174	-	-	633,202
-	-	115,694	220,891	124,789	698	117,469	-	-	446,883	-	-	1,028,937
55,123	-	-	-	-	-	-	-	15,208	-	95,114	117,123	1,195,257
444,877	715,790	115,694	4,645,286	124,789	246,181	117,469	2,129	100,799	2,863,578	1,773,162	595,727	19,901,577
-	-	(115,694)	(220,891)	(124,789)	(698)	(117,469)	-	-	(446,883)	-	-	(1,028,937)
55,123	-	-	-	-	-	-	-	15,208	-	95,114	117,123	1,195,257
500,000	715,790	-	4,424,395	-	245,483	-	2,129	116,007	2,416,695	1,868,276	712,850	20,067,897
-	460,891	-	-	-	-	-	-	-	-	-	-	460,891
500,000	254,899	-	4,424,395	-	245,483	-	2,129	116,007	2,416,695	1,868,276	712,850	19,607,006
\$ 500,000	\$ 715,790	\$ -	\$ 4,424,395	\$ -	\$ 245,483	\$ -	\$ 2,129	\$ 116,007	\$ 2,416,695	\$ 1,868,276	\$ 712,850	\$ 20,067,897

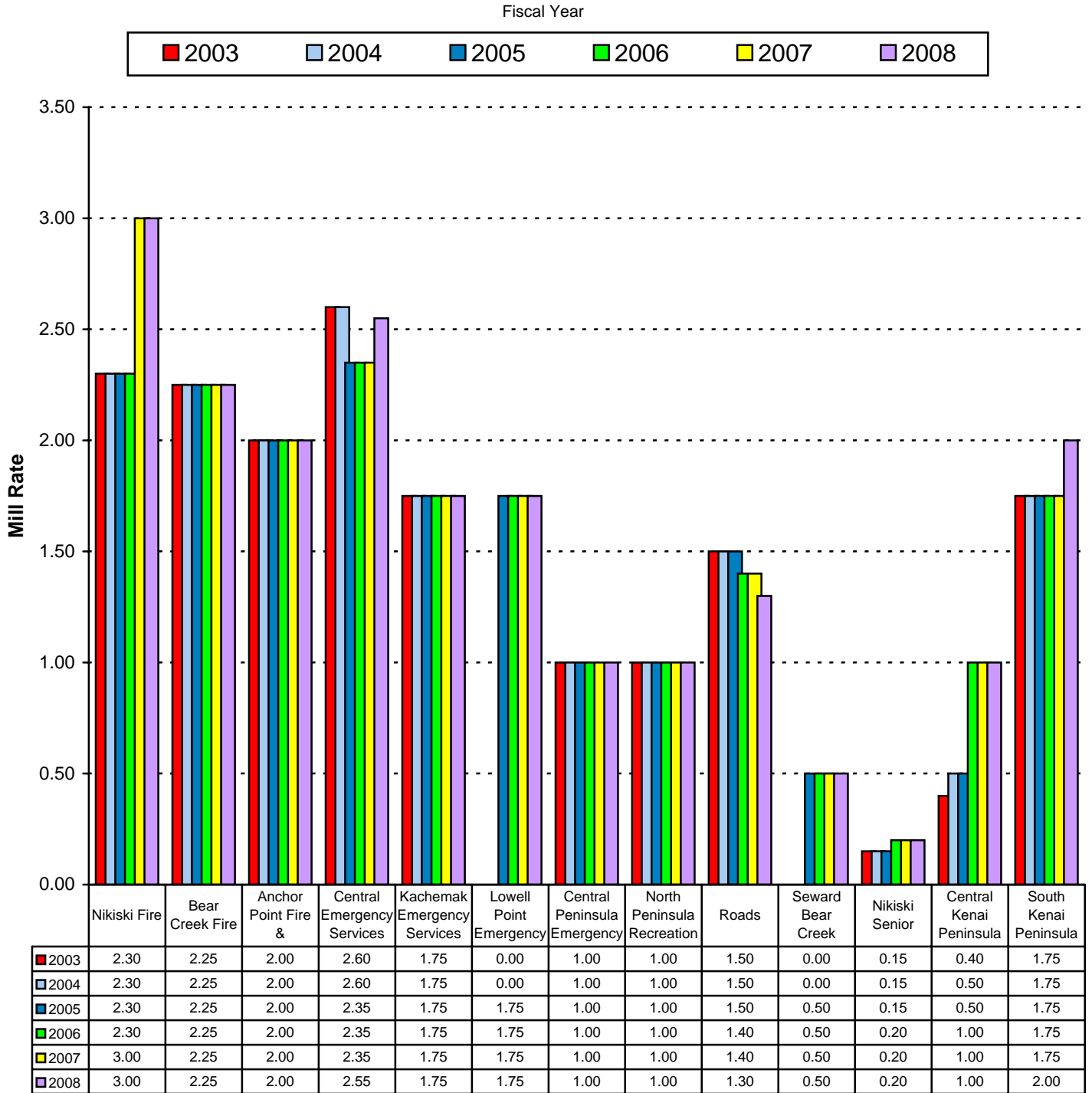
RECAPITULATION OF SPECIAL REVENUE FUNDS BUDGETS

	PERMANENT POSITIONS			PERSONNEL		SUPPLIES		SERVICES	
	Original FY2007	Adopted FY2008	Increase (Decrease)	Original FY2007	Adopted FY2008	Original FY2007	Adopted FY2008	Original FY2007	Adopted FY2008
Nikiski Fire	23.00	23.00	-	\$ 2,511,511	\$ 2,611,997	\$ 145,009	\$ 155,993	\$ 433,327	\$ 505,188
Bear Creek Fire	0.40	0.40	-	29,847	34,600	21,250	21,500	55,895	52,602
Anchor Point Fire and Emergency Medical	1.00	1.00	-	106,240	113,630	30,000	30,900	71,931	80,751
Central Emergency Services	30.50	33.50	3.00	3,191,010	3,682,731	293,564	299,472	671,248	710,854
Kachemack Emergency Services	-	0.75	0.75	-	59,707	7,700	9,400	240,772	266,973
Lowell Point Emergency	-	-	-	820	836	1,200	1,224	8,951	9,130
Central Peninsula Emergency Medical	-	-	-	-	-	-	-	-	-
North Peninsula Recreation	13.25	13.25	-	672,262	707,111	100,950	100,950	375,595	445,240
Road Service Area	7.00	7.00	-	654,799	680,795	30,500	66,600	2,581,072	2,719,092
Engineer's Estimate Fund	-	-	-	-	-	-	-	-	-
RIAD Match Fund	-	-	-	-	-	-	-	-	-
School Fund -Local Effort	44.30	45.30	1.00	4,338,832	4,512,310	849,950	933,902	31,923,585	32,643,712
Kenai Peninsula College	-	-	-	-	-	-	-	530,800	535,983
Land Trust Fund -Land Management	5.00	5.00	-	439,198	447,648	9,500	8,500	369,163	558,081
-Facilities Management	-	-	-	-	-	-	-	76,089	108,946
Total Land Trust	5.00	5.00	-	439,198	447,648	9,500	8,500	445,252	667,027
Kenai River Center	4.50	4.50	-	392,905	405,936	10,300	10,800	130,616	135,574
Seward Bear Creeek Flood	0.50	0.75	0.25	28,451	36,377	2,250	2,250	61,859	162,480
Disaster Relief	-	-	-	-	-	-	-	50,000	50,000
Underground Storage Tank Removal and Upgrade	-	-	-	-	-	-	-	2,000	-
Nikiski Senior Citizens	1.00	1.00	-	72,370	75,132	-	-	152,563	162,556
Solid Waste -Administration	3.25	4.25	1.00	312,896	402,269	6,350	6,350	38,354	283,221
-Central Peninsula Landfill	11.80	11.80	-	905,284	952,187	184,400	316,400	571,736	764,664
-Seward Transfer Facility	0.20	0.20	-	19,660	20,180	8,150	14,150	589,187	607,258
-Homer Baler	4.00	4.00	-	336,701	350,764	105,750	112,650	253,980	285,344
-Landfills, Hauling and Waste Program	-	-	-	10,334	10,334	43,900	44,400	1,626,678	1,695,539
Total Solid Waste	19.25	20.25	1.00	1,584,875	1,735,734	348,550	493,950	3,079,935	3,636,026
Central Kenai Peninsula Hospital	-	-	-	-	-	2,000	2,000	585,385	590,731
South Kenai Peninsula Hospital	-	-	-	-	-	-	-	112,233	609,085
Total Special Revenue	149.70	155.70	6.00	\$ 14,023,120	\$ 15,104,544	\$ 1,852,723	\$ 2,137,441	\$ 41,513,019	\$ 43,983,004

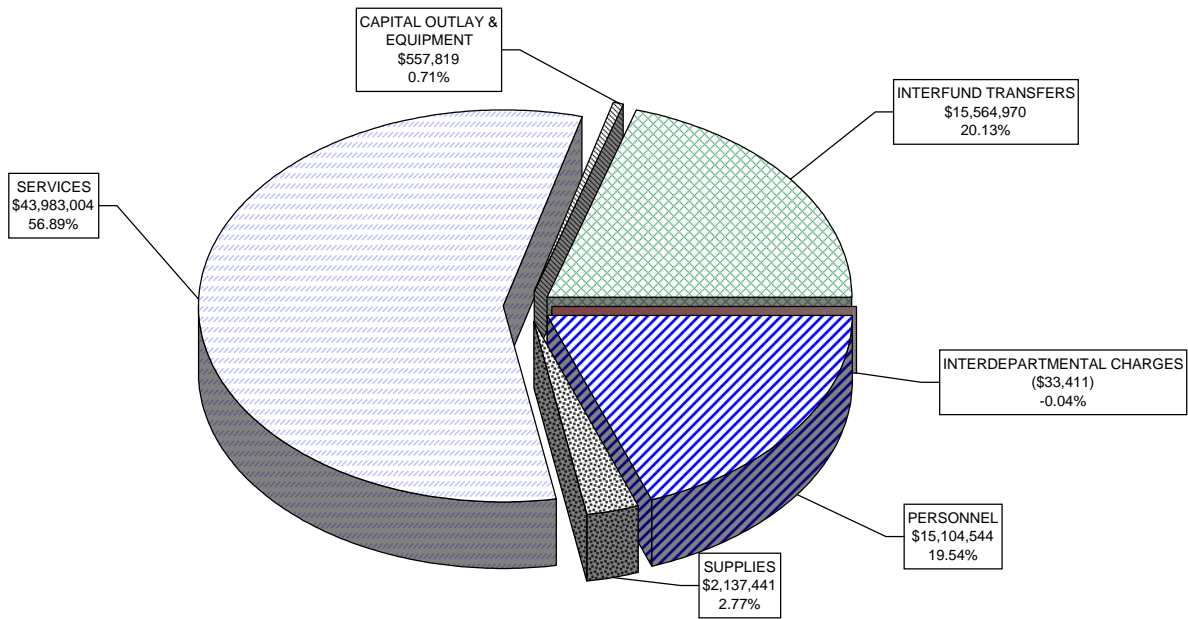
RECAPITULATION OF SPECIAL REVENUE FUNDS BUDGETS

CAPITAL OUTLAY & EQUIPMENT		INTERFUND TRANSFERS		INTERDEPARTMENTAL CHARGES		TOTALS			Percent Change
Original FY2007	Adopted FY2008	Original FY2007	Adopted FY2008	Original FY2007	Adopted FY2008	Original FY2007	Adopted FY2008	Increase (Decrease)	
\$ 69,796	\$ 115,122	\$ 467,487	\$ 245,186	\$ 197,478	\$ 106,185	\$ 3,824,608	\$ 3,739,671	\$ (84,937)	-2.22%
25,000	21,000	115,000	125,000	8,250	4,053	255,242	258,755	3,513	1.38%
16,500	16,500	115,000	115,000	14,042	7,562	353,713	364,343	10,630	3.01%
171,650	139,647	738,283	737,564	264,250	146,402	5,330,005	5,716,670	386,665	7.25%
9,000	16,450	230,000	150,000	16,092	11,201	503,564	513,731	10,167	2.02%
7,677	-	-	-	1,166	349	19,814	11,539	(8,275)	-41.76%
-	-	26,828	9,400	-	-	26,828	9,400	(17,428)	-64.96%
2,500	2,500	50,000	75,000	71,957	39,335	1,273,264	1,370,136	96,872	7.61%
38,500	38,000	1,228,863	1,278,430	206,554	109,594	4,740,288	4,892,511	152,223	3.21%
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
35,300	36,800	-	-	(386,530)	(414,656)	36,761,137	37,712,068	950,931	2.59%
-	-	-	-	-	-	530,800	535,983	5,183	0.98%
12,500	132,500	-	-	51,898	35,742	882,259	1,182,471	300,212	34.03%
-	-	-	-	4,756	3,404	80,845	112,350	31,505	38.97%
12,500	132,500	-	-	56,654	39,146	963,104	1,294,821	331,717	34.44%
16,000	11,000	-	-	-	-	549,821	563,310	13,489	2.45%
1,000	1,000	-	-	5,848	6,445	99,408	208,552	109,144	109.79%
-	-	10,565	67,469	-	-	60,565	117,469	56,904	93.96%
-	-	49,781	-	-	-	51,781	-	(51,781)	-100.00%
-	-	-	-	4,571	2,369	229,504	240,057	10,553	4.60%
500	2,500	827,463	1,378,225	-	(103,469)	1,185,563	1,969,096	783,533	66.09%
6,800	6,300	-	-	-	-	1,668,220	2,039,551	371,331	22.26%
1,000	3,500	-	-	-	-	617,997	645,088	27,091	4.38%
12,500	10,500	-	-	-	-	708,931	759,258	50,327	7.10%
3,600	4,500	-	-	-	-	1,684,512	1,754,773	70,261	4.17%
24,400	27,300	827,463	1,378,225	-	(103,469)	5,865,223	7,167,766	1,302,543	22.21%
-	-	5,285,514	9,480,672	11,712	8,523	5,884,611	10,081,926	4,197,315	71.33%
-	-	2,256,401	1,903,024	7,015	3,550	2,375,649	2,515,659	140,010	5.89%
\$ 429,823	\$ 557,819	\$ 11,401,185	\$ 15,564,970	\$ 479,059	\$ (33,411)	\$ 69,698,929	\$ 77,314,367	\$ 7,615,438	10.93%

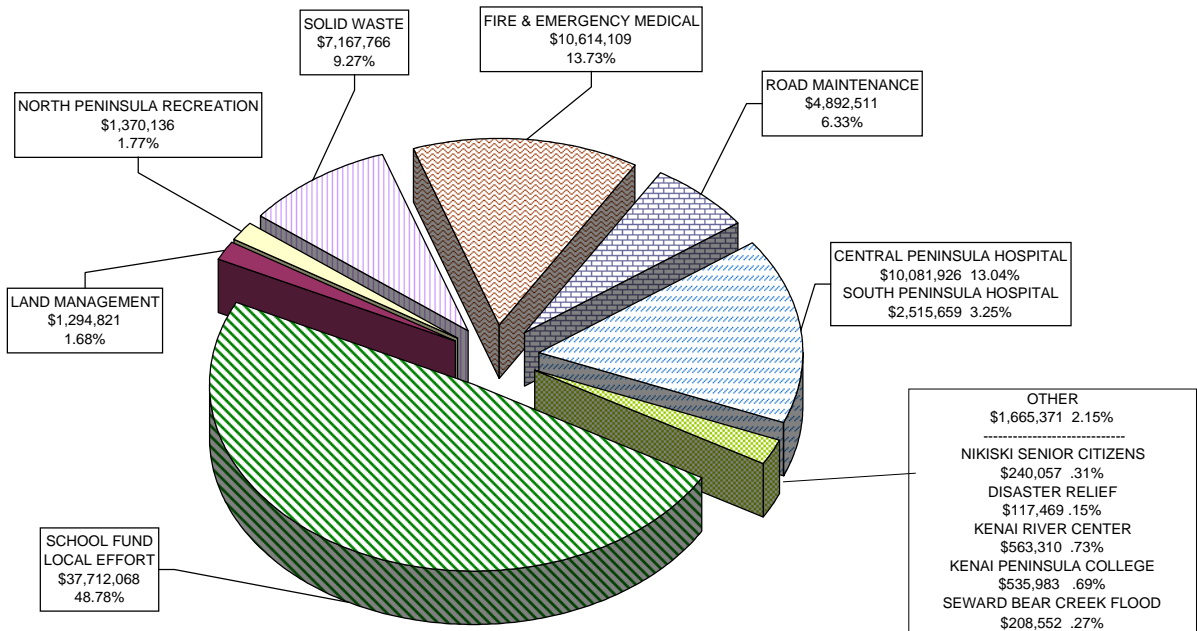
SPECIAL REVENUE FUNDS MILL RATE HISTORY



**TOTAL SPECIAL REVENUE FUNDS APPROPRIATIONS
BY OBJECT - FY2008
\$77,314,367**



**TOTAL SPECIAL REVENUE FUNDS APPROPRIATIONS
BY FUNCTION - FY2008
\$77,314,367**



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 6,241,835	\$ 6,488,377	\$ 7,369,647	\$ 7,330,657	\$ 7,897,745	\$ 7,988,139	\$ 657,482	8.97%
40111 Special Pay	19,710	19,585	27,300	27,300	27,950	29,250	1,950	7.14%
40120 Temporary Wages	784,961	642,543	731,779	764,114	808,213	808,213	44,099	5.77%
40130 Overtime Wages	472,916	423,754	473,892	481,392	486,770	495,728	14,336	2.98%
40131 FLSA Overtime Wages	73,052	81,558	93,403	93,403	101,412	105,694	12,291	13.16%
40210 FICA	667,826	666,593	743,672	746,297	801,663	810,715	64,418	8.63%
40221 PERS	924,508	1,302,549	1,864,353	2,267,909	3,267,075	1,955,913	(311,996)	-13.76%
40321 Health Insurance	1,537,855	1,581,360	1,653,129	1,657,459	1,755,120	1,779,040	121,581	7.34%
40322 Life Insurance	16,188	16,857	18,706	18,784	20,060	20,296	1,512	8.05%
40410 Leave	842,886	859,449	851,547	852,330	917,963	927,725	75,395	8.85%
40411 Sick Leave	128,655	126,182	151,040	151,040	160,711	160,711	9,671	6.40%
40511 Other Benefits	46,592	42,951	44,652	44,843	23,120	23,120	(21,723)	-48.44%
Total: Personnel	11,756,984	12,251,758	14,023,120	14,435,528	16,267,802	15,104,544	669,016	4.63%
Supplies								
42020 Signage Supplies	-	-	-	38,500	30,000	30,000	(8,500)	-22.08%
42110 Office Supplies	37,001	39,714	44,450	46,294	44,928	44,928	(1,366)	-2.95%
42120 Computer Software	17,487	24,106	33,630	40,288	17,050	17,050	(23,238)	-57.68%
42210 Operating Supplies	105,605	93,103	118,373	135,448	121,487	121,487	(13,961)	-10.31%
42220 Medical Supplies	73,811	88,476	101,816	99,136	111,810	111,810	12,674	12.78%
42221 Para Rescue Supplies	-	200	100	-	100	100	100	-
42222 Fire Prevention Supplies	16,878	25,005	19,078	19,928	19,160	19,160	(768)	-3.85%
42223 Fire Fighting Supplies	7,118	-	-	6,063	-	-	(6,063)	-100.00%
42230 Fuel, Oils and Lubricants	213,737	303,129	350,970	381,967	416,654	416,654	34,687	9.08%
42250 Uniforms	62,515	57,330	61,255	60,464	64,441	64,597	4,133	6.84%
42263 Training Supplies	16,324	17,701	18,700	15,900	20,100	20,100	4,200	26.42%
42310 Repair/Maint Supplies	844,424	750,172	919,045	1,007,458	1,106,173	1,113,725	106,267	10.55%
42360 Motor Vehicle Repair	65,344	56,054	102,035	104,863	104,332	104,332	(531)	-0.51%
42410 Small Tools	46,910	69,622	76,271	85,063	66,498	66,498	(18,565)	-21.83%
42960 Recreational Program Supplies	9,452	8,898	7,000	9,000	7,000	7,000	(2,000)	-22.22%
Total: Supplies	1,516,606	1,533,510	1,852,723	2,050,372	2,129,733	2,137,441	87,069	4.25%
Services								
43011 Contractual Services	4,219,116	3,322,020	3,585,387	3,951,794	4,931,688	4,854,708	902,914	22.85%
43012 Audit Services	56,280	82,499	64,500	65,000	68,500	68,500	3,500	5.38%
43014 Physical Examinations	57,038	70,085	89,950	100,355	104,770	104,770	4,415	4.40%
43015 Water/Air Sample Test	92,588	76,711	121,600	117,900	128,280	128,280	10,380	8.80%
43019 Software Licensing	2,038	1,382	-	1,130	6,855	6,855	5,725	506.64%
43020 Sign Installation	19,468	25,688	20,000	-	-	-	-	-
43023 Kenai Peninsula College	502,600	502,600	530,800	530,800	581,400	535,983	5,183	0.98%
43050 Solid Waste Fees	567	1,006	750	750	750	750	-	0.00%
43095 SW Closure/Post Closure	63,091	243,439	263,763	263,763	382,579	382,579	118,816	45.05%
43110 Communications	109,266	110,590	137,480	139,931	148,791	148,791	8,860	6.33%
43140 Postage	7,925	9,007	18,200	19,000	19,301	19,301	301	1.58%
43210 Transport/Subsistence	190,591	176,601	242,180	243,994	225,787	225,787	(18,207)	-7.46%
43211 Per Diem	39,450	35,170	50,000	53,000	50,000	50,000	(3,000)	-5.66%
43220 Car Allowance	10,800	9,374	7,200	-	-	10,800	10,800	-
43250 Freight and Express	7,924	6,464	10,875	12,025	11,375	11,375	(650)	-5.41%
43260 Training	48,163	42,051	90,285	113,575	86,191	86,191	(27,384)	-24.11%
43310 Advertising	42,308	37,377	53,050	57,030	57,800	57,800	770	1.35%
43410 Printing	749	5,003	13,025	10,820	14,825	14,825	4,005	37.01%
43510 Insurance Premium	2,003,999	2,323,392	2,642,286	2,628,022	2,695,686	2,695,686	67,664	2.57%
43600 Project Management	31,110	9,660	16,000	16,000	14,000	14,000	(2,000)	-12.50%
43610 Utilities	480,483	616,605	684,897	683,938	827,076	827,076	143,138	20.93%
43720 Office Equipment Maintenance	31,433	27,577	50,700	54,664	57,149	57,149	2,485	4.55%
43750 Vehicles Maintenance	102,744	125,675	151,800	185,746	171,560	171,560	(14,186)	-7.64%
43764 Snow Removal	228,975	247,457	303,500	300,498	332,500	332,500	32,002	10.65%
43765 Policing Sites	7,250	7,250	8,400	8,400	8,650	8,650	250	2.98%
43780 Maint Buildings & Grounds	222,721	283,998	473,443	404,810	436,871	476,871	72,061	17.80%
43810 Rents and Operating Leases	110,888	91,427	101,435	107,560	128,991	128,991	21,431	19.92%
43812 Equipment Replacement Pymt.	291,298	314,334	310,085	310,085	289,366	289,366	(20,719)	-6.68%
43920 Dues and Subscriptions	19,554	16,939	25,214	25,309	28,251	28,251	2,942	11.62%
43931 Recording Fees	3,084	2,749	3,500	3,500	3,500	3,500	-	0.00%
43933 Collection Fees	236	60	1,000	1,000	1,000	1,000	-	0.00%
43936 USAD Assessment	6,112	-	45,000	45,000	15,000	15,000	(30,000)	-66.67%
43960 Recreational Program Expenses	3,495	3,150	6,000	3,500	6,000	6,000	2,500	71.43%
43999 Contingency	-	-	50,000	532,875	50,000	50,000	(482,875)	-90.62%
45110 Land Sale Property Tax	2,562	2,603	4,000	4,000	4,000	4,000	-	0.00%
46910 Road Maintenance	2,059,300	2,273,604	2,272,000	2,178,060	2,332,981	2,332,981	154,921	7.11%
46911 Road Maint - Dust Control	225,335	225,102	183,000	238,000	275,000	275,000	37,000	15.55%
Total: Services	11,300,541	11,328,649	12,631,305	13,411,834	14,496,473	14,424,876	1,013,042	7.55%

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Capital Outlay								
48110 Office Furniture	-	-	10,000	10,000	-	-	(10,000)	-100.00%
48120 Office Machines	8,500	4,600	7,000	2,700	17,000	17,000	14,300	529.63%
48210 Communications Equipment	8,702	-	-	-	-	-	-	-
48310 Vehicles	38,350	2,260	34,000	34,015	34,000	34,000	(15)	-0.04%
48311 Heavy Equipment	50,297	111,365	13,500	119,785	24,500	24,500	(95,285)	-79.55%
48513 Recreational Equipment	-	247	-	72,179	-	-	(72,179)	-100.00%
48514 Firefighting/Rescue Equipment	52,756	97,344	20,000	19,258	15,000	15,000	(4,258)	-22.11%
48515 Medical Equipment	-	-	11,000	23,285	11,000	11,000	(12,285)	-52.76%
48610 Land Purchase	60,704	-	-	-	120,000	120,000	120,000	-
48630 Improvements Other Than Bldgs.	-	-	-	14,638	-	-	(14,638)	-100.00%
48710 Minor Office Equipment	37,467	49,973	49,350	37,628	33,142	33,142	(4,486)	-11.92%
48720 Minor Office Furniture	8,830	26,014	42,550	17,009	25,332	25,332	8,323	48.93%
48730 Minor Communication Equipment	472	4,802	5,300	15,375	6,300	6,300	(9,075)	-59.02%
48740 Minor Machines & Equipment	32,802	47,375	56,250	88,024	65,900	65,900	(22,124)	-25.13%
48750 Minor Medical Equipment	28,368	14,598	21,231	13,121	21,118	21,118	7,997	60.95%
48755 Minor Recreational Equipment	10,221	3,336	2,500	14,076	2,500	2,500	(11,576)	-82.24%
48760 Minor Fire Fighting Equipment	124,957	203,350	135,865	141,370	162,527	162,527	21,157	14.97%
49125 Remodel	3,429	10,692	10,177	37,882	3,000	3,000	(34,882)	-92.08%
49311 Design	-	-	-	28,940	-	-	(28,940)	-100.00%
49433 Plan Reviews	6,251	7,117	11,100	14,655	16,500	16,500	1,845	12.59%
Total: Capital Outlay	472,106	583,073	429,823	703,940	557,819	557,819	(146,121)	-20.76%
Transfers To								
50100 General Fund	105,783	1,609,877	195,320	195,320	207,841	207,841	12,521	6.41%
50211 Central Emergency Services	186,700	4,800	26,828	26,828	9,400	9,400	(17,428)	-64.96%
50237 Engineer's Estimate Fund	-	-	28,863	28,863	-	-	(28,863)	-100.00%
50238 RIAD Match Fund	-	316,149	200,000	200,000	28,430	28,430	(171,570)	-85.79%
50241 KPBSD Operations	26,788,170	27,587,592	28,881,714	30,065,446	29,558,128	29,558,128	(507,318)	-1.69%
50340 SW Debt Service Fund	828,563	830,662	827,463	827,463	828,225	828,225	762	0.09%
50358 Debt Service- CES	-	-	195,796	195,796	192,378	192,378	(3,418)	-1.75%
50360 Debt Service- CPGH	4,037,729	4,031,370	3,758,075	3,758,075	3,764,775	3,764,775	6,700	0.18%
50361 Debt Service- SPH	724,913	803,263	1,256,401	1,256,401	1,196,959	1,548,959	292,558	23.29%
50411 SWD Capital Projects	81,800	110,000	-	70,000	475,000	550,000	480,000	685.71%
50434 Roads Capital Projects	1,400,000	755,955	1,000,000	1,666,153	1,250,000	1,250,000	(416,153)	-24.98%
50441 NFSA Capital Projects	75,000	100,000	400,000	400,000	175,000	175,000	(225,000)	-56.25%
50442 BCFS Capital Projects	160,000	115,000	115,000	115,000	125,000	125,000	10,000	8.70%
50443 CES Capital Project	325,000	475,000	475,000	475,000	475,000	475,000	-	0.00%
50444 APFEMSA Capital Project	62,500	185,000	115,000	115,000	115,000	115,000	-	0.00%
50446 KES Capital Project	113,257	154,881	230,000	230,000	150,000	150,000	(80,000)	-34.78%
50459 NPRSA Capital Project	550,000	50,000	50,000	50,000	75,000	75,000	25,000	50.00%
50490 CPH Capital Project	1,053,000	-	1,527,439	1,527,439	5,715,897	5,715,897	4,188,458	274.21%
50491 SPH Capital Project	774,461	973,936	1,000,000	1,000,000	354,065	354,065	(645,935)	-64.59%
Total: Transfers	37,266,876	38,103,485	40,282,899	42,202,784	44,696,098	45,123,098	2,920,314	6.92%
Interdepartmental Charges								
60000 Charges (To) From Other Depts.	(160,903)	(121,442)	(386,530)	(386,530)	(518,125)	(518,125)	(131,595)	34.05%
61990 Administrative Service Fee	-	64	865,589	866,877	969,433	484,714	(382,163)	-44.09%
Total Interdepartmental Charges	(160,903)	(121,378)	479,059	480,347	451,308	(33,411)	(513,758)	-106.96%
Department Total	\$ 62,152,210	\$ 63,679,097	\$ 69,698,929	\$ 73,284,805	\$ 78,599,233	\$ 77,314,367	\$ 4,029,562	5.50%

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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 23 permanent employees and 31 volunteers are cross-trained to respond not only to fires and ambulance calls, but also for cold water and mountain rescues.

Four fire stations service 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 four pumpers, one ladder truck, five tankers, and five ambulances, plus eight auxiliary vehicles. They also have one rescue truck, a rescue boat, and a foam tanker.

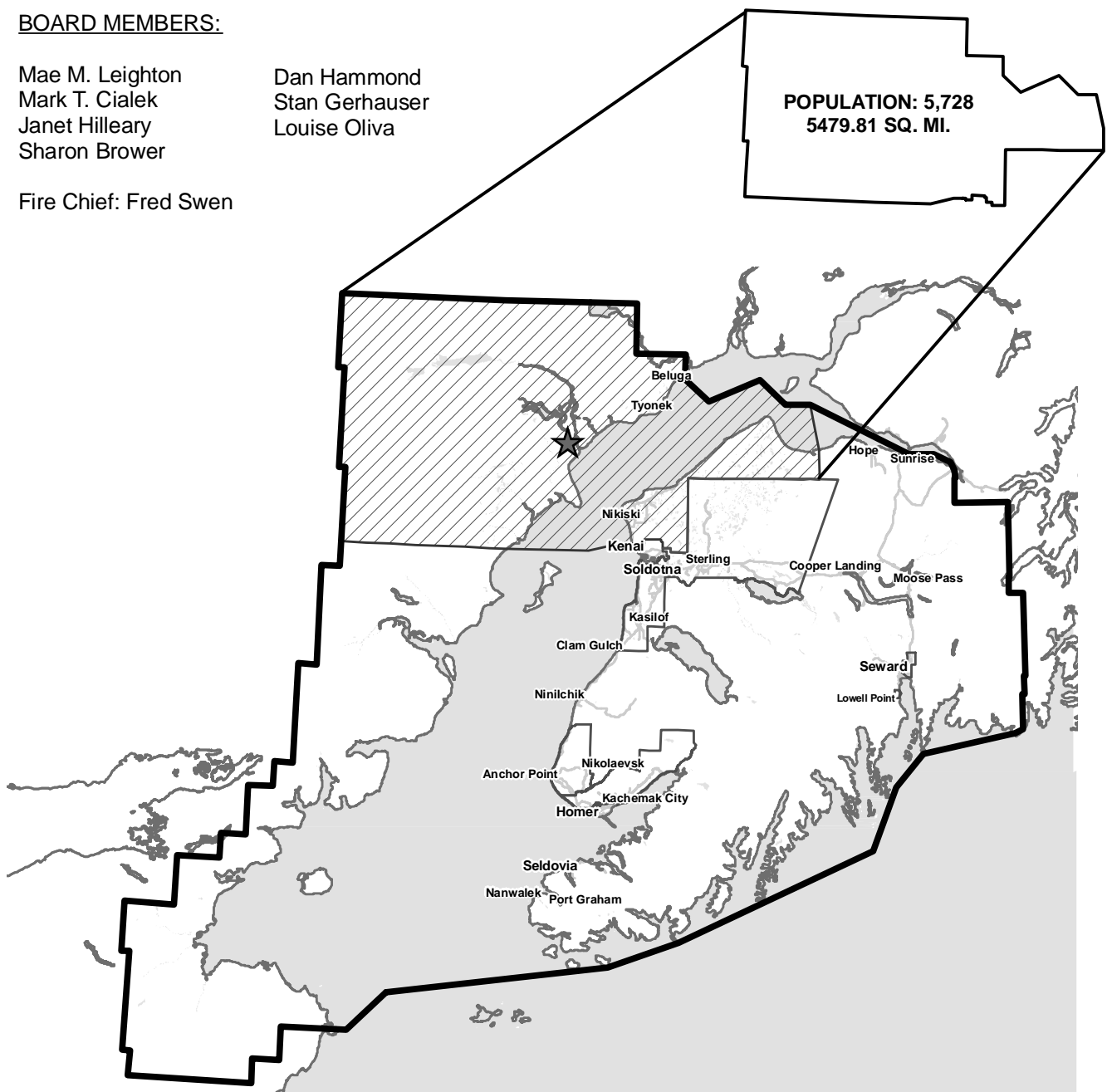
The major source of revenue is property tax. Additional funding is provided through state grants and interest income received on their capital projects cash balance. The mill rate is 3.00 mills for fiscal year 2008.

BOARD MEMBERS:

Mae M. Leighton
Mark T. Cialek
Janet Hilleary
Sharon Brower

Dan Hammond
Stan Gerhauser
Louise Oliva

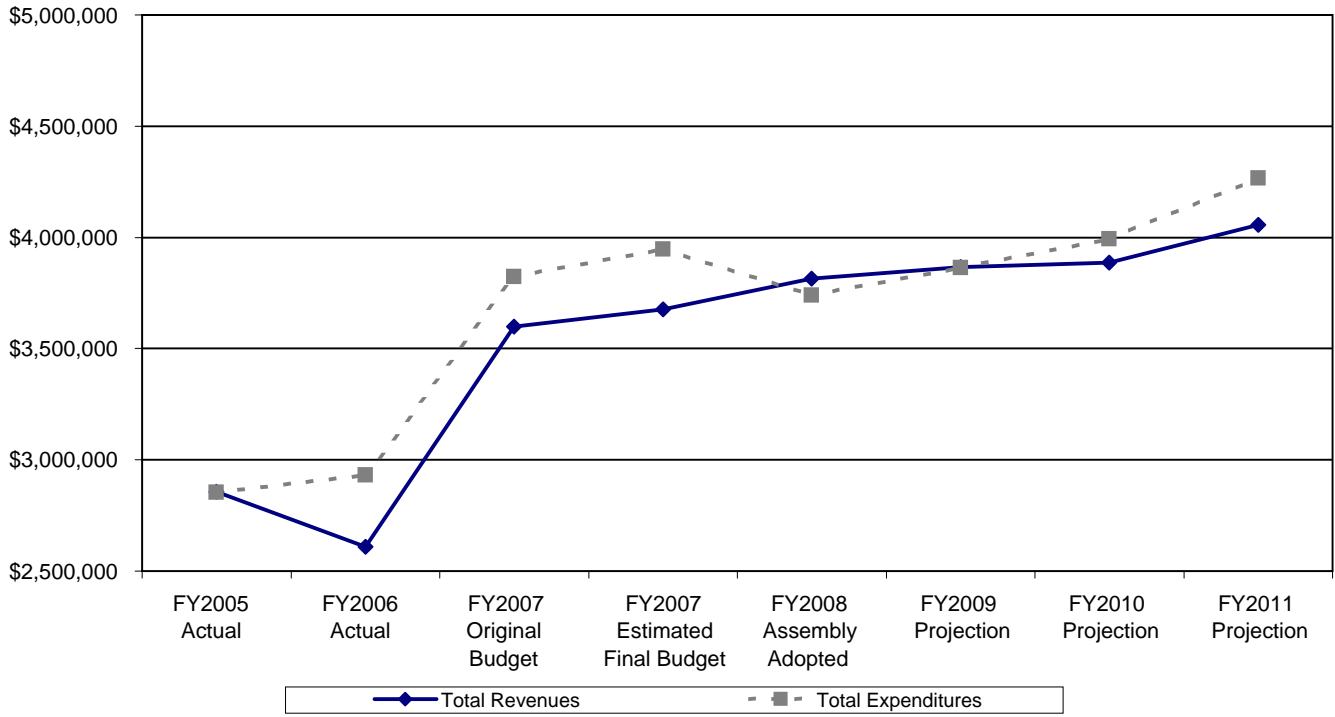
Fire Chief: Fred Swen



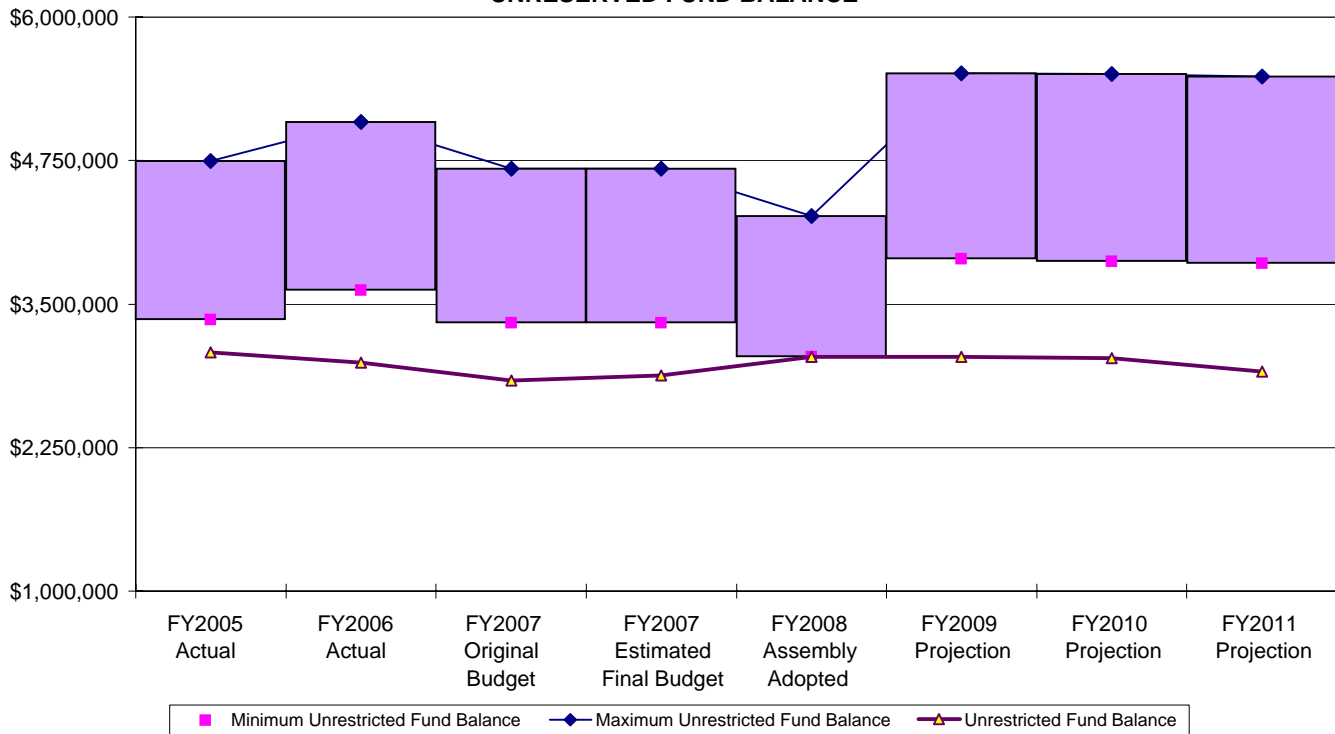
Fund: 206 Nikiski Fire Service Area

Fund Budget:	FY2005	FY2006	FY2007	FY2007	FY2008	FY2009	FY2010	FY2011
	Actual	Actual	Original Budget	Estimated Final Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Values (000's)								
Real	615,721	600,838	615,368	615,368	642,885	668,600	695,344	723,158
Personal	34,486	37,333	36,531	36,531	34,027	34,708	35,402	36,110
Oil & Gas (AS 43.56)	546,134	451,474	432,620	432,620	453,777	440,164	418,156	397,248
	1,196,341	1,089,645	1,084,519	1,084,519	1,130,689	1,143,472	1,148,902	1,156,516
Mill Rate	2.30	2.30	3.00	3.00	3.00	3.00	3.00	3.12
Revenues:								
Property Taxes								
Real	\$ 1,415,064	\$ 1,367,853	\$ 1,846,104	\$ 1,846,104	\$ 1,928,655	\$ 2,005,801	\$ 2,086,033	\$ 2,256,254
Personal	83,192	88,076	111,290	111,290	103,928	106,007	108,127	114,536
Oil & Gas (AS 43.56)	1,306,882	1,028,176	1,297,860	1,297,860	1,361,331	1,320,491	1,254,467	1,239,413
Interest	9,043	4,307	6,511	6,511	6,788	6,865	6,897	7,220
Motor Vehicle Tax	34,493	34,019	33,558	33,558	34,229	34,914	35,612	36,324
Total Property Taxes	2,848,674	2,522,431	3,295,323	3,295,323	3,434,931	3,474,078	3,491,136	3,653,747
Federal Revenue	-	7,740	-	-	-	-	-	-
State Revenue	2,622	71,932	-	79,490	-	-	-	-
Interest Earnings	-	-	152,642	152,642	129,435	136,727	136,784	136,214
Other Revenue	5,068	6,298	150,000	150,000	250,000	255,000	260,100	265,302
Total Revenues	2,856,364	2,608,401	3,597,965	3,677,455	3,814,366	3,865,805	3,888,020	4,055,263
Other Financing Sources:								
Capital Projects Fund	-	300,000	-	-	-	-	-	-
Total Other Financing Sources	-	300,000	-	-	-	-	-	-
Total Revenues and Other Financing Sources	2,856,364	2,908,401	3,597,965	3,677,455	3,814,366	3,865,805	3,888,020	4,055,263
Expenditures:								
Personnel	2,171,117	2,199,374	2,511,511	2,586,151	2,611,997	2,716,477	2,825,136	2,938,141
Supplies	114,538	118,046	145,009	146,633	155,993	159,113	162,295	165,541
Services	361,138	375,649	433,327	424,928	505,188	515,292	525,598	536,110
Capital Outlay	68,615	75,543	69,796	123,533	115,122	117,424	119,772	122,167
Interdepartmental Charges	40	-	197,478	197,478	106,185	109,635	113,525	117,561
Total Expenditures	2,715,448	2,768,612	3,357,121	3,478,723	3,494,485	3,617,941	3,746,326	3,879,520
Operating Transfers To:								
General Fund	62,966	63,398	67,487	67,487	70,186	71,590	73,022	74,482
Capital Projects Fund	75,000	100,000	400,000	400,000	175,000	175,000	175,000	175,000
Debt Service Fund	-	-	-	-	-	-	-	136,000
Total Operating Transfers	137,966	163,398	467,487	467,487	245,186	246,590	248,022	385,482
Total Expenditures and Operating Transfers	2,853,414	2,932,010	3,824,608	3,946,210	3,739,671	3,864,531	3,994,348	4,265,002
Net Results From Operations	2,950	(23,609)	(226,643)	(268,755)	74,695	1,274	(106,328)	(209,739)
Projected Lapse (2.5%)	-	-	83,928	86,968	87,362	90,449	93,658	96,988
Fund Balance Appropriated	-	23,609	142,715	181,787	-	-	12,670	112,751
Excess/(Deficit)	2,950	(23,609)	-	-	162,057	1,274	-	-
Beginning Fund Balance	3,078,770	3,081,720	2,977,516	3,058,111	2,876,324	3,038,381	3,039,655	3,026,985
Fund Balance Appropriated	-	(23,609)	(142,715)	(181,787)	-	-	(12,670)	(112,751)
Surplus From Operations	2,950	-	-	-	162,057	1,274	-	-
Ending Fund Balance	3,081,720	3,058,111	2,834,801	2,876,324	3,038,381	3,039,655	3,026,985	2,914,234
Reserved Fund Balance	4,529	66,413	-	-	-	-	-	-
Unreserved Fund Balance	3,077,191	2,991,698	2,834,801	2,876,324	3,038,381	3,039,655	3,026,985	2,914,234
Total Fund Balance	\$ 3,081,720	\$ 3,058,111	\$ 2,834,801	\$ 2,876,324	\$ 3,038,381	\$ 3,039,655	\$ 3,026,985	\$ 2,914,234

**NIKISKI FIRE SERVICE AREA
REVENUES AND EXPENDITURES**



**NIKISKI FIRE SERVICE AREA
UNRESERVED FUND BALANCE**



Fund: 206 Nikiski Fire Service Area
Dept: 51110 Nikiski Fire Service Area Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 2,171,117	\$ 2,199,374	\$ 2,511,511	\$ 2,586,151	\$ 2,611,997
Supplies	114,538	118,046	145,009	146,633	155,993
Services	361,138	375,649	433,327	424,928	505,188
Capital Outlay	68,615	75,543	69,796	123,533	115,122
Interdepartmental Charges	40	-	197,478	197,478	106,185
Total Expenditures	2,715,448	2,768,612	3,357,121	3,478,723	3,494,485
Operating Transfers To:					
General Fund	62,966	63,398	67,487	67,487	70,186
Capital Projects Fund	75,000	100,000	400,000	400,000	175,000
Total Operating Transfers	137,966	163,398	467,487	467,487	245,186
Total Expenditures and Operating Transfers	\$ 2,853,414	\$ 2,932,010	\$ 3,824,608	\$ 3,946,210	\$ 3,739,671
Staffing History:	23.00	24.00	23.00	23.00	23.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Protect the lives and property within the Nikiski Fire Service Area by responding to the needs of the public/residents and providing rapid, professional, and humanitarian services essential to the health, safety, and well being of the community. This is accomplished through fire prevention education, fire suppression intervention, emergency medical assistance, and response to natural or man-made disasters. The fire department actively participates in the community, serves as a role model, and strives to effectively and efficiently utilize all the necessary resources at their disposal to provide services deemed essential by the citizens and to carry forth their motto of:

“Always Ready, Proud to Serve”.

FY 2008 OBJECTIVES:

- Increase volunteer members through more direct advertisements and solicitation at local community activities.
- Continue to research and adjust Department operational methods to cut costs and be more efficient with available resources.
- Enhance community outreach in fire prevention measures. Through prevention and education lives and property will be saved.
- Starting with the FY08 budget, the Service Area will no longer forward fund their capital needs. Capital items with a life in excess of 10 years will be funded with debt financing.

PROGRAM CHANGES: None

ACCOMPLISHMENTS: FY 2007

Placed additional AEDs within the community public areas. This equipment was procured through requested grants from the State EMS division. Visited schools, day cares, senior center, and church youth groups and presented the Fire Prevention education program. Approximately 455 community personnel were contacted in CY 2006. Department personnel performed approximately 545 blood pressures for the senior center visitors and for walk in individuals at either fire station. Ambulance fee process was established.

PERFORMANCE MEASURES:

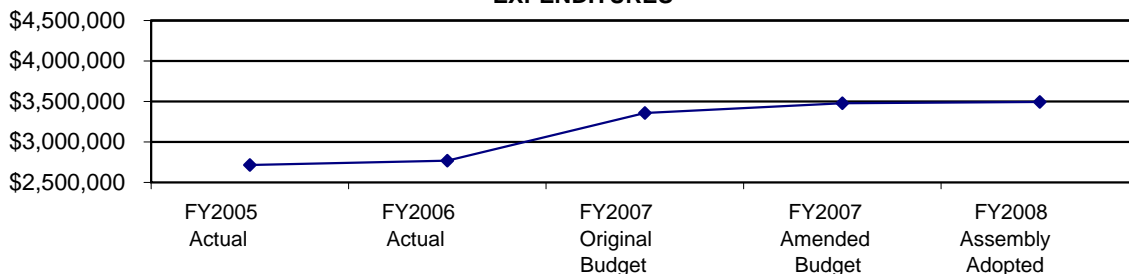
Responses: Calendar Year (CY)

CY	CY	CY	CY	CY	CY
2002	2003	2004	2005	2006	2007
Actual	Actual	Actual	Actual	Actual	Projected
628	657	745	733	671	725

CY 2006 % Responses:

EMS = 77%
 Fires = 16%
 Other = 7%

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 1,196,030	\$ 1,159,837	\$ 1,286,194	\$ 1,286,194	\$ 1,337,919	\$ 1,337,919	\$ 51,725	4.02%
40111 Special Pay	8,985	9,110	11,700	11,700	11,700	11,700	-	0.00%
40120 Temporary Wages	7,934	14,964	31,790	31,790	31,790	31,790	-	0.00%
40130 Overtime Wages	160,609	160,162	180,015	180,015	195,780	195,780	15,765	8.76%
40131 FLSA Overtime Wages	29,866	34,298	36,583	36,583	38,130	38,130	1,547	4.23%
40210 FICA	126,399	118,913	137,025	137,025	143,459	143,459	6,434	4.70%
40221 PERS	183,427	252,005	349,870	424,510	599,926	352,992	(71,518)	-16.85%
40321 Health Insurance	264,757	256,670	264,501	264,501	275,080	275,080	10,579	4.00%
40322 Life Insurance	2,909	2,934	3,244	3,244	3,367	3,367	123	3.79%
40410 Leave	163,922	164,114	179,057	179,057	191,260	191,260	12,203	6.82%
40411 Sick Leave	23,553	24,160	29,032	29,032	30,280	30,280	1,248	4.30%
40511 Other Benefits	2,726	2,207	2,500	2,500	240	240	(2,260)	-90.40%
Total: Personnel	2,171,117	2,199,374	2,511,511	2,586,151	2,858,931	2,611,997	25,846	1.00%
Supplies								
42110 Office Supplies	3,355	3,806	5,130	5,154	4,399	4,399	(755)	-14.65%
42120 Computer Software	755	3,861	-	-	-	-	-	-
42210 Operating Supplies	23,538	20,366	23,893	33,593	24,497	24,497	(9,096)	-27.08%
42220 Medical Supplies	16,685	18,557	22,251	23,451	24,720	24,720	1,269	5.41%
42222 Fire Prevention Supplies	3,025	4,832	7,428	7,428	6,035	6,035	(1,393)	-18.75%
42230 Fuel, Oils and Lubricants	21,870	26,788	28,620	28,620	32,159	32,159	3,539	12.37%
42250 Uniforms	15,940	11,894	11,675	11,675	14,600	14,600	2,925	25.05%
42310 Repair/Maint Supplies	4,622	9,369	8,445	8,445	8,748	8,748	303	3.59%
42360 Motor Vehicle Repair Supplies	23,047	16,105	29,935	20,635	30,832	30,832	10,197	49.42%
42410 Small Tools	1,701	2,468	7,632	7,632	10,003	10,003	2,371	31.07%
Total: Supplies	114,538	118,046	145,009	146,633	155,993	155,993	9,360	6.38%
Services								
43011 Contractual Services	98,346	96,844	104,545	103,995	123,908	123,908	19,913	19.15%
43014 Physical Examinations	11,509	17,880	26,400	26,400	42,350	42,350	15,950	60.42%
43015 Water/Air Sample Test	286	286	600	600	600	600	-	0.00%
43019 Software Licensing	-	-	-	550	4,375	4,375	3,825	695.45%
43110 Communications	15,979	20,770	22,308	22,308	27,224	27,224	4,916	22.04%
43140 Postage	720	603	950	950	950	950	-	0.00%
43210 Transport/Subsistence	24,762	20,964	27,266	19,766	22,330	22,330	2,564	12.97%
43250 Freight and Express	730	493	1,750	1,750	1,750	1,750	-	0.00%
43260 Training	4,020	4,033	12,370	11,170	9,131	9,131	(2,039)	-18.25%
43310 Advertising	4,698	4,617	3,500	7,501	8,000	8,000	499	6.65%
43410 Printing	-	1,900	1,200	1,200	3,000	3,000	1,800	150.00%
43510 Insurance Premium	107,692	116,096	108,616	108,616	112,711	112,711	4,095	3.77%
43610 Utilities	55,520	61,329	72,406	72,406	95,206	95,206	22,800	31.49%
43720 Equipment Maintenance	3,505	4,536	10,210	10,210	10,440	10,440	230	2.25%
43750 Vehicle Maintenance	5,960	2,568	3,600	3,600	8,360	8,360	4,760	132.22%
43780 Buildings/Grounds Maintenance	2,879	3,502	16,850	13,150	17,356	17,356	4,206	31.98%
43810 Rents and Operating Leases	21,133	16,787	18,200	18,200	14,791	14,791	(3,409)	-18.73%
43920 Dues and Subscriptions	3,399	2,441	2,556	2,556	2,706	2,706	150	5.87%
Total: Services	361,138	375,649	433,327	424,928	505,188	505,188	80,260	18.89%
Capital Outlay								
48311 Machinery & Equipment	-	-	-	50,587	-	-	(50,587)	-100.00%
48710 Minor Office Equipment	604	10,811	-	1,200	5,000	5,000	3,800	316.67%
48720 Minor Office Furniture	189	5,176	-	-	4,900	4,900	4,900	-
48740 Minor Machines & Equipment	1,411	5,250	11,050	19,650	23,200	23,200	3,550	18.07%
48750 Minor Medical Equipment	14,382	1,962	7,681	7,681	8,118	8,118	437	5.69%
48760 Minor Fire Fighting Equipment	52,029	52,344	51,065	44,415	73,904	73,904	29,489	66.39%
Total: Capital Outlay	68,615	75,543	69,796	123,533	115,122	115,122	(8,411)	-6.81%
Transfers								
50100 Tfr General Fund	62,966	63,398	67,487	67,487	70,186	70,186	2,699	4.00%
50441 Tfr Nikiski Fire Capital Project Fund	75,000	100,000	400,000	400,000	175,000	175,000	(225,000)	-56.25%
Total: Transfers	137,966	163,398	467,487	467,487	245,186	245,186	(222,301)	-47.55%
Interdepartmental Charges								
60000 Collection Fees	40	-	-	-	-	-	-	-
61990 Admin Service Fee	-	-	197,478	197,478	212,371	106,185	(91,293)	-46.23%
Total: Interdepartmental Charges	40	-	197,478	197,478	212,371	106,185	(91,293)	-46.23%
Department Total	\$ 2,853,414	\$ 2,932,010	\$ 3,824,608	\$ 3,946,210	\$ 4,092,791	\$ 3,739,671	\$ (206,539)	-5.23%

Fund 206

Department 51110 - Nikiski Fire Service Area Administration - Continued

LINE-ITEM EXPLANATIONS

- | | |
|---|---|
| <p>40110 Regular Wages. Staff includes: Fire Chief, Assistant Chief, 3 Battalion Chiefs, Medical Director (Senior Captain), Captain, 7 Engineer/Medics, 6 Paramedic/Engineers, 2 Auto-Diesel Mechanics, and 1 Administrative Assistant.</p> <p>42230 Fuel, Oils and Lubricants. Increased to cover rising fuel costs.</p> <p>43011 Contractual Services. Includes physician sponsor contract \$78,750, ambulance billing contract \$12,000, helicopter medivac services \$5,775, repeater site contract \$7,000, instructor contracts \$9,600, and \$10,783 other miscellaneous items.</p> <p>43014 Physical Examinations. Increased due to 45% increase in provider rates, \$11,950 and inclusion of treadmill testing for department personnel \$4,000.</p> <p>43610 Public Utilities. Increased due to the 20% increase in rates.</p> | <p>48740 Minor Machines & Equipment. Replacement antennas, cases, microphones for vehicle \$1,200, Minitor V Pagers/Charger/Cases \$5,500, Mobile radios \$10,000, and plow for truck \$6,500.</p> <p>48760 Minor Fire Fighting Equipment. Replacement turnout gear \$20,980, various fire hose replacement \$14,890, replacement air cylinders \$9,500, Generator \$2,000, ground monitor \$2,050, fold-a-tank \$2,000, Floto pump \$2,300, Rescue saw \$2,200, and miscellaneous other equipment \$17,984.</p> <p>50441 Transfer to Capital Projects. Annual transfer to fund long-term capital projects/ replacement requirements. See the capital projects section of this document.</p> <p>61990 Admin Service Fee. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services.</p> |
|---|---|

For capital projects information on this department - See the Capital Projects Section - Pages 292-293 & 301

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 fire department is completely staffed by 22 volunteers. Five elected citizens serve on its board.

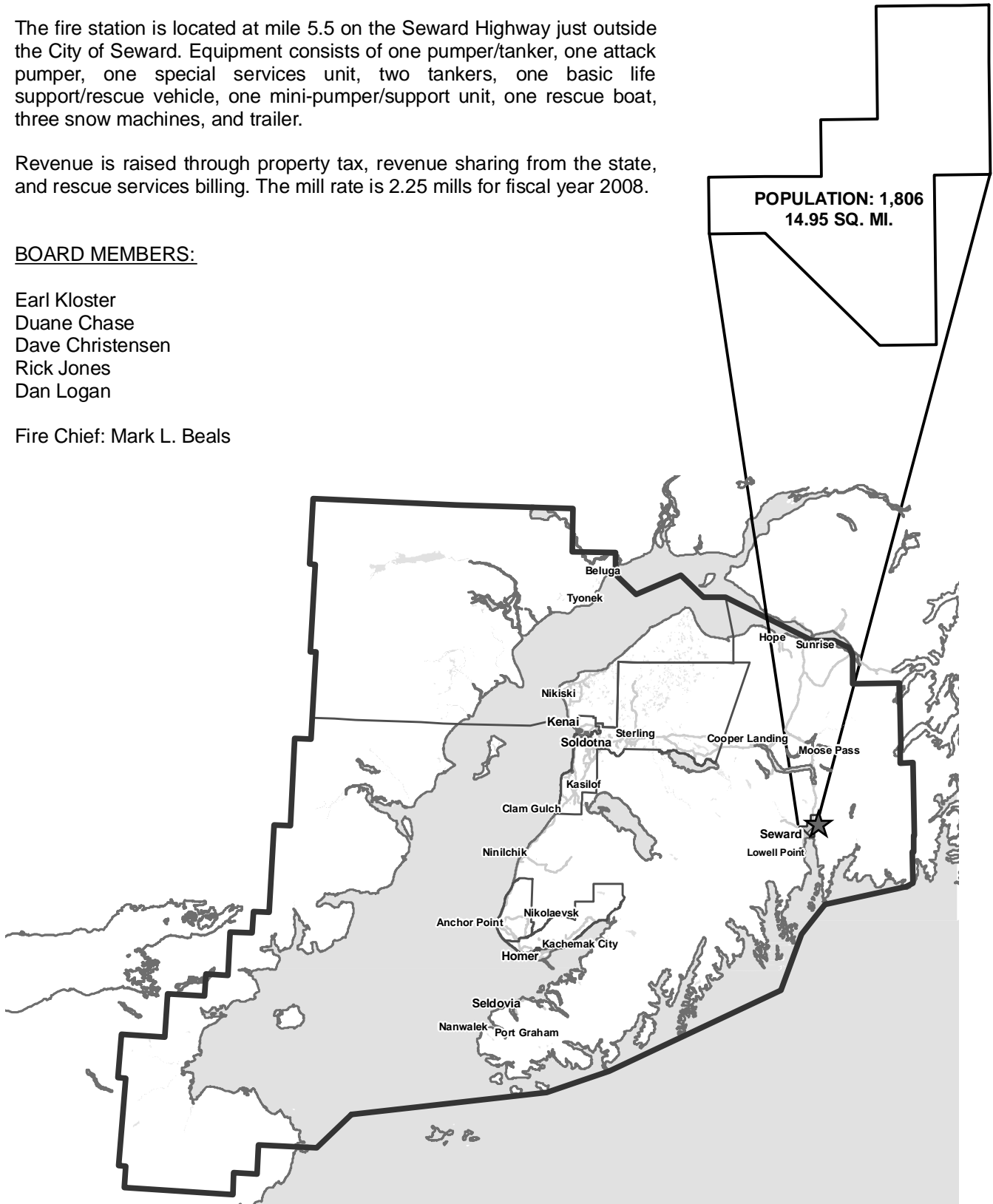
The fire station is located at mile 5.5 on the Seward Highway just outside the City of Seward. Equipment consists of one pumper/tanker, one attack pumper, one special services unit, two tankers, one basic life support/rescue vehicle, one mini-pumper/support unit, one rescue boat, three snow machines, and trailer.

Revenue is raised through property tax, revenue sharing from the state, and rescue services billing. The mill rate is 2.25 mills for fiscal year 2008.

BOARD MEMBERS:

Earl Kloster
Duane Chase
Dave Christensen
Rick Jones
Dan Logan

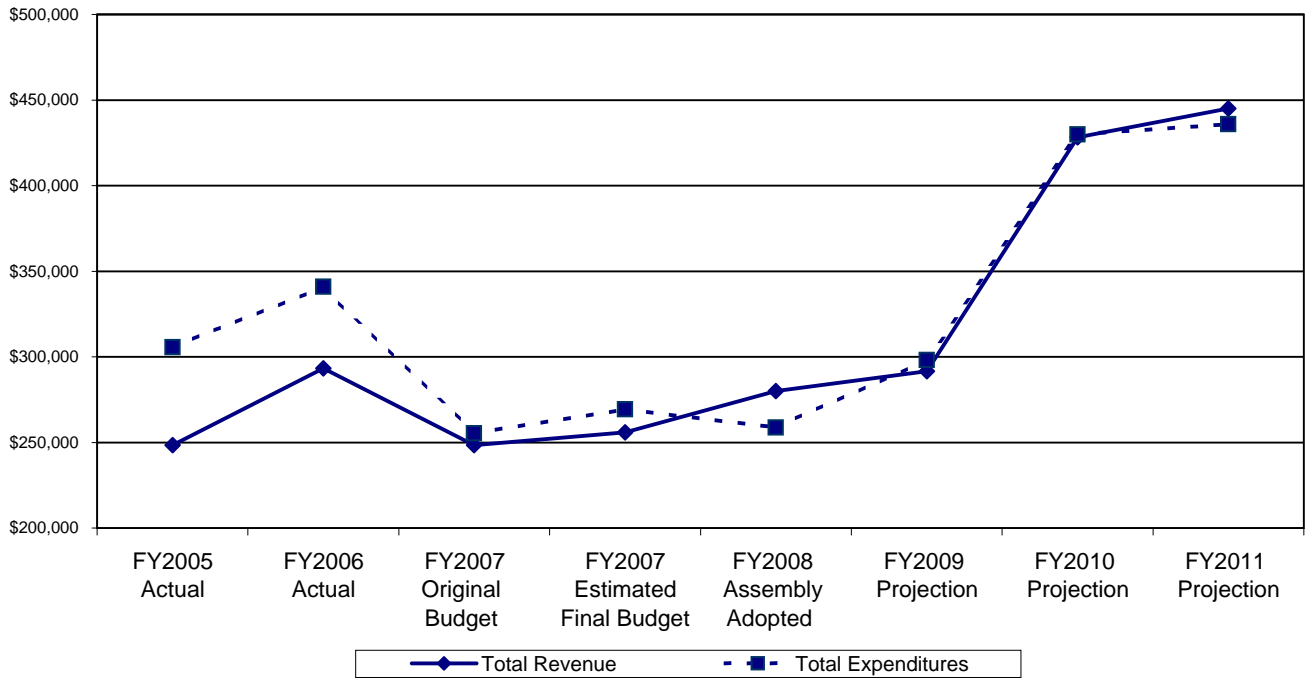
Fire Chief: Mark L. Beals



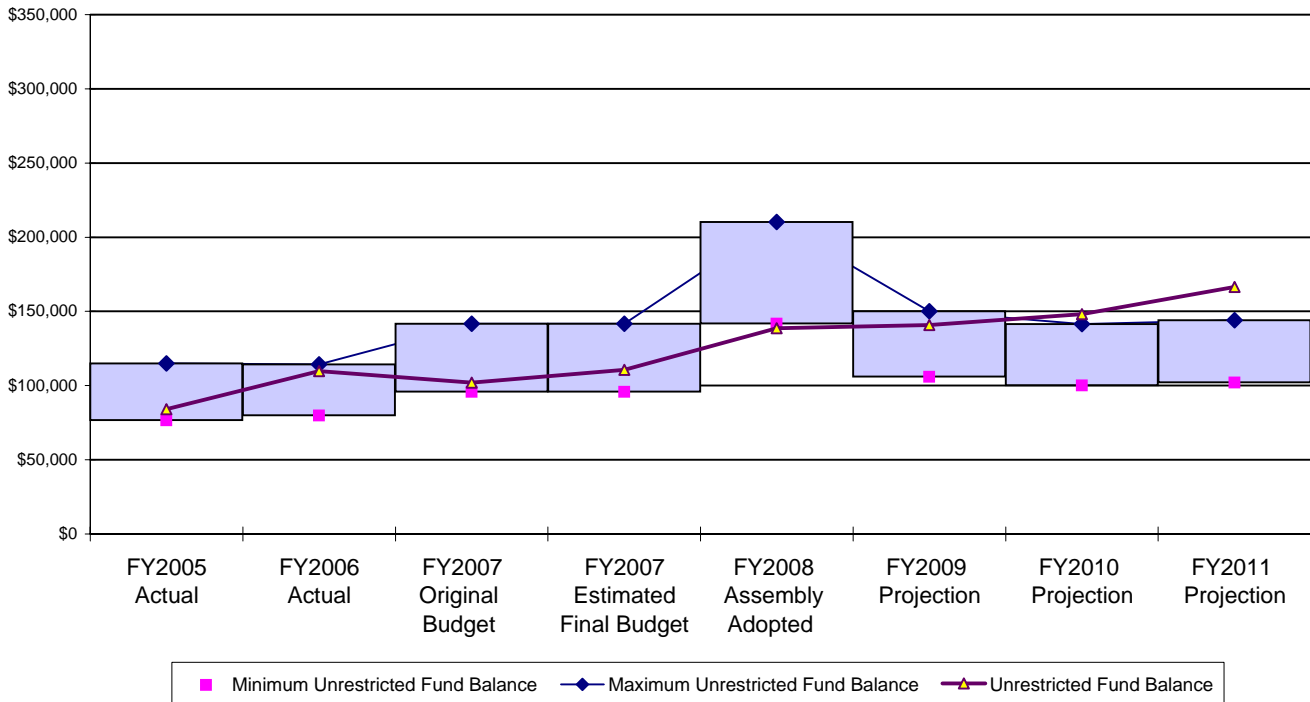
Fund: 207 Bear Creek Fire Service Area

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Taxable Value (000's)								
Real	87,654	94,610	101,201	101,201	114,165	118,732	123,481	128,420
Personal	1,098	933	564	564	1,931	1,970	2,009	2,049
	88,752	95,543	101,765	101,765	116,096	120,701	125,490	130,469
Mill Rate	2.25	2.25	2.25	2.25	2.25	2.25	3.25	3.25
Revenues:								
Property Taxes								
Real	\$ 199,070	\$ 213,892	\$ 227,702	\$ 227,702	\$ 256,871	\$ 267,146	\$ 401,313	\$ 417,365
Personal	3,202	861	1,982	1,982	4,996	5,096	7,167	7,310
Interest	887	1,058	747	747	762	777	793	809
Motor Vehicle Tax	9,002	8,908	12,173	12,173	12,416	12,416	12,664	12,917
Total Property Taxes	212,161	224,719	242,604	242,604	275,045	285,435	421,937	438,401
Federal Revenue	35,422	41,376	-	5,100	-	-	-	-
State Revenue	-	8,748	-	2,400	-	-	-	-
Interest Earnings	-	-	5,802	5,802	4,982	6,240	6,340	6,666
Other Revenue	834	18,417	-	-	-	-	-	-
Total Revenues	248,417	293,260	248,406	255,906	280,027	291,675	428,277	445,067
Expenditures:								
Personnel	19,594	30,367	29,847	29,847	34,600	70,868	74,411	78,132
Supplies	16,435	29,121	21,250	21,705	21,500	21,930	22,369	22,816
Services	45,880	55,370	55,895	55,655	52,602	53,654	54,727	55,822
Capital Outlay	63,684	111,024	25,000	38,846	21,000	21,420	21,848	22,285
Interdepartmental Charges	-	-	8,250	8,250	4,053	5,246	5,417	5,595
Total Expenditures	145,593	225,882	140,242	154,303	133,755	173,118	178,772	184,650
Operating Transfers To:								
Debt Service Fund	-	-	-	-	-	-	101,200	101,200
Capital Projects Fund	160,000	115,000	115,000	115,000	125,000	125,000	150,000	150,000
Total Operating Transfers	160,000	115,000	115,000	115,000	125,000	125,000	251,200	251,200
Total Expenditures and Operating Transfers	305,593	340,882	255,242	269,303	258,755	298,118	429,972	435,850
Net Results From Operations	(57,176)	(47,622)	(6,836)	(13,397)	21,272	(6,443)	(1,695)	9,217
Projected Lapse (5%)	-	-	7,012	7,715	6,688	8,656	8,939	9,233
Fund Balance Appropriated	57,176	47,622	-	5,682	-	-	-	-
Excess/(Deficit)	-	-	176	-	27,960	2,213	7,244	18,450
Beginning Fund Balance	221,195	164,019	101,775	116,397	110,715	138,675	140,888	148,132
Fund Balance Appropriated	(57,176)	(47,622)	-	(5,682)	-	-	-	-
Surplus From Operations	-	-	176	-	27,960	2,213	7,244	18,450
Ending Fund Balance	164,019	116,397	101,951	110,715	138,675	140,888	148,132	166,582
Reserved Fund Balance	79,945	6,561	-	-	-	-	-	-
Unreserved Fund Balance	84,074	109,836	101,951	110,715	138,675	140,888	148,132	166,582
Total Fund Balance	\$ 164,019	\$ 116,397	\$ 101,951	\$ 110,715	\$ 138,675	\$ 140,888	\$ 148,132	\$ 166,582

BEAR CREEK FIRE SERVICE AREA REVENUES AND EXPENDITURES



BEAR CREEK FIRE SERVICE AREA UNRESERVED FUND BALANCE



Fund: 207 Bear Creek Fire Service Area
Dept: 51210 Bear Creek Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 19,594	\$ 30,367	\$ 29,847	\$ 29,847	\$ 34,600
Supplies	16,435	29,121	21,250	21,855	21,500
Services	45,880	55,370	55,895	56,205	52,602
Capital Outlay	63,684	111,024	25,000	38,146	21,000
Interdepartmental Charges	-	-	8,250	8,250	4,053
Total Expenditures	145,593	225,882	140,242	154,303	133,755
Operating Transfers To:					
Capital Projects Fund	160,000	115,000	115,000	115,000	125,000
Total Operating Transfers	160,000	115,000	115,000	115,000	125,000
Total Expenditures and Operating Transfers	\$ 305,593	\$ 340,882	\$ 255,242	\$ 269,303	\$ 258,755
Full Time Equivalents	0.40	0.40	0.40	0.40	0.40

DEPARTMENT FUNCTIONS

GENERAL OBJECTIVES: 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 suppressions, prevention, education, rescue, and emergency medical services.

FY2008 OBJECTIVES:

- Provide training to all personnel on new apparatus and accompanying equipment.
- Explore the possibility of a joint use apparatus with the City of Seward Fire Department. This would improve water supply to both areas and bring us closer to our goal of having 500 GPM flow at residential fires. This will build on our partnership with neighboring Seward Fire Department and possibly improve our ISO rating.
- Recruit more volunteers resulting in quicker response times and an increased number of volunteers responding to each call.
- Continue with the Public safety/Multi-Use Facility planning, focusing on community involvement and cooperation of the Alaska State Troopers (AST) who will share the facility with the Bear Creek Volunteer Fire Department.

PROGRAM CHANGE: Explore the possibility of sharing joint medical director with the Central Emergency Service Area and Nikiski Fire Service Area.

ACCOMPLISHMENTS: FY2007

- Applied for and received a state legislative grant for \$75,000 for water supply/special service unit.
- Apparatus arrived spring of 2007 to improve water supply to commercial structures with a goal of 1,000 gallons per minute or more.
- Provided volunteers with ETT training and certification and 2 live fire training burn opportunities.

- Schematic design of new Public Safety Building complete. Continuing on to the design phase and eventual construction.
- Received Code Blue/SREMS grant for ice rescue equipment.
- Applied and received the VFA/RFA grant for forestry firefighting equipment.
- Worked with the Seward Volunteer Fire Department, the Moose Pass Volunteer Fire Company, Lowell Point Emergency Service Area and Seward Volunteer Ambulance Corp to provide services inside and outside the service area.

PERFORMANCE MEASURES:

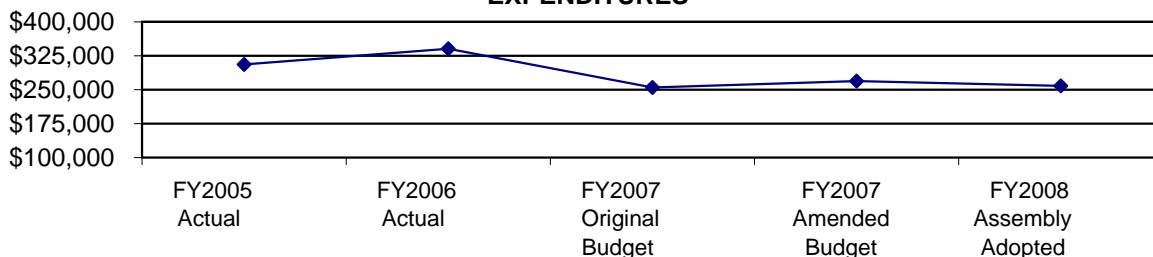
Responses	2005 Actual	2006 Actual	2007 Estimated	2008 Projected
Fire	21	39	30	30
EMS/ Rescue	23	29	27	27
Motor Vehicle Accidents*	25	31	30	30
Flood	1	2	1	1
Carbon Monoxide	3	3	3	3
Public Service Calls	2	4	4	4
Other	1	6	5	5
Total**	76	120	100	100

* 52% of MVA's outside Bear Creek Fire Service Area.
 ** 40% of all calls outside Bear Creek Fire Service Area

Average Response Time	2004 Min/Sec	2005 Min/Sec	2006 Min/Sec
Within Service Area	6-15	6-37	6-32
Outside Service Area	19-2	13-23	13-58

Maintained personnel level of 25 firefighters and medics.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40120 Temporary Wages	\$ 18,127	\$ 28,180	\$ 27,726	\$ 27,726	\$ 32,141	\$ 32,141	\$ 4,415	15.92%
40210 FICA	1,467	2,165	2,121	2,121	2,459	2,459	338	15.94%
40511 Other Benefits	-	22	-	-	-	-	-	-
Total: Personnel	19,594	30,367	29,847	29,847	34,600	34,600	4,753	15.92%
Supplies								
42110 Office Supplies	903	952	1,000	777	1,000	1,000	223	28.70%
42120 Computer Software	70	3,179	1,250	690	1,000	1,000	310	44.93%
42210 Operating Supplies	3,929	3,074	1,750	2,278	1,750	1,750	(528)	-23.18%
42220 Medical Supplies	2,384	922	750	870	750	750	(120)	-13.79%
42222 Fire Prevention Supplies	1,642	9,357	1,000	1,750	1,000	1,000	(750)	-42.86%
42230 Fuel, Oils and Lubricants	1,957	4,513	3,500	4,400	4,000	4,000	(400)	-9.09%
42250 Uniforms	1,031	569	2,000	2,000	2,000	2,000	-	0.00%
42263 Training Supplies	607	1,261	1,000	1,000	1,000	1,000	-	0.00%
42310 Repair and Maintenance Supplies	-	663	1,000	1,400	1,000	1,000	(400)	-28.57%
42360 Motor Vehicle Repair Supplies	2,388	2,813	7,000	6,000	7,000	7,000	1,000	16.67%
42410 Small Tools	1,524	1,818	1,000	690	1,000	1,000	310	44.93%
Total: Supplies	16,435	29,121	21,250	21,855	21,500	21,500	(355)	-1.62%
Services								
43011 Contractual Services	10,220	3,902	7,500	8,560	12,000	12,000	3,440	40.19%
43014 Physical Examinations	546	929	4,000	1,053	2,000	2,000	947	89.93%
43050 Solid Waste Fees	-	160	-	-	-	-	-	-
43110 Communications	4,539	4,273	3,500	3,500	4,000	4,000	500	14.29%
43140 Postage	496	254	500	500	500	500	-	0.00%
43210 Transportation/Subsistence	5,952	8,852	7,280	7,280	2,240	2,240	(5,040)	-69.23%
43260 Training	2,481	3,749	5,000	5,000	7,500	7,500	2,500	50.00%
43310 Advertising	-	460	500	438	250	250	(188)	-42.92%
43410 Printing	-	-	-	505	-	-	(505)	-100.00%
43510 Insurance Premium	11,303	12,015	12,015	7,730	8,012	8,012	282	3.65%
43610 Utilities	6,512	9,406	6,000	9,225	6,500	6,500	(2,725)	-29.54%
43720 Equipment Maintenance	1,598	2,073	3,000	5,814	3,000	3,000	(2,814)	-48.40%
43780 Buildings/Ground Maintenance	1,904	8,509	6,000	6,000	6,000	6,000	-	0.00%
43810 Rents and Operating Leases	35	-	-	-	-	-	-	-
43920 Dues and Subscriptions	294	788	600	600	600	600	-	0.00%
Total: Services	45,880	55,370	55,895	56,205	52,602	52,602	(3,603)	-6.41%
Capital Outlay								
48210 Communications Equipment	8,702	-	-	-	-	-	-	-
48514 Firefighting/Rescue Equipment	52,756	90,007	20,000	18,083	15,000	15,000	(3,083)	-17.05%
48710 Minor Office Equipment	-	2,530	-	280	-	-	(280)	-100.00%
48720 Minor Office Furniture	-	231	-	-	-	-	-	-
48730 Minor Communication Equipment	-	4,802	5,000	8,275	6,000	6,000	(2,275)	-27.49%
48740 Minor Machines and Equipment	-	-	-	650	-	-	(650)	-100.00%
48750 Minor Medical Equipment	-	-	-	-	-	-	-	-
48760 Minor Fire Fighting Equipment	2,226	13,454	-	10,858	-	-	(10,858)	-100.00%
Total: Capital Outlay	63,684	111,024	25,000	38,146	21,000	21,000	(17,146)	-44.95%
Transfers								
50442 Bear Creek Capital Projects	160,000	115,000	115,000	115,000	125,000	125,000	10,000	8.70%
Total: Transfers	160,000	115,000	115,000	115,000	125,000	125,000	10,000	8.70%
Interdepartmental Charges								
61990 Admin Service Fee	-	-	8,250	8,250	8,106	4,053	(4,197)	-50.87%
Total: Interdepartmental Charges	-	-	8,250	8,250	8,106	4,053	(4,197)	-50.87%
Department Total	\$ 305,593	\$ 340,882	\$ 255,242	\$ 269,303	\$ 262,808	\$ 258,755	\$ (10,548)	-3.92%

LINE-ITEM EXPLANATIONS

40120 Temporary Wages. Salary for administrative assistant, temporary summer hires and monthly payments to the fire Chief and Operations Chief (formally paid out of contract services).	43260 Training. Training increased to pay for expert on "Water Supply" to train all personnel on new truck, and for "Train the Trainer" classes.
42230 Fuel, Oils and Lubricants This increase reflects the rising cost of fuel.	43310 Advertising. Decreased to reflect better estimates.
43011 Contractual Services. Medical director (\$6,000) and training instructor (\$6,000).	43610 Utilities. Rate increases for heating fuel and electricity anticipated.
43014 Physical Examinations. Immunizations are now the bulk of this cost resulting in a decrease.	50442 Transfer to Capital Projects. Annual transfer to fund long-term capital projects/replacement requirements. See the capital projects section of this document.
43210 Transport/Subsistence. Reduced to correct payments made for training instructor.	

For capital projects information of this department - See the Capital Projects section - Pages 292-293 & 302

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ANCHOR POINT FIRE AND EMERGENCY MEDICAL SERVICE AREA

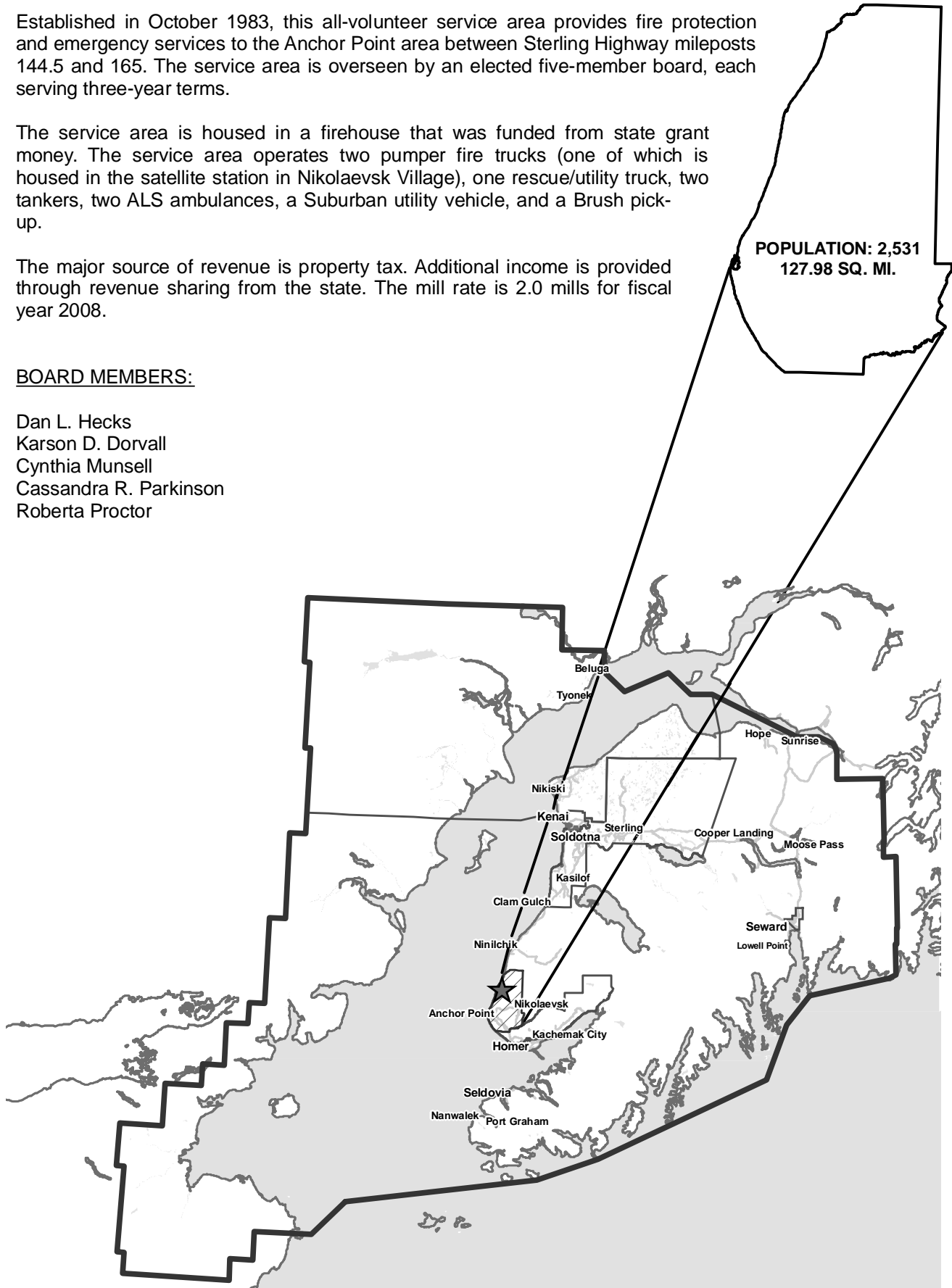
Established in October 1983, this all-volunteer service area provides fire protection and emergency services to the Anchor Point area between Sterling Highway mileposts 144.5 and 165. The service area is overseen by an elected five-member board, each serving three-year terms.

The service area is housed in a firehouse that was funded from state grant money. 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. Additional income is provided through revenue sharing from the state. The mill rate is 2.0 mills for fiscal year 2008.

BOARD MEMBERS:

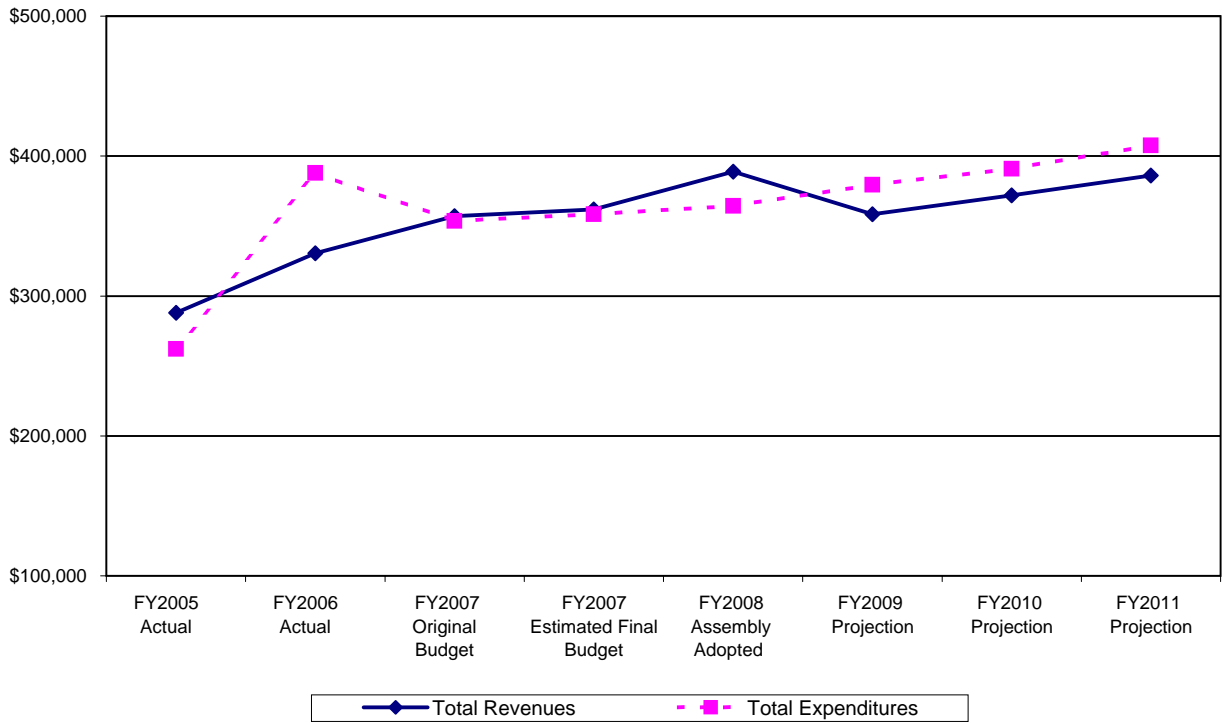
Dan L. Hecks
Karson D. Dorvall
Cynthia Munsell
Cassandra R. Parkinson
Roberta Proctor



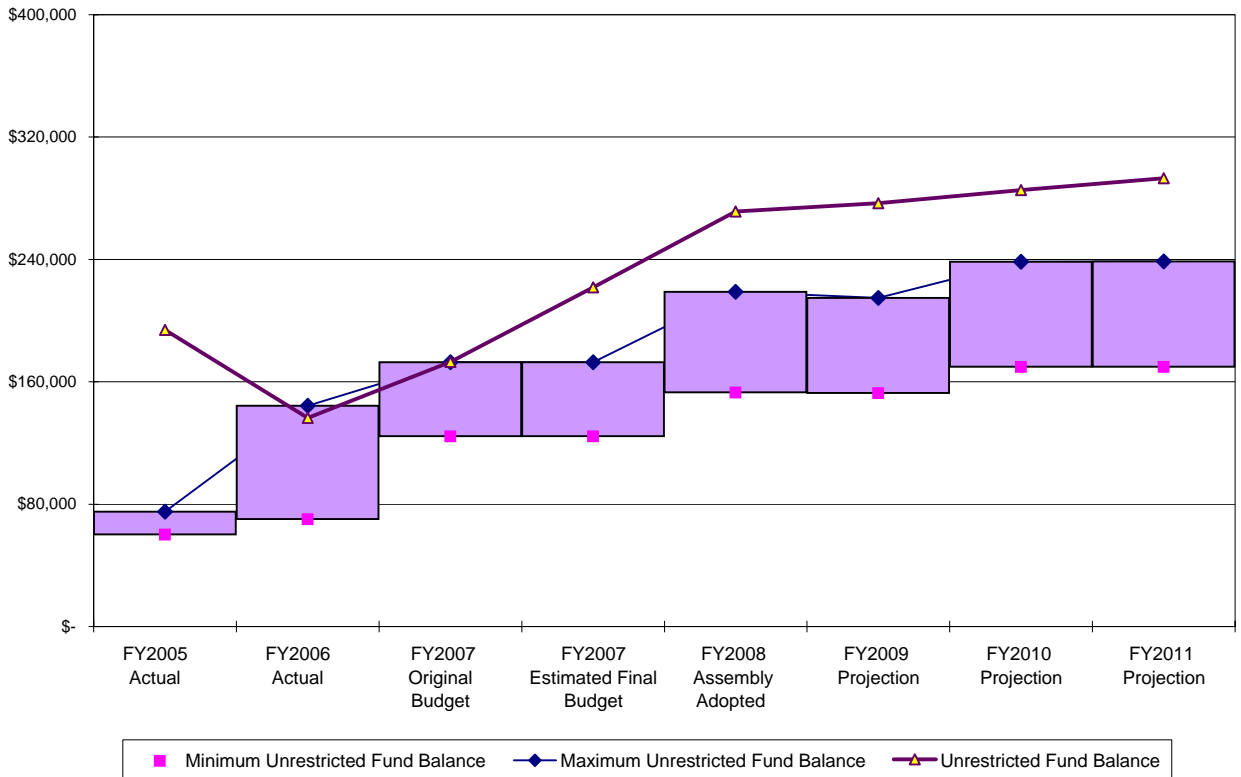
Fund: 209 Anchor Point Fire and Emergency Medical Service Area

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Taxable Value (000's)								
Real	127,922	152,028	164,055	164,055	180,223	187,432	194,929	202,726
Personal	1,921	1,566	1,192	1,192	933	952	971	990
Oil & Gas (AS 43.56)	4,473	57	2,207	2,207	1,324	1,284	1,220	1,159
	<u>134,316</u>	<u>153,651</u>	<u>167,454</u>	<u>167,454</u>	<u>182,480</u>	<u>189,668</u>	<u>197,120</u>	<u>204,876</u>
Mill Rate	2.00	2.00	2.00	2.00	2.00	1.75	1.75	1.75
Revenues:								
Property Taxes								
Real	\$ 258,295	\$ 302,650	\$ 328,110	\$ 328,110	\$ 360,446	\$ 328,006	\$ 341,126	\$ 354,771
Personal	4,490	3,408	2,336	2,336	1,829	1,632	1,665	1,698
Oil & Gas (AS 43.56)	8,946	5,118	4,414	4,414	2,648	2,247	2,135	2,028
Interest	1,868	1,710	901	901	919	937	956	975
Motor Vehicle Tax	12,311	12,184	12,797	12,797	13,053	13,314	13,580	13,852
Total Property Taxes	<u>285,910</u>	<u>325,070</u>	<u>348,558</u>	<u>348,558</u>	<u>378,895</u>	<u>346,136</u>	<u>359,462</u>	<u>373,324</u>
Federal Revenues	-	-	-	2,200	-	-	-	-
State Revenues	1,981	4,519	-	2,598	-	-	-	-
Interest Earnings	-	-	8,604	8,604	9,981	12,207	12,451	12,841
Other Revenue	-	900	-	-	-	-	-	-
Total Revenues	<u>287,891</u>	<u>330,489</u>	<u>357,162</u>	<u>361,960</u>	<u>388,876</u>	<u>358,343</u>	<u>371,913</u>	<u>386,165</u>
Expenditures:								
Personnel	97,768	105,474	106,240	110,679	113,630	118,175	122,902	127,818
Supplies	28,114	23,891	30,000	31,594	30,900	31,518	31,833	32,151
Services	57,272	57,189	71,931	66,496	80,751	90,000	95,900	106,859
Capital Outlay	16,434	16,458	16,500	20,700	16,500	16,665	16,832	17,000
Interdepartmental Charges	-	-	14,042	14,042	7,562	8,011	8,358	8,870
Total Expenditures	<u>199,588</u>	<u>203,012</u>	<u>238,713</u>	<u>243,511</u>	<u>249,343</u>	<u>264,369</u>	<u>275,825</u>	<u>292,698</u>
Operating Transfers To:								
Capital Projects Fund	62,500	185,000	115,000	115,000	115,000	115,000	115,000	115,000
Total Operating Transfers	<u>62,500</u>	<u>185,000</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>
Total Expenditures and Operating Transfers	<u>262,088</u>	<u>388,012</u>	<u>353,713</u>	<u>358,511</u>	<u>364,343</u>	<u>379,369</u>	<u>390,825</u>	<u>407,698</u>
Net Results From Operations	25,803	(57,523)	3,449	3,449	24,533	(21,026)	(18,912)	(21,533)
Projected Lapse (10%)			23,871	24,351	24,934	26,437	27,583	29,270
Fund Balance Appropriated	-	57,523	-	-	-	-	-	-
Excess/(Deficit)	<u>25,803</u>	<u>-</u>	<u>27,320</u>	<u>27,800</u>	<u>49,467</u>	<u>5,411</u>	<u>8,671</u>	<u>7,737</u>
Beginning Fund Balance	168,202	194,005	145,688	194,005	221,805	271,272	276,683	285,354
Fund Balance Appropriated	-	(57,523)	-	-	-	-	-	-
Surplus From Operations	25,803	-	27,320	27,800	49,467	5,411	8,671	7,737
Ending Fund Balance	<u>194,005</u>	<u>136,482</u>	<u>173,008</u>	<u>221,805</u>	<u>271,272</u>	<u>276,683</u>	<u>285,354</u>	<u>293,091</u>
Reserved Fund Balance	-	-	-	-	-	-	-	-
Unreserved Fund Balance	194,005	136,482	173,008	221,805	271,272	276,683	285,354	293,091
Total Fund Balance	<u>\$ 194,005</u>	<u>\$ 136,482</u>	<u>\$ 173,008</u>	<u>\$ 221,805</u>	<u>\$ 271,272</u>	<u>\$ 276,683</u>	<u>\$ 285,354</u>	<u>\$ 293,091</u>

ANCHOR POINT FIRE AND EMERGENCY MEDICAL REVENUES AND EXPENDITURES



ANCHOR POINT FIRE AND EMERGENCY MEDICAL UNRESERVED FUND BALANCE



Fund: 209 Anchor Point Fire and Emergency Medical
Dept: 51410 Anchor Point Fire Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 97,768	\$ 105,474	\$ 106,240	\$ 110,679	\$ 113,630
Supplies	28,114	23,891	30,000	31,594	30,900
Services	57,272	57,189	71,931	66,496	80,751
Capital Outlay	16,434	16,458	16,500	20,700	16,500
Interdepartmental Charges	-	-	14,042	14,042	7,562
Total Expenditures	199,588	203,012	238,713	243,511	249,343
Operating Transfers To:					
Capital Projects Fund	62,500	185,000	115,000	115,000	115,000
Total Operating Transfers	62,500	185,000	115,000	115,000	115,000
Total Expenditures and Operating Transfers	\$ 262,088	\$ 388,012	\$ 353,713	\$ 358,511	\$ 364,343
Staffing History:	1.00	1.00	1.00	1.00	1.00

DEPARTMENT FUNCTION

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

The addition of the new Rescue truck to the fleet with its state-of-the-art CAF system and the wildland fire ATV should increase the effectiveness and speed at which wildland fires can be controlled.

FY 2008 OBJECTIVES:

- Make improvements to the maintenance program.
- Strive for better public relations through educational programs taught by the Anchor Point Volunteer Fire Department and Rescue, Inc.
- Provide additional equipment and train additional personnel at the Nikolaevsk satellite station.
- Build Nikolaevsk Fire Station.
- Put new Rescue Truck on line.
- Put new 6x6 Polaris ATV wildland vehicle on line.

ACCOMPLISHMENTS: FY 2007

- Conducted CPR and First Aid classes.
- Provided EMT I, II, III initial and refresher courses.
- Provided Fire Fighter I course.
- Maintained status as a Certified State Fire Training Center.
- Purchased and constructed a new Rescue truck.
- Installed a new Breathing Air compressor and Cascade system received from a FEMA grant.
- Purchased a 6x6 ATV to be used for wildland fires from State Legislative grant.

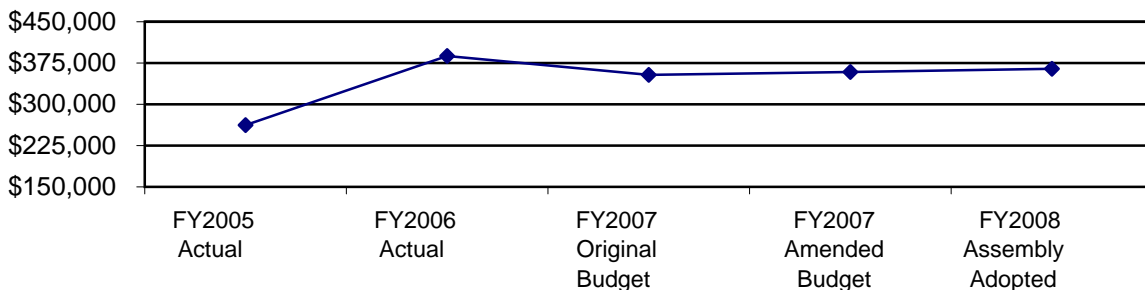
PROGRAM CHANGES:

With the new substation at Nikolaevsk we believe that we can not only reduce the response time to both Fire and EMS calls but that we can also reduce the ISO insurance rates within a five-mile radius.

PERFORMANCE MEASURES:

	2004 <u>Actual</u>	2005 <u>Actual</u>	2006 <u>Actual</u>	2007 <u>Projected</u>
Emergency Calls Responded to	189	150	169	191

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

		FY2005	FY2006	FY2007	FY2007	FY2008	FY2008	Difference Between	
		Actual	Actual	Original	Amended	Mayor	Assembly	Assembly Adopted &	
				Budget	Budget	Proposed	Adopted	Amended Budget %	
Personnel									
40110	Regular Wages	\$ 47,176	\$ 50,019	\$ 51,342	\$ 51,342	\$ 52,925	\$ 52,925	\$ 1,583	3.08%
40120	Temporary Wages	21,334	25,287	20,000	21,650	25,000	25,000	3,350	15.47%
40130	Overtime Wages	45	-	-	-	-	-	-	-
40210	FICA	5,220	5,740	6,004	6,004	6,152	6,152	148	2.47%
40221	PERS	5,994	8,565	12,179	14,777	20,595	12,118	(2,659)	-17.99%
40321	Health Insurance	13,540	11,779	11,500	11,500	11,960	11,960	460	4.00%
40322	Life Insurance	116	123	132	132	135	135	3	2.27%
40410	Leave	3,665	3,770	4,313	4,313	4,531	4,531	218	5.05%
40411	Sick Leave	-	-	770	770	809	809	39	5.06%
40511	Other Benefits	678	191	-	191	-	-	(191)	-100.00%
	Total: Personnel	97,768	105,474	106,240	110,679	122,107	113,630	2,951	2.67%
Supplies									
42110	Office Supplies	529	1,288	1,000	425	1,000	1,000	575	135.29%
42210	Operating Supplies	6,640	5,138	3,600	6,085	3,700	3,700	(2,385)	-39.19%
42220	Medical Supplies	3,380	3,716	5,500	5,000	5,500	5,500	500	10.00%
42221	Para Rescue Supplies	-	200	100	-	100	100	100	-
42222	Fire Prevention Supplies	703	874	800	900	800	800	(100)	-11.11%
42230	Fuel, Oils and Lubricants	3,725	3,562	4,200	5,175	5,000	5,000	(175)	-3.38%
42250	Uniforms	923	1,566	3,500	2,709	3,500	3,500	791	29.20%
42263	Training Supplies	4,244	2,948	4,000	3,900	4,000	4,000	100	2.56%
42310	Repair/Maint Supplies	4,218	2,394	4,000	4,400	4,000	4,000	(400)	-9.09%
42360	Motor Vehicle Repair	2,048	2,105	2,800	2,800	2,800	2,800	-	0.00%
42410	Small Tools	1,704	100	500	200	500	500	300	150.00%
	Total: Supplies	28,114	23,891	30,000	31,594	30,900	30,900	(694)	-2.20%
Services									
43011	Contractual Services	6,704	3,044	7,800	8,500	19,100	19,100	10,600	124.71%
43014	Physical Examinations	-	1,398	1,000	1,000	1,000	1,000	-	0.00%
43110	Communications	2,888	2,940	2,500	3,700	2,800	2,800	(900)	-24.32%
43140	Postage	385	309	500	500	500	500	-	0.00%
43210	Transport/Subsistence	3,197	4,557	3,460	4,760	3,500	3,500	(1,260)	-26.47%
43260	Training	2,145	720	4,000	2,665	1,185	1,185	(1,480)	-55.53%
43310	Advertising	-	520	1,200	350	1,200	1,200	850	242.86%
43410	Printing	-	570	125	105	125	125	20	19.05%
43510	Insurance Premium	17,162	19,360	19,960	19,960	11,941	11,941	(8,019)	-40.18%
43610	Utilities	9,043	10,611	12,000	13,400	20,000	20,000	6,600	49.25%
43720	Equipment Maintenance	2,573	2,560	3,186	3,586	3,200	3,200	(386)	-10.76%
43750	Vehicle Maintenance	827	753	2,000	50	2,000	2,000	1,950	3900.00%
43764	Snow Removal	1,875	2,467	3,500	-	3,500	3,500	3,500	-
43780	Buildings/Grounds Maintenance	3,816	780	4,000	1,050	4,000	4,000	2,950	280.95%
43810	Rents and Operating Leases	6,500	6,500	6,500	6,500	6,500	6,500	-	0.00%
43920	Dues and Subscriptions	157	100	200	370	200	200	(170)	-45.95%
	Total: Services	57,272	57,189	71,931	66,496	80,751	80,751	14,255	21.44%
Capital Outlay									
48310	Vehicles	1,645	-	-	-	-	-	-	-
48514	Firefighting/Rescue Equipment	-	2,360	-	-	-	-	-	-
48515	Medical Equipment	-	-	-	9,635	-	-	(9,635)	-100.00%
48710	Minor Office Equipment	550	-	250	92	250	250	158	171.74%
48720	Minor Office Furniture	-	2,750	250	-	250	250	250	-
48740	Minor Machines & Equipment	646	978	2,000	900	2,000	2,000	1,100	122.22%
48750	Minor Medical Equipment	2,994	3,241	7,000	873	7,000	7,000	6,127	701.83%
48760	Minor Firefighting/Rescue Equip.	10,599	7,129	7,000	9,200	7,000	7,000	(2,200)	-23.91%
	Total: Capital Outlay	16,434	16,458	16,500	20,700	16,500	16,500	(4,200)	-20.29%
Transfers									
50444	Anchor Point Capital Projects	62,500	185,000	115,000	115,000	115,000	115,000	-	0.00%
	Total: Transfers	62,500	185,000	115,000	115,000	115,000	115,000	-	0.00%
Interdepartmental Charges									
61990	Admin Service Fee	-	-	14,042	14,042	15,125	7,562	(6,480)	-46.15%
	Total Interdepartmental Charges	-	-	14,042	14,042	15,125	7,562	(6,480)	-46.15%
Department Total		\$ 262,088	\$ 388,012	\$ 353,713	\$ 358,511	\$ 380,383	\$ 364,343	\$ 5,832	1.63%

FUND 209

Department 51410 - Anchor Point Fire & Emergency Medical - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Fire Department administrator.	43610 Utilities. Rising cost of utilities and the additional building in Nikolaevsk.
40120 Temporary Wages. To cover temporary office work, cleaning and maintenance. It also includes stipends for runs and training attendance. This line has been increased to better reflect what the actual temporary wages have been the last two years.	50444 Transfer to Capital projects. Annual transfer to fund long-term capital replacement requirements. See the Capital Projects section of this document.
42230 Fuels, Oils, and Lubricants. Increase in fuel price, and increase travel to maintain the new Fire Station in Nikolaevsk.	46990 Admin Service Fee. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services.
43011 Contractual Services. Increase for additional EMT and Fire Instructors and the addition of a stipend for the sponsoring physician.	

For capital projects information on this department - See the capital projects section - Pages 292-293 & 306

CENTRAL EMERGENCY SERVICE AREA

In October 1991, voters approved the unification of the Ridgeway/Sterling Fire Service Area, the Kalifornsky Fire Service Area, a portion of the Central Peninsula Emergency Medical Service Area, and fire powers from the City of Soldotna. Previously, these areas had been operating as Central Emergency Services under an intergovernmental agreement to provide fire and emergency medical services. At the October 2004 election voters elected to admit the more populated areas of the Central Peninsula Emergency Medical Service Area to this service area. A five-member joint operations board is elected by voters within the Central Emergency Service Area and the Central Peninsula Emergency Medical Service Area.

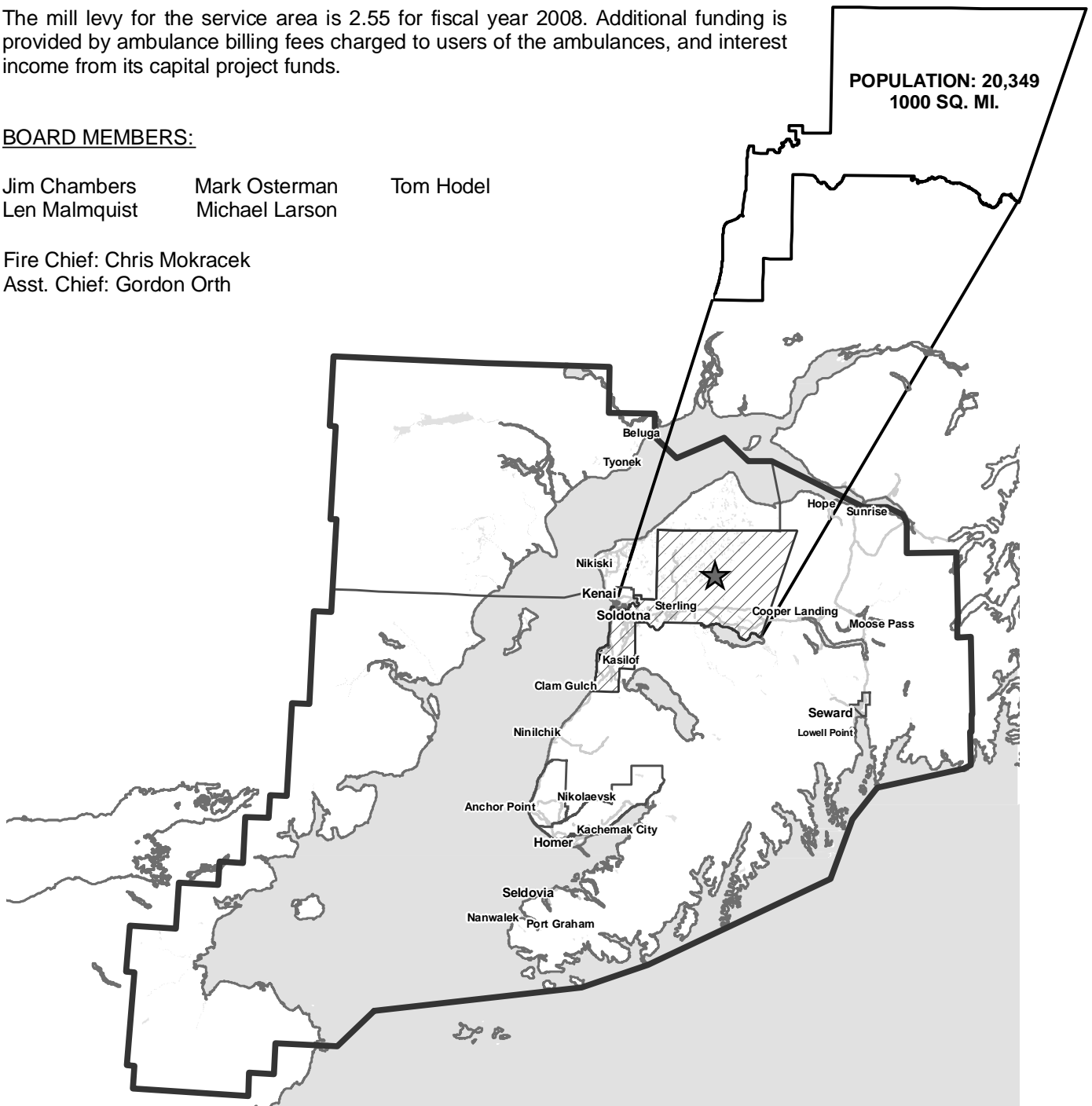
The staff includes 31.5 permanent employees and 45 on-call employees. There are six stations, six engines, five tankers, five ambulances, one light rescue truck, one medium rescue truck, one ladder truck, two rescue boats, and auxiliary vehicles.

The mill levy for the service area is 2.55 for fiscal year 2008. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income from its capital project funds.

BOARD MEMBERS:

Jim Chambers	Mark Osterman	Tom Hodel
Len Malmquist	Michael Larson	

Fire Chief: Chris Mokracek
Asst. Chief: Gordon Orth



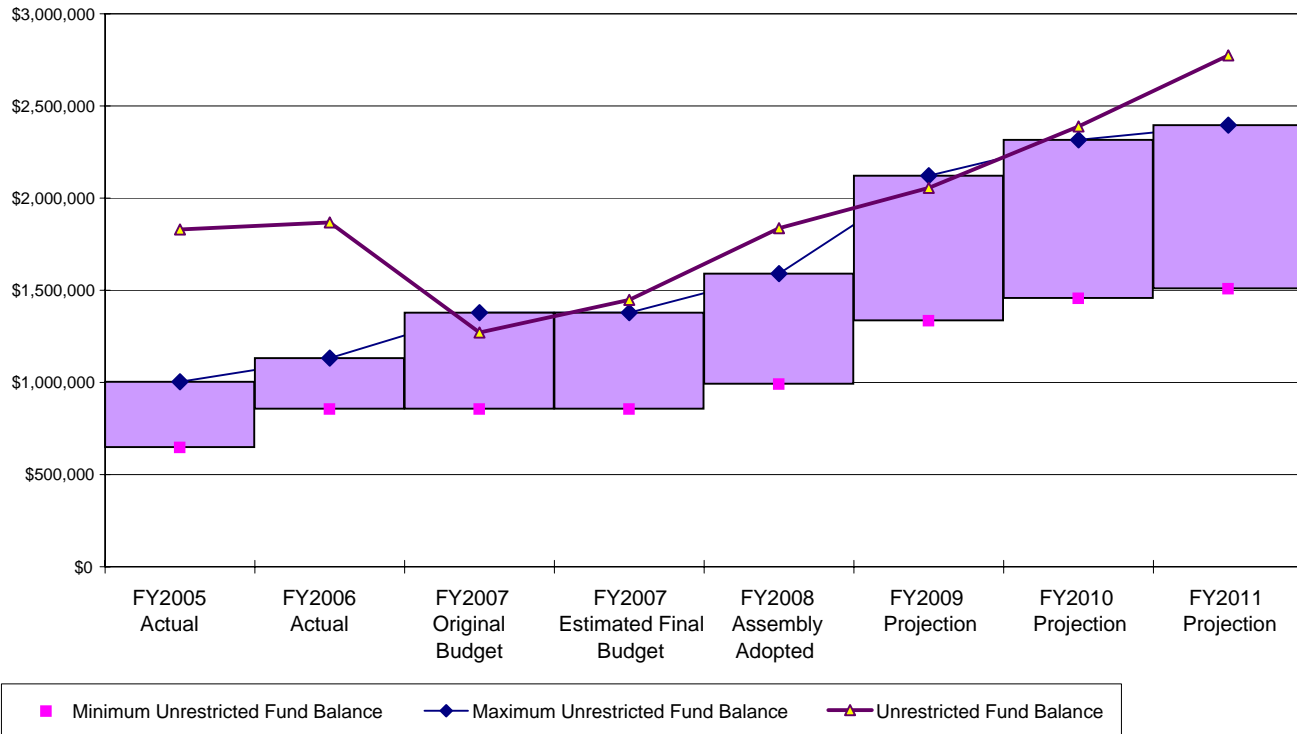
Fund: 211 Central Emergency Services

Fund Budget:	FY2005	FY2006	FY2007	FY2007	FY2008	FY2009	FY2010	FY2011
	Actual	Actual	Original Budget	Estimated Final Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Value (000's)								
Real	1,117,404	1,390,839	1,554,596	1,554,596	1,798,863	1,870,818	1,945,650	2,023,476
Personal	56,932	83,627	74,757	74,757	71,891	73,329	74,795	76,291
Oil & Gas (AS 43.56)	38,030	42,727	47,373	47,373	67,073	65,061	61,808	58,717
	1,212,366	1,517,193	1,676,726	1,676,726	1,937,827	2,009,207	2,082,253	2,158,485
Mill Rate	2.60	2.35	2.35	2.35	2.55	2.55	2.70	2.70
Revenues:								
Property Taxes								
Real	\$ 2,636,687	\$ 3,238,684	\$ 3,653,301	\$ 3,653,301	\$ 4,788,819	\$ 4,770,585	\$ 5,253,256	\$ 5,463,386
Personal	153,934	184,714	172,165	172,165	179,656	183,249	197,909	201,867
Oil & Gas (AS 43.56)	89,371	103,755	111,327	111,327	171,036	165,905	166,881	158,537
Interest	16,017	9,735	11,022	11,022	11,242	11,467	11,696	11,930
Motor Vehicle Tax	96,472	93,757	98,041	98,041	100,982	104,011	107,132	110,346
Total Property Taxes	2,992,481	3,630,645	4,045,856	4,045,856	5,251,735	5,235,217	5,736,874	5,946,066
Federal Revenues	-	27,778	-	79,074	-	-	-	-
State Revenues	-	77,477	-	93,038	-	-	-	-
Interest Earnings	472	577	95,989	95,989	65,189	82,601	92,575	107,550
Other Revenue	434,791	445,639	640,000	640,000	652,800	665,856	679,173	692,756
Total Revenues	3,427,744	4,182,116	4,781,845	4,953,957	5,969,724	5,983,674	6,508,622	6,746,372
Operating Transfers From:								
Special Revenue Fund	186,700	4,800	26,828	26,828	9,400	7,296	7,532	7,776
Total Operating Transfers	186,700	4,800	26,828	26,828	9,400	7,296	7,532	7,776
Total Revenues and Operating Transfers	3,614,444	4,186,916	4,808,673	4,980,785	5,979,124	5,990,970	6,516,154	6,754,148
Expenditures:								
Personnel	2,537,476	2,616,444	3,191,010	3,244,195	3,682,731	3,830,040	3,983,242	4,142,572
Supplies	201,439	232,723	293,564	305,699	299,472	305,461	311,570	317,801
Services	527,356	565,592	671,248	758,843	710,854	725,071	739,572	754,363
Capital Outlay	89,516	192,947	171,650	207,794	139,647	142,440	145,289	148,195
Interdepartmental Charges	380	1,915	264,250	264,250	146,402	156,344	161,865	167,592
Total Expenditures	3,356,167	3,609,621	4,591,722	4,780,781	4,979,106	5,159,356	5,341,538	5,530,523
Operating Transfers To:								
General Fund	42,817	63,398	67,487	67,487	70,186	71,590	73,022	74,482
Capital Projects Fund	325,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000
Debt Service Fund-Kasilof	-	-	195,796	195,796	192,378	192,378	192,378	192,378
Debt Service Fund-Station 1	-	-	-	-	-	-	234,955	234,955
Total Operating Transfers	367,817	538,398	738,283	738,283	737,564	738,968	975,355	976,815
Total Expenditures and Operating Transfers	3,723,984	4,148,019	5,330,005	5,519,064	5,716,670	5,898,324	6,316,893	6,507,338
Net Results From Operations	(109,540)	38,897	(521,332)	(538,279)	262,454	92,646	199,261	246,810
Projected Lapse (2.5%)	-	-	-	119,520	124,478	128,984	133,538	138,263
Fund Balance Appropriated	109,540	-	521,332	418,759	-	-	-	-
Excess/(Deficit)	-	38,897	-	-	386,932	221,630	332,799	385,073
Beginning Fund Balance	1,938,051	1,828,511	1,791,063	1,867,408	1,448,649	1,835,581	2,057,211	2,390,010
Fund Balance Appropriated	(109,540)	-	(521,332)	(418,759)	-	-	-	-
Surplus From Operations	-	38,897	-	-	386,932	221,630	332,799	385,073
Ending Fund Balance	1,828,511	1,867,408	1,269,731	1,448,649	1,835,581	2,057,211	2,390,010	2,775,083
Reserved Fund Balance	13,490	13,490	-	-	-	-	-	-
Unreserved Fund Balance	1,815,021	1,853,918	1,269,731	1,448,649	1,835,581	2,057,211	2,390,010	2,775,083
Total Fund Balance	\$ 1,828,511	\$ 1,867,408	\$ 1,269,731	\$ 1,448,649	\$ 1,835,581	\$ 2,057,211	\$ 2,390,010	\$ 2,775,083

CENTRAL EMERGENCY SERVICES REVENUES AND EXPENDITURES



CENTRAL EMERGENCY SERVICES UNRESERVED FUND BALANCE



Fund: 211 Central Emergency Services
Dept: 51610 Central Emergency Services Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 2,537,476	\$ 2,616,444	\$ 3,191,010	\$ 3,244,195	\$ 3,682,731
Supplies	201,439	232,723	293,564	305,699	299,472
Services	527,356	565,592	671,248	758,843	710,854
Capital Outlay	89,516	192,947	171,650	207,794	139,647
Interdepartmental Charges	380	1,915	264,250	264,250	146,402
Total Expenditures	3,356,167	3,609,621	4,591,722	4,780,781	4,979,106
Operating Transfers To:					
General Fund	42,817	63,398	67,487	67,487	70,186
Capital Projects Fund	325,000	475,000	475,000	475,000	475,000
Debt Service Fund-Kasilof	-	-	195,796	195,796	192,378
Total Operating Transfers	367,817	538,398	738,283	738,283	737,564
Total Expenditures and Operating Transfers	<u>\$ 3,723,984</u>	<u>\$ 4,148,019</u>	<u>\$ 5,330,005</u>	<u>\$ 5,519,064</u>	<u>\$ 5,716,670</u>
Staffing History:	27.00	28.00	30.50	30.50	33.50

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Provide the highest level of life and property protection services through safe response and fire control, competent and compassionate pre-hospital care, and current fire prevention and public education delivery.

FY2008 OBJECTIVES:

- Recruit and retain on-call firefighters and EMS responders for the service area with an emphasis on Funny River and Kasilof/Coho/Clam Gulch area.
- Establish high volume well and pump for firefighting water supply at the Funny River Station.
- Purchase combination Tanker/Pumper for the Kasilof Station.
- Purchase and place ambulance at the Kasilof Station.
- Purchase twenty (20) NFPA compliant Self Contained Breathing Apparatus (SCBA) packs.
- Reduce ISO Rating and fire insurance rates for residences within the Kasilof/Coho area.
- Continue to assist the residents of the Kasilof area with their Fire Wise Community efforts.

PROGRAM CHANGES: The addition of three (3) Engineers for staffing at the Kasilof Fire Station. Reclassifying existing Firefighter positions to Engineers to alleviate the growing overtime burden.

ACCOMPLISHMENTS: FY2007

- Took delivery of Fire Prevention Safety trailer.

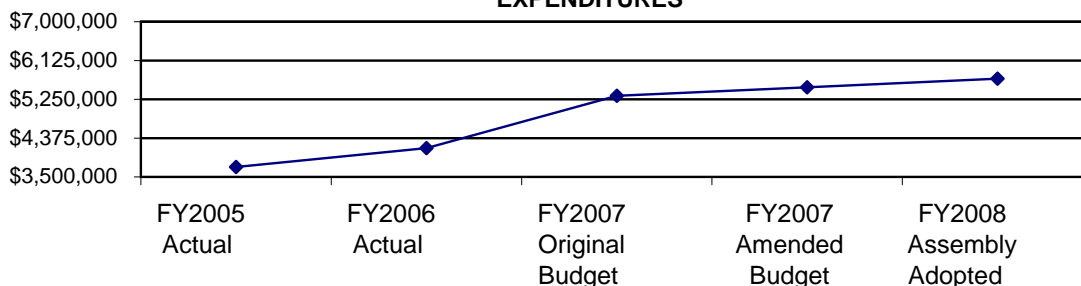
- Eight on-call firefighters successfully completed a 280-hour firefighter recruit academy.
- Conducted the department's first EMS Academy with seven successful graduates.
- Improved Funny River ISO rating (9 to 7) to residents within 5 driving miles of Station, thereby reducing fire insurance rates.
- Broke ground and saw completion of the Kasilof Fire Station.
- Began staffing the Funny River Fire Station with Engineer/Paramedic.
- On-Call firefighters participated in 4,670 hours of training.

PERFORMANCE MEASURES:

	2005 Actual	2006 Actual	2007 Projected	2008 Estimated
Fire Call Responses	377	532	456	465
Advanced Life Support transports	742	768	857	880
Basic Life Support Transports	824	654	1,045	1,100

- Average Response Time: 8.98 minutes
- Average 5.35 incidents per day
- EMS Call Volume by Station:
 - Soldotna – 922
 - Sterling – 221
 - K-Beach – 131
 - Funny River – 45
 - Kasilof/Coho – 103

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 1,207,726	\$ 1,275,734	\$ 1,583,119	\$ 1,543,266	\$ 1,744,534	\$ 1,834,928	\$ 291,662	18.90%
40111 Special Pay	10,725	10,475	15,600	15,600	16,250	17,550	1,950	12.50%
40120 Temporary Wages	151,046	127,847	125,823	125,823	192,824	192,824	67,001	53.25%
40130 Overtime Wages	268,099	226,561	216,175	216,175	207,188	216,146	(29)	-0.01%
40131 FLSA Overtime Wages	43,186	47,260	56,820	56,820	63,282	67,564	10,744	18.91%
40210 FICA	150,465	143,990	172,353	172,353	192,681	201,733	29,380	17.05%
40221 PERS	207,503	287,107	436,107	529,145	776,507	480,489	(48,656)	-9.20%
40321 Health Insurance	296,766	299,098	350,752	350,752	373,740	397,660	46,908	13.37%
40322 Life Insurance	3,147	3,300	3,999	3,999	4,431	4,667	668	16.70%
40410 Leave	173,440	170,895	205,610	205,610	232,681	242,443	36,833	17.91%
40411 Sick Leave	24,690	20,726	24,352	24,352	26,427	26,427	2,075	8.52%
40511 Other Benefits	683	3,451	300	300	300	300	-	0.00%
Total: Personnel	2,537,476	2,616,444	3,191,010	3,244,195	3,830,845	3,682,731	438,536	13.52%
Supplies								
42110 Office Supplies	10,651	8,584	9,720	8,220	9,925	9,925	1,705	20.74%
42120 Computer Software	3,260	1,888	15,330	17,306	-	-	(17,306)	-100.00%
42210 Operating Supplies	9,928	9,598	16,430	14,430	18,740	18,740	4,310	29.87%
42220 Medical Supplies	50,182	63,399	72,315	68,815	79,840	79,840	11,025	16.02%
42222 Fire Prevention Supplies	11,508	9,942	9,850	9,850	11,325	11,325	1,475	14.97%
42223 Fire Fighting Supplies	7,118	-	-	6,063	-	-	(6,063)	-100.00%
42230 Fuel, Oils and Lubricants	33,491	42,136	58,250	63,537	78,675	78,675	15,138	23.83%
42250 Uniforms	27,472	28,629	29,730	29,730	29,991	30,147	417	1.40%
42263 Training Supplies	11,473	12,334	12,700	10,200	13,100	13,100	2,900	28.43%
42310 Repair and Maint Supplies	15,077	15,802	17,600	17,728	20,125	20,125	2,397	13.52%
42360 Motor Vehicle Repair	3,596	4,117	7,300	16,200	7,600	7,600	(8,600)	-53.09%
42410 Small Tools	17,683	36,294	44,339	43,620	29,995	29,995	(13,625)	-31.24%
Total: Supplies	201,439	232,723	293,564	305,699	299,316	299,472	(6,227)	-2.04%
Services								
43011 Contractual Services	112,383	116,099	132,785	168,860	161,152	161,152	(7,708)	-4.56%
43014 Physical Examinations	43,318	48,738	56,550	50,550	57,420	57,420	6,870	13.59%
43019 Software Licensing	2,038	1,382	-	580	2,480	2,480	1,900	327.59%
43110 Communications	19,723	21,317	29,872	30,532	35,861	35,861	5,329	17.45%
43140 Postage	1,360	1,308	1,500	1,500	1,000	1,000	(500)	-33.33%
43210 Transport/Subsistence	36,034	36,149	50,716	43,216	45,588	45,588	2,372	5.49%
43250 Freight and Express	828	1,437	2,700	2,700	2,700	2,700	-	0.00%
43260 Training	11,534	12,153	17,375	14,845	16,860	16,860	2,015	13.57%
43310 Advertising	5,660	3,077	6,000	3,000	6,000	6,000	3,000	100.00%
43410 Printing	-	-	1,400	900	1,400	1,400	500	55.56%
43510 Insurance Premium	108,827	127,844	127,807	117,828	149,917	149,917	32,089	27.23%
43610 Utilities	43,619	49,267	83,472	61,043	66,504	66,504	5,461	8.95%
43720 Equipment Maintenance	14,905	10,780	16,554	16,004	22,235	22,235	6,231	38.93%
43750 Vehicles Maintenance	86,191	103,844	98,200	119,300	108,700	108,700	(10,600)	-8.89%
43780 Buildings & Grounds Maint	26,428	11,695	34,708	16,900	18,310	18,310	1,410	8.34%
43810 Rents and Operating Leases	5,692	15,208	1,835	1,835	1,835	1,835	-	0.00%
43920 Dues and Subscriptions	8,816	5,294	9,774	9,774	12,892	12,892	3,118	31.90%
43999 Contingency	-	-	-	99,476	-	-	(99,476)	-100.00%
Total: Services	527,356	565,592	671,248	758,843	710,854	710,854	(47,989)	-6.32%
Capital Outlay								
48120 Office Equipment	-	-	-	-	10,000	10,000	10,000	-
48311 Machinery & Equipment	7,759	22,365	-	-	9,500	9,500	9,500	-
48513 Recreational Equipment	-	247	-	72,179	-	-	(72,179)	-100.00%
48515 Medical Equipment	-	-	11,000	13,650	11,000	11,000	(2,650)	-19.41%
48710 Minor Office Equipment	10,988	8,438	31,100	11,457	7,242	7,242	(4,215)	-36.79%
48720 Minor Office Furniture	626	10,630	34,500	10,500	7,682	7,682	(2,818)	-26.84%
48740 Minor Machines & Equipment	1,521	16,433	14,200	18,400	15,100	15,100	(3,300)	-17.93%
48750 Minor Medical Equipment	9,437	9,395	5,550	3,567	5,000	5,000	1,433	40.17%
48755 Minor Recreation Equipment	9,000	-	-	12,076	-	-	(12,076)	-100.00%
48760 Minor Fire Ftg/Rescue Equipment	50,185	125,439	75,300	65,965	74,123	74,123	8,158	12.37%
Total: Capital Outlay	89,516	192,947	171,650	207,794	139,647	139,647	(68,147)	-32.80%
Transfers To								
50100 General Fund	42,817	63,398	67,487	67,487	70,186	70,186	2,699	4.00%
50358 CES Debt Service- Kasilof	-	-	195,796	195,796	192,378	192,378	(3,418)	-1.75%
50443 CES Capital Projects	325,000	475,000	475,000	475,000	475,000	475,000	-	0.00%
Total: Transfers	367,817	538,398	738,283	738,283	737,564	737,564	(719)	-0.10%
Interdepartmental Charges								
60000 Charges (To) From Other Dept's	380	1,915	-	-	-	-	-	-
61990 Admin Service Fee	-	-	264,250	264,250	292,804	146,402	(117,848)	-44.60%
Total: Interdepartmental Charges	380	1,915	264,250	264,250	292,804	146,402	(117,848)	-44.60%
Department Total	\$ 3,723,984	\$ 4,148,019	\$ 5,330,005	\$ 5,519,064	\$ 6,011,030	\$ 5,716,670	\$ 197,606	3.58%

Fund 211**Department 51610 - Central Emergency Services - Continued****LINE-ITEM EXPLANATIONS**

40110 Regular Wages. Staff includes: Chief, Assistant Chief, Training Officer; Fire Marshal, Assistant Fire Marshal, 3 Captains, 24 Engineers, an Administrative Assistant, and a part-time Senior Clerk Typist.

Changes: Added 3 Engineer positions
Reclassified 9 Firefighters to Engineers.

40130 Overtime Wages. Decreased by promoting all firefighters to Engineer.

42210 Operating Supplies. Increased by adding firefighting gloves to this line item.

42220 Medical Supplies. Increased (\$7,525) due to increased medical call volume and equipping additional stations.

42222 Fire Prevention Supplies. Increased for handout material to be used in conjunction with new Safety/Sprinkler House.

42230 Fuel, Oils, and Lubricants. Increase due to higher fuel costs and service area expansion.

42310 Repair and Maintenance Supplies. Increased to purchase parts to repair SCBA air compressor at K-Beach station.

42410 Small Tools. Decreased due to purchases made in FY07 to meet expanded service area equipment needs.

43011 Contractual Services. Increase due to the Physician Sponsor contract increase to \$90,000, a \$39,853 increase.

43019 Software Licensing. Increased to maintain existing software programs with upgrades (Microsoft Office).

43110 Communications. Increase due to service billing for the TLS lines to all stations and the addition of Funny River and Kasilof Stations.

43210 Transportation/Subsistence. Decreased due to fewer classes being attended out-of-state.

43260 Training. Decrease due to fewer classes being attended out-of-state.

43510 Insurance Premiums. Increased due to additional stations and apparatus.

43610 Utilities. Increase due to increased utility rates and new stations.

43720 Equipment Maintenance. Increased due to maintenance of AED's and ECG monitors received under grant and hydro-testing of SCBA air cylinders.

43750 Vehicle Maintenance. Increase based on historical cost and increased service area.

43780 Contracted Repairs & Maint. Increased to meet needs of additional stations.

43920 Dues & Subscriptions. Association membership increases and licensing fees.

48120 Office Equipment. Replacement of department server per recommendation of MIS.

48311 Machinery and Equipment. Increased for purchase of SCBA flow test bench for SCBA repairs.

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

50341 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 on the existing facility at the Funny River Station.

For capital projects information on this department - See the capital projects section - Pages 292-293 & 304-305

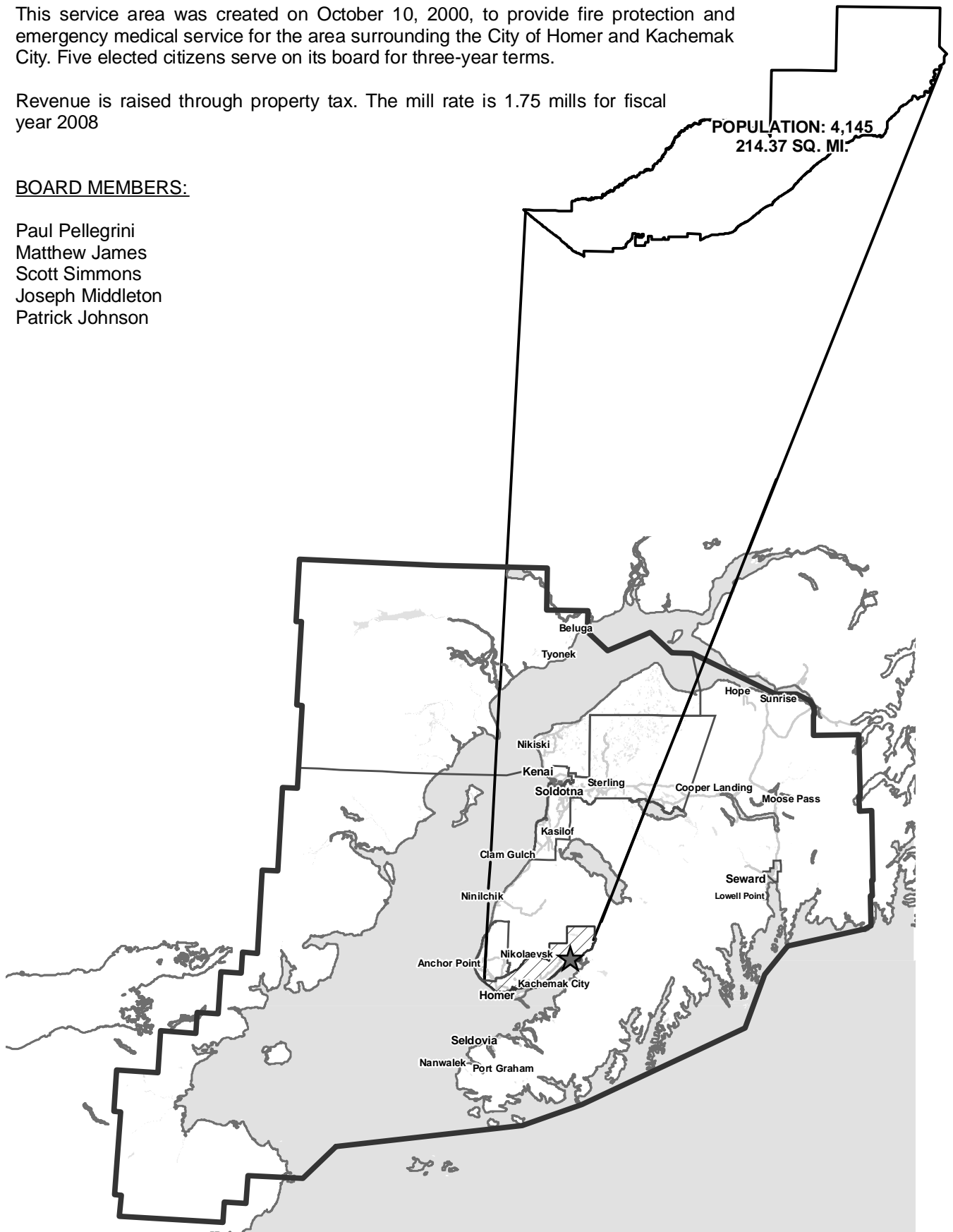
KACHEMAK EMERGENCY SERVICE AREA

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. 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 2008

BOARD MEMBERS:

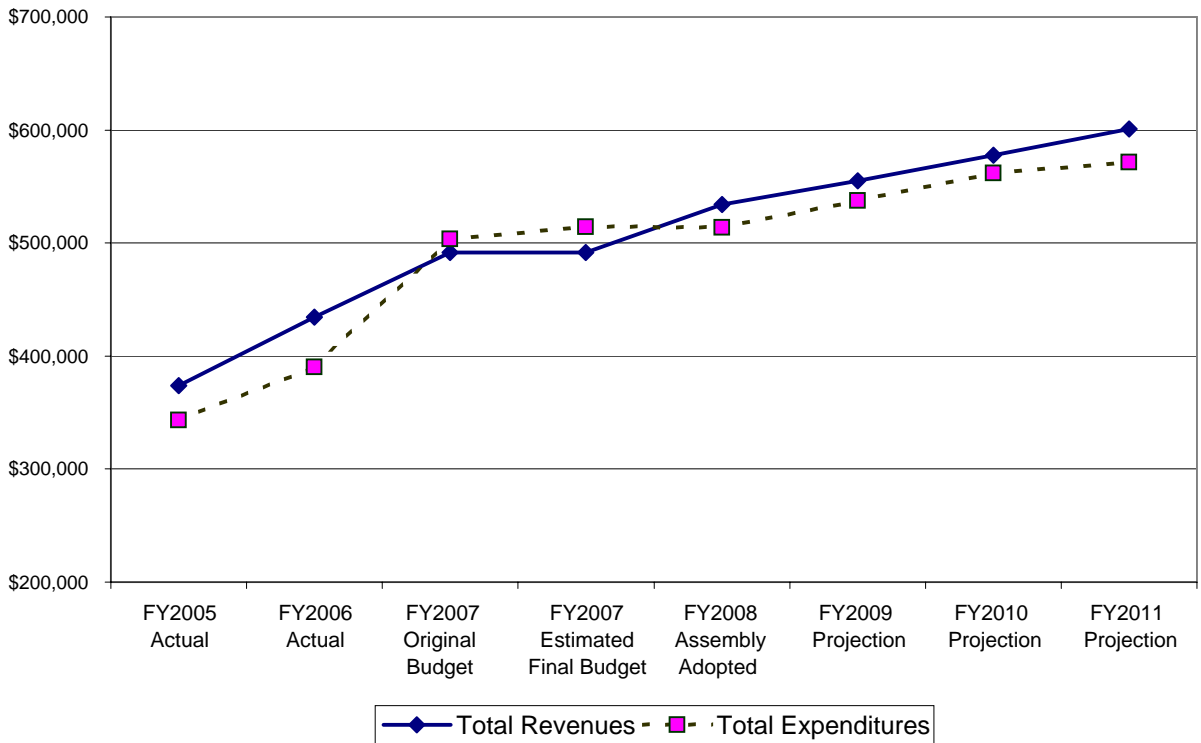
Paul Pellegrini
Matthew James
Scott Simmons
Joseph Middleton
Patrick Johnson



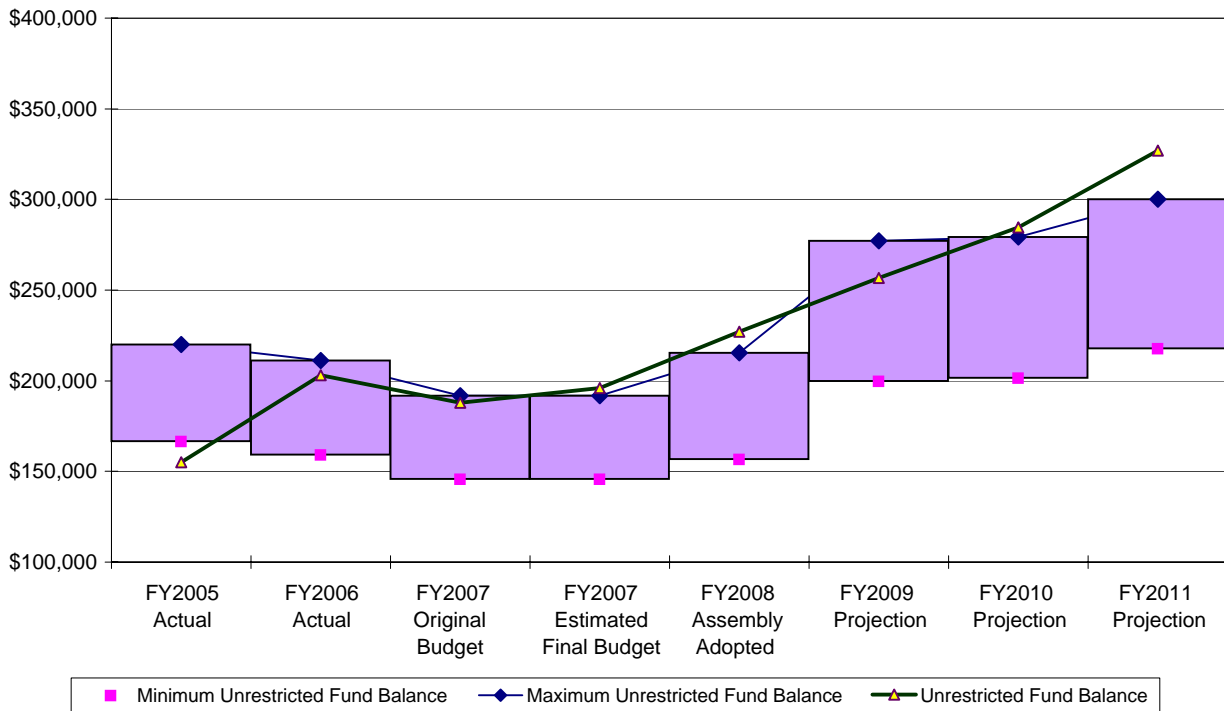
Fund: 212 Kachemak Emergency Service Area

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Taxable Value (000's)								
Real	192,722	232,638	262,212	262,212	284,112	295,476	307,296	319,587
Personal	553	675	736	736	1,664	1,697	1,731	1,766
	193,275	233,313	262,948	262,948	285,776	297,174	309,027	321,353
Mill Rate	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Revenues:								
Property Taxes								
Real	\$ 337,247	\$ 404,569	\$ 458,871	\$ 458,871	\$ 497,196	\$ 517,084	\$ 537,767	\$ 559,278
Personal	2,121	2,713	5,427	5,427	7,019	7,076	7,134	7,193
Interest	1,540	1,145	1,571	1,571	1,168	1,191	1,215	1,239
Motor Vehicle Tax	17,719	17,531	19,351	19,351	19,738	19,738	20,133	20,536
Total Property Taxes	358,627	425,958	485,220	485,220	525,121	545,089	566,249	588,246
State Revenue	4,925	4,977	-	-	-	-	-	-
Interest Earnings	-	-	6,590	6,590	8,823	10,223	11,547	12,813
Other Revenue	10,307	3,385	-	-	-	-	-	-
Total Revenues	373,859	434,320	491,810	491,810	533,944	555,312	577,796	601,059
Expenditures:								
Personnel	-	-	-	-	59,707	62,095	64,579	67,162
Supplies	4,554	5,587	7,700	7,748	9,400	12,088	14,830	15,127
Services	211,035	209,908	240,772	243,668	266,973	284,812	303,008	309,068
Capital Outlay	14,246	20,075	9,000	16,661	16,450	16,779	17,115	17,457
Interdepartmental Charges	-	-	16,092	16,200	11,201	11,743	12,485	12,775
Total Expenditures	229,835	235,570	273,564	284,277	363,731	387,517	412,017	421,589
Operating Transfers To:								
Capital Projects Fund	113,257	154,881	230,000	230,000	150,000	150,000	150,000	150,000
Total Operating Transfers	113,257	154,881	230,000	230,000	150,000	150,000	150,000	150,000
Total Expenditures and Operating Transfers	343,092	390,451	503,564	514,277	513,731	537,517	562,017	571,589
Net Results From Operations	30,767	43,869	(11,754)	(22,467)	20,213	17,795	15,779	29,470
Projected Lapse (3%)	-	-	8,207	8,528	10,912	11,626	12,361	12,648
Fund Balance Appropriated	-	-	3,547	13,939	-	-	-	-
Excess/(Deficit)	30,767	43,869	-	-	31,125	29,421	28,140	42,118
Beginning Fund Balance	135,360	166,127	191,463	209,996	196,057	227,182	256,603	284,743
Fund Balance Appropriated	-	-	(3,547)	(13,939)	-	-	-	-
Surplus From Operations	30,767	43,869	-	-	31,125	29,421	28,140	42,118
Ending Fund Balance	166,127	209,996	187,916	196,057	227,182	256,603	284,743	326,860
Reserved Fund Balance	11,238	388	-	-	-	-	-	-
Unreserved Fund Balance	154,889	209,608	187,916	196,057	227,182	256,603	284,743	326,860
Total Fund Balance	\$ 166,127	\$ 209,996	\$ 187,916	\$ 196,057	\$ 227,182	\$ 256,603	\$ 284,743	\$ 326,860

KACHEMAK EMERGENCY SERVICE AREA REVENUES AND EXPENDITURES



KACHEMAK EMERGENCY SERVICE AREA UNRESERVED FUND BALANCE



Fund: 212 Kachemak Emergency Service Area
DEPT: 51810 Kachemak Emergency Service Area Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 59,707
Supplies	4,554	5,587	7,700	7,748	9,400
Services	211,035	209,908	240,772	243,668	266,973
Capital Outlay	14,246	20,075	9,000	16,661	16,450
Interdepartmental Charges	-	-	16,092	16,200	11,201
Total Expenditures	229,835	235,570	273,564	284,277	363,731
Operating Transfers To:					
Capital Projects Fund	113,257	154,881	230,000	230,000	150,000
Total Operating Transfers	113,257	154,881	230,000	230,000	150,000
Total Expenditures and Operating Transfers	\$ 343,092	\$ 390,451	\$ 503,564	\$ 514,277	\$ 513,731
Staffing History:	0.00	0.00	0.00	0.00	0.75

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Provide and improve fire suppression and emergency medical services to the residents in our service area.

FY2008 OBJECTIVES:

- Complete McNeil Station upgrades to include new gear stalls, workbench, hose drying upgrade, and tank shed.
- Complete Diamond Ridge station design/construction documents.
- Acquire 1-Ton pickup truck.
- Increase the number of volunteer responders from the McNeil Canyon Station.

PROGRAM CHANGES: Add ¾ time department administrator position to coordinate daily department operations and volunteer coordination.

ACCOMPLISHMENTS: FY2007

- Placed into service a new utility rig.
- Completed land purchase for Diamond Ridge Station.

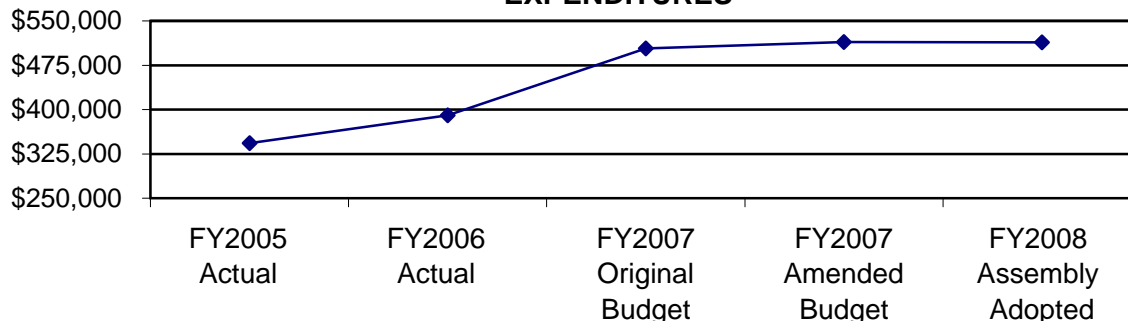
- Completed equipment upgrades and acquisitions to include new standby generator at McNeil Canyon Station; ALMR-compatible base, mobile, and portable radios; training projector and other training aids; and basic extrication tools for Utility 28.
- Acquired two pieces of apparatus: 2000-gallon water tender and new ambulance.
- Partnered with Homer Volunteer Fire Department to provide rural water delivery training.

PERFORMANCE MEASURES:

	2005 <u>Actual</u>	2006 <u>Actual</u>	2007 <u>Estimated</u>	2008 <u>Projected</u>
Fire Call Responses	32	20*	36	38
EMS Call Responses	67	44	71	75

*Response saved an estimated \$539,500 of property.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ -	\$ -	\$ -	\$ -	\$ 36,886	\$ 36,886	\$ 36,886	-
40210 FICA	-	-	-	-	3,104	3,104	3,104	-
40221 PERS	-	-	-	-	14,343	8,439	8,439	-
40321 Health Insurance	-	-	-	-	8,970	8,970	8,970	-
40322 Life Insurance	-	-	-	-	95	95	95	-
40410 Leave	-	-	-	-	2,213	2,213	2,213	-
Total: Personnel	-	-	-	-	65,611	59,707	59,707	-
Supplies								
42110 Office Supplies	110	130	200	200	200	200	-	0.00%
42210 Operating Supplies	1,095	1,392	1,500	1,048	1,500	1,500	452	43.13%
42220 Medical Supplies	1,180	1,882	1,000	1,000	1,000	1,000	-	0.00%
42230 Fuel, Oils and Lubricants	707	385	500	900	1,500	1,500	600	66.67%
42263 Training Supplies	-	58	1,000	300	2,000	2,000	1,700	566.67%
42310 Repair & Maintenance Supplies	-	389	1,500	600	1,000	1,000	400	66.67%
42360 Motor Vehicle Repair Supplies	1,462	290	1,000	3,300	1,100	1,100	(2,200)	-66.67%
42410 Small Tools	-	1,061	1,000	400	1,100	1,100	700	175.00%
Total: Supplies	4,554	5,587	7,700	7,748	9,400	9,400	1,652	21.32%
Services								
43011 Contractual Services	180,124	184,109	199,310	200,084	203,361	203,361	3,277	1.64%
43110 Communications	3,714	(2,213)	1,000	1,000	1,500	1,500	500	50.00%
43140 Postage	59	92	500	200	500	500	300	150.00%
43210 Transport/Subsistence	493	738	3,000	1,800	5,000	5,000	3,200	177.78%
43260 Training	90	-	2,500	113	4,750	4,750	4,637	4103.54%
43310 Advertising	75	66	250	640	250	250	(390)	-60.94%
43410 Printing	300	64	200	10	200	200	190	1900.00%
43510 Insurance Premium	1,479	2,712	2,972	2,972	3,312	3,312	340	11.44%
43610 Utilities	6,657	10,702	14,700	14,300	15,000	15,000	700	4.90%
43720 Equipment Maintenance	593	753	1,000	2,300	2,500	2,500	200	8.70%
43750 Vehicle Maintenance	9,766	9,231	10,000	14,696	14,000	14,000	(696)	-4.74%
43780 Building & Grounds Maint	2,060	3,629	5,000	4,613	12,500	12,500	7,887	170.97%
43810 Rents and Operating Leases	5,600	-	-	600	3,600	3,600	3,000	500.00%
43920 Dues and Subscriptions	25	25	340	340	500	500	160	47.06%
Total: Services	211,035	209,908	240,772	243,668	266,973	266,973	23,305	9.56%
Capital Outlay								
48310 Vehicles	-	1,960	-	1,500	-	-	(1,500)	-100.00%
48514 Firefighting/Rescue Equipment	-	4,977	-	-	-	-	-	-
48710 Minor Office Equipment	80	2,551	-	1,520	1,650	1,650	130	8.55%
48720 Minor Office Furniture	2,693	5,499	2,000	1,459	2,200	2,200	741	50.79%
48740 Minor Machines & Equipment	-	-	1,000	500	1,100	1,100	600	120.00%
48750 Minor Medical Equipment	1,555	-	1,000	1,000	1,000	1,000	-	0.00%
48760 Minor Fire Fighting/Rescue Equip.	9,918	4,984	2,500	10,682	7,500	7,500	(3,182)	-29.79%
49125 Remodel	-	104	2,500	-	3,000	3,000	3,000	-
Total: Capital Outlay	14,246	20,075	9,000	16,661	16,450	16,450	(211)	-1.27%
Transfers								
50446 KES Capital Projects	113,257	154,881	230,000	230,000	150,000	150,000	(80,000)	-34.78%
Total: Transfers	113,257	154,881	230,000	230,000	150,000	150,000	(80,000)	-34.78%
Interdepartmental Charges								
61990 Administrative Service Fee	-	-	16,092	16,200	22,402	11,201	(4,999)	-30.86%
Total: Interdepartmental Charges	-	-	16,092	16,200	22,402	11,201	(4,999)	-30.86%
Department Total	\$ 343,092	\$ 390,451	\$ 503,564	\$ 514,277	\$ 530,836	\$ 513,731	\$ (546)	-0.11%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Addition of a ¾ time administrator position to support service area operations and volunteer coordination.	43610 Utilities. Increased for anticipated increases in heating fuel and other utilities.
42263 Training Supplies. Increased for additional training opportunities at the McNeil Canyon Station.	43780 Building & Grounds Maintenance. \$7,000 for repair/replacement of station sidewalk, \$3,000 for snow removal and \$2,500 for miscellaneous maintenance items.
43011 Contractual Services. The contract with the City of Homer for responding to emergencies within the Service Area, \$195,303. \$8,000 for service area operations feasibility study.	50446 Transfer to KES Capital Projects fund. Annual transfer to fund long-term capital replacement requirements. See the Capital Projects section of this document.
43510 Insurance Premium. Insurance premium for McNeil Station and anticipated workers compensation for ¾ time administrator position and 5 volunteer wildland firefighters.	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 capital projects information on this department - See the Capital Projects Section - Pages 292-293 & 307

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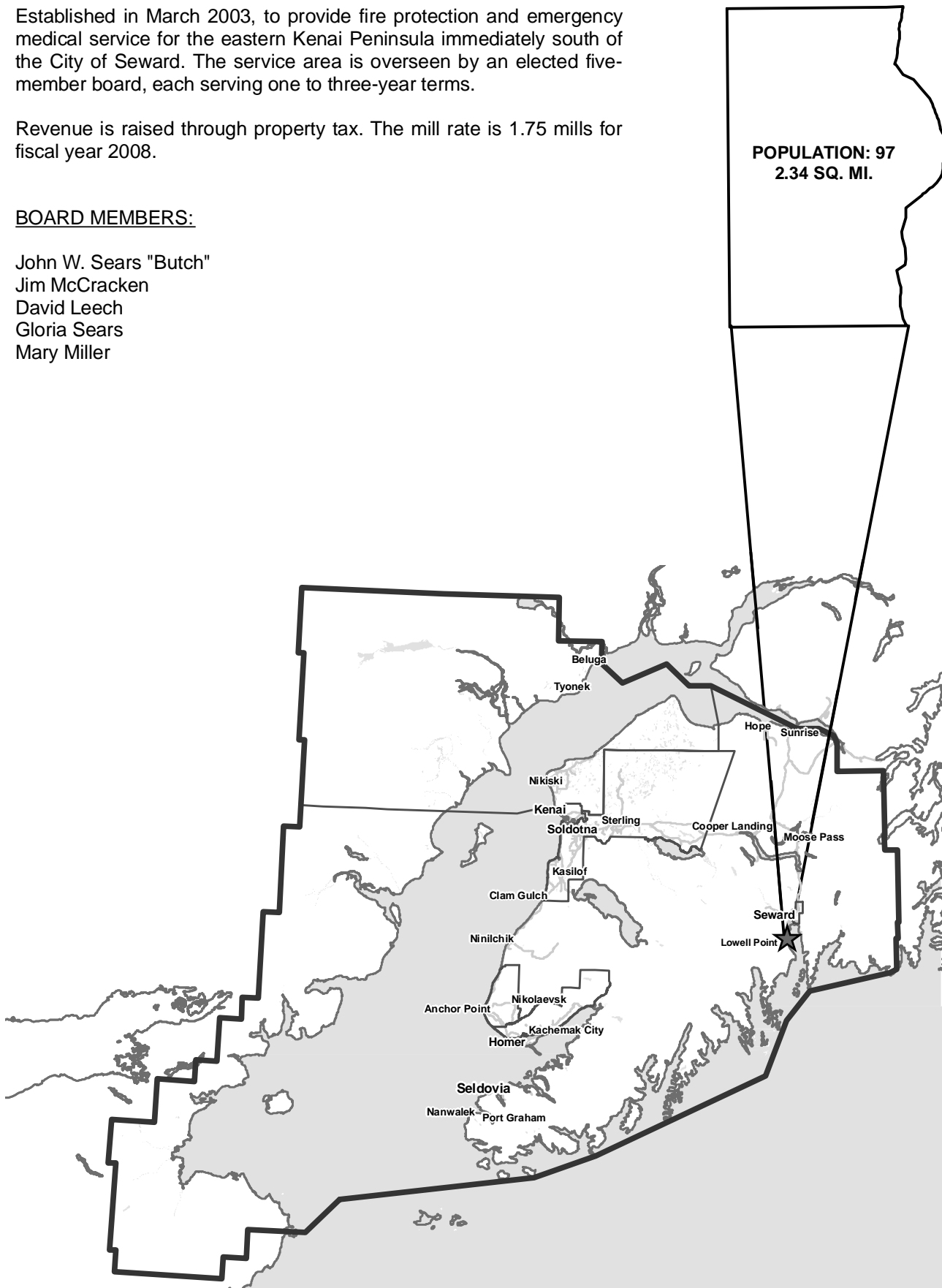
LOWELL POINT EMERGENCY SERVICE AREA

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 2008.

BOARD MEMBERS:

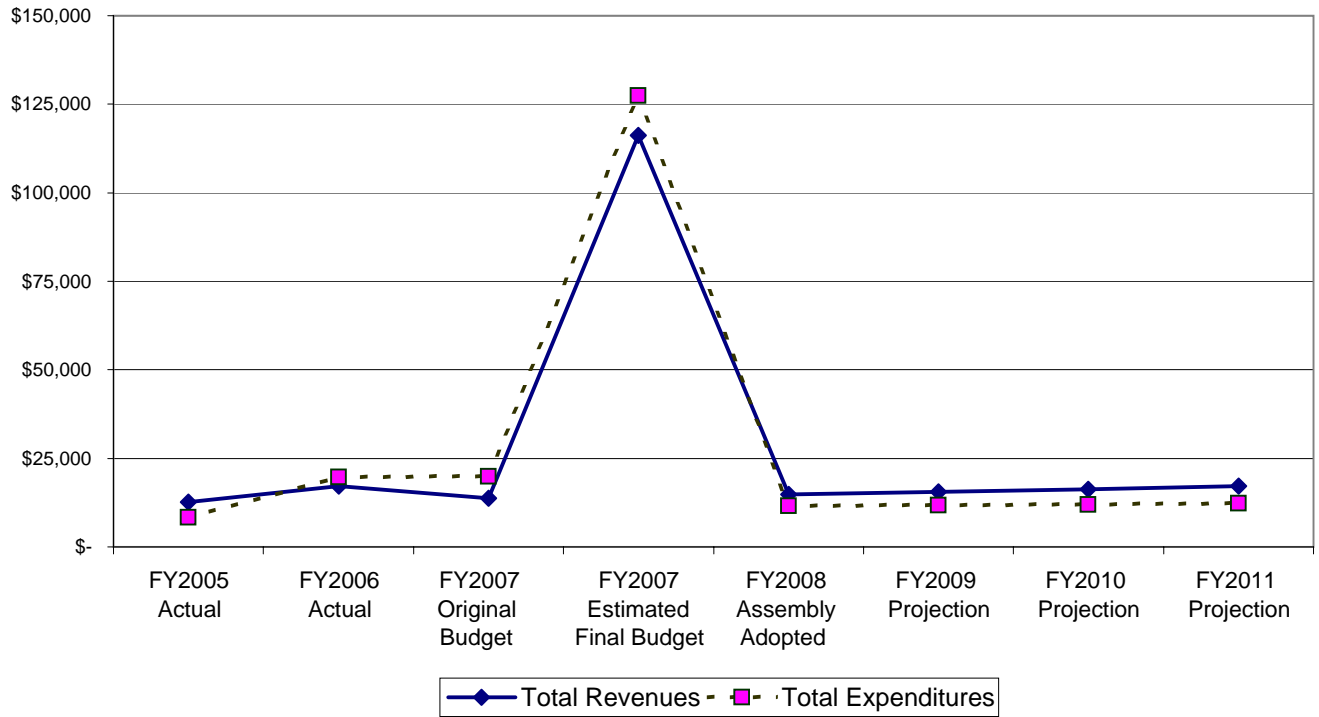
John W. Sears "Butch"
Jim McCracken
David Leech
Gloria Sears
Mary Miller



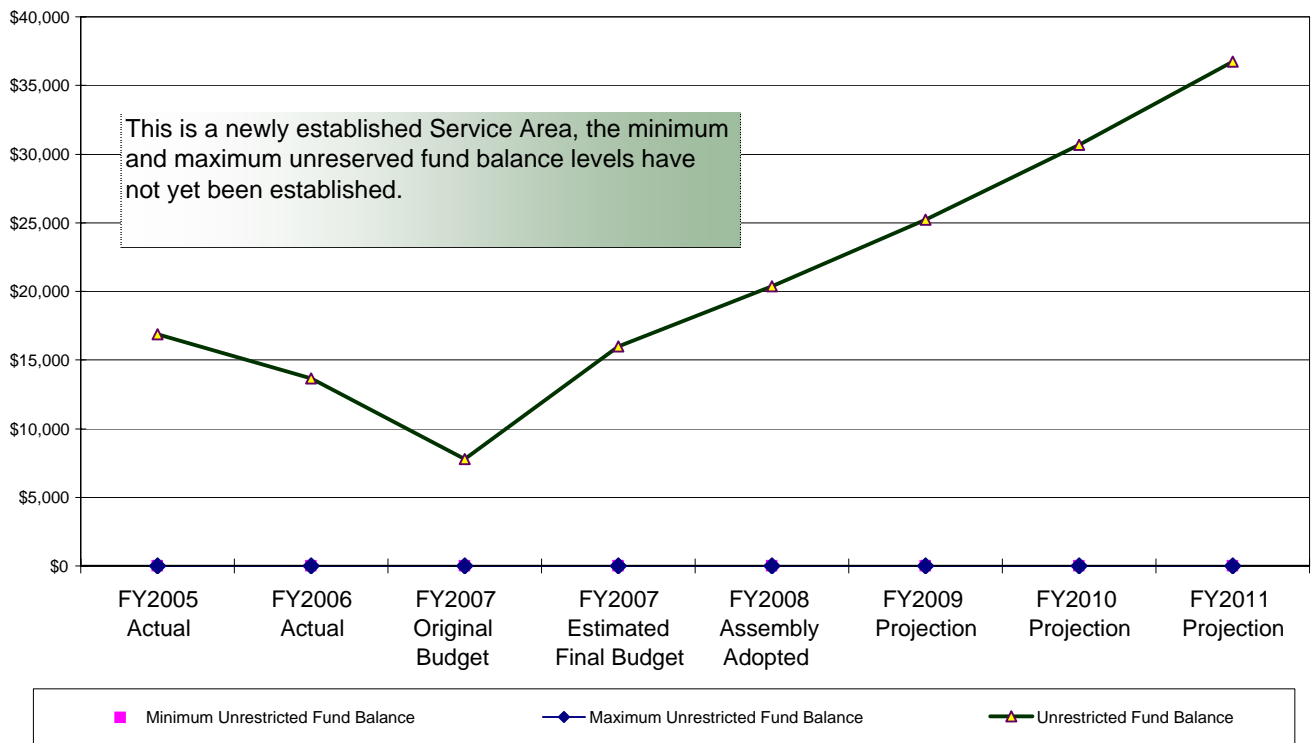
Fund: 213 Lowell Point Emergency Service Area

FUND BUDGET:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Taxable Value (000's)								
Real	6,860	6,881	7,195	7,195	7,733	8,042	8,364	8,699
Personal	160	160	-	-	-	-	-	-
	7,020	7,041	7,195	7,195	7,733	8,042	8,364	8,699
Mill Rate	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Revenues:								
Property Taxes								
Real	\$ 11,973	\$ 11,988	\$ 12,339	\$ 12,339	\$ 13,262	\$ 13,793	\$ 14,344	\$ 14,918
Personal	274	537	250	250	250	255	260	265
Interest	45	17	28	28	28	29	30	31
Motor Vehicle Tax	419	414	462	462	471	471	480	490
Total Property Taxes	12,711	12,956	13,079	13,079	14,011	14,548	15,114	15,704
Federal Revenues	-	-	-	71,338	-	-	-	-
State Revenue	-	4,200	-	31,175	-	-	-	-
Interest Earnings	-	-	691	691	720	916	1,135	1,380
Total Revenues	12,711	17,156	13,770	116,283	14,731	15,464	16,249	17,084
Expenditures:								
Personnel	-	-	820	720	836	853	870	887
Supplies	-	1,100	1,200	1,200	1,224	1,248	1,273	1,298
Services	4,656	4,844	8,951	53,403	9,130	9,313	9,499	9,689
Capital Outlay	3,729	13,688	7,677	70,047	-	-	-	-
Interdepartmental Charges	-	-	1,166	2,051	349	357	364	371
Total Expenditures	8,385	19,632	19,814	127,421	11,539	11,771	12,006	12,245
Net Results From Operations	4,326	(2,476)	(6,044)	(11,138)	3,192	3,693	4,243	4,839
Projected Lapse (10%)			1,981	12,742	1,154	1,177	1,201	1,225
Fund Balance Appropriated	-	2,476	4,063	-	-	-	-	-
Excess/(Deficit)	4,326	-	-	1,604	4,346	4,870	5,444	6,064
Beginning Fund Balance	12,555	16,881	11,867	14,405	16,009	20,355	25,225	30,669
Fund Balance Appropriated	-	(2,476)	(4,063)	-	-	-	-	-
Surplus From Operations	4,326	-	-	1,604	4,346	4,870	5,444	6,064
Ending Fund Balance	16,881	14,405	7,804	16,009	20,355	25,225	30,669	36,733
Reserved Fund Balance	-	768	-	-	-	-	-	-
Unreserved Fund Balance	16,881	13,637	7,804	16,009	20,355	25,225	30,669	36,733
Total Fund Balance	\$ 16,881	\$ 14,405	\$ 7,804	\$ 16,009	\$ 20,355	\$ 25,225	\$ 30,669	\$ 36,733

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 Lowell Point Emergency Service Area Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ -	\$ -	\$ 820	\$ 720	\$ 836
Supplies	-	1,100	1,200	1,200	1,224
Services	4,656	4,844	8,951	53,403	9,130
Capital Outlay	3,729	13,688	7,677	70,047	-
Interdepartmental Charges	-	-	1,166	2,051	349
Total Expenditures	\$ 8,385	\$ 19,632	\$ 19,814	\$ 127,421	\$ 11,539

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Establish and provide fire suppression, emergency medical services, and education to the residents of the Lowell Point Emergency Service Area.

FY2008 OBJECTIVES:

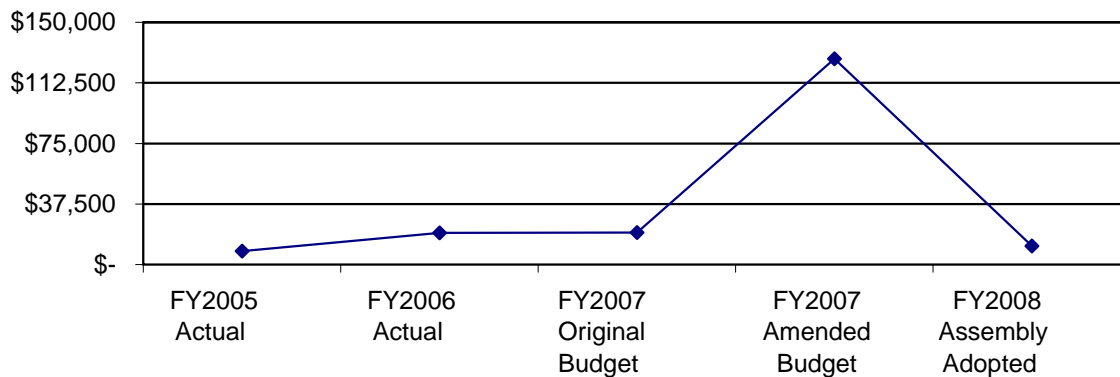
- Complete construction of a two bay fire station in the Lowell Point Service Area as funds allow – including electrical and mechanical functions.
- Complete construction on the 20,000-gallon underground tank, pump/generator building.
- Continue recruitment, training and certification programs for volunteers. Encourage and make attractive to Bear Creek volunteer fire Department to house one of their older pumper trucks at LPVFD.
- Continue to research sources for additional funding through grant applications and special events.
- Continue to repair and maintain existing fire equipment.

PROGRAM CHANGES: Remove emergency medical services from our program until voted on by the LPVFD and the Lowell Point Community.

ACCOMPLISHMENTS: FY2007

- Purchased and installed a boiler for the fire station.
- Achieved significant progress on the inside construction of the fire station (office, training and utility rooms).
- Poured foundation for the floor of the pump house/generator building.
- Continued recruitment, training and certification programs for volunteers.
- Applied for and received a grant from the State for fire station improvements and upgrades.
- Utilized FEMA grant to purchase garage doors, sump pump, air exchange system, training, first responder exams, immunizations, etc.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 213
Department 51510 - Lowell Point Emergency Service Area**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40120 Temporary Wages	\$ -	\$ -	\$ 760	\$ 660	\$ 775	\$ 775	\$ 115	17.42%
40210 FICA	-	-	60	60	61	61	1	1.67%
Total: Personnel	-	-	820	720	836	836	116	16.11%
Supplies								
42110 Office Supplies	-	-	200	200	204	204	4	2.00%
42230 Fuel, Oils and Lubricants	-	-	1,000	1,000	1,020	1,020	20	2.00%
42263 Training Supplies	-	1,100	-	-	-	-	-	-
Total: Supplies	-	1,100	1,200	1,200	1,224	1,224	24	2.00%
Services								
43011 Contractual Services	-	-	-	2,000	-	-	(2,000)	-100.00%
43014 Physical Examinations	-	-	-	20,352	-	-	(20,352)	-100.00%
43110 Communications	196	322	300	300	306	306	6	2.00%
43140 Postage	46	44	50	50	51	51	1	2.00%
43260 Training	-	-	-	22,000	-	-	(22,000)	-100.00%
43310 Advertising	-	-	-	100	-	-	(100)	-100.00%
43510 Insurance Premium	4,146	3,688	3,088	3,088	3,150	3,150	62	2.01%
43610 Utilities	122	714	3,313	3,313	3,379	3,379	66	1.99%
43720 Equipment Maintenance	14	-	1,200	1,200	1,224	1,224	24	2.00%
43780 Buildings/Grounds Maintenance	132	76	1,000	1,000	1,020	1,020	20	2.00%
Total: Services	4,656	4,844	8,951	53,403	9,130	9,130	(44,273)	-82.90%
Capital Outlay								
48311 Machinery and Equipment	-	-	-	21,750	-	-	(21,750)	-100.00%
48514 Firefighting/Rescue Equipment	-	-	-	1,175	-	-	(1,175)	-100.00%
48710 Minor Office Equipment	300	3,100	-	-	-	-	-	-
48740 Minor Machines and Equipment	-	-	-	8,990	-	-	(8,990)	-100.00%
48760 Minor Fire Fighting Equipment	-	-	-	250	-	-	-	-
49125 Remodel	3,429	10,588	7,677	37,882	-	-	(37,882)	-100.00%
Total: Capital Outlay	3,729	13,688	7,677	70,047	-	-	(69,797)	-99.64%
Interdepartmental Charges								
61990 Admin Service Fee	-	-	1,166	2,051	699	349	(1,702)	-82.98%
Total: Interdepartmental Charges	-	-	1,166	2,051	699	349	(1,702)	-82.98%
Department Total	\$ 8,385	\$ 19,632	\$ 19,814	\$ 127,421	\$ 11,889	\$ 11,539	\$ (115,632)	-90.75%

LINE-ITEM EXPLANATIONS

40120 Temporary Wages. Cover costs for a temporary administrative assistant.

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

43610 Utilities. To pay for utilities at the Lowell Point fire station.

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CENTRAL PENINSULA EMERGENCY MEDICAL SERVICE AREA

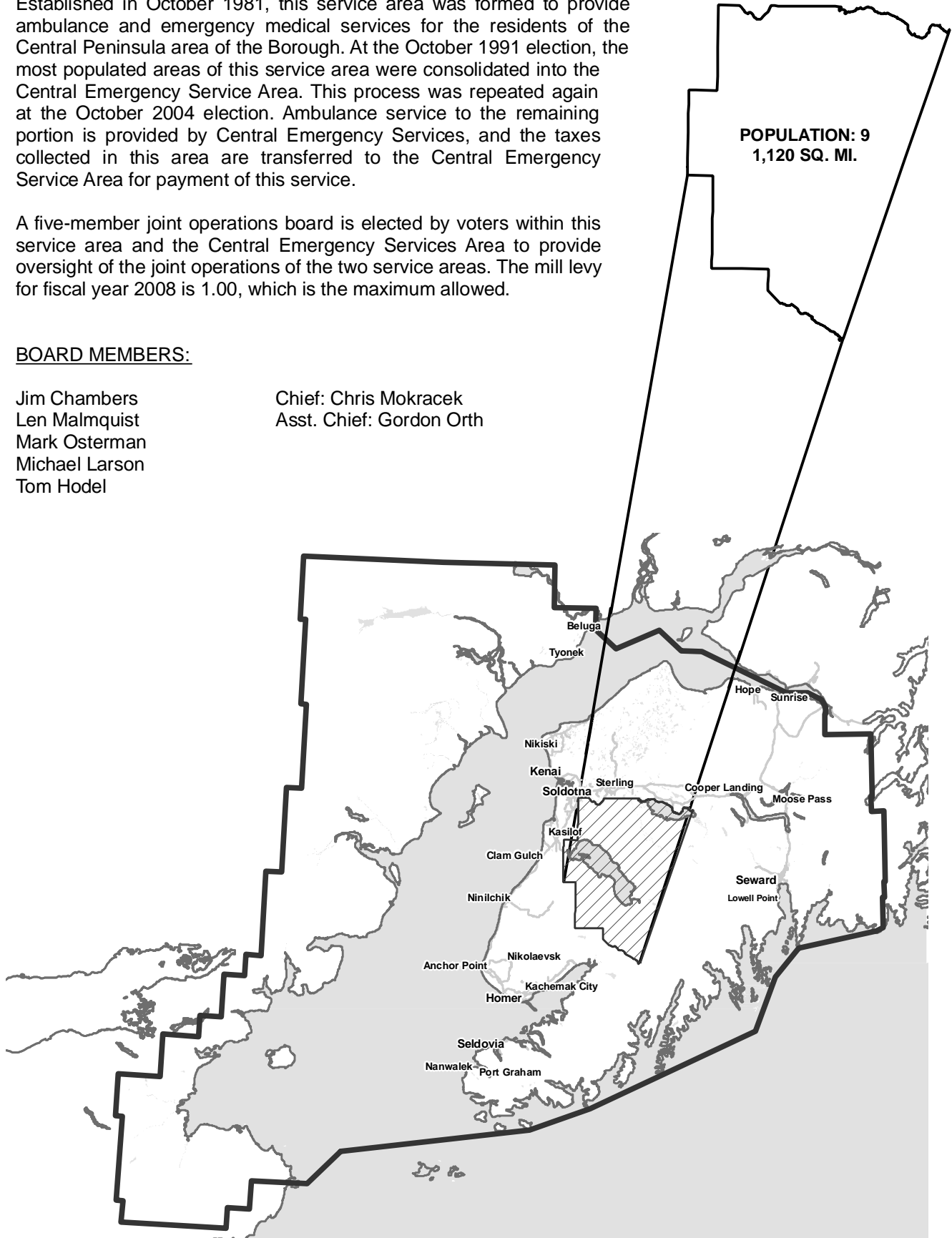
Established in October 1981, this service area was formed to provide ambulance and emergency medical services for the residents of the Central Peninsula area of the Borough. At the October 1991 election, the most populated areas of this service area were consolidated into the Central Emergency Service 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 2008 is 1.00, which is the maximum allowed.

BOARD MEMBERS:

Jim Chambers
Len Malmquist
Mark Osterman
Michael Larson
Tom Hodel

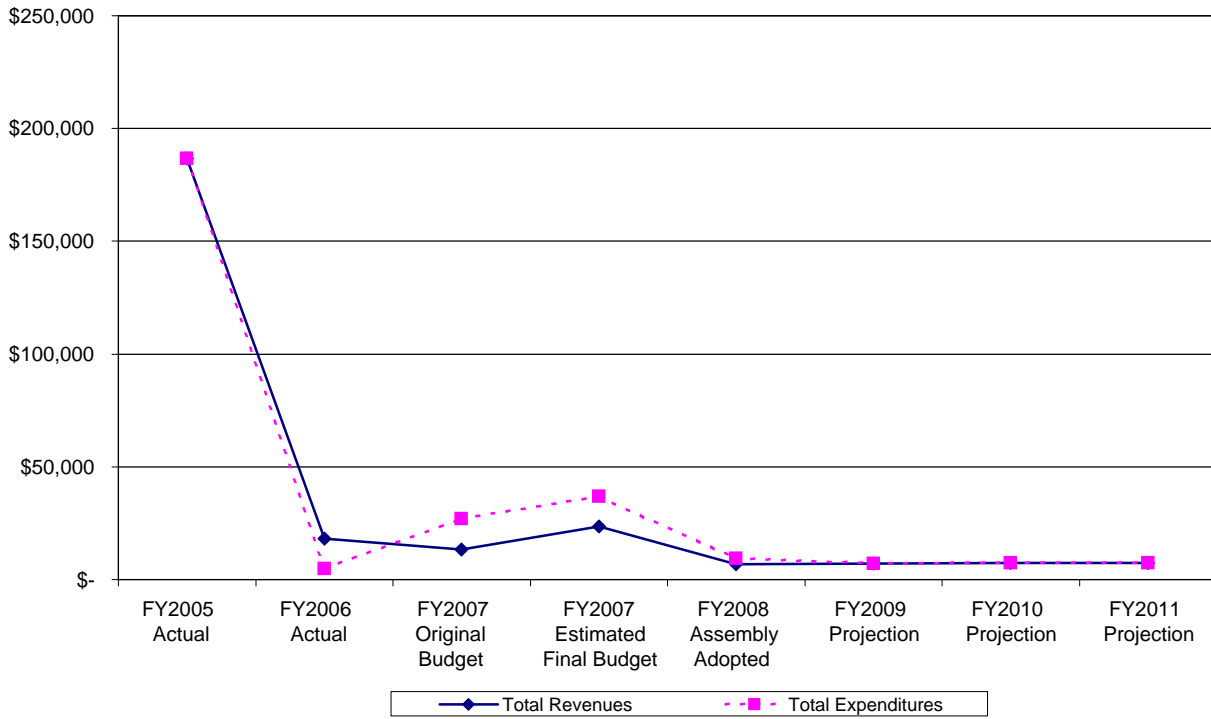
Chief: Chris Mokracek
Asst. Chief: Gordon Orth



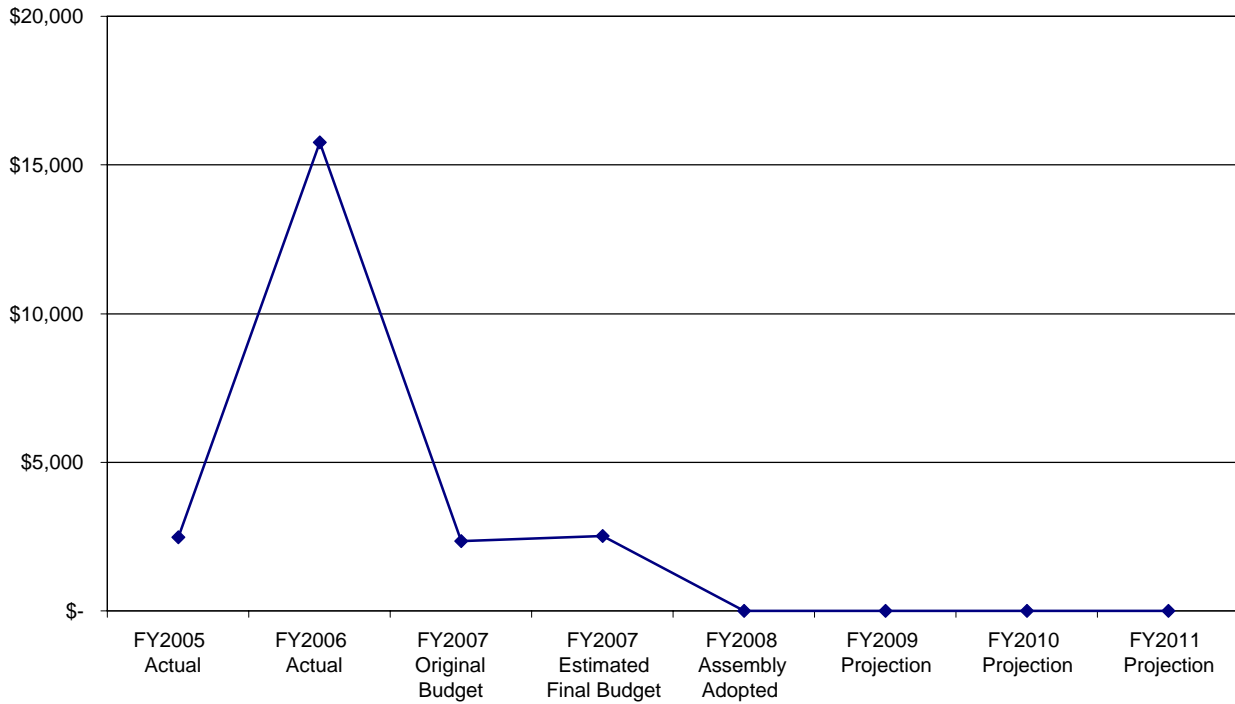
Fund: 220 Central Peninsula Emergency Medical Service Area

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Taxable Value (000's)								
Real	164,884	2,841	3,753	3,753	4,440	4,618	4,802	4,994
Personal	2,398	1,904	2,776	2,776	2,497	2,547	2,598	2,650
Oil & Gas (AS 43.56)	7,060	-	-	-	-	-	-	-
	<u>174,342</u>	<u>4,745</u>	<u>6,529</u>	<u>6,529</u>	<u>6,937</u>	<u>7,165</u>	<u>7,400</u>	<u>7,644</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 167,072	\$ 6,914	\$ 3,753	\$ 3,753	\$ 4,440	\$ 4,525	\$ 4,706	\$ 4,895
Personal	4,743	3,705	2,720	2,989	2,447	2,496	2,546	2,597
Oil & Gas (AS 43.56)	7,060	-	-	-	-	-	-	-
Interest	1,219	924	-	-	-	-	-	-
Motor Vehicle Tax	6,606	6,538	6,836	6,836	-	-	-	-
Total Property Taxes	<u>186,700</u>	<u>18,081</u>	<u>13,309</u>	<u>13,578</u>	<u>6,887</u>	<u>7,021</u>	<u>7,252</u>	<u>7,492</u>
State Revenue	-	-	-	10,000	-	-	-	-
Total Revenues	<u>186,700</u>	<u>18,081</u>	<u>13,309</u>	<u>23,578</u>	<u>6,887</u>	<u>7,021</u>	<u>7,252</u>	<u>7,492</u>
Expenditures:								
Services	-	-	-	9,705	-	-	-	-
Interdepartmental Charges	-	-	-	295	-	-	-	-
Total Expenditures	-	-	-	<u>10,000</u>	-	-	-	-
Operating Transfers To:								
Central Emergency Services	186,700	4,800	26,828	26,828	9,400	7,021	7,252	7,492
Total Operating Transfers	<u>186,700</u>	<u>4,800</u>	<u>26,828</u>	<u>26,828</u>	<u>9,400</u>	<u>7,021</u>	<u>7,252</u>	<u>7,492</u>
Total Expenditures and Operating Transfers	<u>186,700</u>	<u>4,800</u>	<u>26,828</u>	<u>36,828</u>	<u>9,400</u>	<u>7,021</u>	<u>7,252</u>	<u>7,492</u>
Net Results From Operations	-	13,281	(13,519)	(13,250)	(2,513)	-	-	-
Fund Balance Appropriated	-	-	13,519	13,250	2,513	-	-	-
Excess/(Deficit)	-	<u>13,281</u>	-	-	-	-	-	-
Beginning Fund Balance	2,482	2,482	15,861	15,763	2,513	-	-	-
Fund Balance Appropriated	-	-	(13,519)	(13,250)	(2,513)	-	-	-
Surplus From Operations	-	13,281	-	-	-	-	-	-
Ending Fund Balance	<u>2,482</u>	<u>15,763</u>	<u>2,342</u>	<u>2,513</u>	-	-	-	-
Reserved Fund Balance	-	-	-	-	-	-	-	-
Unreserved Fund Balance	2,482	15,763	2,342	2,513	-	-	-	-
Total Fund Balance	<u>\$ 2,482</u>	<u>\$ 15,763</u>	<u>\$ 2,342</u>	<u>\$ 2,513</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CENTRAL PENINSULA EMERGENCY MEDICAL
REVENUES AND EXPENDITURES**



**CENTRAL PENINSULA EMERGENCY MEDICAL
UNRESERVED FUND BALANCE**



Fund: 220 Central Peninsula Emergency Medical
Dept: 52110 Central Peninsula EMSA Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Services	\$ -	\$ -	\$ -	\$ 9,705	\$ -
Interdepartmental Charges	-	-	-	295	-
Total Expenditures	-	-	-	10,000	-
Operating Transfers To:					
Special Revenue Fund:					
Central Emergency Service Area	186,700	4,800	26,828	26,828	9,400
Total Operating Transfers	186,700	4,800	26,828	26,828	9,400
Total Expenditures and Operating Transfers	<u>\$ 186,700</u>	<u>\$ 4,800</u>	<u>\$ 26,828</u>	<u>\$ 36,828</u>	<u>\$ 9,400</u>

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Emergency medical services for the Central Peninsula Emergency Medical Service Area (CPEMSA) are provided by Central Emergency Services with compensation provided by the transfer of funds collected by a one mill levy in the CPEMSA.

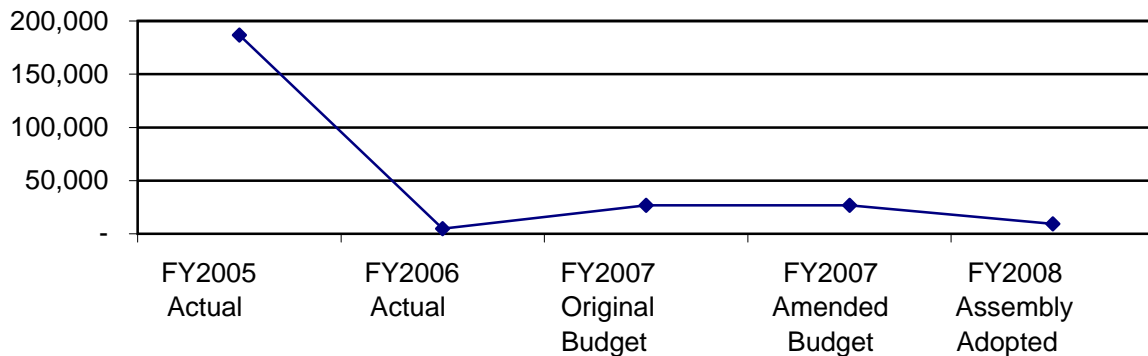
This service area size was greatly reduced during fiscal year 2005 with the induction of most of the service area into the Central Emergency Service Area.

FY2008 OBJECTIVES: See Central Emergency Service Area budget.

PROGRAM CHANGES: None.

PERFORMANCE MEASURES: See Central Emergency Service Area budget.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Services								
43011 Contractual Services	\$ -		\$ -	\$ 9,705	\$ -	\$ -	\$ (9,705)	-100.00%
Total Services	-	-	-	9,705	-	-	(9,705)	-100.00%
Transfers								
50211 Tfr Central Emergency Services	186,700	4,800	26,828	26,828	9,400	9,400	(17,428)	-64.96%
Total: Transfers	186,700	4,800	26,828	26,828	9,400	9,400	(17,428)	-64.96%
Interdepartmental Charges								
61990 Admin Service Fee	-	-	-	295	-	-	(295)	-100.00%
Total: Interdepartmental Charges	-	-	-	295	-	-	(295)	-100.00%
Department Total	\$ 186,700	\$ 4,800	\$ 26,828	\$ 36,828	\$ 9,400	\$ 9,400	\$ (27,428)	-74.48%

LINE-ITEM EXPLANATION

50211 Transfer to Central Emergency Services fund. Transfer funding to CES for providing emergency medical services for the CP EMSA. See CES for description of activity.

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NORTH PENINSULA RECREATION SERVICE AREA

The recreation service area was formed to provide recreation services for the Nikiski and Tyonek area residents. Established in 1974, five elected members serve on its board. The service area has six full-time employees, one 3/4 time and two permanent part-time positions. Programs include youth basketball, volleyball, flag football, dodge ball, hockey, teen night, open gym schedule, and arts and crafts. The service area sponsors "Family Fun" in June as a community wide gathering. The Boys & Girls Club of South Central Alaska provides the recreation for Tyonek.

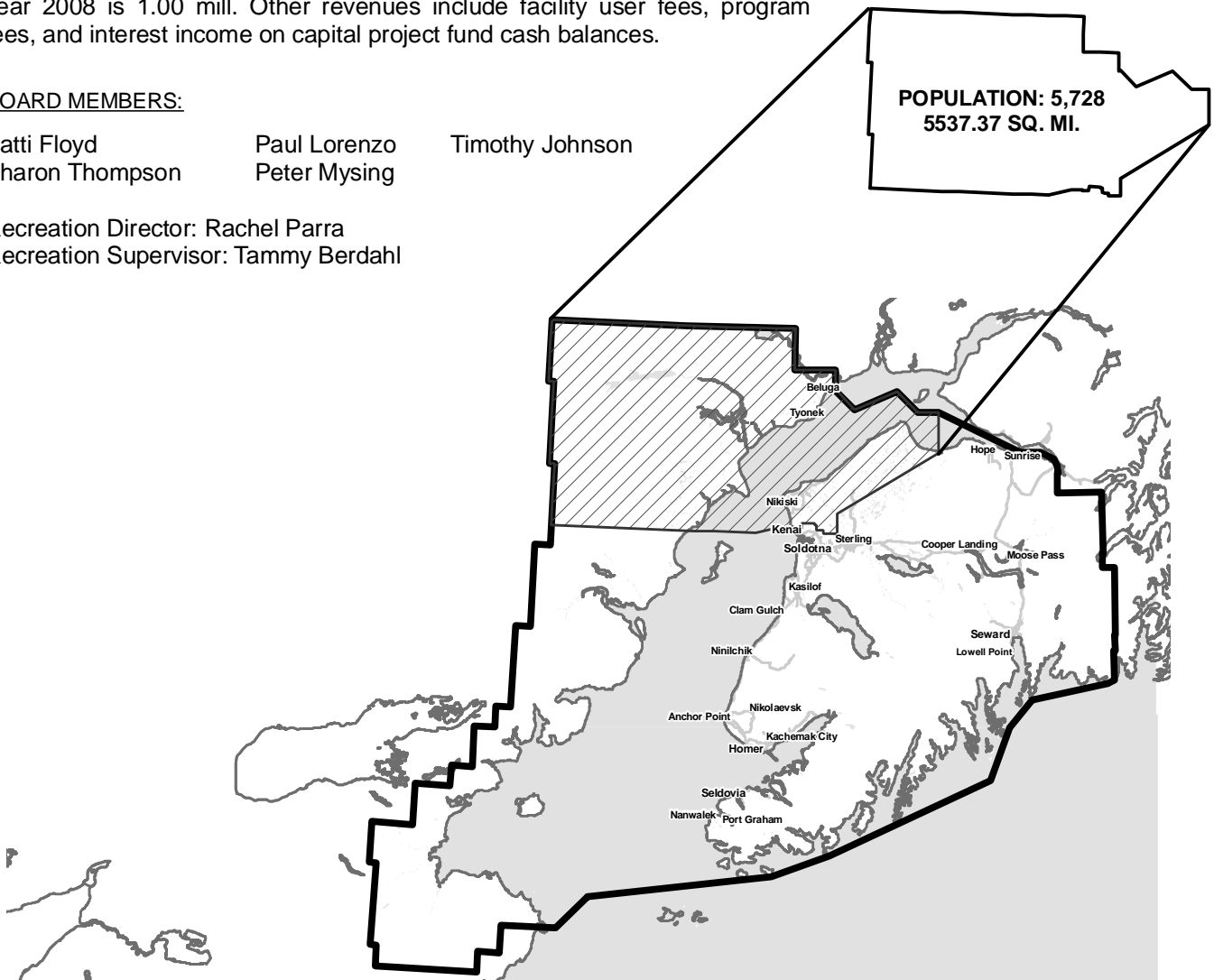
Facilities in Nikiski, operated/owned by the North Peninsula Recreation Service Area, consist of an enclosed swimming pool with waterslide, multipurpose fields, a covered natural ice rink, two running trails, skateboard park and two racquetball courts with exercise area and a community center. In May 1993, the service area voters approved a \$3 million bond issue to plan, design, and constructing renovations to the pool facility. The construction was completed in August 1994 and the bond was paid off in fiscal year 2004. In 1996, the Jason Peterson Memorial Ice Rink was covered and enclosed on three sides. The addition of two warm-up huts and a maintenance facility was completed in 1997. In 1999, the service area purchased 60 acres, adjacent to the existing complex, for future expansion. In 2004 the Nikiski Elementary School closed and became vacant. The service area had adopted the vacant school as our "Nikiski Community Recreation Center" (NCRC). The NCRC currently includes a Teen Center, Full Swing Golf Simulator, Gymnasium used for sporting activities and leagues, and a banquet room and classroom space used for rentals for small and large group gatherings. Plans for future limited renovation of the Nikiski Community Recreation Center are on the drawing board. This would provide additional square footage for programs and facility use.

Revenues are derived primarily through property tax. The mill rate for fiscal year 2008 is 1.00 mill. Other revenues include facility user fees, program fees, and interest income on capital project fund cash balances.

BOARD MEMBERS:

Patti Floyd Paul Lorenzo Timothy Johnson
Sharon Thompson Peter Mysing

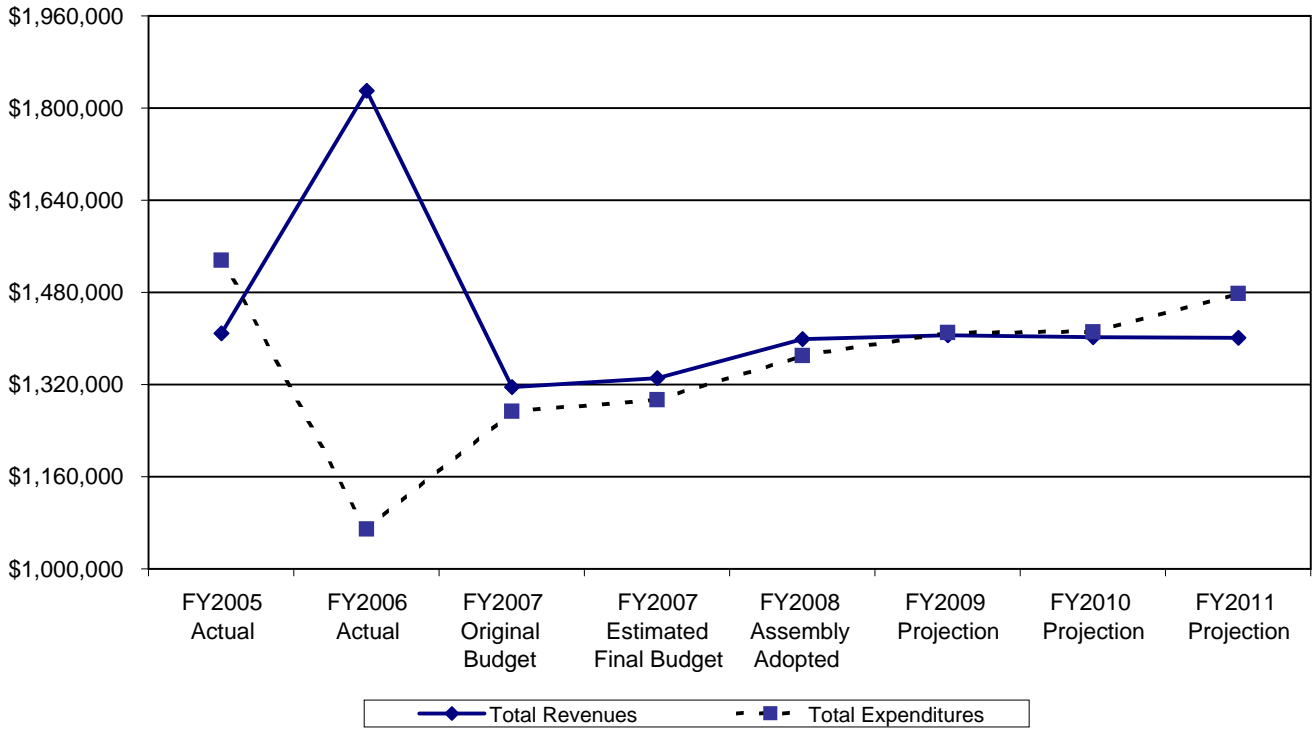
Recreation Director: Rachel Parra
Recreation Supervisor: Tammy Berdahl



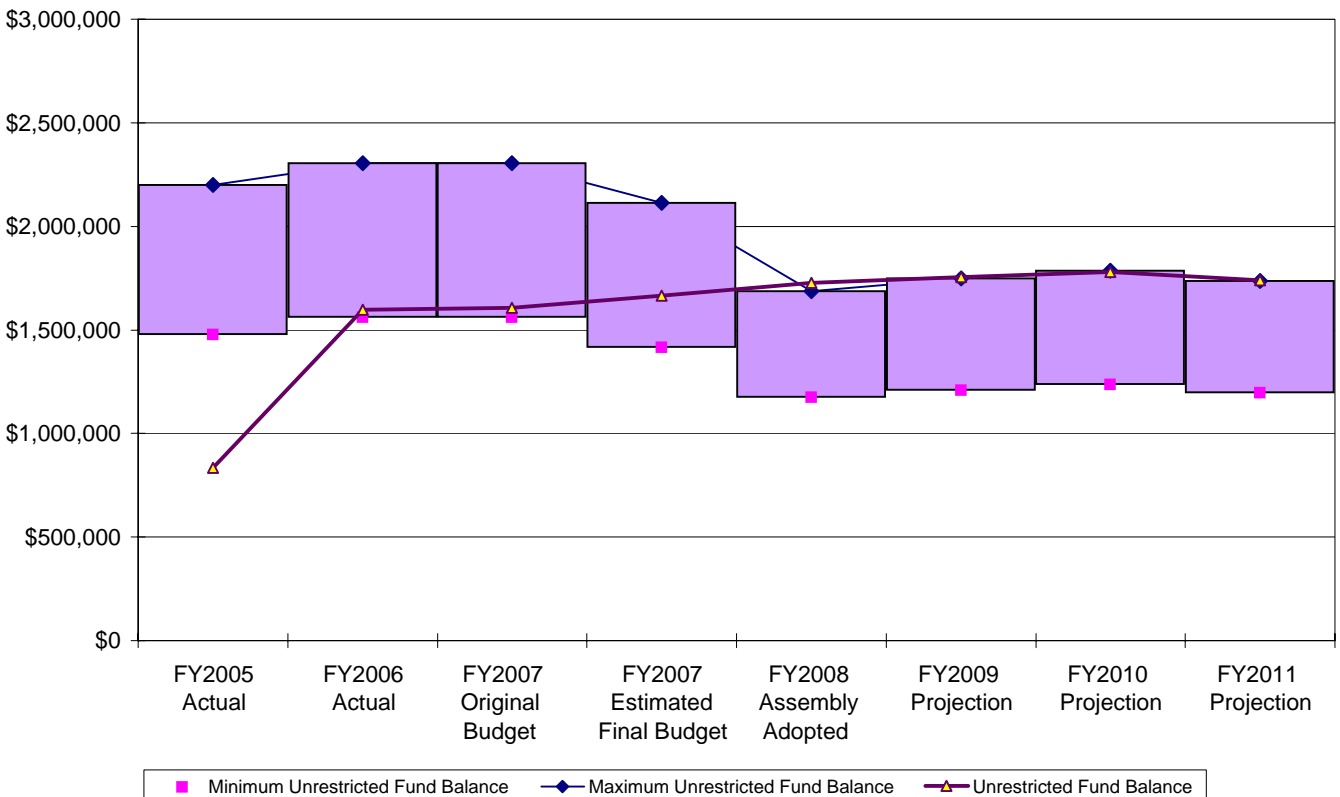
Fund: 225 North Peninsula Recreation Service Area

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Taxable Value (000's)								
Real	615,721	600,838	615,368	615,368	642,885	655,743	668,858	682,235
Personal	34,486	37,686	36,886	36,886	34,384	35,072	35,773	36,489
Oil & Gas (AS 43.56)	546,134	453,530	434,530	434,530	457,697	443,966	421,768	400,679
	<u>1,196,341</u>	<u>1,092,054</u>	<u>1,086,784</u>	<u>1,086,784</u>	<u>1,134,966</u>	<u>1,134,780</u>	<u>1,126,398</u>	<u>1,119,403</u>
Mill Rate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Revenues:								
Property Taxes								
Real	\$ 615,241	\$ 594,719	\$ 615,368	\$ 615,368	\$ 642,885	\$ 655,743	\$ 668,858	\$ 682,235
Personal	36,536	38,588	36,148	36,148	33,696	34,370	35,058	35,759
Oil & Gas (AS 43.56)	573,174	449,089	434,530	434,530	457,697	443,966	421,768	400,679
Interest	3,924	1,923	4,397	4,397	4,573	4,756	4,851	4,948
Motor Vehicle Tax	14,997	14,791	15,467	15,467	15,467	15,931	16,409	16,901
Total Property Taxes	<u>1,243,872</u>	<u>1,099,110</u>	<u>1,105,910</u>	<u>1,105,910</u>	<u>1,154,318</u>	<u>1,154,766</u>	<u>1,146,944</u>	<u>1,140,522</u>
State Revenue	-	12,848	-	15,088	-	-	-	-
Interest Earnings	-	-	43,679	43,679	74,950	77,710	78,995	80,135
Other Revenue	164,560	168,122	166,485	166,485	169,815	173,211	176,675	180,209
Total Revenues	<u>1,408,432</u>	<u>1,280,080</u>	<u>1,316,074</u>	<u>1,331,162</u>	<u>1,399,083</u>	<u>1,405,687</u>	<u>1,402,614</u>	<u>1,400,866</u>
Other Financing Sources:								
Transfer From Other Funds	-	550,000	-	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>550,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>1,408,432</u>	<u>1,830,080</u>	<u>1,316,074</u>	<u>1,331,162</u>	<u>1,399,083</u>	<u>1,405,687</u>	<u>1,402,614</u>	<u>1,400,866</u>
Expenditures:								
Personnel	602,715	592,483	672,262	687,350	707,111	735,395	764,811	795,404
Supplies	85,002	85,408	100,950	108,069	100,950	102,969	105,028	107,129
Services	271,653	336,853	375,595	369,061	445,240	454,145	463,228	472,492
Capital Outlay	8,436	3,766	2,500	7,400	2,500	2,550	2,601	2,653
Interdepartmental Charges	17,947	-	71,957	71,957	39,335	40,471	41,740	43,052
Total Expenditures	<u>985,753</u>	<u>1,018,510</u>	<u>1,223,264</u>	<u>1,243,837</u>	<u>1,295,136</u>	<u>1,335,530</u>	<u>1,335,668</u>	<u>1,377,678</u>
Operating Transfers To:								
Capital Projects Fund	550,000	50,000	50,000	50,000	75,000	75,000	75,000	100,000
Total Operating Transfers	<u>550,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>100,000</u>
Total Expenditures and Operating Transfers	<u>1,535,753</u>	<u>1,068,510</u>	<u>1,273,264</u>	<u>1,293,837</u>	<u>1,370,136</u>	<u>1,410,530</u>	<u>1,410,668</u>	<u>1,477,678</u>
Net Results From Operations	(127,321)	761,570	42,810	37,325	28,947	(4,843)	(8,054)	(76,812)
Projected Lapse (2.5%)	-	-	30,582	31,096	32,378	33,388	33,392	34,442
Fund Balance Appropriated	127,321	-	-	-	-	-	-	42,370
Excess/(Deficit)	<u>-</u>	<u>761,570</u>	<u>73,392</u>	<u>68,421</u>	<u>61,325</u>	<u>28,545</u>	<u>25,337</u>	<u>-</u>
Beginning Fund Balance	962,896	835,575	1,533,254	1,597,145	1,665,566	1,726,891	1,755,436	1,780,773
Fund Balance Appropriated	(127,321)	-	-	-	-	-	-	(42,370)
Surplus From Operations	-	761,570	73,392	68,421	61,325	28,545	25,337	-
Ending Fund Balance	<u>835,575</u>	<u>1,597,145</u>	<u>1,606,646</u>	<u>1,665,566</u>	<u>1,726,891</u>	<u>1,755,436</u>	<u>1,780,773</u>	<u>1,738,403</u>
Reserved Fund Balance	667	667	-	-	-	-	-	-
Unreserved Fund Balance	834,908	1,596,478	1,606,646	1,665,566	1,726,891	1,755,436	1,780,773	1,738,403
Total Fund Balance	<u>\$ 835,575</u>	<u>\$ 1,597,145</u>	<u>\$ 1,606,646</u>	<u>\$ 1,665,566</u>	<u>\$ 1,726,891</u>	<u>\$ 1,755,436</u>	<u>\$ 1,780,773</u>	<u>\$ 1,738,403</u>

NORTH PENINSULA RECREATION REVENUES AND EXPENDITURES



NORTH PENINSULA RECREATION UNRESERVED FUND BALANCE



Fund: 225 North Peninsula Recreation Service Area
Dept: 61110 North Peninsula Recreation Service Area Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 602,715	\$ 592,483	\$ 672,262	\$ 687,350	\$ 707,111
Supplies	85,002	85,408	100,950	108,069	100,950
Services	271,653	336,853	375,595	369,061	445,240
Capital Outlay	8,436	3,766	2,500	7,400	2,500
Interdepartmental Charges	17,947	-	71,957	71,957	39,335
Total Expenditures	985,753	1,018,510	1,223,264	1,243,837	1,295,136
Operating Transfers To:					
Capital Projects Fund	550,000	50,000	50,000	50,000	75,000
Total Operating Transfers	550,000	50,000	50,000	50,000	75,000
Total Expenditures and Operating Transfers	\$ 1,535,753	\$ 1,068,510	\$ 1,273,264	\$ 1,293,837	\$ 1,370,136
Full Time Equivalents	13.50	13.25	13.25	13.25	13.25

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: 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 raquetball/wallyball courts, Jason Peterson Memorial Hockey Rink, Nikiski Community trails and Nikiski Pool trails, Multipurpose fields, and the Nikiski Community Recreation Center (NCRC).

FY2008 OBJECTIVES:

- Promote use of the NCRC through programs and community use.
- Develop teen center programs at the NCRC.
- Replace pool surge tank and high rate sand filters.
- Update policy and procedure manuals for staff.

PROGRAM CHANGES:

- Increased hours of operations at NCRC to accommodate programs.

ACCOMPLISHMENTS: FY2007

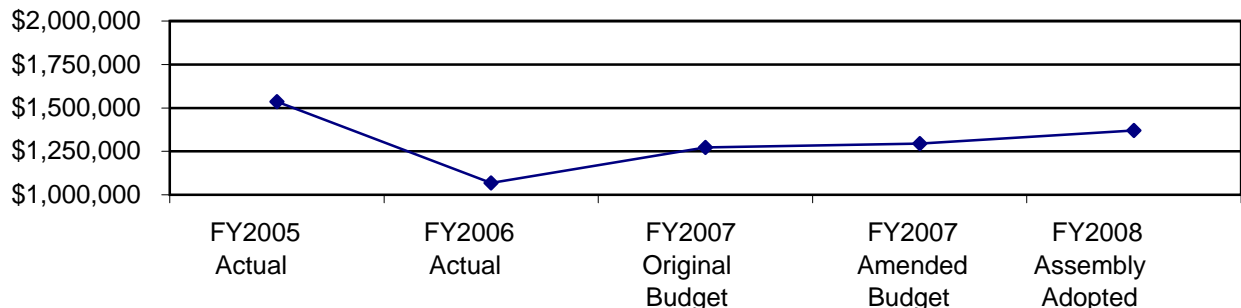
- Installed full swing golf simulator.
- Installed Ultra-violet disinfection system at pool.
- Installed new reader board & signage at NCRC.
- Staff training in CPR.

PERFORMANCE MEASURES-Participants Served:

	2006 <u>Actual</u>	2007 <u>Projected</u>	2008 <u>Estimated</u>
Nikiski Pool	51,059	55,000	55,000
Recreation *	420	500	500
Courts/Exercise	1,000	1,100	1,110
Summer Camp	419	500	500
Other Programs	1,780	2,120	2,620

*Includes: Arts & Crafts, flag football, Basketball, Volleyball, and Dodge ball

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 225

Department 61110 - North Peninsula Recreation Administration

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 284,180	\$ 276,626	\$ 298,061	\$ 298,061	\$ 317,765	\$ 317,765	\$ 19,704	6.61%
40120 Temporary Wages	118,400	108,606	146,939	146,939	146,942	146,942	3	0.00%
40130 Overtime Wages	1,868	1,874	2,561	2,561	2,726	2,726	165	6.44%
40210 FICA	34,174	33,697	33,750	33,750	39,157	39,157	5,407	16.02%
40221 PERS	38,903	49,980	70,722	85,810	123,631	72,744	(13,066)	-15.23%
40321 Health Insurance	89,061	85,521	89,125	89,125	92,690	92,690	3,565	4.00%
40322 Life Insurance	738	672	776	776	827	827	51	6.57%
40410 Leave	30,719	27,496	26,221	26,221	29,254	29,254	3,033	11.57%
40411 Sick Leave	4,048	2,604	4,107	4,107	5,006	5,006	899	21.89%
40511 Other Benefits	624	5,407	-	-	-	-	-	-
Total: Personnel	602,715	592,483	672,262	687,350	757,998	707,111	19,761	2.87%
Supplies								
42110 Office Supplies	2,220	2,784	3,800	3,800	3,800	3,800	-	0.00%
42120 Computer Software	-	210	750	350	750	750	400	114.29%
42210 Operating Supplies	56,434	47,429	60,000	64,964	60,000	60,000	(4,964)	-7.64%
42230 Fuel, Oils and Lubricants	1,656	2,169	3,000	2,500	3,000	3,000	500	20.00%
42250 Uniforms	3,581	2,217	2,400	2,400	2,400	2,400	-	0.00%
42310 Repair/Maint Supplies	9,736	20,698	22,000	23,755	22,000	22,000	(1,755)	-7.39%
42360 Motor Vehicle Supplies	-	13	1,000	300	1,000	1,000	700	233.33%
42410 Small Tools	1,923	990	1,000	1,000	1,000	1,000	-	0.00%
42960 Recreational Supplies	9,452	8,898	7,000	9,000	7,000	7,000	(2,000)	-22.22%
Total: Supplies	85,002	85,408	100,950	108,069	100,950	100,950	(7,119)	-6.59%
Services								
43011 Contractual Services	25,264	26,304	27,000	26,000	29,890	29,890	3,890	14.96%
43014 Physical Examinations	333	417	1,000	-	1,000	1,000	1,000	-
43110 Communications	6,280	5,759	5,500	5,500	5,500	5,500	-	0.00%
43140 Postage	1,519	1,635	4,000	1,500	4,000	4,000	2,500	166.67%
43210 Transportation/Subsistence	11,215	11,822	12,398	12,398	12,800	12,800	402	3.24%
43260 Training	2,816	2,950	2,600	3,000	3,000	3,000	-	0.00%
43310 Advertising	6,852	6,441	5,500	6,500	6,000	6,000	(500)	-7.69%
43410 Printing	200	258	2,800	800	2,800	2,800	2,000	250.00%
43510 Insurance Premium	41,692	57,487	55,597	55,597	53,585	53,585	(2,012)	-3.62%
43610 Utilities	131,022	153,533	165,200	165,200	206,500	206,500	41,300	25.00%
43750 Vehicle Maintenance	-	1,673	1,500	2,600	1,500	1,500	(1,100)	-42.31%
43780 Buildings/Grounds Maintenance	36,921	30,857	48,000	47,966	48,000	48,000	34	0.07%
43810 Rents and Operating Leases	3,076	33,897	37,500	37,500	63,665	63,665	26,165	69.77%
43920 Dues and Subscriptions	968	670	1,000	1,000	1,000	1,000	-	0.00%
43960 Recreation Program Expenses	3,495	3,150	6,000	3,500	6,000	6,000	2,500	71.43%
Total: Services	271,653	336,853	375,595	369,061	445,240	445,240	76,179	20.64%
Capital Outlay								
48710 Minor Office Equipment	1,883	430	-	2,900	-	-	(2,900)	-100.00%
48740 Minor Machines & Equipment	5,332	-	-	2,500	-	-	(2,500)	-100.00%
48755 Minor Recreational Equipment	1,221	3,336	2,500	2,000	2,500	2,500	500	25.00%
Total: Capital Outlay	8,436	3,766	2,500	7,400	2,500	2,500	(4,900)	-66.22%
Transfers								
50459 North Pen Rec Capital Projects	550,000	50,000	50,000	50,000	75,000	75,000	25,000	50.00%
Total: Transfers	550,000	50,000	50,000	50,000	75,000	75,000	25,000	50.00%
Interdepartmental Charges								
60000 Charges (To)/From Other Depts.	17,947	-	-	-	-	-	-	-
61990 Admin Service Fee	-	-	71,957	71,957	78,670	39,335	(32,622)	-45.34%
Total: Interdepartmental Charges	17,947	-	71,957	71,957	78,670	39,335	(32,622)	-45.34%
Department Total	\$ 1,535,753	\$ 1,068,510	\$ 1,273,264	\$ 1,293,837	\$ 1,460,358	\$ 1,370,136	\$ 76,299	5.90%

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, Shift Supervisor, Secretary, 1 ¼ lifeguards, and a ½ time Instructor-Lifeguard.

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 (\$7,550), and miscellaneous smaller contracts (\$8,340).

43610 Utilities. Increased 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 Nikiski Community Recreation Center to the Borough's Land Management fund. Increase due to additional square footage and increase in utility cost.

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

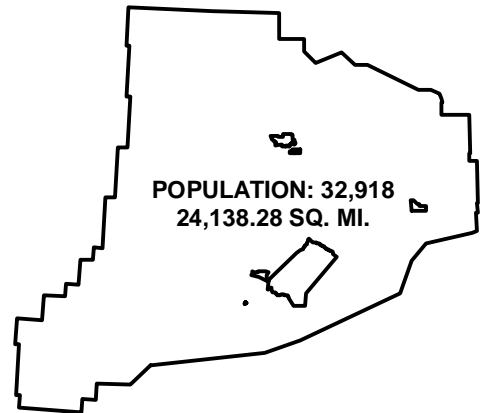
61990 Admin Service Fee. Fees charged to service area and departments to cover a portion of the costs associated with providing general government services.

FOR CAPITAL PROJECTS INFORMATION ON THIS Department - SEE THE CAPITAL PROJECTS SECTION - PAGES 292-293 & 308

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 six staff oversee the maintenance.

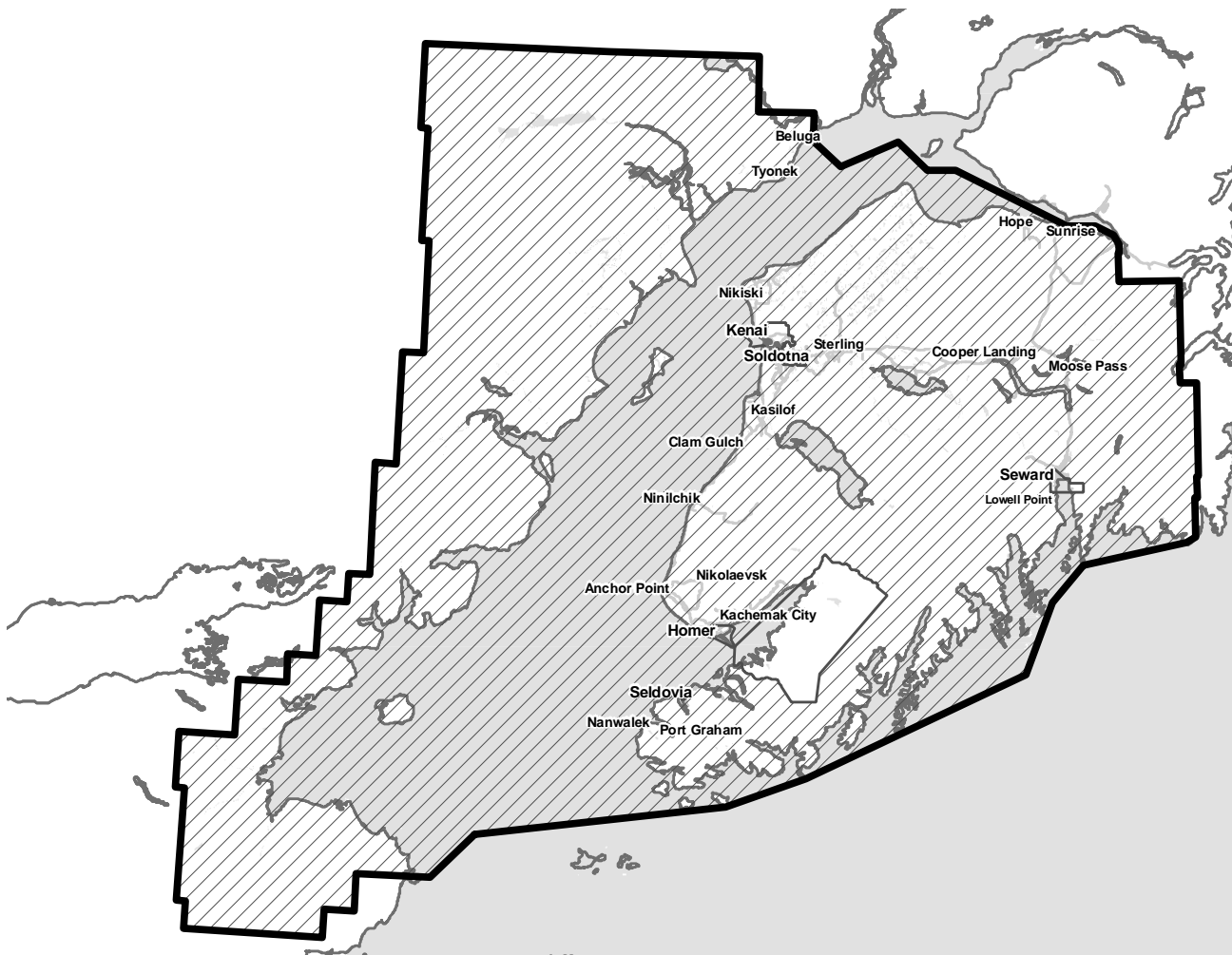
The mill levy for fiscal year 2008 is set at 1.3 mills. In addition to tax revenues, funding is allocated from state revenue sharing based on the number of road miles serviced by the Road Service Area.



BOARD MEMBERS:

Norm Blakeley
John Bonk
Cam Shafer
Stan A. (Sam) McLane
Joseph Ross
Michael Peek
Ronald Wille

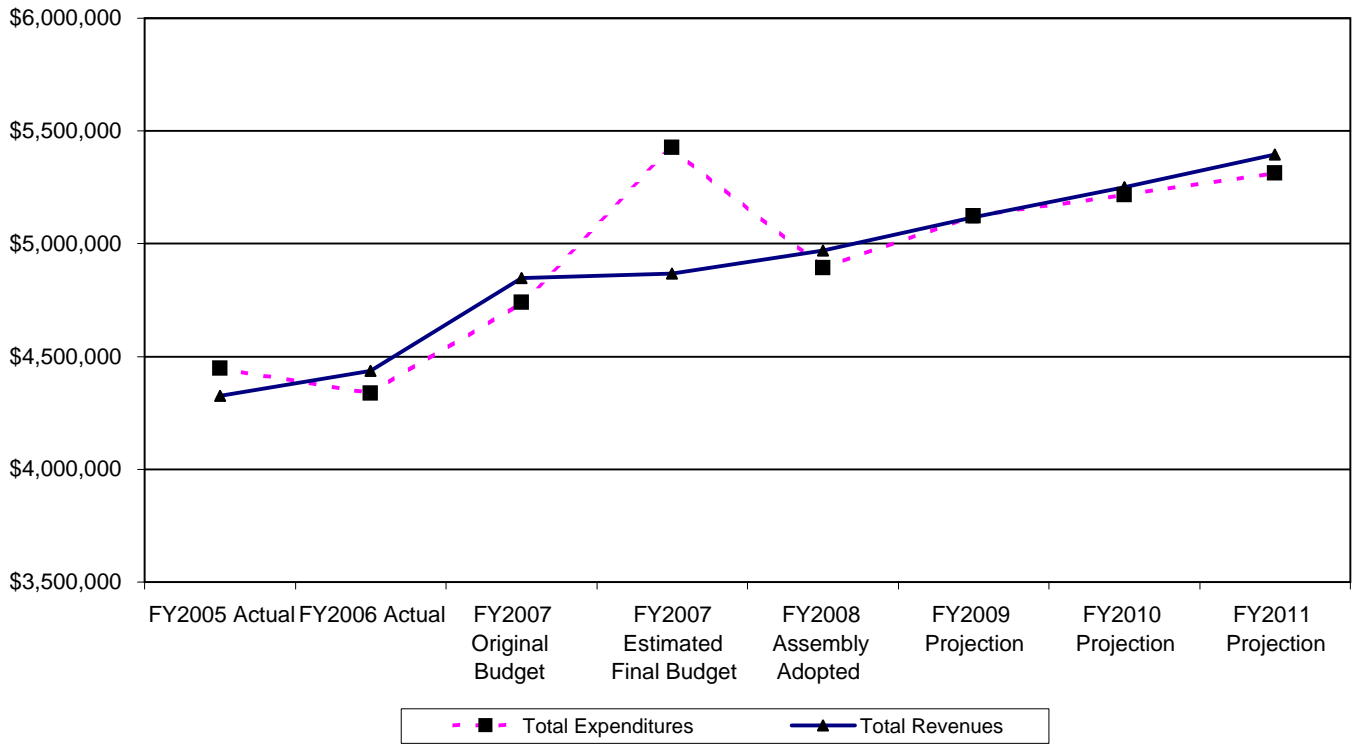
Roads Director: Gary Davis



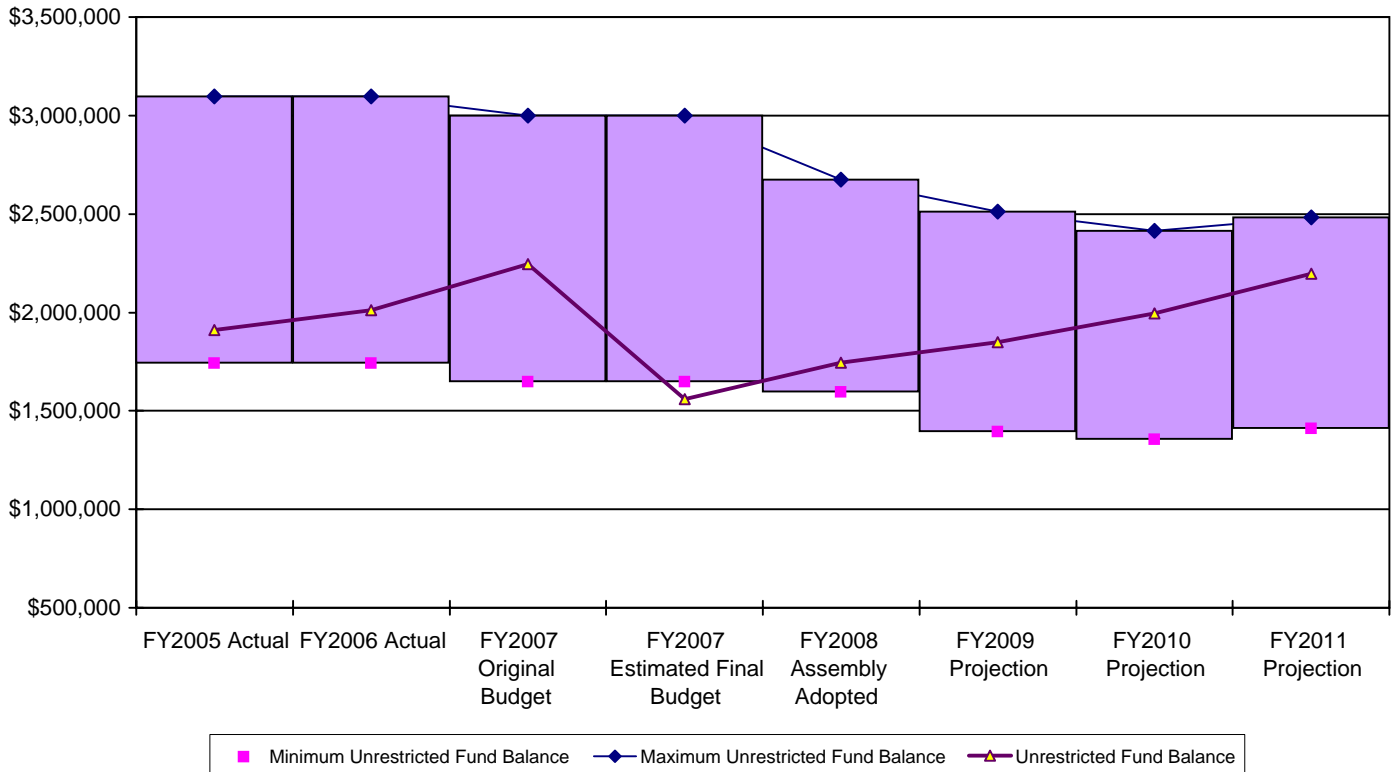
Fund: 236 Road Service Area

Fund Budget:								
	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Taxable Value (000's)								
Real	2,258,500	2,427,010	2,648,634	2,648,634	2,974,827	3,093,820	3,217,573	3,346,276
Personal	92,663	113,500	102,685	102,685	100,671	102,684	104,738	106,833
Oil & Gas (AS 43.56)	606,769	544,881	538,136	538,136	588,277	570,629	542,097	514,992
	2,957,932	3,085,391	3,289,455	3,289,455	3,663,775	3,767,133	3,864,408	3,968,101
Mill Rate	1.50	1.40	1.40	1.40	1.30	1.30	1.30	1.30
Revenues:								
Property Taxes								
Real	\$ 3,165,804	\$ 3,375,371	\$ 3,708,088	\$ 3,708,088	\$ 3,867,275	\$ 4,021,966	\$ 4,182,845	\$ 4,350,159
Personal	147,227	156,729	140,884	140,884	128,255	130,820	133,436	136,105
Oil & Gas (AS 43.56)	882,444	762,003	753,390	753,390	764,760	741,817	704,726	669,490
Interest	16,111	12,728	9,205	9,205	9,521	9,789	10,042	10,312
Motor Vehicle Tax	114,157	112,884	130,924	130,924	130,924	133,483	136,153	138,876
Total Property Taxes	4,325,743	4,419,715	4,742,491	4,742,491	4,900,735	5,037,875	5,167,202	5,304,942
State Revenue	-	16,651	-	18,987	-	-	-	-
Interest Earnings	-	-	106,336	106,336	70,171	78,577	83,219	89,837
Total Revenues	4,325,743	4,436,366	4,848,827	4,867,814	4,970,906	5,116,452	5,250,421	5,394,779
Expenditures:								
Personnel	574,474	620,469	654,799	677,271	680,795	708,027	736,348	765,802
Supplies	26,176	32,331	30,500	69,825	66,600	67,932	69,291	70,677
Services	2,402,041	2,604,764	2,581,072	2,512,858	2,719,092	2,773,474	2,828,943	2,885,522
Capital Outlay	46,180	7,281	38,500	63,955	38,000	38,760	39,535	40,326
Interdepartmental Charges	-	64	206,554	206,554	109,594	112,131	114,816	117,573
Total Expenditures	3,048,871	3,264,909	3,511,425	3,530,463	3,614,081	3,700,324	3,788,933	3,879,900
Operating Transfers To:								
Capital Projects Fund	1,400,000	755,955	1,000,000	1,666,153	1,250,000	1,250,000	1,250,000	1,250,000
Special Revenue Fund	-	316,149	228,863	228,863	28,430	174,000	178,080	182,242
Total Operating Transfers	1,400,000	1,072,104	1,228,863	1,895,016	1,278,430	1,424,000	1,428,080	1,432,242
Total Expenditures and Operating Transfers	4,448,871	4,337,013	4,740,288	5,425,479	4,892,511	5,124,324	5,217,013	5,312,142
Net Results From Operations	(123,128)	99,353	108,539	(557,665)	78,395	(7,872)	33,408	82,637
Projected Lapse (3%)	-	-	105,343	105,914	108,422	111,010	113,668	116,397
Fund Balance Appropriated	123,128	-	-	451,751	-	-	-	-
Excess/(Deficit)	-	99,353	213,882	-	186,817	103,138	147,076	199,034
Beginning Fund Balance	2,034,875	1,911,747	2,030,716	2,011,100	1,559,349	1,746,166	1,849,304	1,996,380
Fund Balance Appropriated	(123,128)	-	-	(451,751)	-	-	-	-
Surplus From Operations	-	99,353	213,882	-	186,817	103,138	147,076	199,034
Ending Fund Balance	1,911,747	2,011,100	2,244,598	1,559,349	1,746,166	1,849,304	1,996,380	2,195,414
Reserved Fund Balance	-	-	-	-	-	-	-	-
Unreserved Fund Balance	1,911,747	2,011,100	2,244,598	1,559,349	1,746,166	1,849,304	1,996,380	2,195,414
Total Fund Balance	\$ 1,911,747	\$ 2,011,100	\$ 2,244,598	\$ 1,559,349	\$ 1,746,166	\$ 1,849,304	\$ 1,996,380	\$ 2,195,414

**ROAD SERVICE AREA
REVENUES AND EXPENDITURES**



**ROAD SERVICE AREA
UNRESERVED FUND BALANCE**



Fund: 236	Roads Fund
Dept: 33950	Road Service Area

Department Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 574,474	\$ 620,469	\$ 654,799	\$ 677,271	\$ 680,795
Supplies	26,176	32,331	30,500	69,825	66,600
Services	2,402,041	2,604,764	2,581,072	2,512,858	2,719,092
Capital Outlay	46,180	7,281	38,500	63,955	38,000
Interdepartmental Charges	-	64	206,554	206,554	109,594
Total Expenditures	3,048,871	3,264,909	3,511,425	3,530,463	3,614,081
Operating Transfers To:					
Capital Projects Fund	1,400,000	755,955	1,000,000	1,666,153	1,250,000
Special Revenue Fund	-	316,149	228,863	228,863	28,430
Total Operating Transfers	1,400,000	1,072,104	1,228,863	1,895,016	1,278,430
Total Expenditures and Operating Transfers	\$ 4,448,871	\$ 4,337,013	\$ 4,740,288	\$ 5,425,479	\$ 4,892,511
Staffing History:	6.00	7.00	7.00	7.00	7.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Provide appropriate summer and winter road maintenance on roads included on our maintenance system, upgrade maintained roads to Road Service Area standards through the capital improvement projects (CIP) program, administer right-of-way permit system, and assist the public in right-of-way concerns. Administer dust control program and abandoned vehicle policy. Install all road signage as needed.

- Expanded dust control program to include 162 miles of gravel road to receive calcium chloride.
- Certified 5 miles of road into maintenance program.

PROGRAM CHANGES: None

PERFORMANCE MEASURES:

*Average FY07 maintenance cost per mile is \$3,215

FY2008 OBJECTIVES:

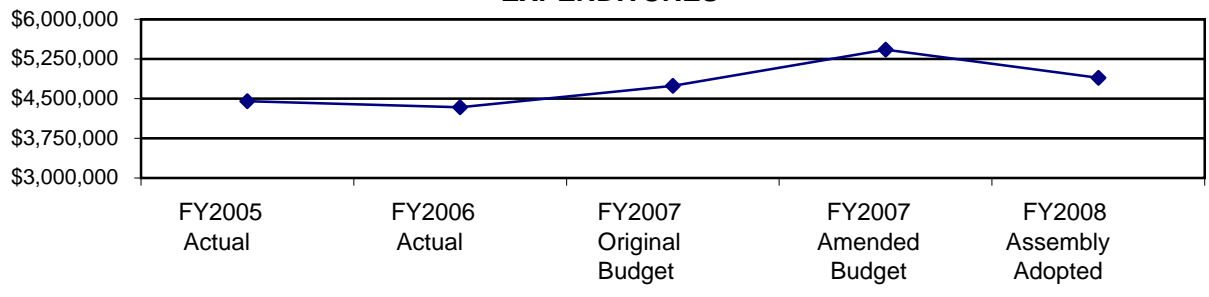
- Perform CIP upgrades to ten roads.
- Expend Federal and State grant funds for designated road projects.
- Pursue and complete proposed road swap program with State of Alaska Dept. of Transportation and Public Facilities.
- Expand dust control program.
- Continue to implement street name change program.

ACCOMPLISHMENTS: FY2007

- Completed seven CIP's that brought nine roads up to standards.
- Contracted with consultant to perform environmental work on Keystone Drive.
- Completed recommended update of road standards.

	2005 <u>Actual</u>	2006 <u>Actual</u>	2007 <u>Estimated</u>	2008 <u>Projected</u>
Right of Way Permits Issued	212	206	200	200
Abandoned Vehicles Removed	9	13	25	25
Dust Control Mileage	148	162	170	170
Roads Upgraded To RSA Standards	7	9	9	13
Street Signs Replaced		396	500	400

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 342,407	\$ 361,906	\$ 373,140	\$ 373,140	\$ 390,465	\$ 390,465	\$ 17,325	4.64%
40120 Temporary Wages	18,767	17,682	19,141	25,126	19,141	19,141	(5,985)	-23.82%
40130 Overtime Wages	1,876	2,038	4,999	2,499	5,666	5,666	3,167	126.73%
40210 FICA	31,154	33,148	35,254	35,254	36,857	36,857	1,603	4.55%
40221 PERS	44,810	64,275	89,001	107,988	152,794	89,903	(18,085)	-16.75%
40321 Health Insurance	81,732	82,493	80,500	80,500	83,720	83,720	3,220	4.00%
40322 Life Insurance	866	908	946	946	987	987	41	4.33%
40410 Leave	43,983	48,120	41,978	41,978	44,148	44,148	2,170	5.17%
40411 Sick Leave	8,569	9,021	9,540	9,540	9,860	9,860	320	3.35%
40511 Other Benefits	310	878	300	300	48	48	(252)	-84.00%
Total: Personnel	574,474	620,469	654,799	677,271	743,686	680,795	3,524	0.52%
Supplies								
42020 Signage Supplies	-	-	-	38,500	30,000	30,000	(8,500)	-22.08%
42110 Office Supplies	2,762	3,840	2,500	2,475	2,500	2,500	25	1.01%
42120 Computer Software	-	-	-	242	-	-	(242)	-100.00%
42230 Fuel, Oils and Lubricants	19,377	23,305	24,000	24,000	28,800	28,800	4,800	20.00%
42310 Repair & Maintenance Supplies	608	431	500	158	500	500	342	216.46%
42360 Motor Vehicle Repair Supplies	2,169	4,440	3,000	3,700	4,000	4,000	300	8.11%
42410 Small Tools	1,260	315	500	750	800	800	50	6.67%
Total: Supplies	26,176	32,331	30,500	69,825	66,600	66,600	(3,225)	-4.62%
Services								
43011 Contractual Services	35,952	32,203	35,000	24,319	35,000	35,000	10,681	43.92%
43020 Sign Installation	19,468	25,688	20,000	-	-	-	-	-
43110 Communications	10,438	9,758	12,000	12,000	12,000	12,000	-	0.00%
43140 Postage	785	713	800	800	800	800	-	0.00%
43210 Transportation/Subsistence	10,325	8,029	10,720	9,875	11,040	11,040	1,165	11.80%
43250 Freight and Express	34	-	-	-	-	-	-	-
43260 Training	1,490	-	-	2,176	895	895	(1,281)	-58.87%
43310 Advertising	10,130	5,569	10,000	10,051	10,000	10,000	(51)	-0.51%
43510 Insurance Premium	7,139	9,976	22,333	22,333	25,901	25,901	3,568	15.98%
43600 Project Management	3,538	-	-	-	-	-	-	-
43610 Utilities	2,767	2,564	3,776	3,776	4,532	4,532	756	20.02%
43720 Equipment Maintenance	1,033	914	1,500	1,500	1,500	1,500	-	0.00%
43750 Vehicle Maintenance	-	17	2,500	2,500	2,000	2,000	(500)	-20.00%
43780 Building & Ground Maintenance	746	-	-	-	-	-	-	-
43812 Equipment Replacement Pymt.	13,541	10,495	6,943	6,943	6,943	6,943	-	0.00%
43920 Dues and Subscriptions	20	-	-	25	-	-	(25)	-100.00%
43931 Recording Fees	-	132	500	500	500	500	-	0.00%
46910 Road Service Area Maintenance	2,059,300	2,273,604	2,272,000	2,178,060	2,332,981	2,332,981	154,921	7.11%
46911 Dust Control	225,335	225,102	183,000	238,000	275,000	275,000	37,000	15.55%
Total: Services	2,402,041	2,604,764	2,581,072	2,512,858	2,719,092	2,719,092	206,234	8.21%
Capital Outlay								
48120 Office Machines	4,250	-	-	-	-	-	-	-
48310 Vehicles	36,705	300	34,000	32,515	34,000	34,000	1,485	4.57%
48710 Minor Office Equipment	4,420	4,000	2,000	500	2,000	2,000	1,500	300.00%
48720 Minor Office Furniture	805	-	500	-	-	-	-	-
48740 Minor Machines & Equipment	-	2,981	2,000	2,000	2,000	2,000	-	0.00%
49311 Design Services	-	-	-	28,940	-	-	(28,940)	-100.00%
Total: Capital Outlay	46,180	7,281	38,500	63,955	38,000	38,000	(25,955)	-40.58%
Transfers								
50237 Engineers Estimate Fund	-	-	28,863	28,863	-	-	(28,863)	-100.00%
50238 RIAD Match Fund	-	316,149	200,000	200,000	28,430	28,430	(171,570)	-85.79%
50434 Roads Capital Project Fund	1,400,000	755,955	1,000,000	1,666,153	1,250,000	1,250,000	(416,153)	-24.98%
Total: Transfers	1,400,000	1,072,104	1,228,863	1,895,016	1,278,430	1,278,430	(616,586)	-32.54%
Interdepartmental Charges								
61990 Admin Service Fee	-	64	206,554	206,554	219,188	109,594	(96,960)	-46.94%
Total: Interdepartmental Charges	-	64	206,554	206,554	219,188	109,594	(96,960)	-46.94%
Department Total	\$ 4,448,871	\$ 4,337,013	\$ 4,740,288	\$ 5,425,479	\$ 5,064,996	\$ 4,892,511	\$ (532,968)	-9.82%

Fund 236

Department 33950 - Road Service Area - Continued

LINE-ITEM EXPLANATIONS

- | | |
|--|---|
| <p>40110 Regular Wages. Staff includes: Roads Director, 4 Road Inspectors, Administrative Assistant/Contract Coordinator, and Secretary.</p> <p>40120 Temporary Wages. Temporary personnel will be used to assist in the office and fieldwork. Primary fieldwork will be sign installation, road traffic counts, brushing, review complaints etc. Office work will allow staff more time in compiling contract documents, and filing past fiscal year documents.</p> <p>42020 Signage Supplies. Signs purchased for street re-naming project. Amount previously budgeted in 43020 Sign Installation.</p> <p>43011 Contractual Services. Surveying services (\$5,000), abandoned vehicle removal from Borough right-of-way (\$15,000), steam thaw, street sweep, striping and pavement patch (\$15,000).</p> <p>43210 Transportation/Subsistence. Travel for Road Service Area Board Members to Board Meetings. Travel to Homer, Seldovia and Seward for road inspections (Director). Travel out of state training and for the Director to Juneau.</p> | <p>46910 Road Service Area Maintenance. Provide improved general maintenance as well as brushing, ditching and road alignment improvements. Expect Consumer Price Index increase of 3% on contracts.</p> <p>46911 Dust Control. Purchase and apply calcium chloride for dust control on gravel roads in the Central, East, West, North and South Regions.</p> <p>48310 Vehicles. Road Service Area will purchase a new pickup with a snowplow in FY2008.</p> <p>48710 Minor Office Equipment. Replace one computer.</p> <p>50238 Transfer to RIAD Match Fund. To promote and fund road improvement assessment district projects.</p> <p>50434 Transfer to Capital Projects Fund. To transfer funds necessary to complete capital improvement projects.</p> <p>61990 Admin Service Fee. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services</p> |
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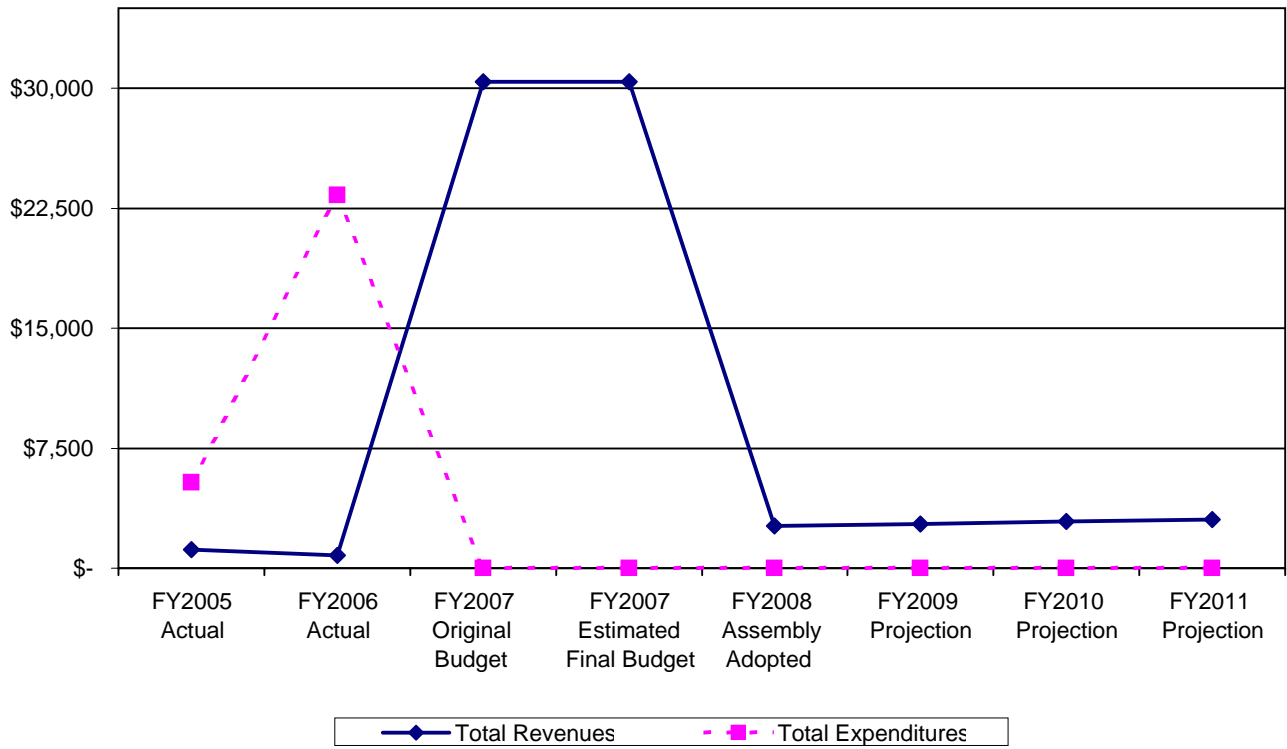
For capital projects information on this department - See the Capital Projects Section - Pages 292-293 & 300

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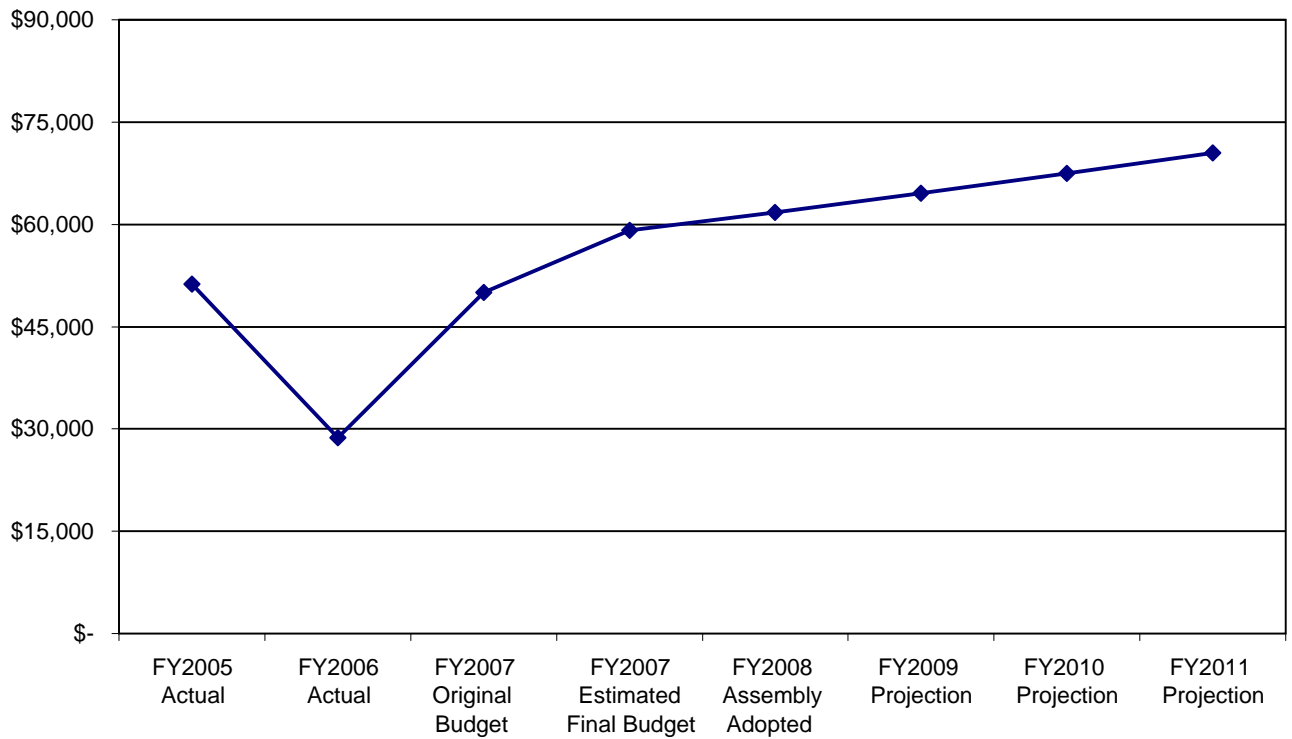
Fund: 237 Engineer's Estimate Fund

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Revenues:								
Interest Earnings	\$ 1,162	\$ 791	\$ 1,524	\$ 1,524	\$ 2,660	\$ 2,780	\$ 2,905	\$ 3,035
Other Revenue	-	-	-	-	-	-	-	-
Total Revenues	1,162	791	1,524	1,524	2,660	2,780	2,905	3,035
Operating Transfers From:								
Special Revenue Fund	-	-	28,863	28,863	-	-	-	-
Total Operating Transfers	-	-	28,863	28,863	-	-	-	-
Total Revenues and Operating Transfers	1,162	791	30,387	30,387	2,660	2,780	2,905	3,035
Expenditures:								
Services	5,350	23,312	-	-	-	-	-	-
Total Expenditures	5,350	23,312	-	-	-	-	-	-
Net Results From Operations	(4,188)	(22,521)	30,387	30,387	2,660	2,780	2,905	3,035
Fund Balance Appropriated	4,188	22,521	-	-	-	-	-	-
Excess/(Deficit)	-	-	30,387	30,387	2,660	2,780	2,905	3,035
Beginning Fund Balance	55,431	51,243	19,613	28,722	59,109	61,769	64,549	67,454
Fund Balance Appropriated	(4,188)	(22,521)	-	-	-	-	-	-
Surplus From Operations	-	-	30,387	30,387	2,660	2,780	2,905	3,035
Ending Fund Balance	51,243	28,722	50,000	59,109	61,769	64,549	67,454	70,489
Available Fund Balance	51,243	28,722	50,000	59,109	61,769	64,549	67,454	70,489
Reserved Fund Balance	-	-	-	-	-	-	-	-
Unreserved Fund Balance	51,243	28,722	50,000	59,109	61,769	64,549	67,454	70,489
Total Fund Balance	\$ 51,243	\$ 28,722	\$ 50,000	\$ 59,109	\$ 61,769	\$ 64,549	\$ 67,454	\$ 70,489

ENGINEER'S ESTIMATE FUND REVENUES AND EXPENDITURES



ENGINEER'S ESTIMATE FUND UNRESERVED FUND BALANCE



Fund: 237
Dept: 33950 Engineer's Estimate Fund

Department Budget:

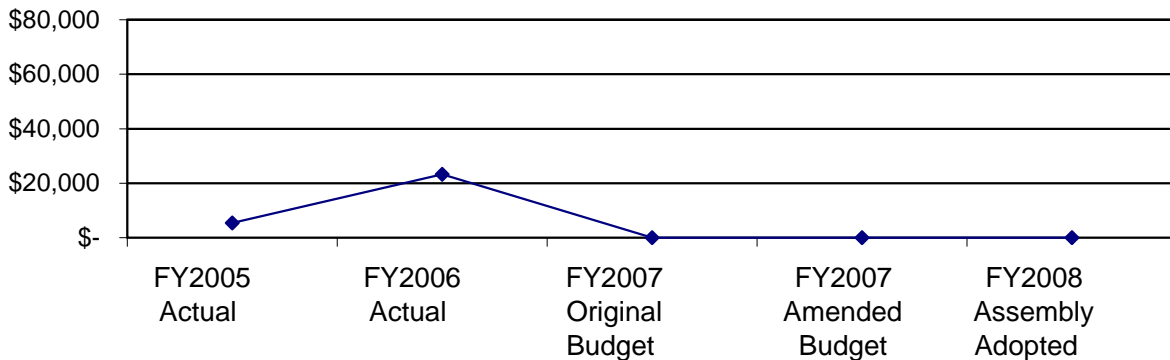
	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Services	\$ 5,350	\$ 23,312	\$ -	\$ -	\$ -
Total Expenditures	\$ 5,350	\$ 23,312	\$ -	\$ -	\$ -

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: The Engineer's Estimate Fund was established to receive, account, and disburse funds for road improvement assessment district project cost estimates.

Appropriations and disbursements from the fund are to be used to fund the preliminary engineering costs associated with estimating the total project costs for road improvement assessment districts formed pursuant to KPB 14.31 and 14.32 and provide funding for road improvement assessment district projects.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

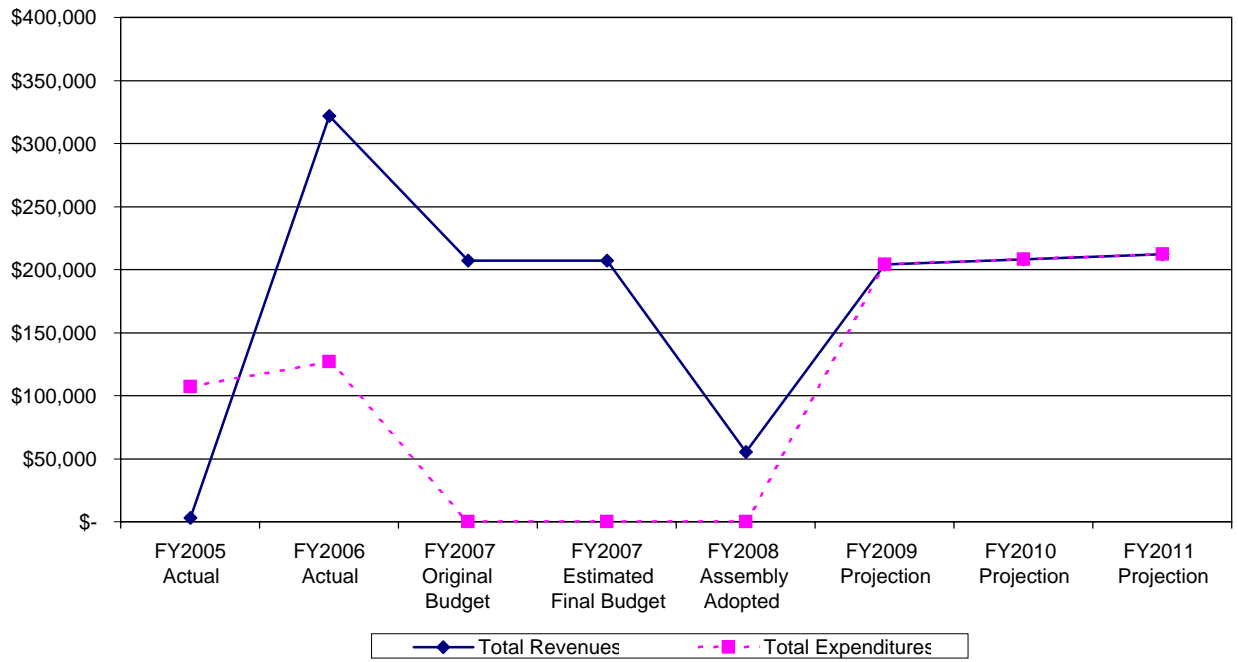
	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %
Services							
43011 Contractual Services	\$ 5,350	\$ 23,312	\$ -	\$ -	\$ -	\$ -	-
Total: Services	5,350	23,312	-	-	-	-	-
Department Total	\$ 5,350	\$ 23,312	\$ -	\$ -	\$ -	\$ -	-

LINE-ITEM EXPLANATIONS

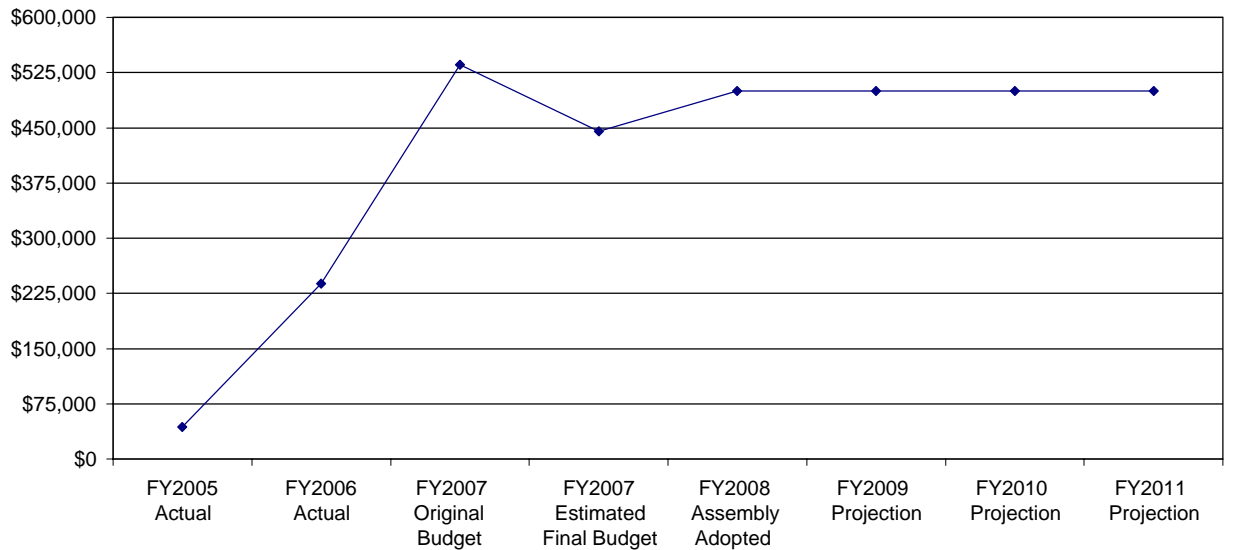
Fund: 238 RIAD Match Fund

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Revenues:								
Interest Earnings	\$ 3,212	\$ 5,566	\$ 7,000	\$ 7,000	\$ 26,693	\$ 30,000	\$ 30,000	\$ 30,000
Total Revenues	3,212	5,566	7,000	7,000	26,693	30,000	30,000	30,000
Operating Transfers From:								
Special Revenue Fund	-	316,149	200,000	200,000	28,430	174,000	178,080	182,242
Total Operating Transfer	-	316,149	200,000	200,000	28,430	174,000	178,080	182,242
Total Revenues and Operating Transfers	3,212	321,715	207,000	207,000	55,123	204,000	208,080	212,242
Expenditures:								
Services	106,978	126,936	-	-	-	204,000	208,080	212,242
Total Expenditures	106,978	126,936	-	-	-	204,000	208,080	212,242
Net Results From Operations	(103,766)	194,779	207,000	207,000	55,123	-	-	-
Fund Balance Appropriated	103,766	-	-	-	-	-	-	-
Excess/(Deficit)	-	194,779	207,000	207,000	55,123	-	-	-
Beginning Fund Balance	146,864	43,098	328,811	237,877	444,877	500,000	500,000	500,000
Fund Balance Appropriated	(103,766)	-	-	-	-	-	-	-
Surplus From Operations	-	194,779	207,000	207,000	55,123	-	-	-
Ending Fund Balance	43,098	237,877	535,811	444,877	500,000	500,000	500,000	500,000
Available Fund Balance	43,098	237,877	535,811	444,877	500,000	500,000	500,000	500,000
Reserved Fund Balance	-	-	-	-	-	-	-	-
Unreserved Fund Balance	43,098	237,877	535,811	444,877	500,000	500,000	500,000	500,000
Total Fund Balance	\$ 43,098	\$ 237,877	\$ 535,811	\$ 444,877	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

**RIAD MATCH FUND
REVENUES AND EXPENDITURES**



**RIAD MATCH FUND
UNRESERVED FUND BALANCE**



Fund: 238
Dept: 33950 RIAD Match Fund

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Services	\$ 106,978	\$ 126,936	\$ -	\$ -	\$ -
Total Expenditures	\$ 106,978	\$ 126,936	\$ -	\$ -	\$ -

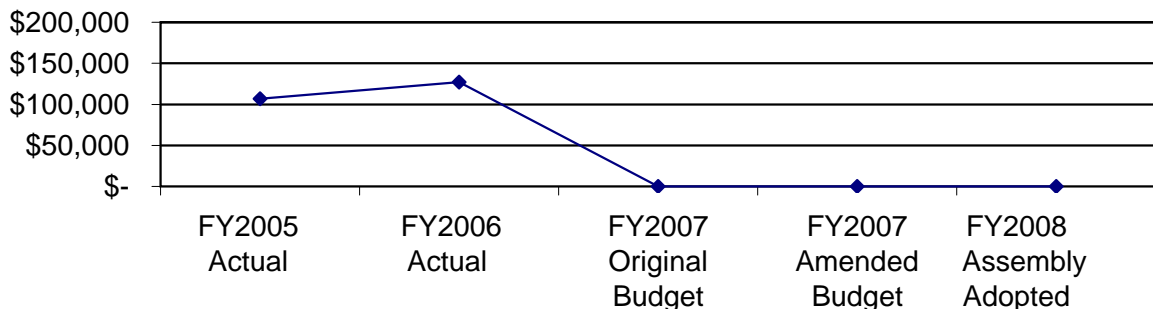
DEPARTMENT FUNCTION

CREATION OF FUND: Through Ordinance 2001-05, fund 238 RIAD Match Fund was established. FY2002 was the first year of existence.

GENERAL OBJECTIVES: The RIAD Match Fund was established to receive, account, and disburse funds for the Road Improvement Assessment District (RIAD) project costs set forth in KPB 14.31.110.

Appropriations and disbursements from the fund are to be used solely to defray the costs associated with road improvement assessment districts formed pursuant to KPB 14.31. 14.31.055 allows for up to 50% funding for local or internal subdivision road improvements or up to 70% funding for improvements to collector roads. The Road Service Area fund provides capitalization of the RIAD Match fund. The RIAD Match fund shall be used only for projects, which proceed through construction.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

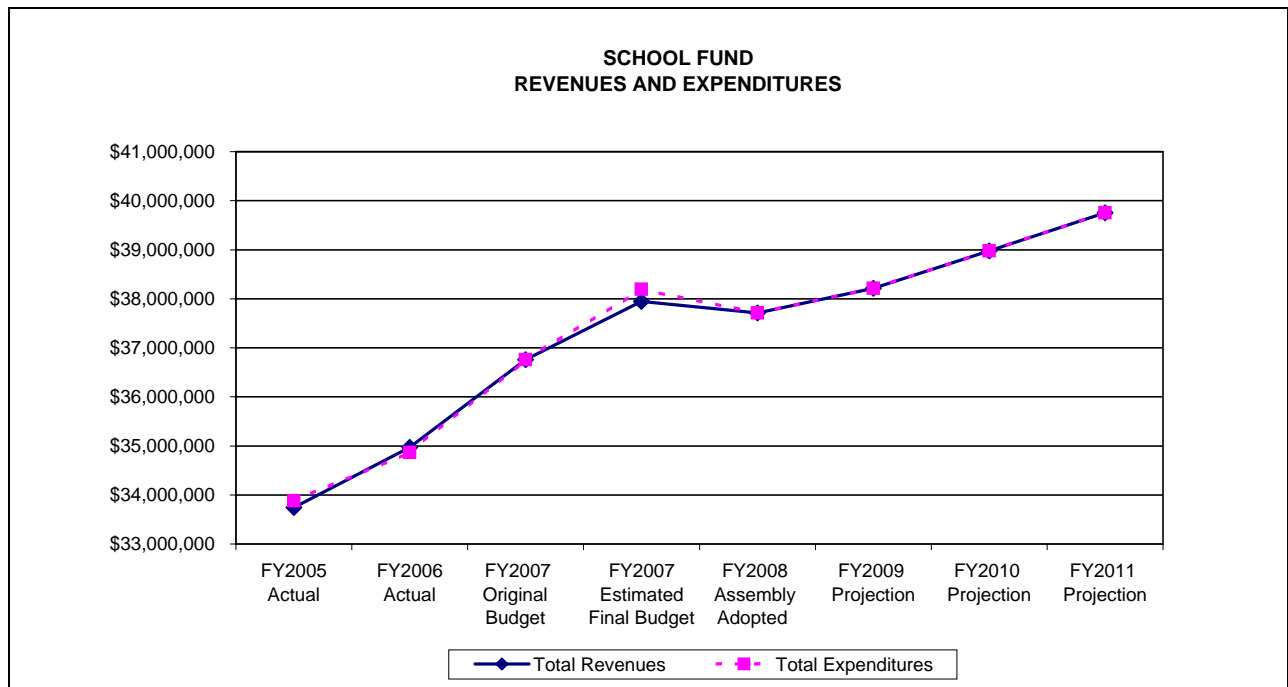
**Fund 238
Department 33950 - RIAD Match Fund**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %
Services							
43011 Contractual Services	\$ 106,978	\$ 126,936	\$ -	\$ -	\$ -	\$ -	-
Total: Services	106,978	126,936	-	-	-	-	-
Department Total	\$ 106,978	\$ 126,936	\$ -	\$ -	\$ -	\$ -	-

LINE-ITEM EXPLANATIONS

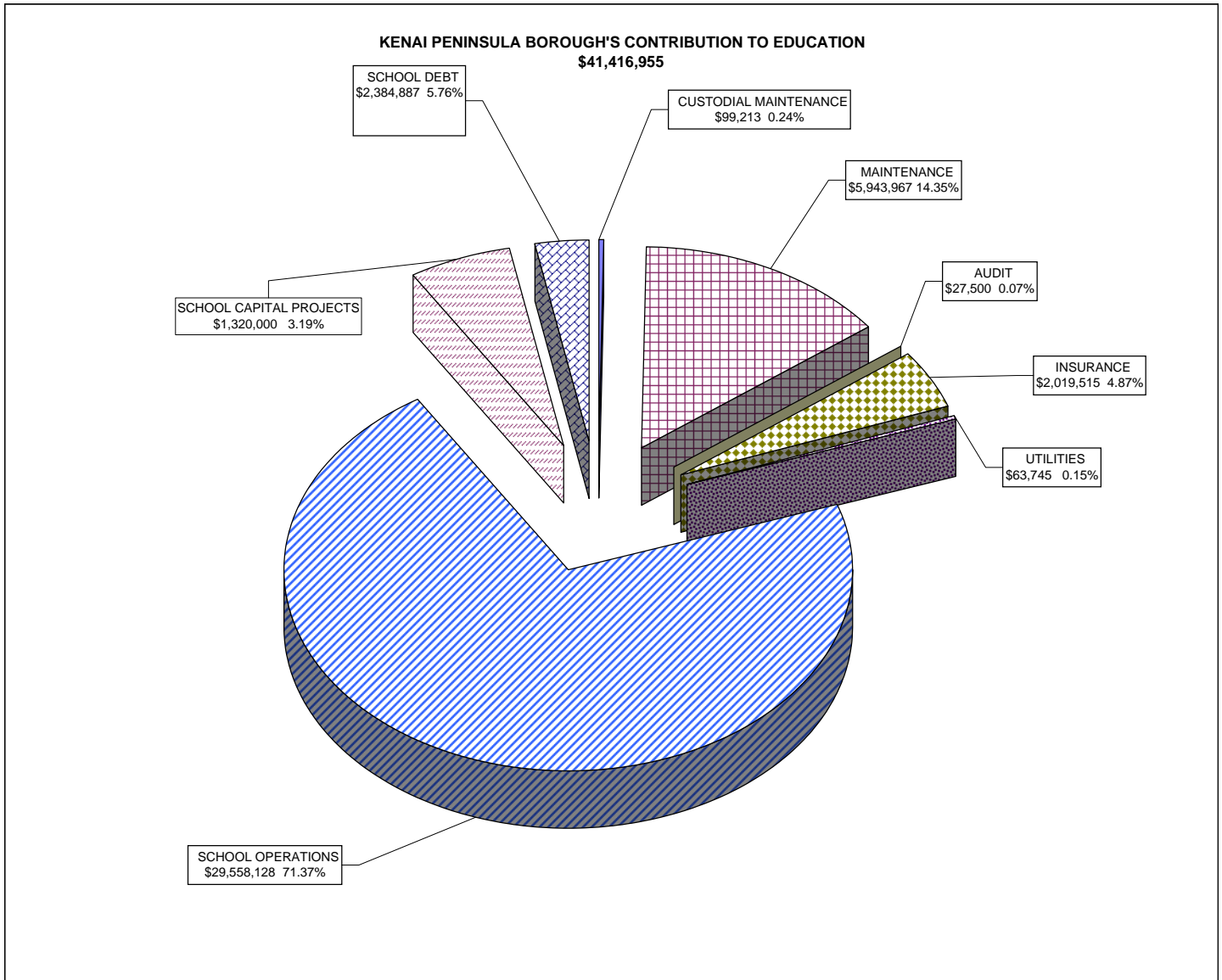
Fund: 241 School Fund

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Revenues:								
State Revenue	\$ -	\$ 108,422	\$ -	\$ 108,422	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	108,422	-	108,422	-	-	-	-
Other Financing Sources:								
Transfers From Other Funds	33,744,326	34,973,682	36,761,137	37,944,869	37,712,068	38,212,068	38,976,309	39,755,835
Total Operating Transfers	33,744,326	34,973,682	36,761,137	37,944,869	37,712,068	38,212,068	38,976,309	39,755,835
Total Revenues and Other Financing Sources	33,744,326	35,082,104	36,761,137	38,053,291	37,712,068	38,212,068	38,976,309	39,755,835
Expenditures:								
Custodial Maintenance	94,147	95,591	101,874	101,874	99,213	101,197	103,221	105,285
Maintenance	5,399,427	5,354,770	5,684,563	5,934,029	5,943,967	6,062,846	6,184,103	6,184,103
Non-Departmental:								
Audit	26,500	26,000	26,500	27,000	27,500	32,500	34,500	36,500
Insurance Premium	1,532,009	1,753,765	2,011,056	2,011,056	2,019,515	2,417,552	2,483,660	2,520,456
Utilities	40,574	46,853	55,430	55,430	63,745	65,020	66,320	67,646
School Operations	26,788,170	27,587,592	28,881,714	30,065,446	29,558,128	29,532,953	30,104,505	30,841,845
Total Expenditures	33,880,827	34,864,571	36,761,137	38,194,835	37,712,068	38,212,068	38,976,309	39,755,835
Total Expenditures and Operating Transfers	33,880,827	34,864,571	36,761,137	38,194,835	37,712,068	38,212,068	38,976,309	39,755,835
Net Results From Operations	(136,501)	217,533	-	(141,544)	-	-	-	-
Fund Balance Appropriated	136,501	-	-	141,544	-	-	-	-
Excess/(Deficit)	-	217,533	-	-	-	-	-	-
Beginning Fund Balance	776,302	639,801	574,053	857,334	715,790	715,790	715,790	715,790
Fund Balance Appropriated	(136,501)	-	-	(141,544)	-	-	-	-
Surplus From Operations	-	217,533	-	-	-	-	-	-
Ending Fund Balance	639,801	857,334	574,053	715,790	715,790	715,790	715,790	715,790
Reserved Fund Balance	460,891	460,891	460,891	460,891	460,891	460,891	460,891	460,891
Unreserved Fund Balance	178,910	396,443	113,162	254,899	254,899	254,899	254,899	254,899
Total Fund Balance	\$ 639,801	\$ 857,334	\$ 574,053	\$ 715,790	\$ 715,790	\$ 715,790	\$ 715,790	\$ 715,790



MILL RATE EQUIVALENTS FOR THE BOROUGH'S CONTRIBUTION TO EDUCATION

EXPENDITURES	FY2005 ACTUAL		FY2006 ACTUAL		FY2007 BUDGET		FY2008 BUDGET	
	TAXABLE VALUE	MILL RATE EQUIVALENT	TAXABLE VALUE	MILL RATE EQUIVALENT	TAXABLE VALUE	MILL RATE EQUIVALENT	TAXABLE VALUE	MILL RATE EQUIVALENT
LOCAL EFFORT TO SCHOOL DISTRICT								
CUSTODIAL MAINTENANCE	\$ 94,147	0.02	\$ 95,818	0.02	\$ 101,874	0.02	\$ 99,213	0.02
MAINTENANCE	5,399,427	1.27	5,646,890	1.26	5,684,563	1.18	5,943,967	1.11
AUDIT	26,500	0.01	26,500	0.01	26,500	0.01	27,500	0.01
INSURANCE	1,532,009	0.36	1,753,766	0.39	2,011,056	0.42	2,019,515	0.38
UTILITIES	40,574	0.01	48,200	0.01	55,430	0.01	63,745	0.01
SCHOOL OPERATIONS	26,788,170	6.28	27,587,592	6.16	28,881,714	5.98	29,558,128	5.51
TOTAL LOCAL EFFORT TO SCHOOL DISTRICT	33,880,827	7.95	35,158,766	7.85	36,761,137	7.61	37,712,068	7.04
OTHER EDUCATION FUNDING								
UNDERGROUND STORAGE TANKS	167	-	3,500	0.00	2,000	0.00	-	-
SCHOOL DEBT	3,802,966	0.89	3,719,707	0.83	2,122,238	0.44	2,384,887	0.44
SCHOOL REVENUE CAPITAL PROJECTS	1,250,000	0.29	1,250,000	0.28	1,250,000	0.26	1,320,000	0.25
TOTAL OTHER EDUCATION FUNDING	5,053,133	1.19	4,973,207	1.11	3,374,238	0.70	3,704,887	0.69
TOTAL EDUCATION FROM BOROUGH	\$ 38,933,960	9.13	\$ 40,131,973	8.96	\$ 40,135,375	8.31	\$ 41,416,955	7.73



Fund: 241 School Fund
Dept: 11235 Custodial Maintenance

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 79,826	\$ 79,439	\$ 84,024	\$ 84,024	\$ 86,413
Supplies	983	1,850	2,200	2,200	2,300
Services	12,963	14,302	15,150	15,150	10,000
Capital Outlay	375	-	500	500	500
Total Expenditures	\$ 94,147	\$ 95,591	\$ 101,874	\$ 101,874	\$ 99,213
Staffing History:	1.25	1.30	1.30	1.30	1.30

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Clean in and around the main Borough building, including human resources/Risk Management annex, school district portables, records center, and Homer Annex. Contract with janitorial services for cleaning of Poppy Lane Facility.

NOTE: An equal number of staff is in the General Fund (see fund 100.11235, School Fund – Custodial Maintenance Division)

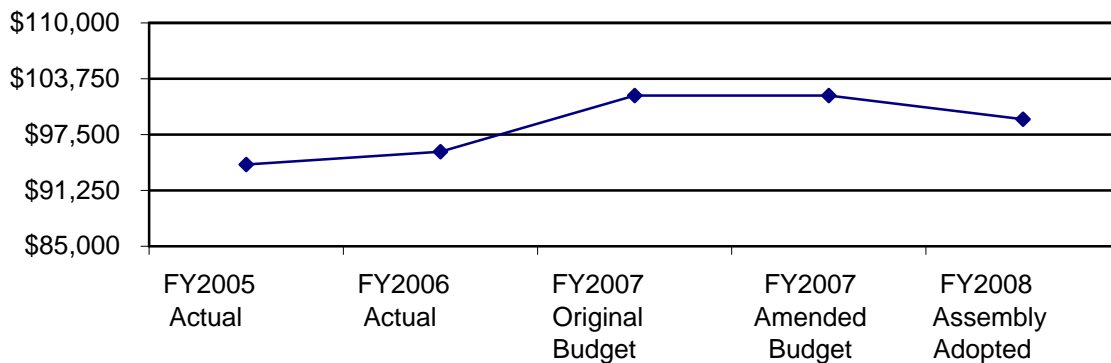
FY2008 OBJECTIVES: Continue to provide a satisfactory level of service to those we serve.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2007

Maintained all assigned buildings and grounds at a satisfactory level.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 241
Department 11235 - School Fund Custodial Maintenance**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 42,837	\$ 41,113	\$ 44,796	\$ 44,796	\$ 46,136	\$ 46,136	\$ 1,340	2.99%
40120 Temporary Wages	5,551	5,454	2,200	2,200	2,200	2,200	-	0.00%
40130 Overtime Wages	1,207	820	1,048	1,048	1,078	1,078	30	2.86%
40210 FICA	4,219	4,364	4,297	4,297	4,435	4,435	138	3.21%
40221 PERS	5,897	8,080	10,866	10,866	18,347	10,795	(71)	-0.65%
40321 Health Insurance	13,603	12,919	14,375	14,375	14,950	14,950	575	4.00%
40322 Life Insurance	101	105	114	114	118	118	4	3.51%
40410 Leave	5,234	5,346	5,031	5,031	5,361	5,361	330	6.56%
40411 Sick Leave	1,177	1,238	1,297	1,297	1,340	1,340	43	3.32%
Total: Personnel	79,826	79,439	84,024	84,024	93,965	86,413	2,389	2.84%
Supplies								
42210 Operating Supplies	816	1,659	1,700	1,700	1,800	1,800	100	5.88%
42410 Small Tools	167	191	500	500	500	500	-	0.00%
Total: Supplies	983	1,850	2,200	2,200	2,300	2,300	100	4.55%
Services								
43011 Contractual Services	12,600	14,040	14,850	14,850	9,600	9,600	(5,250)	-35.35%
43210 Transportation/Subsistence	296	262	200	200	300	300	100	50.00%
43720 Equipment Maintenance	67	-	100	100	100	100	-	0.00%
Total: Services	12,963	14,302	15,150	15,150	10,000	10,000	(5,150)	-33.99%
Capital Outlay								
48740 Minor Machines & Equipment	375	-	500	500	500	500	-	0.00%
Total: Capital Outlay	375	-	500	500	500	500	-	0.00%
Department Total	\$ 94,147	\$ 95,591	\$ 101,874	\$ 101,874	\$ 106,765	\$ 99,213	\$ (2,661)	-2.61%

LINE-ITEM EXPLANATIONS

<p>40110 Regular Wages. Staff includes: .80 Custodians and .5 Lead Custodian.</p> <p>Note: An equal number of staff is charged to the general fund. Total custodial staff is 2.6 full time equivalents.</p>	<p>42410 Small Tools. For replacement of small tools.</p>
<p>42210 Operating Supplies. Supplies for Homer maintenance and annex facilities.</p>	<p>43011 Contractual Services. Lower due to new contractor for maintenance department portion of Poppy Lane Building.</p>
	<p>48740 Minor Machinery & Equipment. For replacement of janitorial equipment.</p>

Fund: 241 School Fund
Dept: 41010 Maintenance Department

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 3,934,343	\$ 3,860,943	\$ 4,254,808	\$ 4,375,385	\$ 4,425,897
Supplies	790,847	698,092	847,750	935,572	931,602
Services	820,236	821,773	933,735	968,902	964,824
Capital Outlay	41,410	113,653	34,800	40,700	36,300
Interdepartmental Charges	(187,409)	(139,691)	(386,530)	(386,530)	(414,656)
Total Expenditures	\$ 5,399,427	\$ 5,354,770	\$ 5,684,563	\$ 5,934,029	\$ 5,943,967
Staffing History:	46.00	44.00	43.00	43.00	44.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Plan and schedule school facility and Borough administration maintenance to safeguard our capital investment, extend the useful life of the facilities, promote health and safety, and provide an appropriate environment for all that utilize the facilities. Comply with all state and federal regulatory codes and agencies.

FY2008 OBJECTIVES: Continued overall maintenance, electrical and mechanical/HVAC upgrades to reduce energy cost. Continued ADA accessibility and playground improvements.

PROGRAM CHANGES: Addition of one painter position at the Soldotna location.

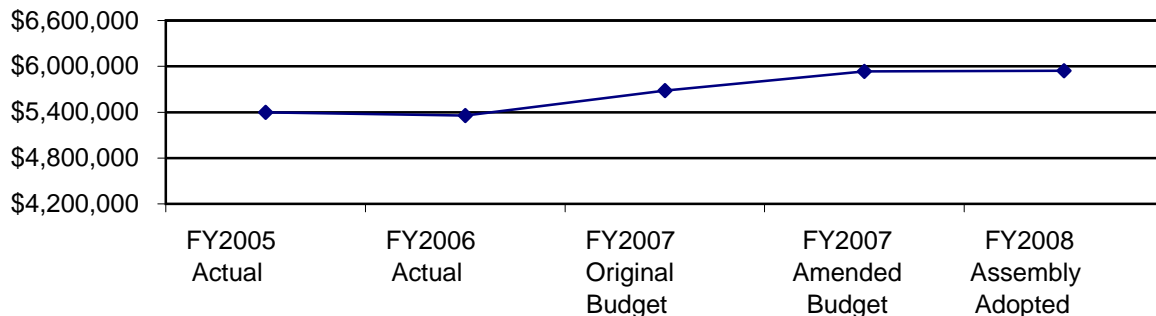
ACCOMPLISHMENTS: FY2007
 On schedule to complete an estimated 11,000 work orders out of 13,000 for FY07.

Completed asbestos abatement and flooring replacement at numerous facilities. Refocused landscaping duties on non-sports field areas at schools by working with school administrators and sport field user groups, which allowed for a reduction in landscaping cost.

PERFORMANCE MEASURES:

- Maintained 198 buildings including: 42 schools and administrative buildings, 49 support buildings, 76 storage buildings, and 31 portable classrooms. Total value: approximately \$420 million.
- Maintained 2.5 million square feet of building floor space; 49 acres of roof; 4.7 million square feet of wall surfaces; approximately 54,294 electrical appurtenances; 3,700 heating boilers, ventilators, pumps and heat exchangers; 1,141 pieces of kitchen equipment; 7 swimming pools; 9 elevators; 5 auditoriums; 890 acres of grounds; playground equipment; emergency/standby generators; 14 class "A" water wells; and 42 septic systems.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 2,087,525	\$ 2,078,935	\$ 2,313,052	\$ 2,313,052	\$ 2,430,382	\$ 2,430,382	\$ 117,330	5.07%
40120 Temporary Wages	391,979	276,090	280,000	280,000	280,000	280,000	-	0.00%
40130 Overtime Wages	21,425	13,953	38,802	38,802	42,482	42,482	3,680	9.48%
40210 FICA	222,309	213,447	219,111	219,111	229,981	229,981	10,870	4.96%
40221 PERS	297,843	400,483	554,328	674,905	955,622	572,272	(102,633)	-15.21%
40321 Health Insurance	509,747	502,725	494,503	494,503	526,240	526,240	31,737	6.42%
40322 Life Insurance	5,636	5,584	5,857	5,857	6,168	6,168	311	5.31%
40410 Leave	307,075	297,159	249,697	249,697	259,231	259,231	9,534	3.82%
40411 Sick Leave	49,610	48,962	58,290	58,290	59,141	59,141	851	1.46%
40511 Other Benefits	41,194	23,605	41,168	41,168	20,000	20,000	(21,168)	-51.42%
Total: Personnel	3,934,343	3,860,943	4,254,808	4,375,385	4,809,247	4,425,897	50,512	1.15%
Supplies								
42110 Office Supplies	7,271	8,215	9,000	10,068	10,000	10,000	(68)	-0.68%
42120 Computer Software	12,212	12,993	10,750	16,350	10,750	10,750	(5,600)	-34.25%
42230 Fuel, Oils and Lubricants	72,491	88,901	105,000	113,585	115,500	115,500	1,915	1.69%
42250 Uniforms	8,291	8,051	7,000	7,000	7,000	7,000	-	0.00%
42310 Repair/Maint Supplies	640,273	529,654	648,000	713,943	712,800	720,352	6,409	0.90%
42360 Motor Vehicle Supplies	30,634	26,171	50,000	51,928	50,000	50,000	(1,928)	-3.71%
42410 Small Tools	19,675	24,107	18,000	22,698	18,000	18,000	(4,698)	-20.70%
Total: Supplies	790,847	698,092	847,750	935,572	924,050	931,602	(3,970)	-0.42%
Services								
43011 Contractual Services	17,033	8,864	20,000	33,336	20,000	20,000	(13,336)	-40.00%
43014 Physical Examinations	1,332	723	1,000	1,000	1,000	1,000	-	0.00%
43015 Water/Air Sample Test	9,018	7,233	10,000	10,000	10,000	10,000	-	0.00%
43050 Solid Waste Fees	567	846	750	750	750	750	-	0.00%
43110 Communications	25,140	23,769	29,000	29,000	29,000	29,000	-	0.00%
43140 Postage	228	106	600	600	600	600	-	0.00%
43210 Transportation/Subsistence	59,987	48,344	70,000	80,755	70,000	70,000	(10,755)	-13.32%
43211 Per Diem	39,450	35,170	50,000	50,000	50,000	50,000	-	0.00%
43250 Freight and Express	2,658	2,697	3,000	3,150	3,000	3,000	(150)	-4.76%
43260 Training	10,535	7,906	10,000	11,500	10,000	10,000	(1,500)	-13.04%
43310 Advertising	112	1,323	2,000	2,000	2,000	2,000	-	0.00%
43410 Printing	-	-	300	300	300	300	-	0.00%
43610 Utilities	75,348	72,870	69,000	71,245	89,700	89,700	18,455	25.90%
43720 Equipment Maintenance	2,797	1,675	3,000	3,000	3,000	3,000	-	0.00%
43750 Vehicle Maintenance	-	-	-	1,000	1,000	1,000	-	0.00%
43764 Snow Removal	227,100	236,355	290,000	290,498	319,000	319,000	28,502	9.81%
43780 Buildings/Grounds Maintenance	147,835	174,427	180,000	181,183	180,000	180,000	(1,183)	-0.65%
43810 Rents & Operating Leases	2,810	4,253	3,000	7,500	4,500	4,500	(3,000)	-40.00%
43812 Equipment Replacement Pymt.	196,210	191,784	187,085	187,085	165,974	165,974	(21,111)	-11.28%
43920 Dues and Subscriptions	2,076	3,428	5,000	5,000	5,000	5,000	-	0.00%
Total: Services	820,236	821,773	933,735	968,902	964,824	964,824	(4,078)	-0.42%
Capital Outlay								
48120 Office Machines	-	2,300	2,000	-	2,000	2,000	2,000	-
48311 Machinery & Equipment	15,138	89,000	13,500	19,400	15,000	15,000	(4,400)	-22.68%
48710 Minor Office Equipment	9,573	8,383	3,500	5,500	3,500	3,500	(2,000)	-36.36%
48720 Minor Office Furniture	1,023	1,141	800	800	800	800	-	0.00%
48740 Minor Machines & Equipment	15,676	12,829	15,000	15,000	15,000	15,000	-	0.00%
Total: Capital Outlay	41,410	113,653	34,800	40,700	36,300	36,300	(4,400)	-10.81%
Interdepartmental Charges								
60000 Charges (To) From Other Depts.	(187,409)	(139,691)	(386,530)	(386,530)	(414,656)	(414,656)	(28,126)	7.28%
Total: Interdepartmental Charges	(187,409)	(139,691)	(386,530)	(386,530)	(414,656)	(414,656)	(28,126)	7.28%
Department Total	\$ 5,399,427	\$ 5,354,770	\$ 5,684,563	\$ 5,934,029	\$ 6,319,765	\$ 5,943,967	\$ 9,938	0.17%

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, 4 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 Mechanics/ Plumber (Homer) 1 Plumber, 1 Roofer-General Maintenance Mechanic I/II, 3 Lead General Maintenance Mechanics, 4 General Maintenance Mechanics I/II, 2 Millwright-General Maintenance Mechanics I/II, 1 Plumber-General Maintenance Mechanic I/II, 2 Carpenters-General Maintenance, 1 Safety Coordinator, 1 Administrative Assistant, 1 Secretary-Dispatcher (Homer), 1 Clerk-Dispatcher.

Added: 1 Painter

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

42310 Repair Maintenance Supplies. Increased to reflect rising cost of supplies.

43014 Physical Examinations. Decrease in cost due to fewer Temporary employees being hired.

43260 Training. Decrease due to more qualified training being available in state.

43610 Utilities. Reflects estimated utility increase.

43764 Snow Removal/Sanding. Reflects estimated increase in snow removal and sanding contracts.

43780 Building/Grounds Maintenance. Decrease to reflect previous years expenditures in building and grounds maintenance contracted to third parties.

43810 Rents and Operations. Decrease reflects equipment purchased in previous years.

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

48311 Heavy Equipment. Amount to purchase Upright Lift.

48710 Minor Office Machines. Cost to replace 3 computers instead of the usual number of 5. Costs of computers have declined as well.

48720 Minor Office Furniture. Decrease reflects less new furniture needed.

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 15 for summary of interdepartmental charges.

For capital projects information on this department - See the Capital Project section - Pages 292-293 & 294-297

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Fund: 241 School Fund
Dept: 94910 Non-Departmental

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Services	\$ 1,599,083	\$ 1,826,618	\$ 2,092,986	\$ 2,093,486	\$ 2,110,760
Total Expenditures	1,599,083	1,826,618	2,092,986	2,093,486	2,110,760
Operating Transfers To:					
School District Operations	26,788,170	27,587,592	28,881,714	30,065,446	29,558,128
Total Operating Transfers	26,788,170	27,587,592	28,881,714	30,065,446	29,558,128
Total Expenditures and Operating Transfers	<u>\$ 28,387,253</u>	<u>\$ 29,414,210</u>	<u>\$ 30,974,700</u>	<u>\$ 32,158,932</u>	<u>\$ 31,668,888</u>

DEPARTMENT FUNCTION

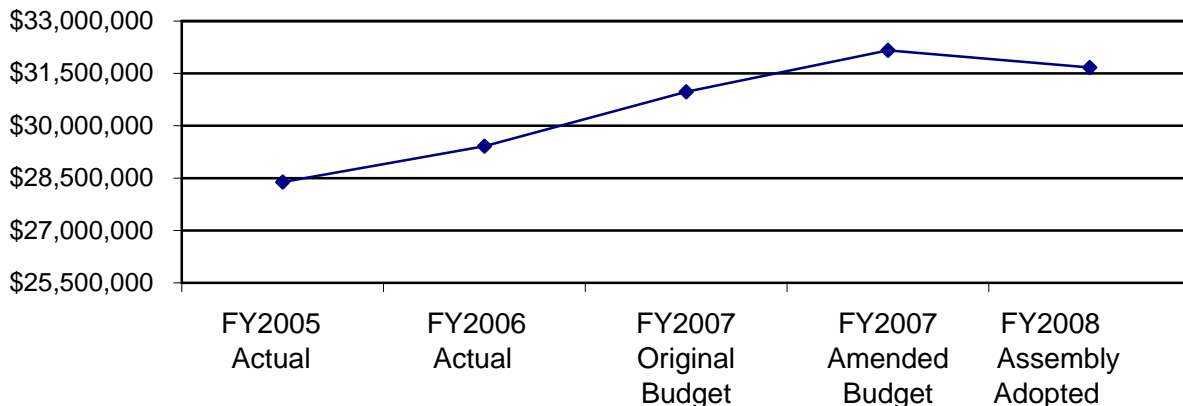
GENERAL OBJECTIVES: Section 14.14.060(c) of the Alaska Statutes states that:

The Borough school board shall submit the school budget for the following school year to the Borough Assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget, the Assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available. If the Assembly does not, within 30 days, furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved.

By June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

FY2008 OBJECTIVES: The Kenai Peninsula Borough Assembly authorized the School District budget for Fiscal Year 2008 and appropriated \$38,095,418 with \$29,558,128 designated for local effort and \$8,537,290 as in-kind services (which includes school maintenance, administration building utilities and custodial services, school building insurance, and the financial audit for fiscal year 2007).

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 241

Department 94910 - School Fund Non-Departmental

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Services								
43012 Audit Services	\$ 26,500	\$ 26,000	\$ 26,500	\$ 27,000	\$ 27,500	\$ 27,500	\$ 500	1.85%
43510 Insurance Premium	1,532,009	1,753,765	2,011,056	2,011,056	2,019,515	2,019,515	8,459	0.42%
43610 Utilities	40,574	46,853	55,430	55,430	63,745	63,745	8,315	15.00%
Total: Services	1,599,083	1,826,618	2,092,986	2,093,486	2,110,760	2,110,760	17,274	0.83%
Transfers								
50241 School District Operations	26,788,170	27,587,592	28,881,714	30,065,446	29,558,128	29,558,128	(507,318)	-1.69%
Total: Transfers	26,788,170	27,587,592	28,881,714	30,065,446	29,558,128	29,558,128	(507,318)	-1.69%
Department Total	\$ 28,387,253	\$ 29,414,210	\$ 30,974,700	\$ 32,158,932	\$ 31,668,888	\$ 31,668,888	\$ (490,044)	-1.52%

LINE-ITEM EXPLANATIONS

<p>43012 Audit Services. School district funding of annual audit, which include State and Federal Single audit. Compliance audits, as well as financial audits, are required of the Borough and all component units.</p>	<p>43610 Utilities. School district share of natural gas, electricity, water and sewer for administration building and administration annex buildings.</p>
<p>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.</p>	<p>50241 School District Operations. Funding provided to school district from local sources.</p>

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 2,130,362	\$ 2,120,048	\$ 2,357,848	\$ 2,357,848	\$ 2,476,518	\$ 2,476,518	\$ 118,670	5.03%
40120 Temporary Wages	397,530	281,544	282,200	282,200	282,200	282,200	-	0.00%
40130 Overtime Wages	22,632	14,773	39,850	39,850	43,560	43,560	3,710	9.31%
40210 FICA	226,528	217,811	223,408	223,408	234,416	234,416	11,008	4.93%
40221 PERS	303,740	408,563	565,194	685,771	973,969	583,067	(102,704)	-14.98%
40321 Health Insurance	523,350	515,644	508,878	508,878	541,190	541,190	32,312	6.35%
40322 Life Insurance	5,737	5,689	5,971	5,971	6,286	6,286	315	5.28%
40410 Leave	312,309	302,505	254,728	254,728	264,592	264,592	9,864	3.87%
40411 Sick Leave	50,787	50,200	59,587	59,587	60,481	60,481	894	1.50%
40511 Other Benefits	41,194	23,605	41,168	41,168	20,000	20,000	(21,168)	-51.42%
Total: Personnel	4,014,169	3,940,382	4,338,832	4,459,409	4,903,212	4,512,310	52,901	1.19%
Supplies								
42110 Office Supplies	7,271	8,215	9,000	10,068	10,000	10,000	(68)	-0.68%
42120 Computer Software	12,212	12,993	10,750	16,350	10,750	10,750	(5,600)	-34.25%
42210 Operating Supplies	816	1,659	1,700	1,700	1,800	1,800	100	5.88%
42230 Fuel, Oils and Lubricants	72,491	88,901	105,000	113,585	115,500	115,500	1,915	1.69%
42250 Uniforms	8,291	8,051	7,000	7,000	7,000	7,000	-	0.00%
42310 Repair/Maint Supplies	640,273	529,654	648,000	713,943	712,800	720,352	6,409	0.90%
42360 Motor Vehicle Supplies	30,634	26,171	50,000	51,928	50,000	50,000	(1,928)	-3.71%
42410 Small Tools and Minor	19,842	24,298	18,500	23,198	18,500	18,500	(4,698)	-20.25%
Total: Supplies	791,830	699,942	849,950	937,772	926,350	933,902	(3,870)	-0.41%
Services								
43011 Contractual Services	29,633	22,904	34,850	48,186	29,600	29,600	(18,586)	-38.57%
43012 Audit Services	26,500	26,000	26,500	27,000	27,500	27,500	500	1.85%
43014 Physical Examinations	1,332	723	1,000	1,000	1,000	1,000	-	0.00%
43015 Water/Air Sample Test	9,018	7,233	10,000	10,000	10,000	10,000	-	0.00%
43050 Solid Waste Fees	567	846	750	750	750	750	-	0.00%
43110 Communications	25,140	23,769	29,000	29,000	29,000	29,000	-	0.00%
43140 Postage	228	106	600	600	600	600	-	0.00%
43210 Transportation/Subsistence	60,283	48,606	70,200	80,955	70,300	70,300	(10,655)	-13.16%
43211 Per Diem	39,450	35,170	50,000	50,000	50,000	50,000	-	0.00%
43250 Freight and Express	2,658	2,697	3,000	3,150	3,000	3,000	(150)	-4.76%
43260 Training	10,535	7,906	10,000	11,500	10,000	10,000	(1,500)	-13.04%
43310 Advertising	112	1,323	2,000	2,000	2,000	2,000	-	0.00%
43410 Printing	-	-	300	300	300	300	-	0.00%
43510 Insurance Premium	1,532,009	1,753,765	2,011,056	2,011,056	2,019,515	2,019,515	8,459	0.42%
43610 Utilities	115,922	119,723	124,430	126,675	153,445	153,445	26,770	21.13%
43720 Equipment Maintenance	2,864	1,675	3,100	3,100	3,100	3,100	-	0.00%
43750 Vehicle Maintenance	-	-	-	1,000	1,000	1,000	-	0.00%
43764 Snow Removal	227,100	236,355	290,000	290,498	319,000	319,000	28,502	9.81%
43780 Building/Grounds Maintenance	147,835	174,427	180,000	181,183	180,000	180,000	(1,183)	-0.65%
43810 Rents	2,810	4,253	3,000	7,500	4,500	4,500	(3,000)	-40.00%
43812 Equipment Replacement Pymt.	196,210	191,784	187,085	187,085	165,974	165,974	(21,111)	-11.28%
43920 Dues and Subscriptions	2,076	3,428	5,000	5,000	5,000	5,000	-	0.00%
Total: Services	2,432,282	2,662,693	3,041,871	3,077,538	3,085,584	3,085,584	8,046	0.26%
Capital Outlay								
48120 Office Machines	-	2,300	2,000	-	2,000	2,000	2,000	-
48311 Heavy Equipment	15,138	89,000	13,500	19,400	15,000	15,000	(4,400)	-22.68%
48710 Minor Office Equipment	9,573	8,383	3,500	5,500	3,500	3,500	(2,000)	-36.36%
48720 Minor Office Furniture	1,023	1,141	800	800	800	800	-	0.00%
48740 Minor Machines & Equipment	16,051	12,829	15,500	15,500	15,500	15,500	-	0.00%
Total: Capital Outlay	41,785	113,653	35,300	41,200	36,800	36,800	(4,400)	-10.68%
Transfers								
50241 TFR to School District Operations	26,788,170	27,587,592	28,881,714	30,065,446	29,558,128	29,558,128	(507,318)	-1.69%
Total: Transfers	26,788,170	27,587,592	28,881,714	30,065,446	29,558,128	29,558,128	(507,318)	-1.69%
Interdepartmental Charges								
60000 Charges (To) From Other Depts.	(187,409)	(139,691)	(386,530)	(386,530)	(414,656)	(414,656)	(28,126)	7.28%
Total: Interdepartmental Charges	(187,409)	(139,691)	(386,530)	(386,530)	(414,656)	(414,656)	(28,126)	7.28%
Department Total	\$ 33,880,827	\$ 34,864,571	\$ 36,761,137	\$ 38,194,835	\$ 38,095,418	\$ 37,712,068	\$ (482,767)	-1.26%

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

FUND 241 Total

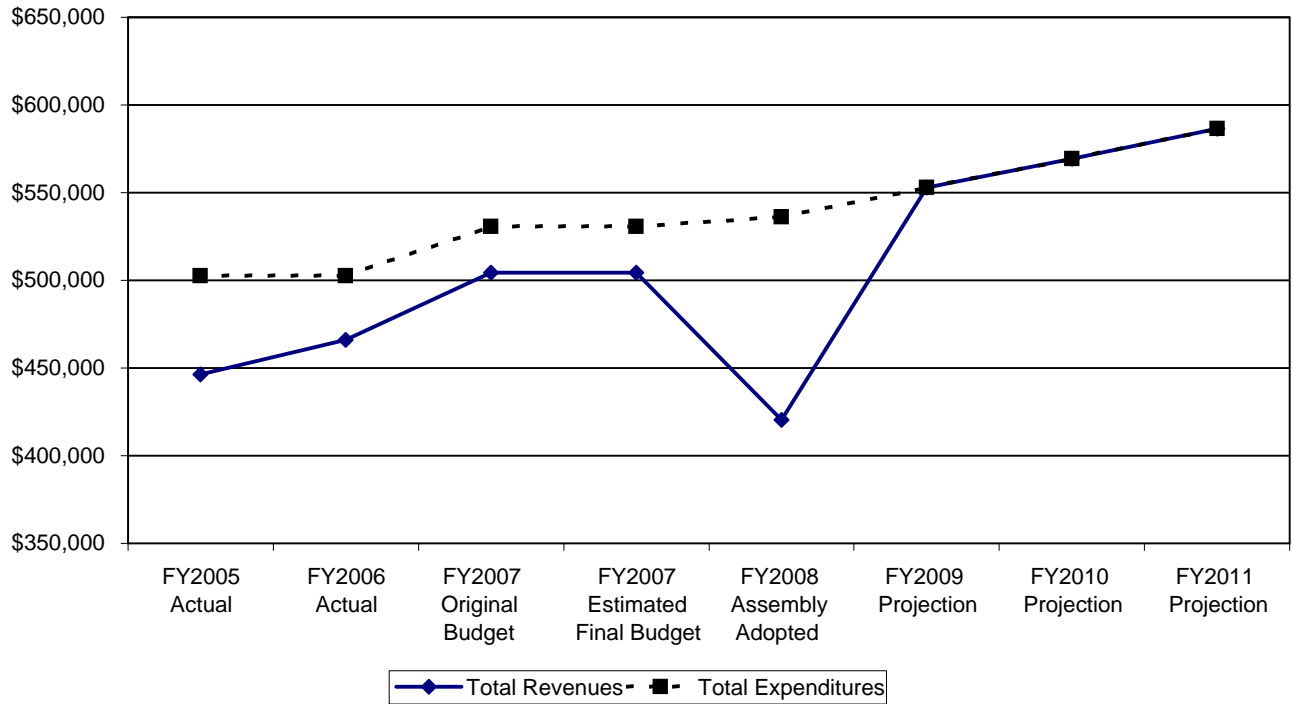
	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Total: Personnel	\$ 4,014,169	\$ 3,940,382	\$ 4,338,832	\$ 4,459,409	\$ 4,903,212	\$ 4,512,310	\$ 52,901	1.19%
Total: Supplies	791,830	699,942	849,950	937,772	926,350	933,902	(3,870)	-0.41%
Total: Services	2,432,282	2,662,693	3,041,871	3,077,538	3,085,584	3,085,584	8,046	0.26%
Total: Capital Outlay	41,785	113,653	35,300	41,200	36,800	36,800	(4,400)	-10.68%
Total: Transfers	26,788,170	27,587,592	28,881,714	30,065,446	29,558,128	29,558,128	(507,318)	-1.69%
Total: Interdepartmental Charges	(187,409)	(139,691)	(386,530)	(386,530)	(414,656)	(414,656)	(28,126)	7.28%
Department Total	<u>\$ 33,880,827</u>	<u>\$ 34,864,571</u>	<u>\$ 36,761,137</u>	<u>\$ 38,194,835</u>	<u>\$ 38,095,418</u>	<u>\$ 37,712,068</u>	<u>\$ (482,767)</u>	<u>-1.26%</u>

Fund: 242 Postsecondary Education

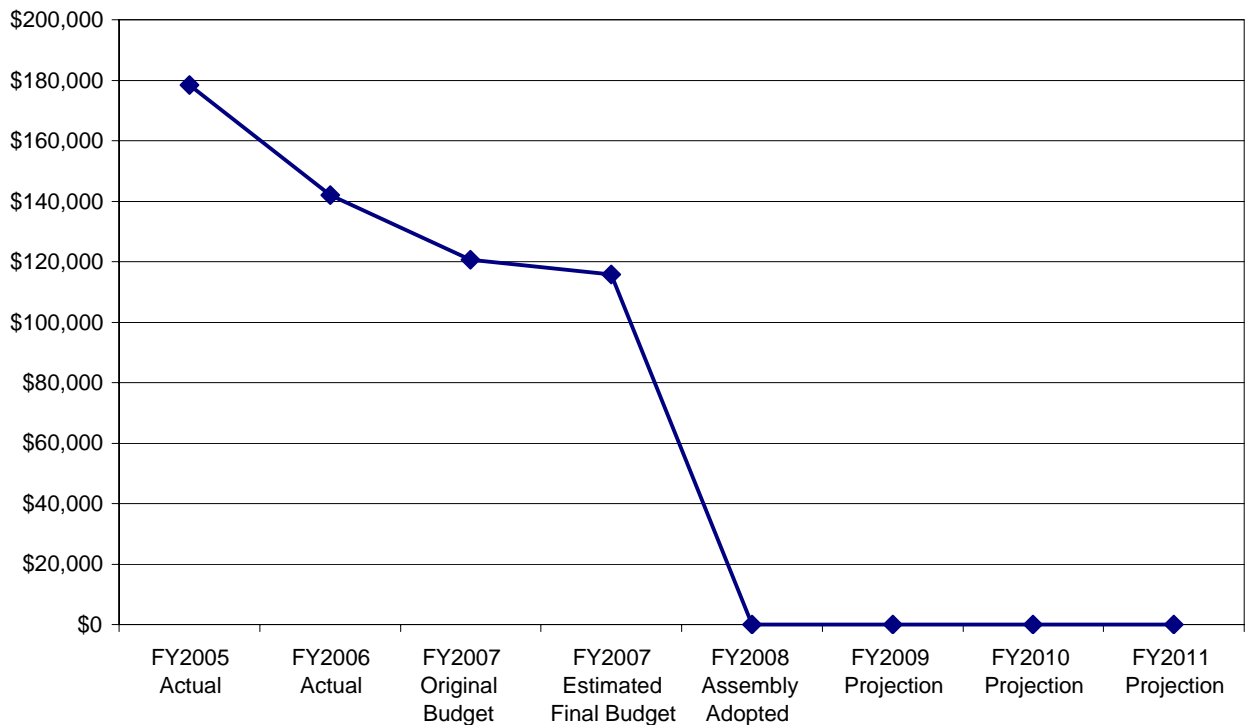
Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Taxable Value (000's)								
Real	3,313,232	3,724,600	4,077,158	4,077,158				
Personal	235,805	218,447	197,026	197,026				
Oil & Gas (AS 43.56)	673,367	566,383	557,070	557,070				
	<u>4,222,404</u>	<u>4,509,430</u>	<u>4,831,254</u>	<u>4,831,254</u>	-	-	-	-
Mill Rate	0.10	0.10	0.10	0.10	-	-	-	-
Revenues:								
Property Taxes								
Real	\$ 344,401	\$ 369,987	\$ 407,716	\$ 407,716				
Personal	23,577	25,935	26,179	26,179				
Oil & Gas (AS 43.56)	63,765	56,213	55,707	55,707				
Interest	1,724	1,204	456	456				
Motor Vehicle Tax	12,971	12,794	14,462	14,462				
Total Property Taxes	<u>446,438</u>	<u>466,133</u>	<u>504,520</u>	<u>504,520</u>	-	-	-	-
Operating Transfer From: General Fund	-	-	-	-	420,289	552,790	569,212	586,547
Total Revenues	<u>446,438</u>	<u>466,133</u>	<u>504,520</u>	<u>504,520</u>	<u>420,289</u>	<u>552,790</u>	<u>569,212</u>	<u>586,547</u>
Expenditures:								
Services	502,600	502,600	530,800	530,800	535,983	552,790	569,212	586,547
Total Expenditures	<u>502,600</u>	<u>502,600</u>	<u>530,800</u>	<u>530,800</u>	<u>535,983</u>	<u>552,790</u>	<u>569,212</u>	<u>586,547</u>
Net Results From Operations	(56,162)	(36,467)	(26,280)	(26,280)	(115,694)	-	-	-
Fund Balance Appropriated	56,162	36,467	26,280	26,280	115,694	-	-	-
Excess/(Deficit)	-	-	-	-	-	-	-	-
Beginning Fund Balance	234,603	178,441	146,939	141,974	115,694	-	-	-
Fund Balance Appropriated	(56,162)	(36,467)	(26,280)	(26,280)	(115,694)	-	-	-
Surplus From Operations	-	-	-	-	-	-	-	-
Ending Fund Balance	<u>178,441</u>	<u>141,974</u>	<u>120,659</u>	<u>115,694</u>	-	-	-	-
Reserved Fund Balance			-	-	-	-	-	-
Unreserved Fund Balance	178,441	141,974	120,659	115,694	-	-	-	-
Total Fund Balance	<u>\$ 178,441</u>	<u>\$ 141,974</u>	<u>\$ 120,659</u>	<u>\$ 115,694</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Mill Rate Equivalency for Operating Transfer from The General Fund	0.00	0.00	0.00	0.00	0.08	0.10	0.10	0.10
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**POST SECONDARY EDUCATION
REVENUES AND EXPENDITURES**



**POST SECONDARY EDUCATION
UNRESERVED FUND BALANCE**



Fund:	242	Postsecondary Education
Dept:	78090	Kenai Peninsula College

Department Budget:	FY2005	FY2006	FY2007	FY2007	FY2008
	Actual	Actual	Original Budget	Amended Budget	Assembly Adopted
Expenditures:					
Services	\$ 502,600	\$ 502,600	\$ 530,800	\$ 530,800	\$ 535,983
Total Expenditures	\$ 502,600	\$ 502,600	\$ 530,800	\$ 530,800	\$ 535,983

DEPARTMENT FUNCTION

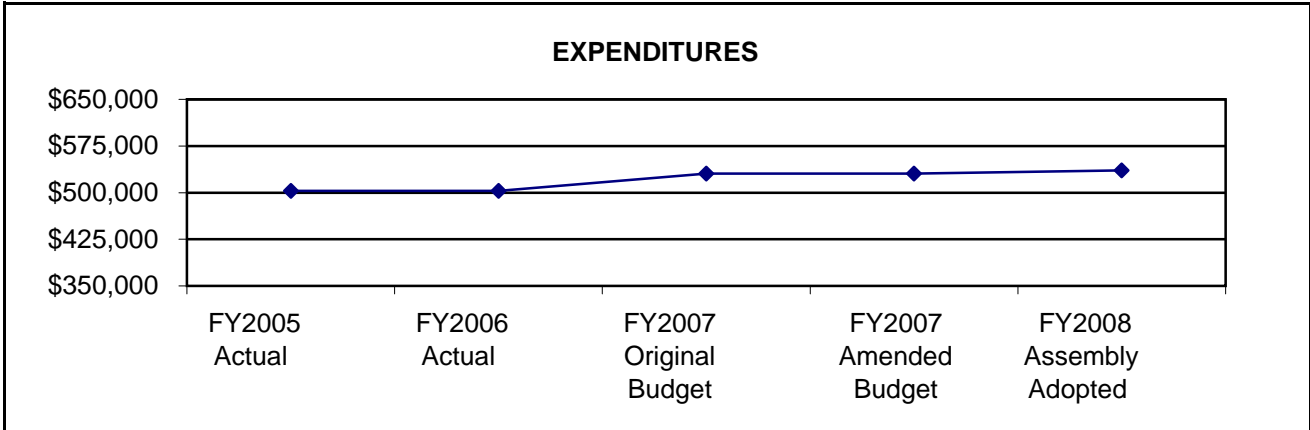
GENERAL OBJECTIVES: Kenai Peninsula Borough Code Chapter 5.24 authorizes the Borough to provide postsecondary education funding on an areawide basis to institutions that are part of the University of Alaska system.

Although there is no program change, the Postsecondary Special Revenue Fund, funding method has changed in appearance. Prior to FY1995, funding was shown as a transfer from the General Fund. In FY1995, this was changed in an effort to point out the mill rate equivalent of postsecondary funding by showing a separate mill rate in this fund. The Borough code does not dictate that a separate mill rate be established for funding the postsecondary education program, only that the total of all

funding may not exceed the amount which would be generated by an areawide tax levy of .1 mills. Starting with FY2008, funding for Postsecondary Education will again be shown as a transfer from the General Fund.

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.

PROGRAM CHANGES: None.



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 credits/semester for high school seniors wanting to enroll in college classes. In Fall 2007, students will pay \$35/credit while this funding will cover the remaining \$93/credit (\$99,400).

Service Learning/Community Engagement. Service-Learning is a teaching and learning strategy that integrates meaningful community service 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. Since then, 14 KPC faculty members invested 1,821 hours implementing community service learning projects in 29 different courses and 10 disciplines involving 54 classes. Thus far more than 525 students have participated committing 7,416 hours of service to 64 community partners. In 2006, KPC's service learning program received the Community College National Center for Community Engagement "Collaboration with Social Agencies" Award chosen from all community colleges in the U.S. Funding will provide for a part-time assistant coordinator and faculty mini-grants to support this growing program that benefits Kenai Peninsula agencies and students (\$38,400).

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 242 Postsecondary Education
Department 78090 - Kenai Peninsula College**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Services								
43023 Kenai Peninsula College	\$ 502,600	\$ 502,600	\$ 530,800	\$ 530,800	\$ 581,400	\$ 535,983	\$ 5,183	0.98%
Total: Services	502,600	502,600	530,800	530,800	581,400	535,983	5,183	0.98%
Department Total	\$ 502,600	\$ 502,600	\$ 530,800	\$ 530,800	\$ 581,400	\$ 535,983	\$ 5,183	0.98%

LINE-ITEM EXPLANATIONS - CONTINUED

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 (\$80,600).

Central Peninsula-Nikiski, Ninilchik, and Tyonek \$45,400
Homer-Seldovia, Nanwalek, Port Graham, Homer \$35,200

Courses at Resurrection Bay Extension Site, Seward.

Funding provides courses in basic general requirements such as English, Psychology, Art, Speech, professional development courses, and community interest courses (\$18,200).

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 (\$42,100).

Career Centers. The Career Centers are an integral part of the services KPC provides to students, potential students, and other members of the community. They provide workshops and individual sessions on career decision making, interest inventories, resume writing, cover letters, application forms, and interviewing techniques. Borough funding provides staffing of the Center 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. Operational costs for the Kachemak Bay Campus Career Center activities will be institutionalized into the KPC base-operating budget for FY08 and will no longer require Borough support funding.

Central Peninsula \$74,600

Coordinator/Night Staffing, Kenai River Campus. Of the 200 plus courses offered at the Soldotna 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/week position (\$42,800). This position:

1. Provides general advising information for evening students.
2. Coordinates the evening program.
3. Provides administrative staffing for evening hours thereby improving security during the evening.
4. Provides staff support for special projects.
5. The night coordinator is trained in CPR, First Aid, and operation of the Automatic External Defibrillator machine that KPC purchased last year.

Library Clerk Position, Kachemak Bay Campus.

Funding provides for a part-time (30 hr/wk) Library Assistant to help students make the best use of the limited resource available and to maintain a level of security and accountability for the holdings. Funding also provides additional resources such as reference materials, books, and databases (\$32,600).

Operating Costs for West Campus, Kachemak Bay Campus, Homer.

Funding provides additional operational support for the West Campus for custodial and clerical staffing, phone lines (including a phone link between the Homer campuses), and supplies. The college is leasing the top floor of the old Homer Intermediate School from the City of Homer for \$52,800 per year including utilities (\$56,583).

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 campus. KPC has reallocated operational budget to fund the additional 50% (\$21,200).

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

Central Peninsula \$8,700
Homer \$2,200

Science Lab Aid, Kachemak Bay Campus. Funding for this 15 hours/week position will be institutionalized into the KPC base-operating budget for FY08 and will no longer require Borough support funding.

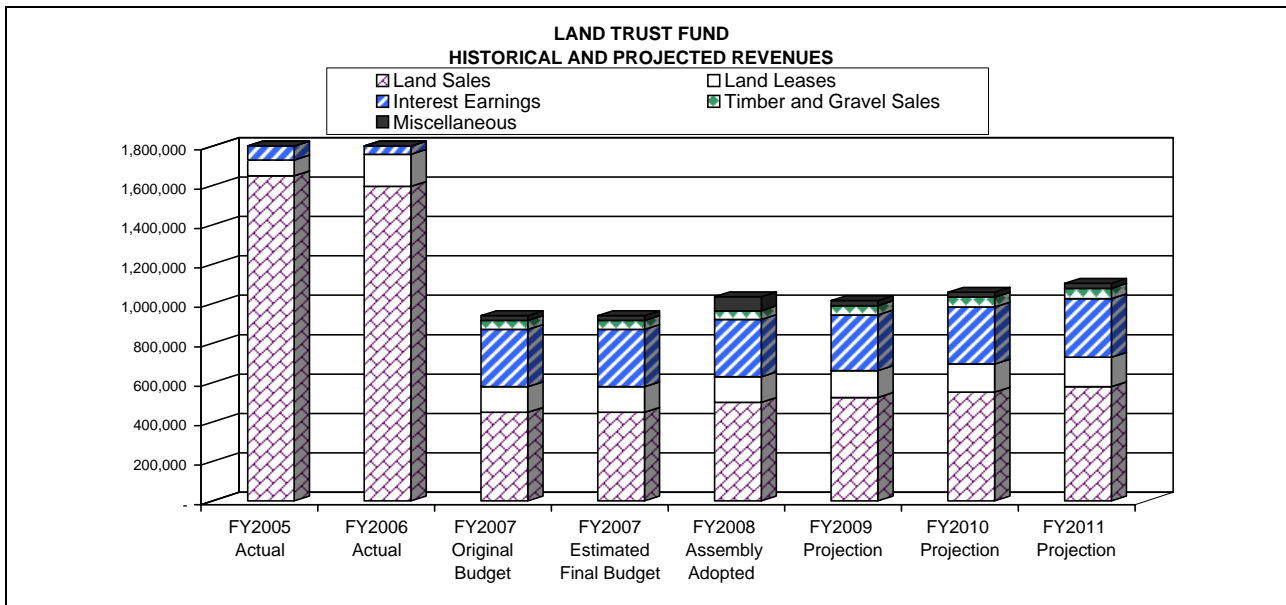
Financial Aid Support Clerk, Kenai River Campus.

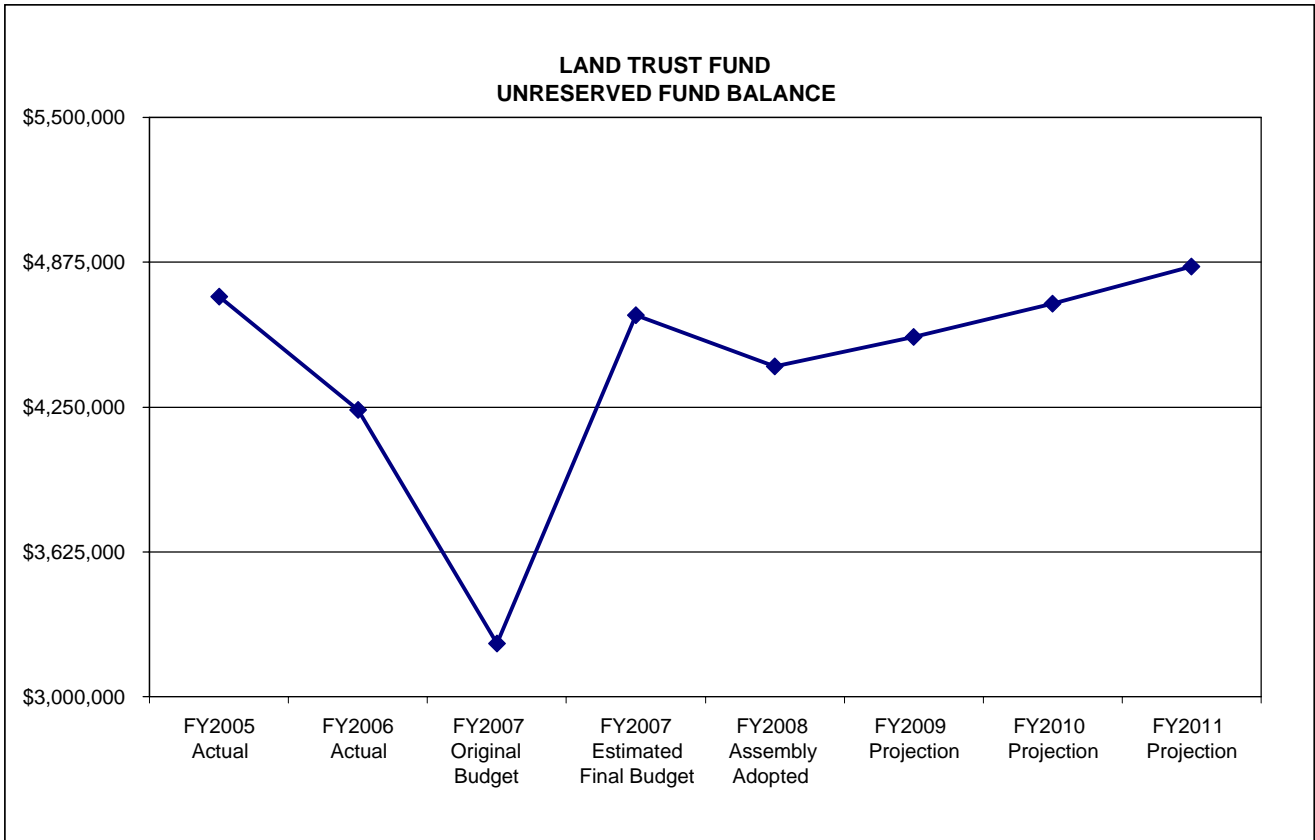
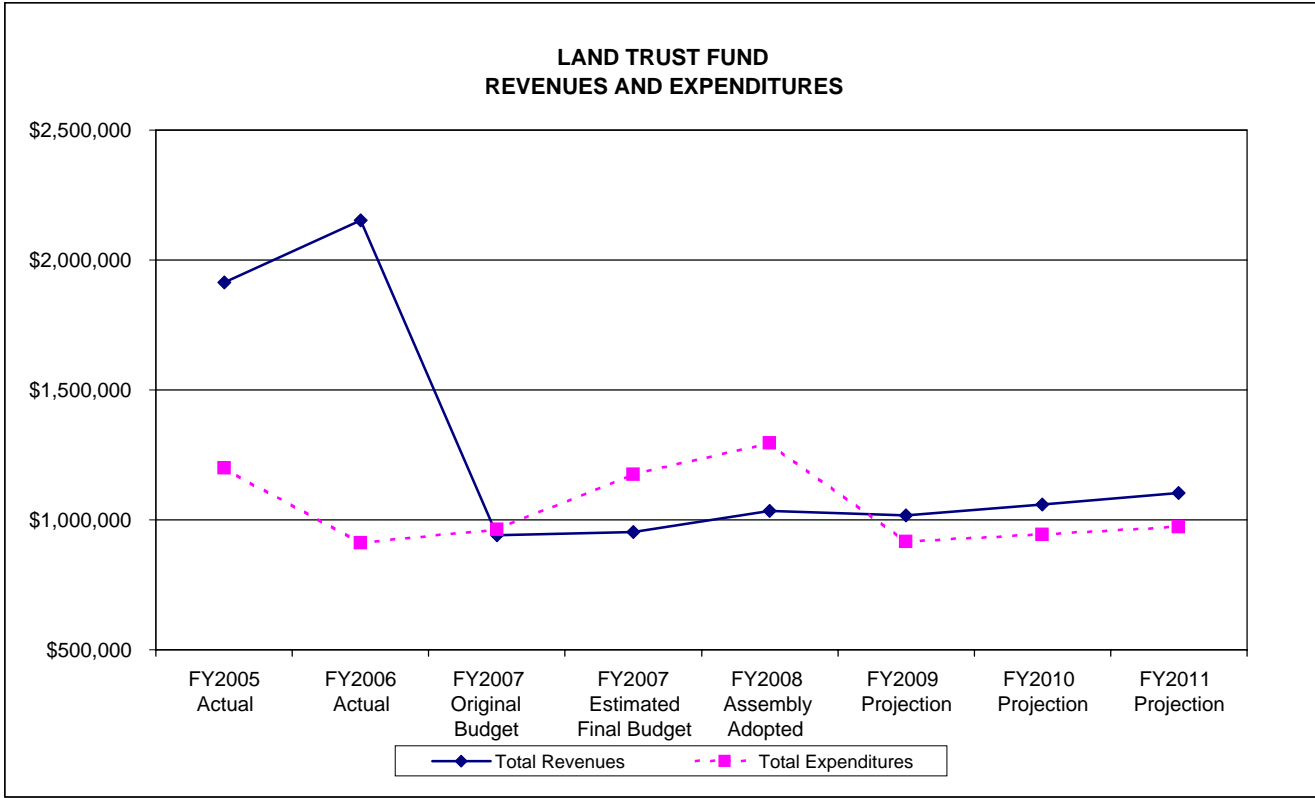
Funding provides for a part-time clerk position to increase access to students and the general public for financial aid advising via e-mail, web, phones, and in person. The position assists with financial aid instructional sessions for the communities of the Kenai Peninsula (\$18,600).

Director of Student Services. Funding provides for a 12-month full-time position to restructure and bring focus to KPC's student recruitment efforts, assessment of student services, academic advising, and student retention efforts. This position will direct enhanced student services that will be needed when student housing is built, and oversee student life issues. Since 2004, KPC has been working toward absorbing this position into the KPC base-operating budget. For FY08, 100% of the position has been moved to our base budget.

Fund: 250 Land Trust Fund

Fund Balance:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Revenues:								
State Revenue	\$ -	\$ 10,745	\$ -	\$ 12,313	\$ -	\$ -	\$ -	\$ -
Other Revenue:								
Land Sales	1,649,549	1,595,425	450,000	450,000	500,000	525,000	551,250	578,813
Land Leases	79,932	163,441	130,000	130,000	130,000	136,500	143,325	150,491
Timber and Gravel Sales	18,761	63,045	45,000	45,000	45,000	47,250	49,613	52,093
Interest Earnings	90,232	302,760	290,137	290,137	290,085	282,354	289,381	296,997
Miscellaneous	74,531	18,063	25,000	25,000	70,000	25,000	25,000	25,000
Total Revenues	1,913,005	2,153,479	940,137	952,450	1,035,085	1,016,104	1,058,569	1,103,394
Other Financing Sources								
Transfers From Other Funds	60,000	138,000	-	-	-	-	-	-
Total Operating Transfers	60,000	138,000	-	-	-	-	-	-
Total Revenues and Other Financing Sources	1,973,005	2,291,479	940,137	952,450	1,035,085	1,016,104	1,058,569	1,103,394
Expenditures:								
Personnel	357,485	343,919	439,198	466,315	447,648	465,554	484,176	503,543
Supplies	3,586	2,985	9,500	16,112	8,500	8,670	8,843	9,020
Services	774,085	563,184	445,252	596,265	667,027	400,943	408,961	417,141
Capital Outlay	64,897	1,061	12,500	39,427	132,500	12,750	13,005	13,265
Interdepartmental Charges	-	-	56,654	56,654	39,146	27,747	28,593	29,468
Total Expenditures	1,200,053	911,149	963,104	1,174,773	1,294,821	915,664	943,579	972,437
Transfers To:								
General Fund	-	1,438,705	-	-	-	-	-	-
Total Transfers	-	1,438,705	-	-	-	-	-	-
Total Expenditures and Operating Transfers	1,200,053	2,349,854	963,104	1,174,773	1,294,821	915,664	943,579	972,437
Net Results From Operations	772,952	(58,375)	(22,967)	(222,323)	(259,736)	100,440	114,990	130,957
Projected Lapse (3%)	-	-	28,893	35,243	38,845	27,470	28,307	29,173
Fund Balance Appropriated	-	(58,375)	-	(187,080)	(220,891)	-	-	-
Excess/(Deficit)	772,952	-	5,926	-	-	127,910	143,297	160,130
Beginning Fund Balance	4,117,789	4,890,741	3,223,744	4,832,366	4,645,286	4,424,395	4,552,305	4,695,602
Fund Balance Appropriated	-	(58,375)	-	(187,080)	(220,891)	-	-	-
Surplus From Operations	772,952	-	5,926	-	-	127,910	143,297	160,130
Ending Fund Balance	4,890,741	4,832,366	3,229,670	4,645,286	4,424,395	4,552,305	4,695,602	4,855,732
Reserved Fund Balance	165,405	594,919	-	-	-	-	-	-
Unreserved Fund Balance	4,725,336	4,237,447	3,229,670	4,645,286	4,424,395	4,552,305	4,695,602	4,855,732
Total Fund Balance	\$ 4,890,741	\$ 4,832,366	\$ 3,229,670	\$ 4,645,286	\$ 4,424,395	\$ 4,552,305	\$ 4,695,602	\$ 4,855,732





Fund: 250 Land Trust Fund
Dept: 21210 Land Management Administration

Department Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 357,485	\$ 343,919	\$ 439,198	\$ 466,315	\$ 447,648
Supplies	3,586	2,985	9,500	16,112	8,500
Services	761,466	463,874	369,163	520,176	558,081
Capital Outlay	64,897	1,061	12,500	39,427	132,500
Interdepartmental Charges	-	-	51,898	51,898	35,742
Total Expenditures	1,187,434	811,839	882,259	1,093,928	1,182,471
Operating Transfers To:					
General Fund	-	1,438,705	-	-	-
Total Operating Transfers	-	1,438,705	-	-	-
Total Expenditures and Operating Transfers	<u>\$ 1,187,434</u>	<u>\$ 2,250,544</u>	<u>\$ 882,259</u>	<u>\$ 1,093,928</u>	<u>\$ 1,182,471</u>
Staffing History:	5.00	5.00	5.00	5.00	5.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Administration of Kenai Peninsula Borough land inventory. Apply and enforce KPB Code Chapter 17.10. Assist Borough departments and agencies in satisfying present and future land needs. Review and process applications for easements, permits, leases, disposals, and acquisitions. Classification of Borough lands. Conduct market value land sale and tax foreclosure auction. Administer land leases. Oversee conveyance of municipal grant land entitlements as provided under Alaska Statute 29.65. Inventory borough land and resources for management purposes. Protect borough land assets.

- FY2008 OBJECTIVES:**
- Initiate/Complete municipal entitlement surveys in Hope, Kustatan, and Cohoe.
 - Accelerate initiative to identify priority municipal entitlement lands and obtain survey instructions.
 - Implement Municipal Entitlement Strategic Plan Phase 1 with comprehensive reevaluation of lands for selection.
 - Administer west side development contracts.
 - Initiate comprehensive land planning efforts.
 - Pursue the conveyance of occupied/leased tidelands under Alaska Statute 38.05.125.
 - Contract for design, engineering, subdivision and development projects at Hope and Woods Drive.
 - Contract for mine engineering and phase 1 development of Seward Rock Quarry.

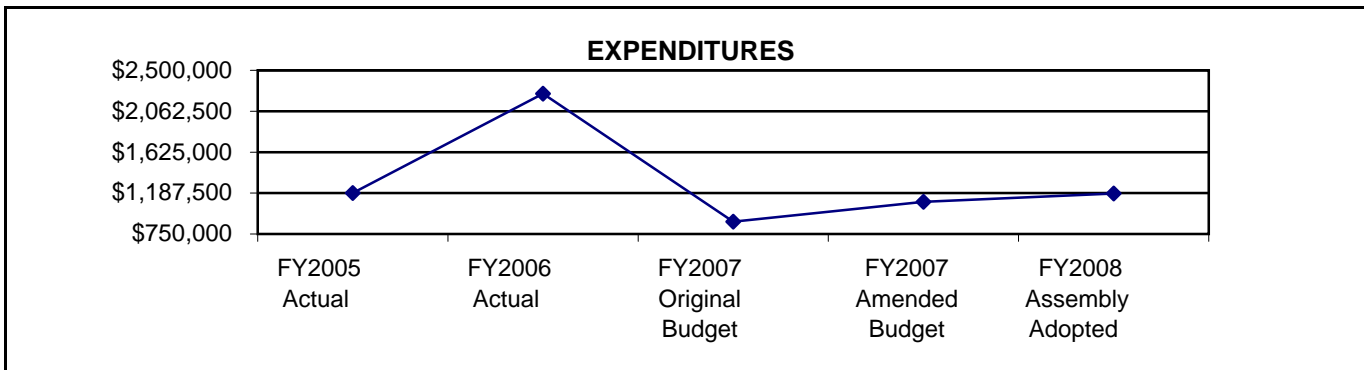
PROGRAM CHANGES: None

ACCOMPLISHMENTS: FY2007

- Completed Alaska State Land Survey (ASLS) 2003-5 (Cooper Landing) and ASLS 2005-7 (Kenai).
- Closed out Grey Cliff and Moose Point over-the-counter Land Sales (14 parcels sold in FY07).
- 2 negotiated sales completed.
- Contracted sale of 864 CY of Rip Rap from Seward Quarry for Seward Flood Damage Repairs
- Acquired Lots 1 & 2 White Alice Sub on behalf of KESA.
- Closed out SBB and Risk Mgmt Leases for relocation.
- Created Classification and South Peninsula Plan GIS Databases.
- Developed Municipal Entitlement Strategic Plan- Phase 1.
- Service of Ladd Landing Option.

PERFORMANCE MEASURES:

	FY 2005 <u>Actual</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Estimated</u>	FY 2008 <u>Projected</u>
Utility Permits	225	200	225	225
Land Use Permits	11	13	12	12
Classifications by KPB Resolution	5	2	4	4
Commercial Gravel Permits	0	0	1	1
Individual Gravel Permits	12	11	19	15



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 220,779	\$ 206,146	\$ 245,905	\$ 252,945	\$ 252,833	\$ 252,833	\$	(112) -0.04%
40120 Temporary Wages	3,348	-	24,960	29,760	24,960	24,960	(4,800)	-16.13%
40130 Overtime Wages	57	64	-	-	-	-	-	-
40210 FICA	18,786	17,842	23,738	24,644	23,863	23,863	(781)	-3.17%
40221 PERS	29,594	39,043	57,716	70,919	96,577	56,825	(14,094)	-19.87%
40321 Health Insurance	58,659	53,951	57,500	58,618	59,800	59,800	1,182	2.02%
40322 Life Insurance	574	546	623	673	639	639	(34)	-5.05%
40410 Leave	22,914	23,110	24,048	24,048	24,590	24,590	542	2.25%
40411 Sick Leave	2,702	3,169	4,660	4,660	4,090	4,090	(570)	-12.23%
40511 Other Benefits	72	48	48	48	48	48	-	0.00%
Total: Personnel	357,485	343,919	439,198	466,315	487,400	447,648	(18,667)	-4.00%
Supplies								
42110 Office Supplies	2,848	2,636	5,000	5,075	5,000	5,000	(75)	-1.48%
42120 Computer Software	390	-	2,500	2,500	1,500	1,500	(1,000)	-40.00%
42210 Operating Supplies	21	349	500	2,850	500	500	(2,350)	-82.46%
42230 Fuel, Oils and Lubricants	-	-	-	350	-	-	(350)	-100.00%
42310 Repair/Maintenance Supplies	-	-	-	3,837	-	-	(3,837)	-100.00%
42410 Small Tools	327	-	1,500	1,500	1,500	1,500	-	0.00%
Total: Supplies	3,586	2,985	9,500	16,112	8,500	8,500	(7,612)	-47.24%
Services								
43011 Contractual Services	689,702	415,303	250,000	389,739	465,000	465,000	75,261	19.31%
43015 Water/Air Sample Testing	-	-	-	2,975	-	-	(2,975)	-100.00%
43110 Communications	1,195	743	2,500	2,500	1,500	1,500	(1,000)	-40.00%
43140 Postage	40	11	1,000	1,000	1,000	1,000	-	0.00%
43210 Transportation/Subsistence	5,697	7,467	9,120	10,694	10,510	10,510	(184)	-1.72%
43211 Per Diem	-	-	-	3,000	-	-	(3,000)	-100.00%
43220 Car Allowance	3,600	2,174	-	-	-	3,600	3,600	-
43250 Freight and Express	57	-	75	75	75	75	-	0.00%
43260 Training	3,298	2,324	2,220	4,570	2,600	2,600	(1,970)	-43.11%
43310 Advertising	8,748	8,424	12,000	12,350	12,000	12,000	(350)	-2.83%
43410 Printing	-	-	1,000	1,000	1,000	1,000	-	0.00%
43510 Insurance Premium	6,195	6,767	6,006	6,006	5,961	5,961	(45)	-0.75%
43600 Project Management	23,607	7,070	12,000	12,000	10,000	10,000	(2,000)	-16.67%
43610 Utilities	3,534	3,309	11,500	11,500	13,850	13,850	2,350	20.43%
43720 Equipment Maintenance	560	1,602	4,500	4,500	3,500	3,500	(1,000)	-22.22%
43750 Vehicle Maintenance	-	-	1,000	1,000	1,000	1,000	-	0.00%
43810 Rents and Operating Leases	-	-	-	1,025	-	-	(1,025)	-100.00%
43812 Equipment Replacement Pymt.	1,757	1,757	1,757	1,757	2,000	2,000	243	13.83%
43920 Dues and Subscriptions	1,482	1,643	1,485	1,485	1,485	1,485	-	0.00%
43931 Recording Fees	3,084	2,617	3,000	3,000	3,000	3,000	-	0.00%
43933 Collection Fees	236	60	1,000	1,000	1,000	1,000	-	0.00%
43936 USAD Assessments	6,112	-	45,000	45,000	15,000	15,000	(30,000)	-66.67%
45110 Land Sale Property Tax	2,562	2,603	4,000	4,000	4,000	4,000	-	0.00%
Total: Services	761,466	463,874	369,163	520,176	554,481	558,081	37,905	7.29%
Capital Outlay								
48120 Office Machines	-	-	5,000	2,700	5,000	5,000	2,300	85.19%
48311 Machinery & Equipment	-	-	-	28,048	-	-	(28,048)	-100.00%
48610 Land Purchase	60,704	-	-	-	120,000	120,000	120,000	-
48710 Minor Office Equipment	4,193	1,061	5,000	6,179	5,000	5,000	(1,179)	-19.08%
48720 Minor Office Furniture	-	-	2,500	2,500	2,500	2,500	-	0.00%
Total: Capital Outlay	64,897	1,061	12,500	39,427	132,500	132,500	93,073	236.06%
Transfers								
50100 TFR General Fund	-	1,438,705	-	-	-	-	-	-
Total: Transfers	-	1,438,705	-	-	-	-	-	-
Interdepartmental Charges								
61990 Admin Service Fee	-	-	51,898	51,898	71,483	35,742	(16,156)	-31.13%
Total: Interdepartmental Charges	-	-	51,898	51,898	71,483	35,742	(16,156)	-31.13%
Department Total	\$ 1,187,434	\$ 2,250,544	\$ 882,259	\$ 1,093,928	\$ 1,254,364	\$ 1,182,471	\$ 88,543	8.09%

Fund 250
Department 21210 - Land Management Administration - Continued

LINE-ITEM EXPLANATIONS

<p>40110 Regular Wages. Staff includes: 1 Land Management Officer, 1 Land Management Agent, 1 Land and Resource Coordinator, 1 Land Management Technician I, II, III, and 1 Senior Clerk Typist.</p> <p>40120 Temporary Wages. Seasonal/Temporary hire to continue land data collection and project details (\$24,960).</p> <p>43011 Contractual Services. Municipal entitlement surveys: ASLS 2005-6 (\$50,000); Woods Drive Realignment design, engineering and subdivision project (\$150,000), Hope subdivision design, engineering and development project (\$150,000). Hope and Cooper Landing Material Site Improvements (\$15,000). Seward Rock Quarry Engineering and Phase 1 Development (\$100,000).</p>	<p>43210 Transportation and Subsistence. Inspection of borough property and Land Management project sites; meetings; and training</p> <p>43600 Project Management. Project Management and oversight for Hope Subdivision Development</p> <p>43812 Equipment Replacement Payments. See the payment schedule below.</p> <p>48610 Land Purchase. Purchase of Land from the University of Alaska and remnant parcel acquisitions.</p> <p>48710 Minor Office Machines. Computer (\$2,500) and mobile GIS/GPS (\$2,500).</p> <p>61990 Admin Service Fees. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services.</p>
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Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2007 Estimated</u>	<u>FY2008 Projected</u>	<u>Future Projected Payments</u>
** Jeep Cherokee Sport	-	-	<u>2,000</u>	<u>2,000</u>
	\$ -	\$ -	\$ 2,000	\$ 2,000

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

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Fund: 250 Land Trust Fund
Dept: 21211 Facilities Management

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Services	\$ 12,619	\$ 99,310	\$ 76,089	\$ 76,089	\$ 108,946
Interdepartmental Charges	-	-	4,756	4,756	3,404
Total Expenditures	12,619	99,310	80,845	80,845	112,350
Total Expenditures and Operating Transfers	\$ 12,619	\$ 99,310	\$ 80,845	\$ 80,845	\$ 112,350

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Manage surplused borough facilities, to accomplish tangible borough objectives within the framework of the Land Trust Fund.

FY2008 OBJECTIVES:

- Evaluate and implement recommendations of Nikiski Elementary Facility Management Plan.

PROGRAM CHANGES: KPBSD hold on Nikiski Elementary expired August 31, 2006. A facility management plan has been developed for the facility, recommending several shifts in the management direction for the facility. Implementations of management alternatives are dependent on direction from the administration and assembly. Because implementation measures have

not been decided, they are not provided for in this budget.

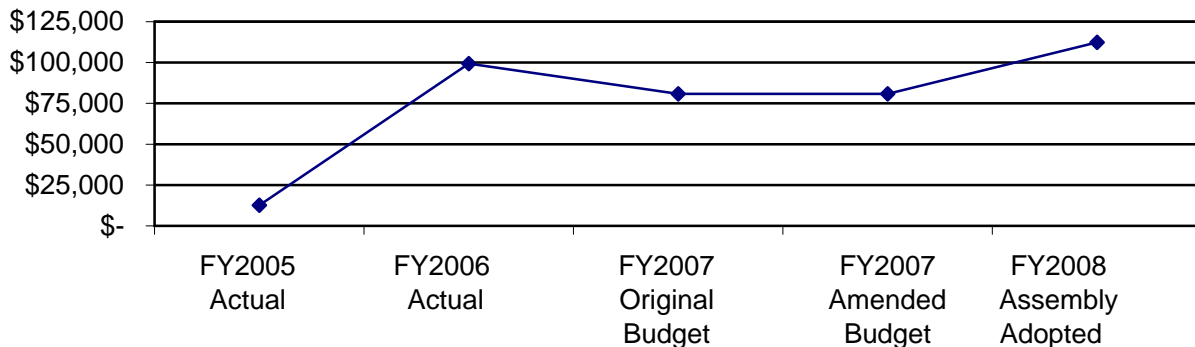
NPRSA currently uses 54.7% of the facility, expenditures will be charged back to NPRSA at the rate of 54.7% consistent with the facility management agreement for both FY 07 and FY 08.

KPBSD currently uses 1,880 sq. ft. for storage. KPBSD will be charged back \$7,000/ year for their use for both FY 07 and FY 08.

ACCOMPLISHMENTS: FY2007

A facility management plan was developed for Nikiski Elementary. This report will guide the management direction for the facility and may result in significant changes to this budget in future years.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Services								
43510 Insurance Premium-Nikiski Elementary	\$ -	\$ 28,837	\$ 34,089	\$ 34,089	\$ 28,146	\$ 28,146	\$ (5,943)	-17.43%
43610 Utilities-Nikiski Elementary	12,619	40,570	25,300	25,300	48,800	48,800	23,500	92.89%
43764 Snow Removal-Nikiski Elementary	-	8,635	10,000	10,000	10,000	10,000	-	0.00%
43780 Building/Grounds Maintenance	-	21,268	6,700	6,700	22,000	22,000	15,300	228.36%
Total: Services	12,619	99,310	76,089	76,089	108,946	108,946	32,857	43.18%
Interdepartmental Charges								
61990 Admin Service Fee	-	-	4,756	4,756	6,809	3,404	(1,352)	-28.43%
Total: Interdepartmental Charges	-	-	4,756	4,756	6,809	3,404	(1,352)	-28.43%
Department Total	\$ 12,619	\$ 99,310	\$ 80,845	\$ 80,845	\$ 115,755	\$ 112,350	\$ 31,505	38.97%

LINE-ITEM EXPLANATIONS

43610 Utilities-Nikiski EI. 30% rate increase for Enstar Natural Gas, Est. 11% rate increase for electricity.	43780 Building/Grounds Maintenance - Nikiski EI. Regular and routine maintenance of Nikiski Elementary School.
43764 Snow Removal-Nikiski EI. Snow removal and sanding costs for fire route.	61990 Admin Service Fees. 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**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 220,779	\$ 206,146	\$ 245,905	\$ 252,945	\$ 252,833	\$ 252,833	\$ (112)	-0.04%
40120 Temporary Wages	3,348	-	24,960	29,760	24,960	24,960	(4,800)	-16.13%
40130 Overtime Wages	57	64	-	-	-	-	-	-
40210 FICA	18,786	17,842	23,738	24,644	23,863	23,863	(781)	-3.17%
40221 PERS	29,594	39,043	57,716	70,919	96,577	56,825	(14,094)	-19.87%
40321 Health Insurance	58,659	53,951	57,500	58,618	59,800	59,800	1,182	2.02%
40322 Life Insurance	574	546	623	673	639	639	(34)	-5.05%
40410 Leave	22,914	23,110	24,048	24,048	24,590	24,590	542	2.25%
40411 Sick Leave	2,702	3,169	4,660	4,660	4,090	4,090	(570)	-12.23%
40511 Other Benefits	72	48	48	48	48	48	-	0.00%
Total: Personnel	357,485	343,919	439,198	466,315	487,400	447,648	(18,667)	-4.00%
Supplies								
42110 Office Supplies	2,848	2,636	5,000	5,075	5,000	5,000	(75)	-1.48%
42120 Computer Software	390	-	2,500	2,500	1,500	1,500	(1,000)	-40.00%
42210 Operating Supplies	21	349	500	2,850	500	500	(2,350)	-82.46%
42230 Fuel, Oils & Lubricants	-	-	-	350	-	-	(350)	-100.00%
42310 Repair/Maintenance Supplies	-	-	-	3,837	-	-	(3,837)	-100.00%
42410 Small Tools	327	-	1,500	1,500	1,500	1,500	-	0.00%
Total: Supplies	3,586	2,985	9,500	16,112	8,500	8,500	(7,612)	-47.24%
Services								
43011 Contractual Services	689,702	415,303	250,000	389,739	465,000	465,000	75,261	19.31%
43015 Water/Air Sample Testing	-	-	-	2,975	-	-	(2,975)	-100.00%
43110 Communications	1,195	743	2,500	2,500	1,500	1,500	(1,000)	-40.00%
43140 Postage	40	11	1,000	1,000	1,000	1,000	-	0.00%
43210 Transportation/Subsistence	5,697	7,467	9,120	10,694	10,510	10,510	(184)	-1.72%
43211 Per Diem	-	-	-	3,000	-	-	(3,000)	-100.00%
43220 Car Allowance	3,600	2,174	-	-	-	3,600	3,600	-
43250 Freight and Express	57	-	75	75	75	75	-	0.00%
43260 Training	3,298	2,324	2,220	4,570	2,600	2,600	(1,970)	-43.11%
43310 Advertising	8,748	8,424	12,000	12,350	12,000	12,000	(350)	-2.83%
43410 Printing	-	-	1,000	1,000	1,000	1,000	-	0.00%
43510 Insurance Premium	6,195	35,604	40,095	40,095	34,107	34,107	(5,988)	-14.93%
43600 Project Management	23,607	7,070	12,000	12,000	10,000	10,000	(2,000)	-16.67%
43610 Utilities	16,153	43,879	36,800	36,800	62,650	62,650	25,850	70.24%
43720 Equipment Maintenance	560	1,602	4,500	4,500	3,500	3,500	(1,000)	-22.22%
43750 Vehicle Maintenance	-	-	1,000	1,000	1,000	1,000	-	0.00%
43764 Snow Removal-Nikiski Elem.	-	8,635	10,000	10,000	10,000	10,000	-	0.00%
43780 Building/Grounds Maintenance	-	21,268	6,700	6,700	22,000	22,000	15,300	228.36%
43810 Rents & Operating Leases	-	-	-	1,025	-	-	(1,025)	-100.00%
43812 Equipment Replacement Pymt.	1,757	1,757	1,757	1,757	2,000	2,000	243	13.83%
43920 Dues and Subscriptions	1,482	1,643	1,485	1,485	1,485	1,485	-	0.00%
43931 Recording Fees	3,084	2,617	3,000	3,000	3,000	3,000	-	0.00%
43933 Collection Fees	236	60	1,000	1,000	1,000	1,000	-	0.00%
43936 USAD Assessments	6,112	-	45,000	45,000	15,000	15,000	(30,000)	-66.67%
45110 Land Sale Property Tax	2,562	2,603	4,000	4,000	4,000	4,000	-	0.00%
Total: Services	774,085	563,184	445,252	596,265	663,427	667,027	70,762	11.87%
Capital Outlay								
48120 Office Machines	-	-	5,000	2,700	5,000	5,000	2,300	85.19%
48311 Machinery & Equipment	-	-	-	28,048	-	-	(28,048)	-100.00%
48610 Land Purchase	60,704	-	-	-	120,000	120,000	120,000	-
48710 Minor Office Equipment	4,193	1,061	5,000	6,179	5,000	5,000	(1,179)	-19.08%
48720 Minor Office Furniture	-	-	2,500	2,500	2,500	2,500	-	0.00%
Total: Capital Outlay	64,897	1,061	12,500	39,427	132,500	132,500	93,073	236.06%
Transfers								
50100 Tfr General Fund	-	1,438,705	-	-	-	-	-	-
Total: Transfers	-	1,438,705	-	-	-	-	-	-
Interdepartmental Charges								
61990 Admin Service Fee	-	-	56,654	56,654	78,292	39,146	(17,508)	-30.90%
Total: Interdepartmental Charges	-	-	56,654	56,654	78,292	39,146	(17,508)	-30.90%
Department Total	\$ 1,200,053	\$ 2,349,854	\$ 963,104	\$ 1,174,773	\$ 1,370,119	\$ 1,294,821	\$ 120,048	10.22%

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 250 Total

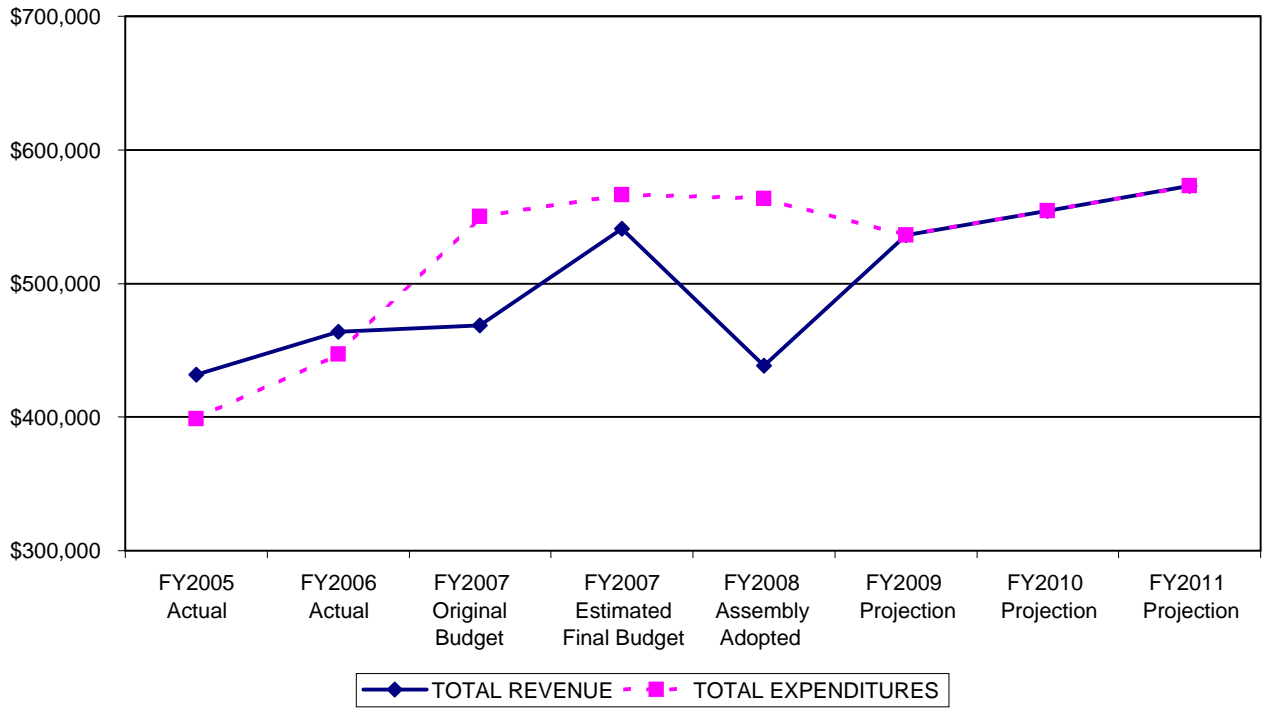
	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Total: Personnel	\$ 357,485	\$ 343,919	\$ 439,198	\$ 466,315	\$ 487,400	\$ 447,648	\$ (18,667)	-4.00%
Total: Supplies	3,586	2,985	9,500	16,112	8,500	8,500	(7,612)	-47.24%
Total: Services	774,085	563,184	445,252	596,265	663,427	667,027	70,762	11.87%
Total: Capital Outlay	64,897	1,061	12,500	39,427	132,500	132,500	93,073	236.06%
Total: Transfers	-	1,438,705	-	-	-	-	-	-
Total: Interdepartmental Charges	-	-	56,654	56,654	78,292	39,146	(17,508)	-30.90%
Fund Totals	\$ 1,200,053	\$ 2,349,854	\$ 963,104	\$ 1,174,773	\$ 1,370,119	\$ 1,294,821	\$ 120,048	10.22%

Fund: 251 Kenai River Center

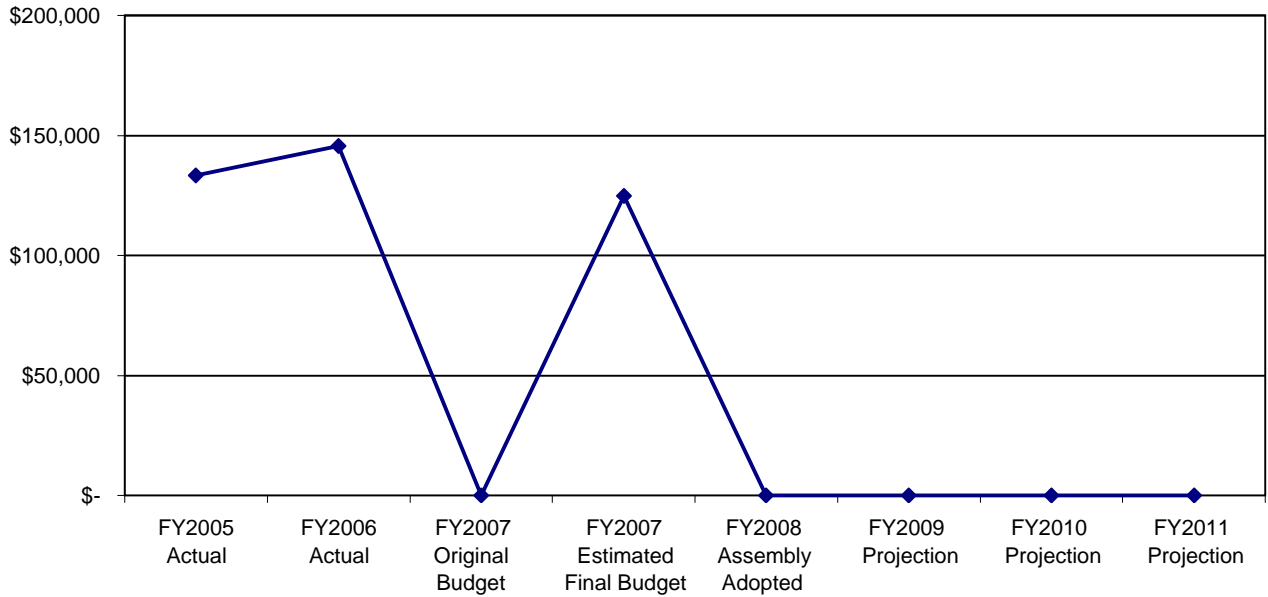
Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Revenues:								
State Revenues	\$ 9,000	\$ 13,385	\$ -	\$ 13,078	\$ -	\$ -	\$ -	\$ -
Other Revenues	12,283	33,242	-	59,212	52,322	53,368	54,435	55,524
Total Revenues	21,283	46,627	-	72,290	52,322	53,368	54,435	55,524
Operating Transfers From:								
General Fund	410,496	417,168	468,548	468,548	386,199	482,564	499,723	517,526
Total Operating Transfers	410,496	417,168	468,548	468,548	386,199	482,564	499,723	517,526
Total Revenues and Operating Transfers	431,779	463,795	468,548	540,838	438,521	535,932	554,158	573,050
Expenditures:								
Personnel	299,313	331,176	392,905	404,476	405,936	375,411	390,427	406,044
Supplies	4,614	7,180	10,300	13,300	10,800	11,016	11,236	11,461
Services	85,192	94,035	130,616	130,997	135,574	138,285	141,051	143,872
Capital Outlay	4,274	5,001	16,000	17,500	11,000	11,220	11,444	11,673
Interdepartmental Charges	5,293	9,630	-	-	-	-	-	-
Total Expenditures	398,686	447,022	549,821	566,273	563,310	535,932	554,158	573,050
Total Expenditures and Operating Transfers	398,686	447,022	549,821	566,273	563,310	535,932	554,158	573,050
Net Results From Operations	33,093	16,773	(81,273)	(25,435)	(124,789)	-	-	-
Fund Balance Appropriated	-	-	81,273	25,435	124,789	-	-	-
Excess/(Deficit)	33,093	16,773	-	-	-	-	-	-
Beginning Fund Balance	100,358	133,451	81,273	150,224	124,789	-	-	-
Fund Balance Appropriated	-	-	(81,273)	(25,435)	(124,789)	-	-	-
Surplus From Operations	33,093	16,773	-	-	-	-	-	-
Ending Fund Balance	133,451	150,224	-	124,789	-	-	-	-
Reserved Fund Balance	-	4,591	-	-	-	-	-	-
Unreserved Fund Balance	133,451	145,633	-	124,789	-	-	-	-
Total Fund Balance	\$ 133,451	\$ 150,224	\$ -	\$ 124,789	\$ -	\$ -	\$ -	\$ -

Mill Rate Equivalency for Operating Transfer from The General Fund	0.09	0.09	0.10	0.10	0.07	0.09	0.09	0.09
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**KENAI RIVER CENTER
REVENUES AND EXPENDITURES**



**KENAI RIVER CENTER
UNRESERVED FUND BALANCE**



Fund: 251
Dept: 21135 Kenai River Center

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 299,313	\$ 331,176	\$ 392,905	\$ 404,476	\$ 405,936
Supplies	4,614	7,180	10,300	13,300	10,800
Services	85,192	94,035	130,616	130,997	135,574
Capital Outlay	4,274	5,001	16,000	17,500	11,000
Interdepartmental Charges	5,293	9,630	-	-	-
Total Expenditures	\$ 398,686	\$ 447,022	\$ 549,821	\$ 566,273	\$ 563,310
Staffing History	4.50	4.50	4.50	4.50	4.50

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Provide staff and support facilities needed for the operation of the Kenai River Center in accordance with the terms of agreement developed with the state and federal agencies. Provide participation and guidance in developing projects, issuing permits, or managing land or resources within the coastal boundary of the borough. Manage the public use of the Kenai River access and outdoor education facilities.

- Coordinate and issue 50-foot habitat protection and floodplain permits. The KRC coordinates with federal, state and local agencies to determine the need for permits that the property owner may require. Once all permits are complete, the KRC then sends one packet of all the permits issued to property owners.
- Coordinate and authorize the habitat tax credit program.
- Maintain the current classification in the National Flood Insurance Program's Community Rating System, which provides residents flood insurance premium discounts.
- Maintain compliance with the State of AK Coastal Management Program.

FY2008 OBJECTIVES:

- Continue to perform high quality ACMP consistency reviews for coastal resource planning.
- Coordinate Floodplain mapping with the Seward/Bear Creek Flood Service Area.

- Request federal monies to expand the Kenai River Center building to include US Army Corps of Engineers, Kenai Field Office staff.
- Coordinate with partners to complete digital elevation maps for the Kenai Peninsula.

ACCOMPLISHMENTS: FY2007

Since the beginning of its operation the center has been involved in over 4,501 projects, of which 2,584 were within the Borough's 50-foot habitat area, 1,749 were within the Borough's managed flood plain, and 428 of which were tax credit projects.

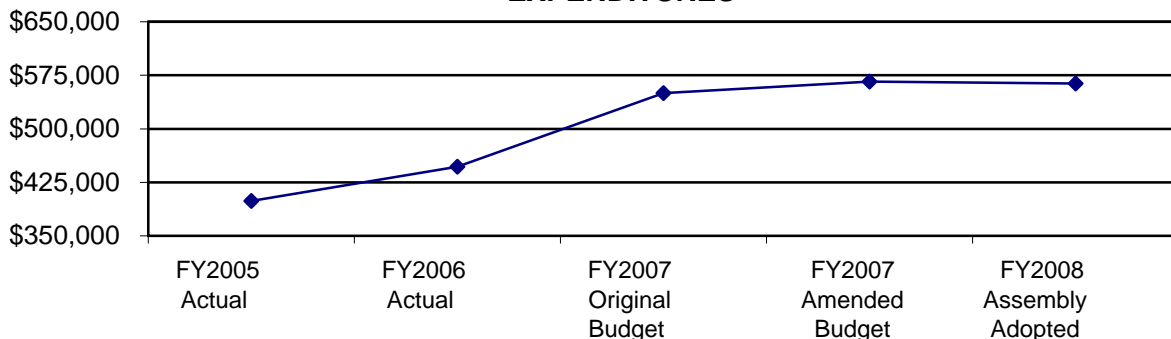
The KPB Coastal Program accomplished grant-funding requirements through continued reviews of local, state and federal projects within the coastal boundary.

PERFORMANCE MEASURES:

	FY2005 Actual	FY2006 Actual	FY2007 Estimated
Projects Reviewed:			
Within Borough's 50 ft. habitat area	275	258	320
Within Borough's managed flood plain	240	252	320
Tax credit projects	59	52	70
Coastal Management Program Consistency Reviews	228	402	400

* FY2008 number of projects is expected to increase due to the January 2007 flood.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 182,739	\$ 199,676	\$ 233,255	\$ 227,078	\$ 242,216	\$ 242,216	\$ 15,138	6.67%
40120 Temporary Wages	3,988	155	1,800	1,800	1,800	1,800	-	0.00%
40130 Overtime Wages	55	-	-	-	-	-	-	-
40210 FICA	17,051	17,155	21,036	20,455	21,569	21,569	1,114	5.45%
40221 PERS	25,059	35,809	54,728	69,034	93,154	54,811	(14,223)	-20.60%
40321 Health Insurance	42,313	46,099	51,750	54,962	53,820	53,820	(1,142)	-2.08%
40322 Life Insurance	479	507	592	620	614	614	(6)	-0.97%
40410 Leave	23,021	22,357	24,545	25,328	25,384	25,384	56	0.22%
40411 Sick Leave	4,536	4,610	5,103	5,103	5,626	5,626	523	10.25%
40511 Other Benefits	72	4,808	96	96	96	96	-	0.00%
Total: Personnel	299,313	331,176	392,905	404,476	444,279	405,936	1,460	0.36%
Supplies								
42110 Office Supplies	1,908	2,624	3,000	6,000	3,000	3,000	(3,000)	-50.00%
42120 Computer Software	-	-	1,000	1,000	1,000	1,000	-	0.00%
42210 Operating Supplies	1,760	3,076	6,000	5,500	6,000	6,000	500	9.09%
42230 Fuel, Oils & Lubricants	-	-	-	-	500	500	500	-
42263 Training Supplies	-	-	-	500	-	-	(500)	-100.00%
42250 Uniforms	-	1,000	-	-	-	-	-	-
42410 Small Tools	946	480	300	300	300	300	-	0.00%
Total: Supplies	4,614	7,180	10,300	13,300	10,800	10,800	(2,500)	-18.80%
Services								
43011 Contractual Services	36,050	26,161	37,000	36,685	37,000	37,000	315	0.86%
43110 Communications	8,997	10,885	16,000	16,591	16,000	16,000	(591)	-3.56%
43140 Postage	1,946	3,389	2,800	6,400	6,400	6,400	-	0.00%
43210 Transportation/Subsistence	4,765	9,689	15,756	15,961	16,459	16,459	498	3.12%
43220 Car Allowance	3,600	3,600	3,600	-	-	3,600	3,600	-
43260 Training	1,336	1,839	2,970	2,970	2,970	2,970	-	0.00%
43310 Advertising	1,484	1,833	3,000	3,000	3,000	3,000	-	0.00%
43410 Printing	196	1,426	4,000	4,000	4,000	4,000	-	0.00%
43510 Insurance Premium	-	9,452	14,546	14,546	12,742	12,742	(1,804)	-12.40%
43600 Project Management	3,965	2,590	4,000	4,000	4,000	4,000	-	0.00%
43610 Utilities	18,893	19,332	20,500	20,500	22,600	22,600	2,100	10.24%
43720 Equipment Maintenance	2,570	1,813	3,000	3,000	3,000	3,000	-	0.00%
43780 Buildings/Grounds Maintenance	-	577	1,685	1,685	1,685	1,685	-	0.00%
43920 Dues and Subscriptions	1,390	1,449	1,759	1,659	2,118	2,118	459	27.67%
Total: Services	85,192	94,035	130,616	130,997	131,974	135,574	4,577	3.49%
Capital Outlay								
48110 Furniture & Furnishings	-	-	10,000	10,000	-	-	(10,000)	-100.00%
48710 Minor Office Equipment	1,750	4,414	5,000	6,500	5,000	5,000	(1,500)	-23.08%
48720 Minor Office Furniture	2,524	587	1,000	1,000	6,000	6,000	5,000	500.00%
Total: Capital Outlay	4,274	5,001	16,000	17,500	11,000	11,000	(6,500)	-37.14%
Interdepartmental Charges								
60000 Charges (To)/From Other Depts.	5,293	9,630	-	-	-	-	-	-
Total: Interdepartmental Charges	5,293	9,630	-	-	-	-	-	-
Department Total	\$ 398,686	\$ 447,022	\$ 549,821	\$ 566,273	\$ 598,053	\$ 563,310	(2,963)	-0.52%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: 1 KRC Manager, 2.5 Planners, and 1 administrative assistant. The other half of the Coastal Zone Management Planner position is funded through grant funds from the State of Alaska.	43610 Utilities. Increase to cover rise in utility costs.
43140 Postage. Increase to cover postal rates for additional agency mailings.	43920 Dues & Subscriptions. Membership dues in various state and national professional associations and subscriptions to local newspapers. Increases due to cost increase for Organizational dues and Subscription cost increases.
43210 Transportation/Subsistence. Travel to the Flood Plain National Conference, International erosion Society Conference, the State River Management Society meetings, ACMP Annual workshop and various community, agency and census meetings. Increased due to airfare increase.	42230 Fuels, Oils & Lubricants: New for FY08 for the operation of the riverboat.
43510 Insurance Premium. Decrease in insurance costs.	48710 Minor Office Machines. Purchase one (1) lap top computer (\$2,500), (1) desktop computer (\$2,000), and (1) printer (\$500).
	48720 Minor Office Furniture. Purchase (2) office chairs (\$500) and additional office furnishings (\$5,000) to accommodate ADA accessibility.

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SEWARD-BEAR CREEK FLOOD SERVICE AREA

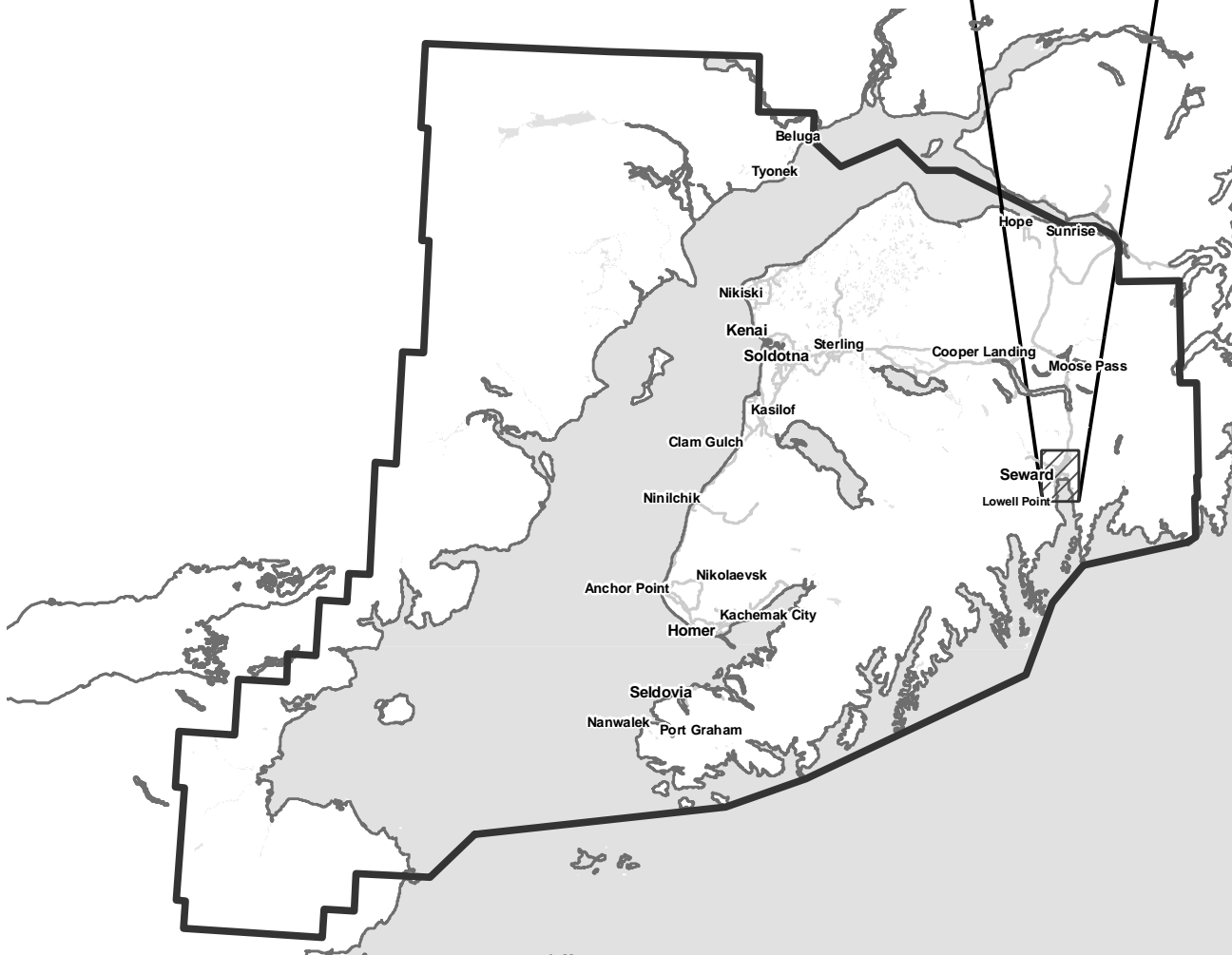
Established in August 2003, this service area was established to provide flood planning, protection and mitigation services to the residents of the service area. The service area is overseen by an elected seven-member board, each serving one to three-year terms.

Revenue is raised through property tax. The mill rate is .5 mills for fiscal year 2008.

BOARD MEMBERS:

Bill Williamson
Steven A. Schafer "Steve"
Loyd L. Welch
David Dieckgraeff
John R. Gage
Thomas Gillespie
Tina E. McLean

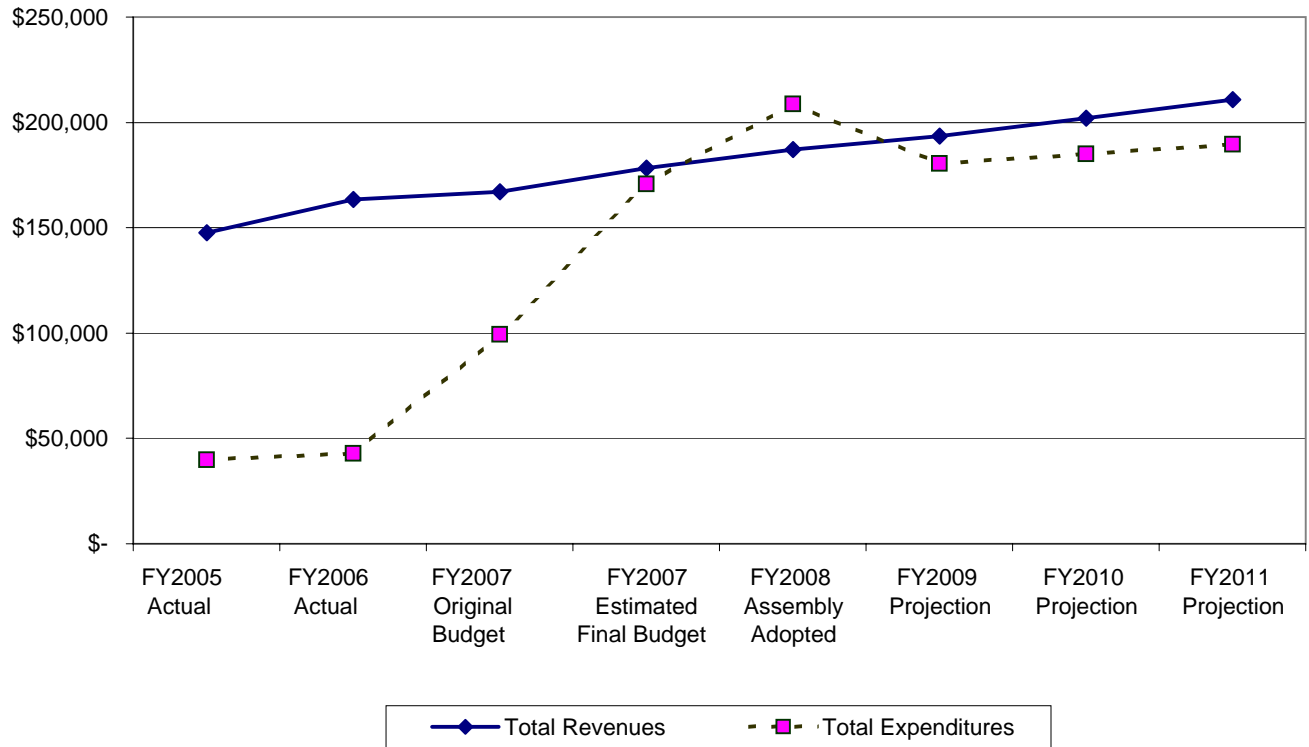
POPULATION: 4,949
87.44 SQ. MI.



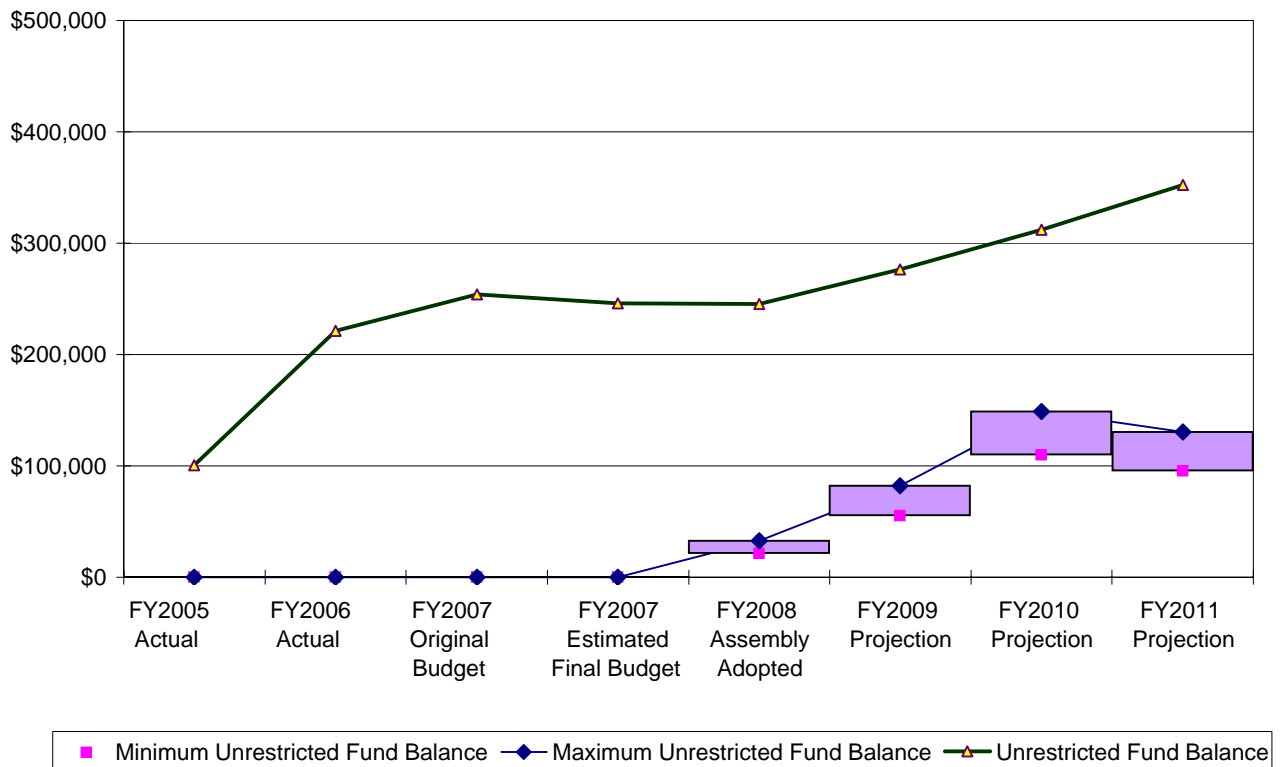
Fund: 259 Seward-Bear Creek Flood Service Area

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Taxable Value (000's)								
Real	254,261	272,551	289,538	289,538	315,609	328,233	341,363	355,017
Personal	19,771	23,004	24,716	24,716	24,227	24,712	25,206	25,710
	274,032	295,555	314,254	314,254	339,836	352,945	366,568	380,727
Mill Rate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Revenues:								
Property Taxes								
Real	\$ 123,700	\$ 136,432	\$ 144,769	\$ 144,769	\$ 157,805	\$ 164,117	\$ 170,681	\$ 177,509
Personal	17,840	20,331	12,111	12,111	11,871	12,109	12,351	12,598
Interest	140	433	143	143	143	146	149	152
Motor Vehicle Tax	5,982	5,651	6,102	6,102	6,102	6,224	6,348	6,475
Total Property Taxes	147,662	162,847	163,125	163,125	175,921	182,596	189,529	196,734
Federal Revenue	-	-	-	10,500	-	-	-	-
State Revenue	-	719	-	830	-	-	-	-
Interest Earnings	-	-	3,868	3,868	11,078	11,047	12,448	14,047
Total Revenues	147,662	163,566	166,993	178,323	186,999	193,643	201,977	210,781
Expenditures:								
Personnel	12,376	27,435	28,451	29,281	36,377	37,832	39,345	40,919
Supplies	1,405	1,892	2,250	2,250	2,250	2,295	2,341	2,388
Services	23,314	12,518	61,859	132,359	162,480	133,930	136,609	139,341
Capital Outlay	2,686	913	1,000	1,000	1,000	1,020	1,040	1,061
Interdepartmental Charges	-	-	5,848	5,848	6,445	5,471	5,604	5,741
Total Expenditures	39,781	42,758	99,408	170,738	208,552	180,548	184,939	189,450
Total Expenditures and Operating Transfers	39,781	42,758	99,408	170,738	208,552	180,548	184,939	189,450
Net Results From Operations	107,881	120,808	67,585	7,585	(21,553)	13,095	17,038	21,331
Projected Lapse (10%)	-	-	9,941	17,074	20,855	18,055	18,494	18,945
Fund Balance Appropriated	-	-	-	-	698	-	-	-
Excess/(Deficit)	107,881	120,808	77,526	24,659	-	31,150	35,532	40,276
Beginning Fund Balance	(7,167)	100,714	176,301	221,522	246,181	245,483	276,633	312,165
Fund Balance Appropriated	-	-	-	-	(698)	-	-	-
Surplus From Operations	107,881	120,808	77,526	24,659	-	31,150	35,532	40,276
Ending Fund Balance	100,714	221,522	253,827	246,181	245,483	276,633	312,165	352,441
Reserved Fund Balance	-	-	-	-	-	-	-	-
Unreserved Fund Balance	100,714	221,522	253,827	246,181	245,483	276,633	312,165	352,441
Total Fund Balance	\$ 100,714	\$ 221,522	\$ 253,827	\$ 246,181	\$ 245,483	\$ 276,633	\$ 312,165	\$ 352,441

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



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



Fund: 259
Dept: 21212 Seward-Bear Creek Flood Service Area

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 12,376	\$ 27,435	\$ 28,451	\$ 29,281	\$ 36,377
Supplies	1,405	1,892	2,250	2,250	2,250
Services	23,314	12,518	61,859	132,359	162,480
Capital Outlay	2,686	913	1,000	1,000	1,000
Interdepartmental Charges	-	-	5,848	5,848	6,445
Total Expenditures	\$ 39,781	\$ 42,758	\$ 99,408	\$ 170,738	\$ 208,552
Staffing History:	0.00	0.00	0.50	0.50	0.75

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Establish and provide flood planning, protection and mitigation services to the residents in the Seward/Bear Creek Flood Service Area.

FY2008 OBJECTIVES:

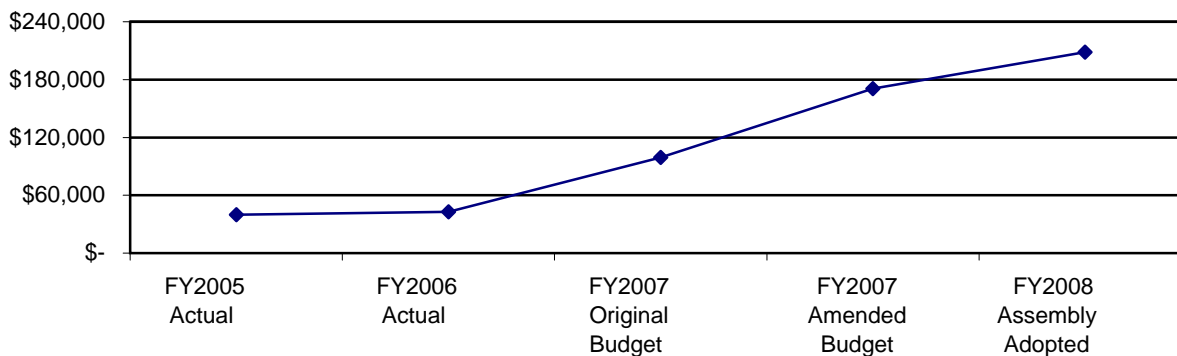
- Complete, submit, and obtain approval of an updated FEMA compliant, SBCFSA Flood Hazard Mitigation Plan. Work with the Borough and the City of Seward to incorporate this updated plan into their All Hazard Mitigation Plans.
- Pursue capital projects funding for flood mitigation projects and develop grant funding where possible.
- Obtain needed engineering and contract for upgrade, repair and/or new construction of flood prevention infrastructure within the service area.
- Expand public knowledge and participation by hosting informational town meetings, disseminating information through mailings and advertising.
- Increase active participation in the floodplain development permitting process by working closely with the Kenai River Center, the KPB Plat Committee, the City of Seward Planning and Zoning commission, the US Army corps of engineers and the State of Alaska.
- Continue education of the Service Area Board and administrative staff in flood plain management.
- Attend quarterly work sessions with the City of Seward Planning and Zoning Commission to promote more cohesive floodplain development planning.

PROGRAM CHANGES: Increase frequency of SBCFSA board meetings to twice monthly to allow for a more timely response to requests for permitting input. Increase office hours and personnel hours to accommodate increased administrative duties created by above program changes.

ACCOMPLISHMENTS: FY2007

- Applied for and received a FEMA grant for \$10,499 to update the SBCFSA Flood Hazard Mitigation Plan to meet FEMA standards.
- Participated with the Borough and the State of Alaska in setting up a Task Force meeting and writing the Resurrection River Debris Maintenance Plan.
- Lobbied for and obtained FEMA commitment for new hydrology studies (with the Seward/Bear Creek area amount the first FEMA Mapping Project funding priorities) based on the LIDAR data gathered in November 2005.
- Hosted and assisted the City of Seward emergency response team following the October 2006 flood disaster and hosted an informational town meeting to update the public.
- Established a cooperative relationship with the City of Seward Planning and Zoning Commission, including the initiation of quarterly joint work sessions to allow for coordination of flood mitigation and floodplain development between the city and the service area.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 259

Department 21212 - Seward-Bear Creek Flood Service Area

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 481	\$ 15,821	\$ 16,398	\$ 16,398	\$ 25,952	\$ 25,952	\$ 9,554	58.26%
40120 Temporary Wages	11,037	-	-	-	-	-	-	-
40210 FICA	885	1,244	1,380	1,380	2,232	2,232	852	61.74%
40221 PERS	(27)	2,806	3,891	4,721	10,092	5,938	1,217	25.78%
40321 Health Insurance	-	6,311	5,750	5,750	-	-	(5,750)	-100.00%
40322 Life Insurance	-	48	44	44	70	70	26	59.09%
40410 Leave	-	1,205	988	988	2,185	2,185	1,197	121.15%
Total: Personnel	12,376	27,435	28,451	29,281	40,531	36,377	7,096	24.23%
Supplies								
42110 Office Supplies	1,405	993	1,000	1,000	1,000	1,000	-	0.00%
42120 Computer Software	-	175	250	250	250	250	-	0.00%
42210 Operating Supplies	-	724	1,000	1,000	1,000	1,000	-	0.00%
Total: Supplies	1,405	1,892	2,250	2,250	2,250	2,250	-	0.00%
Services								
43011 Contractual Services	10,172	-	45,000	115,500	145,499	145,499	29,999	25.97%
43110 Communications	1,944	1,443	1,800	1,800	1,800	1,800	-	0.00%
43140 Postage	101	268	500	500	500	500	-	0.00%
43210 Transportation/Subsistence	956	1,336	2,800	2,800	2,800	2,800	-	0.00%
43260 Training	968	200	2,000	2,000	2,000	2,000	-	0.00%
43310 Advertising	52	64	500	500	500	500	-	0.00%
43510 Insurance Premium	600	759	659	659	781	781	122	18.51%
43810 Rents and Operating Leases	8,448	8,448	8,500	8,500	8,500	8,500	-	0.00%
43920 Dues and Subscriptions	73	-	100	100	100	100	-	0.00%
Total: Services	23,314	12,518	61,859	132,359	162,480	162,480	30,121	22.76%
Capital Outlay								
48710 Minor Office Equipment	2,686	913	1,000	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	2,686	913	1,000	1,000	1,000	1,000	-	0.00%
Interdepartmental Charges								
61990 Admin Service Fee	-	-	5,848	5,848	12,891	6,445	597	10.21%
Total: Interdepartmental Charges	-	-	5,848	5,848	12,891	6,445	597	10.21%
Department Total	\$ 39,781	\$ 42,758	\$ 99,408	\$ 170,738	\$ 219,152	\$ 208,552	\$ 37,814	22.15%

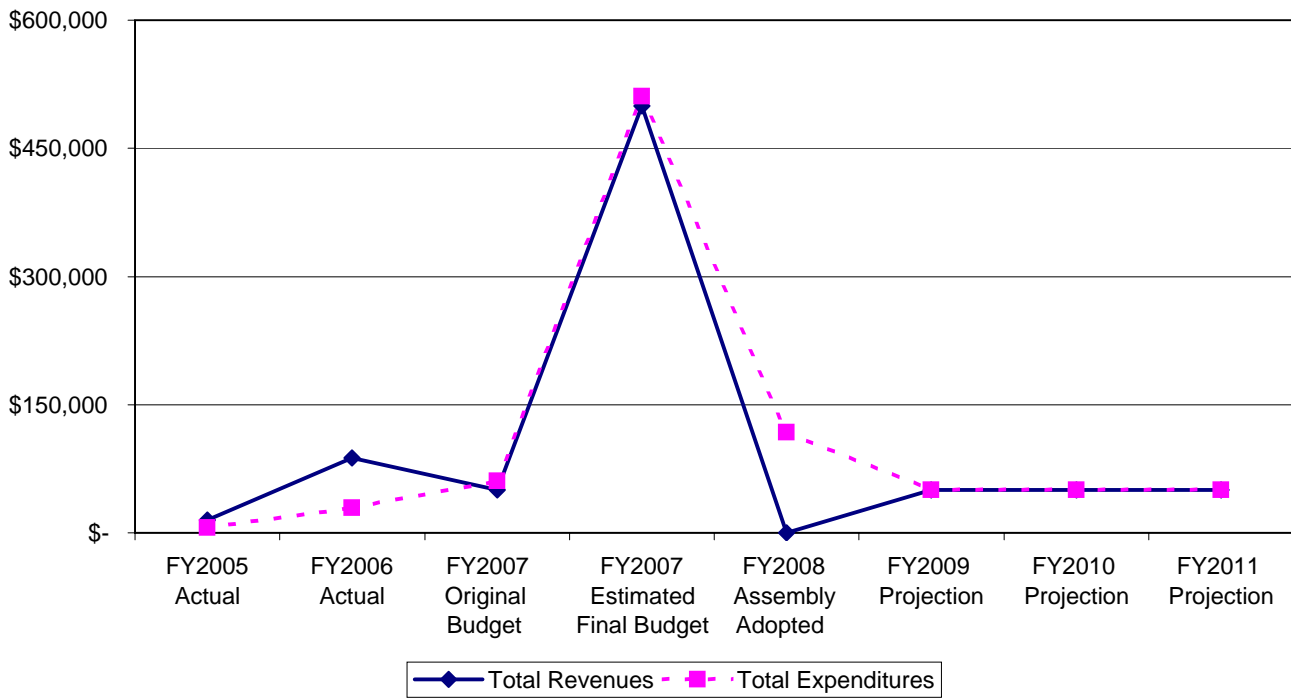
LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: .75 Administrative Assistant. Increased: Administrative Assistant from ½ time to ¾ time.	43260 Training. Cover costs of training new board members and Administrative Assistant.
43011 Contractual Services. To pay costs of stream bed mitigation, short-term stabilization and debris cleanouts. Increased to address flood mitigation and repair following the flood event of October 2006.	43310 Advertising. To provide public education and encourage public participation.
43140 Postage. Cover large mailings to increase visibility and public participation.	43810 Rents and Operating Leases. Rental of office space.
43210 Transportation/Subsistence. Cover costs incurred for board members and Administrative Assistant to travel as needed to attend meetings, conferences and training opportunities.	61990 Admin Service Fee. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services.

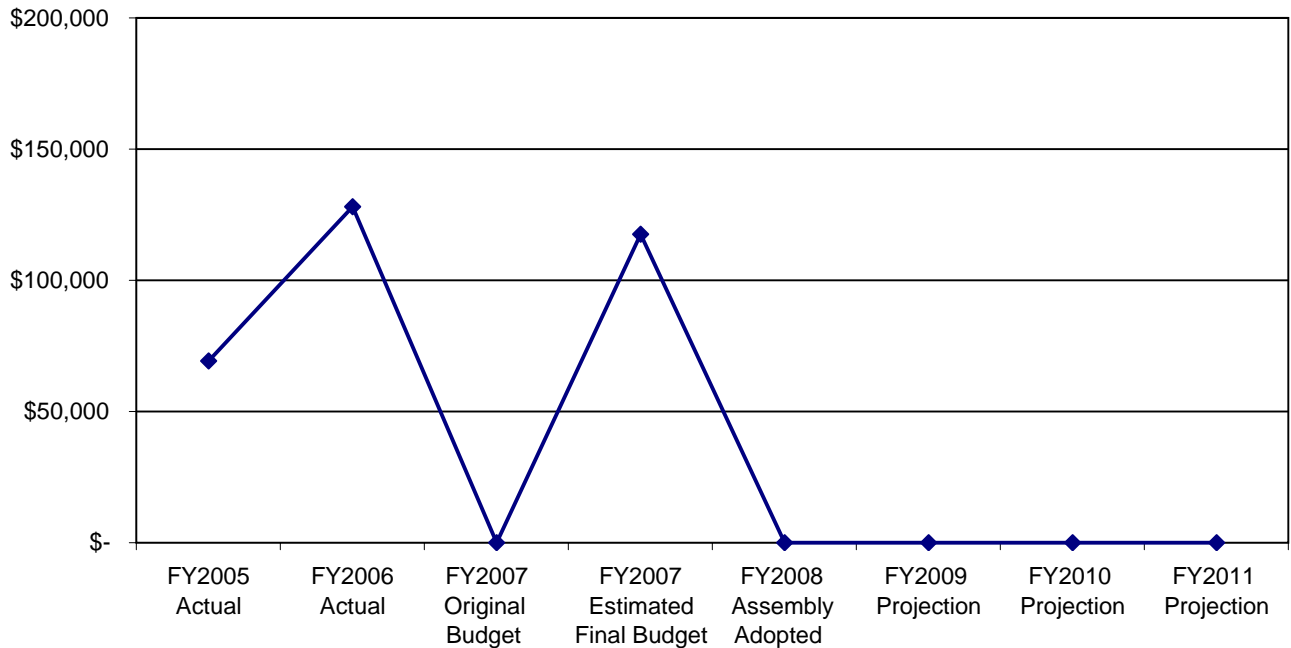
Fund: 260 Disaster Relief

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Revenues:								
Federal Revenue	\$ -	\$ 23,015	\$ -	-	\$ -	\$ -	\$ -	\$ -
State Revenue	-	14,917	-	-	-	-	-	-
Total Revenues	-	37,932	-	-	-	-	-	-
Operating Transfers From:								
General Fund	14,800	50,000	50,000	500,000	-	50,000	50,000	50,000
Total Operating Transfers	14,800	50,000	50,000	500,000	-	50,000	50,000	50,000
Total Revenues and Operating Transfers	14,800	87,932	50,000	500,000	-	50,000	50,000	50,000
Expenditures:								
Personnel	4,777	1,349	-	34,600	-	-	-	-
Supplies	182	151	-	-	-	-	-	-
Services	714	2,726	50,000	465,399	50,000	50,000	50,000	50,000
Total Expenditures	5,673	4,226	50,000	499,999	50,000	50,000	50,000	50,000
Operating Transfers To:								
General Fund	-	25,035	10,565	10,565	67,469	-	-	-
Total Operating Transfers	-	25,035	10,565	10,565	67,469	-	-	-
Total Expenditures and Operating Transfers	5,673	29,261	60,565	510,564	117,469	50,000	50,000	50,000
Net Results From Operations	9,127	58,671	(10,565)	(10,564)	(117,469)	-	-	-
Fund Balance Appropriated	-	-	10,565	10,564	117,469	-	-	-
Excess/(Deficit)	9,127	58,671	-	-	-	-	-	-
Beginning Fund Balance	60,235	69,362	10,565	128,033	117,469	-	-	-
Fund Balance Appropriated	-	-	(10,565)	(10,564)	(117,469)	-	-	-
Surplus From Operations	9,127	58,671	-	-	-	-	-	-
Ending Fund Balance	69,362	128,033	-	117,469	-	-	-	-
Reserved Fund Balance	-	-	-	-	-	-	-	-
Unreserved Fund Balance	69,362	128,033	-	117,469	-	-	-	-
Total Fund Balance	\$ 69,362	\$ 128,033	\$ -	117,469	\$ -	\$ -	\$ -	\$ -

DISASTER RELIEF REVENUES AND EXPENDITURES



DISASTER RELIEF UNRESERVED FUND BALANCE



Fund: 260
Dept: 11251 Disaster Relief

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 4,777	\$ 1,349	\$ -	\$ 34,600	\$ -
Supplies	182	151	-	-	-
Services	714	2,726	50,000	465,399	50,000
Total Expenditures	5,673	4,226	50,000	499,999	50,000
Operating Transfers To:					
General Fund	-	25,035	10,565	10,565	67,469
Total Operating Transfers	-	25,035	10,565	10,565	67,469
Total Expenditures and Operating Transfers	\$ 5,673	\$ 29,261	\$ 60,565	\$ 510,564	\$ 117,469

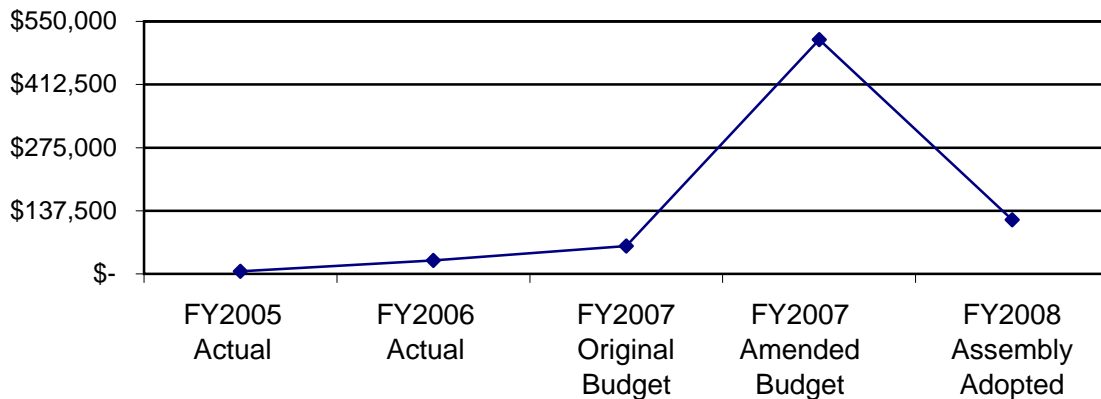
DEPARTMENT FUNCTION

GENERAL OBJECTIVES: 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.

ACCOMPLISHMENTS: FY2007

- August 2006. Response to high wind power outages in Seldovia and Halibut Cove.
- September 2006. Assembled and distributed over 200 Senior Citizen home "ready kits" during Alaska Preparedness Month.
- October 2006. Response to Seward area flooding declared disaster.
- January 2007. Response to flooding and ice jams on Lower Kenai River from Skilak Lake to Cook Inlet.
- October 2006 – Current. Ongoing recovery and clean-up efforts related to Seward and Kenai River flooding.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 260
Department 11251 - Disaster Relief**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 1,242	\$ 635	\$ -	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	-	-	-	20,000	-	-	(20,000)	-100.00%
40130 Overtime Wages	2,695	385	-	10,000	-	-	(10,000)	-100.00%
40210 FICA	314	78	-	2,300	-	-	(2,300)	-100.00%
40221 PERS	529	120	-	2,300	-	-	(2,300)	-100.00%
40321 Health Insurance	(12)	128	-	-	-	-	-	-
40322 Life Insurance	9	3	-	-	-	-	-	-
40410 Leave	-	-	-	-	-	-	-	-
40411 Sick Leave	-	-	-	-	-	-	-	-
Total: Personnel	4,777	1,349	-	34,600	-	-	(34,600)	-100.00%
Supplies								
42110 Office Supplies	70	-	-	-	-	-	-	-
42210 Operating Supplies	-	151	-	-	-	-	-	-
42230 Fuel, Oil & Lubricants	68	-	-	-	-	-	-	-
42310 Repair/Maint Supplies	44	-	-	-	-	-	-	-
Total: Supplies	182	151	-	-	-	-	-	-
Services								
43011 Contractual Services	125	125	-	30,000	-	-	(30,000)	-100.00%
43110 Communications	-	2,494	-	-	-	-	-	-
43210 Transportation/Subsistence	589	18	-	-	-	-	-	-
43220 Car Allowance	-	-	-	-	-	-	-	-
43250 Freight and Express	-	-	-	-	-	-	-	-
43310 Advertising	-	-	-	2,000	-	-	(2,000)	-100.00%
43720 Equipment Maintenance	-	-	-	-	-	-	-	-
43810 Rents and Operating Leases	-	-	-	-	-	-	-	-
43780 Building/Grounds Maintenance	-	89	-	-	-	-	-	-
46910 Road Maintenance	-	-	-	-	-	-	-	-
43999 Contingency	-	-	50,000	-	50,000	50,000	50,000	-
43999 FY07 Flood/Windstorm Emergency	-	-	-	433,399	-	-	(433,399)	-100.00%
Total: Services	714	2,726	50,000	465,399	50,000	50,000	(415,399)	-89.26%
Transfers								
50100 Tfr General Fund	-	25,035	10,565	10,565	67,469	67,469	56,904	538.61%
Total: Transfers	-	25,035	10,565	10,565	67,469	67,469	56,904	538.61%
Department Total	\$ 5,673	\$ 29,261	\$ 60,565	\$ 510,564	\$ 117,469	\$ 117,469	\$ (393,095)	-76.99%

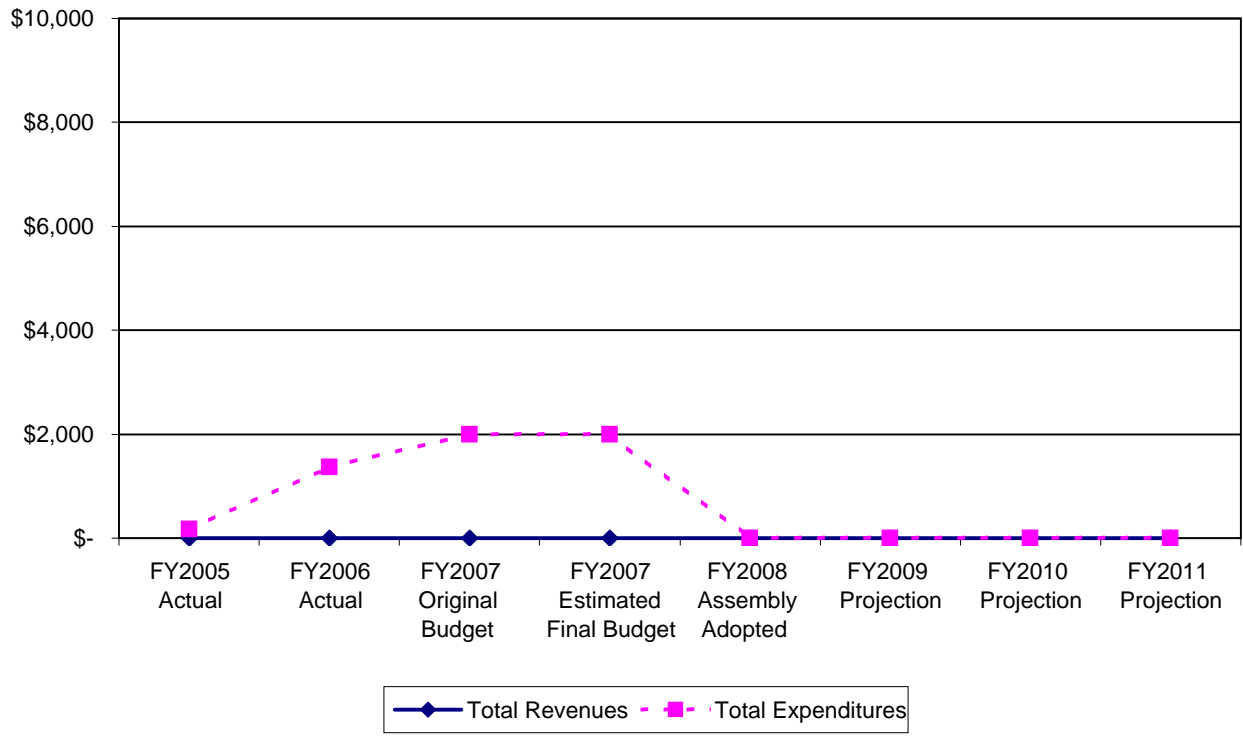
LINE-ITEM EXPLANATIONS

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

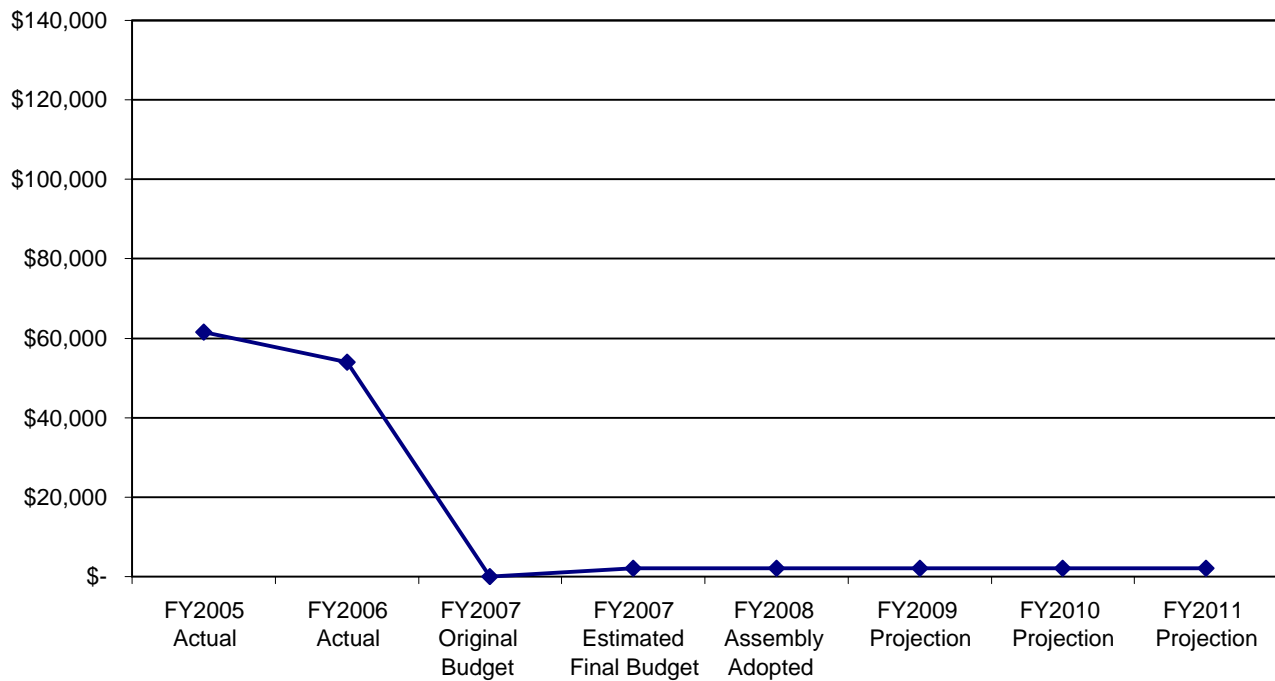
Fund: 265 Underground Storage Tank Revmoval and Upgrade

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Operating Transfers From:								
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Transfers	-	-	-	-	-	-	-	-
Expenditures:								
Services	167	1,371	2,000	2,000	-	-	-	-
Total Expenditures	167	1,371	2,000	2,000	-	-	-	-
Operating Transfers To:								
General Fund	-	19,341	49,781	49,781	-	-	-	-
Total Operating Transfers	-	19,341	49,781	49,781	-	-	-	-
Total Expenditures and Operating Transfers	167	20,712	51,781	51,781	-	-	-	-
Net Results From Operations	(167)	(20,712)	(51,781)	(51,781)	-	-	-	-
Fund Balance Appropriated	167	20,712	51,781	51,781	-	-	-	-
Excess/(Deficit)	-	-	-	-	-	-	-	-
Beginning Fund Balance	74,789	74,622	51,781	53,910	2,129	2,129	2,129	2,129
Fund Balance Appropriated	(167)	(20,712)	(51,781)	(51,781)	-	-	-	-
Surplus From Operations	-	-	-	-	-	-	-	-
Ending Fund Balance	74,622	53,910	-	2,129	2,129	2,129	2,129	2,129
Reserved Fund Balance	13,000	-	-	-	-	-	-	-
Unreserved Fund Balance	61,622	53,910	-	2,129	2,129	2,129	2,129	2,129
Total Fund Balance	\$ 74,622	\$ 53,910	\$ -	\$ 2,129	\$ 2,129	\$ 2,129	\$ 2,129	\$ 2,129

**UNDERGROUND STORAGE TANK REMOVAL AND UPGRADE
REVENUES AND EXPENDITURES**



**UNDERGROUND STORAGE TANK REMOVAL AND UPGRADE
UNRESERVED FUND BALANCE**



Fund: 265
Dept: 32560 **Underground Storage Tank Removal and Upgrade**

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Services	\$ 167	\$ 1,371	\$ 2,000	\$ 2,000	\$ -
Total Expenditures	167	1,371	2,000	2,000	-
Operating Transfers To:					
General Fund	-	19,341	49,781	49,781	-
Total Operating Transfers	-	19,341	49,781	49,781	-
Total Expenditures and Operating Transfers	\$ 167	\$ 20,712	\$ 51,781	\$ 51,781	\$ -

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: The Borough's Underground Storage Tank Program began in fiscal year 1989 and is substantially complete with the removal of 43 tanks from 26 sites, 25 of the sites have received closure approval from the Alaska Department of Environmental Conservation (ADEC). The remaining site (Homer maintenance shop) is still in the process of post-closure review by ADEC and requires additional assessment.

FY2008 OBJECTIVES:

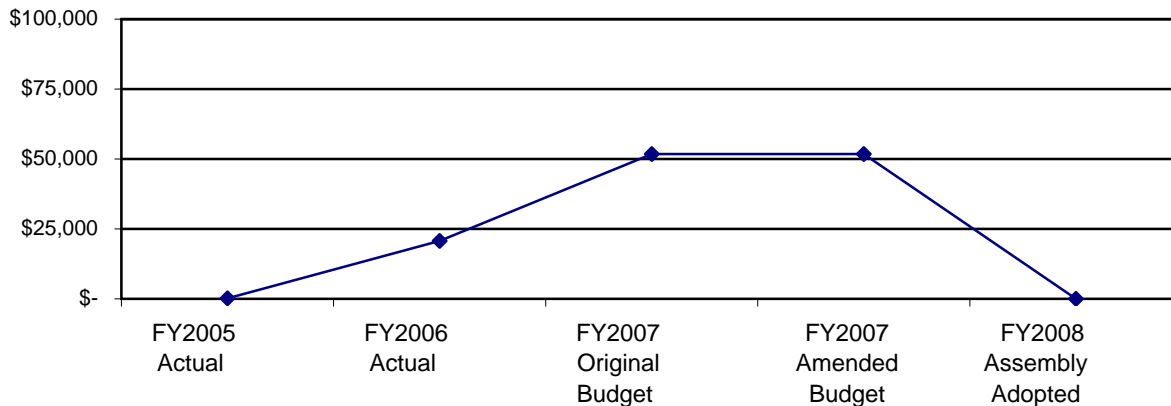
- Site assessment sampling is to be performed at the Homer maintenance shop to better define the extent of the contamination resulting from past fuel storage practices at the site dating back 50 years. Prior studies have been completed. ADEC has required periodic sampling on an ongoing basis to assure no migrating contamination that might require additional cleanup measures. Funding was provided in prior years.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2007

- Phase III site assessment was performed at the Homer maintenance shop to better define the extent of the contamination resulting from past fuel storage practices at the site. Periodic site sampling continues to remain a requirement by ADEC.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 265

Department 32560 - Underground Storage Tank Removal and Upgrade

		FY2005	FY2006	FY2007	FY2007	FY2008	FY2008	Difference Between	
		Actual	Actual	Original	Amended	Mayor	Assembly	Assembly Adopted &	Amended Budget %
				Budget	Budget	Proposed	Adopted	Amended Budget	%
Services									
43011	Contractual Services	\$ 112	\$ 1,371	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ (2,000)	-100.00%
43920	Dues and Subscriptions	55	-	-	-	-	-	-	-
Total: Services		167	1,371	2,000	2,000	-	-	(2,000)	-100.00%
Transfers									
50100	Tfr General Fund	-	19,341	49,781	49,781	-	-	(49,781)	-100.00%
Total: Transfers		-	19,341	49,781	49,781	-	-	(49,781)	-100.00%
Department Total		\$ 167	\$ 20,712	\$ 51,781	\$ 51,781	\$ -	\$ -	\$ (51,781)	-100.00%

LINE-ITEM EXPLANATIONS

43011 Contractual Services. Ground water contamination sampling expenses at Homer Maintenance property.

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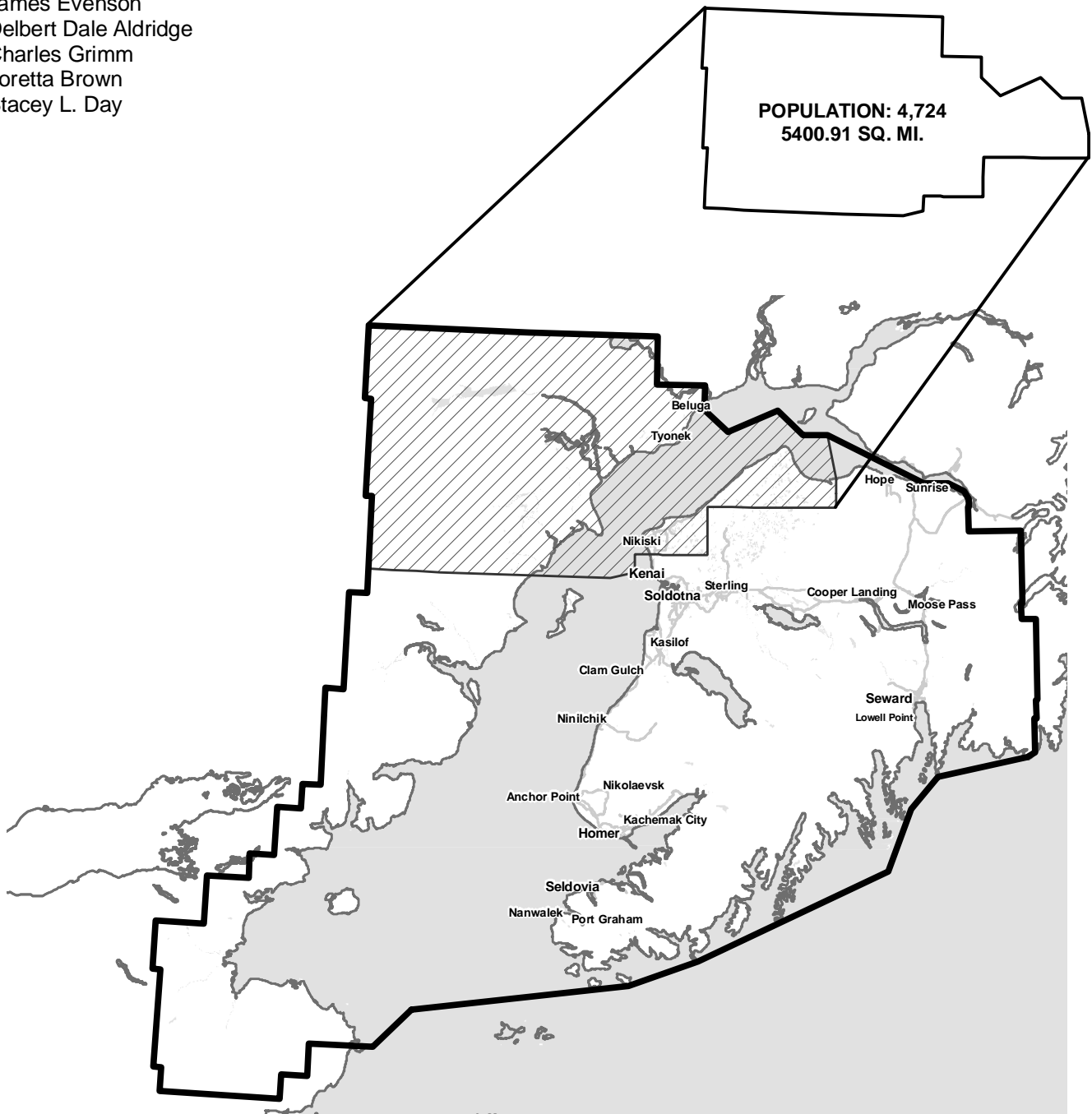
NIKISKI SENIOR SERVICE AREA

At the regular Borough election held October 5, 1993, voters in the Nikiski area approved the formation of the Nikiski Senior Service Area to provide programs and services for the senior citizens within the service area. A five-member board of directors, elected by the voters in that service area, has the power to provide for these services and programs. The board members, who are qualified voters in the Borough and residents of the Nikiski Senior Service Area, serve staggered three-year terms.

Funding is provided by a mill rate levy not to exceed 0.2 mills on taxable property and by a portion of grant funds provided by the Kenai Peninsula Borough to all senior citizen groups within the Borough. The mill rate for FY 2008 is set at 0.2 mills.

BOARD MEMBERS:

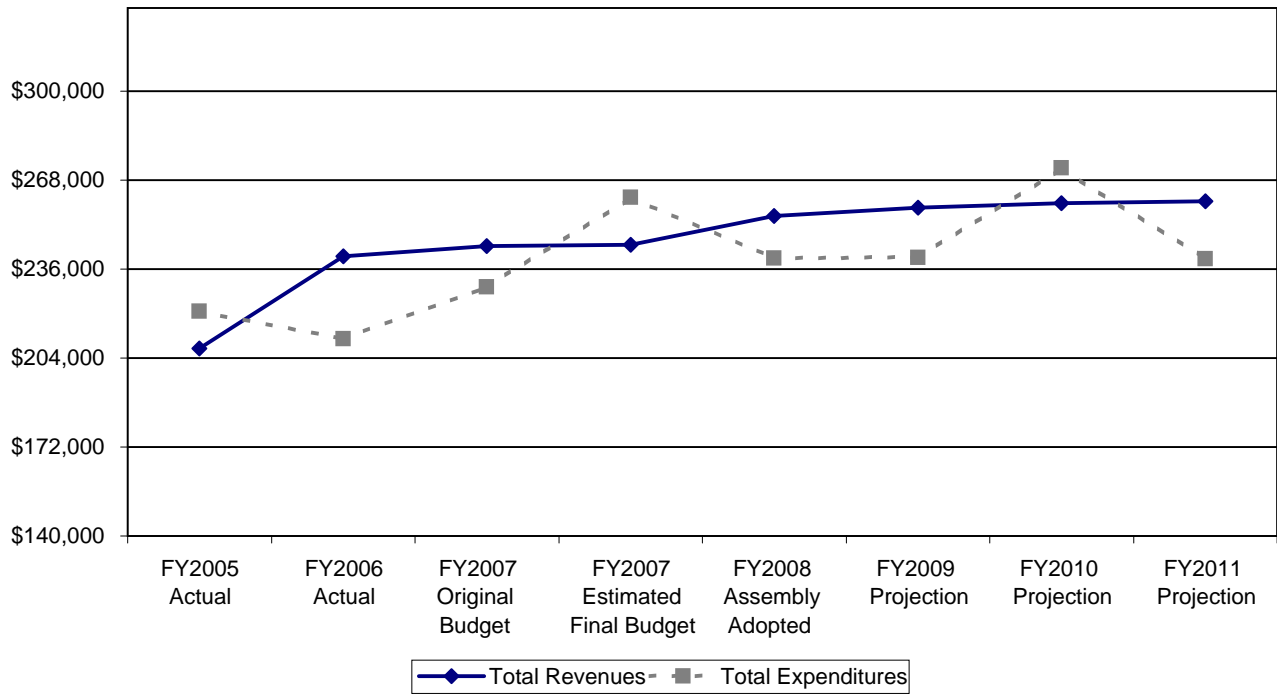
James Evenson
Delbert Dale Aldridge
Charles Grimm
Loretta Brown
Stacey L. Day



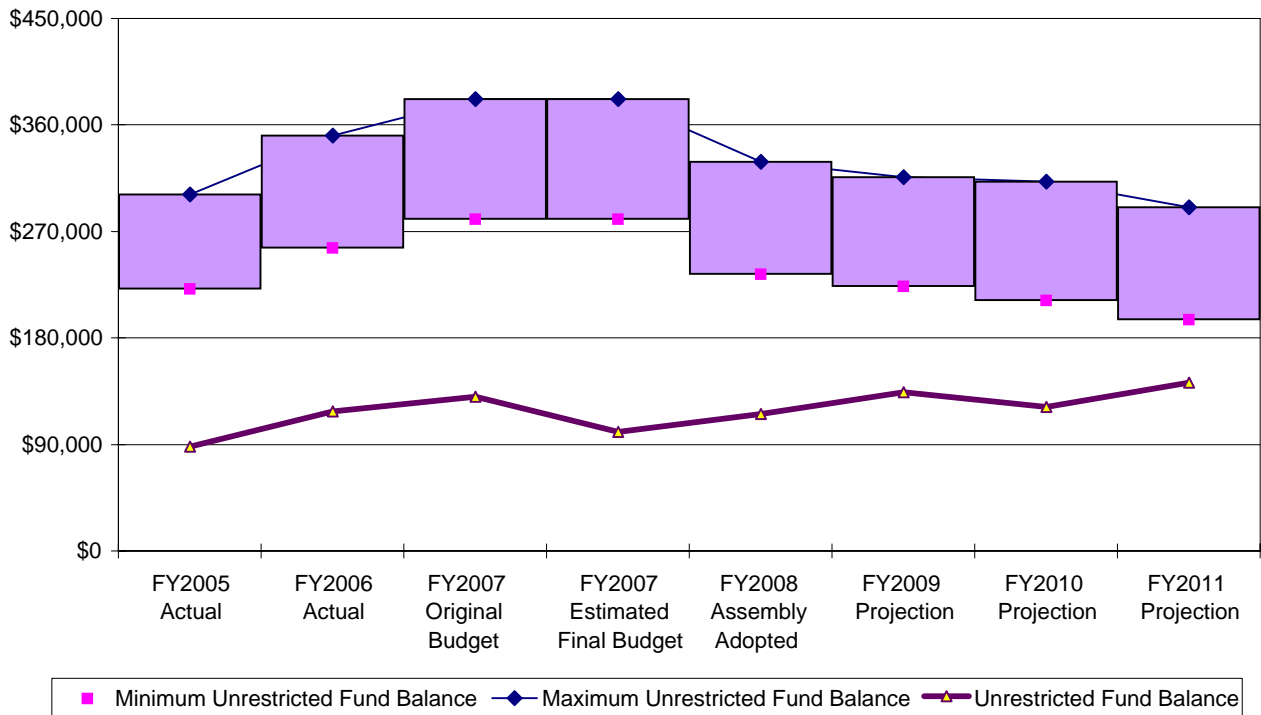
Fund: 280 Nikiski Seniors Service Area

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Taxable Value (000's)								
Real	615,721	559,821	572,824	572,824	596,845	620,719	645,548	671,369
Personal	34,486	35,260	34,161	34,161	32,155	32,798	33,454	34,123
Oil & Gas (AS 43.56)	546,134	443,784	427,582	427,582	448,798	435,334	413,567	392,889
	<u>1,196,341</u>	<u>1,038,865</u>	<u>1,034,567</u>	<u>1,034,567</u>	<u>1,077,798</u>	<u>1,088,851</u>	<u>1,092,569</u>	<u>1,098,382</u>
Mill Rate	0.15	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Revenues:								
Property Taxes								
Real	\$ 86,115	\$ 110,368	\$ 114,565	\$ 114,565	\$ 119,369	\$ 124,144	\$ 129,110	\$ 134,274
Personal	4,907	7,112	6,696	6,696	6,302	6,428	6,557	6,688
Oil & Gas (AS 43.56)	84,000	88,366	85,516	85,516	89,760	87,067	82,713	78,578
Interest	513	253	-	523	258	263	268	273
Motor Vehicle Tax	1,819	2,390	1,820	1,820	1,820	1,856	1,893	1,931
Total Property Taxes	<u>177,354</u>	<u>208,489</u>	<u>208,597</u>	<u>209,120</u>	<u>217,509</u>	<u>219,758</u>	<u>220,541</u>	<u>221,744</u>
State Revenue	-	1,890	-	-	-	-	-	-
Interest Earnings	-	-	5,431	5,431	4,536	5,220	6,033	5,468
Total Revenues	<u>177,354</u>	<u>210,379</u>	<u>214,028</u>	<u>214,551</u>	<u>222,045</u>	<u>224,978</u>	<u>226,574</u>	<u>227,212</u>
Operating Transfers From:								
General Fund	30,200	30,200	30,200	30,200	33,220	33,220	33,220	33,220
Total Operating Transfers	<u>30,200</u>	<u>30,200</u>	<u>30,200</u>	<u>30,200</u>	<u>33,220</u>	<u>33,220</u>	<u>33,220</u>	<u>33,220</u>
Total Revenues and Operating Transfers	<u>207,554</u>	<u>240,579</u>	<u>244,228</u>	<u>244,751</u>	<u>255,265</u>	<u>258,198</u>	<u>259,794</u>	<u>260,432</u>
Expenditures:								
Personnel	64,112	69,262	72,370	74,530	75,132	78,137	81,263	84,513
Services	156,733	141,601	152,563	182,763	162,556	159,556	156,556	152,556
Capital Outlay	-	-	-	-	-	-	32,000	-
Interdepartmental Charges	-	-	4,571	4,571	2,369	2,442	2,539	2,641
Total Expenditures	<u>220,845</u>	<u>210,863</u>	<u>229,504</u>	<u>261,864</u>	<u>240,057</u>	<u>240,135</u>	<u>272,358</u>	<u>239,710</u>
Net Results From Operations	(13,291)	29,716	14,724	(17,113)	15,208	18,063	(12,564)	20,722
Fund Balance Appropriated	13,291	-	-	17,113	-	-	12,564	-
Excess/(Deficit)	<u>-</u>	<u>29,716</u>	<u>14,724</u>	<u>-</u>	<u>15,208</u>	<u>18,063</u>	<u>-</u>	<u>20,722</u>
Beginning Fund Balance	101,487	88,196	115,571	117,912	100,799	116,007	134,070	121,506
Fund Balance Appropriated	(13,291)	-	-	(17,113)	-	-	(12,564)	-
Surplus From Operations	-	29,716	14,724	-	15,208	18,063	-	20,722
Ending Fund Balance	<u>88,196</u>	<u>117,912</u>	<u>130,295</u>	<u>100,799</u>	<u>116,007</u>	<u>134,070</u>	<u>121,506</u>	<u>142,228</u>
Reserved Fund Balance	-	-	-	-	-	-	-	-
Unreserved Fund Balance	<u>88,196</u>	<u>117,912</u>	<u>130,295</u>	<u>100,799</u>	<u>116,007</u>	<u>134,070</u>	<u>121,506</u>	<u>142,228</u>
Total Fund Balance	<u>\$ 88,196</u>	<u>\$ 117,912</u>	<u>\$ 130,295</u>	<u>\$ 100,799</u>	<u>\$ 116,007</u>	<u>\$ 134,070</u>	<u>\$ 121,506</u>	<u>\$ 142,228</u>

**NIKISKI SENIOR SERVICE AREA
REVENUES AND EXPENDITURES**



**NIKISKI SENIOR SERVICE AREA
UNRESERVED FUND BALANCE**



Fund: 280
Dept: 63190 Nikiski Seniors Service Area

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 64,112	\$ 69,262	\$ 72,370	\$ 74,530	\$ 75,132
Services	156,733	141,601	152,563	182,763	162,556
Interdepartmental Charges	-	-	4,571	4,571	2,369
Total Expenditures	\$ 220,845	\$ 210,863	\$ 229,504	\$ 261,864	\$ 240,057
Staffing History:	1.00	1.00	1.00	1.00	1.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: To provide funding for the Nikiski Senior Citizens, Inc, a non-profit that provides programs and services that enhance the personal well-being and enjoyment of life for all persons sixty and older in the Nikiski area. These include, but are not limited to: meals, transportation, social activities, and information and referral.

FY 2008 OBJECTIVES: Streamline meal delivery system.

PROGRAM CHANGES: None

ACCOMPLISHMENTS: FY 2007

Provided funding to Nikiski Senior Citizens Inc., that allowed for:

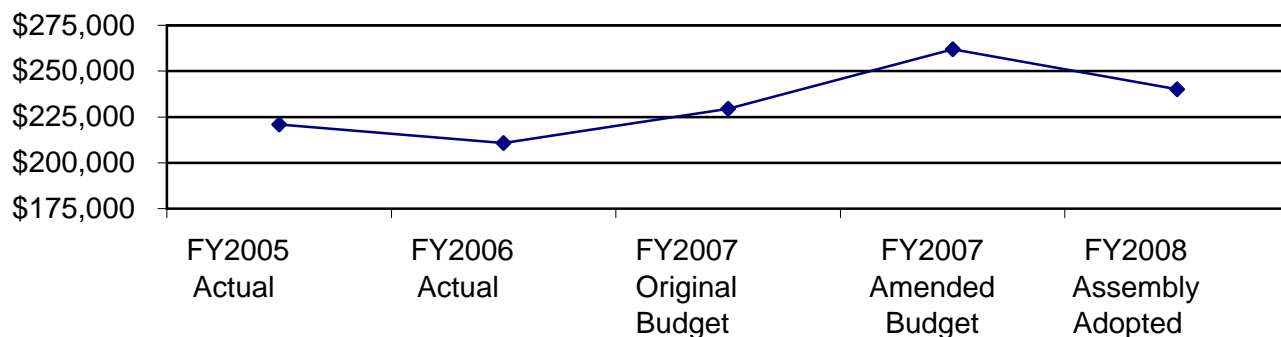
1. Successful grant application for the Care Coordination Program, which helps seniors get connected to programs and services available in the area.

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 other programs.
4. Completion of 8 unit senior housing complex that is handicapped accessible and equipped

PERFORMANCE MEASURES:

	2005 Actual	2006 Actual	2007 Estimated	2008 Projected
Meals Served	12,207	11,794	11,912	12,031
Miles Driven	23,591	18,820	19,008	19,198

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 40,250	\$ 42,413	\$ 42,681	\$ 42,681	\$ 44,030	\$ 44,030	\$ 1,349	3.16%
40210 FICA	3,043	3,187	3,720	3,720	3,890	3,890	170	4.57%
40221 PERS	5,232	7,290	10,126	12,286	17,121	10,074	(2,212)	-18.00%
40321 Health Insurance	11,719	11,768	11,500	11,500	11,960	11,960	460	4.00%
40322 Life Insurance	104	104	111	111	114	114	3	2.70%
40410 Leave	3,740	3,917	3,591	3,591	4,403	4,403	812	22.61%
40411 Sick Leave	-	559	641	641	661	661	20	3.12%
40511 Other Benefits	24	24	-	-	-	-	-	-
Total: Personnel	64,112	69,262	72,370	74,530	82,179	75,132	602	0.81%
Services								
43011 Contractual Services	156,198	140,894	151,797	181,997	159,029	162,049	(19,948)	-10.96%
43210 Transportation/Subsistence	110	20	-	-	-	-	-	-
43510 Insurance Premium	425	687	766	766	507	507	(259)	-33.81%
Total: Services	156,733	141,601	152,563	182,763	159,536	162,556	(20,207)	-11.06%
Interdepartmental Charges								
61990 Admin Service Fee	-	-	4,571	4,571	4,739	2,369	(2,202)	-48.17%
Total: Interdepartmental Charges	-	-	4,571	4,571	4,739	2,369	(2,202)	-48.17%
Department Total	\$ 220,845	\$ 210,863	\$ 229,504	\$ 261,864	\$ 246,454	\$ 240,057	\$ (21,807)	-8.33%

LINE-ITEM EXPLANATIONS

<p>40110 Regular Wages. Staff includes 1 Program Administrator.</p>	<p>61990 Admin Service Fee. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services.</p>
<p>43011 Contractual Services. Contracting with Nikiski Senior Citizens, Inc. to provide the services and programs to meet the general objects of the service area (\$134,029) and with the Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs (\$25,000).</p>	

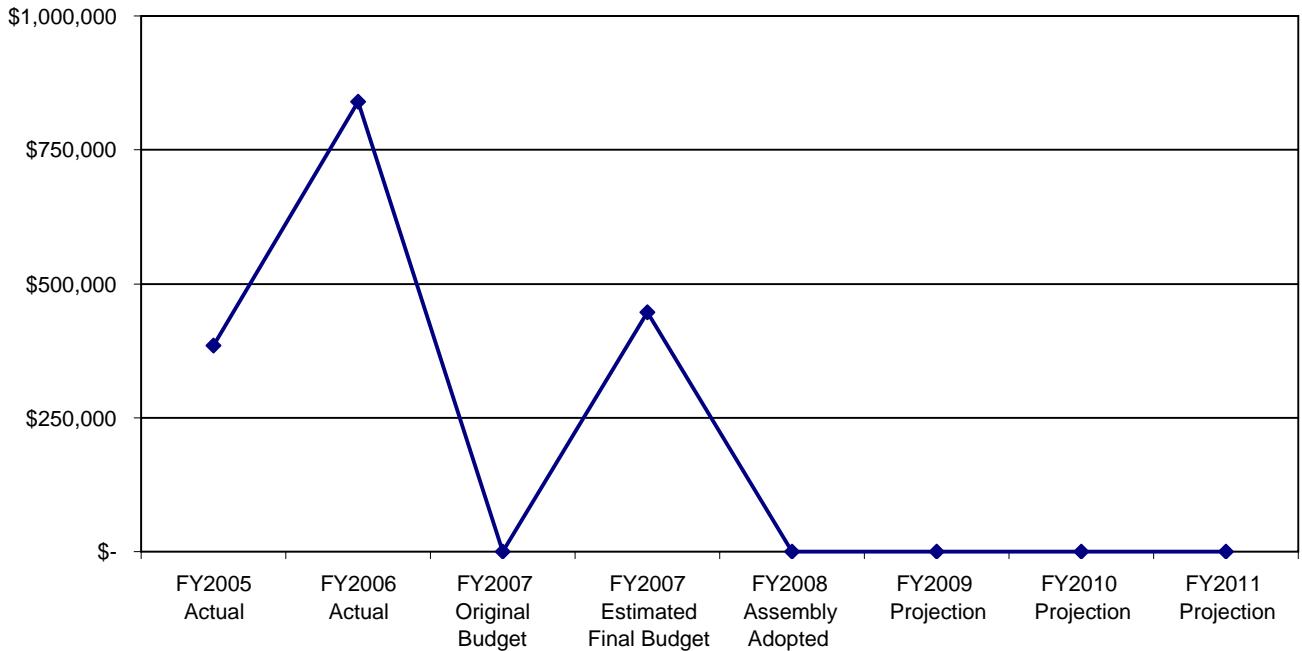
Fund: 290 Solid Waste

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Revenues:								
State Revenues	\$ -	\$ 38,945	\$ -	\$ 45,829	\$ -	\$ -	\$ -	\$ -
Interest Earnings	165,297	155,019	170,592	189,478	221,129	108,751	117,486	131,057
Other Revenue	173,093	282,654	228,000	303,452	288,307	294,073	299,954	305,953
Total Revenues	338,390	476,618	398,592	538,759	509,436	402,824	417,440	437,010
Operating Transfers From:								
General Fund	4,678,889	5,106,901	4,874,390	4,984,390	6,034,273	6,189,266	7,073,757	7,461,194
Total Operating Transfers	4,678,889	5,106,901	4,874,390	4,984,390	6,034,273	6,189,266	7,073,757	7,461,194
Total Revenues and Operating Transfers	5,017,279	5,583,519	5,272,982	5,523,149	6,543,709	6,592,090	7,491,197	7,898,204
Expenditures:								
Personnel	1,001,608	1,373,624	1,584,875	1,630,704	1,735,734	1,805,163	1,877,370	1,952,465
Supplies	237,297	293,006	348,550	386,315	493,950	503,829	513,906	524,184
Services	2,760,865	2,492,383	3,079,935	3,100,853	3,636,026	3,708,747	3,782,922	3,858,580
Capital Outlay	47,624	21,663	24,400	56,577	27,300	27,846	28,403	28,971
Interdepartmental Charges	2,846	6,704	-	-	(103,469)	(105,538)	(107,649)	(109,802)
Total Expenditures	4,050,240	4,187,380	5,037,760	5,174,449	5,789,541	5,940,047	6,094,952	6,254,398
Operating Transfers To:								
Solid Waste Debt Service	828,563	830,662	827,463	827,463	828,225	830,244	829,094	831,438
Solid Waste Capital Projects	81,800	110,000	-	70,000	550,000	-	750,000	1,000,000
Total Operating Transfers	910,363	940,662	827,463	897,463	1,378,225	830,244	1,579,094	1,831,438
Total Expenditures and Operating Transfers	4,960,603	5,128,042	5,865,223	6,071,912	7,167,766	6,770,291	7,674,046	8,085,836
Net Results From Operations	56,676	455,477	(592,241)	(548,763)	(624,057)	(178,201)	(182,849)	(187,632)
Projected Lapse (3%)	-	-	151,133	155,233	177,174	178,201	182,849	187,632
Fund Balance Appropriated	-	-	441,108	393,530	446,883	-	-	-
Excess (Deficit)	56,676	455,477	-	-	-	-	-	-
Beginning Spendable Fund Balance	328,260	384,936	441,108	840,413	446,883	-	-	-
Fund Balance Appropriated	-	-	(441,108)	(393,530)	(446,883)	-	-	-
Surplus From Operations	56,676	455,477	-	-	-	-	-	-
Ending Spendable Fund Balance	384,936	840,413	-	446,883	-	-	-	-
Beginning Closure/Postclosure Liability	5,172,757	4,874,069	4,843,152	4,913,986	2,566,856	2,416,695	2,610,801	2,912,370
Current Year Closure/Postclosure Accruals	63,091	243,439	263,763	263,763	382,579	382,579	404,711	406,000
Current Year Actual Closure/ Postclosure Expenditures	(361,779)	(203,522)	(2,111,560)	(2,610,893)	(532,740)	(188,473)	(103,142)	(94,036)
Ending Closure/Postclosure Liability	4,874,069	4,913,986	2,995,355	2,566,856	2,416,695	2,610,801	2,912,370	3,224,334
Total Fund Balance	\$ 5,259,005	\$ 5,754,399	\$ 2,995,355	\$ 3,013,739	\$ 2,416,695	\$ 2,610,801	\$ 2,912,370	\$ 3,224,334
Mill Rate Equivalency for Operating Transfer from the General Fund	1.10	1.14	1.01	1.02	1.13	1.12	1.24	1.27

**SOLID WASTE
REVENUES AND EXPENDITURES**



**SOLID WASTE
UNRESERVED FUND BALANCE**



Fund: 290 Solid Waste
Dept: 32010 Solid Waste Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 274,735	\$ 290,472	\$ 312,896	\$ 322,253	\$ 402,269
Supplies	3,617	6,136	6,350	6,350	6,350
Services	21,438	26,697	38,354	38,354	283,221
Capital Outlay	5,410	5,447	500	500	2,500
Interdepartmental Charges	-	-	-	-	(103,469)
Total Expenditures	305,200	328,752	358,100	367,457	590,871
Operating Transfers To:					
Solid Waste Debt Service	828,563	830,662	827,463	827,463	828,225
Solid Waste Capital Projects	81,800	110,000	-	70,000	550,000
Total Operating Transfers	910,363	940,662	827,463	897,463	1,378,225
Total Expenditures and Operating Transfers	\$ 1,215,563	\$ 1,269,414	\$ 1,185,563	\$ 1,264,920	\$ 1,969,096
Staffing History	3.25	3.75	3.25	3.25	4.25

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: 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, two baling facilities, 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.

FY 2008 OBJECTIVES:

- Implement DEC Research, Development and Demonstration (RD&D) permit for managing leachate. Select consultant for term contract to develop reporting program for RD&D permit requirements.

- Complete the closure of the old cell at the Central Peninsula Landfill. Complete design and commence partial closure of the Homer Landfill.
- Implement Alaska Department of Environmental Conservation regulatory changes at all solid waste facilities.
- Select consultant for Solid Waste Management Plan. Expand comprehensive health and safety program at all solid waste facilities.
- Select consultant for Moose Pass Transfer Site development.

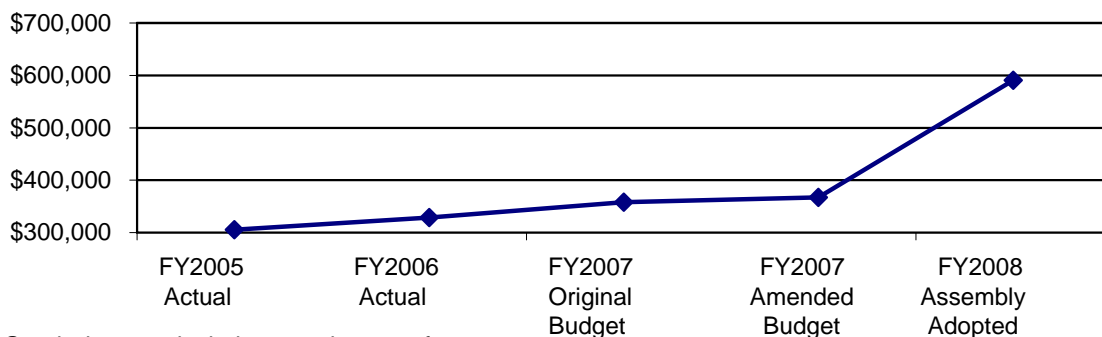
PROGRAM CHANGES: Establish Project Manager position to oversee closure of Soldotna and Homer Landfills, consultant term contracts for RD&D permit, Moose Pass solid waste capital project and Solid Waste Management Plan.

ACCOMPLISHMENTS: FY 2007

Re-bid operations and maintenance contracts at several facilities.

Program specific accomplishments and statistics are detailed under the applicable program budget.

EXPENDITURES



Note: Graph does not include operating transfers.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 168,184	\$ 176,173	\$ 186,140	\$ 186,140	\$ 244,745	\$ 244,745	\$ 58,605	31.48%
40120 Temporary Wages	3,953	1,089	1,200	1,200	1,200	1,200	-	0.00%
40130 Overtime Wages	1,436	1,760	1,832	1,832	1,906	1,906	74	4.04%
40210 FICA	14,394	15,454	16,985	16,985	21,167	21,167	4,182	24.62%
40221 PERS	23,370	31,722	43,860	53,217	93,898	55,249	2,032	3.82%
40321 Health Insurance	35,841	36,250	37,375	37,375	50,830	50,830	13,455	36.00%
40322 Life Insurance	430	442	467	467	610	610	143	30.62%
40410 Leave	21,885	21,193	20,594	20,594	21,214	21,214	620	3.01%
40411 Sick Leave	5,033	4,204	4,347	4,347	3,152	3,152	(1,195)	-27.49%
40511 Other Benefits	209	2,185	96	96	2,196	2,196	2,100	2187.50%
Total: Personnel	274,735	290,472	312,896	322,253	440,918	402,269	80,016	24.83%
Supplies								
42110 Office Supplies	2,598	3,353	2,250	2,250	2,250	2,250	-	0.00%
42120 Computer Software	-	1,000	800	800	800	800	-	0.00%
42230 Fuel, Oils and Lubricants	-	19	-	-	-	-	-	-
42250 Uniforms	210	68	300	300	300	300	-	0.00%
42310 Repair/Maintenance Supplies	809	1,696	3,000	3,000	3,000	3,000	-	0.00%
Total: Supplies	3,617	6,136	6,350	6,350	6,350	6,350	-	0.00%
Services								
43011 Contractual Services	150	1,062	10,000	9,984	250,000	250,000	240,016	2404.01%
43110 Communications	3,299	3,084	4,000	4,000	4,000	4,000	-	0.00%
43140 Postage	237	222	800	800	800	800	-	0.00%
43210 Transportation/Subsistence	4,709	5,037	4,160	6,210	6,760	6,760	550	8.86%
43220 Car Allowance	3,600	3,600	3,600	-	-	3,600	3,600	-
43250 Freight and Express	-	-	50	50	50	50	-	0.00%
43260 Training	710	1,270	1,750	3,316	2,550	2,550	(766)	-23.10%
43310 Advertising	-	-	400	400	400	400	-	0.00%
43410 Printing	-	525	300	300	300	300	-	0.00%
43510 Insurance Premium	5,243	7,991	7,044	7,044	8,051	8,051	1,007	14.30%
43610 Utilities	1,802	2,174	2,300	2,300	2,760	2,760	460	20.00%
43720 Equipment Maintenance	1,033	871	3,000	3,000	3,000	3,000	-	0.00%
43920 Dues and Subscriptions	655	861	950	950	950	950	-	0.00%
Total: Services	21,438	26,697	38,354	38,354	279,621	283,221	244,867	638.44%
Capital Outlay								
48120 Office Machines	4,250	2,300	-	-	-	-	-	-
48710 Minor Office Equipment	190	3,147	-	-	2,000	2,000	2,000	-
48720 Minor Office Furniture	970	-	500	500	500	500	-	0.00%
Total: Capital Outlay	5,410	5,447	500	500	2,500	2,500	2,000	400.00%
Transfers								
50340 Solid Waste Debt Service	828,563	830,662	827,463	827,463	828,225	828,225	762	0.09%
50411 Solid Waste Capital Projects	81,800	110,000	-	70,000	475,000	550,000	480,000	685.71%
Total: Transfers	910,363	940,662	827,463	897,463	1,303,225	1,378,225	480,762	53.57%
Interdepartmental Charges								
60000 Charges (To)/From Other Depts.	-	-	-	-	(103,469)	(103,469)	(103,469)	-
Total: Interdepartmental Charges	-	-	-	-	(103,469)	(103,469)	(103,469)	-
Department Total	\$ 1,215,563	\$ 1,269,414	\$ 1,185,563	\$ 1,264,920	\$ 1,929,145	\$ 1,969,096	\$ 704,176	55.67%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Solid Waste Director, Administrative Assistant/Contract Administrator, Capital Project Manager, .75 Environmental Field Coordinator, and .5 Secretary. Added: 1 Capital project manager to oversee the closure/postclosure activities for the next 5 years.	50340 Transfer to Debt Service Fund. The October 2002 general election authorized the issuance of solid waste GO bonds in the amount of \$12,000,000. The bonds will finance the construction and equipping of solid waste facilities. \$7,040,000 of the authorized amount was issued in May 2003 and the remaining \$4,960,000 is projected to be issued in FY2009.
43011 Contractual Services. Consulting services for Solid Waste Management Plan (\$200,000). One-year contract for Professional Services to assist in the development of CPL Research, Development & Demonstration (RD&D) project (\$50,000).	50411 Transfer to Capital Projects Fund. Moose Pass solid waste transfer site feasibility study & preliminary design (\$25,000), final design & project management (\$50,000), construction (\$325,000); Ninilchik transfer site upgrade (\$75,000); Cooper Landing transfer site upgrade (\$37,500); Funny River transfer site upgrade (\$37,500)..
48710 Minor Office Equipment. Purchase a computer for the department.	6000 Charges (To)/From Other Departments. Estimated costs to be charged to the Solid Waste capital projects fund for the project manager position.

For capital projects information on this department - See the Capital Projects Section - Pages 292-293 & 296-299

Fund: 290	Solid Waste
Dept: 32122	Central Peninsula Landfill

Department Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 401,562	\$ 757,351	\$ 905,284	\$ 931,348	\$ 952,187
Supplies	118,331	178,459	184,400	217,900	316,400
Services	802,718	437,890	571,736	547,048	764,664
Capital Outlay	25,331	6,125	6,800	37,988	6,300
Interdepartmental Charges	1,029	1,060	-	-	-
Total Expenditures	\$ 1,348,971	\$ 1,380,885	\$ 1,668,220	\$ 1,734,284	\$ 2,039,551
Staffing History	11.80	11.80	11.80	11.80	11.80

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: To collect and dispose of waste, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal.

FY 2008 OBJECTIVES: Cap and close the landfill that has been operating since 1959, 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 offsite for treatment.

Reduce the amount of waste requiring disposal by recycling and provide recycling and disposal opportunities for used oil, household hazardous waste, and batteries.

PROGRAM CHANGES: Install horizontal leachate and landfill gas piping to meet RD&D permit requirements.

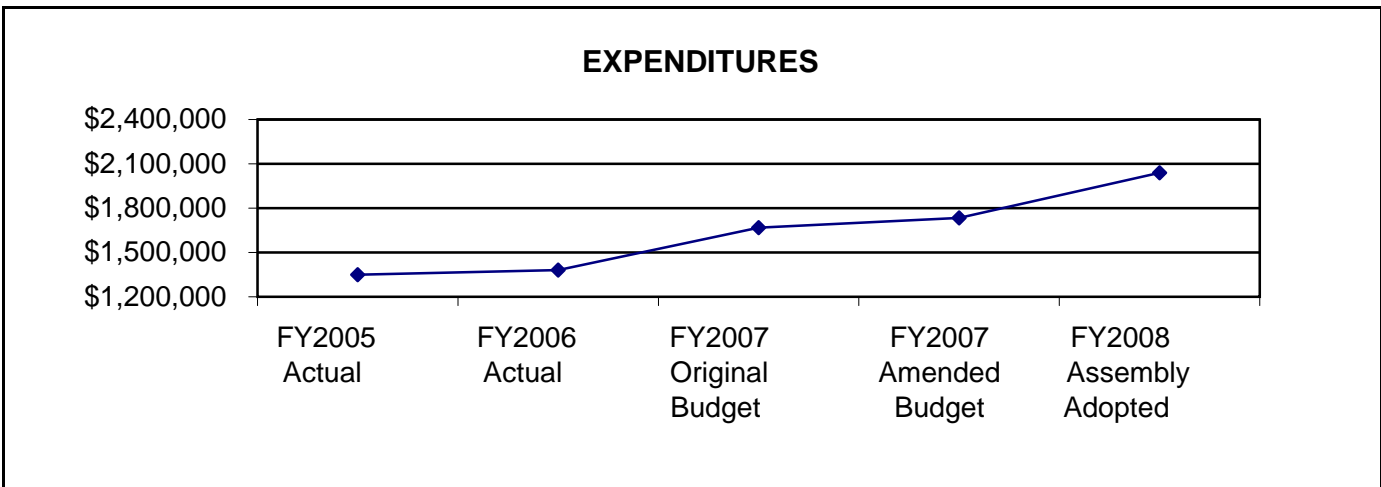
ACCOMPLISHMENTS: FY 2007

- Constructed facility improvements, performed facility repair and maintenance and repairs/fabrication on heavy equipment/rolling stock and baler equipment to bring facility equipment back into good operational condition.
- Performed extensive site and facility safety and code improvements.

- Coordinated with Alaska Department of Transportation to construct safety improvements at the landfill entry.
- Managed special waste to reduce the material requiring hazardous waste management by a contractor.
- Coordinated material ordering and staff training with the Homer Landfill.
- Controlled anticipated cost increases for the operation and maintenance of the new lined landfill cell including leachate and gas management systems, mechanical building with blowers, pumps and other controls.
- Worked closely with the landfill closure design consultants to ensure landfill development is conducted in manner to reduce future closure costs.

PERFORMANCE MEASURES:

	FY2005 <u>Actual</u>	FY2006 <u>Actual</u>	FY2007 <u>Estimated</u>	FY2008 <u>Projected</u>
Tons buried	47,764	50,723	53,000	54,000
Tons recycled	1,237	1,630	1,500	1,600



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 290
Department 32122 - Central Peninsula Landfill**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 240,333	\$ 430,581	\$ 498,989	\$ 498,989	\$ 526,375	\$ 526,375	\$ 27,386	5.49%
40120 Temporary Wages	8,756	23,283	29,760	29,760	29,760	29,760	-	0.00%
40130 Overtime Wages	3,632	7,123	19,101	19,101	20,221	20,221	1,120	5.86%
40210 FICA	20,497	38,818	47,150	47,150	50,003	50,003	2,853	6.05%
40221 PERS	30,487	79,859	122,172	148,236	211,268	124,309	(23,927)	-16.14%
40321 Health Insurance	72,008	125,711	135,701	135,701	141,128	141,128	5,427	4.00%
40322 Life Insurance	604	1,092	1,293	1,293	1,359	1,359	66	5.10%
40410 Leave	23,071	47,130	46,111	46,111	49,341	49,341	3,230	7.00%
40411 Sick Leave	2,174	3,682	4,863	4,863	9,499	9,499	4,636	95.33%
40511 Other Benefits	-	72	144	144	192	192	48	33.33%
Total: Personnel	401,562	757,351	905,284	931,348	1,039,146	952,187	20,839	2.24%
Supplies								
42110 Office Supplies	114	304	400	400	400	400	-	0.00%
42120 Computer Software	800	800	1,000	800	1,000	1,000	200	25.00%
42210 Operating Supplies	10	-	-	-	-	-	-	-
42230 Fuel, Oils and Lubricants	33,431	78,509	80,000	90,000	96,000	96,000	6,000	6.67%
42250 Uniforms	3,388	2,215	3,000	3,000	3,000	3,000	-	0.00%
42310 Repair/Maintenance Supplies	80,588	95,143	100,000	120,200	215,000	215,000	94,800	78.87%
42410 Small Tools	-	1,488	-	3,500	1,000	1,000	(2,500)	-71.43%
Total: Supplies	118,331	178,459	184,400	217,900	316,400	316,400	98,500	45.20%
Services								
43011 Contractual Services	659,399	30,413	50,000	49,350	120,000	120,000	70,650	143.16%
43015 Water/Air Sample Testing	38,058	38,756	56,000	51,150	57,680	57,680	6,530	12.77%
43095 SW Closure/Post Closure	-	171,695	193,300	193,300	300,000	300,000	106,700	55.20%
43110 Communications	1,411	1,903	3,200	3,200	3,200	3,200	-	0.00%
43210 Transportation/Subsistence	1,152	2,219	2,740	4,040	2,530	2,530	(1,510)	-37.38%
43250 Freight and Express	116	699	800	1,300	1,300	1,300	-	0.00%
43260 Training	760	3,580	4,400	5,150	4,400	4,400	(750)	-14.56%
43310 Advertising	512	311	1,000	1,000	1,000	1,000	-	0.00%
43510 Insurance Premium	8,520	56,216	46,062	46,062	45,372	45,372	(690)	-1.50%
43610 Utilities	41,307	100,956	95,000	110,000	114,000	114,000	4,000	3.64%
43720 Equipment Maintenance	-	-	200	200	200	200	-	0.00%
43750 Vehicle Maintenance	-	2,227	20,000	28,000	20,000	20,000	(8,000)	-28.57%
43780 Buildings/Grounds Maintenance	-	6,506	60,000	15,262	16,500	56,500	41,238	270.20%
43810 Rents and Operating Leases	49,413	2,725	15,000	15,000	15,000	15,000	-	0.00%
43812 Equipment Replacement Pymt.	1,926	19,584	23,584	23,584	23,032	23,032	(552)	-2.34%
43920 Dues and Subscriptions	144	100	450	450	450	450	-	0.00%
Total: Services	802,718	437,890	571,736	547,048	724,664	764,664	217,616	39.78%
Capital Outlay								
48311 Machinery & Equipment	14,370	-	-	-	-	-	-	-
48630 Improvements Other Than Bldgs	-	-	-	14,638	-	-	(14,638)	-100.00%
48710 Minor Office Equipment	250	195	1,000	-	-	-	-	-
48720 Minor Office Furniture	-	-	-	250	-	-	(250)	-100.00%
48730 Minor Communication Equipment	472	-	300	7,100	300	300	(6,800)	-95.77%
48740 Minor Machines & Equipment	7,841	2,332	1,500	8,500	2,000	2,000	(6,500)	-76.47%
49433 Plan Reviews	2,398	3,598	4,000	7,500	4,000	4,000	(3,500)	-46.67%
Total: Capital Outlay	25,331	6,125	6,800	37,988	6,300	6,300	(31,688)	-83.42%
Interdepartmental Charges								
60000 Charges (To)/From Other Depts.	1,029	1,060	-	-	-	-	-	-
Total: Interdepartmental Charges	1,029	1,060	-	-	-	-	-	-
Department Total	\$ 1,348,971	\$ 1,380,885	\$ 1,668,220	\$ 1,734,284	\$ 2,086,510	\$ 2,039,551	\$ 305,267	17.60%

Fund 290**Department 32122 - Central Peninsula Landfill - Continued****LINE-ITEM EXPLANATIONS**

40110 Regular Wages Staff includes: Landfill Manager, Contract Administrator/Operator (80% of time with 20% in Seward budget), 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.

42230 Fuel, Oils, and Lubricants. Increase due to new cell operations, new compactor, loader and to address fuel increases.

42310 Repair/Maintenance Supplies. Additional yearly costs to purchase leachate supply piping; landfill gas piping to accomplish leachate re-circulation (\$115,000). No additional staff required installing and managing leachate piping.

43011 Contractual Services. Surveying and engineering (\$5,000), septic (\$1,000), recycling hauling (\$34,000) junk vehicle recycling (\$10,000). Potential offsite treatment of 750,000 gallons of leachate hauling (\$70,000).

43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure (30 years after the new lined landfill cell reaches capacity). Sufficient funds had been set aside for the closure of the old landfill and closure project will be completed during summer 2007. Increased due to anticipation of the closure of one old cell, now anticipating the closure of five new cells.

43610 Utilities. Enstar and HEA rates have increased on average 20%. Staff has implemented operation changes to save energy and minimize cost increases.

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Fund: 290	Solid Waste
Dept: 32150	Seward Transfer Facility

Department Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 21,604	\$ 16,713	\$ 19,660	\$ 20,239	\$ 20,180
Supplies	1,101	3,663	8,150	8,150	14,150
Services	449,268	517,073	589,187	589,932	607,258
Capital Outlay	775	1,852	1,000	1,055	3,500
Interdepartmental Charges	707	-	-	-	-
Total Expenditures	\$ 473,455	\$ 539,301	\$ 617,997	\$ 619,376	\$ 645,088
Staffing History	0.20	0.20	0.20	0.20	0.20

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: 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 materials disposal.

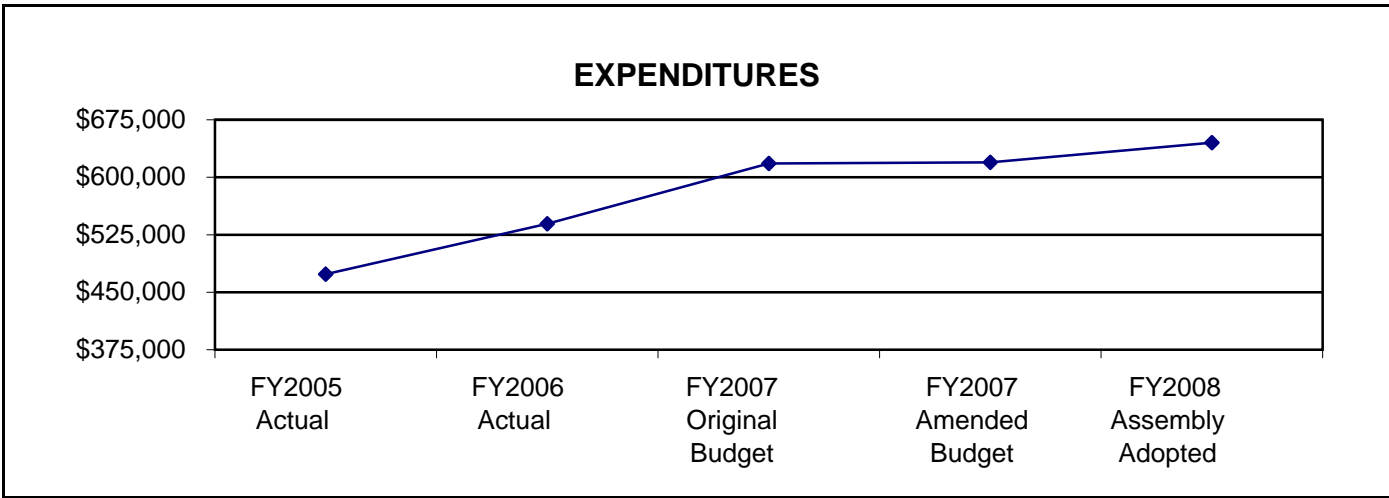
FY 2008 OBJECTIVES: Develop the Seward inert waste monofill in an efficient manner in order to reduce the amount of material requiring transfer to Soldotna. Extend current contract or re-bid Operations & Maintenance contract.

ACCOMPLISHMENTS: FY 2007

- Developed the inert waste area to provide a convenient and economical disposal option for large, bulky, inert wastes that are not practical to transport to Soldotna or to recycle.

PERFORMANCE MEASURES:

	FY2005 <u>Actual</u>	FY2006 <u>Actual</u>	FY2007 <u>Estimate</u>	FY2008 <u>Projected</u>
Tons transported	5,440	4,879	5,700	5,800
Ton recycled	162	60	200	200



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 13,811	\$ 9,531	\$ 10,734	\$ 10,734	\$ 11,071	\$ 11,071	\$ 337	3.14%
40120 Temporary Wages	-	-	480	480	480	480	-	0.00%
40130 Overtime Wages	585	30	725	725	748	748	23	3.17%
40210 FICA	1,210	869	1,070	1,070	1,102	1,102	32	2.99%
40221 PERS	1,957	1,926	2,712	3,291	4,584	2,698	(593)	-18.02%
40321 Health Insurance	2,323	2,485	2,297	2,297	2,392	2,392	95	4.14%
40322 Life Insurance	35	27	27	27	28	28	1	3.70%
40410 Leave	1,386	1,540	1,292	1,292	1,329	1,329	37	2.86%
40411 Sick Leave	297	305	323	323	332	332	9	2.79%
Total: Personnel	21,604	16,713	19,660	20,239	22,066	20,180	(59)	-0.29%
Supplies								
42230 Fuel, Oils and Lubricants	966	2,293	5,000	5,000	6,000	6,000	1,000	20.00%
42250 Uniforms	-	-	150	150	150	150	-	0.00%
42310 Repair/Maintenance Supplies	135	1,370	3,000	3,000	8,000	8,000	5,000	166.67%
Total: Supplies	1,101	3,663	8,150	8,150	14,150	14,150	6,000	73.62%
Services								
43011 Contractual Services	438,955	498,833	540,000	540,000	556,200	556,200	16,200	3.00%
43015 Water/Air Sample Testing	1,837	1,837	5,000	5,745	6,000	6,000	255	4.44%
43095 SW Closure/Post Closure	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
43110 Communications	477	523	500	500	500	500	-	0.00%
43210 Transportation/Subsistence	495	385	1,000	1,000	1,200	1,200	200	20.00%
43260 Training	-	-	300	300	300	300	-	0.00%
43310 Advertising	816	180	1,000	1,000	1,000	1,000	-	0.00%
43510 Insurance Premium	2,363	2,724	3,351	3,351	3,222	3,222	(129)	-3.85%
43610 Utilities	1,315	3,105	4,000	4,000	4,800	4,800	800	20.00%
43780 Buildings/Grounds Maintenance	-	5,466	30,000	30,000	30,000	30,000	-	0.00%
43810 Rents and Operating Leases	84	85	100	100	100	100	-	0.00%
43812 Equipment Replacement Pymt.	1,926	2,935	2,936	2,936	2,936	2,936	-	0.00%
Total: Services	449,268	517,073	589,187	589,932	607,258	607,258	17,326	2.94%
Capital Outlay								
48740 Minor Machines & Equipment	-	1,077	-	-	-	-	-	-
49433 Plan Reviews	775	775	1,000	1,055	3,500	3,500	2,445	231.75%
Total: Capital Outlay	775	1,852	1,000	1,055	3,500	3,500	2,445	231.75%
Interdepartmental Charges								
60000 Charges (To)/From Other Depts.	707	-	-	-	-	-	-	-
Total: Interdepartmental Charges	707	-	-	-	-	-	-	-
Department Total	\$ 473,455	\$ 539,301	\$ 617,997	\$ 619,376	\$ 646,974	\$ 645,088	\$ 25,712	4.15%

LINE-ITEM EXPLANATIONS

- 40110 Regular Wages.** Staff includes: Contract Administrator/Operator (20% of time with 80% in the Central Peninsula Landfill budget).
- 40110 Regular Wages.** Staff includes: Contract Administrator/Operator (20% of time with 80% in the Central Peninsula Landfill budget).
- 42310 Repair/Maintenance Supplies.** Parts to repair oil/water separator.
- 43011 Contractual Services.** Monofill and transfer facility operations and maintenance and waste transfer to Soldotna (\$548,000). Cell excavation, surveying and other contract services (\$8,200).
- 43610 Utilities.** Utilities paid by the Borough under the current operating contract.
- 49433 Plan Reviews.** Alaska Department of Environmental Conservation fees to review permit.

Fund: 290	Solid Waste
Dept: 32310	Homer Baler

Department Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 295,417	\$ 301,978	\$ 336,701	\$ 346,530	\$ 350,764
Supplies	85,790	93,345	105,750	110,750	112,650
Services	207,300	204,537	253,980	251,010	285,344
Capital Outlay	15,106	7,571	12,500	12,500	10,500
Total Expenditures	\$ 603,613	\$ 607,431	\$ 708,931	\$ 720,790	\$ 759,258
Staffing History	4.00	4.00	4.00	4.00	4.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: 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.

- Utilized Homer landfill staff in Nanwalek to perform landfill development to bring the site into regulatory compliance and performed special waste services at the Rocky Ridge Landfill (Seldovia).
- Coordinated material ordering and staff training with Central Peninsula Landfill.

FY2008 OBJECTIVES:
Develop the landfill in a vertical manner in order to utilize the existing landfill to the fullest extent possible. Complete partial landfill closure. Complete construction and demolition cell development and reduce slopes to meet Alaska Department of Environmental Conservation requirements.

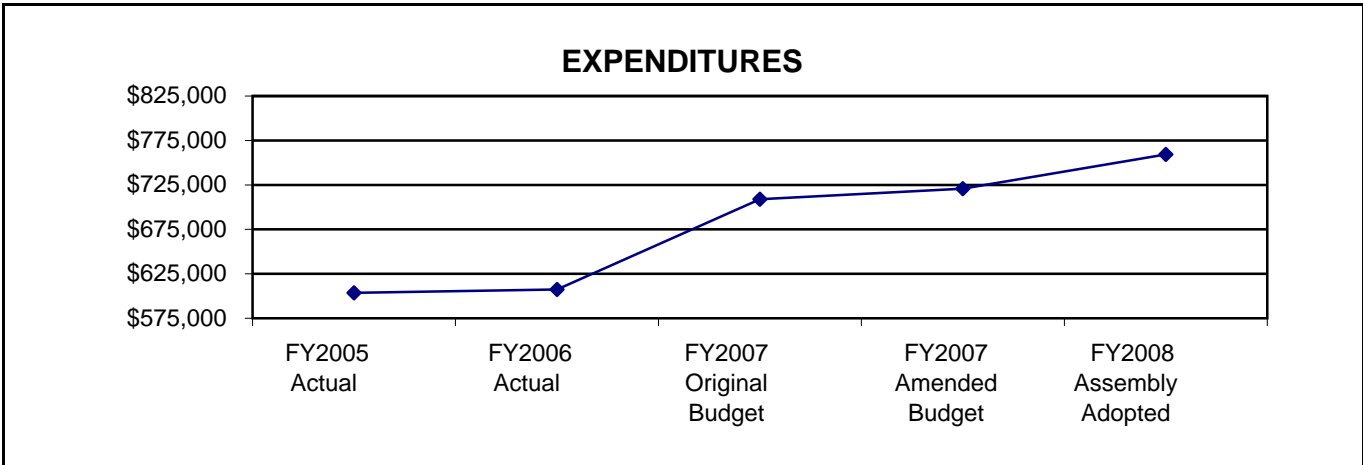
PROGRAM CHANGES: Add new groundwater well for monitoring, sampling and analysis.

ACCOMPLISHMENTS: FY2007

- Developed grades to reduce costs of closure of the landfill, expanded the construction and demolition disposal area, performed facility repair and maintenance and repairs/fabrication on heavy equipment/rolling stock and baler equipment avoiding cost to contract for this work.

PERFORMANCE MEASURES:

	FY2005 Actual	FY2006 Actual	FY2007 Estimated	FY2008 Projected
Waste bales	8,083	8,460	8,600	8,800
Recycle bales	317	327	340	360



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 290
Department 32310 - Homer Baler**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 163,138	\$ 160,609	\$ 185,841	\$ 185,841	\$ 193,511	\$ 193,511	\$ 7,670	4.13%
40120 Temporary Wages	16,971	12,350	9,600	9,600	9,600	9,600	-	0.00%
40130 Overtime Wages	8,877	7,806	8,634	8,634	8,975	8,975	341	3.95%
40210 FICA	15,690	16,057	17,884	17,884	18,757	18,757	873	4.88%
40221 PERS	23,403	32,959	46,075	55,904	78,616	46,257	(9,647)	-17.26%
40321 Health Insurance	45,808	46,652	46,000	46,000	47,840	47,840	1,840	4.00%
40322 Life Insurance	433	453	481	481	498	498	17	3.53%
40410 Leave	18,831	22,097	18,471	18,471	20,838	20,838	2,367	12.81%
40411 Sick Leave	2,266	2,942	3,715	3,715	4,488	4,488	773	20.81%
40511 Other Benefits	-	53	-	-	-	-	-	-
Total: Personnel	295,417	301,978	336,701	346,530	383,123	350,764	4,234	1.22%
Supplies								
42110 Office Supplies	257	205	250	250	250	250	-	0.00%
42230 Fuel, Oils and Lubricants	20,998	29,595	32,000	37,000	38,400	38,400	1,400	3.78%
42250 Uniforms	1,679	1,121	1,500	1,500	1,500	1,500	-	0.00%
42310 Repair/Maintenance Supplies	62,856	62,114	72,000	71,500	72,000	72,000	500	0.70%
42410 Small Tools	-	310	-	500	500	500	-	0.00%
Total: Supplies	85,790	93,345	105,750	110,750	112,650	112,650	1,900	1.72%
Services								
43011 Contractual Services	42,162	25,107	30,000	30,400	43,800	43,800	13,400	44.08%
43015 Water/Air Sample Testing	18,372	18,875	30,000	26,130	32,000	32,000	5,870	22.46%
43095 SW Closure/Post Closure	21,620	26,150	35,000	35,000	47,000	47,000	12,000	34.29%
43110 Communications	2,546	2,247	2,900	2,900	3,000	3,000	100	3.45%
43210 Transportation/Subsistence	2,536	772	2,120	2,120	2,130	2,130	10	0.47%
43250 Freight and Express	1,803	560	500	1,000	500	500	(500)	-50.00%
43260 Training	2,580	702	2,150	2,150	2,150	2,150	-	0.00%
43310 Advertising	35	333	1,000	1,000	1,000	1,000	-	0.00%
43410 Printing	-	260	-	-	-	-	-	-
43510 Insurance Premium	16,506	21,564	18,414	18,414	15,719	15,719	(2,695)	-14.64%
43610 Utilities	22,917	21,805	30,000	30,000	36,000	36,000	6,000	20.00%
43720 Equipment Maintenance	185	-	250	250	250	250	-	0.00%
43750 Vehicle Maintenance	-	5,362	10,000	10,000	10,000	10,000	-	0.00%
43780 Buildings/Grounds Maintenance	-	-	10,000	10,000	10,000	10,000	-	0.00%
43810 Rents and Operating Leases	7,547	3,264	4,000	4,000	4,000	4,000	-	0.00%
43812 Equipment Replacement Pymt.	68,491	77,396	77,396	77,396	77,545	77,545	149	0.19%
43920 Dues and Subscriptions	-	140	250	250	250	250	-	0.00%
Total: Services	207,300	204,537	253,980	251,010	285,344	285,344	34,334	13.68%
Capital Outlay								
48311 Machinery & Equipment	13,030	-	-	-	-	-	-	-
48710 Minor Office Equipment	-	-	500	500	500	500	-	0.00%
48740 Minor Machines & Equipment	-	5,495	9,000	9,000	5,000	5,000	(4,000)	-44.44%
49433 Plan Reviews	2,076	2,076	3,000	3,000	5,000	5,000	2,000	66.67%
Total: Capital Outlay	15,106	7,571	12,500	12,500	10,500	10,500	(2,000)	-16.00%
Interdepartmental Charges								
60000 Charges (To)/From Other Depts.	-	2,836	-	-	-	-	-	-
Total: Interdepartmental Charges	-	2,836	-	-	-	-	-	-
Department Total	\$ 603,613	\$ 610,267	\$ 708,931	\$ 720,790	\$ 791,617	\$ 759,258	\$ 38,468	5.34%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Landfill Supervisor, 2 Landfill Operator II and 1 Landfill Operator I positions.	43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities (30 years after the landfill reaches capacity).
42230 Fuel, Oil, Lubricants. Increase due to fuel prices.	43610 Utilities. Electricity and natural gas rates are anticipated to increase an average of 20%.
43011 Contractual Services. Surveying (\$5,000), septic/water (\$2,000) and recycling hauling (\$21,800), junk vehicle recycling (\$3,000), additional water monitoring well (\$12,000).	48710 Minor Office Machines. Purchase a scanner for the office.
	48740 Minor Machines and Equipment. Surveying equipment.

Fund: 290 Solid Waste
Dept: 32570 Landfills, Hauling and Waste Programs

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Personnel	\$ 8,290	\$ 7,110	\$ 10,334	\$ 10,334	\$ 10,334
Supplies	28,458	11,403	43,900	43,165	44,400
Services	1,280,141	1,306,186	1,626,678	1,674,509	1,695,539
Capital Outlay	1,002	668	3,600	4,534	4,500
Interdepartmental Charges	1,110	2,808	-	-	-
Total Expenditures	\$ 1,319,001	\$ 1,328,175	\$ 1,684,512	\$ 1,732,542	\$ 1,754,773
Staffing History	0.00	0.00	0.00	0.00	0.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: To collect, consolidate, and dispose of solid waste; recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal.

To 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 facilities (Kenai, Nikiski, Sterling); 13 mobile recycle collection stations; hazardous waste collection program; solid waste environmental monitoring; and litter program.

FY 2008 OBJECTIVES: Identify and conduct necessary studies and analysis for new landfill locations in Tyonek and Port Graham and a drop-box site in Moose Pass. Utilize trained borough staff in Soldotna and Homer to assist with rural landfill, transfer facility projects, and special waste management.

PROGRAM CHANGES: None

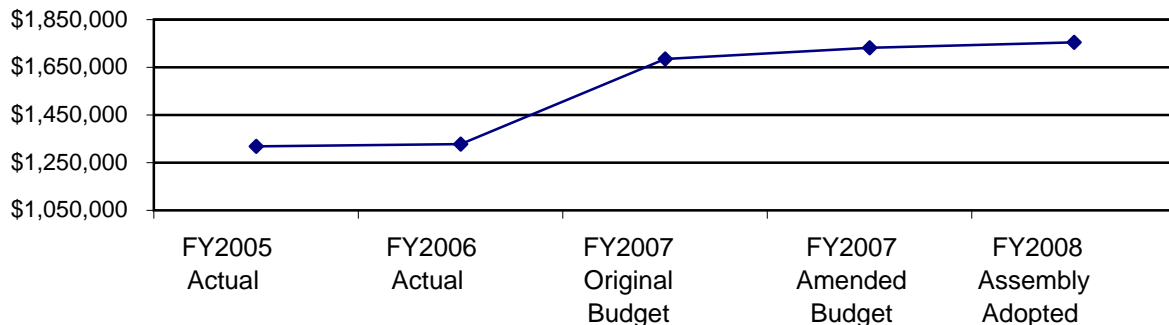
ACCOMPLISHMENTS: FY 2007

- Bid the acquisition of landfill cover and expansion for the new Rocky Ridge Landfill in Seldovia.
- Performed extensive site cleanup and development in Nanwalek by Homer Landfill staff.
- Continued to conduct lead-acid battery collection and transport to market in Anchorage with Borough staff.
- Continued planning and coordination to determine the preferred location for landfill sites and waste management methods for the communities of Tyonek, Nanwalek and Port Graham.

PERFORMANCE MEASURES:

	FY2005 Actual	FY2006 Actual	FY2007 Estimated	FY2008 Projected
Collected:				
Lead acid batteries	7,109	5,082	6,000	6,100
Gallons of used oil	20,189	13,940	15,000	17,000
Drums of hazardous waste	517	594	620	650

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 2,997	\$ 2,622	\$ -	\$ -	\$ -	\$ -	\$ -	-
40120 Temporary Wages	3,770	1,556	9,600	9,600	9,600	9,600	-	0.00%
40130 Overtime Wages	450	1,178	-	-	-	-	-	-
40210 FICA	549	425	734	734	734	734	-	0.00%
40221 PERS	527	520	-	-	-	-	-	-
40321 Health Insurance	(10)	800	-	-	-	-	-	-
40322 Life Insurance	7	9	-	-	-	-	-	-
Total: Personnel	8,290	7,110	10,334	10,334	10,334	10,334	-	0.00%
Supplies								
42230 Fuel, Oils and Lubricants	3,000	954	5,900	5,900	6,100	6,100	200	3.39%
42310 Repair/Maintenance Supplies	25,458	10,449	38,000	35,492	38,000	38,000	2,508	7.07%
42410 Small Tools	-	-	-	1,773	300	300	(1,473)	-83.08%
Total: Supplies	28,458	11,403	43,900	43,165	44,400	44,400	1,235	2.86%
Services								
43011 Contractual Services	1,181,454	1,197,043	1,448,800	1,493,930	1,512,564	1,512,564	18,634	1.25%
43015 Water/Air Sample Testing	25,017	9,724	20,000	21,300	22,000	22,000	700	3.29%
43095 SW Closure/Post Closure	40,471	44,594	34,463	34,463	34,579	34,579	116	0.34%
43110 Communications	500	573	600	600	600	600	-	0.00%
43140 Postage	-	-	1,200	1,200	1,200	1,200	-	0.00%
43210 Transportation/Subsistence	4,517	5,950	4,600	6,200	4,600	4,600	(1,600)	-25.81%
43250 Freight and Express	1,698	578	2,000	2,000	2,000	2,000	-	0.00%
43310 Advertising	2,657	3,319	3,700	3,700	3,700	3,700	-	0.00%
43410 Printing	-	-	200	200	200	200	-	0.00%
43510 Insurance Premium	2,118	2,490	2,331	2,331	2,310	2,310	(21)	-0.90%
43610 Utilities	6,912	7,505	11,000	11,000	13,200	13,200	2,200	20.00%
43750 Vehicle Maintenance	-	-	3,000	3,000	3,000	3,000	-	0.00%
43765 Policing Sites	7,250	7,250	8,400	8,400	8,650	8,650	250	2.98%
43780 Buildings/Grounds Maintenance	-	16,617	69,500	69,301	69,500	69,500	199	0.29%
43810 Rents and Operating Leases	100	160	6,500	6,500	6,500	6,500	-	0.00%
43812 Equipment Replacement Pymt	7,447	10,383	10,384	10,384	10,936	10,936	552	5.32%
Total: Services	1,280,141	1,306,186	1,626,678	1,674,509	1,695,539	1,695,539	21,030	1.26%
Capital Outlay								
48720 Minor Office Furniture	-	-	500	-	500	500	500	-
48740 Minor Machines & Equipment	-	-	-	1,434	-	-	(1,434)	-100.00%
49433 Plan Reviews	1,002	668	3,100	3,100	4,000	4,000	900	29.03%
Total: Capital Outlay	1,002	668	3,600	4,534	4,500	4,500	(34)	-0.75%
Interdepartmental Charges								
60000 Charges (To)/From Other Depts.	1,110	2,808	-	-	-	-	-	-
Total: Interdepartmental Charges	1,110	2,808	-	-	-	-	-	-
Department Total	\$ 1,319,001	\$ 1,328,175	\$ 1,684,512	\$ 1,732,542	\$ 1,754,773	\$ 1,754,773	\$ 22,231	1.28%

LINE-ITEM EXPLANATIONS

40120 Temporary Wages. Includes temporary staff to conduct battery hauling and special waste management.

43011 Contractual Services. Contract Services include the hazardous, used oil, and special waste programs (\$248,462). Operations, maintenance, and improvements at five rural landfills (\$412,611) and operations, maintenance, and improvements at three transfer facilities and eight drop-box/transfer sites (\$831,191), which includes an estimated 3% increase. Plus junk vehicle program in Tyonek (\$10,300)

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 Transport/Subsistence. Ground transportation to inspect landfills, drop-box/transfer sites, and other facilities. Air transportation to village landfills as required by regulations/permits.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel								
40110 Regular Wages	\$ 588,463	\$ 779,516	\$ 881,704	\$ 881,704	\$ 975,702	\$ 975,702	\$ 93,998	10.66%
40120 Temporary Wages	33,450	38,278	50,640	50,640	50,640	50,640	-	0.00%
40130 Overtime Wages	14,980	17,897	30,292	30,292	31,850	31,850	1,558	5.14%
40210 FICA	52,340	71,623	83,823	83,823	91,763	91,763	7,940	9.47%
40221 PERS	79,744	146,986	214,819	260,648	388,366	228,513	(32,135)	-12.33%
40321 Health Insurance	155,970	211,898	221,373	221,373	242,190	242,190	20,817	9.40%
40322 Life Insurance	1,509	2,023	2,268	2,268	2,495	2,495	227	10.01%
40410 Leave	65,173	91,960	86,468	86,468	92,722	92,722	6,254	7.23%
40411 Sick Leave	9,770	11,133	13,248	13,248	17,471	17,471	4,223	31.88%
40511 Other Benefits	209	2,310	240	240	2,388	2,388	2,148	895.00%
Total: Personnel	1,001,608	1,373,624	1,584,875	1,630,704	1,895,587	1,735,734	105,030	6.44%
Supplies								
42110 Office Supplies	2,969	3,862	2,900	2,900	2,900	2,900	-	0.00%
42120 Computer Software	800	1,800	1,800	1,600	1,800	1,800	200	12.50%
42210 Operating Supplies	10	-	-	-	-	-	-	-
42230 Fuel, Oils and Lubricants	58,395	111,370	122,900	137,900	146,500	146,500	8,600	6.24%
42250 Uniforms	5,277	3,404	4,950	4,950	4,950	4,950	-	0.00%
42310 Repair/Maintenance Supplies	169,846	170,772	216,000	233,192	336,000	336,000	102,808	44.09%
42410 Small Tools	-	1,798	-	5,773	1,800	1,800	(3,973)	-68.82%
Total: Supplies	237,297	293,006	348,550	386,315	493,950	493,950	107,635	27.86%
Services								
43011 Contractual Services	2,322,120	1,752,458	2,078,800	2,123,664	2,482,564	2,482,564	358,900	16.90%
43015 Water/Air Sample Testing	83,284	69,192	111,000	104,325	117,680	117,680	13,355	12.80%
43095 SW Closure/Post Closure	63,091	243,439	263,763	263,763	382,579	382,579	118,816	45.05%
43110 Communications	8,233	8,330	11,200	11,200	11,300	11,300	100	0.89%
43140 Postage	237	222	2,000	2,000	2,000	2,000	-	0.00%
43210 Transportation/Subsistence	13,409	14,363	14,620	19,570	17,220	17,220	(2,350)	-12.01%
43220 Car Allowance	3,600	3,600	3,600	-	-	3,600	3,600	-
43250 Freight and Express	3,617	1,837	3,350	4,350	3,850	3,850	(500)	-11.49%
43260 Training	4,050	5,552	8,600	10,916	9,400	9,400	(1,516)	-13.89%
43310 Advertising	4,020	4,143	7,100	7,100	7,100	7,100	-	0.00%
43410 Printing	-	785	500	500	500	500	-	0.00%
43510 Insurance Premium	34,750	90,985	77,202	77,202	74,674	74,674	(2,528)	-3.27%
43610 Utilities	74,253	135,545	142,300	157,300	170,760	170,760	13,460	8.56%
43720 Equipment Maintenance	1,218	871	3,450	3,450	3,450	3,450	-	0.00%
43750 Vehicle Maintenance	-	7,589	33,000	41,000	33,000	33,000	(8,000)	-19.51%
43765 Policing Sites	7,250	7,250	8,400	8,400	8,650	8,650	250	2.98%
43780 Buildings/Grounds Maintenance	-	28,589	169,500	124,563	126,000	166,000	41,437	33.27%
43810 Rents and Operating Leases	57,144	6,234	25,600	25,600	25,600	25,600	-	0.00%
43812 Equipment Replacement Pymt.	79,790	110,298	114,300	114,300	114,449	114,449	149	0.13%
43920 Dues and Subscriptions	799	1,101	1,650	1,650	1,650	1,650	-	0.00%
Total: Services	2,760,865	2,492,383	3,079,935	3,100,853	3,592,426	3,636,026	535,173	17.26%
Capital Outlay								
48120 Office Machines	4,250	2,300	-	-	-	-	-	-
48311 Heavy Equipment	27,400	-	-	-	-	-	-	-
48630 Improvements Other Than Bldgs	-	-	-	14,638	-	-	(14,638)	-100.00%
48710 Minor Office Equipment	440	3,342	1,500	500	2,500	2,500	2,000	400.00%
48720 Minor Office Furniture	970	-	1,000	750	1,000	1,000	250	33.33%
48730 Minor Communication Equipment	472	-	300	7,100	300	300	(6,800)	-95.77%
48740 Minor Machines & Equipment	7,841	8,904	10,500	18,934	7,000	7,000	(11,934)	-63.03%
49433 Plan Reviews	6,251	7,117	11,100	14,655	16,500	16,500	1,845	12.59%
Total: Capital Outlay	47,624	21,663	24,400	56,577	27,300	27,300	(29,277)	-51.75%
Transfers								
50340 Solid Waste Debt Service	828,563	830,662	827,463	827,463	828,225	828,225	762	0.09%
50411 Solid Waste Capital Projects	81,800	110,000	-	70,000	475,000	550,000	480,000	685.71%
Total: Transfers	910,363	940,662	827,463	897,463	1,303,225	1,378,225	480,762	53.57%
Interdepartmental Charges								
60000 Charges (To)/From Other Depts.	2,846	6,704	-	-	(103,469)	(103,469)	(103,469)	-
Total: Interdepartmental Charges	2,846	6,704	-	-	(103,469)	(103,469)	(103,469)	-
Department Total	\$ 4,960,603	\$ 5,128,042	\$ 5,865,223	\$ 6,071,912	\$ 7,209,019	\$ 7,167,766	\$ 1,095,854	18.05%

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 290 Total

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Total: Personnel	\$ 1,001,608	\$ 1,373,624	\$ 1,584,875	\$ 1,630,704	\$ 1,895,587	\$ 1,735,734	\$ 105,030	6.44%
Total: Supplies	237,297	293,006	348,550	386,315	493,950	493,950	107,635	27.86%
Total: Services	2,760,865	2,492,383	3,079,935	3,100,853	3,592,426	3,636,026	535,173	17.26%
Total: Capital Outlay	47,624	21,663	24,400	56,577	27,300	27,300	(29,277)	-51.75%
Total: Transfers	910,363	940,662	827,463	897,463	1,303,225	1,378,225	480,762	53.57%
Total: Interdepartmental Charges	2,846	6,704	-	-	(103,469)	(103,469)	(103,469)	-
Fund Totals	\$ 4,960,603	\$ 5,128,042	\$ 5,865,223	\$ 6,071,912	\$ 7,209,019	\$ 7,167,766	\$ 1,095,854	18.05%

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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 taxpayers in the Central Peninsula area. Effective January 1, 1993, the hospital was converted to a nonprofit corporation with a nine-member operating board. In 2002, the C.P.G.H., Inc. Board passed a resolution to increase its membership to ten. Management of the hospital is contracted out to this board. The 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. The new service area board was elected on October 6, 1998 and the first meeting was held on December 14, 1998. The Central Peninsula General Hospital, Inc. Board became self-perpetuating as an action of the membership at their annual meeting on December 9, 1998.

Service area taxes provide for debt service requirements, equipment purchases, construction, and auditing costs. The mill rate for fiscal year 2008 is 1.00 mills.

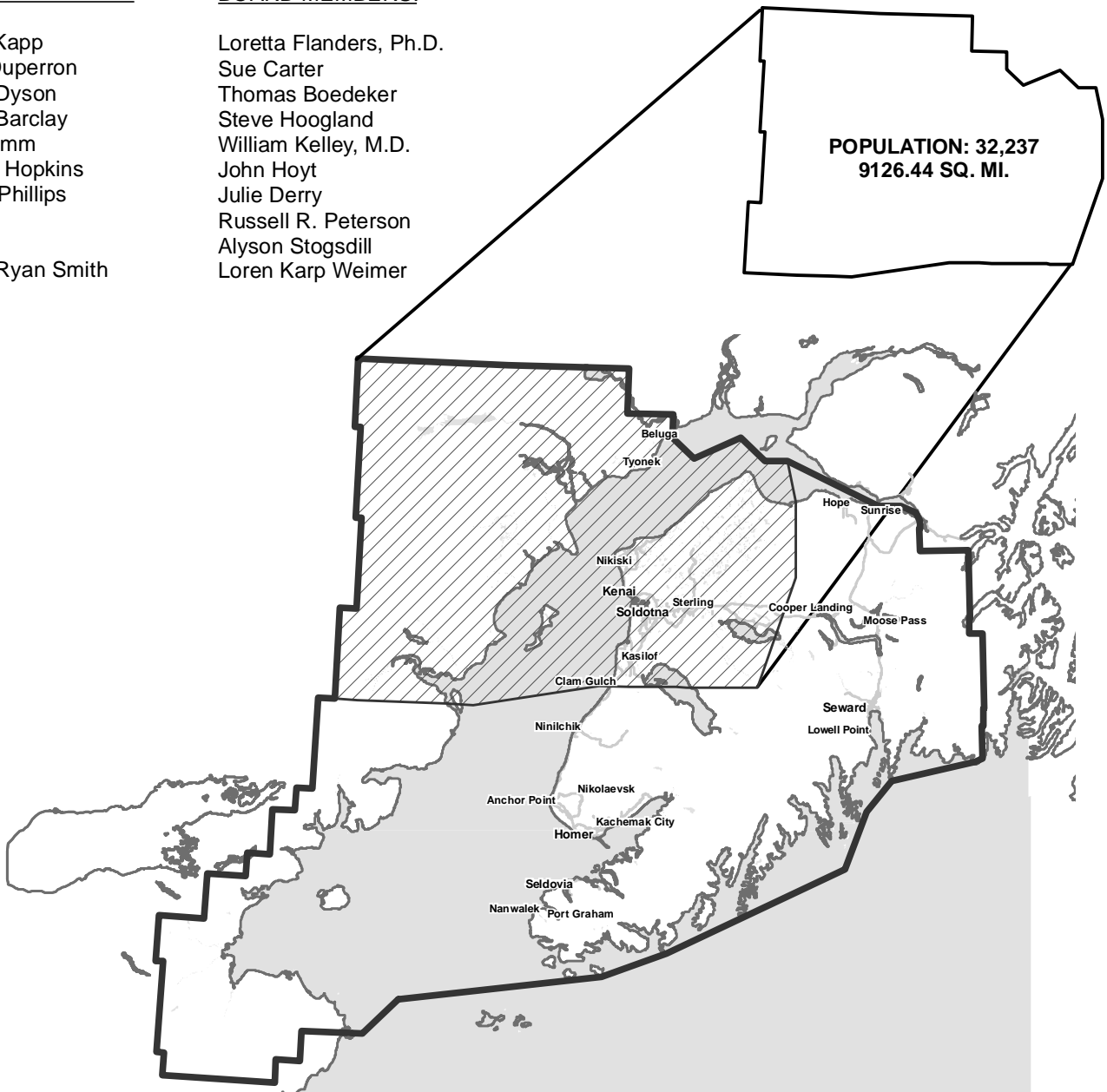
SERVICE AREA BOARD MEMBERS:

Ryan Kapp
Neal Duperron
Gene Dyson
Linda Barclay
Bill Grimm
Esther Hopkins
Kathy Phillips

CEO: Ryan Smith

HOSPITAL BOARD MEMBERS:

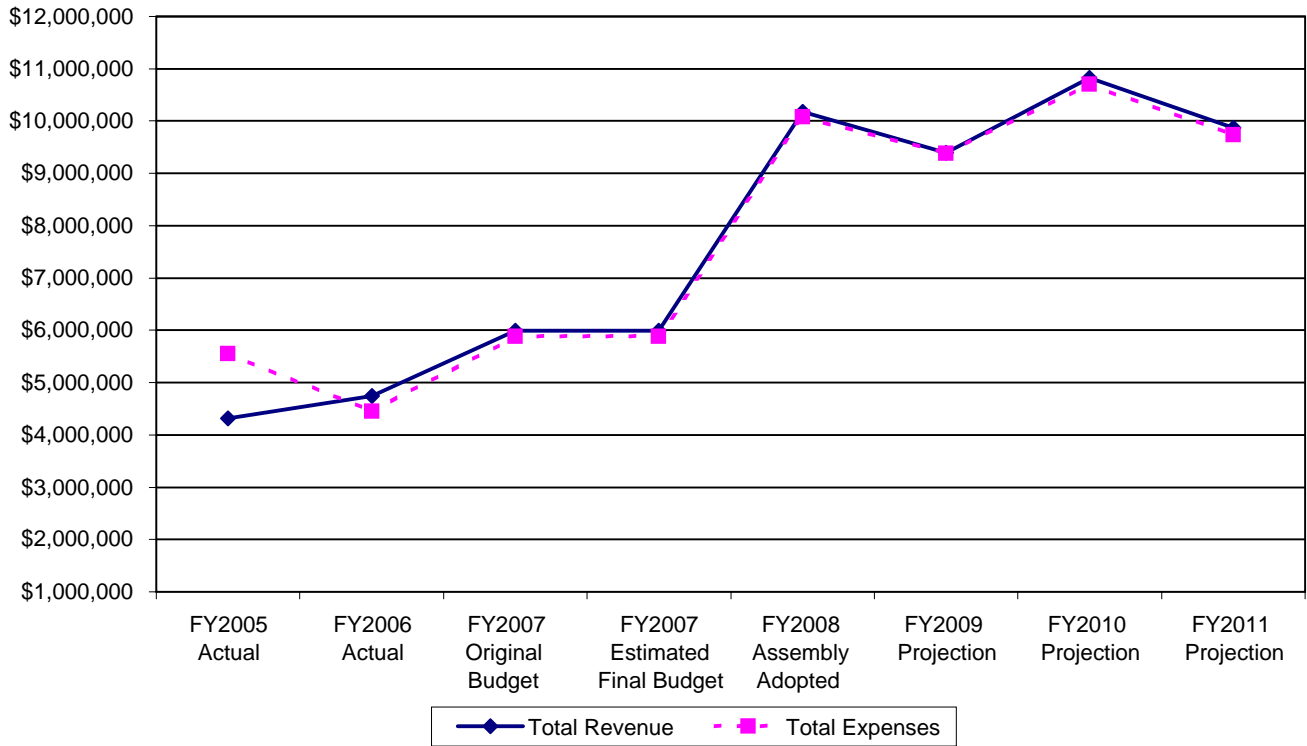
Loretta Flanders, Ph.D.
Sue Carter
Thomas Boedeker
Steve Hoogland
William Kelley, M.D.
John Hoyt
Julie Derry
Russell R. Peterson
Alyson Stogsdill
Loren Karp Weimer



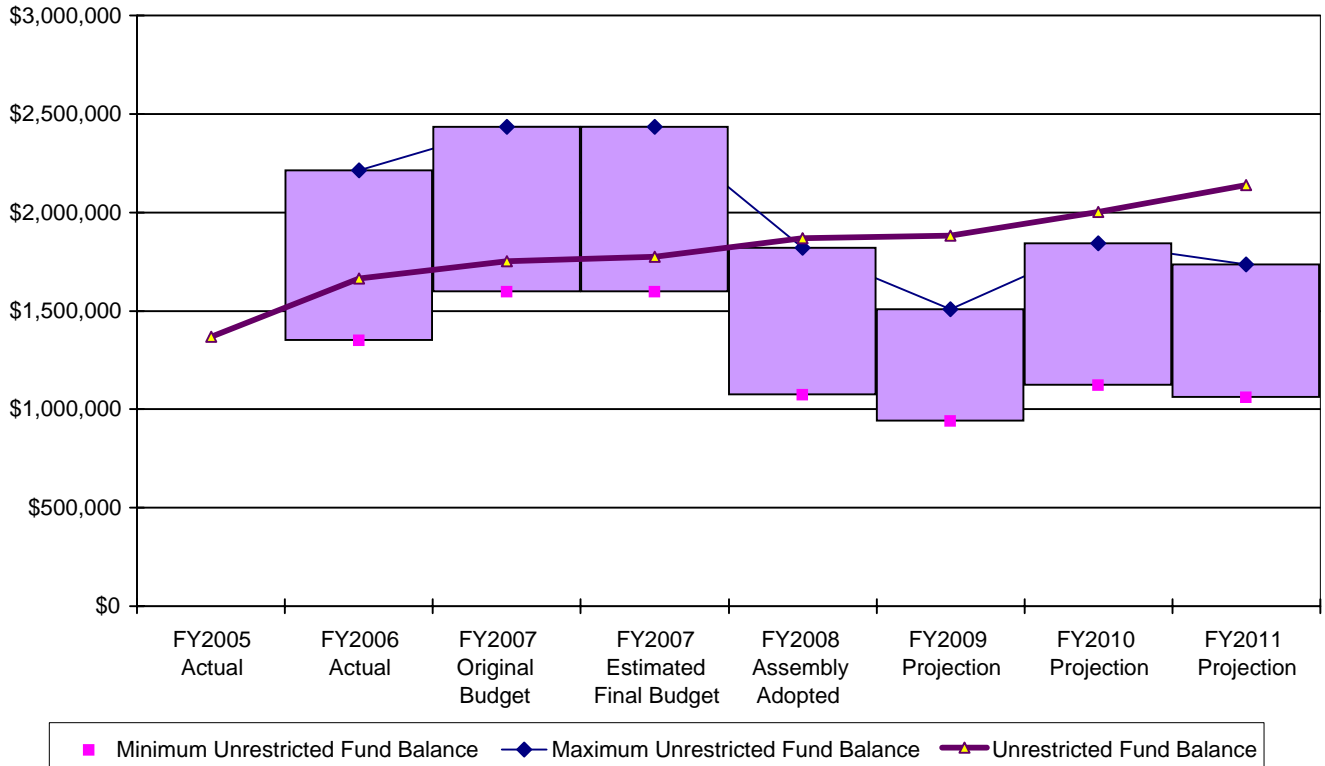
Fund: 600 Central Kenai Peninsula Hospital Service Area

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Taxable Value (000's)								
Real	2,242,028	2,347,792	2,551,889	2,551,889	2,859,940	2,974,338	3,093,311	3,217,044
Personal	123,194	153,097	135,474	135,474	127,845	130,402	133,010	135,670
Oil & Gas (AS 43.56)	600,024	515,703	498,926	498,926	540,625	524,406	498,186	473,277
Total Taxable Value:	2,965,246	3,016,592	3,186,289	3,186,289	3,528,410	3,629,146	3,724,507	3,825,990
Mill Rate:	1.00	1.00	1.00	1.00	1.00	0.90	0.90	0.90
Revenues:								
Property Taxes								
Real	\$ 2,218,852	\$ 2,319,798	\$ 2,551,889	\$ 2,551,889	\$ 2,859,940	\$ 2,676,904	\$ 2,783,980	\$ 2,895,339
Personal	150,566	112,684	132,765	132,765	127,845	115,014	117,315	119,661
Oil & Gas (AS 43.56)	610,127	508,791	498,926	498,926	540,625	471,966	448,367	425,949
Interest	8,480	7,035	6,367	6,367	7,057	6,528	6,699	6,882
Motor Vehicle Tax	79,793	77,438	80,977	80,977	81,000	83,406	85,908	88,485
Total Property Taxes	3,067,818	3,025,746	3,270,924	3,270,924	3,616,467	3,353,818	3,442,269	3,536,316
Interest Earnings	35,278	20,252	10,000	10,000	79,792	84,072	84,628	90,081
CPH - Equipment Replacement Fund	-	-	516,244	516,244	4,335,998	4,000,000	5,100,000	4,100,000
CPH - Debt reimbursement	-	-	-	-	-	-	300,000	300,000
CPH - 2003 Bond Payment	1,218,184	1,695,000	2,197,189	2,197,189	2,144,783	1,952,552	1,898,328	1,844,193
Total Revenues	4,322,001	4,740,998	5,994,357	5,994,357	10,177,040	9,390,442	10,825,225	9,870,590
Expenditures:								
Supplies	1,434	147	2,000	2,000	2,000	2,040	2,081	2,122
Services	464,451	414,461	585,385	585,460	590,731	602,546	614,597	626,888
Interdepartmental Charges	-	-	11,712	11,712	8,523	6,393	6,771	7,157
Total Expenditures:	465,885	414,608	599,097	599,172	601,254	610,979	623,448	636,168
Operating Transfers To:								
Debt Service Fund - MRI/CT Lease	268,545	268,545	-	-	-	-	300,000	300,000
Debt Service Fund - 2003 Bonds	3,769,184	3,762,825	3,758,075	3,758,075	3,764,775	3,767,125	3,760,581	3,757,188
Capital Projects Fund	1,053,000	-	1,527,439	1,527,439	5,715,897	5,000,000	6,020,000	5,040,000
Total Operating Transfers:	5,090,729	4,031,370	5,285,514	5,285,514	9,480,672	8,767,125	10,080,581	9,097,188
Total Expenditures and Operating Transfers	5,556,614	4,445,978	5,884,611	5,884,686	10,081,926	9,378,104	10,704,029	9,733,356
Net Results From Operations	(1,234,613)	295,020	109,746	109,671	95,114	12,338	121,196	137,234
Fund Balance Appropriated	1,234,613	-	-	-	-	-	-	-
Excess/(Deficit)	-	295,020	109,746	109,671	95,114	12,338	121,196	137,234
Beginning Fund Balance	2,603,084	1,368,471	1,641,851	1,663,491	1,773,162	1,868,276	1,880,614	2,001,810
Fund Balance Appropriated	(1,234,613)	-	-	-	-	-	-	-
Surplus From Operations	-	295,020	109,746	109,671	95,114	12,338	121,196	137,234
Ending Fund Balance	\$ 1,368,471	\$ 1,663,491	\$ 1,751,597	\$ 1,773,162	\$ 1,868,276	\$ 1,880,614	\$ 2,001,810	\$ 2,139,044

**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 Central Kenai Peninsula Hospital Service Area Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Supplies	\$ 1,434	\$ 147	\$ 2,000	\$ 2,000	\$ 2,000
Services	464,451	414,461	585,385	585,460	590,731
Interdepartmental Charges	-	-	11,712	11,712	8,523
Total Expenditures	465,885	414,608	599,097	599,172	601,254
Operating Transfers To:					
Debt Service Fund	4,037,729	4,031,370	3,758,075	3,758,075	3,764,775
Capital Projects Fund	1,053,000	-	1,527,439	1,527,439	5,715,897
Total Operating Transfers:	5,090,729	4,031,370	5,285,514	5,285,514	9,480,672
Total Expenditures and Operating Transfers:	\$ 5,556,614	\$ 4,445,978	\$ 5,884,611	\$ 5,884,686	\$ 10,081,926

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Central Peninsula General Hospital (CPGH) is a borough-owned, service district hospital currently leased and operated by Central Peninsula General Hospital, Inc. This budget is comprised of those revenues and expenses associated only to the service area. The CPGH, Inc. operating revenue and expenses are budgeted and accounted for within their own financial systems.

MISSION: To establish CPGH as a health center for the community and a resource for all health care needs.

PROGRAM CHANGES: None

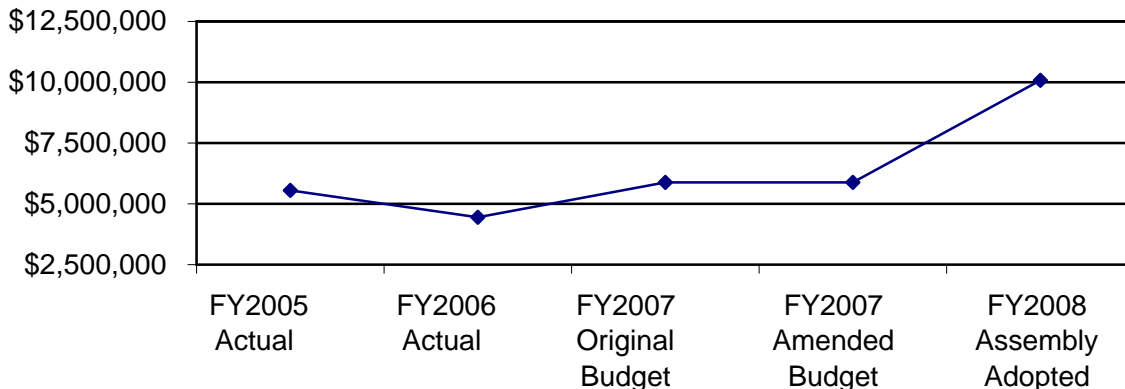
FY 2008 OBJECTIVES:

- Provide an operating subsidy to fund the Serenity House Drug and Treatment Program.
- Provide funding for a SART/SANE program.
- Complete hospital expansion project.

ACCOMPLISHMENTS: FY2007

- Provided an operating subsidy to fund the Serenity House Drug and Treatment Program.
- Provided funds to CPGH, Inc. for capital projects and equipment purchases.
- Phase II of the hospital's expansion project was completed with the opening of the new hospital wing in January 2007.
- Acquired Heritage Place, a long term care facility.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 600
Department 81110 - Central Kenai Peninsula Hospital Service Area Administration**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Supplies								
42210 Operating Supplies	\$ 1,434	\$ 147	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Total: Supplies	1,434	147	2,000	2,000	2,000	2,000	-	0.00%
Services								
43011 Contractual Services	70,031	34,567	45,000	45,000	98,000	68,000	23,000	51.11%
43011 Contractual Services-S.House	315,000	305,000	400,000	400,000	400,000	350,000	(50,000)	-12.50%
43012 Audit Services	19,000	21,000	19,000	19,000	20,000	20,000	1,000	5.26%
43140 Postage	3	53	500	500	500	500	-	0.00%
43210 Transportation/Subsistence	10,938	3,560	6,390	6,465	3,500	3,500	(2,965)	-45.86%
43260 Training	3,400	625	4,750	4,750	5,900	5,900	1,150	24.21%
43310 Advertising	477	840	1,500	1,500	1,500	1,500	-	0.00%
43410 Printing	53	-	1,500	1,500	1,500	1,500	-	0.00%
43510 Insurance Premium	45,099	48,716	105,695	105,695	139,831	139,831	34,136	32.30%
43810 Rents & Operating Leases	450	100	300	300	-	-	(300)	-100.00%
43920 Dues and Subscriptions	-	-	750	750	-	-	(750)	-100.00%
Total: Services	464,451	414,461	585,385	585,460	670,731	590,731	5,271	0.90%
Transfers								
50360 CPGH-Debt Service	4,037,729	4,031,370	3,758,075	3,758,075	3,764,775	3,764,775	6,700	0.18%
50490 CPGH-Capital Projects Fund	1,053,000	-	1,527,439	1,527,439	5,715,897	5,715,897	4,188,458	274.21%
Total: Transfers	5,090,729	4,031,370	5,285,514	5,285,514	9,480,672	9,480,672	4,195,158	79.37%
Interdepartmental Charges								
61990 Admin Service Fee	-	-	11,712	11,712	17,046	8,523	(3,189)	-27.23%
Total: Interdepartmental Charges	-	-	11,712	11,712	17,046	8,523	(3,189)	-27.23%
Department Total	\$ 5,556,614	\$ 4,445,978	\$ 5,884,611	\$ 5,884,686	\$ 10,170,449	\$ 10,081,926	\$ 4,197,240	71.32%

LINE-ITEM EXPLANATIONS

- | | |
|---|--|
| <p>43011 Contractual Services. Secretarial services for the service area board (\$18,000), for the Peninsula Community Health Center (\$50,000).</p> <p>43011 Contractual Services – S House. \$250,000 operating subsidy for the Serenity House program and \$100,000 for the SART/SANE program.</p> <p>43012 Audit Services. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120, which requires that an annual independent audit of the accounts and financial transactions of the municipality be provided. The state requires that "...the governing body shall designate a public accountant who has no personal interest, direct or indirect, in the fiscal affairs of the municipality."</p> <p>43210 Transportation/Subsistence. Travel for one board member to attend hospital education seminar.</p> | <p>43260 Training. Costs associated with service area board training. This will assist members in areas of responsibilities and duties.</p> <p>50360 CKPH Debt Service Fund. Hospital Expansion Bonds totaling \$49,900,000 were issued in FY2004 with a scheduled payback period of 20 years.</p> <p>50490 CKPH-Capital Projects Fund. Transfer to capital projects fund for equipment and major remodel expenditures.</p> <p>61990 Admin Service Fee. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services.</p> |
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SOUTH KENAI PENINSULA HOSPITAL SERVICE AREA

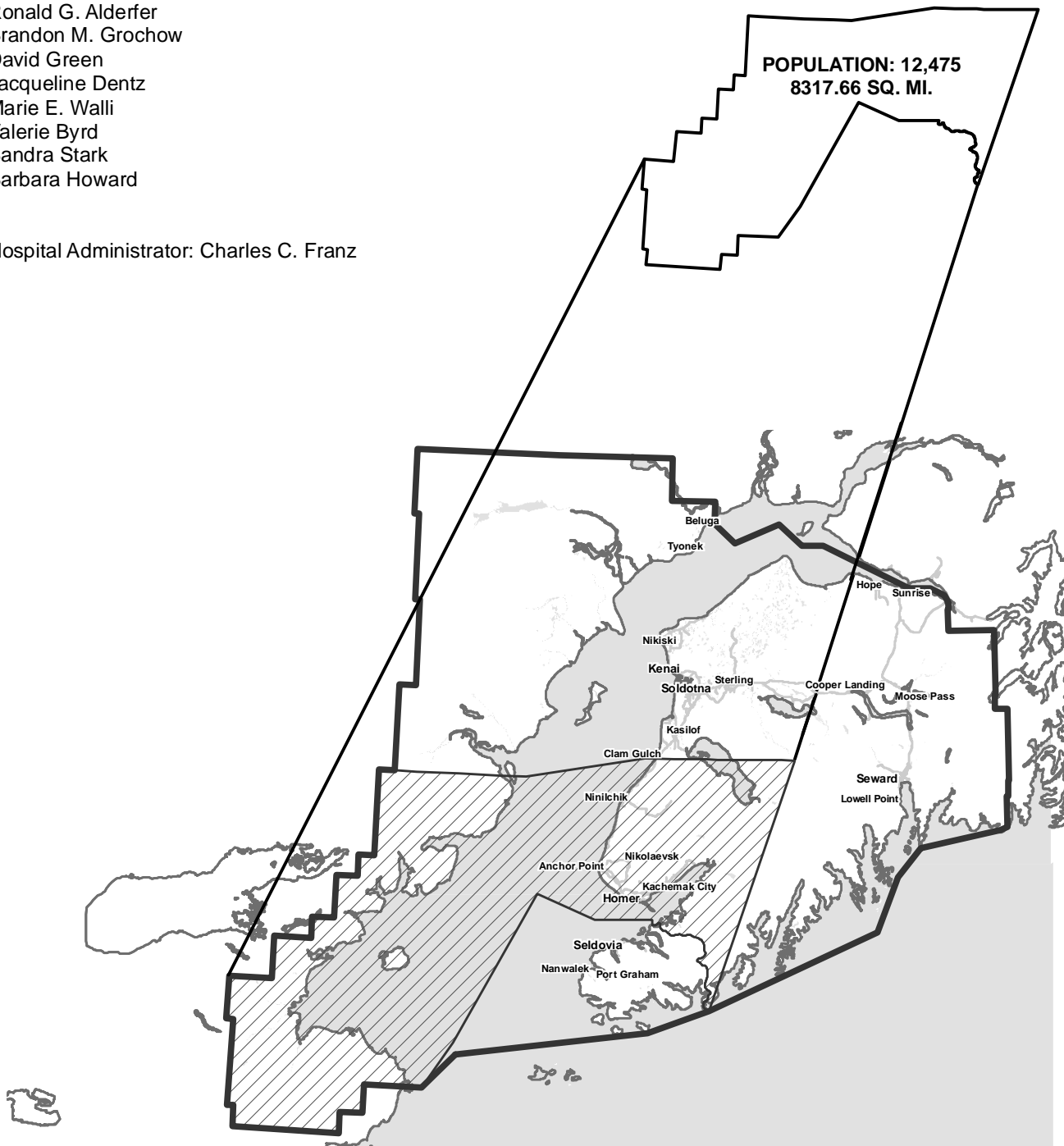
Established in May of 1969, the service area was formed to provide hospitalization and medical services to the residents of Homer and the surrounding areas. The nine-member board is elected and is responsible for the level of services provided and, to that end, must be responsible to the electorate for 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 2008 is 2.00.

BOARD MEMBERS:

G. William Smith "Bill"
Ronald G. Alderfer
Brandon M. Grochow
David Green
Jacqueline Dentz
Marie E. Walli
Valerie Byrd
Sandra Stark
Barbara Howard

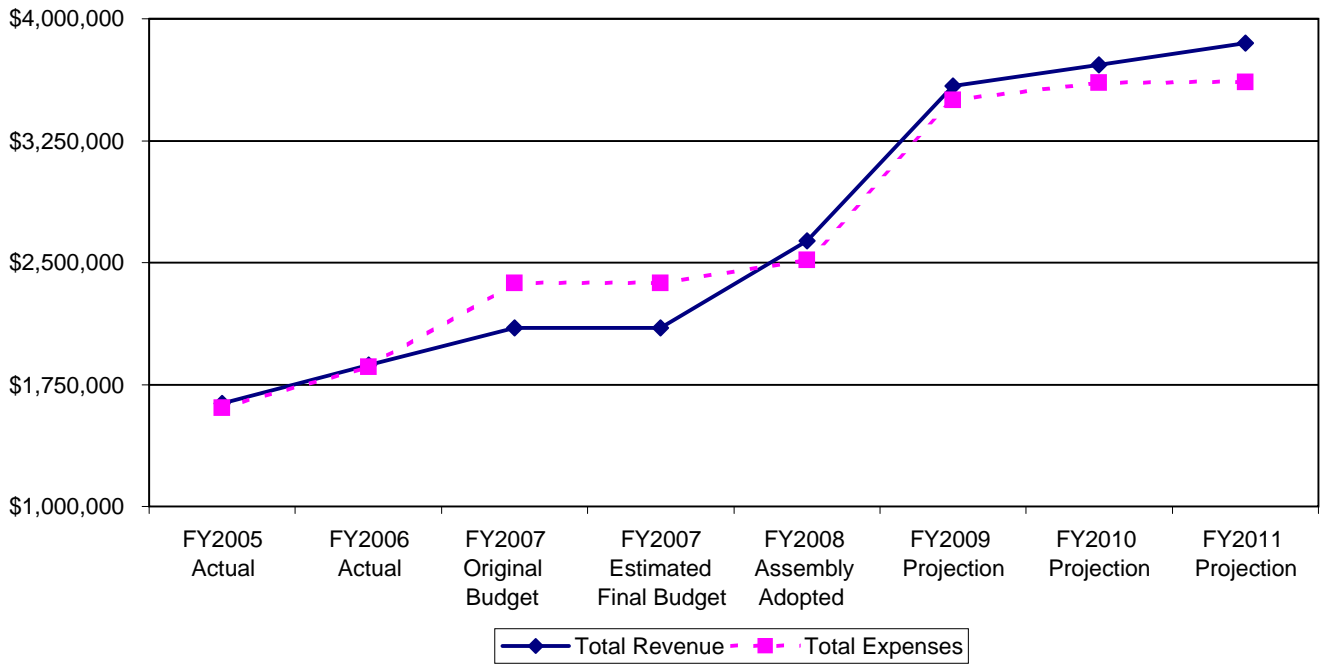
Hospital Administrator: Charles C. Franz



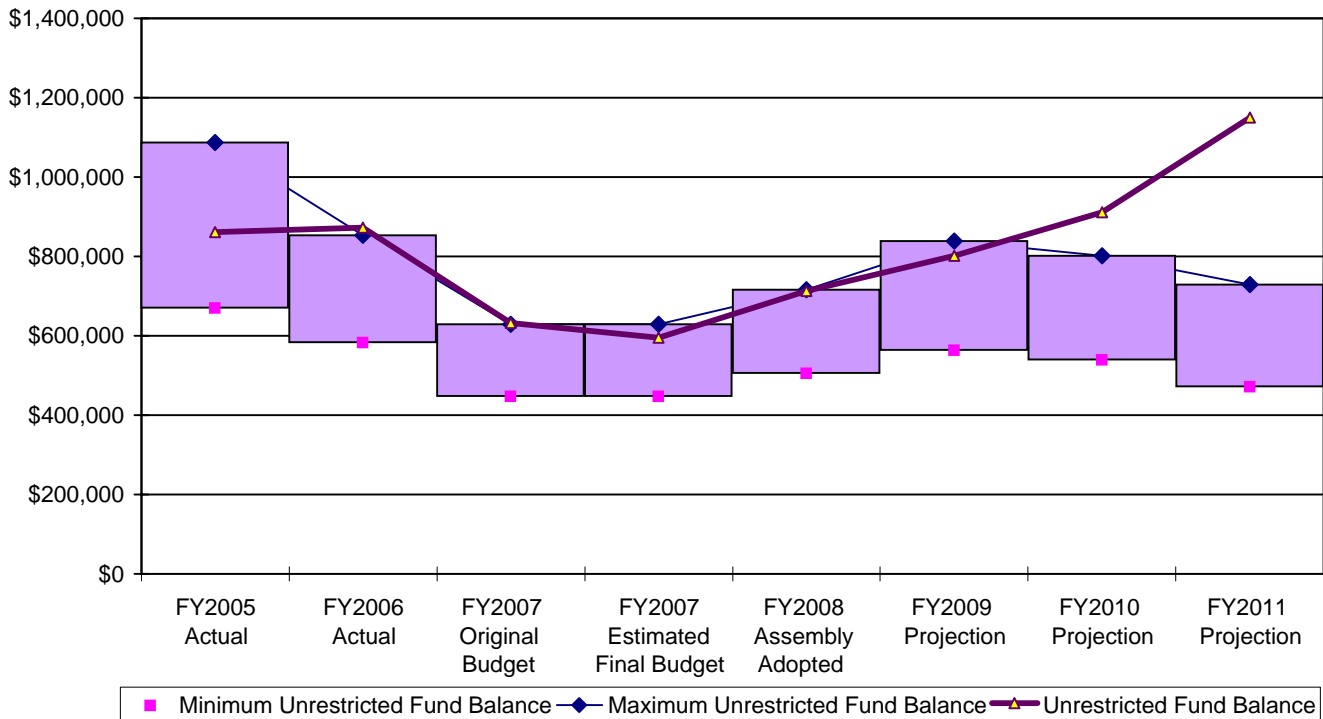
Fund: 601 South Kenai Peninsula Hospital Service Area

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Taxable Value (000's)								
Real	800,417	951,504	1,072,092	1,072,092	1,172,607	1,219,511	1,268,292	1,319,023
Personal	20,643	26,371	26,546	26,546	32,053	32,694	33,348	34,015
Oil & Gas (AS 43.56)	15,546	50,679	58,144	58,144	66,427	64,434	61,212	58,152
Total Taxable Value:	836,606	1,028,554	1,156,782	1,156,782	1,271,087	1,316,640	1,362,852	1,411,190
Mill Rate:	1.75	1.75	1.75	1.75	2.00	2.65	2.65	2.65
Revenues:								
Property Taxes								
Real	\$ 1,398,416	\$ 1,657,425	\$ 1,876,161	\$ 1,876,161	\$ 2,345,214	\$ 3,231,705	\$ 3,360,973	\$ 3,495,412
Personal	120,278	38,778	45,526	45,526	62,824	84,906	86,605	88,337
Oil & Gas (AS 43.56)	27,205	93,108	101,752	101,752	132,854	170,751	162,213	154,102
Interest	12,596	5,801	4,047	4,047	5,082	6,975	7,220	7,476
Motor Vehicle Tax	54,881	56,742	59,334	59,334	60,000	61,114	62,948	64,836
Total Property Taxes	1,613,376	1,851,854	2,086,820	2,086,820	2,605,974	3,555,451	3,679,959	3,810,163
State Revenue	-	-	-	-	-	-	-	-
Interest Earnings	19,124	16,433	12,000	12,000	26,808	32,078	36,050	40,997
Other Revenue	-	645	-	-	-	-	-	-
Total Revenues:	1,632,500	1,868,932	2,098,820	2,098,820	2,632,782	3,587,529	3,716,009	3,851,160
Expenditures:								
Services	106,779	80,660	112,233	112,233	609,085	221,267	225,692	230,206
Interdepartmental Charges	-	-	7,015	7,015	3,550	6,915	7,053	7,194
Total Expenditures	106,779	80,660	119,248	119,248	612,635	228,182	232,745	237,400
Operating Transfers To:								
Debt Service Fund - 2003 Bonds	724,913	803,263	805,663	805,663	1,153,938	1,976,062	1,978,319	1,979,050
Debt Service Fund - Lease Pymt	-	-	450,738	450,738	395,021	395,021	395,021	395,021
Capital Projects Fund	774,461	973,936	1,000,000	1,000,000	354,065	900,000	1,000,000	1,000,000
Total Operating Transfers:	1,499,374	1,777,199	2,256,401	2,256,401	1,903,024	3,271,083	3,373,340	3,374,071
Total Expenditures and Operating Transfers	1,606,153	1,857,859	2,375,649	2,375,649	2,515,659	3,499,265	3,606,085	3,611,471
Net Results From Operations	26,347	11,073	(276,829)	(276,829)	117,123	88,264	109,924	239,689
Fund Balance Appropriated	-	-	276,829	276,829	-	-	-	-
Excess/(Deficit)	26,347	11,073	-	-	117,123	88,264	109,924	239,689
Beginning Fund Balance	835,136	861,483	908,594	872,556	595,727	712,850	801,114	911,038
Fund Balance Appropriated	-	-	(276,829)	(276,829)	-	-	-	-
Surplus From Operations	26,347	11,073	-	-	117,123	88,264	109,924	239,689
Ending Fund Balance	\$ 861,483	\$ 872,556	\$ 631,765	\$ 595,727	\$ 712,850	\$ 801,114	\$ 911,038	\$ 1,150,727

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: 81210 South Kenai Peninsula Hospital Service Area Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenditures:					
Services	\$ 106,779	\$ 80,660	\$ 112,233	\$ 112,233	\$ 609,085
Interdepartmental Charges	-	-	7,015	7,015	3,550
Total Expenditures	106,779	80,660	119,248	119,248	612,635
Operating Transfers To:					
Debt Service Fund	724,913	803,263	1,256,401	1,256,401	1,548,959
Capital Projects Fund	774,461	973,936	1,000,000	1,000,000	354,065
Total Operating Transfers	1,499,374	1,777,199	2,256,401	2,256,401	1,903,024
Total Expenditures and Operating Transfers	\$ 1,606,153	\$ 1,857,859	\$ 2,375,649	\$ 2,375,649	\$ 2,515,659

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: South Peninsula Hospital (SPH) is a service district hospital leased from the City of Homer by the Borough and operated by South Peninsula Hospital, Inc. This budget is comprised of those revenues and expenses associated only to the service area. The SPH, Inc. operating revenues and expenses are budgeted and accounted for within their own financial systems.

MISSION: To establish SPH as a health center for the community and a resource for all health care needs.

PROGRAM CHANGES: None

FY2008 OBJECTIVES:

- Begin construction of Phase II of the hospital expansion project.
- Complete Phase I of the hospital expansion project.
- Replace and upgrade mobile C-arm x-ray.
- Replace and upgrade ultrasound diagnostic imaging equipment.

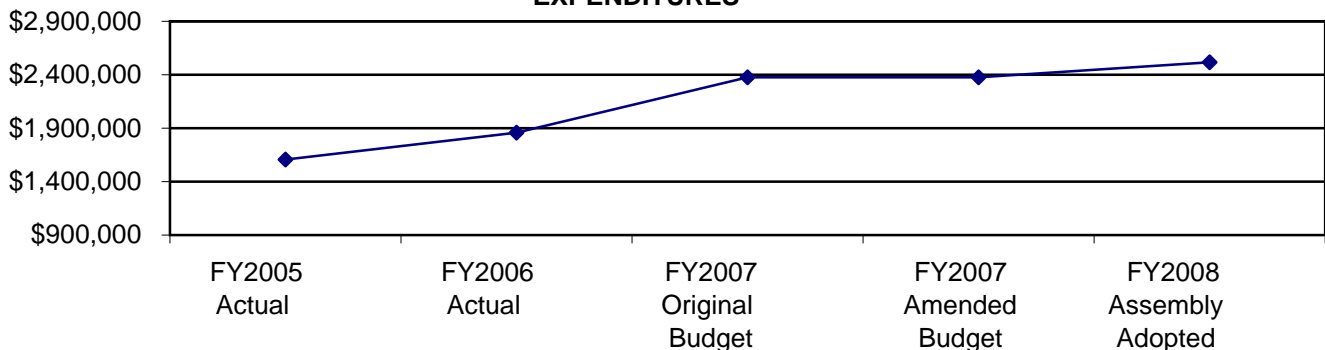
ACCOMPLISHMENTS: FY2007

- Construction began on hospital expansion project with completion projected for August 2007.
- Community needs survey completed and plans developed to address identified needs.
- Completed installation of 64-slice CT scanner and picture archiving and communication system (PACS).

PERFORMANCE MEASURES:

- Procured capital equipment to meet community needs.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 601

Department 81210 - South Kenai Peninsula Hospital Service Area Administration

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Services								
43011 Contractual Services	\$ 8,652	\$ 10,484	\$ 27,000	\$ 27,000	\$ 530,585	\$ 530,585	\$ 503,585	1865.13%
43012 Audit Services	10,780	35,499	19,000	19,000	21,000	21,000	2,000	10.53%
43140 Postage	-	-	2,000	2,000	-	-	(2,000)	-100.00%
43210 Transportation/Subsistence	1,866	431	8,454	8,454	2,500	2,500	(5,954)	-70.43%
43260 Training	-	-	15,900	15,900	10,000	10,000	(5,900)	-37.11%
43510 Insurance Premium	85,481	34,246	39,879	39,879	45,000	45,000	5,121	12.84%
Total: Services	106,779	80,660	112,233	112,233	609,085	609,085	496,852	442.70%
Transfers								
50361 SPH-Debt Service Fund	724,913	803,263	1,256,401	1,256,401	1,196,959	1,548,959	292,558	23.29%
50491 SPH-Capital Projects Fund	774,461	973,936	1,000,000	1,000,000	354,065	354,065	(645,935)	-64.59%
Total: Transfers	1,499,374	1,777,199	2,256,401	2,256,401	1,551,024	1,903,024	(353,377)	-15.66%
Interdepartmental Charges								
61990 Admin Service Fee	-	-	7,015	7,015	7,100	3,550	(3,465)	-49.39%
Total: Interdepartmental Charges	-	-	7,015	7,015	7,100	3,550	(3,465)	-49.39%
Department Total	\$ 1,606,153	\$ 1,857,859	\$ 2,375,649	\$ 2,375,649	\$ 2,167,209	\$ 2,515,659	\$ 140,010	5.89%

LINE-ITEM EXPLANATIONS

43011 Contractual Services. Secretarial services (\$20,000); Kachemak Bay Family Planning (\$4,000), Community focus groups (\$3,000), website development (\$2,500) and \$501,085 to provide breakeven funding for the community based programs of Home Health, Respite, PCA, and Education as well as partial funding for Patient financial assistance.

43012 Audit Service. As required by Alaska Administrative Code 45.010 and in conformance with Alaska State Statute 29.35.120, which requires that an annual independent audit of the accounts and financial transactions of the municipality be provided. The statute requires that "...the governing body shall designate a public accountant who has no personal interest, direct or indirect, in the fiscal affairs of the municipality."

43260 Training. Fees for Service Area Board Members to attend the Alaska Municipal League Conference (\$1,000); speaker for board retreat (\$5,000); and board member education (\$4,000).

50491 SKPH-Capital Projects Fund. Transfer to capital projects fund for equipment and major remodel expenditures.

50361 Transfer to Debt Service Fund. For debt on hospital expansion project phase I (\$801,938); for lease payment on a CT Scanner and PAC system (\$395,021); and for debt on hospital expansion project phase II (\$352,000).

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

For capital projects information on this department - See the capital projects section - Pages 292-293 & 310-311

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DEBT SERVICE FUNDS

Debt Service Funds are used to accumulate monies for payment of general obligation bonds issued for construction and equipping of area schools, solid waste disposal facilities, North Peninsula Recreational facilities, construction of two new fire stations and some improvements, renovation and expansion of two area hospitals. Some of the payments schedules listed include estimated payments, as the bonds had not been issued before the printing of this document. The information for the amounts Authorized but Non-Issued Debt are projections only, there is currently no debt issued for these projects.

Issued Debt as of June 30, 2007

Summary of School Debt Service Requirements to Maturity

Fiscal Year	Principal	Interest	Total
2007-08	1,540,000	819,888	2,359,888
2008-09	1,565,000	744,738	2,309,738
2009-10	1,595,000	674,538	2,269,538
2010-11	1,659,000	603,138	2,262,138
2011-12	920,000	528,888	1,448,888
2012-2017	5,145,000	2,023,913	7,168,913
2017-2022	4,515,000	932,310	5,447,310
2022-2027	1,020,000	51,000	1,071,000
	\$ 17,959,000	\$ 6,378,413	\$ 24,337,413

Summary of Solid Waste Debt Service Requirements to Maturity

Fiscal Year	Principal	Interest	Total
2007-08	685,000	143,225	828,225
2008-09	705,000	125,244	830,244
2009-10	725,000	104,094	829,094
2010-11	750,000	81,438	831,438
2011-12	775,000	56,125	831,125
2012-13	800,000	29,000	829,000
	\$ 4,440,000	\$ 539,126	\$ 4,979,126

Summary of Central Peninsula Hospital Debt Service Requirements to Maturity

Fiscal Year	Principal	Interest	Total
2007-08	1,750,000	2,014,775	3,764,775
2008-09	1,805,000	1,962,125	3,767,125
2009-10	1,855,000	1,905,581	3,760,581
2010-11	1,930,000	1,827,188	3,757,188
2011-12	2,025,000	1,734,719	3,759,719
2012-2017	11,735,000	7,072,000	18,807,000
2017-2022	15,060,000	3,751,250	18,811,250
2022-2027	7,170,000	362,750	7,532,750
	\$ 43,330,000	\$ 20,630,388	\$ 63,960,388

Summary of South Peninsula Hospital Debt Service Requirements to Maturity

Fiscal Year	Principal	Interest	Total
2007-08	773,333	473,156	1,246,489
2008-09	799,332	446,282	1,245,614
2009-10	830,999	416,871	1,247,870
2010-11	863,362	385,239	1,248,601
2011-12	445,000	357,625	802,625
2012-2017	2,505,000	1,492,363	3,997,363
2017-2022	3,155,000	817,575	3,972,575
2022-2027	1,500,000	79,800	1,579,800
	\$ 10,872,026	\$ 4,468,911	\$ 15,340,937

Summary of Central Emergency Services Debt Service Requirements to Maturity

Fiscal Year	Principal	Interest	Total
2007-08	80,000	112,378	192,378
2008-09	85,000	107,577	192,577
2009-10	90,000	102,478	192,478
2010-11	95,000	97,077	192,077
2011-12	100,000	91,378	191,378
2012-2017	575,000	378,687	953,687
2017-2022	710,000	248,844	958,844
2022-2027	690,000	79,265	769,265
	\$ 2,425,000	\$ 1,217,684	\$ 3,642,684

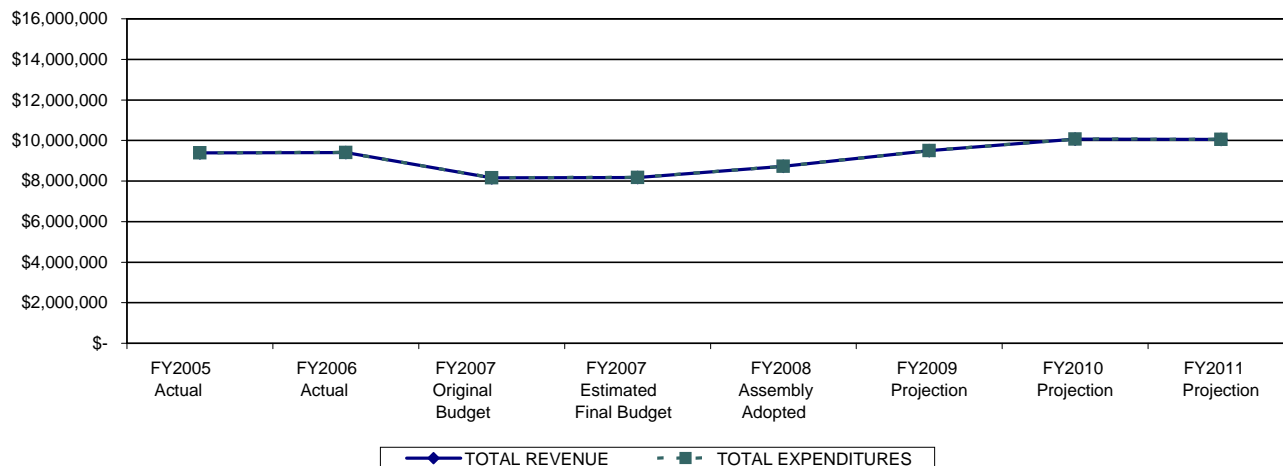
Authorized but Non-Issued Debt as of June 30, 2007:

	Principal Amount	Anticipated Issue Date
Solid Waste	\$4,960,000	Fiscal Year 2010
South Peninsula Hospital	\$14,700,000	August 2007

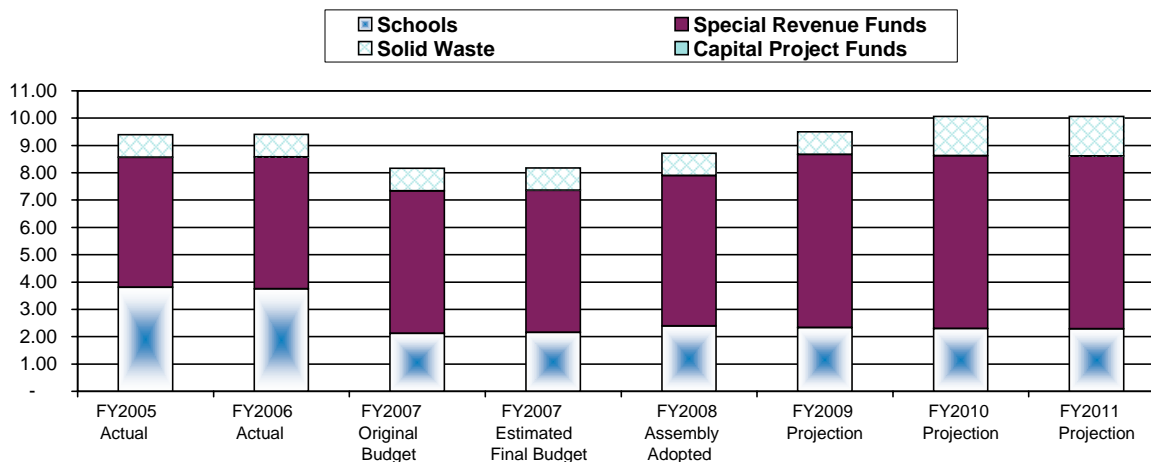
DEBT SERVICE FUNDS

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Operating Transfer From:								
General Fund	\$ 3,802,966	\$ 3,743,837	\$ 2,122,238	\$ 2,159,823	\$ 2,384,887	\$ 2,334,738	\$ 2,294,537	\$ 2,287,138
Special Revenue Fund	5,591,205	5,665,295	6,037,735	6,021,136	6,334,337	7,161,029	7,770,625	7,769,906
Total Operating Transfer	9,394,171	9,409,132	8,159,973	8,180,959	8,719,224	9,495,767	10,065,162	10,057,044
Expenditures:								
Services	9,394,171	9,409,132	8,159,973	8,180,959	8,719,224	9,495,767	10,065,162	10,057,044
Total Expenditures	9,394,171	9,409,132	8,159,973	8,180,959	8,719,224	9,495,767	10,065,162	10,057,044
Excess/(Deficit)	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-
Fund Balance Appropriated	-	-	-	-	-	-	-	-
Surplus From Operations	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

REVENUES AND EXPENDITURES



GENERAL GOVERNMENT DEBT REQUIREMENTS FISCAL YEARS 2005 TO 2011



**KENAI PENINSULA BOROUGH
PROGRAM DESCRIPTION**

DEBT SERVICE GENERAL OBLIGATION BONDS

DEPARTMENT FUNCTION

ISSUED SCHOOL BONDS: School bonds were issued for the construction of public schools in the Borough. Bonds are paid from the General Fund through the levy of property taxes, plus funding from the State of Alaska, which reimburses the Borough for up to 70% of debt service expenditures for school bonds approved by the voters after June 30, 1983.

The October 2000 election authorized the issuance of general obligation bonds to be issued in the amount of \$7,429,000. The bonds financed educational capital improvements in the Kenai Peninsula Borough. Bonds dated 12/12/00 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2002 election authorized the issuance of general obligation bonds in the amount of \$14,700,000 for construction of a new middle school in Seward, Alaska. Bonds dated 8/7/03 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2006 election authorized the issuance of \$2,588,000 in general obligation bonds. On 1/31/2007 \$2,515,000 in general obligation bonds were issued. The bonds will finance the purchase of equipment to reduce the level of arsenic in water, Nikolaevsk reroof, Soldotna Elementary window replacement, and McNeil Canyon reroof. These bonds were issued through an agreement with the Alaska Municipal Bond Bank Authority.

OTHER ISSUED DEBT:

Central Emergency Service Area: In the October 2005 election, voters authorized the issuance general obligation bonds in the amount of \$2,500,000. On 6/21/06 \$2,500,000 in general obligation bonds were issued. The bonds will finance the construction of one new fire station in Kasilof and upgrades on the existing facility at the Funny River Station.

Solid Waste Bonds: The October 2002 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 disposal facilities. \$7,040,000 of the authorized amount was issued in May 2003 through an agreement with the Alaska Municipal Bond Bank Authority.

Central Peninsula Hospital Service Area Debt:

In the October 2003 election, voters authorized the issuance of \$49,900,000 in general obligation bonds. On 12/10/2003 \$47,985,000 in general obligation bonds were issued. The

bonds will finance repairs, improvements, upgrades, and expansion of Central Peninsula General Hospital facility.

On 5/01/2001, Ordinance 2001-09 authorized the execution and delivery of an equipment lease-purchase agreement for acquiring and installing a CT Scanner for CPGH not to exceed \$1,400,000. On May 30, 2001, the Kenai Peninsula Borough entered into a five-year lease-purchase agreement with SunTrust Leasing Corporation in the amount of \$1,200,000 for the purchase of a Siemens CT Scanner.

South Kenai Peninsula Hospital Service

Area: In the July 2003 special election, voters authorized the issuance of \$10,500,000 in general obligation bonds. On 9/30/2003 \$10,290,000 in general obligation bonds were issued. The bonds will finance a portion of the \$17,000,000 South Peninsula Hospital expansion project, with the remaining \$6,500,000 to be funded with South Peninsula Hospital revenues. Bonds were issued through an agreement with the Alaska Municipal Bond Bank Authority.

On 06/16/06, Ordinance 2006-22 authorized the lease-purchase of a CT Scanner and picture archiving system for SPH at a cost not to exceed \$2,000,000. In June 2006, the Kenai Peninsula Borough entered into a five-year lease-purchase agreement with Suntrust Leasing Corporations, for the purchase of the CT Scanner and picture archiving system..

In the May 2007 special election, voters authorized the issuance of \$14,700,000 in general obligation bonds. The bonds will be issued in August 2007. The bonds will be used to pay the costs of planning, designing, site preparation, construction, acquiring, renovating, installing and equipping in the South Kenai Peninsula Hospital. The bonds will be issued through an agreement with the Alaska Municipal Bond Bank Authority.

AUTHORIZED BUT NOT ISSUED DEBT:

Solid Waste Bonds: Of the \$12,000,000 in authorized Solid Waste GO bonds \$7,040,000 was issued in May 2003, it is anticipated that the remaining authorized amount of \$4,960,000 will be issued in approximately 2010.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Debt Service Funds

Acct	Description	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
308.79000	School Debt Service 2000 Issue	\$ 995,825	\$ 960,675	\$ 925,525	\$ 925,525	\$ 889,450	\$ 889,450	\$ (36,075)	-3.90%
308.79000	School Debt Service 2004 Issue	1,202,713	1,184,962	1,171,713	1,171,713	1,157,712	1,157,712	(14,001)	-1.19%
309.79000	School Debt Service 2007 Issue	-	-	-	37,585	312,725	312,725	275,140	732.05%
310.79000	School Debt Service 1995 Issue	1,579,428	1,573,200	-	-	-	-	-	-
349.94910	Bond Issue Expense	25,000	25,000	25,000	13,000	25,000	25,000	12,000	92.31%
340.32000	Solid Waste 2006 Issue	828,563	830,662	827,463	827,463	828,225	828,225	762	0.09%
358.51610	CES Debt Service Fund	-	-	195,796	185,384	192,378	192,378	6,994	3.77%
360.81110	CKPGH CT Scanner	268,545	268,545	-	-	-	-	-	-
360.81110	CKPGH Debt Service 2004 Issue	3,769,184	3,762,825	3,758,075	3,758,075	3,764,775	3,764,775	6,700	0.18%
361.81210	SKPH Debt Service 2004 Issue	724,913	803,263	805,663	805,663	801,938	801,938	(3,725)	-0.46%
361.81210	SKPH Debt Service 2007 Issue	-	-	-	-	-	352,000	352,000	-
361.81210	SKPH CT Scanner	-	-	450,738	444,551	395,021	395,021	(49,530)	-11.14%
Total Current Debt Service		\$ 9,394,171	\$ 9,409,132	\$ 8,159,973	\$ 8,168,959	\$ 8,367,224	\$ 8,719,224	\$ 550,265	6.74%

Summary By Issuance Date

Date of Issue	Amount Issued	Reimbursable from the State of Alaska Department of Education	Interest Rate	Maturity Dates	Annual Principal Installments	Outstanding 6/30/07
School Bonds:						
12/12/00	\$ 7,429,000	70%	4.75 - 5.00	2002-2011	\$740,000 to \$769,000	\$ 2,989,000
08/07/03	14,700,000	70%	4.00 - 6.00	2004-2023	\$545,000 to \$1,020,000	12,455,000
01/31/07	<u>2,515,000</u>	70%	4.00 - 5.50	2007-2016	\$205,000 to \$305,000	<u>2,515,000</u>
	<u>24,644,000</u>					<u>17,959,000</u>
Solid Waste Bonds:						
05/22/03	<u>7,040,000</u>		2.00 - 3.625	2003-2013	\$625,000 to \$800,000	<u>4,440,000</u>
Central Emergency Service Area:						
06/21/06	<u>2,500,000</u>		4.00 - 6.00	2006-2026	\$75,000 to \$185,000	<u>2,425,000</u>
Central Kenai Peninsula Hospital Debt:						
12/10/03	<u>47,985,000</u>		2.50 - 5.00	2005-2024	\$1,330,000 to \$3,670,000	<u>43,330,000</u>
	<u>47,985,000</u>					<u>43,330,000</u>
South Kenai Peninsula Hospital Debt:						
09/30/03	10,290,000		2.00 - 5.25	2004-2024	\$290,000 to \$770,000	9,240,000
06/27/06	<u>2,000,000</u>		4.110	2006-2011	\$90,588 to \$110,007	<u>1,632,026</u>
	<u>\$ 12,290,000</u>					<u>\$ 10,872,026</u>

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CAPITAL PROJECTS FUNDS

<u>CAPITAL BUDGETS</u>	<u>PAGE #</u>
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General Government Capital Budgets

Developing the capital budgets is an ongoing process with updates annually to the capital improvement projects list. Borough departments and the School District provide input regarding the capital improvement and major maintenance project data compiled the previous year. These submittals result in the deletion of projects completed, addition of new projects, changes in project descriptions and project modifications. The major projects department assists the maintenance department in prioritizing, cost estimating, and project scoping. The projects are listed in order of priority based on input from the school district, borough administration and maintenance personnel. It includes all projects that the Borough expects to complete in the next 5 years. The proposed FY08 budget includes funding for the following projects: \$50,000 HVAC Upgrade at Homer High School; \$10,000 Homer High Paving & Curb repairs; \$36,000 HVAC upgrade at Susan B. English school; \$75,000 to replace siding on the Soldotna Middle School gymnasium; \$50,000 for West Homer to repair mortar joints and seal bricks; \$12,000 for Homer High ADA compliance; \$70,000 for Nikolaevsk re-roof project; \$100,000 for asbestos abatement; \$120,000 for electrical upgrades; \$217,000 for areawide out-buildings; \$80,000 for area wide HVAC Upgrades, \$100,000 for flooring replacement district-wide; \$100,000 for areawide paving; \$50,000 district-wide elevator upgrades; \$100,000 areawide ADA compliance and \$150,000 for areawide locker replacement.

General Fund money is also being provided for \$550,000 in Solid Waste capital projects and \$200,000 for General Government capital projects.

Service Area Capital Budgets

Service area capital budgets include equipment purchases or capital improvements of \$1,402,563 by the Roads Service Area, \$267,000 at Nikiski Fire Service Area, \$190,000 at Bear Creek Fire Service Area, \$1,056,820 at Central Emergency Services, \$140,000 at Kachemak Emergency Services, \$225,000 at North Peninsula Recreation Service Area, \$5,715,897 at Central Kenai Peninsula Hospital Service Area, and \$1,155,150 at South Kenai Peninsula Hospital Service Area.

**KENAI PENINSULA BOROUGH
PROGRAM DESCRIPTION**

CAPITAL PROJECT FUNDS - CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: To oversee the capital improvements program, including ongoing and future projects.

FY2008 OBJECTIVES:

School Revenue Capital Projects -- To account for capital improvements to schools funded by revenues from the Borough's General Fund.

Bond Funded Capital Projects – Four bond funded capital projects are currently underway. They are as follows:

Solid Waste - In October 2002, voters of the Kenai Peninsula Borough approved the issuance of up to \$12,000,000 of general obligation bonds for planning, designing, site preparations, constructing and equipping a regional solid waste facility located near Soldotna. Bonds were issued for \$7,040,000 to fund the first phase of the project. The first phase of the landfill expansion including clearing 40 acres and excavating over 625,000 cubic yards of material was completed in late 2003. During May-November, 2004, the liner installation, leachate and gas collection and treatment, and other improvements were completed. In the fall of 2006, a 80,000 lb. compactor was purchased for primary compaction of waste in the new sell. A small loader was also purchased to aid in the management of the waste stream. The balance of the bond money will be used for a leachate-piping project in the summer of 2007 to complete design and construction. Issuance and sale of remainder of the general obligation bonds will occur approximately 2009-2010. Design for the second phase will start in 2009. The second phase will include the addition of the second cell and associated piping. The second cell is planned for the 2010 construction season.

Central Kenai Peninsula Hospital Service Area - In October 2003, voters of the service area approved the issuance of up to \$49,900,000 of general obligation bonds for a major expansion and renovation project to the current hospital. A new master plan and schematic design effort was completed by summer of 2003. The project was to be done in three phases; Phase 1, clearing and excavation, was completed in 2004-05; Phase 2, new building construction and facility tie-in, was recently completed; Phase 3, renovation of the existing building is presently underway. This plan is for repairs, improvements, upgrades and expansion to the dietary and emergency departments.

South Kenai Peninsula Hospital Service Area - In July 2003, voters of the service area approved the issuance of up to \$10,500,000 of general obligation bonds for a \$17,000,000 major expansion and renovation project to the current hospital. Land ownership and Master Planning issues were resolved, allowing the east-end portion of the expansion project to be bid in early 2006. Construction is currently underway and approximately 75% complete.

Seward Middle School - In October 2002, voters of the Kenai Peninsula Borough approved the issuance of up to \$14,700,000 of general obligation bonds for planning, designing, site preparations, constructing and equipping a middle school for Seward. The school opened in January 2006. The final phase of disposal of the former middle school and site cleanup is presently underway and to be completed by July 1, 2007.

School Capital Improvements – In October 2006 voters of the Kenai Peninsula Borough approved the issuance of up to \$2,588,000 in general obligation bonds for four projects: Reimburse the borough for eligible costs for Nikolaevsk re-roof project; and for eligible costs associated with arsenic water treatment at 4 schools; the Soldotna Elementary school window replacement project; and the McNeil Canyon re-roof project. Planning and design of these projects is currently underway.

Service Area Capital Projects - To account for capital improvements and equipment acquisitions for the service areas. Financing is provided by revenues from special revenue funds, interest earnings, and grant funds.

ACCOMPLISHMENTS: FY2007

Major Projects Division – Arsenic System Upgrade at 6 schools; Bear Creek FSA Sta. Prelim. Design; Central Emergency Services (CES) Kasilof sta. Design & Const. (commencement.); Central Peninsula General Hospital (CPGH) Phase 2 const.; CPGH Phase 3 Design; CPGH Phase 3 construction; 911/OEM Building construction; OEM/911 Dispatch equipment/electronics; CES Station 5 approach/septic system/floor plan upgrades (commencement); Flood Conveyance Calculations; Flood Work (Seward Area-FEMA coordination); Homer High Track Repair; Kachemak FSA Generator system; Homer Middle School. Roof Rebuild; Nikolaevsk School Roof Repair Design; Nikolaevsk-APVFD Remote Sta. Prelim. Design, Ph. 1 construction; Kenai Spur Highway Extension Scoping; Keystone Drive environmental and scoping phase; McNeil Canyon Elem. Roof replacement design; Nikiski Community Building Renovations; Ninilchik Parking Design; NPRSA Disinfection Sys. Replacement; OEM Siren system design; Old Seward Middle School Demolition; SoHi Sports Field Design; South Peninsula Hospital (SPH) Phase 1 construction; SPH Phase 2 Design; Tyonek Teacher Housing Construction.

Maintenance Department – Complete refinish & repainting at Chapman Elementary and Ninilchik Schools gym floors; Multipurpose room flooring replacement at Seward Elementary School; asbestos abatement and flooring replacement at Sterling Elementary; flooring replacement at Kenai Central High School Pool Deck and Locker Rooms; asphalt replacement at Kenai Central High School parking lot; asbestos abatement and flooring replacement at Homer Middle School; Homer High Boiler tube replacement; completion of mechanical room valve replacement at Homer High and completion of ballast upgrades to South Peninsula schools; Automatic Transfer Switch and UPS upgrade at Borough Administration Building; electric ballast upgrades completed at Moose Pass, Hope, Kenai Middle, Kenai Central High School, Vo-Tech Schools; Seward High Gymnasium and Library lighting upgrades; Water well control upgrade and electric feeder upgrade at Nikiski high school; Playground Equipment Upgrades at Seward Elementary and Redoubt schools; fire Alarm enhancements at Soldotna High and Mountain View Elementary Schools.

Solid Waste Department – Starting in the summer of 2006, the old CPL unlined cell stopped receiving waste. In the fall of 2006, the final design for the old cell closure started and the closure project went out for bid. The old cell will be completely closed by the fall of 2007. Starting in the summer of 2006, the new CPL cell started receiving all the waste and was in full operation utilizing the new system. Seldovia cover material and expansion project was completed in 2006.

PROJECTS PROPOSED and/or UNDERWAY:

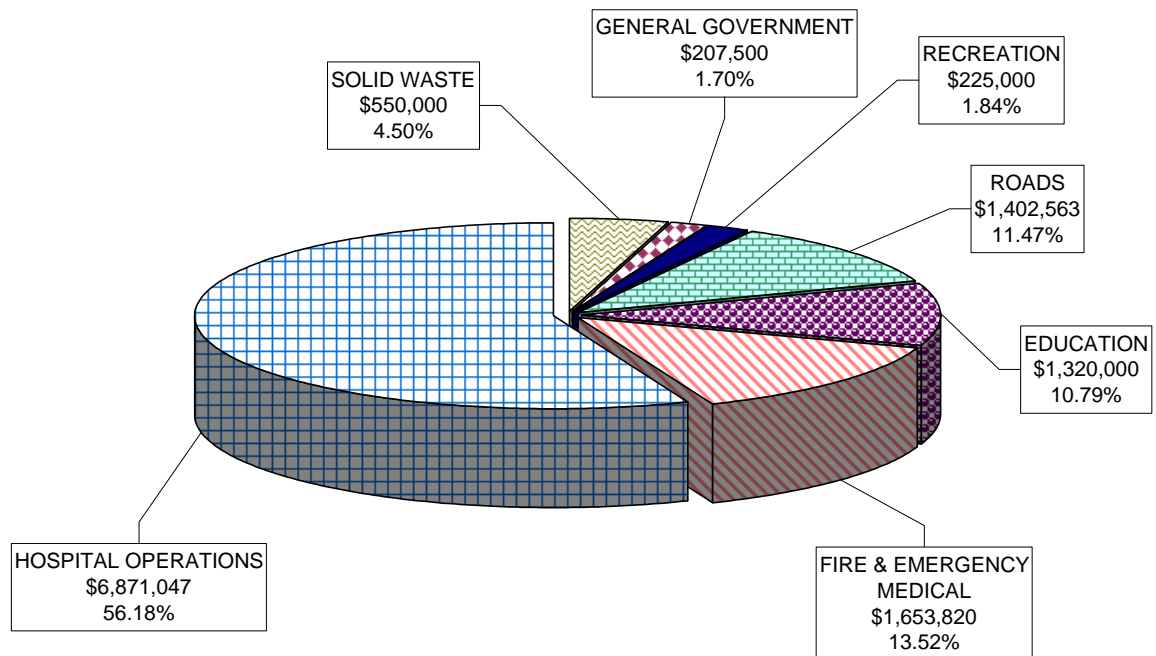
CPGH Addition, Phase 3 Construction; KHS Upper Bleacher Replacement; KESA Diamond Ridge Sta. Planning; Keystone Drive environmental/civil design; Maintenance Bldg. EPA drain work; McNeil Canyon Elem. Roof Replacement; Nikiski HS Track Resurface; Nikiski/Northstar Bike Path; Nikolaevsk-APVFD Remote Sta., Ph. 2 Bldg. Const.; Nikolaevsk School Classrooms roof repair; Ninilchik Parking Upgrade; Nanwalek Window replacement; Nanwalek Roof D&E Replacement; North Rd. Extension Environmental Impact Study (EIS); NPRSA Surge Tank Replacement; OEM (AHEB) Siren system upgrades; South Pen. Hosp. Phase 1 Completion/Warranty; South Peninsula Hospital '84 Re-roof; SoHi Sports Field Const.; Soldotna El. (400 wing) Roof Replacement Design.

**Combined Revenues and Appropriations
Capital Project Funds
Fiscal Year 2008**

	School Revenue	Bond Funded	General Government	911 Communications	Resource Management	Solid Waste	Road Service Area
Revenues:							
Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,608
Other Financing Sources							
Proceeds From Capital Lease	-	-	-	-	-	-	-
Proceeds From issuance of Debt	-	-	-	-	-	-	-
Hospital Equipment Replacement Funds	-	-	-	-	-	-	-
Transfers From Other Funds	1,450,000	-	200,000	-	-	550,000	1,250,000
Total Revenues and Other Financing Sources	1,450,000	-	200,000	-	-	550,000	1,262,608
Expenditures-FY2008 Appropriations	1,320,000	-	207,500	-	-	550,000	1,402,563
Transfer to Other Funds	-	-	-	-	-	-	-
Total Expenditures and Other Financing Uses	1,320,000	-	207,500	-	-	550,000	1,402,563
Net Results From Operations	130,000	-	(7,500)	-	-	-	(139,955)
Beginning Fund Balance*	73,549	17,440,293	206,782	54,911	20,001	1,448	436,514
Ending Fund Balance	\$ 203,549	\$ 17,440,293	\$ 199,282	\$ 54,911	\$ 20,001	\$ 1,448	\$ 296,559

* Beginning Fund Balance assumes all previously authorized and appropriated projects are completed and 100% of appropriated funds are expended.

**TOTAL CAPITAL PROJECT APPROPRIATIONS
BY FUNCTION \$12,229,930 - FY2008**



Nkiski Fire Service Area	Bear Creek Fire Service Area	Central Emergency Service Area	Anchor Point Fire and Emergency Medical Service Area	Kachemak Emergency Service Area	North Peninsula Recreation Service Area	Central Kenai Peninsula Hospital Service Area	South Kenai Peninsula Hospital Service Area	Total
\$ 30,462	\$ 5,266	\$ 53,269	\$ 8,702	\$ 7,345	\$ 12,881	\$ 300,085	\$ 42,712	\$ 473,329
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
175,000	125,000	725,000	115,000	150,000	75,000	5,715,897	354,065	10,884,962
205,462	130,266	778,269	123,702	157,345	87,881	6,015,982	396,777	11,358,291
267,000	190,000	1,056,820	-	140,000	225,000	5,715,897	1,155,150	12,229,930
-	-	-	-	-	-	-	-	-
267,000	190,000	1,056,820	-	140,000	225,000	5,715,897	1,155,150	12,229,930
(61,538)	(59,734)	(278,551)	123,702	17,345	(137,119)	300,085	(758,373)	(871,639)
828,841	87,015	796,962	59,042	129,852	405,537	612,231	1,443,855	22,596,833
\$ 767,303	\$ 27,281	\$ 518,411	\$ 182,744	\$ 147,197	\$ 268,418	\$ 912,316	\$ 685,482	\$ 21,725,194

**Kenai Peninsula Borough
Budget Document**

Capital Improvements Programs - By Location

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget	%
School Revenue Capital Projects								
400-71010 Chapman Elementary	\$ 14,028	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ (50,000)	-100.00%
400-71020 Cooper Landing School	458	-	-	-	-	-	-	-
400-71030 Nanwalek	18,701	-	-	-	-	-	-	-
400-71050 K-Beach Elementary	14,913	-	-	-	-	-	-	-
400-71060 McNeil Canyon	2,751	-	-	-	-	-	-	-
400-71070 Moose Pass School	11,998	1,639	-	1,760	-	-	(1,760)	-100.00%
400-71080 Nikiski Elementary	27,549	105	-	209,895	-	-	(209,895)	-100.00%
400-71081 Northstar Elementary	43,872	-	-	-	-	-	-	-
400-71082 Nikiski High School	23,211	595	-	357,045	-	-	(357,045)	-100.00%
400-71090 Nikolaevsk	7,918	2,697	400,000	665,159	-	70,000	(595,159)	-89.48%
400-71100 Ninilchik Elem/High	65,139	333	-	484,667	-	-	(484,667)	-100.00%
400-71110 Port Graham Elem/High	10,405	-	-	-	-	-	-	-
400-71120 Sterling Elementary	26,023	2,853	-	42,147	-	-	(42,147)	-100.00%
400-71130 Tustumena	17	-	-	-	-	-	-	-
400-71140 Tebughna	25,359	23,234	-	552,406	-	-	(552,406)	-100.00%
400-71180 Skyview High School	39,212	1,496	-	674	-	-	(674)	-100.00%
400-72010 Homer High School	88,093	120,380	-	60,947	72,000	72,000	11,053	18.14%
400-72030 Homer Middle School	20,573	11,985	30,000	218,155	-	-	(218,155)	-100.00%
400-72040 Paul Banks Elementary	4,611	-	-	-	-	-	-	-
400-72051 West Homer Elementary	-	-	-	-	50,000	50,000	50,000	-
400-73010 Kenai Elementary School	9,686	-	-	-	-	-	-	-
400-73020 Kenai High School	127,922	20,768	100,000	654,732	-	-	(654,732)	-100.00%
400-73030 Kenai Middle School	63,053	-	-	-	-	-	-	-
400-73040 Sears Elementary	-	-	-	30,000	-	-	(30,000)	-100.00%
400-73050 Mountain View Elementary	15,522	3,094	-	-	-	-	-	-
400-74010 Susan B. English	177,241	4,035	-	633	36,000	36,000	35,367	5587.20%
400-75010 Seward Elementary	1,998	34,671	-	203,330	-	-	(203,330)	-100.00%
400-75020 Seward Jr/Sr High School	34,491	-	30,000	30,000	-	-	(30,000)	-100.00%
400-75030 Seward Middle School	-	22,891	-	7,109	-	-	(7,109)	-100.00%
400-76010 Soldotna Elementary	27,851	140	300,000	144,860	-	-	(144,860)	-100.00%
400-76020 Soldotna High School	107,858	17,413	-	199,335	-	-	(199,335)	-100.00%
400-76030 Soldotna Middle School	99,462	1,738	-	-	75,000	75,000	75,000	-
400-76040 Redoubt Elementary	113,911	94,403	-	45,059	-	-	(45,059)	-100.00%
400-78010 Portable Classrooms	714	-	-	-	217,000	217,000	217,000	-
400-78030 School Dist Warehouse Media Center	5,545	-	-	-	-	-	-	-
400-78035 Soldotna Maintenance Shop	13,645	-	-	34,580	-	-	(34,580)	-100.00%
400-78050 Areawide Facilities	155,756	1,241,713	340,000	2,531,681	800,000	800,000	(1,731,681)	-68.40%
Total School Revenue Capital Projects	1,399,486	1,606,183	1,250,000	6,524,174	1,250,000	1,320,000	(5,204,174)	-79.77%
Bonds Capital Projects								
401-32122 Borough Landfill Expansion	4,216,568	660,579	-	786,065	-	-	(786,065)	-100.00%
400-71030 Nanwalek	264,380	652	-	-	-	-	-	-
400-71060 McNeil Canyon	-	-	-	626,829	-	-	(626,829)	-100.00%
401-71070 Moose Pass School	-	4,000	-	-	-	-	-	-
401-71080 Nikiski Elementary	-	-	-	100	-	-	(100)	-100.00%
400-71180 Skyview High School	1,595	280	-	-	-	-	-	-
401-75030 Seward Middle School	6,513,141	3,973,595	-	2,178,100	-	-	(2,178,100)	-100.00%
401-76010 Soldotna Elementary	-	-	-	300,000	-	-	(300,000)	-100.00%
401-76030 Soldotna Middle School	192,894	6,081	-	-	-	-	-	-
401-78050 Areawide Facilities	5,628	-	-	117,500	-	-	(117,500)	-100.00%
401-51611 Central Emergency Services Station Const.	-	6,351	-	2,493,649	-	-	(2,493,649)	-100.00%
401-81111 Central Peninsula Hospital Expansion	6,312,768	26,578,803	-	17,297,761	-	-	(17,297,761)	-100.00%
401-81211 South Peninsula Hospital Expansion	638,979	1,646,450	-	14,109,780	-	-	(14,109,780)	-100.00%
Total Bonds Capital Projects	18,145,953	32,876,791	-	37,909,784	-	-	(37,909,784)	-100.00%
General Gov't Capital Projects								
407-19010 Borough Administration Bldg	-	59,322	-	252,622	380,500	207,500	(45,122)	-17.86%
407-19015 Borough Areawide Software	97,892	148,010	-	721,236	-	-	(721,236)	-100.00%
Total General Gov't Capital Projects	97,892	207,332	-	973,858	380,500	207,500	(766,358)	-78.69%
Resource Mgmt Capital Projects								
409-21135 Kenai River Center	122	13,500	-	7,352	-	-	(7,352)	-100.00%
Total Resource Mgmt Capital Projects	122	13,500	-	7,352	-	-	(7,352)	-100.00%
Solid Waste Capital Projects								
411-32122 Central Peninsula Landfill	5,757	10,300	-	-	-	-	-	-
411-32140 Seldovia Landfill	143,684	16,065	-	-	-	-	-	-
411-32160 Nanwalek Landfill	70,637	6,850	-	-	-	-	-	-
411-32170 Port Graham Landfill	-	-	-	45,000	-	-	(45,000)	-100.00%
411-32180 Tyonek landfill	77,780	1,800	-	15,000	-	-	(15,000)	-100.00%
411-32220 Transfer Site Maintenance	63,022	125,793	-	63,570	475,000	550,000	486,430	765.19%
411-32310 Homer Baler	19,193	18,277	-	48,176	-	-	(48,176)	-100.00%
Total Solid Waste Capital Projects	380,073	179,085	-	171,746	475,000	550,000	378,254	220.24%
911 Communications Capital Projects								
455-53110 911 Communications Center	370,293	2,327,136	-	2,226,311	-	-	(2,226,311)	-100.00%
Total 911 Communications Capital Projects	370,293	2,327,136	-	2,226,311	-	-	(2,226,311)	-100.00%

**Kenai Peninsula Borough
Budget Document**

Capital Improvements Programs- Continued

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Service Areas- Capital Projects								
434-33950 Road Service Area	1,486,671	1,535,455	935,690	9,551,072	1,402,563	1,402,563	(8,148,509)	-85.32%
441-51111 Nikiski Fire Service Area	189,868	38,125	300,000	605,733	200,000	267,000	(338,733)	-55.92%
442-51210 Bear Creek Fire Service Area	426,180	63,872	150,000	731,248	190,000	190,000	(541,248)	-74.02%
443-51611 Central Emergency Services	185,751	384,304	763,683	1,159,034	1,056,820	1,056,820	(102,214)	-8.82%
444-51410 Anchor Point Fire	28,216	33,358	-	1,196,265	-	-	(1,196,265)	-100.00%
446-51810 Kachemak Emergency Services	1,119,758	91,099	134,000	375,037	140,000	140,000	(235,037)	-62.67%
459-61110 North Peninsula Recreation	47,632	171,746	-	404,653	225,000	225,000	(179,653)	-44.40%
490-81111 Central Peninsula Hospital	2,171,697	2,339,364	1,527,439	2,714,548	5,715,897	5,715,897	3,001,349	110.57%
491-81211 South Peninsula Hospital	455,090	2,328,440	572,956	1,979,534	1,155,150	1,155,150	(824,384)	-41.65%
Total Service Areas- Capital Projects	6,110,863	6,985,763	4,383,768	18,717,124	10,085,430	10,152,430	(8,564,694)	-45.76%
Miscellaneous Capital Grants								
470-61110 Senior Citizen Housing Project	199,739	123,023	-	6,859	-	-	(6,859)	-100.00%
Total Miscellaneous Capital Grants	199,739	123,023	-	6,859	-	-	(6,859)	-100.00%
Transfers								
400-94910 Transfer to Other Funds	-	-	-	1,838,000	-	-	(1,838,000)	-100.00%
401-94910 Transfer to Other Funds	60,000	-	-	1,661,171	-	-	(1,661,171)	-100.00%
441-94910 Transfer to Other Funds	-	300,000	-	-	-	-	-	-
443-51611 Transfer to Other Funds	1,000,000	-	-	-	-	-	-	-
455-94910 Transfer to Other Funds	-	156,000	-	-	-	-	-	-
459-94910 Transfer to Other Funds	-	550,000	-	-	-	-	-	-
Total Transfers	1,060,000	1,006,000	-	3,499,171	-	-	(3,499,171)	-100.00%
Total Capital Projects	\$ 27,764,421	\$ 45,324,813	\$ 5,633,768	\$ 70,036,379	\$ 12,190,930	\$ 12,229,930	(\$ 57,806,449)	-82.54%

Line-Item Explanations

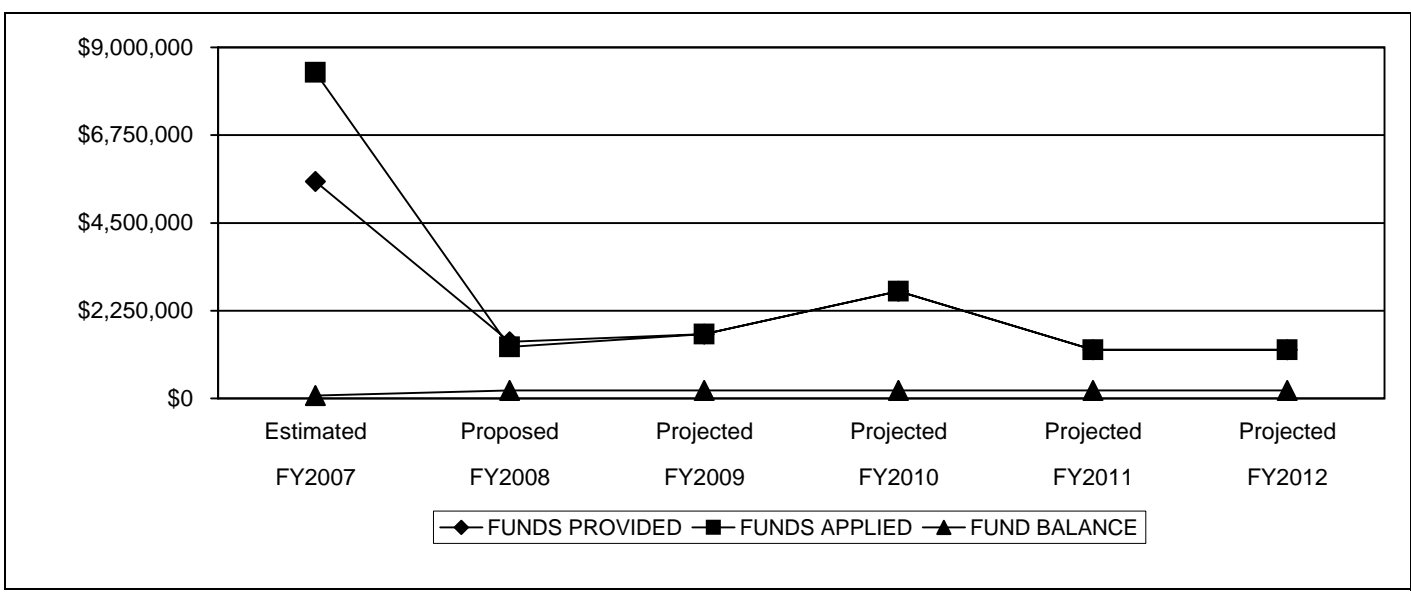
School Revenue Capital Projects:	441.51111 Nikiski Fire Service Area (\$267,000)– Replace ambulance 432, #08411 (\$200,000); Supplemental funding to replace tanker #415, #08412, (\$67,000).
400.71090 Nikolaevsk (\$70,000) – Re-roof project.	
400.72010 Homer High School (\$72,000) – HVAC Upgrade, #08231 (\$50,000); ADA Compliance, #08232 (\$12,000); Paving and curbs, #08233 (\$10,000).	442.51210 Bear Creek Fire Service Area (\$190,000) – Purchase land for station, #08421 (\$65,000), Planning for new station #08422 (\$125,000).
400.72051 West Homer Elementary (\$50,000) – Mortar joints and seal bricks, #08311.	443.51611 Central Emergency Services (\$1,056,820) – Replace pickup 994, #08461 (\$40,000); Kasilof Tanker/Pumper, #08462 (\$360,640), replace Brush Unit 1, #08463 (\$247,296), Rescue 3 Equipment, #08464 (\$12,365), 20 SCBA packs and bottles #08465 (\$109,223); Engine 3 & Tanker 3 Supply Inventory, #08466 (\$61,824), Replace ambulance #08467 (\$164,864), Hose & Ladder Testing Equipment, #08468 (\$20,608); Replace Utility Vehicle 996, #08469 (\$40,000).
400.74010 Susan B. English (\$36,000) – HVAC Upgrade, #08421.	446.51810 Kachemak Emergency Service Area (\$140,000) – Diamond Ridge Station Development, #08481 (\$75,000); Utility Pickup, #08482 (\$50,000), McNeil Station Upgrades, #08483 (\$15,000).
400.76030 Soldotna Middle School (\$75,000) – Gymnasium siding, #08491.	459.61110 North Peninsula Recreation Service Area (\$225,000) – Repair/replace surge tank, #08459.
400.78010 Portable classrooms. (\$217,000) - Areawide portable classroom, #08511	490.81111 Central Kenai Peninsula Hospital (\$5,715,897) Hospital Equipment – Diagnostic Ultrasound systems, #8CH01 (\$579,899); Endoscopy upgrade, #8CH02 (\$180,000); Meditech Provider Order/entry, #8CH03 (\$300,000); Boiler, #8CH04 (\$320,000); Urology Table & Equipment, #8CH05 (\$250,000); Furnishings & Equipment Phase III, #8CH06 (\$595,998), Neurology Equipment, #8CH07 (\$250,000), Administrative Offices, 8CH08 (\$350,000), Patient Corridor (Women’s Imaging Center), 8CH09 (\$990,000), Hyperbaric Chamber, 8CH10 (\$450,000), Boiler, 8CH11 (\$300,000), EHR System, 8CH12 (\$200,000), Roof Upgrade-North Wing & Old Nrsng, 8CH13 (\$600,000), MRI Upgrade (4 to 8 channel), 8CH14 (\$350,000).
400.78050 Areawide Facilities (\$800,000) - Flooring replacement, #08755 (\$100,000); Asbestos Abatement/Build Back, #08756 (\$100,000); Electrical upgrades/ballast replacement, #08758 (\$120,000); Elevator Upgrades, #08803 (\$50,000), Paving Upgrades, #08802 (\$100,000); Locker Replacements, #08855 (\$150,000), ADA Compliance, #08782 (\$100,000), HVAC Upgrades, #08801 (\$80,000).	491.81211 South Kenai Peninsula Hospital (\$1,155,150) Hospital Equipment – Emergency Equipment, #8SH01 (\$300,000), Ultrasound System #8SH02 (\$236,915); Mobile C Arm, #8SH03 (\$140,000); Medical Gas Wall Units, #8SH04 (\$56,000); Bedside Computer Workstations, #8SH05 (\$32,000); Nurse Call System Upgrade, #8SH06 (\$25,000); ACL Coagulation Analyzer, #8SH07 (\$23,000); Bugbox Anaerobic Workstation, #8SH08 (\$21,000), UPS, #8SH09 (\$20,800), Maintenance Van, #8SH10 (\$45,000), Other hospital equipment, #8SH11 (\$255,435).
General Government Capital Projects:	
407.19010 Borough Administration Building (\$207,500). AWG Fountain, #84071 (\$7,500); Vehicle parking, #84073 (\$125,000); Code Compliance Review, #84075 (\$75,000).	
Solid Waste Capital Projects:	
411.32220 Transfer Site Maintenance (\$550,000). Moose Pass Transfer Site Upgrade, #080MP (\$400,000); Cooper Landing Transfer Site Upgrade, #08CPR (\$37,500); Funny River Transfer Site Upgrade, #08FUN (\$37,500); Ninilchik Transfer Site Upgrade, #08NIL (\$75,000).	
Service Area Capital Projects:	
434.33950 Road Service Area (\$1,402,563) Pre-engineering & Cost Estimation (\$98,838) #08ENG – Funds available for pre-engineering and Cost Estimation of road improvement projects on the Road Service Area Capital Priorities List. Capital Improvement Projects (\$1,303,725) – Projects to be identified based upon need and authorized via resolution at time of bid award. Total amount of projects to be awarded can not exceed this appropriation without a supplemental appropriating ordinance.	

**Projected Revenues and Appropriations
School Revenue Capital Projects Fund
Fiscal Years 2007 Through 2012**

	FY2007 Estimated	FY2008 Proposed	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
Funds Provided						
Transfer From Other Funds	\$ 2,911,171	\$ 1,450,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
State Grants Revenue	2,649,651	-	400,000	1,500,000	-	-
Total Funds Provided	5,560,822	1,450,000	1,650,000	2,750,000	1,250,000	1,250,000
Funds Applied						
Capital Outlay						
Prior Year Designations:						
ADA Handicap Improvements	85,284	-	-	-	-	-
Arsenic Feasibility Study	2,993	-	-	-	-	-
Asbestos Abatement	968	-	-	-	-	-
Asphalt/Sidewalk/Curb Repair	68,475	-	-	-	-	-
Auto Shop EPA Upgrades	42,313	-	-	-	-	-
Electric Upgrades	107,047	-	-	-	-	-
Elevator Upgrades	23,424	-	-	-	-	-
Fire Marshall Code Compliance	75,262	-	-	-	-	-
Flooring Replacement	53,499	-	-	-	-	-
Gym Floor Renovations	33,330	-	-	-	-	-
Homer High School Drainage & Track Repair	947	-	-	-	-	-
Homer High School Pool Parking Reconfigure.	60,000	-	-	-	-	-
Homer Middle School Roofing Upgrade	188,155	-	-	-	-	-
HVAC/DDC Upgrades	65,869	-	-	-	-	-
Intercom System Upgrades	77,002	-	-	-	-	-
KCHS Auditorium Speaker/Amp Replacement	50,000	-	-	-	-	-
KCHS Parking Lot Repair/Upgrade	429,732	-	-	-	-	-
KCHS Upper Gym Bleachers	50,000	-	-	-	-	-
KCHS/Homer Middle School Reroof	83,375	-	-	-	-	-
Nikiski Elementary Crosswalk/Bike Path	209,895	-	-	-	-	-
Nikiski Elementary Window Replacement	120,000	-	-	-	-	-
Nikiski High Auditorium Upgrade	25,000	-	-	-	-	-
Nikiski High School Water Hammer Suppression	22,640	-	-	-	-	-
Nikiski High Track Repair	304,405	-	-	-	-	-
Nikolaevsk Soffit Deterioration	265,159	-	-	-	-	-
Ninilchik Elementary Carpet Replacement	49,912	-	-	-	-	-
Ninilchik Elementary Handicap Access	65,000	-	-	-	-	-
Ninilchik Elementary Reroof Sections D & E	150,000	-	-	-	-	-
Ninilchik Elementary School Bus Turnaround	99,755	-	-	-	-	-
Playground Safety	122,307	-	-	-	-	-
Seward Elementary Carpet Replacement	170,000	-	-	-	-	-
Seward Middle School Bleachers	7,109	-	-	-	-	-
SOHI Auditorium Speaker/Amp Replacement	50,000	-	-	-	-	-
SoHi Sports Field Construction	149,335	-	-	-	-	-
Soldotna Elementary Reroof Section 400	99,860	-	-	-	-	-
Sprinkler System Upgrades	32,281	-	-	-	-	-
Sterling Elementary Carpet Replacement	42,147	-	-	-	-	-
Tebughna Teacher Housing	552,406	-	-	-	-	-
Water Quality/ Arsenic Removal	898,224	-	-	-	-	-
Total Prior Year Designations	4,933,110	-	-	-	-	-
Current and Future Year Designations:						
Nikolaevsk Soffit Deterioration	400,000	-	-	-	-	-
Nikolaevsk Re-roof Project	-	70,000	-	-	-	-
Homer High HVAC	-	50,000	-	-	-	-
Homer High ADA	-	12,000	-	-	-	-
Seldovia HVAC	-	36,000	-	-	-	-
Water Quality/Arsenic Removal	40,000	-	-	-	-	-
Chapman Siding/Window Replacement	50,000	-	-	-	-	-
KCHS Kitchen Flooring Replacement	100,000	-	-	-	-	-
Seward High School Parking Lot Lighting Upgrade	30,000	-	-	-	-	-
KCHS Bleacher Replacement	25,000	-	-	-	-	-
Sears Elementary Roof Repair	30,000	-	-	-	-	-
West Homer Repair Mortar Joints/Seal Bricks	-	50,000	-	-	-	-

**Projected Revenues and Appropriations
School Revenue Capital Projects Fund
Fiscal Years 2007 Through 2012 - Continued**

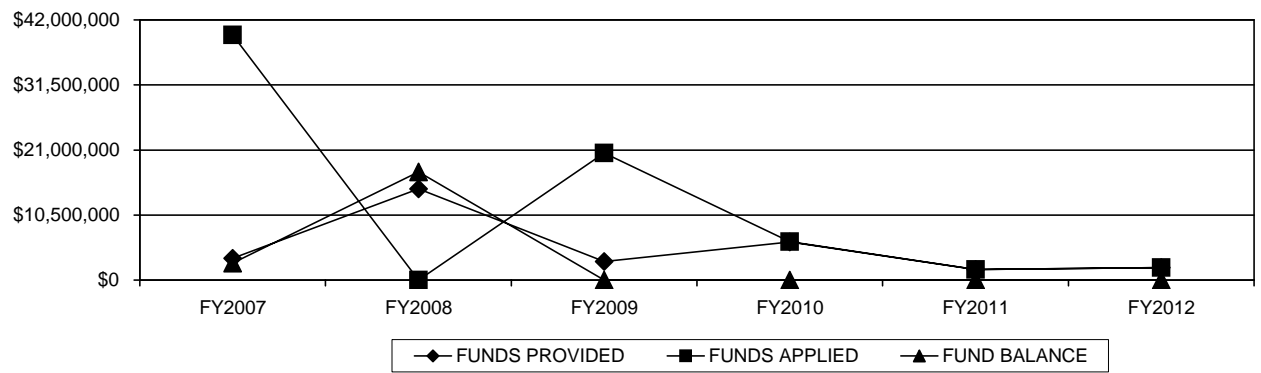
	FY2007 Estimated	FY2008 Proposed	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
Current and Future Year Designations - Continued:						
Kenai Middle Office Remodel	-	-	400,000	-	-	-
Soldotna Elementary Drainage	45,000	-	-	-	-	-
Nikiski High Security Cameras	5,000	-	-	-	-	-
HVAC/DDC Upgrades	386,064	80,000	-	-	-	-
Playground Equipment	200,000	-	27,000	27,000	27,000	27,000
Flooring Replacement	100,000	100,000	160,000	160,000	160,000	160,000
Asbestos Abatement	50,000	100,000	160,000	160,000	160,000	160,000
Electrical Upgrades/Ballast Replacements	50,000	120,000	15,000	15,000	15,000	15,000
Homer Middle School Kitchen Remodel	30,000	-	-	-	-	-
Homer High Paving & Curbs	-	10,000	-	-	-	-
District-wide Drainage Projects	-	-	15,000	15,000	15,000	15,000
Portable Classrooms	50,000	217,000	-	-	-	-
Asphalt/Sidewalk/Curb Repair	-	100,000	160,000	160,000	160,000	160,000
ADA Handicap Improvements	-	100,000	160,000	160,000	160,000	160,000
District-wide Track Repairs and Upgrades	-	-	403,000	403,000	403,000	403,000
Locker Replacement	-	150,000	150,000	150,000	150,000	150,000
Soldotna Middle School Gym Siding	-	75,000	-	-	-	-
Elevator Upgrades	-	50,000	-	-	-	-
Teacher Housing @ Remote Schools	-	-	-	1,500,000	-	-
Total Current and Future Year Designations	1,591,064	1,320,000	1,650,000	2,750,000	1,250,000	1,250,000
Transfer to Other Fund	1,838,000	-	-	-	-	-
Total Funds Applied	8,362,174	1,320,000	1,650,000	2,750,000	1,250,000	1,250,000
Net Results From Operations	(2,801,352)	130,000	-	-	-	-
Beginning Fund Balance	2,874,901	73,549	203,549	203,549	203,549	203,549
Ending Fund Balance	\$ 73,549	\$ 203,549	\$ 203,549	\$ 203,549	\$ 203,549	\$ 203,549
Fund Balance						
Designated For Authorized Capital Projects	-	-	-	-	-	-
Undesignated Fund Balance	73,549	203,549	203,549	203,549	203,549	203,549
Total Fund Balance	\$ 73,549	\$ 203,549	\$ 203,549	\$ 203,549	\$ 203,549	\$ 203,549



**Projected Revenues and Appropriations
Bond Capital Projects Funds
Fiscal Years 2007 Through 2012**

	FY2007 Estimated	FY2008 Adopted	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
<u>Funds Provided:</u>						
Proceeds From Debt Issuance:						
2007 School Improvement Bonds	\$ 2,588,000	\$ -	\$ -	\$ -	\$ -	\$ -
2008 South Peninsula Hospital Renovation Bonds	-	14,700,000	-	-	-	-
Central Emergency Services SA Bonds	-	-	3,000,000	-	-	2,000,000
Bear Creek SA Bonds	-	-	-	1,200,000	-	-
Soldotna Landfill Expansion	-	-	-	4,960,000	-	-
Nikiski Fire SA Bonds	-	-	-	-	1,700,000	-
Total Proceeds From Debt Issuance	2,588,000	14,700,000	3,000,000	6,160,000	1,700,000	2,000,000
Interest Earnings						
2000 School Bonds Interest	3,817	-	-	-	-	-
Seward Middle School Interest	83,000	-	-	-	-	-
South Peninsula Hospital Interest	185,000	-	-	-	-	-
Central Peninsula Hospital Interest	550,000	-	-	-	-	-
Central Emergency Services Interest	70,000	-	-	-	-	-
2007 School Improvement Interest	-	-	-	-	-	-
Soldotna Landfill Expansion Interest	23,500	-	-	-	-	-
Total Interest Earnings	915,317	-	-	-	-	-
Total Funds Provided	3,503,317	14,700,000	3,000,000	6,160,000	1,700,000	2,000,000
<u>Funds Applied:</u>						
<u>Capital Outlay</u>						
Prior Year Designations-						
2000 School Bonds	117,600	-	1,732	-	-	-
Central Emergency Services	2,493,649	-	3,073,326	-	-	2,000,000
Soldotna Landfill Expansion	786,065	-	-	-	-	-
Seward Middle School Construction	2,178,100	-	706,273	-	-	-
South Peninsula Hospital Expansion	14,109,780	-	15,545,634	-	-	-
Central Peninsula Hospital Expansion	17,297,761	-	1,167,299	-	-	-
2007 School Improvements	-	-	-	-	-	-
Bear Creek Station Construction	-	-	-	1,200,000	-	-
Nikiski Fire SA Apparatus Replacement	-	-	-	-	1,700,000	-
Total Prior Year Designations	36,982,955	-	20,494,264	1,200,000	1,700,000	2,000,000
Current and Future Year Designations:						
2007 School Imp. - McNeil Canyon Reroof	750,000	-	-	-	-	-
2007 School Imp. - Soldotna El. Window Rplmt.	300,000	-	-	-	-	-
Soldotna Landfill Expansions	-	-	-	4,979,355	-	-
Total Current & Future Year Designations	1,050,000	-	-	4,979,355	-	-
Operating Transfer To:						
School Revenue Capital Projects Fund	1,538,000	-	-	-	-	-
Total Funds Applied	39,570,955	-	20,494,264	6,179,355	1,700,000	2,000,000
Net Results From Operations	(36,067,638)	14,700,000	(17,494,264)	(19,355)	-	-
Beginning Fund Balance						
2000 School Bonds	115,515	1,732	1,732	-	-	-
2007 School Improvement Bonds	-	-	-	-	-	-
Seward Middle School construction	2,801,373	706,273	706,273	-	-	-
South Peninsula Hospital Expansion	14,770,414	15,545,634	15,545,634	-	-	-
Central Peninsula Hospital Expansion	17,915,060	1,167,299	1,167,299	-	-	-
Soldotna Landfill Expansion	781,920	19,355	19,355	19,355	-	-
CES Fire Station Bonds	2,496,975	73,326	73,326	-	-	-
Total Beginning Fund Balance	36,384,282	17,440,293	17,440,293	19,355	-	-
Ending Fund Balance						
2000 School Bonds	1,732	1,732	-	-	-	-
2007 School Improvement Bonds	-	-	-	-	-	-
Seward Middle School Construction	706,273	706,273	-	-	-	-
South Peninsula Hospital Expansion	845,634	15,545,634	-	-	-	-
Central Peninsula Hospital Expansion	1,167,299	1,167,299	-	-	-	-
Soldotna Landfill Expansion	19,355	19,355	19,355	-	-	-
CES Fire Station Bonds	73,326	73,326	-	-	-	-
Total Ending Fund Balance	\$ 2,740,293	\$ 17,440,293	\$ 19,355	\$ -	\$ -	\$ -
Fund Balance:						
Outstanding Prior Year Designations	-	-	-	-	-	-
Designated For Subsequent Year	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-
Undesignated Fund Balance	2,740,293	17,440,293	19,355	-	-	-
Total Fund Balance	\$ 2,740,293	\$ 17,440,293	\$ 19,355	\$ -	\$ -	\$ -

**Projected Revenues and Appropriations
Bond Capital Projects Funds
Fiscal Years 2007 Through 2012- Continued**

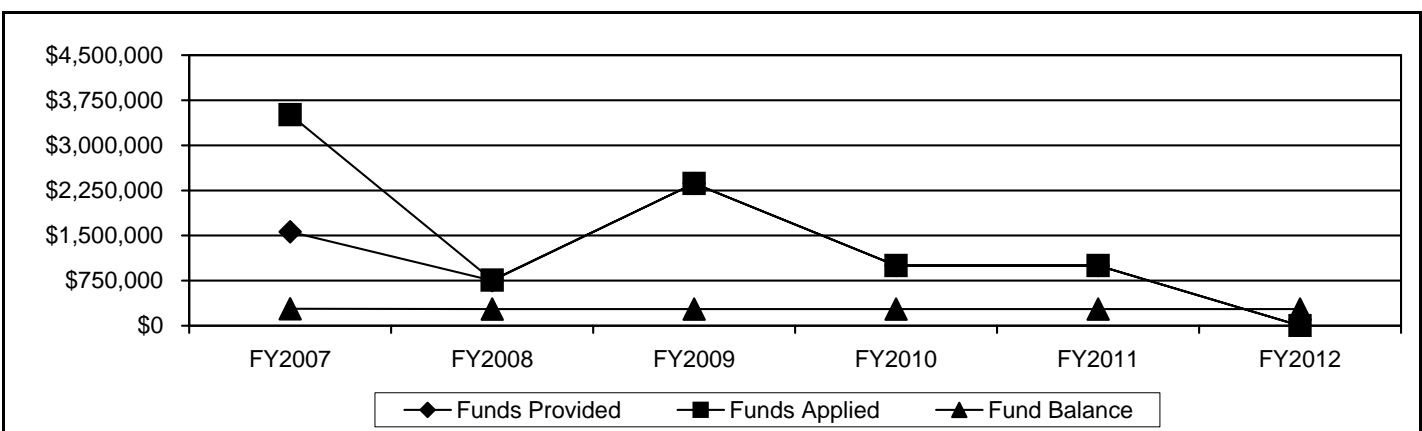


**Projected Revenues and Appropriations
General Fund Capital Projects funds
Fiscal Years 2007 Through 2012**

	FY2007 Estimated	FY2008 Proposed	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
Funds Provided:						
Transfer From Other Funds						
General Government	\$ 150,000	\$ 200,000	\$ 500,000	\$ 250,000	\$ -	\$ -
Solid waste	70,000	550,000	-	750,000	1,000,000	-
Total Transfer From Other Funds	220,000	750,000	500,000	1,000,000	1,000,000	-
Miscellaneous Revenue	7,500	-	-	-	-	-
Grant Revenue	1,335,561	-	1,864,575	-	-	-
Total Funds Provided	1,563,061	750,000	2,364,575	1,000,000	1,000,000	-
Funds Applied						
Capital Outlay						
Prior Year Designations-						
General Government-						
Administration Building Renovations	5,933	-	-	-	-	-
Camas/Tax Billing System Acquisition	357,853	-	-	-	-	-
Accounts Receivable Reporting	66,890	-	-	-	-	-
Web Tax Filing and Payment System	171,699	-	-	-	-	-
Sales Tax System Upgrade Project	124,794	-	-	-	-	-
Generator & transfer switch upgrade	96,689	-	-	-	-	-
EOC furnishings	43,800	-	-	-	-	-
Not detailed (requires resolution to award)	106,200	-	-	-	-	-
Total General Government	973,858	-	-	-	-	-
Resource Management-						
Kenai River Center	178	-	-	-	-	-
Kenai River Center Bank Restoration	7,174	-	-	-	-	-
Total Resource management	7,352	-	-	-	-	-
Solid Waste-						
Central Bailing Facility Upgrades	-	-	-	-	-	-
Transfer Site Upgrades	63,570	-	-	-	-	-
Homer Bailing Facility Upgrades	178,176	-	-	-	-	-
Seldovia Landfill Design and Construction	-	-	-	-	-	-
Port Graham Site investigation and Study	45,000	-	-	-	-	-
Tyonek Landfill Waste Processing Unit	15,000	-	-	-	-	-
Total Solid Waste	301,746	-	-	-	-	-
911 Communications Center-						
Siren System Upgrade	131,034	-	-	-	-	-
Phase II 911 System Upgrade	21,963	-	-	-	-	-
Final Phase E911 System Upgrade	91,949	-	-	-	-	-
Emergency Response Center	1,981,365	-	-	-	-	-
Total 911 Communications Center	2,226,311	-	-	-	-	-
Total Prior Year Designations	3,509,267	-	-	-	-	-
Current and Future Year Designations:						
General Government-						
Fountain	-	7,500	-	-	-	-
Vehicle parking	-	125,000	-	-	-	-
Code Compliance Review - Admin Building	-	75,000	-	-	-	-
HVAC/Fire Alarm/Sprinkler	-	-	500,000	-	-	-
Total General Government	-	207,500	500,000	-	-	-
Resource Management-						
West Side Development	-	-	-	250,000	-	-
Total Resource Management	-	-	-	250,000	-	-

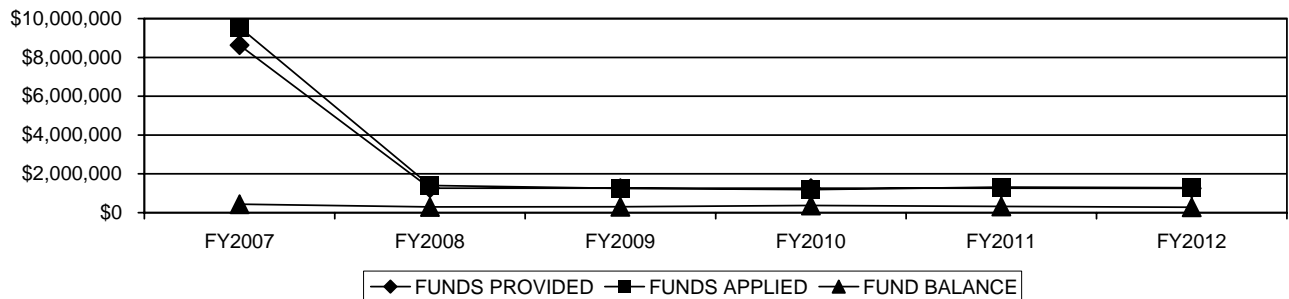
**Projected Revenues and Appropriations
General Fund Capital Projects funds
Fiscal Years 2007 Through 2012- Continued**

	FY2007 Estimated	FY2008 Proposed	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
Solid Waste-						
Moose Pass Transfer Site Upgrade	-	400,000	-	-	-	-
Ninilchik Transfer Site Upgrade	-	75,000	-	-	-	-
Cooper Landing Transfer Site Upgrade	-	37,500	-	-	-	-
Funny River Transfer Site Upgrade	-	37,500	-	-	-	-
Security Fencing for SW Transfer Sites(G)	-	-	614,575	-	-	-
SW Transfer Site Pave Approach(G)	-	-	250,000	-	-	-
Port Graham/Nanwalek Landfill Upgrades	-	-	-	750,000	-	-
Homer Baling Facility Upgrades	-	-	-	-	1,000,000	-
Total Solid Waste	-	550,000	864,575	750,000	1,000,000	-
911 Communications Center-						
Computer Aided Dispatch System (CAD) (G)	-	-	1,000,000	-	-	-
Total 911 Communication Center	-	-	1,000,000	-	-	-
Total Current and Future Year Designations	-	757,500	2,364,575	1,000,000	1,000,000	-
Transfer To Other Fund	-	-	-	-	-	-
Total Funds Applied	3,509,267	757,500	2,364,575	1,000,000	1,000,000	-
Net Results From Operations	(1,946,206)	(7,500)	-	-	-	-
Beginning Fund Balance						
General Government	1,030,640	206,782	199,282	199,282	199,282	199,282
Resource Management	27,353	20,001	20,001	20,001	20,001	20,001
Solid Waste	193,194	1,448	1,448	1,448	1,448	1,448
911 Communications Center	985,661	54,911	54,911	54,911	54,911	54,911
Total Beginning Fund Balance	2,236,848	283,142	275,642	275,642	275,642	275,642
Ending Fund Balance						
General Government	206,782	199,282	199,282	199,282	199,282	199,282
Resource Management	20,001	20,001	20,001	20,001	20,001	20,001
Solid Waste	1,448	1,448	1,448	1,448	1,448	1,448
911 Communications Center	54,911	54,911	54,911	54,911	54,911	54,911
Total Ending Fund Balance	\$ 283,142	\$ 275,642	\$ 275,642	\$ 275,642	\$ 275,642	\$ 275,642
Fund Balance						
Outstanding Prior Year Designations	-	-	-	-	-	-
Designated For Subsequent Year Expenditures	7,500	-	-	-	-	-
Undesignated Fund Balance	275,642	275,642	275,642	275,642	275,642	275,642
Total Fund Balance	\$ 283,142	\$ 275,642	\$ 275,642	\$ 275,642	\$ 275,642	\$ 275,642



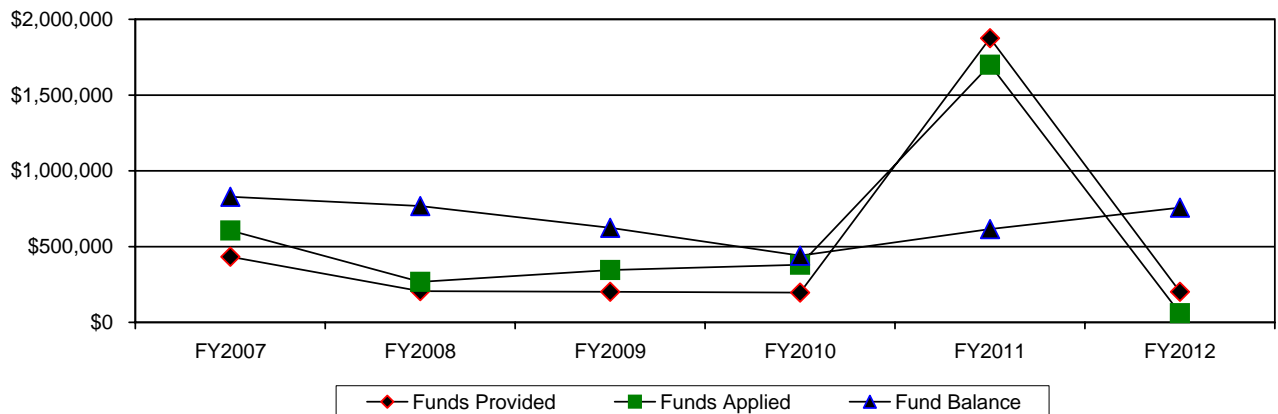
**Projected Revenues and Appropriations
Road Service Area Capital Projects Fund
Fiscal Years 2007 Through 2012**

	FY2007 Adopted	FY2008 Projected	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
Funds Provided						
Interest Revenue	\$ 28,268	\$ 12,608	\$ 10,319	\$ 11,655	\$ 11,934	\$ 10,568
Transfer From Other Funds	1,000,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Federal Grant Revenue						
Spur Road Extension	2,041,157	-	-	-	-	-
Keystone Drive Upgrade	2,744,349	-	-	-	-	-
Kasilof River Road Relocation	140,555	-	-	-	-	-
State Grant Revenue						
Spur Road Extension	444,289	-	-	-	-	-
Keystone Drive Upgrade	325,080	-	-	-	-	-
Kasilof River Road Relocation	46,581	-	-	-	-	-
Diamond Ridge Safety Trail	65,000	-	-	-	-	-
State STP	1,800,000	-	-	-	-	-
Total-Funds Provided	8,635,279	1,262,608	1,260,319	1,261,655	1,261,934	1,250,000
Funds Applied						
Capital Outlay						
Prior Year Designations						
Spur Road Extension	2,551,446	-	-	-	-	-
Keystone Drive Upgrade	2,818,235	-	-	-	-	-
Kasilof River Road Relocation	187,406	-	-	-	-	-
Spruce Creek Bridge	57,750	-	-	-	-	-
Project Pre-engineering and Cost Estimation	46,858	-	-	-	-	-
South Region Projects	110,596	-	-	-	-	-
Central Region Projects	169,835	-	-	-	-	-
North Region Projects	-	-	-	-	-	-
West Region Projects	325,989	-	-	-	-	-
East Region Projects	157,186	-	-	-	-	-
Total Prior Year Designations	6,425,301	-	-	-	-	-
Current and Future Year Designations						
Project Pre-engineering and Cost Estimation	96,900	98,838	100,815	102,831	104,888	106,985
Keystone Drive Upgrade	325,080	-	-	-	-	-
Diamond Ridge Safety Trail	65,000	-	-	-	-	-
State STP	604,045	-	-	-	-	-
Spruce Creek Bridge	1,195,955	-	-	-	-	-
South Region Projects	249,682	79,500	216,000	283,500	221,400	63,600
Central Region Projects	147,277	357,000	365,625	321,250	235,000	386,375
North Region Projects	147,277	311,850	192,780	62,775	180,630	183,060
East Region Projects	147,277	120,000	243,900	215,850	210,600	99,300
West Region Projects	147,278	435,375	134,325	204,660	363,960	446,175
Total Current and Future Year Designations	3,125,771	1,402,563	1,253,445	1,190,866	1,316,478	1,285,495
Total Funds Applied	9,551,072	1,402,563	1,253,445	1,190,866	1,316,478	1,285,495
Net Results From Operations	(915,793)	(139,955)	6,874	70,789	(54,544)	(35,495)
Beginning Fund Balance	1,352,307	436,514	296,559	303,433	374,222	319,678
Ending Fund Balance	\$ 436,514	\$ 296,559	\$ 303,433	\$ 374,222	\$ 319,678	\$ 284,183
Fund Balance						
Designated For Subsequent Year Expenditures						
Undesignated Fund Balance	296,559	296,559	303,433	319,678	284,183	284,183
Total Fund Balance	\$ 436,514	\$ 296,559	\$ 303,433	\$ 374,222	\$ 319,678	\$ 284,183



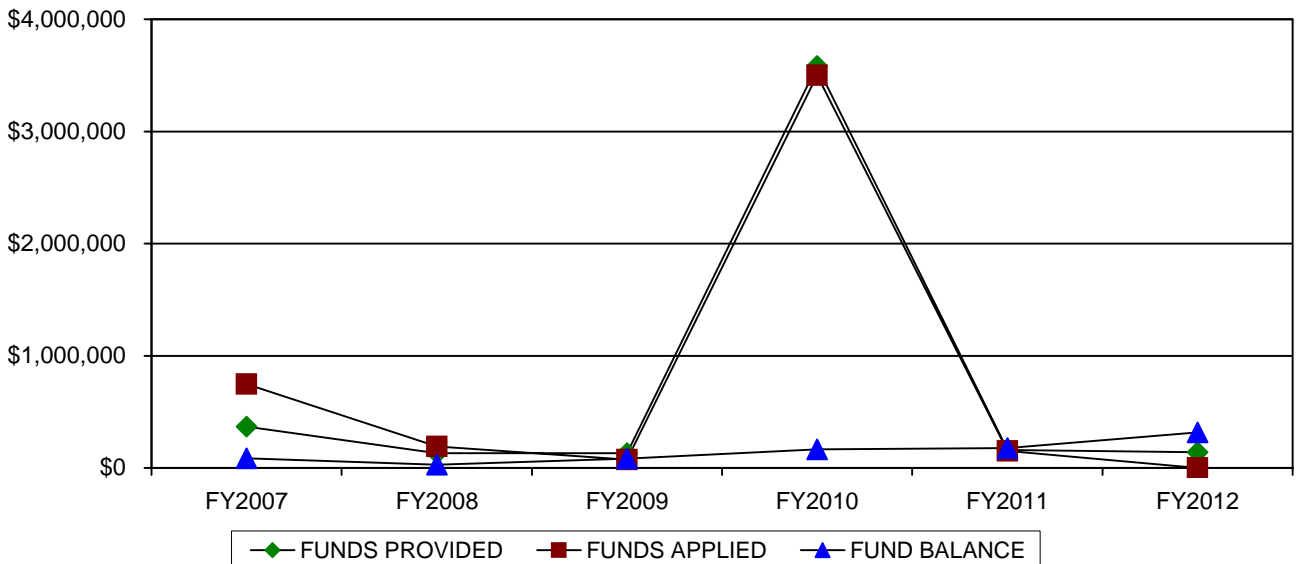
**Projected Revenues and Appropriations
Nikiski Fire Service Area Capital Projects Fund
Fiscal Years 2007 Through 2012**

	FY2007 Estimated	FY2008 Proposed	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
Funds Provided						
Interest Revenue	\$ 33,466	\$ 30,462	\$ 26,943	\$ 21,324	\$ -	\$ 26,620
Operating Transfers In	400,000	175,000	175,000	175,000	175,000	175,000
Proceeds from Debt Issuance	-	-	-	-	1,700,000	-
Total Funds Provided	433,466	205,462	201,943	196,324	1,875,000	201,620
Funds Applied						
Capital Outlay						
Prior Year Designations:						
Replace Tanker 423	305,733	-	-	-	-	-
Total Prior Year Designations	305,733	-	-	-	-	-
Current and Future Year Designations						
Replace Pumper 415	300,000	-	-	-	-	-
Replace Pumper 415 Splmtl.	-	67,000	-	-	-	-
Replace Ambulance 432	-	200,000	-	-	-	-
Replace Pickup Brush/Plow	-	-	55,000	-	-	-
Replace Pickup - Mechanic	-	-	55,000	-	-	-
Paint Stations 1 & 2	-	-	75,000	-	-	-
Replace Rescue Boat	-	-	160,000	-	-	-
Reroof Station 1	-	-	-	100,000	-	-
Resurface Station 1 Lot	-	-	-	80,000	-	-
Replace Ambulance 433	-	-	-	200,000	-	-
Replace Engine 411	-	-	-	-	400,000	-
Replace Engine 412	-	-	-	-	400,000	-
Replace Tanker 421	-	-	-	-	300,000	-
Replace Tower 414	-	-	-	-	600,000	-
Replace Pickup 402	-	-	-	-	-	60,000
Total Current and Future Year Designations	300,000	267,000	345,000	380,000	1,700,000	60,000
Total Funds Applied	605,733	267,000	345,000	380,000	1,700,000	60,000
Transfer to Other Fund	-	-	-	-	-	-
Net Results From Operations	(172,267)	(61,538)	(143,057)	(183,676)	175,000	141,620
Beginning Fund Balance	1,001,108	828,841	767,303	624,246	440,570	615,570
Ending Fund Balance	\$ 828,841	\$ 767,303	\$ 624,246	\$ 440,570	\$ 615,570	\$ 757,190
Fund Balance						
Designated For Subsequent Year						
Expenditures	61,538	143,057	183,676	-	-	56,923
Undesignated Fund Balance	767,303	624,246	440,570	440,570	615,570	700,267
Total Fund Balance	\$ 828,841	\$ 767,303	\$ 624,246	\$ 440,570	\$ 615,570	\$ 757,190



**Projected Revenues and Appropriations
Bear Creek Fire Service Area Capital Projects Fund
Fiscal Years 2007 Through 2012**

	FY2007 Estimated	FY2008 Proposed	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
Funds Provided:						
Interest Revenue	\$ 7,248	\$ 5,266	\$ 5,165	\$ 133,801	\$ 10,856	\$ 13,595
Operating Transfers In	115,000	125,000	125,000	150,000	150,000	125,000
Grant Revenue	246,500	-	-	2,100,000	-	-
Bond Proceeds	-	-	-	1,200,000	-	-
Total Funds Provided	368,748	130,266	130,165	3,583,801	160,856	138,595
Funds Applied:						
Capital Outlay						
Prior Year Designations						
Purchase New Engine	3,493	-	-	-	-	-
SCBA Upgrade FEMA Grant	25,000	-	-	-	-	-
New Station Planning	-	-	-	-	-	-
Hydration Unit - 06206	71,500	-	-	-	-	-
New Station Construction	119,620	-	-	3,500,000	-	-
Total Prior Year Designations	219,613	-	-	3,500,000	-	-
Current and Future Year Designations:						
Fire Mitigation Equipment	220,000	-	-	-	-	-
Purchase New Tanker	75,000	-	75,000	-	-	-
New Public Safety Building	233,000	-	-	-	-	-
Purchase Land for Station	-	65,000	-	-	-	-
Planning New Building	-	125,000	-	-	-	-
Brush Skid Pump and Tank Unit	-	-	-	-	150,000	-
Total Current and Future Year Designations	528,000	190,000	75,000	-	150,000	-
Total Funds Applied	747,613	190,000	75,000	3,500,000	150,000	-
Net Results From Operations	(378,865)	(59,734)	55,165	83,801	10,856	138,595
Beginning Fund Balance	465,880	87,015	27,281	82,446	166,247	177,103
Ending Fund Balance	\$ 87,015	\$ 27,281	\$ 82,446	\$ 166,247	\$ 177,103	\$ 315,697
Fund Balance:						
Designated for Subsequent Year Expenditures	59,734	-	-	-	-	161,919
Undesignated Fund Balance	27,281	27,281	82,446	166,247	177,103	153,779
Total Fund Balance	\$ 87,015	\$ 27,281	\$ 82,446	\$ 166,247	\$ 177,103	\$ 315,697



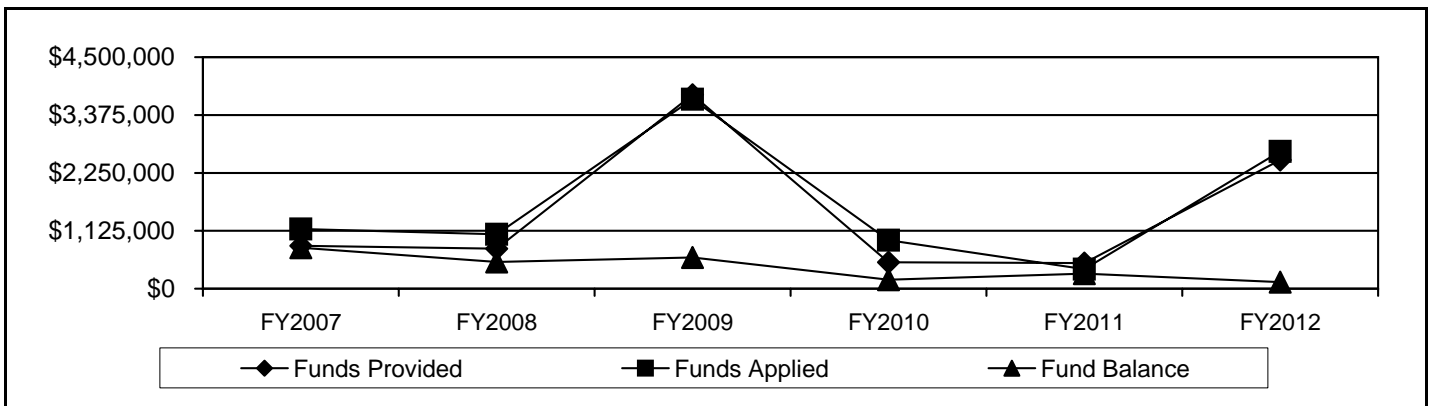
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**Projected Revenues and Appropriations
Central Emergency Services Capital Projects Fund
Fiscal Years 2007 Through 2012**

	FY2007 Estimated	FY2008 Proposed	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
Funds Provided						
Interest Revenue	\$ 40,799	\$ 53,269	\$ 43,519	\$ 37,800	\$ 22,743	\$ 26,864
Transfer From Other Funds						
CES Operating Fund	475,000	475,000	475,000	475,000	475,000	475,000
General Fund	250,000	250,000	250,000	-	-	-
Grant Revenue	67,653	-	-	-	-	-
Proceeds From Debt Issuance	-	-	3,000,000	-	-	2,000,000
Total Funds Provided	833,452	778,269	3,768,519	512,800	497,743	2,501,864
Funds Applied						
Capital Outlay						
Prior year Designations						
Station 1 Remodel Schematic	40,272	-	-	-	-	-
Replace Tanker 922	279,909	-	-	-	-	-
Fire Safety House	75,170	-	-	-	-	-
Total Prior Year Designations	395,351	-	-	-	-	-
Current and Future Year Designations:						
Replace Engine 911	308,683	-	-	-	-	-
Replace Ambulance 931	160,000	-	-	-	-	-
CAFS System	45,000	-	-	-	-	-
Funny River high Capacity well	250,000	-	-	-	-	-
Replace Pickup 994	-	40,000	-	-	-	-
Kasilof Tanker/Pumper	-	360,640	-	-	-	-
Replace Brush Unit 1	-	247,296	-	-	-	-
Rescue 3 Equipment	-	12,365	-	-	-	-
SCBA Packs (20)	-	86,554	-	-	-	-
SCBA Bottles (20)	-	22,669	-	-	-	-
Replace Ambulance	-	164,864	-	-	-	-
Hose & Ladder Testing Equipment	-	20,608	-	-	-	-
Engine 3 Supply Inventory	-	41,216	-	-	-	-
Tanker 3 Supply Inventory	-	20,608	-	-	-	-
Replace Utility Vehicle 996	-	40,000	-	-	-	-
Kasilof High Capacity Well	-	-	257,600	-	-	-
Remodel Station 1	-	-	3,000,000	-	-	-
Station 3 Turnout Washer & Dryer	-	-	13,396	-	-	-
Replace Pickup 993	-	-	40,000	-	-	-
Replace Engine 1	-	-	370,944	-	-	-
Replace Ambulance 936	-	-	-	185,000	-	-
Replace Ambulance 937	-	-	-	185,000	-	-
Station 4 Turnout Washer & Dryer	-	-	-	13,000	-	-
Replace Pickup 904	-	-	-	45,000	-	-
Replace Engine 912	-	-	-	275,000	-	-
Replace Tanker 1	-	-	-	240,000	-	-
Replace Ambulance 938	-	-	-	-	190,000	-
Kasilof Ambulance	-	-	-	-	190,000	-
Brush Unit Funny River	-	-	-	-	-	200,000
Brush Unit Kasilof	-	-	-	-	-	200,000
Replace Pickup 904	-	-	-	-	-	45,000
Station 1 Turnout Washer & Dryer	-	-	-	-	-	13,000
Sim Man Trainer	-	-	-	-	-	40,000
Ciechanski Area Station 7 Construction	-	-	-	-	-	2,000,000

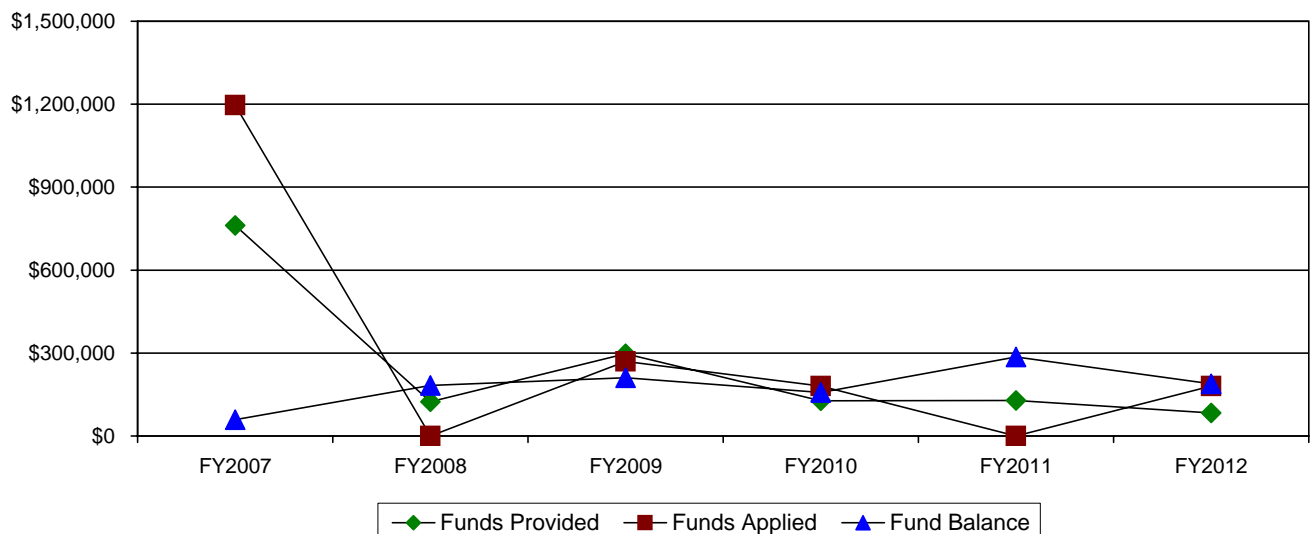
**Projected Revenues and Appropriations
Central Emergency Services Capital Projects Fund
Fiscal Years 2007 Through 2012 - Continued**

	FY2007 Estimated	FY2008 Proposed	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
Current and Future Year Designations: - Continued						
Replace Pickup 994	-	-	-	-	-	50,000
Replace Pickup 995	-	-	-	-	-	50,000
Storage Lockers Stations 1,3 & 4	-	-	-	-	-	20,000
Replace Vehicle 903	-	-	-	-	-	50,000
Total Current and Future Year Designations	763,683	1,056,820	3,681,940	943,000	380,000	2,668,000
Total Funds Applied	1,159,034	1,056,820	3,681,940	943,000	380,000	2,668,000
Net Results From Operations	(325,582)	(278,551)	86,579	(430,200)	117,743	(166,136)
Beginning Fund Balance	1,122,544	796,962	518,411	604,990	174,790	292,533
Ending Fund Balance	\$ 796,962	\$ 518,411	\$ 604,990	\$ 174,790	\$ 292,533	\$ 126,397
Fund Balance Designated For Subsequent Year Expenditures						
Undesignated Fund Balance	278,551	-	430,200	-	166,136	128,951
Undesignated Fund Balance	518,411	518,411	174,790	174,790	126,397	(2,554)
Total Fund Balance	\$ 796,962	\$ 518,411	\$ 604,990	\$ 174,790	\$ 292,533	\$ 126,397



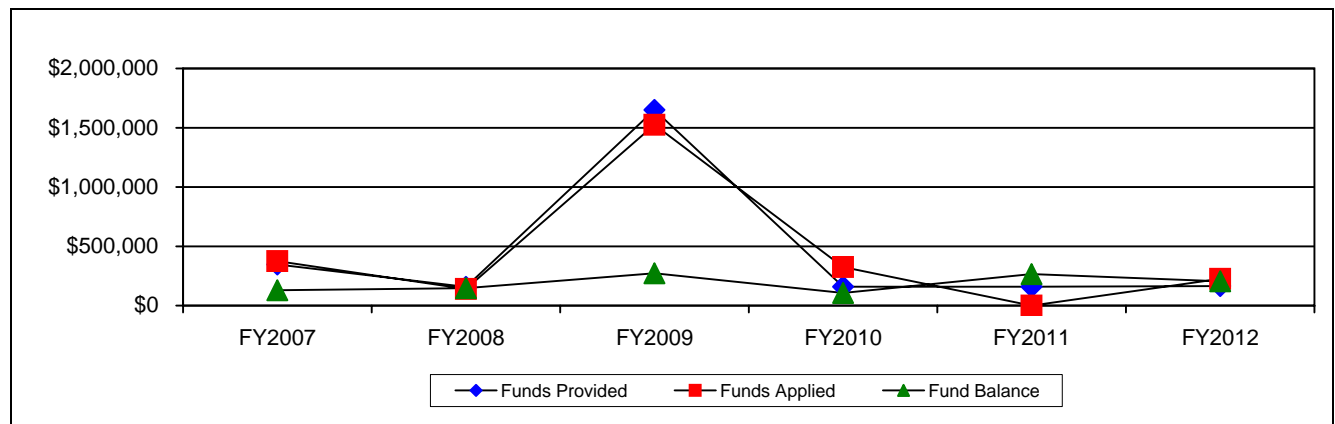
**Projected Revenues and Appropriations
Anchor Point Fire and Emergency Service Area Capital Projects Fund
Fiscal Years 2007 Through 2012**

	FY2007 Estimated	FY2008 Proposed	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
Funds Provided:						
Interest Revenue	\$ 16,282	\$ 8,702	\$ 12,387	\$ 11,757	\$ 13,594	\$ 13,274
Operating Transfers In	115,000	115,000	115,000	115,000	115,000	70,000
Federal Grant Revenue	34,200	-	-	-	-	-
State Grant Revenue	596,301	-	170,000	-	-	-
Total Funds Provided	761,783	123,702	297,387	126,757	128,594	83,274
Funds Applied						
Capital Outlay						
Prior Year Designation-						
Supplemental New Station Development	187,442	-	-	-	-	-
DCCED Grant for Tanker Truck	70,000	-	-	-	-	-
Code Blue Ambulance	10,000	-	-	-	-	-
Emergency Response Vehicle	88,301	-	-	-	-	-
Total Prior Year Designations	355,743	-	-	-	-	-
Current and Future Year Designations						
Fire Fighting Equipment	38,000	-	-	-	-	-
Nikolaevsk Station	785,522	-	-	-	-	-
ATV Brush Fire Unit	17,000	-	-	-	-	-
Ambulance	-	-	100,000	-	-	-
2000 Gallon Tanker	-	-	170,000	-	-	-
Replace Engine 2	-	-	-	180,000	-	-
Replace Medic 2	-	-	-	-	-	180,000
Total Current and Future Year Designations	840,522	-	270,000	180,000	-	180,000
Total Funds Applied	1,196,265	-	270,000	180,000	-	180,000
Net Results From Operations	(434,482)	123,702	27,387	(53,243)	128,594	(96,726)
Beginning Fund Balance	493,524	59,042	182,744	210,131	156,888	285,482
Ending Fund Balance	\$ 59,042	\$ 182,744	\$ 210,131	\$ 156,888	\$ 285,482	\$ 188,756
Fund Balance:						
Designated for Subsequent Year Expenditures	-	-	53,243	-	96,726	101,562
Undesignated Fund Balance	59,042	182,744	156,888	156,888	188,756	87,194
Total Fund Balance	\$ 59,042	\$ 182,744	\$ 210,131	\$ 156,888	\$ 285,482	\$ 188,756



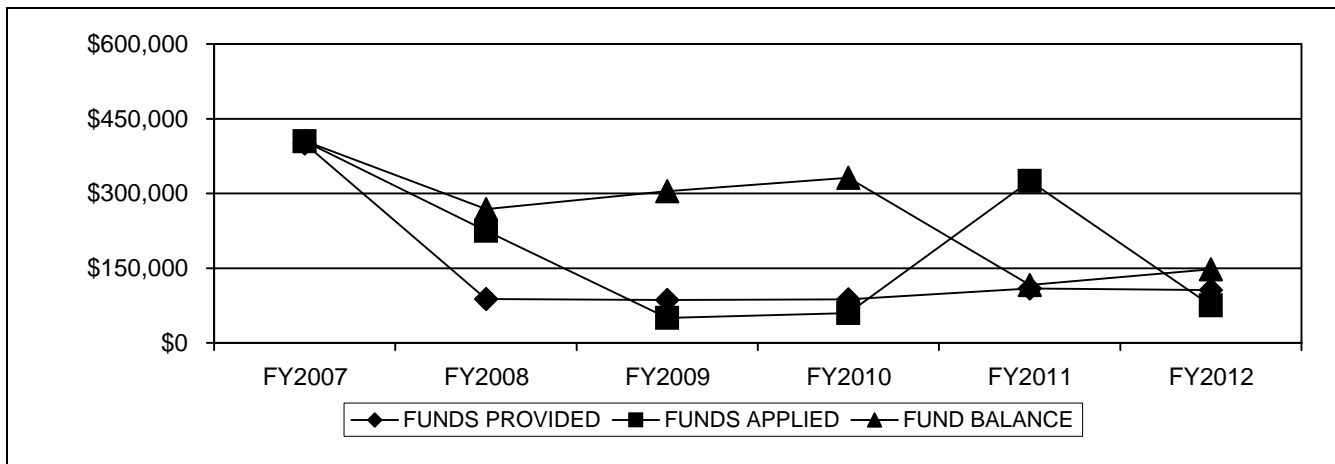
**Projected Revenue and Appropriations
Kachemak Emergency Service Area Capital Projects Fund
Fiscal Years 2007 Through 2012**

	FY2007 Estimated	FY2008 Proposed	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
Funds Provided:						
Interest Income	\$ 8,923	\$ 7,345	\$ -	\$ 9,089	\$ 8,970	\$ 15,138
Transfer from other funds	230,000	150,000	150,000	150,000	150,000	150,000
Federal Grant Revenue	33,064	-	-	-	-	-
State Grant Revenue	75,000	-	1,500,000	-	-	-
Total Funds Provided	346,987	157,345	1,650,000	159,089	158,970	165,138
Funds Applied:						
Capital Outlay						
Prior Year Designations						
SCBA accessories	5,707	-	-	-	-	-
VHF radios and generator	34,805	-	-	-	-	-
Land Purchase and development	51,050	-	-	-	-	-
New ambulance	7,500	-	-	-	-	-
Water Tender	125,000	-	-	-	-	-
Total Prior Year Designations	224,062	-	-	-	-	-
Current and Future Year Designations						
Supplemental funds-generator	16,975	-	-	-	-	-
Diamond Ridge station development	134,000	75,000	-	-	-	-
Utility pick-up	-	50,000	-	-	-	-
McNeil Station Upgrades	-	15,000	-	-	-	-
6 Wheeler Rescue Package	-	-	25,000	-	-	-
Diamond Ridge station construction	-	-	1,500,000	-	-	-
Personal Protective Gear	-	-	-	25,000	-	-
Class A Structural Engine	-	-	-	300,000	-	-
All Risk Quick Attack Vehicle	-	-	-	-	-	225,000
Total Current and Future Year Designations	150,975	140,000	1,525,000	325,000	-	225,000
Total funds applied	375,037	140,000	1,525,000	325,000	-	225,000
Net Results from Operations	(28,050)	17,345	125,000	(165,911)	158,970	(59,862)
Beginning Fund Balance	157,902	129,852	147,197	272,197	106,286	265,256
Ending Fund Balance	\$ 129,852	\$ 147,197	\$ 272,197	\$ 106,286	\$ 265,256	\$ 205,394
Fund Balance						
Outstanding prior year designations	-	-	-	-	-	-
Designated for subsequent year	-	-	-	-	-	-
Expenditures	-	-	165,911	-	59,862	37,230
Undesignated fund balance	129,852	147,197	106,286	106,286	205,394	168,164
Total Fund Balance	\$ 129,852	\$ 147,197	\$ 272,197	\$ 106,286	\$ 265,256	\$ 205,394



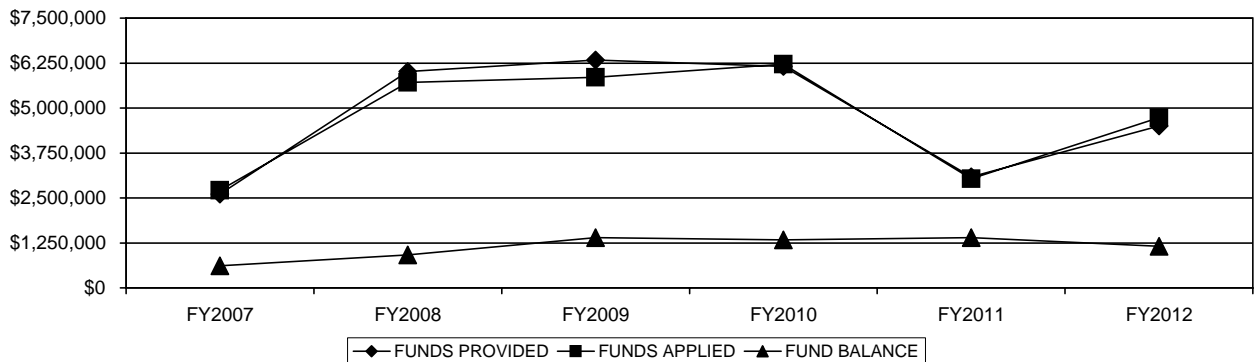
**Projected Revenues and Appropriations
North Peninsula Receptions Service Area Capital Projects Fund
Fiscal Years 2007 Through 2012**

	FY2007 Estimated	FY2008 Proposed	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
Funds Provided						
Interest Revenue	\$ 5,531	\$ 12,881	\$ 11,145	\$ 12,235	\$ 9,425	\$ 6,255
Transfer From Other Funds	50,000	75,000	75,000	75,000	100,000	100,000
State Grants Revenue	344,653	-	-	-	-	-
Total Funds Provided	400,184	87,881	86,145	87,235	109,425	106,255
Funds Applied						
Capital Outlays						
Community Center	82,492	-	-	-	-	-
Youth Facility	162,161	-	-	-	-	-
Replace Ozone Water Quality System	160,000	-	-	-	-	-
Total Prior Year Designations	404,653	-	-	-	-	-
Current and Future Year Designations:						
Repair/replace Surge Tank	-	225,000	-	-	-	-
Replace John Deere Tractor	-	-	50,000	-	-	-
Vehicle Replacement	-	-	-	60,000	-	-
Replace White Water Slide	-	-	-	-	325,000	-
Upgrade Air Handler System	-	-	-	-	-	75,000
Replace Zamboni	-	-	-	-	-	-
Ice Rink Lighting System Upgrade	-	-	-	-	-	-
Flooring Replacement	-	-	-	-	-	-
Playground equipment replacement	-	-	-	-	-	-
Total Current and Future Year Designations	-	225,000	50,000	60,000	325,000	75,000
Total Funds Applied	404,653	225,000	50,000	60,000	325,000	75,000
Transfer To Other Fund	-	-	-	-	-	-
Net Results From Operations	(4,469)	(137,119)	36,145	27,235	(215,575)	31,255
Beginning Fund Balance	410,006	405,537	268,418	304,563	331,798	116,223
Ending Fund Balance	\$ 405,537	\$ 268,418	\$ 304,563	\$ 331,798	\$ 116,223	\$ 147,478
Fund Balance						
Outstanding Prior Year Designations Designated for Subsequent Year	-	-	-	-	-	-
Expenditures	137,119	-	-	215,575	-	-
Undesignated Fund Balance	268,418	268,418	304,563	116,223	116,223	147,478
Total Fund Balance	\$ 405,537	\$ 268,418	\$ 304,563	\$ 331,798	\$ 116,223	\$ 147,478



**Projected Revenues and Appropriations
Central Kenai Peninsula Hospital Service Area Capital Projects Fund
Fiscal Years 2007 Through 2012**

	FY2007 Estimated	FY2008 Proposed	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
Funds Provided						
Interest Revenue	\$ 16,884	\$ 300,085	\$ 137,456	\$ 141,004	\$ 88,078	\$ 168,417
Transfer From Other Funds	1,527,439	5,715,897	1,000,000	920,000	1,000,000	1,000,000
Other Debt	-	-	1,200,000	-	-	-
Hospital Equipment Replacement Funds	1,065,641	-	4,000,000	5,100,000	2,000,000	3,500,000
Total Funds Provided	2,609,964	6,015,982	6,337,456	6,161,004	3,088,078	4,500,000
Funds Applied						
Capital Outlay						
Prior Year Designations						
Data Archiving System	33,821	-	-	-	-	-
North Annex Air conditioning	87,647	-	-	-	-	-
HCIC System Replacement	474,119	-	-	-	-	-
MRI Upgrade	175,000	-	-	-	-	-
Computerized Radiography Units	272,000	-	-	-	-	-
Health Information Management Build Out	345,510	-	-	-	-	-
Data Center Expansion	128,280	-	-	-	-	-
UPS	132,530	-	-	-	-	-
Digital Radiographic Unit	147,142	-	-	-	-	-
Mammography Unit	211,499	-	-	-	-	-
Patient Monitor/Telemetry	707,000	-	-	-	-	-
Total Prior Year Designations	2,714,548	-	-	-	-	-
Current and Future Year Designations						
Diagnostic Ultrasound system (2)	-	579,899	-	-	-	-
Endoscopy Upgrade	-	180,000	-	-	-	-
Meditech Provider Order/entry	-	300,000	-	-	-	-
Boiler - Biohazardous Waste Building	-	320,000	-	-	-	-
Urology Table & Equipment	-	250,000	-	-	-	-
Furnishings & Equipment Phase III	-	595,998	-	-	-	-
Neurology Equipment	-	250,000	-	-	-	-
Administrative Offices	-	350,000	-	-	-	-
Women's Imaging Center, Patient Corridor	-	990,000	-	-	-	-
Hyperbaric Chamber	-	450,000	-	-	-	-
Boiler	-	300,000	-	-	-	-
Physician Practice Mgmt / EHR System	-	200,000	-	-	-	-
Roof Upgrade North Wing & Old NRSR	-	600,000	700,000	700,000	-	-
MRI Upgrade - 4 to 8 Channel	-	350,000	-	-	1,500,000	-
CT Scanner	-	-	1,200,000	-	-	-
Various Equipment	-	-	3,954,640	5,517,350	1,533,000	4,736,694
Total Current and Future Year Designations	-	5,715,897	5,854,640	6,217,350	3,033,000	4,736,694
Total Funds Applied	2,714,548	5,715,897	5,854,640	6,217,350	3,033,000	4,736,694
Net Results From Operations	(104,584)	300,085	482,816	(56,346)	55,078	(236,694)
Beginning Fund Balance	716,815	612,231	912,316	1,395,132	1,338,786	1,393,864
Ending Fund Balance	\$ 612,231	\$ 912,316	\$ 1,395,132	\$ 1,338,786	\$ 1,393,864	\$ 1,157,170
Fund Balance						
Designated For Subsequent Year Expenditures						
Restricted- Kenai Health Center	229,546	250,365	271,184	292,003	312,822	333,641
Undesignated Fund Balance	382,685	661,951	1,067,602	1,046,783	844,348	823,529
Total Fund Balance	\$ 612,231	\$ 912,316	\$ 1,395,132	\$ 1,338,786	\$ 1,393,864	\$ 1,157,170

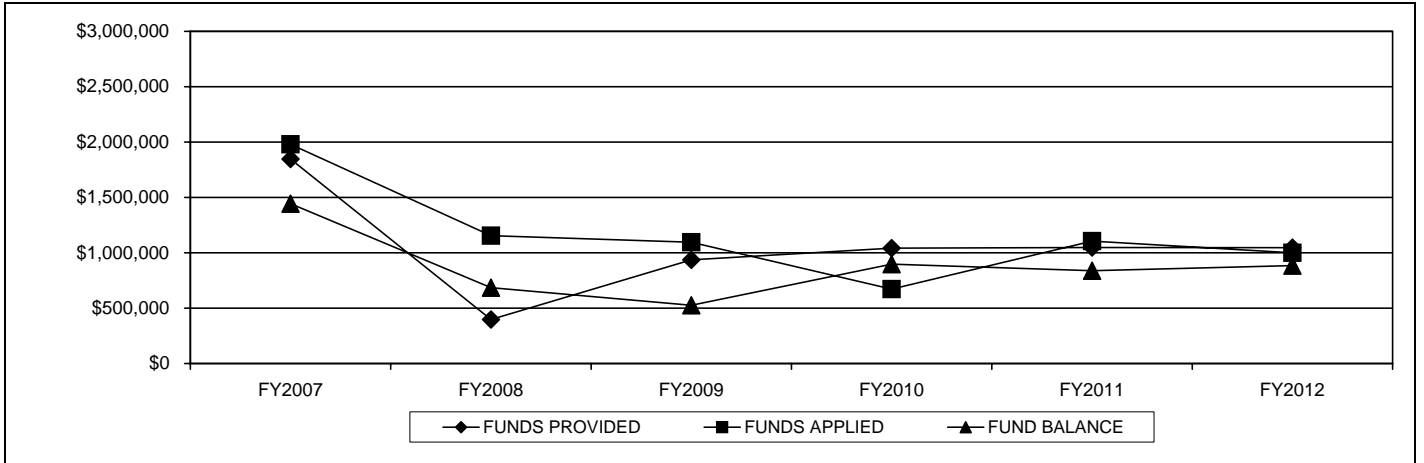


Projected Revenues and Appropriations
South Kenai Peninsula Hospital Service Area Capital Projects Fund
Fiscal Years 2007 Through 2012

	FY2007 Estimated	FY2008 Proposed	FY2009 Projected	FY2010 Projected	FY2011 Projected	FY2012 Projected
Funds Provided						
Interest Revenue	\$ 42,469	\$ 42,712	\$ 36,325	\$ 41,682	\$ 47,035	\$ 46,823
Transfer From Other Funds	1,000,000	354,065	900,000	1,000,000	1,000,000	1,000,000
State Grants	158,407	-	-	-	-	-
Lease Purchasing	645,765	-	-	-	-	-
Total Funds Provided	1,846,641	396,777	936,325	1,041,682	1,047,035	1,046,823
Funds Applied						
Capital Outlay						
Prior Year Designations						
Underground Storage Tank Removal	43,755	-	-	-	-	-
Hospital Reroof	180,334	-	-	-	-	-
Remodel	44,642	-	-	-	-	-
Roof Repair	55,000	-	-	-	-	-
Fire Alarm System	65,402	-	-	-	-	-
Dry Fire Suppression System	7,568	-	-	-	-	-
Acute Bathrooms and Showers Remodel	52,000	-	-	-	-	-
Bulk Oxygen Generating System	142,010	-	-	-	-	-
Remodel Long Term Care Bathrooms	49,580	-	-	-	-	-
Communication Equipment	6,397	-	-	-	-	-
Fetal Monitoring System	50,500	-	-	-	-	-
Generator	12,548	-	-	-	-	-
Defibrillator W/Crashcart	22,000	-	-	-	-	-
Anesthesia Software & Computer Upgrade	19,077	-	-	-	-	-
Multidetector CT Machine	295,765	-	-	-	-	-
Picture Archiving & Communication System(PACU)	276,760	-	-	-	-	-
Fuji Smart CR	73,240	-	-	-	-	-
Total Prior Year Designations:	1,396,578	-	-	-	-	-
Current and Future Year Designations:						
Various Equipment	372,606	255,435	172,735	371,330	806,145	1,000,000
DCCED Equipment	10,000	-	-	-	-	-
Copiers	11,000	-	-	-	-	-
Update PACU Patient Monitoring System	62,000	-	-	-	-	-
Replace Alarm Monitor Panel	34,000	-	-	-	-	-
Maintenance	29,700	-	-	-	-	-
Invacare 9000 & Invacare Iris Tilt-in-Space Wheelchairs	23,000	-	-	-	-	-
Computer Equip: Symantic Network/Workstation	20,500	-	-	-	-	-
Ultrasound System For Vascular Access	20,150	-	-	-	-	-
Emergency Equipment ¹	-	300,000	300,000	300,000	300,000	-
Ultrasound System	-	236,915	-	-	-	-
Mobile C Arm	-	140,000	-	-	-	-
Medical Gas Wall Units	-	56,000	28,500	-	-	-
Bedside computer workstations	-	32,000	41,600	-	-	-
Nurse Call System Upgrade	-	25,000	-	-	-	-
ACL Coagulation Analyzer	-	23,000	-	-	-	-
Bugbox Anaerobic Workstation	-	21,000	-	-	-	-
UPS	-	20,800	-	-	-	-
Maintenance Van	-	45,000	-	-	-	-
Digital Radiology/Flouro room	-	-	480,000	-	-	-
Truck	-	-	40,000	-	-	-
MRI Compatible BP/ECG/Pluse Ox	-	-	32,400	-	-	-
Total Current and Future Year Designations	582,956	1,155,150	1,095,235	671,330	1,106,145	1,000,000
Total Funds Applied	1,979,534	1,155,150	1,095,235	671,330	1,106,145	1,000,000
Net Results From Operations	(132,893)	(758,373)	(158,910)	370,352	(59,110)	46,823
Beginning Fund Balance	1,576,748	1,443,855	685,482	526,572	896,924	837,814
Ending Fund Balance	\$ 1,443,855	\$ 685,482	\$ 526,572	\$ 896,924	\$ 837,814	\$ 884,637
Fund Balance:						
Designated For Subsequent Year Expenditures	758,373	158,910	-	59,110	-	-
Undesignated Fund Balance	685,482	526,572	526,572	837,814	837,814	884,637
Total Fund Balance	\$ 1,443,855	\$ 685,482	\$ 526,572	\$ 896,924	\$ 837,814	\$ 884,637

¹Requires assembly approval by resolution.

**Projected Revenues and Appropriations
 South Kenai Peninsula Hospital Service Area Capital Projects Fund
 Fiscal Years 2007 Through 2012- Continued**



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INTERNAL SERVICE FUNDS

<u>FUND #</u>	<u>FUND NAME</u>	<u>PAGE #</u>
700	Insurance and Litigation Fund	318
700.11234	Risk Management - Administration	320
700.11236	Risk Management – Workers’ Compensation	322
700.11237	Risk Management - Property	324
700.11238	Risk Management - Liability	326
700.11239	Risk Management – Unemployment Compensation	328
701	Health Insurance Reserve Fund	332
705	Equipment Replacement Fund	336
705.94910	Non-Departmental	338

Insurance and Litigation Reserve Fund

The Insurance and Litigation Reserve Fund is used to account for the provision of insurance for the Borough. 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

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.

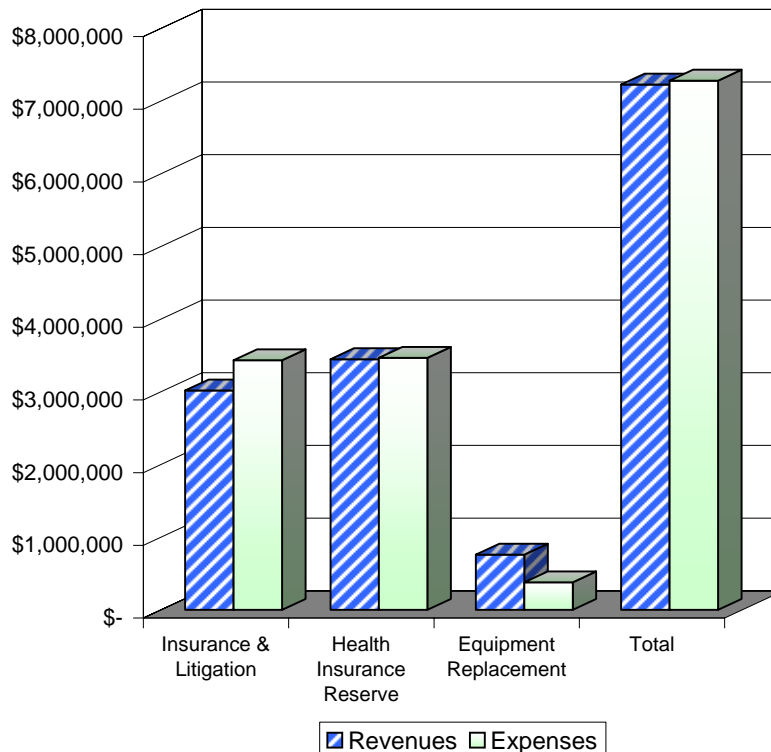
Equipment Replacement Fund

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

**COMBINED REVENUES AND EXPENSES
INTERNAL SERVICE FUNDS
FISCAL YEAR 2008**

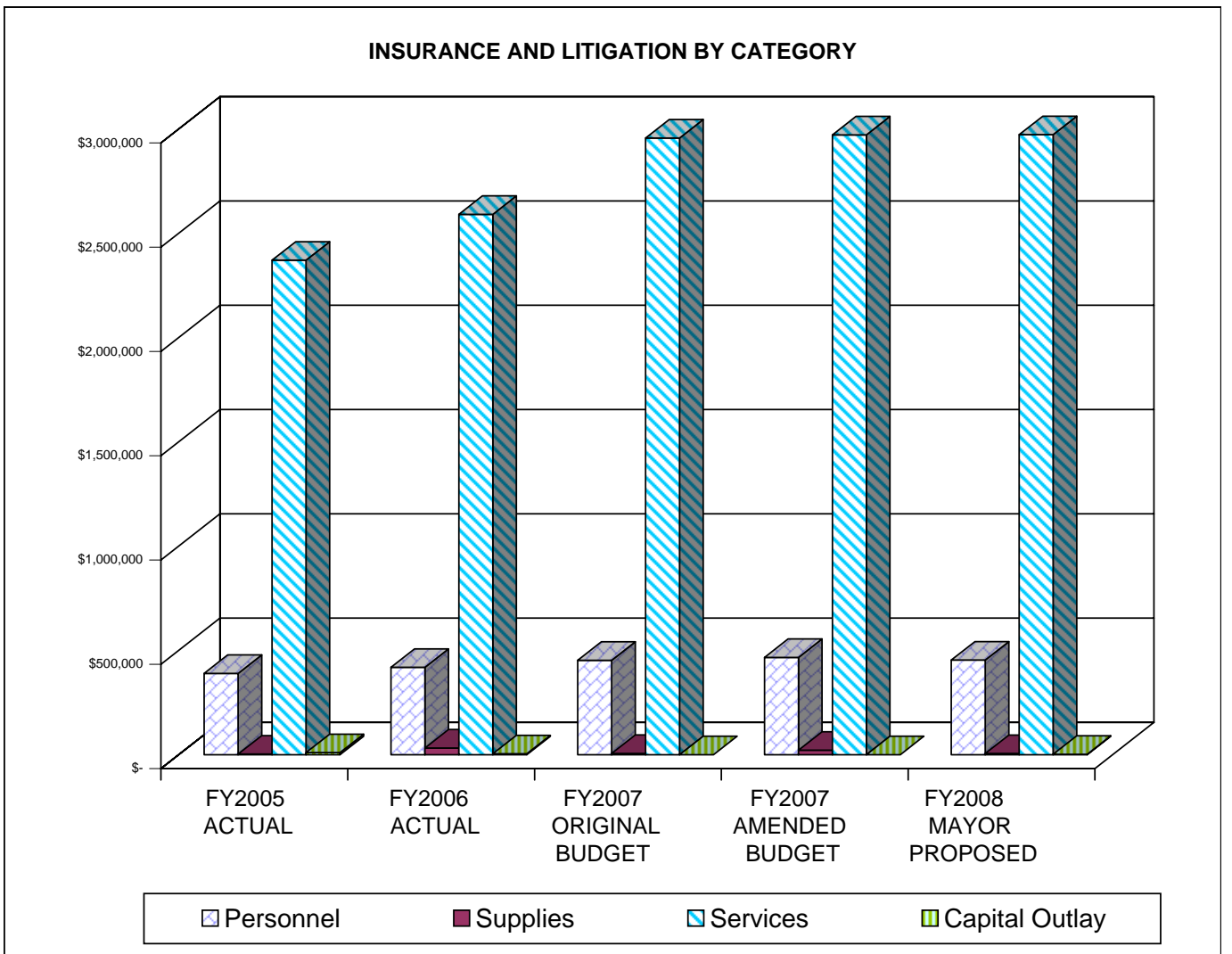
<u>REVENUES:</u>	Insurance & Litigation	Health Insurance Reserve	Equipment Replacement	Total
Interest Revenue	\$ 177,177	\$ 12,000	\$ 62,016	\$ 251,193
Charges To Other Depts	2,841,565	3,315,312	675,447	6,832,324
Miscellaneous Revenue	-	121,330	22,000	143,330
Total Revenues	3,018,742	3,448,642	759,463	7,226,847
Operating Transfers From: General Fund	-	-	-	-
Total Revenues and Operating Transfers	3,018,742	3,448,642	759,463	7,226,847
<u>EXPENSES:</u>				
Personnel	453,963	-	-	453,963
Supplies	6,000	-	-	6,000
Services	2,972,650	3,468,119	378,714	6,819,483
Capital Outlay	2,200	-	-	2,200
Total Expenses	3,434,813	3,468,119	378,714	7,281,646
Net Results From Operations	(416,071)	(19,477)	380,749	(54,799)
Beginning Retained Earnings	3,937,273	312,000	3,518,444	7,767,717
Retained Earnings Appropriated	(416,071)	(19,477)	-	(435,548)
Surplus From Operations	-	-	380,749	380,749
Ending Retained Earnings	\$ 3,521,202	\$ 292,523	\$ 3,899,193	\$ 7,712,918

**COMBINED
REVENUES & EXPENSES**



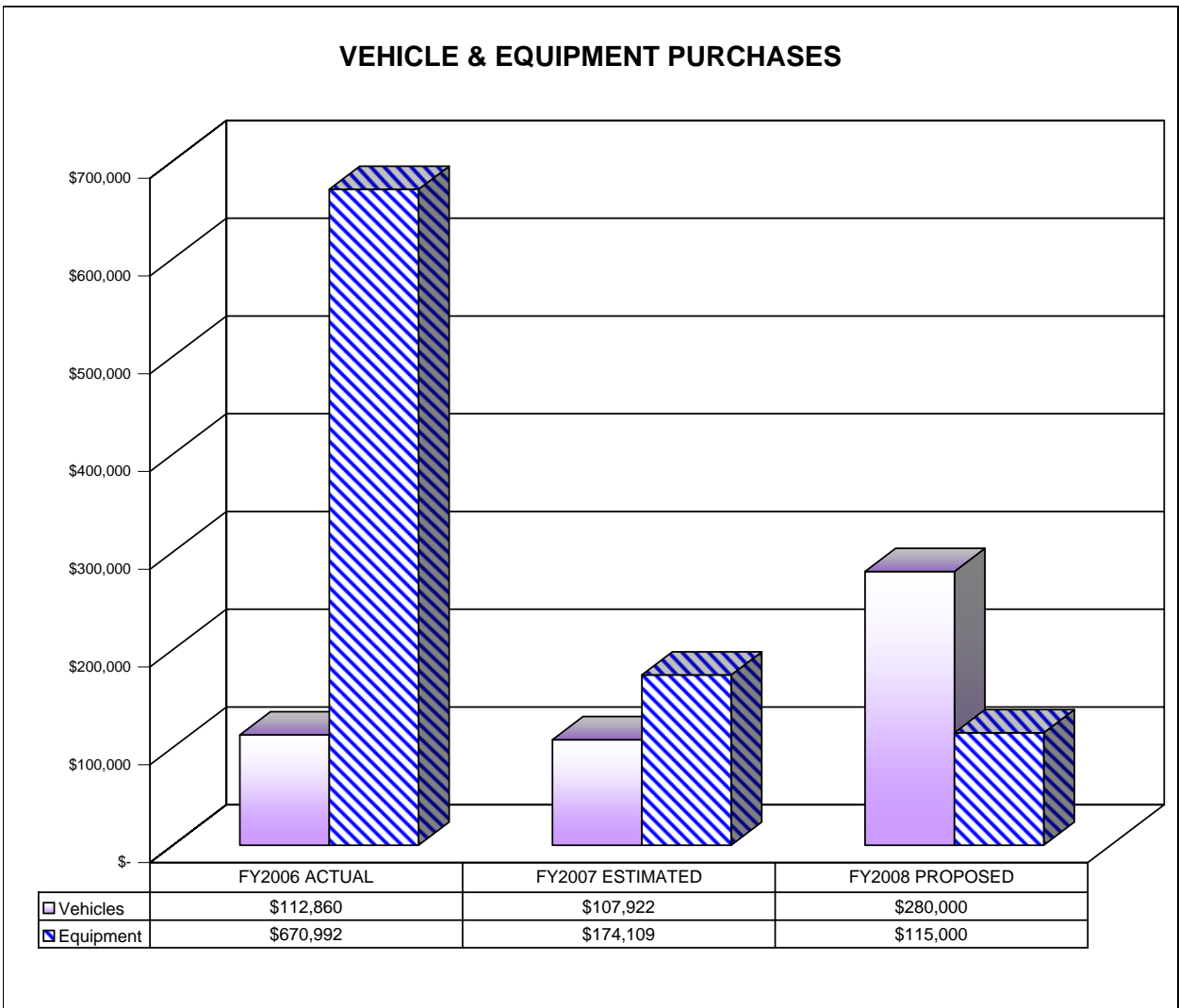
RECAPITULATION OF INTERNAL SERVICE FUNDS BUDGETS

	PERMANENT POSITIONS			PERSONNEL		SUPPLIES	
	Original FY2007	Adopted FY2008	Increase (Decrease)	Original FY2007	Adopted FY2008	Original FY2007	Adopted FY2008
Insurance and Litigation Fund							
Risk Management							
-Administration	3.60	3.60	-	\$ 358,216	\$ 355,281	\$ 3,900	\$ 3,700
-Workers' Compensation	1.00	1.00	-	95,000	98,682	2,300	2,300
-Property	-	-	-	-	-	-	-
-Liability	-	-	-	-	-	-	-
-Unemployment Compensation	-	-	-	-	-	-	-
Total Insurance and Litigation	4.60	4.60	-	453,216	453,963	6,200	6,000
Health Insurance Reserve Fund	-	-	-	-	-	-	-
Equipment Replacement Fund	-	-	-	-	-	-	-
Total Internal Service Funds	4.60	4.60	-	\$ 453,216	\$ 453,963	\$ 6,200	\$ 6,000



RECAPITULATION OF INTERNAL SERVICE FUNDS BUDGETS

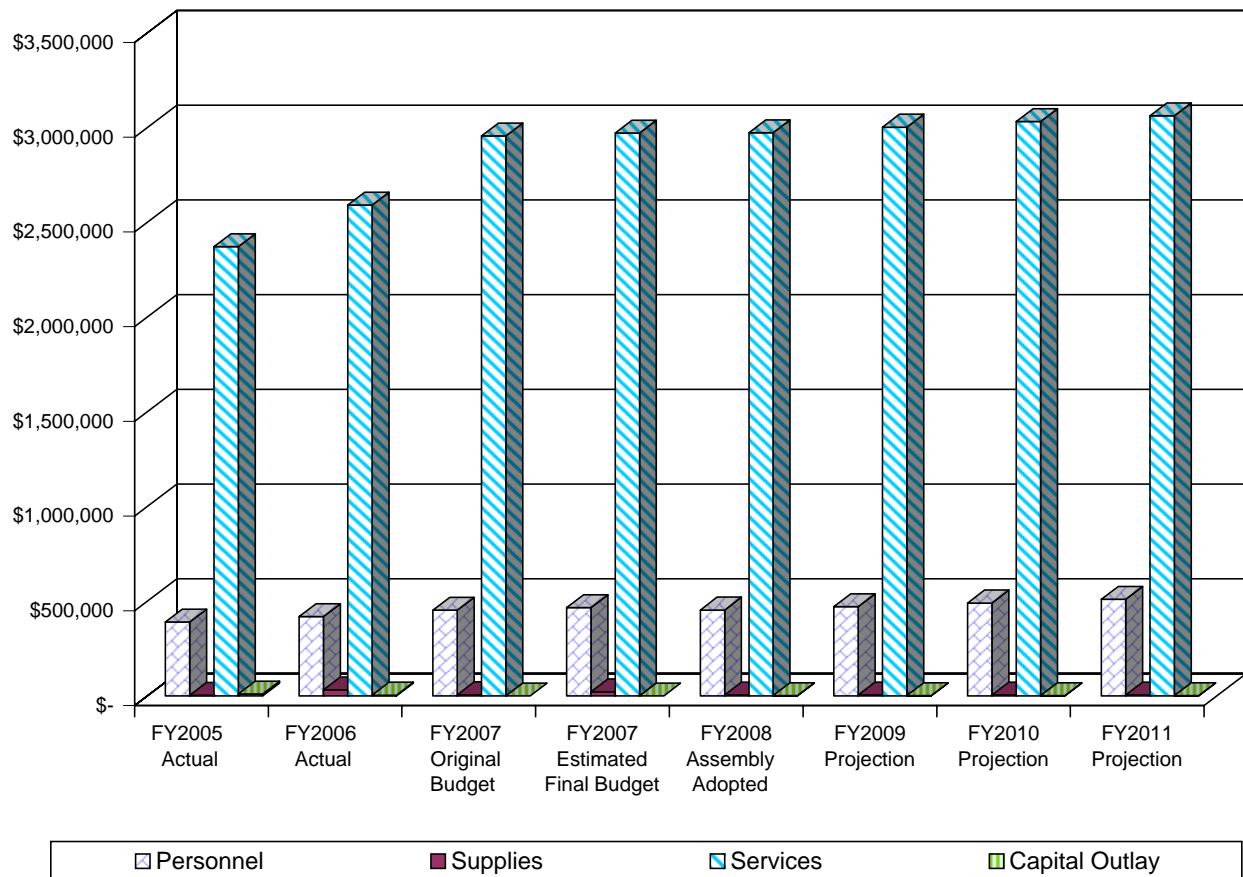
SERVICES		CAPITAL OUTLAY & EQUIPMENT		TOTALS			Percent Change
Original FY2007	Adopted FY2008	Original FY2007	Adotped FY2008	Original FY2007	Adopted FY2008	Increase (Decrease)	
\$ 69,256	\$ 37,700	\$ 200	\$ 2,200	\$ 431,572	\$ 398,881	\$ (32,691)	-7.57%
1,262,432	1,332,150	-	-	1,359,732	1,433,132	73,400	5.40%
1,245,000	1,200,000	-	-	1,245,000	1,200,000	(45,000)	-3.61%
379,800	402,800	-	-	379,800	402,800	23,000	6.06%
61,300	-	-	-	61,300	-	(61,300)	-100.00%
3,017,788	2,972,650	200	2,200	3,477,404	3,434,813	(42,591)	-1.22%
3,228,560	3,468,119	-	-	3,228,560	3,468,119	239,559	7.42%
676,833	378,714	-	-	676,833	378,714	(298,119)	-44.05%
\$ 6,923,181	\$ 6,819,483	\$ 200	\$ 2,200	\$ 7,382,797	\$ 7,281,646	\$ (101,151)	-1.37%



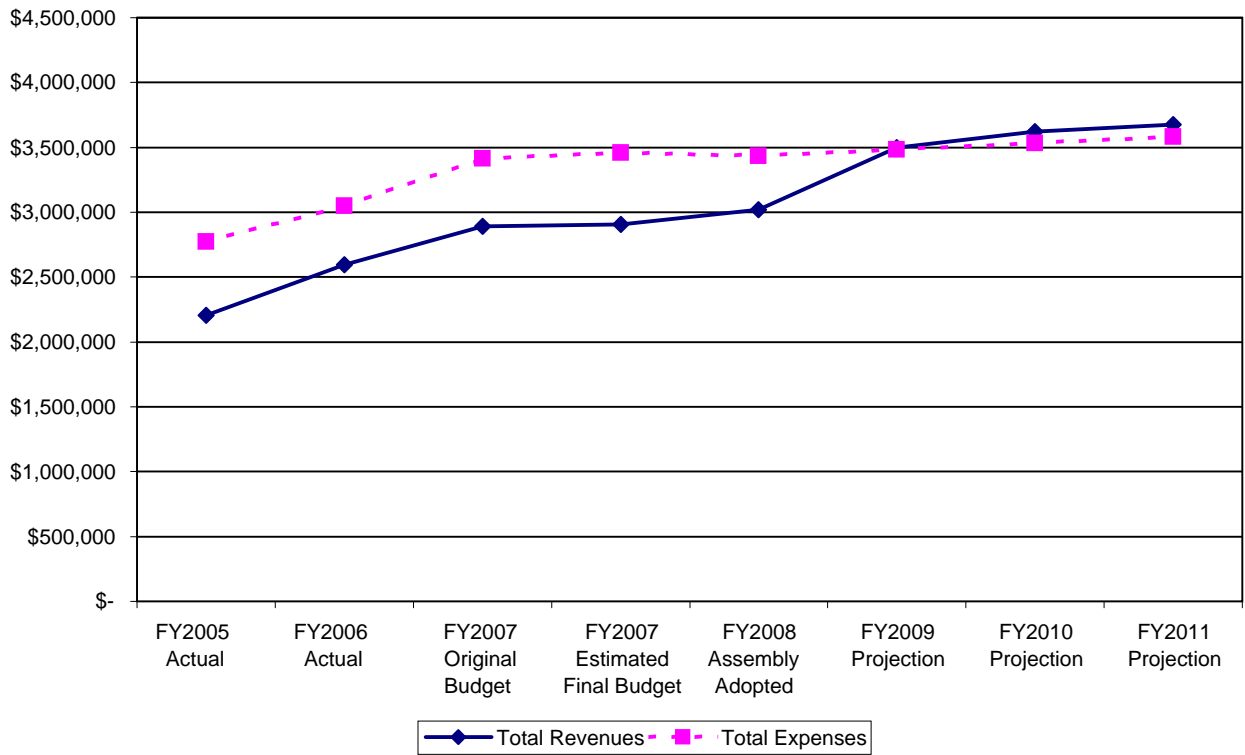
FUND: 700 Insurance and Litigation Fund

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Revenues:								
Interest Revenue	\$ 129,176	\$ 133,039	\$ 141,228	\$ 141,228	\$ 177,177	\$ 158,454	\$ 159,161	\$ 163,144
State Revenues	-	13,263	-	13,673	-	-	-	-
Charges to Other Depts	2,077,318	2,450,951	2,749,949	2,749,949	2,841,565	3,339,475	3,460,553	3,511,821
Total Revenues:	2,206,494	2,597,253	2,891,177	2,904,850	3,018,742	3,497,929	3,619,714	3,674,965
Expenses:								
Personnel	389,948	419,111	453,216	466,889	453,963	472,122	491,007	510,647
Supplies	3,407	32,331	6,400	21,842	6,000	5,500	5,555	5,611
Services	2,371,027	2,590,932	2,956,488	2,971,562	2,972,650	3,002,377	3,032,401	3,062,725
Capital Outlay	10,235	4,705	200	200	2,200	2,222	2,244	2,266
Total Expenses:	2,774,617	3,047,079	3,416,304	3,460,493	3,434,813	3,482,221	3,531,207	3,581,249
Charges To (From) Other Dept	-	-	-	-	-	-	-	-
Net Results From Operations	(568,123)	(449,826)	(525,127)	(555,643)	(416,071)	15,708	88,507	93,716
Retained Earnings Appropriated	568,123	449,826	525,127	555,643	416,071	-	-	-
Excess (Deficit)	-	-	-	-	-	15,708	88,507	93,716
Beginning Retained Earnings	5,510,865	4,942,742	4,345,477	4,492,916	3,937,273	3,521,202	3,536,910	3,625,417
Retained Earnings Appropriated	(568,123)	(449,826)	(525,127)	(555,643)	(416,071)	-	-	-
Surplus From Operations	-	-	-	-	-	15,708	88,507	93,716
Ending Retained Earnings	\$ 4,942,742	\$ 4,492,916	\$ 3,820,350	\$ 3,937,273	\$ 3,521,202	\$ 3,536,910	\$ 3,625,417	\$ 3,719,133

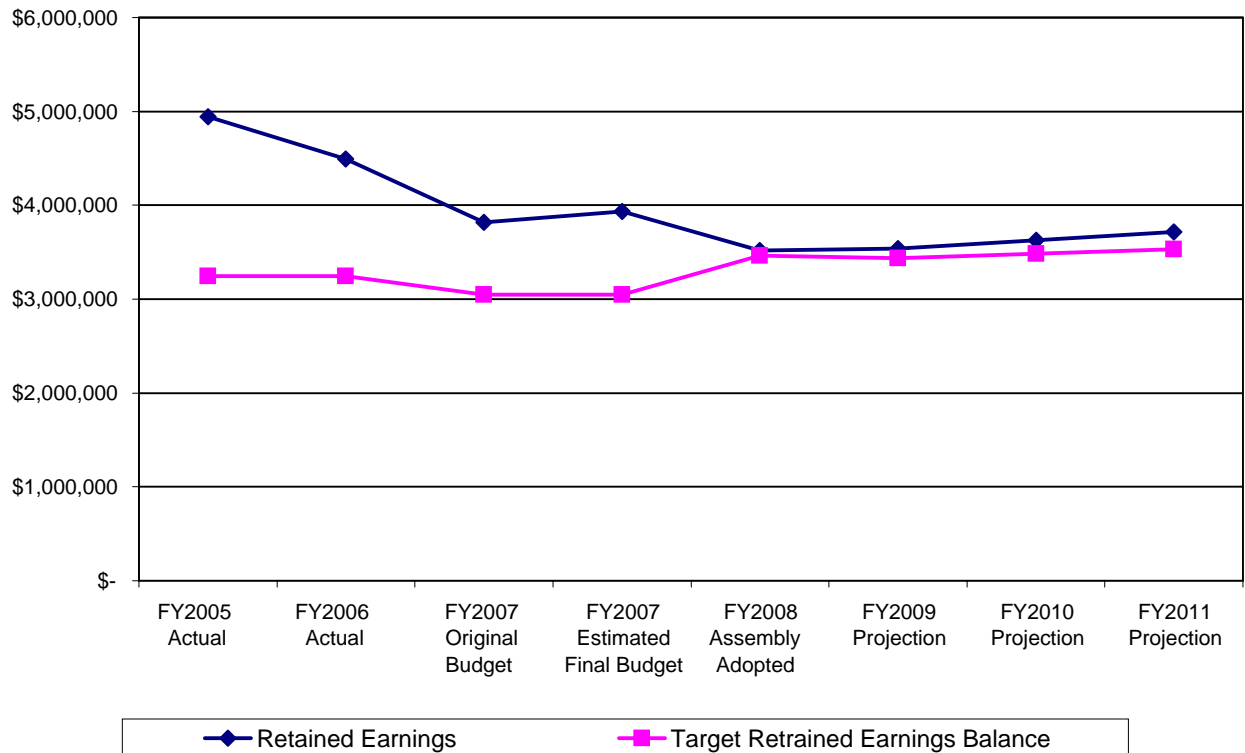
INSURANCE AND LITIGATION BY CATEGORY



INSURANCE & LITIGATION FUND REVENUES AND EXPENSES



INSURANCE & LITIGATION FUND RETAINED EARNINGS



Fund: 700 Insurance and Litigation Fund
Dept: 11234 Risk Management - Administration

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenses:					
Personnel	\$ 304,276	\$ 332,568	\$ 358,216	\$ 369,004	\$ 355,281
Supplies	2,457	2,388	3,900	4,525	3,700
Services	82,771	73,700	69,256	70,006	37,700
Capital Outlay	8,315	-	200	200	2,200
Total Direct Expenses:	397,819	408,656	431,572	443,735	398,881
Charges to Other Depts.	(397,819)	(408,656)	(431,572)	(443,735)	(398,881)
Total Expenses	-	-	-	-	-
Staffing History:	3.60	3.60	3.60	3.60	3.60

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Ordinance 89-9 authorized the Finance Director of the Kenai Peninsula Borough to establish an Internal Service Fund (Fund 700) for insurance, insurance-related contracts and/or services, litigation defense costs, and risk management.

The Risk Management office is responsible for the analysis of the insurance needs of the Borough, School District, and Service Areas; securing insurance coverage and bonding for all exposures; administering a comprehensive self-insurance program for liability, property, environmental, and workers' compensation risks; identifying and mitigating, to the extent possible, the hazards that could cause injury to the visiting public, students and employees; and analyzing, managing, and adjusting claims within the deductible and retention levels of the insurance policies.

FY 2008 OBJECTIVES: Continue emphasis on safety and environmental compliance issues.

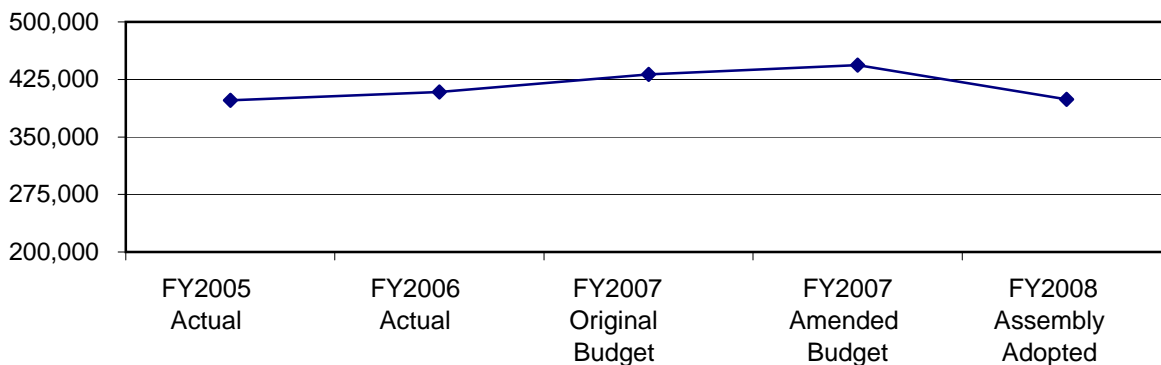
Continue vandalism prevention efforts, workers' compensation loss reduction, develop and update safety and risk management policies for the Borough and School District. Complete and update written plans as required by ADEC and EPA. Implement drinking water quality improvement programs for arsenic as required by the EPA and ADEC. Identify and remove stored hazardous waste materials.

PROGRAM CHANGES: None

ACCOMPLISHMENTS: FY2007

Updated and implemented KPB and KPBSD emergency action plans and respiratory protection program. Completed or updated 12 Spill Prevention Containment and Control plans (SPCC) for above ground fuel storage tanks (all fuel storage facilities now have SPCC plans). Implemented an on-line software system for accident reporting to help with developing statistics and analysis.

EXPENSES BEFORE ALLOCATION OF CHARGES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Department 11234 - Risk Management - Administration**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 195,251	\$ 212,088	\$ 220,704	\$ 220,704	\$ 221,737	\$ 221,737	\$ 1,033	0.47%
40210 FICA	16,793	17,771	19,485	19,485	18,732	18,732	(753)	-3.86%
40221 PERS	26,156	37,909	50,567	61,355	83,264	48,992	(12,363)	-20.15%
40321 Health Insurance	42,928	41,209	39,960	39,960	43,056	43,056	3,096	7.75%
40322 Life Insurance	502	520	542	542	544	544	2	0.37%
40410 Leave	19,187	20,448	21,231	21,231	19,142	19,142	(2,089)	-9.84%
40411 Sick Leave	2,495	2,555	4,583	4,583	3,030	3,030	(1,553)	-33.89%
40511 Other Benefits	964	68	1,144	1,144	48	48	(1,096)	-95.80%
Total: Personnel	304,276	332,568	358,216	369,004	389,553	355,281	(13,723)	-3.72%
SUPPLIES								
42110 Office Supplies	2,457	1,653	1,200	1,200	1,200	1,200	-	0.00%
42120 Computer Software	-	-	500	500	-	-	(500)	-100.00%
42210 Operating Supplies	-	735	1,200	1,825	1,500	1,500	(325)	-17.81%
42410 Small Tools	-	-	1,000	1,000	1,000	1,000	-	0.00%
Total: Supplies	2,457	2,388	3,900	4,525	3,700	3,700	(825)	-18.23%
SERVICES								
43011 Contractual Services	33,566	30,000	30,000	30,000	-	-	(30,000)	-100.00%
43110 Communications	2,926	2,835	2,000	2,000	2,000	2,000	-	0.00%
43140 Postage	328	174	200	200	200	200	-	0.00%
43210 Transportation/Subsistence	13,429	8,840	9,500	9,500	9,500	9,500	-	0.00%
43220 Car Allowance	7,200	7,200	7,200	7,200	-	7,200	-	0.00%
43260 Training	2,562	575	4,000	4,000	4,000	4,000	-	0.00%
43510 Insurance Premium	4,034	6,943	9,856	9,856	8,050	8,050	(1,806)	-18.32%
43610 Utilities	271	309	3,500	3,500	3,000	3,000	(500)	-14.29%
43720 Equipment Maintenance	595	-	1,000	1,750	1,750	1,750	-	0.00%
43810 Rents & Operating Leases	15,420	15,420	-	-	-	-	-	-
43920 Dues and Subscriptions	2,440	1,404	2,000	2,000	2,000	2,000	-	0.00%
Total: Services	82,771	73,700	69,256	70,006	30,500	37,700	(32,306)	-46.15%
CAPITAL OUTLAY								
48710 Minor Office Equipment	8,315	-	-	-	2,000	2,000	2,000	-
48730 Minor Communications Equipment	-	-	200	200	200	200	-	0.00%
Total: Capital Outlay	8,315	-	200	200	2,200	2,200	2,000	1000.00%
INTERDEPARTMENTAL CHARGES								
60000 Charge (To) From Other Depts	(397,819)	(408,656)	(431,572)	(443,735)	(425,953)	(398,881)	44,854	-10.11%
Total: Interdepartmental Charges	(397,819)	(408,656)	(431,572)	(443,735)	(425,953)	(398,881)	44,854	-10.11%
DEPARTMENT TOTAL								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Risk Manager, Safety Manager, Environmental Coordinator and part-time Administrative Assistant.

43011 Contractual Services. Decrease due to discontinued administrative services for Safety Manager, previously provided by the School District.

48710 Minor Office Equipment. To purchase a desktop computer for the Environmental Compliance Manager (\$1,700) and a monitor for the Safety Manager (\$300).

60000 Charges (To) From Other Dept's. Allocation of risk management administration costs to insurances provided by the fund: (15%) Workers Compensation, (65%) Property Insurance, and (20%) General Liability.

Fund:	700	Insurance and Litigation Fund
Dept:	11236	Risk Management - Worker's Compensation

Department Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenses:					
Personnel	\$ 85,672	\$ 86,543	\$ 95,000	\$ 97,885	\$ 98,682
Supplies	950	29,943	2,500	17,317	2,300
Services	818,721	1,336,587	1,262,432	1,262,432	1,332,150
Capital Outlay	1,920	4,705	-	-	-
Total Direct Expenses:	907,263	1,457,778	1,359,932	1,377,634	1,433,132
Charges From Other Depts.	59,673	61,298	64,746	66,560	59,832
Total Expenses	\$ 966,936	\$ 1,519,076	\$ 1,424,678	\$ 1,444,194	\$ 1,492,964
Staffing History	1.00	1.00	1.00	1.00	1.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: As required under the Alaska Workers' Compensation Act, worker's 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, 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.

FY 2008 OBJECTIVES:

- Promote Return-to-Work for Borough and School District. Educate supervisors on how to accommodate employees in temporary transitional work to help reduce time away from work and increase productivity.
- Continue utilization of Envision software to help identify hazards for increased emphasis on safety for accident prevention.
- Refine procedures for electronic filing for reduction of paperwork, increased filing speed, and data entry.

PROGRAM CHANGES: The cost effectiveness of changing the Self-Insured Retention (SIR) level for excess insurance from \$250,000 to \$500,000 per claim will be evaluated during the policy renewal period (June 2007).

ACCOMPLISHMENTS: FY 2007

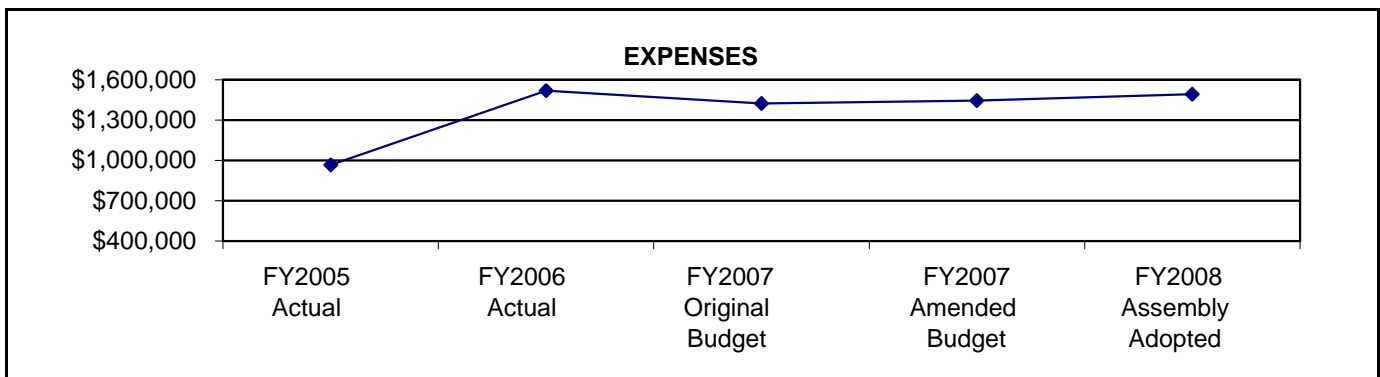
- Implemented on-line claim and incident reporting.
- Returned 4 KPB injured employees to temporary transitional duty until they could return to full duty. By offering transitional light duty, the time loss was reduced by 88 days.
- Returned 11 KPBSD employees to temporary transitional duty. By offering transitional light duty, the time loss was reduced by 580 days.

PERFORMANCE MEASURES: Prevention and reduction of claims against Workers' Compensation.

Workers' Compensation Claims History:

Calendar Year:	2004	2005	2006
Claims recorded with State of Alaska, W.C. Board.	93	88	82
Claims filed but were not compensable claims under State of Alaska, W.C. Board.	1	1	1
KPB* Total Compensable Claims:	25	29	24
KPB School District Total Compensable Claims	67	58	57
KPB Total Days Lost:	81	402	367
KPB School District Total Days Lost:	526	417	153

* Includes KPB and all service areas.



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Department 11236 - Risk Management - Worker's Compensation**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 58,018	\$ 54,605	\$ 59,294	\$ 59,294	\$ 61,848	\$ 61,848	\$ 2,554	4.31%
40210 FICA	4,656	4,660	5,243	5,243	5,182	5,182	(61)	-1.16%
40221 PERS	7,160	10,022	13,525	16,410	23,125	13,607	(2,803)	-17.08%
40321 Health Insurance	11,783	11,779	11,100	11,100	11,960	11,960	860	7.75%
40322 Life Insurance	136	141	146	146	150	150	4	2.74%
40410 Leave	3,871	5,288	4,789	4,789	4,995	4,995	206	4.30%
40411 Sick Leave	-	-	855	855	892	892	37	4.33%
40511 Other Benefits	48	48	48	48	48	48	-	0.00%
Total: Personnel	85,672	86,543	95,000	97,885	108,200	98,682	797	0.81%
SUPPLIES								
42110 Office Supplies	-	458	500	500	500	500	-	0.00%
42120 Computer Software	-	28,892	1,000	15,817	800	800	(15,017)	-94.94%
42210 Operating Supplies	950	-	-	-	-	-	-	-
42263 Training Supplies	-	593	1,000	1,000	1,000	1,000	-	0.00%
Total: Supplies	950	29,943	2,500	17,317	2,300	2,300	(15,017)	-86.72%
SERVICES								
43011 Contractual Services	6,753	6,237	21,500	21,500	10,000	10,000	(11,500)	-53.49%
43140 Postage	-	141	250	250	200	200	(50)	-20.00%
43210 Transportation/Subsistence	1,027	2,187	3,000	3,000	3,000	3,000	-	0.00%
43220 Car Allowance	3,600	3,600	3,600	3,600	-	3,600	-	0.00%
43260 Training	-	289	1,200	1,200	1,200	1,200	-	0.00%
43310 Advertising	177	-	-	-	-	-	-	-
43508 Workers Compensation	795,645	1,311,716	1,218,382	1,218,382	1,300,000	1,300,000	81,618	6.70%
43510 Insurance Premium	1,083	1,958	2,500	2,500	2,150	2,150	(350)	-14.00%
43530 Disability Coverage	10,436	10,459	12,000	12,000	12,000	12,000	-	0.00%
Total: Services	818,721	1,336,587	1,262,432	1,262,432	1,328,550	1,332,150	69,718	5.52%
CAPITAL OUTLAY								
48710 Minor Office Equipment	1,920	3,278	-	-	-	-	-	-
48720 Minor Office Furniture	-	1,427	-	-	-	-	-	-
Total: Capital Outlay	1,920	4,705	-	-	-	-	-	-
INTERDEPARTMENTAL CHARGES								
60000 Charges (To) From Other Depts.	59,673	61,298	64,746	66,560	63,893	59,832	(6,728)	-10.11%
Total: Interdepartmental Charges	59,673	61,298	64,746	66,560	63,893	59,832	(6,728)	-10.11%
DEPARTMENT TOTAL	\$ 966,936	\$ 1,519,076	\$ 1,424,678	\$ 1,444,194	\$ 1,502,943	\$ 1,492,964	\$ 78,265	5.42%

LINE-ITEM EXPLANATIONS			
40110	Regular Wages.	Staff includes: Workers' Compensation Manager.	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.
43011	Contractual Services.	Certified Industrial Hygienist and engineering services for safety compliance and claim matters (\$5,000) and maintenance agreement for claims management software (\$5,000).	43530 Disability Coverage. Supplemental disability insurance policy for volunteer firefighters.
43210	Transportation/Subsistence.	Travel to KPB and KPBSD facilities for safety reviews and for continuing education on safety and workers compensation.	60000 Charges to Other Dept's. Allocation of risk management administration costs to insurances provided by the fund; (15%) Workers Compensation, (65%) Property Insurance, and (20%) General Liability.
43260	Training.	Cost to attend classes for continuing education on safety and workers' compensation.	

Fund: 700 Insurance and Litigation Fund
Dept: 11237 Risk Management - Property

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenses:					
Services	\$ 928,379	\$ 857,669	\$ 1,245,000	\$ 1,259,324	\$ 1,200,000
Total Direct Expenses:	928,379	857,669	1,245,000	1,259,324	1,200,000
Charges From Other Depts.	258,582	265,627	280,522	288,428	259,272
Total Expenses	\$1,186,961	\$1,123,296	\$1,525,522	\$ 1,547,752	\$ 1,459,272

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Administered by the Office of Risk Management, Property insurance including claims, are for coverage of the buildings, contents, and vehicles of the Borough, School District and Service Areas.

This insurance takes the form of self-insurance and purchased excess insurance. The self-insured retention (SIR) level for property losses may vary, depending upon insurance market conditions. The SIR for FY2007 was \$100,000 per claim. Costs for the insured and self-insured programs are allocated back to the Borough Departments, School District and Service Areas. The total insurable value of property (buildings and vehicles) is approximately \$701 million.

FY 2008 OBJECTIVES: Continued use of a Broker of Record to obtain the most competitive excess property insurance policies.

PROGRAM CHANGES: None

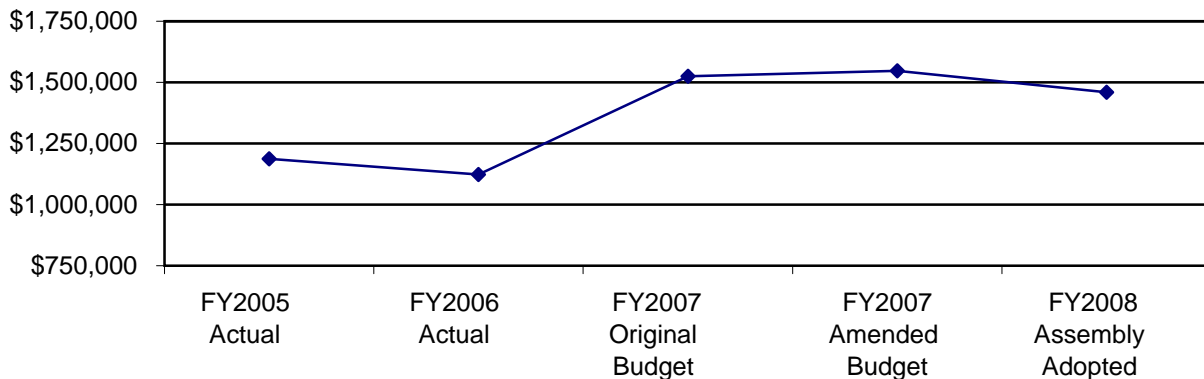
PERFORMANCE MEASURES:

Property insurance rates in FY08 are expected to remain steady or even decrease slightly over FY07 rates. Decreases will be offset.

Property Claim Payment History:

	FY2005 <u>Actual</u>	FY2006 <u>Actual</u>	FY2007 <u>Estimated</u>	FY2008 <u>Projected</u>
Claim Payment	\$169,339	\$51,405	\$264,324	\$250,000
% Change	48.07%	-%69.64	414.20%	-5.42%

EXPENSES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Department 11237 - Risk Management - Property**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
SERVICES								
43511 Fire and Extended Coverage	\$ 759,040	\$ 806,265	\$ 995,000	\$ 995,000	\$ 950,000	\$ 950,000	\$ (45,000)	-4.52%
43999 Claim Reserves	169,339	51,404	250,000	264,324	250,000	250,000	(14,324)	-5.42%
Total: Services	928,379	857,669	1,245,000	1,259,324	1,200,000	1,200,000	(59,324)	-4.71%
INTERDEPARTMENTAL CHARGES								
60000 Charges (To) From Other Depts.	258,582	265,627	280,522	288,428	276,869	259,272	(29,156)	-10.11%
Total: Interdepartmental Charges	258,582	265,627	280,522	288,428	276,869	259,272	(29,156)	-10.11%
DEPARTMENT TOTAL	\$ 1,186,961	\$ 1,123,296	\$ 1,525,522	\$ 1,547,752	\$ 1,476,869	\$ 1,459,272	\$ (48,653)	-3.14%

LINE-ITEM EXPLANATIONS

<p>43511 Fire and Extended Coverage. Costs for excess property insurance, which covers Borough and School District buildings and vehicles.</p>	<p>60000 Charges to Other Dept's. Allocation of risk management administration costs to insurances provided by the fund; (15%) Workers Compensation, (65%) Property Insurance, and (20%) General Liability.</p>
<p>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.</p>	

Fund: 700 Insurance and Litigation Fund
Dept: 11238 Risk Management - Liability

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenses:					
Services	\$ 541,156	\$ 322,976	\$ 379,800	\$ 379,800	\$ 402,800
Total Direct Expenses:	541,156	322,976	379,800	379,800	402,800
Charges From Other Depts	79,564	81,731	86,304	88,747	79,777
Total Expenses	\$ 620,720	\$ 404,707	\$ 466,104	\$ 468,547	\$ 482,577

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Administered by the Office of Risk Management, Liability insurance including claims, are for coverage of the activities of the Borough, School District and Service Areas.

This insurance takes the form of self-insurance and purchased excess insurance. The self-insured retention (SIR) level for property losses may vary, depending upon insurance market conditions. The SIR for FY2007 was \$250,000 per claim with insured general liability limits at \$10 million per claim. Sub-limits apply for certain types of liability exposure. Costs for the insured and self-insured programs are allocated back to the Borough Departments, School District and Service Areas.

FY 2008 OBJECTIVES: Continued use a Broker of Record to obtain the most competitive excess liability insurance policies possible.

PROGRAM CHANGES: None

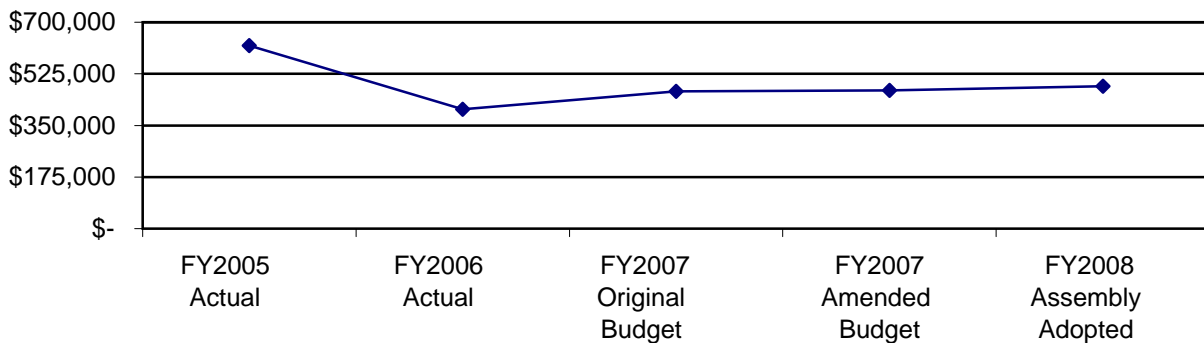
PERFORMANCE MEASURES:

Liability insurance rates are increased in FY07. FY08 rates are expected to remain fairly stable and comparable to those in FY2007.

Liability Claim Payment History:

	FY2005 Actual	FY2006 Actual	FY2007 Estimated	FY2008 Projected
Claim Payment	\$384,990	\$163,790	\$200,000	\$200,000
% Change	-50.62%	-57.46%	22.18%	0.00%

EXPENSES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Department 11238 - Risk Management - Liability**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
SERVICES								
43515 CGL Excess Liability	\$ 123,198	\$ 132,694	\$ 150,000	\$ 150,000	\$ 175,000	\$ 175,000	\$ 25,000	16.67%
43519 Finance Officer Bond	1,100	1,300	2,100	2,100	2,100	2,100	-	0.00%
43520 Employee Bond	2,900	467	4,000	4,000	4,000	4,000	-	0.00%
43521 Other Bonds	160	400	400	400	400	400	-	0.00%
43525 Travel Accident Coverage	1,275	1,275	1,300	1,300	1,300	1,300	-	0.00%
43528 Aviation Liability	27,533	23,050	17,000	17,000	15,000	15,000	(2,000)	-11.76%
43529 Other Misc Coverages	-	-	5,000	5,000	5,000	5,000	-	0.00%
43999 Claim Reserves	384,990	163,790	200,000	200,000	200,000	200,000	-	0.00%
Total: Services	541,156	322,976	379,800	379,800	402,800	402,800	23,000	6.06%
INTERDEPARTMENTAL CHARGES								
60000 Charges To Other Depts.	79,564	81,731	86,304	88,747	85,191	79,777	(8,970)	-10.11%
Total: Interdepartmental Charges	79,564	81,731	86,304	88,747	85,191	79,777	(8,970)	-10.11%
DEPARTMENT TOTAL	\$ 620,720	\$ 404,707	\$ 466,104	\$ 468,547	\$ 487,991	\$ 482,577	\$ 21,887	4.67%

LINE-ITEM EXPLANATIONS

<p>43515 CGL Excess Liability. Cost of excess Commercial General Liability insurance. Includes brokerage fees.</p> <p>43519 Finance Officer Bond. Bonds for Borough and School District finance officials as required by law.</p> <p>43520 Employee Bond. Blanket Fidelity Bond for public employees.</p> <p>43521 Other Bonds. For State of Alaska notary bond fees.</p> <p>43528 Aviation Liability. To cover the cost of liability insurance on Borough and School District employees traveling on chartered aircraft.</p>	<p>43529 Other Misc. Coverage. Potential unforeseen cost overruns in policy coverage due to improvements of facilities and vehicle/equipment purchases.</p> <p>43999 Claim Reserves. To cover estimated costs of self-insured losses for liability. Estimate based on a 5-year average of actual property losses.</p> <p>60000 Charges to Other Dept's. Allocation of risk management administration costs to insurances provided by the fund: (15%) Workers Compensation, (65%) Property Insurance, and (20%) General Liability</p>
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Fund: 700 Insurance and Litigation Fund
Dept: 11239 Risk Management - Unemployment Compensation

Department Budget:

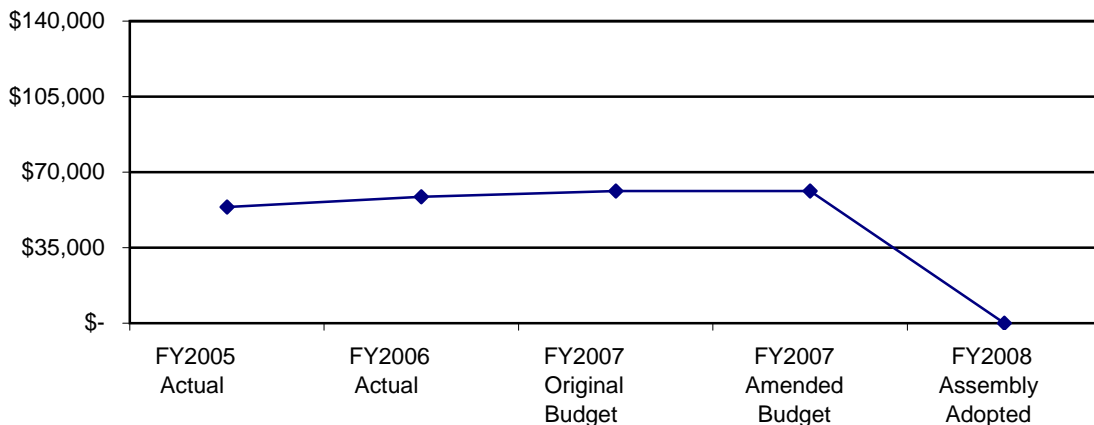
	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenses:					
Services	\$ 53,885	\$ 58,567	\$ 61,300	\$ 61,300	\$ -
Total Direct Expenses:	53,885	58,567	61,300	61,300	-
Charges to Other Depts	-	(58,567)	-	-	-
Total Expenses After Allocated Charges	\$ 53,885	\$ -	\$ -	\$ 61,300	\$ -

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Unemployment Compensation is regulated by the State of Alaska, Employment Security Division, established by the Social Security Act of 1935. Unemployment Insurance is designed to be an efficient way to maintain economic stability, especially in areas where workers are laid off and employment is scarce.

The Unemployment Compensation budget unit is for the Kenai Peninsula Borough General Fund Department's, Maintenance Department and Service Area's. The Kenai Peninsula Borough School District budgets its own unemployment compensation expenditures.

EXPENSES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 700

Department 11239 - Risk Management - Unemployment Compensation

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
SERVICES								
43509 Unemployment Compensation	\$ 53,885	\$ 58,567	\$ 61,300	\$ 61,300	\$ -	\$ -	\$ (61,300)	-100.00%
Total: Services	53,885	58,567	61,300	61,300	-	-	(61,300)	-100.00%
INTERDEPARTMENTAL CHARGES								
60000 Charges (To) From Other Depts	-	(58,567)	-	-	-	-	-	-
Total: Interdepartmental Charges	-	(58,567)	-	-	-	-	-	-
DEPARTMENT TOTAL	\$ 53,885	\$ -	\$ 61,300	\$ 61,300	\$ -	\$ -	\$ (61,300)	-100.00%

LINE-ITEM EXPLANATIONS

43509 Unemployment Compensation. Payments made to State of Alaska, Department of Labor for unemployment compensation claims.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 700
Expenditure Summary By Line Item**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL								
40110 Regular Wages	\$ 253,269	\$ 266,693	\$ 279,998	\$ 279,998	\$ 283,585	\$ 283,585	\$ 3,587	1.28%
40210 FICA	21,449	22,431	24,728	24,728	23,914	23,914	(814)	-3.29%
40221 PERS	33,316	47,931	64,092	77,765	106,389	62,599	(15,166)	-19.50%
40321 Health Insurance	54,711	52,988	51,060	51,060	55,016	55,016	3,956	7.75%
40322 Life Insurance	638	661	688	688	694	694	6	0.87%
40410 Leave	23,058	25,736	26,020	26,020	24,137	24,137	(1,883)	-7.24%
40411 Sick Leave	2,495	2,555	5,438	5,438	3,922	3,922	(1,516)	-27.88%
40511 Other Benefits	1,012	116	1,192	1,192	96	96	(1,096)	-91.95%
Total: Personnel	389,948	419,111	453,216	466,889	497,753	453,963	(12,926)	-2.77%
SUPPLIES								
42110 Office Supplies	2,457	2,111	1,700	1,700	1,700	1,700	-	0.00%
42120 Computer Software	-	28,892	1,500	16,317	800	800	(15,517)	-95.10%
42210 Operating Supplies	950	735	1,200	1,825	1,500	1,500	(325)	-17.81%
42263 Training Supplies	-	593	1,000	1,000	1,000	1,000	-	0.00%
42410 Small Tools	-	-	1,000	1,000	1,000	1,000	-	0.00%
Total: Supplies	3,407	32,331	6,400	21,842	6,000	6,000	(15,842)	-72.53%
SERVICES								
43011 Contractual Services	40,319	36,237	51,500	51,500	10,000	10,000	(41,500)	-80.58%
43110 Communications	2,926	2,835	2,000	2,000	2,000	2,000	-	0.00%
43140 Postage	328	315	450	450	400	400	(50)	-11.11%
43210 Transportation/Subsistence	14,456	11,027	12,500	12,500	12,500	12,500	-	0.00%
43220 Car Allowance	10,800	10,800	10,800	10,800	-	10,800	-	0.00%
43260 Training	2,562	864	5,200	5,200	5,200	5,200	-	0.00%
43310 Advertising	177	-	-	-	-	-	-	-
43508 Workers Compensation	795,645	1,311,716	1,218,382	1,218,382	1,300,000	1,300,000	81,618	6.70%
43510 Insurance Premium	5,117	8,901	12,356	12,356	10,200	10,200	(2,156)	-17.45%
43511 Fire and Extended Coverage	759,040	806,265	995,000	995,000	950,000	950,000	(45,000)	-4.52%
43515 CGL Liability	123,198	132,694	150,000	150,000	175,000	175,000	25,000	16.67%
43519 Finance Officer Bond	1,100	1,300	2,100	2,100	2,100	2,100	-	0.00%
43520 Employee Bond	2,900	467	4,000	4,000	4,000	4,000	-	0.00%
43521 Other Bonds	160	400	400	400	400	400	-	0.00%
43525 Travel Accident Coverage	1,275	1,275	1,300	1,300	1,300	1,300	-	0.00%
43528 Aviation Liability	27,533	23,050	17,000	17,000	15,000	15,000	(2,000)	-11.76%
43529 Other Misc Coverage	-	-	5,000	5,000	5,000	5,000	-	0.00%
43530 Disability Coverage	10,436	10,459	12,000	12,000	12,000	12,000	-	0.00%
43610 Utilities	271	309	3,500	3,500	3,000	3,000	(500)	-14.29%
43720 Maint Office Equipment	595	-	1,000	1,750	1,750	1,750	-	0.00%
43810 Rents & Operating Leases	15,420	15,420	-	-	-	-	-	-
43920 Dues and Subscriptions	2,440	1,404	2,000	2,000	2,000	2,000	-	0.00%
43999 Claim Reserves	554,329	215,194	450,000	464,324	450,000	450,000	(14,324)	-3.08%
Total: Services	2,371,027	2,590,932	2,956,488	2,971,562	2,961,850	2,972,650	1,088	0.04%
CAPITAL OUTLAY								
48710 Minor Office Machines	10,235	3,278	-	-	2,000	2,000	2,000	-
48720 Minor Office Furniture	-	1,427	-	-	-	-	-	-
48730 Minor Communication Equip	-	-	200	200	200	200	-	0.00%
Total: Capital Outlay	10,235	4,705	200	200	2,200	2,200	2,000	1000.00%
INTERDEPARTMENTAL CHARGES								
60000 Charge (To) From Other Depts.	-	-	-	-	-	-	-	-
Total: Interdepartmental Charges	-	-	-	-	-	-	-	-
DEPARTMENT TOTAL	\$ 2,774,617	\$ 3,047,079	\$ 3,416,304	\$ 3,460,493	\$ 3,467,803	\$ 3,434,813	\$ 51,499	1.49%

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

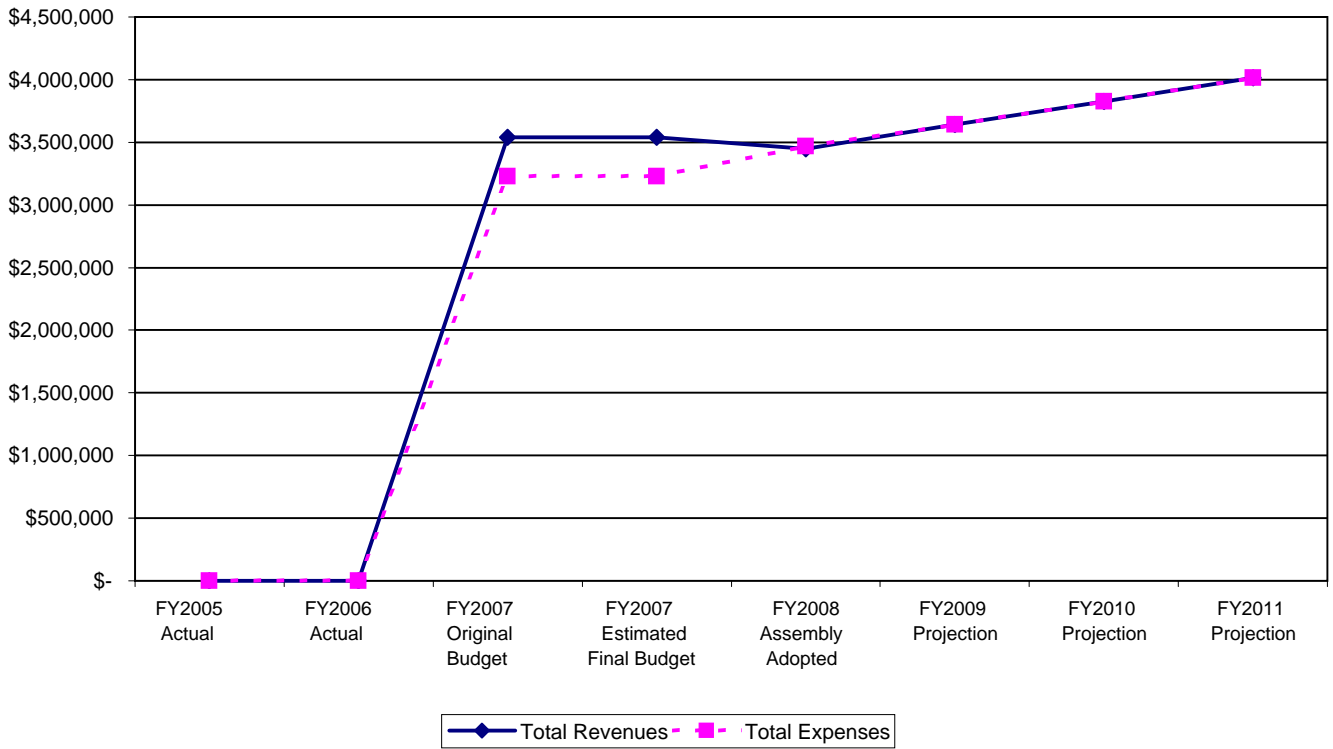
Fund 700 Total

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Total: Personnel	\$ 389,948	\$ 419,111	\$ 453,216	\$ 466,889	\$ 497,753	\$ 453,963	\$ 44,537	9.54%
Total: Supplies	3,407	32,331	6,400	21,842	6,000	6,000	(400)	-1.83%
Total: Services	2,371,027	2,590,932	2,956,488	2,971,562	2,961,850	2,972,650	5,362	0.18%
Total: Capital Outlay	10,235	4,705	200	200	2,200	2,200	2,000	1000.00%
Total: Interdepartmental	-	-	-	-	-	-	-	-
Department Total	<u>\$ 2,774,617</u>	<u>\$ 3,047,079</u>	<u>\$ 3,416,304</u>	<u>\$ 3,460,493</u>	<u>\$ 3,467,803</u>	<u>\$ 3,434,813</u>	<u>\$ 51,499</u>	<u>1.49%</u>

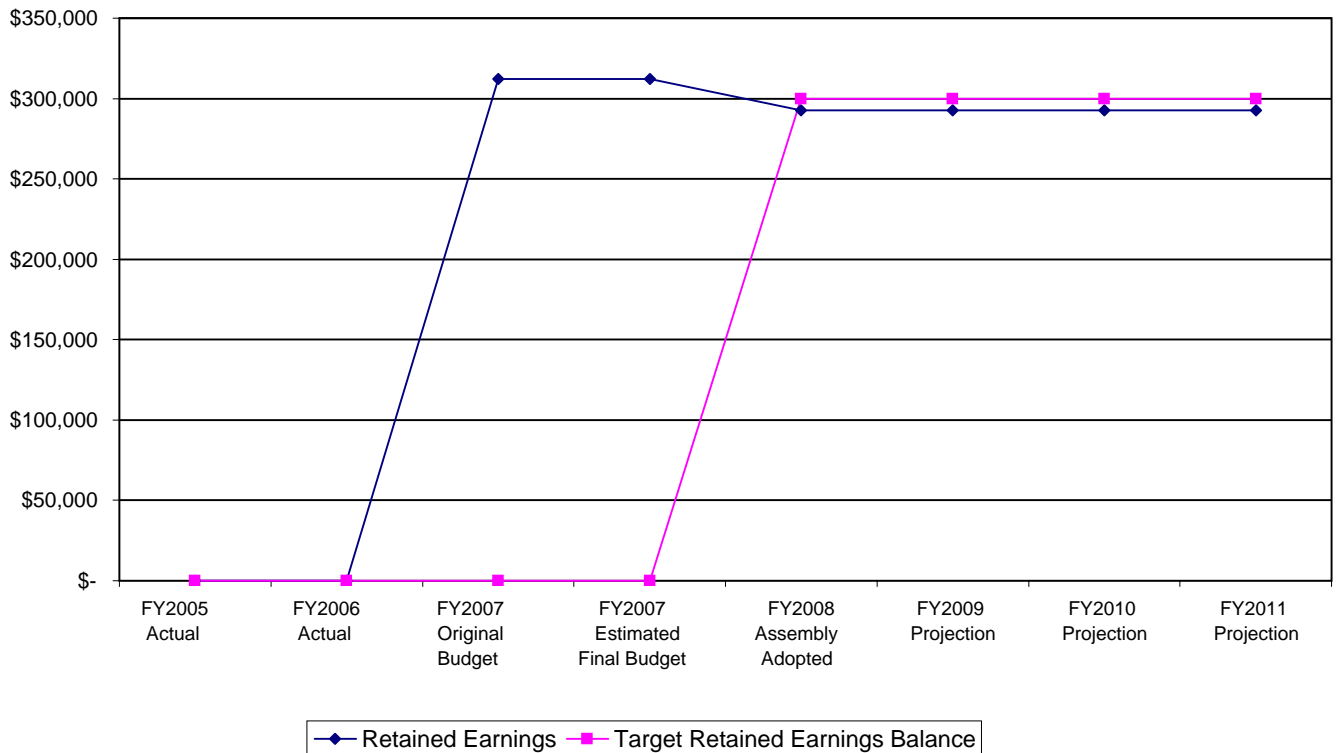
Fund: 701 Health Insurance Reserve Fund

Fund Budget:	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Revenues:								
Interest Revenue	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 11,701	\$ 11,701	\$ 11,701
Employee Insurance Premiums	-	-	77,560	77,560	121,330	121,330	121,330	121,330
Charges From Other Depts	-	-	3,151,000	3,151,000	3,315,312	3,508,494	3,690,570	3,881,750
Total Revenues:	-	-	3,240,560	3,240,560	3,448,642	3,641,525	3,823,601	4,014,781
Operating Transfers From:								
General Fund	-	-	300,000	300,000	-	-	-	-
Total Revenues and Operating Transfers	-	-	3,540,560	3,540,560	3,448,642	3,641,525	3,823,601	4,014,781
Expenses:								
Services	-	-	3,228,560	3,228,560	3,468,119	3,641,525	3,823,601	4,014,781
Total Expenses:	-	-	3,228,560	3,228,560	3,468,119	3,641,525	3,823,601	4,014,781
Net Results From Operations	-	-	312,000	312,000	(19,477)	-	-	-
Retained Earnings Appropriated	-	-	-	-	19,477	-	-	-
Excess (Deficit)	-	-	312,000	312,000	-	-	-	-
Beginning Retained Earnings	-	-	-	-	312,000	292,523	292,523	292,523
Retained Earnings Appropriated	-	-	-	-	(19,477)	-	-	-
Surplus From Operations	-	-	312,000	312,000	-	-	-	-
Ending Retained Earnings	\$ -	\$ -	\$ 312,000	\$ 312,000	\$ 292,523	\$ 292,523	\$ 292,523	\$ 292,523

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 Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenses:					
Services	\$ -	\$ -	\$ 3,228,560	\$ 3,228,560	\$ 3,468,119
Total Direct Expenses:	-	-	3,228,560	3,228,560	3,468,119
Total Expenses:	\$ -	\$ -	\$ 3,228,560	\$ 3,228,560	\$ 3,468,119

DEPARTMENT FUNCTION

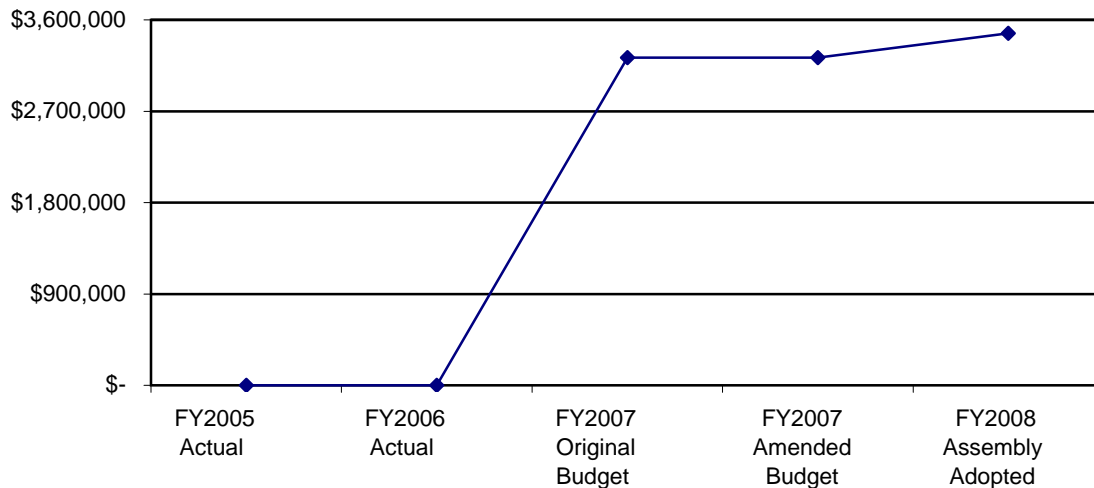
GENERAL OBJECTIVES: To account for the administration and claims of the Borough's employee health insurance plan.

This fund is being created 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. This process will eliminate large year end supplemental appropriations or unspent budget amounts in the Borough's and Service Area's operating funds.

The initial \$300,000, transferred in FY07, to establish the reserve fund is expected to be a loan from the Borough's General Fund and will be repaid over time or upon termination of the fund.

EXPENSES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 701
Department 11240 - Medical, Dental & Vision**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
SERVICES								
43011 Contractual Services	\$ -	\$ -	\$ 132,080	\$ 132,080	\$ 89,987	\$ 89,987	\$ (42,093)	-31.87%
43501 Medical, Dental and Vision Coverage	-	-	2,970,980	2,970,980	3,237,572	3,237,572	266,592	8.97%
43502 Medical Stop Loss Coverage	-	-	125,500	125,500	140,560	140,560	15,060	12.00%
Total: Services	-	-	3,228,560	3,228,560	3,468,119	3,468,119	239,559	7.42%
DEPARTMENT TOTAL	\$ -	\$ -	\$ 3,228,560	\$ 3,228,560	\$ 3,468,119	\$ 3,468,119	\$ 239,559	7.42%

LINE-ITEM EXPLANATIONS

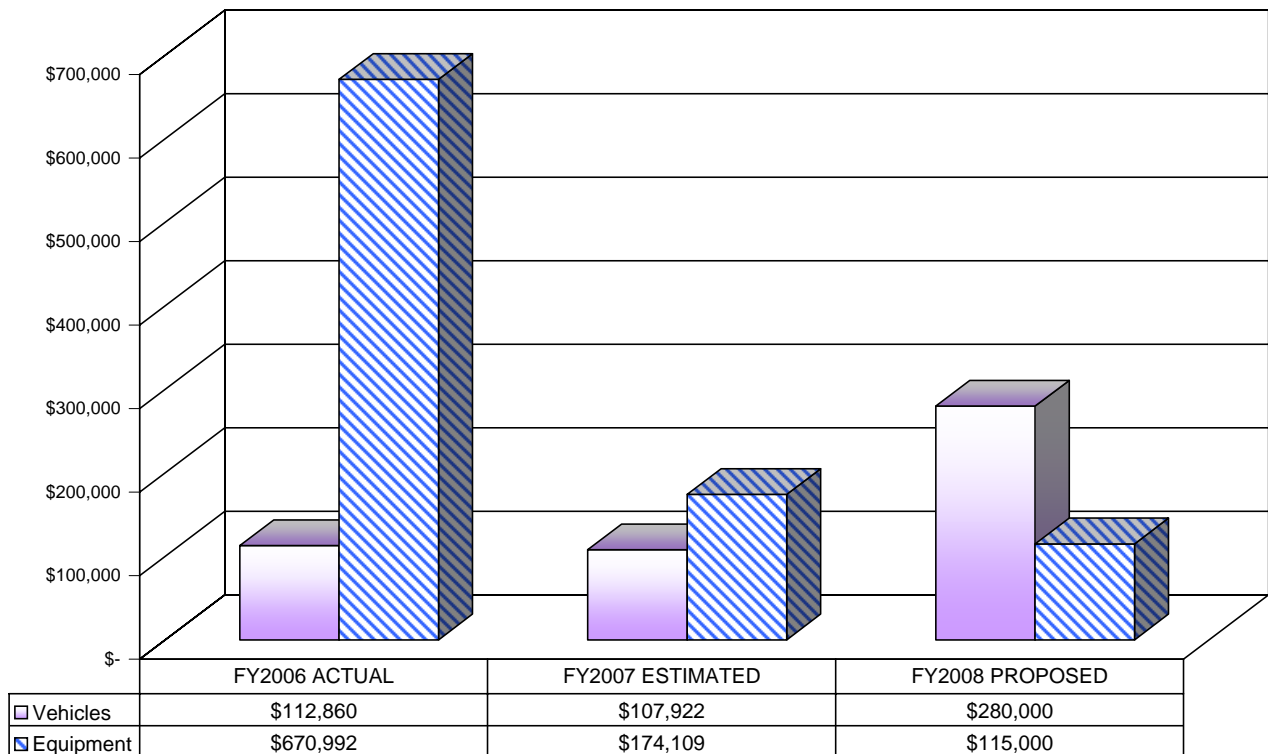
<p>43011 Contract Services. Claims administrator services.</p>	<p>43502 Medical Stop Loss Coverage. Coverage purchase to limit plan payments to no more than \$200,000 per covered incident per year.</p>
<p>43501 Medical, Dental, & Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.</p>	

Fund: 705 Equipment Replacement Fund

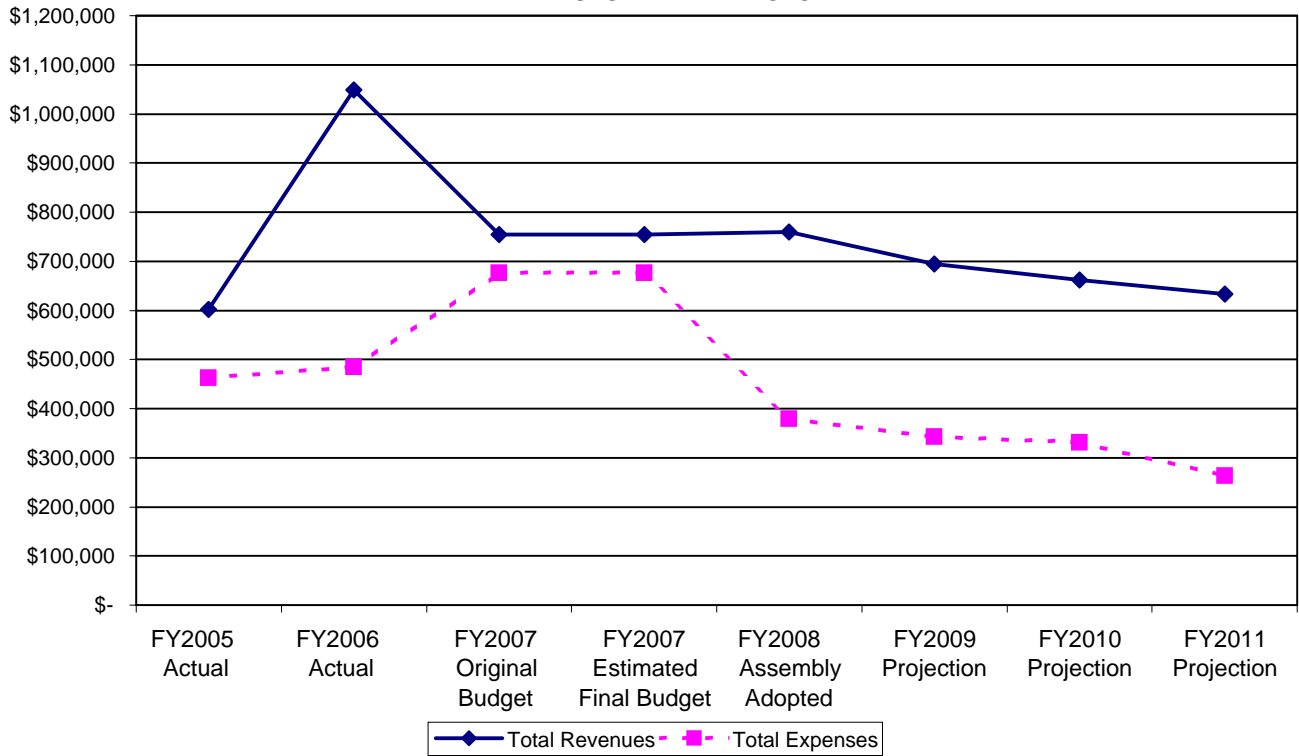
Fund Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Estimated Final Budget	FY2008 Assembly Adopted	FY2009 Projection	FY2010 Projection	FY2011 Projection
Revenues:								
Interest Revenue	\$ 33,376	\$ 36,870	\$ 62,016	\$ 62,016	\$ 62,016	62,636	63,262	63,895
Charges from Other Depts.	524,614	696,402	677,120	677,120	675,447	614,230	582,976	551,236
Sale of Fixed Assets	44,588	16,188	15,000	15,000	22,000	18,000	16,000	18,000
Total Revenues:	602,578	749,460	754,136	754,136	759,463	694,866	662,238	633,131
Operating Transfers From:								
General Fund	-	300,000	-	-	-	-	-	-
Total Operating Transfers:	-	300,000	-	-	-	-	-	-
Total Revenues and Operating Transfers	602,578	1,049,460	754,136	754,136	759,463	694,866	662,238	633,131
Expenses								
Services	462,888	484,795	676,833	676,833	378,714	342,902	330,577	262,835
Total Expenses:	462,888	484,795	676,833	676,833	378,714	342,902	330,577	262,835
Net Results From Operations	139,690	564,665	77,303	77,303	380,749	351,964	331,661	370,296
Retained Earnings Appropriated	-	-	-	-	-	-	-	-
Excess (Deficit)	139,690	564,665	77,303	77,303	380,749	351,964	331,661	370,296
Beginning Retained Earnings	2,736,786	2,876,476	3,368,761	3,441,141	3,518,444	3,899,193	4,251,157	4,582,818
Retained Earnings Appropriated	-	-	-	-	-	-	-	-
Surplus From Operations	139,690	564,665	77,303	77,303	380,749	351,964	331,661	370,296
Ending Retained Earnings	\$ 2,876,476	\$ 3,441,141	\$ 3,446,064	\$ 3,518,444	\$ 3,899,193	\$ 4,251,157	\$ 4,582,818	\$ 4,953,114

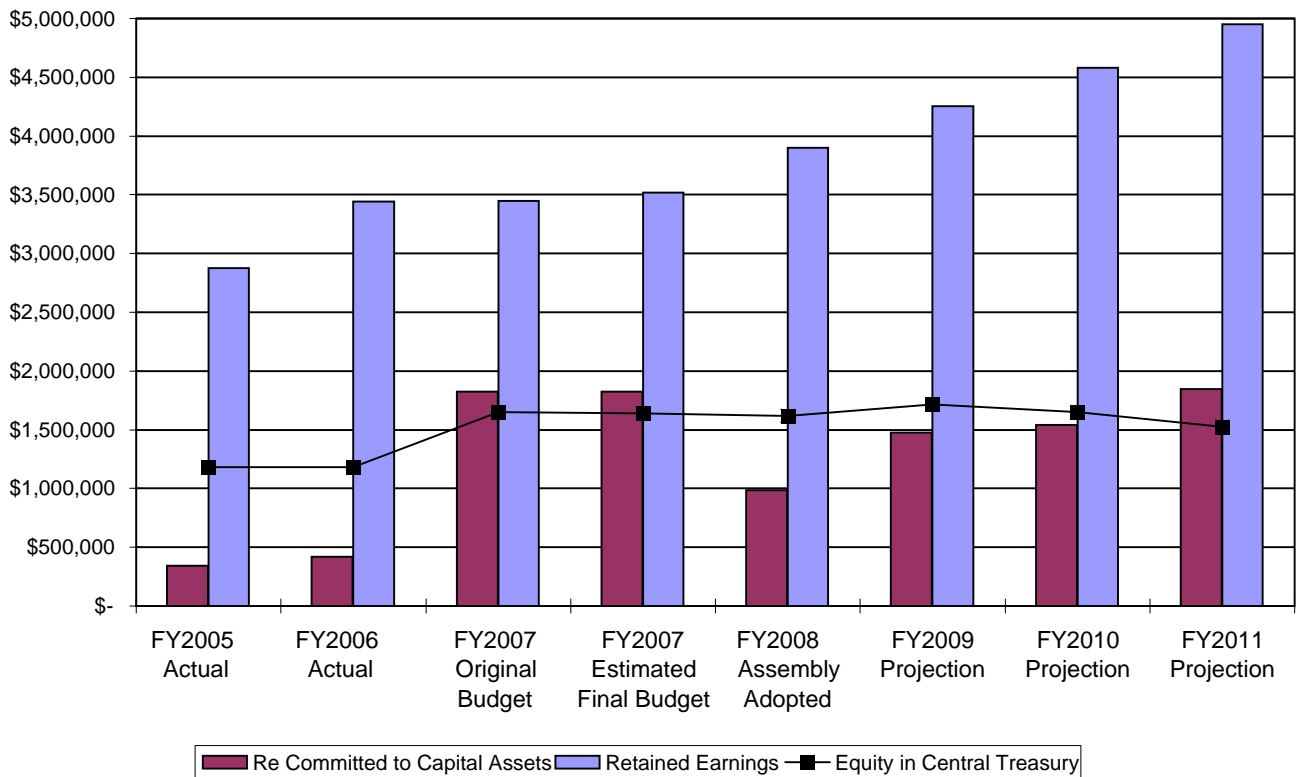
VEHICLE & EQUIPMENT PURCHASES



EQUIPMENT REPLACEMENT FUND REVENUES AND EXPENSES



EQUIPMENT REPLACEMENT FUND RETAINED EARNINGS



Fund: 705 Equipment Replacement Fund
Dept: 94910 Non-Departmental

Department Budget:

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Assembly Adopted
Expenses:					
Services	\$ 462,888	\$ 484,795	\$ 676,833	\$ 676,833	\$ 378,714
Total Expenses:	\$ 462,888	\$ 484,795	\$ 676,833	\$ 676,833	\$ 378,714

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: 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.

PROGRAM CHANGES: The depreciable life of vehicles has changed from 7 yrs to 10 yrs.

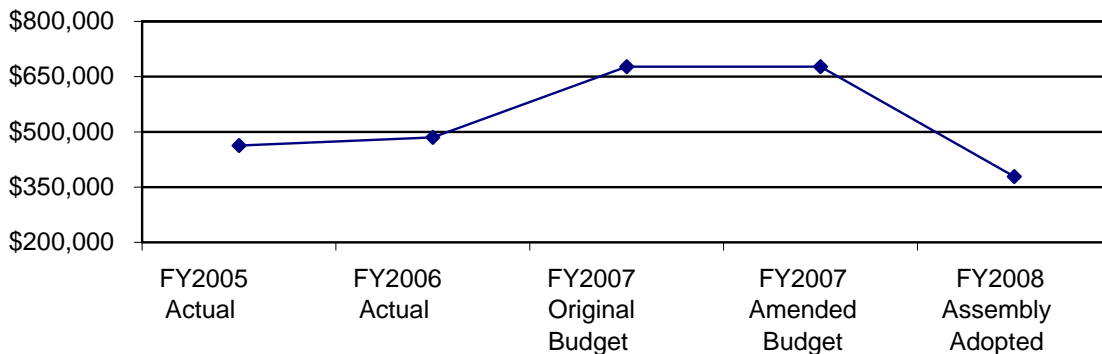
PERFORMANCE MEASURES: The following equipment has been purchased in FY2007

FY 2008 OBJECTIVES: Purchase the following equipment and vehicles.

1. Maintenance Department			1. Maintenance Department		
5-Cargo Vans 1-ton	\$ 140,000		3-Pickups 4x4 3/4 ton		83,782
2-Pickups 4x4 3/4 ton	\$ 56,000				
	<u>\$ 196,000</u>		2. Solid Waste Department		
2. Solid Waste Department			1-Pickup 4x4 1/2 ton		24,140
2-Pickup 4x4 1/2 ton	\$ 56,000				
	<u>\$ 56,000</u>		3. General Services Department (Print Shop)		
3. Planning Department			1-Mail Processor		10,017
1-Pickup 4x4 1/2 ton	\$ 28,000				
	<u>\$ 28,000</u>		4. General Services Department (MIS)		
4. General Services Department (GIS)			4-Servers ¹		35,000
1-GIS Plotter	\$ 15,000		1-Uninterruptible Power supply		129,092
	<u>\$ 15,000</u>				164,092
5. General Services Department (MIS)					
1-Network Switch	\$ 50,000				
4-Servers	\$ 50,000				
	<u>\$ 100,000</u>				
			Total Purchases for FY2007:		<u><u>282,031</u></u>
Total Purchases for FY2008:	<u><u>\$ 395,000</u></u>				

¹ Amount reflected is FY2007 budget. Equipment will be acquired in FY2007. Procurement in progress at this time.

EXPENSES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 705
Department 94910 - Non-Departmental**

	FY2005 Actual	FY2006 Actual	FY2007 Original Budget	FY2007 Amended Budget	FY2008 Mayor Proposed	FY2008 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
SERVICES								
43916 Equipment Depreciation	\$ 462,888	\$ 484,795	\$ 676,833	\$ 676,833	\$ 378,714	\$ 378,714	\$ (298,119)	-44.05%
Total: Services	462,888	484,795	676,833	676,833	378,714	378,714	(298,119)	-44.05%
DEPARTMENT TOTAL	<u>\$ 462,888</u>	<u>\$ 484,795</u>	<u>\$ 676,833</u>	<u>\$ 676,833</u>	<u>\$ 378,714</u>	<u>\$ 378,714</u>	<u>\$ (298,119)</u>	<u>-44.05%</u>

LINE-ITEM EXPLANATIONS

43916 Equipment Depreciation. The Equipment Replacement Fund Policy requires assets of this fund be depreciated on a 5 to 15 year life cycle. Depreciation is the allowance provided for the reduction in value of the asset, usually by use or age.

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APPENDIX

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Kenai Peninsula Borough

**Salary Schedule
Effective July 1, 2007**

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12
G	13.2717	13.7711	14.2706	14.5560	14.8471	15.1441	15.4470	15.7559	16.0710	16.3924	16.7203	17.0547
H	14.2007	14.7351	15.2695	15.5749	15.8864	16.2042	16.5282	16.8588	17.1960	17.5399	17.8907	18.2485
I	15.1947	15.7666	16.3384	16.6652	16.9985	17.3384	17.6852	18.0389	18.3997	18.7677	19.1430	19.5259
J	16.2583	16.8702	17.4821	17.8317	18.1884	18.5521	18.9232	19.3016	19.6877	20.0814	20.4831	20.8927
K	17.3964	18.0511	18.7058	19.0800	19.4616	19.8508	20.2478	20.6528	21.0658	21.4871	21.9169	22.3552
L	18.6142	19.3147	20.0152	20.4156	20.8239	21.2403	21.6651	22.0985	22.5404	22.9912	23.4511	23.9201
M	19.9172	20.6667	21.4163	21.8446	22.2815	22.7272	23.1817	23.6453	24.1182	24.6006	25.0926	25.5945
N	21.3114	22.1134	22.9155	23.3738	23.8412	24.3181	24.8044	25.3005	25.8065	26.3227	26.8491	27.3861
O	22.8032	23.6614	24.5195	25.0099	25.5101	26.0203	26.5407	27.0716	27.6130	28.1652	28.7285	29.3031
P	24.3994	25.3176	26.2359	26.7606	27.2958	27.8418	28.3986	28.9666	29.5459	30.1368	30.7395	31.3543
Q	26.1074	27.0899	28.0724	28.6339	29.2065	29.7907	30.3865	30.9942	31.6141	32.2464	32.8913	33.5491
R	27.9349	28.9862	30.0375	30.6382	31.2510	31.8760	32.5135	33.1638	33.8271	34.5036	35.1937	35.8976

56-HOUR

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12
L	13.0742	13.5663	14.0583	14.3395	14.6263	14.9188	15.2172	15.5215	15.8320	16.1486	16.4716	16.8010
M	13.9894	14.5159	15.0424	15.3433	15.6501	15.9631	16.2824	16.6080	16.9402	17.2790	17.6246	17.9771
N	14.9687	15.5320	16.0954	16.4173	16.7456	17.0805	17.4222	17.7706	18.1260	18.4885	18.8583	19.2355
O	16.0165	16.6193	17.2221	17.5665	17.9178	18.2762	18.6417	19.0145	19.3948	19.7827	20.1784	20.5819
P	17.1377	17.7826	18.4276	18.7961	19.1721	19.5555	19.9466	20.3456	20.7525	21.1675	21.5909	22.0227
Q	18.3373	19.0274	19.7175	20.1119	20.5141	20.9244	21.3429	21.7697	22.2051	22.6492	23.1022	23.5643
R	19.6209	20.3593	21.0978	21.5197	21.9501	22.3891	22.8369	23.2936	23.7595	24.2347	24.7194	25.2138

Management

<u>Level</u>	<u>Minimum</u>	<u>Mid Point</u>	<u>Maximum</u>	<u>Spread</u>	<u>Spread %</u>
1	49,231	57,846	66,462	17,231	35.00%
2	52,668	61,885	71,102	18,434	35.00%
3	56,337	66,195	76,054	19,717	35.00%
4	60,361	70,925	81,488	21,127	35.00%
5	64,627	75,937	87,247	22,620	35.00%
6	69,139	81,239	93,339	24,200	35.00%
7	74,017	88,820	103,623	29,605	40.00%

increase of 2.2% from FY07

Kenai Peninsula Borough

**Full-time Equivalent Borough Government Employees by Function
Last Ten Fiscal Years**

Function	Full-time Equivalent Employee as of June 30									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government:										
Assembly	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Mayoral	4.00	4.00	7.00 (1)	6.00	10.00 (3)	11.00	11.00	11.00	10.00 (5)	10.00
Office of Emergency Mgmt	-	-	-	-	-	-	-	-	10.00 (6)	12.00 (7)
General Services	27.95	28.00	30.00	31.10	31.55	31.60	32.60	32.60	21.60 (6)	21.80
Legal	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00
Finance	24.50	24.50	27.00 (2)	27.00	23.00 (3)	23.00	23.00	23.00	23.00	23.00
Assessing	20.00	20.75	19.75	19.75	20.75	21.00	21.00	21.00	21.00	22.00
Planning	11.75	11.75	9.80	8.80	9.10	9.50	8.50	8.50	9.00	9.00
Major Projects	6.00	6.00	6.00	7.00	8.00	9.00	8.00	8.00	8.00	8.00
Other	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	105.70	106.50	111.05	112.15	113.90	116.60	114.60	114.60	113.10	116.30
Non General Government:										
School Maintenance	46.50	48.50	46.00 (2)	46.00	46.00	46.00	46.00	44.00	43.00	44.00
Custodial Maintenance	1.30	1.30	1.30	1.30	1.25	1.30	1.30	1.30	1.30	1.30
Total	47.80	49.80	47.30	47.30	47.25	47.30	47.30	45.30	44.30	45.30
Special Revenue Funds:										
Fire and Emergency Services:										
Nikiski Fire	20.00	21.00	21.00	21.00	23.00	24.00	24.00	23.00	23.00	23.00
Bear Creek Fire	-	-	-	-	0.40	0.40	0.40	0.40	0.40	0.40
Anchor Point	-	-	-	0.40	1.00	1.00	1.00	1.00	1.00	1.00
CES	23.00	23.00	23.00	23.00	26.00	27.00	27.00	28.00	30.50	33.50 (8)
Kachemak	-	-	-	-	-	-	-	-	-	0.75
Seward Bear Creek Flood	-	-	-	-	-	-	0.50	0.50	0.50	0.75
Recreation	12.25	12.25	12.25	13.25	13.25	14.00	13.25	13.25	13.25	13.25
Roads	5.00	5.00	5.00	5.00	6.00	6.00	7.00	7.00	7.00	7.00
Land Trust Fund	4.50	4.50	4.50	4.50	4.50	5.00	5.00	5.00	5.00	5.00
Kenai River Center	2.00	2.00	3.50	4.50	4.20	4.50	4.50	4.00	4.50	4.50
Nikiski Seniors	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Solid Waste	7.00	7.00	7.00	7.25	7.25	8.75	19.25 (4)	19.25	19.25	20.25 (9)
Risk Management	2.55	2.55	2.55	3.55	3.60	4.60	4.60	4.60	4.60	4.60
Total	76.30	77.30	78.80	82.45	90.20	96.25	107.50	107.00	110.00	115.00
Total	229.80	233.60	237.15	241.90	251.35	260.15	269.40	266.90	267.40	276.60

- (1) Start up of Community and Economic Division
- (2) Purchasing department transferred from Maintenance, increase in 2 positions
- (3) Purchasing department transferred from the Finance department to the Mayoral department, reduction in 4 positions in Finance
- (4) The Borough took over operations of the Soldotna landfill, previously the operations were contracted out
- (5) Deleted Business Development Manager
- (6) The Office of Emergency Management and 911 Communications transferred from General Services to Mayoral department
- (7) 1/2 time Program Manager and 1.5 FTE increase in 911 dispatchers. State of Alaska will also hire 1.5 positions
- (8) Staffing of new Kasilof station
- (9) Project manager hired to manage closure of various landfills

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2006				Fiscal Year 2007				Fiscal Year 2008			
	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours
Assembly - Clerk												
Borough Clerk	6	1.00			6	1.00			6	1.00		
Deputy Clerk	3	0.67			3	0.67			3	0.67		
Admin. Assistant	L	2.00		200.00	L	1.00		100.00	L	1.00		100.00
Secretary					J	1.00		100.00	J	1.00		100.00
Total Assembly - Clerk		3.67	0.00	200.00		3.67	0.00	200.00		3.67	0.00	200.00
Assembly - Elections												
Absentee Voting Official			4,545.00	200.00			3,000.00	200.00			3,000.00	200.00
Total Assembly - Elections		0.00	4,545.00	200.00		0.00	3,000.00	200.00		0.00	3,000.00	200.00
Assembly - Records Mgmt.												
Deputy Clerk	3	0.33			3	0.33			3	0.33		
Records-Micrographics Technician	I	1.50		50.00	I	1.50		50.00	I	1.50		50.00
Total Assembly - Records Mgmt.		1.83	0.00	50.00		1.83	0.00	50.00		1.83	0.00	50.00
TOTAL ASSEMBLY		5.50	4,545.00	450.00		5.50	3,000.00	450.00		5.50	3,000.00	450.00
Mayor - Administration												
Mayor		1.00				1.00				1.00		
Chief of Staff					7	1.00			7	1.00		
Assistant to the Mayor	2	1.00										
Admin. Assistant (Mayor)	L	1.00	500.00		L	1.00	500.00		L	1.00	500.00	
Special Assistant to the Mayor					4	1.00			4	1.00		
Grants Manager					2	1.00			2	1.00		
Economic Analyst					O	1.00			O	1.00		
Total Mayor - Administration		3.00	500.00	0.00		6.00	500.00	0.00		6.00	500.00	0.00
Mayor - Community and Economic												
Business Development Manager	4	1.00										
Oil, Mining and Gas Liaison	4	1.00										
Grants Manager	2	1.00										
Economic Analyst	O	1.00										
Total Mayor - Community & Economic Development		4.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
Mayor - Purchasing & Contracting												
Purchasing and Contracting Officer	6	1.00			6	1.00			6	1.00		
Purchasing Assistant	N	1.00	80.00	80.00	N	1.00	80.00	80.00	N	1.00	80.00	80.00
Lead Maintenance Supply Specialist	M	1.00	80.00	40.00	M	1.00	80.00	40.00	M	1.00	80.00	40.00
Maintenance Supply Specialist	L	1.00	80.00	30.00	L	1.00	80.00	30.00	L	1.00	80.00	30.00
Total Mayor - Purchasing & Contracting		4.00	240.00	150.00		4.00	240.00	150.00		4.00	240.00	150.00
Mayor - Office of Emergency Mgmt.												

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2006				Fiscal Year 2007				Fiscal Year 2008			
	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours
Emergency Manager	5M	1.00			5	1.00			5	1.00		
Admin. Assistant I/II (Emerg. Mgmt.)	L/M	1.00		50.00	L/M	1.00		50.00	L/M	1.00		50.00
Secretary (Emergency Management)	J	0.67		50.00	J	0.80		50.00	J	0.80		50.00
Program Coordinator									O	0.50		
Temporary Personnel			400.00				400.00				400.00	
Total Mayor - Office of Emergency Mgmt.		2.67	400.00	100.00		2.80	400.00	100.00		3.30	400.00	100.00
Mayor - 911 Communications												
Communication Center Manager									3M	1.00		
Communication Center Supervisor	O	1.00			O	1.00						
Public Safety Dispatcher Supervisor	M	1.00			M	1.00			M	1.00		
Public Safety Dispatcher	K	5.00	300.00	700.00	K	5.00	300.00	700.00	K	6.50	300.00	700.00
Secretary	J	0.33			J	0.20			J	0.20		
Total Mayor - 911 Communications		7.33	300.00	700.00		7.20	300.00	700.00		8.70	300.00	700.00
Mayor - General Services - Human Resources												
General Services Director	6	1.00			6	1.00			6	1.00		
Admin. Assistant I/II (General Services)	L/M	1.00		100.00	L/M	1.00		100.00	L/M	1.20		20.00
Secretary (Homer/Seward Annex)	J	1.50	200.00		J	1.50	200.00		J	1.50	200.00	10.00
Total General Services - Human Resources		3.50	200.00	100.00		3.50	200.00	100.00		3.70	200.00	30.00
Mayor - General Services - MIS												
Systems Manager	5M	1.00			5M	1.00			5M	1.00		
Enterprise Applications Manager	4M	1.00			4M	1.00			4M	1.00		
Enterprise Applications Developer	R	4.00			R	4.00			R	4.00		
Network / IT Administrator	R	1.00			R	1.00			R	1.00		
Network / PC Specialist	P	1.00			P	1.00			P	1.00		
Sr. Computing Technician	N	1.00		160.00	N	1.00		160.00	N	1.00		160.00
Computing Technician	M	2.00		240.00	M	2.00		240.00	M	2.00		240.00
Total General Services - MIS		11.00	0.00	400.00		11.00	0.00	400.00		11.00	0.00	400.00
Mayor - General Services - GIS												
G.I.S. Manager	3M	1.00			3M	1.00			3M	1.00		
Sr. G.I.S. Technician	N	1.00			N	1.00			N	1.00		
G.I.S. Technician ³	M	3.00		150.00	M	2.00		50.00	M	2.00		50.00
Total General Services - GIS		5.00	0.00	150.00		4.00	0.00	50.00		4.00	0.00	50.00
Mayor - General Services - Printing/Mail												
Lead Mail/Copy Technician	K	1.00		75.00	K	1.00		75.00	K	1.00		75.00
Mail/Copy Clerk	I	0.80	120.00	25.00	I	0.80	120.00	25.00	I	0.80	120.00	25.00

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2006				Fiscal Year 2007				Fiscal Year 2008			
	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours
Total Mayor - General Services - Printing/Mail		1.80	120.00	100.00		1.80	120.00	100.00		1.80	120.00	100.00
Mayor - General Services - Custodial Maintenance²												
Lead Custodian	I	0.50		16.00	I	0.50		16.00	I	0.50		16.00
Custodian	H	0.80	180.00	16.00	H	0.80	180.00	16.00	H	0.80	180.00	16.00
Total Mayor - General Services - Custodial Maintenance		1.30	180.00	32.00		1.30	180.00	32.00		1.30	180.00	32.00
TOTAL MAYOR		43.60	1,940.00	1,732.00		41.60	1,940.00	1,632.00		43.80	1,940.00	1,562.00
Legal Department												
Borough Attorney	7	1.00			7	1.00			7	1.00		
Deputy Borough Attorney	5M	1.00			5M	1.00			5M	1.00		
Assistant Borough Attorney	4M	1.00			4M	1.00			4M	1.00		
Legal Assistant	M/N	2.00	360.00	100.00	M/N	2.00	360.00	100.00	M/N	2.00	360.00	100.00
TOTAL LEGAL DEPARTMENT		5.00	360.00	100.00		5.00	360.00	100.00		5.00	360.00	100.00
Finance - Administration												
Finance Director	7	1.00			7	1.00			7	1.00		
Controller	5M	1.00			5M	1.00			5M	1.00		
Admin. Assistant (Finance)	L	1.00	80.00	40.00	L	1.00	80.00	40.00	L	1.00	80.00	40.00
Total Finance - Administration		3.00	80.00	40.00		3.00	80.00	40.00		3.00	80.00	40.00
Finance - Financial Services												
Financial Planning Manager	4M	1.00			4M	1.00			4M	1.00		
General Account Specialist (Payroll)	L	1.00	80.00	30.00	L	1.00	80.00	30.00	L	1.00	80.00	30.00
General Account Specialist (Accounts Payables)	L	1.00	80.00	30.00	L	1.00	80.00	30.00	L	1.00	80.00	30.00
Data Entry Clerk	J	1.00		20.00	J	1.00		20.00	J	1.00		20.00
Auditor/Accountant	P	1.00			Q	1.00			Q	1.00		
Auditor	P	1.00			P	1.00			P	1.00		
Treasury/Budget Analyst	O	1.00		40.00	O	1.00		40.00	O	1.00		40.00
Audit Specialist	J	1.00			J	1.00			J	1.00		
Temporary Personnel			250.00				250.00				250.00	
Total Finance - Financial Services		8.00	410.00	120.00		8.00	410.00	120.00		8.00	410.00	120.00
Finance - Property Tax and Collections												
Property Tax and Collections Supervisor	3M	1.00			3M	1.00			3M	1.00		
Delinquent Accounts Specialist (Property)	L	1.00		75.00	L	1.00		75.00	L	1.00		75.00
Delinquent Accounts Specialist	L	2.00		25.00	L	2.00		25.00	L	2.00		25.00
Senior Account Clerk (Revenue)	K	2.00		120.00	K	2.00		120.00	J/K	2.00		120.00

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2006				Fiscal Year 2007				Fiscal Year 2008			
	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours
Delinquent Accounts/Revenue Clerk	I/J	1.00			I/J	1.00			I/J	1.00		
Receptionist/Account Clerk (Revenue)	J	1.00		20.00	J	1.00		20.00	J	1.00		20.00
Temporary Personnel			600.00				600.00				600.00	
Total Finance - Property Tax and Collections		8.00	600.00	240.00		8.00	600.00	240.00		8.00	600.00	240.00
Finance - Sales Tax												
Accounting Supervisor (Sales Tax)	3M	1.00			3M	1.00			3M	1.00		
Sales Tax Specialist	L	1.00		10.00	L	1.00		10.00	L	1.00		10.00
Senior Account Clerk	K	1.00		10.00	K	1.00		10.00	K	1.00		10.00
Account Clerk (Sales Tax)	J	1.00	320.00	10.00	J	1.00	320.00	10.00	J	1.00	320.00	10.00
Total Finance - Sales Tax		4.00	320.00	30.00		4.00	320.00	30.00		4.00	320.00	30.00
TOTAL FINANCE DEPARTMENT		23.00	1,410.00	430.00		23.00	1,410.00	430.00		23.00	1,410.00	430.00
Assessing - Administration												
Director of Assessing	6	1.00			6	1.00			6	1.00		
Office Manager	3M	1.00			3M	1.00			3M	1.00		
Exemption Examiner									M	1.00		
Title Examiner	M	1.00			M	1.00			M	1.00		
Admin. Assistant (Assessing)					L	1.00		16.00	L	1.00		16.00
Secretary	J	1.00		40.00								
Senior Assessing Clerk	K	1.00		65.00	K	1.00		40.00	K	1.00		40.00
Assessing Clerk	J	3.00		250.00	J	3.00		250.00	J	3.00		250.00
Temporary Personnel			2,600.00				2,600.00				2,600.00	
Total Assessing - Administration		8.00	2,600.00	355.00		8.00	2,600.00	290.00		9.00	2,600.00	290.00
Assessing - Appraisal												
Appraisal Manager	3M	1.00			3M	1.00			3M	1.00		
Appraisal Analyst	P	1.00		20.00	P	1.00		20.00	P	1.00		20.00
Commercial Appraiser	P	1.00		100.00	P	1.00		100.00	P	1.00		100.00
Lead Appraiser	P	1.00		20.00	P	1.00		20.00	P	1.00		20.00
Senior Appraiser/Appraiser	N/O	5.00		100.00	N/O	5.00		100.00	N/O	5.00		100.00
Senior Appraiser/Auditor	N/O	1.00		20.00	N/O	1.00		20.00	N/O	1.00		20.00
Personal/Real Property Appraiser	M/N	1.00		20.00	M/N	1.00		20.00	M/N	1.00		20.00
Assessment Reporting Analyst					N	1.00			N	1.00		
Appraisal Technician	L	2.00			L	1.00			L	1.00		
Temporary Personnel			3,120.00				3,120.00				3,120.00	
Total Assessing - Appraisal		13.00	3,120.00	280.00		13.00	3,120.00	280.00		13.00	3,120.00	280.00
TOTAL ASSESSING DEPARTMENT		21.00	5,720.00	635.00		21.00	5,720.00	570.00		22.00	5,720.00	570.00
Resource Planning - Administration												
Planning Director	6	1.00			6	1.00			6	1.00		

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2006				Fiscal Year 2007				Fiscal Year 2008			
	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours
Platting Officer	P	1.00			P	1.00			P	1.00		
Platting Specialist	O	1.00			O	1.00			O	1.00		
Planner	O	1.00			O	1.00			O	1.00		
Addressing Officer ³					O	1.00			O	1.00		
Code Compliance Officer	O	1.00			O	1.00			O	1.00		
Admin. Assistant I/II (Planning)	L/M	1.00		125.00	L/M	1.00		125.00	L/M	1.00		125.00
Platting Technician	L	1.00			L	1.00			L	1.00		
Senior Clerk Typist (Planning)	I	1.00			I	1.00			I	1.00		
Temporary Personnel			1,040.00				1,040.00				1,040.00	
TOTAL RESOURCE PLANNING		8.00	1,040.00	125.00		9.00	1,040.00	125.00		9.00	1,040.00	125.00
Coastal Zone Management												
Planner ²	0	0.50										
TOTAL COASTAL ZONE MANAGEMENT		0.50	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
Major Projects - Administration												
Major Projects Director	6	1.00			6	1.00			6	1.00		
Major Capital Projects Manager	3M	5.00			3M	5.00			3M	5.00		
Admin. Assistant	L	1.00			L	1.00			L	1.00		
Capital Projects Clerk	I	1.00			I	1.00			I	1.00		
Temporary Clerk			200.00				200.00				200.00	
TOTAL MAJOR PROJECTS -		8.00	200.00	0.00		8.00	200.00	0.00		8.00	200.00	0.00
TOTAL GENERAL GOVERNMENT		114.60	15,215.00	3,472.00		113.10	13,670.00	3,307.00		116.30	13,670.00	3,237.00
Nikiski Fire Service Area												
Fire Chief	6	1.00			6	1.00			6	1.00		
Assistant Chief	4	1.00			4	1.00			4	1.00		
Battalion Chief	3M	3.00			3M	3.00			3M	3.00		
Medical Director (Senior Captain)	Q	1.00	100.00	100.00	Q	1.00	100.00	150.00	Q	1.00	100.00	150.00
Captain	P	1.00	100.00	250.00	P	1.00	100.00	250.00	P	1.00	100.00	250.00
Engineer-EMT II	O	6.00	250.00	1,450.00	O	6.00	250.00	1,550.00	O	6.00	250.00	1,550.00
Engineer-Paramedic	P	7.00	450.00	3,050.00	P	7.00	450.00	3,100.00	P	7.00	450.00	3,100.00
Auto-Diesel Mechanic (NFSA)	O	2.00		250.00	O	2.00		250.00	O	2.00		250.00
Admin. Assistant	L	1.00		30.00	M	1.00		50.00	M	1.00		50.00
Firefighters (On-Call)			3,250.00	500.00			3,250.00	500.00			3,250.00	500.00
TOTAL NIKISKI FIRE SERVICE AREA		23.00	4,150.00	5,630.00		23.00	4,150.00	5,850.00		23.00	4,150.00	5,850.00
Bear Creek Fire Service Area												

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2006				Fiscal Year 2007				Fiscal Year 2008			
	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours
Temporary Personnel ⁵		0.40	800.00			0.40	800.00			0.40	800.00	
TOTAL BEAR CREEK FIRE SERVICE AREA		0.40	800.00			0.40	800.00			0.40	800.00	
Anchor Point Fire & Emergency Medical Service Area												
Administrator	P	1.00			P	1.00			P	1.00		
Temporary Personnel			1,800.00				1,800.00				1,800.00	
TOTAL ANCHOR POINT FIRE & EMERGENCY MEDICAL SERVICE AREA		1.00	1,800.00	0.00		1.00	1,800.00	0.00		1.00	1,800.00	0.00
Central Emergency Service Area												
Chief	6	1.00			6	1.00			6	1.00		
Assistant Chief	4	1.00			4	1.00			4	1.00		
Training Chief	R	1.00			R	1.00		200.00	R	1.00		200.00
Fire Marshal	R	1.00		200.00	R	1.00		200.00	R	1.00		200.00
Assistant Fire Marshal	P	1.00		200.00	P	1.00		200.00	P	1.00		200.00
Captain	P	3.00		1,000.00	P	3.00		1,500.00	P	3.00		1,500.00
Engineer-EMT/Paramedic	O	10.00		1,668.00	O	12.00		2,068.00	O	24.00		3,300.00
Firefighter I-EMT/Paramedic	N	9.00		1,459.00	N	9.00		1,859.00				
Admin. Assistant	L/M	1.00	240.00	140.00	L/M	1.00		80.00	L/M	1.00		80.00
Senior Clerk Typist					I	0.50			I	0.50		0.00
Firefighters-EMT's (On-Call)			6,600.00				8,448.00				12,948.00	
TOTAL CENTRAL EMERGENCY SERVICE AREA		28.00	6,840.00	4,667.00		30.50	8,448.00	6,107.00		33.50	12,948.00	5,480.00
Kachemak Emergency Service Area												
Administor									P	0.75		
TOTAL KACHEMAK EMERGENCY SERVICE AREA		0.00	0.00	0.00		0.00	0.00	0.00		0.75	0.00	0.00
Lowell Point Emergency Service Area												
Temporary Personnel							60.00				60.00	
TOTAL LOWELL POINT EMERGENCY SERVICE AREA		0.00	0.00	0.00		0.00	60.00	0.00		0.00	60.00	0.00
North Peninsula Recreation Service Area												
Recreation Director	5	1.00			5	1.00			5	1.00		
Pool Supervisor	M	1.00		25.00	M	1.00		25.00	M	1.00		25.00
Recreation Supervisor	M	1.00		10.00	M	1.00		10.00	M	1.00		10.00

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2006				Fiscal Year 2007				Fiscal Year 2008			
	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours
Maintenance Mechanic I/II	M	1.00		25.00	M/N	1.00		25.00	M/N	1.00		25.00
Shift Supervisor	I	1.00		20.00	I	1.00		20.00	I	1.00		20.00
Senior Clerk-Typist	I	1.00										
Secretary					J	1.00			J	1.00		
Instructor-Lifeguard	H	0.50		10.00	H	0.50		10.00	H	0.50		10.00
Lifeguard	G	1.25			G	1.25			G	1.25		
Temporary Pool Personnel ⁵		3.50	1,660.00			3.50	1,660.00			3.50	1,660.00	
Temporary		2.00	900.00			2.00	900.00			2.00	900.00	
Temporary Maintenance Personnel			1,500.00				1,500.00				1,500.00	
TOTAL NORTH PENINSULA RECREATION SERVICE AREA		13.25	4,060.00	90.00		13.25	4,060.00	90.00		13.25	4,060.00	90.00
Road Service Area												
Roads Director	5	1.00			5	1.00			5	1.00		
Road Inspector	P	4.00			P	4.00			P	4.00		
Admin. Assistant/Contract Coordinator	M	1.00		175.00	M	1.00		175.00	M	1.00		175.00
Secretary	K	1.00	160.00		K	1.00			K	1.00		
Temporary Personnel			1,500.00				1,660.00				1,660.00	
TOTAL ROAD SERVICE AREA		7.00	1,660.00	175.00		7.00	1,660.00	175.00		7.00	1,660.00	175.00
School Fund - Custodial Maintenance²												
Lead Custodian	I	0.50		16.00	I	0.50		16.00	I	0.50		16.00
Custodian	H	0.80	180.00	32.00	H	0.80	180.00	32.00	H	0.80	180.00	32.00
Total School Fund - Custodial		1.30	180.00	48.00		1.30	180.00	48.00		1.30	180.00	48.00
School Fund - Maintenance Department												
Director of Maintenance	6	1.00			6	1.00			6	1.00		
Maintenance Foreman	3M	4.00			3M	3.00			3M	3.00		
Maintenance Foreman (Project Manager)					3M	1.00			3M	1.00		
Lead Electrician	Q	1.00			Q	1.00			Q	1.00		
Electrician I/II	N/O	4.00			N/O	4.00		25.00	N/O	4.00		25.00
Lead Automotive and Diesel Mechanic	Q	1.00			Q	1.00			Q	1.00		
Automotive and Diesel Mechanic I/II	N/O	2.00			N/O	2.00			N/O	2.00		
Lead Energy Systems Mechanic	P	2.00			P	1.00			P	1.00		
Energy Systems Mechanic I/II	N/O	4.00			N/O	4.00		100.00	N/O	4.00		100.00
Lead Painter	P	1.00			P	1.00			P	1.00		
Painter I/II	N/O	2.00			N/O	2.00			N/O	3.00		
Electronics Technician I/II	N/O	1.00			N/O	1.00			N/O	1.00		
Plumber-General Maint. Mechanic I/II	N/O	1.00			N/O	1.00			N/O	1.00		
Locksmith-General Maint. Mechanic I/II	N/O	2.00			N/O	2.00			N/O	2.00		
Lead Plumber-General Maint. Mechanic	P	1.00			P	1.00			P	1.00		

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2006				Fiscal Year 2007				Fiscal Year 2008			
	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours
Plumber I/II	N/O	1.00			N/O	1.00			N/O	1.00		
Roofer-General Maint. Mechanic I/II	N/O	1.00			N/O	1.00			N/O	1.00		
Carpenter-General Maint. Mechanic I/II	N/O	2.00			N/O	2.00			N/O	2.00		
Lead General Maint. Mechanic	P	3.00			P	3.00			P	3.00		
General Maint. Mechanic I/II Seward	N/O	1.00			N/O	1.00			N/O	1.00		
General Maint. Mechanic I/II	M/N	3.00		1,125.00	M/N	3.00		1,000.00	M/N	3.00		1,000.00
Millright-General Maint. Mechanic I/II	N/O	2.00			N/O	2.00			N/O	2.00		
Safety Coordinator	P	1.00			P	1.00			P	1.00		
Admin. Assistant					L/M	1.00			L/M	1.00		
Secretary (Maintenance)	L/M	1.00										
Secretary-Dispatcher (Homer)	K	1.00			K	1.00			K	1.00		
Clerk-Dispatcher	J	1.00			J	1.00			J	1.00		
Temporary Personnel			24,625.00				20,000.00				20,000.00	
Total School Fund - Maintenance Department		44.00	24,625.00	1,125.00		43.00	20,000.00	1,125.00		44.00	20,000.00	1,125.00
TOTAL SCHOOL FUND		45.30	24,805.00	1,173.00		44.30	20,180.00	48.00		45.30	20,180.00	1,173.00
Land Trust Fund - Administration												
Land Management Officer	4M	1.00			4M	1.00			4M	1.00		
Land Management Agent	O	2.00			O	1.00			O	1.00		
Land Management Technician I / II / III	L	1.00			L	1.00			L/M/N	1.00		
Land and Resource Coordinator					O	1.00			O	1.00		
Senior Clerk Typist (Planning)	I	1.00			I	1.00			I	1.00		
Temporary Personnel			2,080.00				2,080.00				2,080.00	
TOTAL LAND TRUST FUND		5.00	2,080.00	0.00		5.00	2,080.00	0.00		5.00	2,080.00	0.00
Kenai River Center Fund												
Kenai River Center Manager	3M	1.00			3M	1.00			3M	1.00		
Planner ⁴	O	2.00			O	2.50			O	2.50		
Admin. Assistant	L	1.00			L	1.00			L	1.00		
Temporary Personnel			150.00				150.00				150.00	
TOTAL KENAI RIVER CENTER FUND		4.00	150.00	0.00		4.50	150.00	0.00		4.50	150.00	0.00
Seward-Bear Creek Flood Service Area												
Admin. Assistant	J	0.50			J	0.50			J	0.75		
Temporary Personnel												

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2006				Fiscal Year 2007				Fiscal Year 2008			
	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours
TOTAL SEWARD-BEAR CREEK FLOOD SERVICE AREA		0.50	0.00	0.00		0.50	0.00	0.00		0.75	0.00	0.00
Nikiski Senior Service Area Fund												
Program Administrator	M	1.00			M	1.00			M	1.00		
TOTAL NIKISKI SENIOR SERVICE AREA FUND		1.00	0.00	0.00		1.00	0.00	0.00		1.00	0.00	0.00
Solid Waste Fund - Administration												
Solid Waste Director	6	1.00			6	1.00			6	1.00		
Environmental Field Coordinator	Q	0.75		20.00	Q	0.75		20.00	Q	0.75		20.00
Admin. Assistant/Contract Administrator	N	1.00		20.00	N	1.00		20.00	N	1.00		20.00
Secretary	J	0.50		10.00	J	0.50		10.00	J	0.50		10.00
Capital Projects Manager									3M	1.00		
Temporary Personnel			100.00				100.00				100.00	
Total Solid Waste Fund - Administration		3.25	100.00	50.00		3.25	100.00	50.00		4.25	100.00	50.00
Solid Waste Fund - Central Peninsula												
Landfill Manager	3M	1.00			3M	1.00			3M	1.00		
Contract Administrator/Landfill Operator	O	0.80		60.00	O	0.80		60.00	O	0.80		60.00
Landfill Operator I	M	2.00		120.00	M	2.00		120.00	M	2.00		120.00
Landfill Operator II	N	2.00		140.00	N	2.00		140.00	N	2.00		140.00
Landfill Operator/General Maint. Mechanic	N	1.00		60.00	N	1.00		60.00	N	1.00		60.00
Landfill Operator/Mechanic	N	1.00		60.00	N	1.00		60.00	N	1.00		60.00
Scale Attendant/Clerk	I	2.00		80.00	I	2.00		80.00	I	2.00		80.00
Landfill Laborer/Operator					K	2.00		80.00	K	2.00		80.00
Landfill Laborer	H	2.00		80.00								
Temporary Personnel			2,480.00				2,480.00				2,480.00	
Total Solid Waste Fund - Central Peninsula Landfill		11.80	2,480.00	600.00		11.80	2,480.00	600.00		11.80	2,480.00	600.00
Solid Waste Fund - Seward Landfill/Transfer Facility												
Contract Administrator/Operator	O	0.20		30.00	O	0.20		30.00	O	0.20		30.00
Temporary Personnel			40.00				40.00				40.00	
Total Solid Waste Fund - Seward Landfill/Transfer Facility		0.20	40.00	30.00		0.20	40.00	30.00		0.20	40.00	30.00
Solid Waste Fund - Homer Baler												
Landfill Supervisor	P	1.00		90.00	P	1.00		90.00	P	1.00		90.00
Landfill Operator II	N	2.00		120.00	N	2.00		120.00	N	2.00		120.00
Landfill Operator I	M	1.00		30.00	M	1.00		30.00	M	1.00		30.00
Temporary Personnel			800.00				800.00				800.00	

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2006				Fiscal Year 2007				Fiscal Year 2008			
	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours
Total Solid Waste Fund - Homer Baler		4.00	800.00	240.00		4.00	800.00	240.00		4.00	800.00	240.00
Solid Waste Fund - Landfill, Hauling, Waste Program												
Temporary Personnel			800.00				800.00				800.00	
Total Solid Waste Fund - Landfill, Hauling, Waste Program		0.00	800.00	0.00		0.00	800.00	0.00		0.00	800.00	0.00
TOTAL SOLID WASTE		19.25	4,220.00	920.00		19.25	4,220.00	920.00		20.25	4,220.00	920.00
TOTAL SPECIAL REVENUE FUNDS		147.70	50,565.00	12,655.00		149.70	47,608.00	13,190.00		155.70	52,108.00	13,688.00
Insurance and Litigation Fund - Risk Management												
Risk Manager	5M	1.00			5M	1.00			5M	1.00		
Safety Manager	4M	1.00			4M	1.00			4M	1.00		
Worker's Compensation Manager	4M	1.00			4M	1.00			4M	1.00		
Enviromental Compliance Manager	4M	1.00			4M	1.00			4M	1.00		
Admin. Assistant (Risk Management/General Services)	L	0.60			L	0.60			L	0.60		
TOTAL INSURANCE AND LITIGATION FUND - RISK MANAGEMENT		4.60	0.00	0.00		4.60	0.00	0.00		4.60	0.00	0.00
TOTAL BOROUGH		266.90	65,780.00	16,127.00		267.40	61,278.00	16,497.00		276.60	65,778.00	16,925.00

¹Community and Economic Development Department as a separate office was eliminated along with Managers position.

²Fifty percent of custodial maintenance personnel budgeted under Fund 100, General Fund, and remaining fifty percent budgeted under Fund 241, School Fund.

³Transferred 1 GIS Technician from GIS to Planning and changed title to Addressing Officer to better reflect duties.

⁴Coastal Zone Management Planner was transferred from the planning department to the Kenai River Center.

⁵Temporary hours for year-round employees converted to full time equivalents.

"M" following salary range designation for administration and managers designates the position as "Middle Management".

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GLOSSARY OF KEY TERMS

Accounting System - The total methods and records established to identify, assemble, analyze, record, classify, and report information on the financial position and results of operations of a government or any of its funds, fund types, account groups, or organizational components.

Account Number - A system of numbering or otherwise designating accounts, in such a manner that the symbol used reveals certain information. to illustrate: the first three digits in a borough account number denote the fund, i.e., 100 is general fund. The first three digits in the next five digit set of numbers indicates the department number, with the last two digits of that set referring to a division of that department; i.e., in 11110 the 111 refers to the assembly and the 10 refers to the administration. In the number 11120, again the 111 refers to the assembly, and the 20 refers to the assembly clerk. The next set of numbers indicates expenditure classification. Within this number, certain categorical information can be derived as well. The first two digits in this set of five will indicate the category of expenditures; i.e., 40xxx indicates that this is personal services expenditure. The last three digits provides information as to what specific type expenditure it is; i.e., regular wages, temporary wages, or FICA, etc. a further set of five numbers refers to project numbers or grant numbers. The maximum number of digits in a single account number is eighteen.

Accounts Payable - A short-term liability account reflecting amounts on an open account owing to private persons or organizations for goods and services received by a government.

Accounts Receivable - An asset account reflecting amounts owing on an open account from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

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 - The legal authorization granted by the legislative body of a government, which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.

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.

Assets - A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

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.

GLOSSARY OF KEY TERMS

Available Fund Balance - The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

Balanced Budget - A budget in which planned funds available equal planned expenditures.

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.

Budget Message - A general discussion of the proposed budget presented in writing by the budget-making authority to the borough assembly. The budget message contains an explanation of the principal budget items, an outline of the borough's experience during the past period and its financial status at the time of the message and recommendations regarding the financial policy for the coming period.

Budget Process - The schedule of key dates or milestones, which the borough follows in the preparation and adoption of the budget.

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 Improvement Program - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.

Capital Improvement Project - Construction, renovation or physical improvement projects are termed capital improvements or CIP's. This could be the construction of a new structure, the reconstruction of an existing structure or the renovation of a structure that extends its useful life. The cost of land acquisition, construction, renovation, demolition, equipment and studies are all included when calculating capital expenditures.

Capital Outlay - Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$1,000 each, have a use-life of more than one year, and are not consumed through use are defined as capital items.

GLOSSARY OF KEY TERMS

Capital Projects - Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

Capital Projects Funds – Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than proprietary and trust funds).

Cash Basis of Accounting – Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Collateral – Assets pledged to secure deposits, investments or loans.

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.

Credit risk – The risk that a counter-party to an investment transaction will not fulfill its obligations. Credit risk can be associated with the issuer of a security, with a financial institution holding deposits or with parties holding securities or collateral. Credit risk exposure can be affected by a concentration of deposits or investments in any one-investment type or with any one counter-party.

Current Year Objectives – specific, often measurable, things to be accomplished in the current fiscal year.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

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.

GLOSSARY OF KEY TERMS

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.

Entity - (1) The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and account entity is the individual fund and account group. (2) That combination of funds and account groups that constitutes the reporting entity for financial reporting purposes.

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.

Flex Benefits Administration - Fees for administering the employee flexible benefits plan.

Foreclosure - The seizure of property as payment for delinquent tax. Ordinarily, property foreclosed is sold to liquidate delinquent tax, but on occasion governments retain possession for their own needs.

Function - A group of related activities aims at accomplishing a major service for which a government is responsible.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund Balance Appropriated - The amount of fund balance budgeted as a revenue source.

Fund Categories - Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.

Funded Pension Plan - A pension plan in which contributions are made and assets are accumulated to pay benefits to potential recipients before cash payments to recipients actually are required.

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.

GLOSSARY OF KEY TERMS

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.

General Objectives - General activities to be accomplished or performed which have the characteristic of being able to be controlled or affected by management decisions and direction.

General Obligation Bonds - Bonds that are backed by full faith and credit of government; i.e., the government's general taxing power, to the repayment of the bonds it issues, then those bonds are general obligation (go) bonds. Sometimes, the term is also used to refer to bonds that are to be repaid from taxes and other general revenues. a go bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with periodic interest paid at a specified interest percentage.

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.

Lapse - As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance thereof lapses, unless otherwise provided by law.

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.

Lump-Sum Appropriation - An appropriation made for a stated purpose, or for a named department, without specifying further the amounts that may be spent for specific activities or for particular objects of expenditure (i.e., a lump-sum appropriation for the school district would not specify the amounts to be spent for student activities, supplies, etc.).

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

GLOSSARY OF KEY TERMS

(revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Mill - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

Mill Rate - The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.

Modified Accrual Basis of Accounting - A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. all governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Non-Departmental - Refers to a group of governmental activities, which are not associated with and cannot be allocated to any particular department.

Obligations - Amounts a government may be required legally to meet out of its resources. they include not only actual liabilities, but also unliquidated encumbrances.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. the use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.

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.

Oversight Responsibility - The basic - but not the only - criterion for including a government department, agency, institution, commission, public authority or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

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

GLOSSARY OF KEY TERMS

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.

Recommended Budget - The budget proposed by the borough mayor to borough assembly for adoption.

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.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings - An equity account reflecting the accumulated earning of an enterprise or internal service fund.

Revenue - Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenues.

Risk - In the context of insurance, defined variously as uncertainty of loss, change of loss or variance of actual from expected results. Also, the subject matter of an insurance contract (e.g., the insured property or liability exposure).

Risk Management - All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Sales Tax - State legislation allows local

governments to levy a sales tax on retail sales in its jurisdiction. The borough currently levies and collects 2% on all taxable retail sales and also collects 3-3.5% sales tax on behalf of the cities located within the borough. Effective January 1, 2007, the general borough sales tax rate will increase to 3%.

School Administration - A portion of the overall borough budget is under the control of the KPB school district. The school district is governed by the board of education. The borough school district receives a lump-sum appropriation from the borough for school district operations.

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.

Tax Rate - The level at which taxes are levied. for example, a property tax rate may be proposed to be \$.575 per \$100 of assessed value.

Tax Roll - The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

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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
APC	Advisory Planning Commission
AVO	Absentee Voting Office
BOA	Board of Adjustments
BOE	Board of Equalization
BTLS	Basic Trauma Life Support
CAF	Compress Air Foam
CAFR	Comprehensive Annual Financial Report
CAN	Community Alert Network
CARTS	Central Area Rural Transit System
CEDD	Community and Economic Development Division
CEDS	Comprehensive Economic Development Strategy
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
DDC	Direct Digital Control
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
F.I.R.M.	Flood Insurance Rate Map
FSA	Fire Service Area
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GDS	Graphic Data System
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
HBF	Homer Baling Facility
HVAC	Heating, Ventilation and Air Conditioning
ICS	Incident Command System
IMT	Incident Management Team
IIMC	International Institute of Municipal Clerks
ITB	Invitation to Bid
KCHS	Kenai Central High School
KES	Kachemak Emergency Services
KPB	Kenai Peninsula Borough
KPTMC	Kenai Peninsula Tourism Marketing Council
KRC	Kenai River Center

ABBREVIATIONS

LEPC	Local Emergency Planning Committee
LNG	Liquid Natural Gas
LTC	Long Term Care
LPESA	Lowell Point Emergency Service Area
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
RFI	Request for Information
RFP	Request for Proposals
RHAVE	Risk, Hazard and Value Evaluation
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
USCOE	United States Corps of Engineers
USGS	United States Geological Survey
UST	Underground Storage Tank

TAX EXEMPTIONS

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.

Boat 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.

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 - 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.

Disability - Available to any disabled Peninsula resident who is receiving Social Security disability payments. Maximum available is \$500 in taxes owed.

Disable Veterans - Granted to veterans of the armed services who are at least 50% disabled as a result of their service.

Electrical - 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 - Granted in accordance with rules governing the Housing and Urban Development Authority.

Mental Health Trust - Exempts Mental Health Trust property from taxation since it is a branch of state government.

Native - Exempts property deeded to Alaskan natives and native corporations under the Alaska Native Land Claims Settlement Act.

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.

Religion - Completely exempts those properties owned by religious organizations that are used exclusively for nonprofit, religious purposes.

Senior Citizen - Available to any Borough resident who is at least 65 years old and owns their own home. If a senior citizen lives outside the city boundaries, the State exempts up to \$150,000 of their total assessment, less the value of the 20K exemption. The Borough exempts the balance. If a senior citizen lives inside the city boundaries, the city only recognizes the exemption to \$150,000 value. If a senior citizen has a business in their home, the business portion does not qualify.

State Educational - This exemption is applied to state nonprofit educational property used exclusively for classroom space.

\$20,000 Residency - Available to any Borough resident who owns his or her own home. The exemption is a maximum of \$20,000 assessed value of the home and the land on which it sits. This exemption does not apply toward city 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.

Veterans - 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.

Kenai Peninsula Borough

**Property Tax Rates
Direct and Overlapping Governments (1)
Last Ten Fiscal Years**

Fiscal Year	Borough		Overlapping Rates											
			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
1999	8.00	0.08	5.50	2.00	1.00	2.00	3.50	0.40	7.25	0.00	3.12	0.00	1.65	3.15
2000	8.00	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
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	7.25	0.00	3.12	0.50	1.65	3.35
2008	5.50	0.08	4.50	2.00	1.00	2.00	4.50	1.00	4.60	0.00	3.12	0.50	1.65	3.55

(1) 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 enti mill rate for special district, which Includes fire and emergency response, higher education, and local support for hospitals.

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 Primary Government	Percentage of Personal Income	of Estimated Actual Taxable Value of Property (Area Wide)	Area Wide	Debt Per Capita (2) (3)		
	General Obligation Bonds (Area Wide)	General Obligation Bonds	Capital Leases					Central Emergency Services Service Area	South Peninsula Hospital Service Area	Central Peninsula Hospital Service Area
1996	\$57,485,000	\$ -	\$ 165,000	\$57,650,000	5.10%	1.82%	\$ 1,220	\$ -	\$ -	\$ 5
1997	49,265,000	-	115,000	49,380,000	4.19%	1.52%	1,053	-	-	4
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%	318	-	-	65
2002	13,409,000	-	1,525,056	14,934,056	0.99%	0.40%	265	-	-	49
2003	17,874,000	-	989,722	18,863,722	1.25%	0.47%	348	-	-	32
2004	28,734,000	58,275,000	511,562	87,520,562	5.76%	2.07%	564	-	824	1,508
2005	25,359,000	56,655,000	261,351	82,275,351	5.41%	1.93%	495	-	807	1,465
2006	21,874,000	57,145,000	-	79,019,000	5.20%	1.75%	427	127	777	1,406

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 14

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
	Real	Oil & Gas	Personal Property	Real	Personal		
1997	2,488,042	506,796	347,952	96,926	5,941	3,239,923	8.30
1998	2,530,599	559,137	362,327	94,394	4,743	3,352,926	8.30
1999	2,652,617	515,033	347,934	116,982	255	3,398,347	8.00
2000	2,812,154	448,685	257,051	127,824	31,762	3,358,304	8.00
2001	2,976,229	465,766	279,242	140,756	32,097	3,548,384	7.50
2002	3,027,956	606,604	285,766	161,085	41,528	3,717,713	7.00
2003	3,290,671	680,522	290,369	176,523	40,998	4,044,041	6.50
2004	3,509,442	673,367	276,649	196,210	40,844	4,222,404	6.50
2005	3,656,476	611,303	253,595	215,076	42,051	4,264,247	6.50
2006	4,009,648	561,689	285,351	304,702	44,210	4,507,776	6.50

Note: Borough code requires a a revaluation of all property no less than every 5 years, current average is approximately every 7 years.

1. Tax exempt values represents only those exemptions provide by the Borough. It does not include those exemptions provided by federal or state requirements

2. Figures in this table have been revised from the FY05 CAFR to exclude state and federal exemptions previously included incorrectly.

Kenai Peninsula Borough

**Principal Property Taxpayers
June 30, 2006**

Taxpayer	2006		Percentage of Total Taxable Assessed Value
	Taxable Assessed Value ⁽¹⁾	Rank	
Tesoro Alaska Compnary	\$ 232,415,562	1	5.16%
UNOCAL	198,945,387	2	4.41%
Conoco-Phillips Petroleum CO	168,304,581	3	3.73%
Marathon Oil Company	96,303,157	4	2.14%
Agrium US Inc.	77,322,261	5	1.72%
BP Exploration Alaska Inc.	69,316,173	6	1.54%
ACS of the Northland, Inc.	67,667,803	7	1.50%
XTO Energy, Inc.	41,297,440	8	0.92%
Kenai Kachemak Pipeline	37,435,042	9	0.83%
Alaska Pipeline Company	19,489,137	10	0.43%
Totals	<u>\$ 1,008,496,543</u>		<u>22.37%</u>

(1) Information received from Borough's assessing department

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	School Enrollment	Unemployment Rate (2)
1997	46,790	1,177,352	25,162	33.6	10,396	**
1998	48,098	1,218,365	25,331	35.1	10,384	**
1999	48,952	1,243,493	25,402	35.4	10,179	**
2000	49,691	1,398,638	28,147	36.1	9,896	**
2001	50,005	1,446,609	28,929	36.3	(3) 9,963	8.00%
2002	50,621	1,508,201	29,794	36.3	(3) 9,799	7.90%
2003	51,398	1,505,864	29,298	36.3	(3) 9,661	9.30%
2004	50,980	1,519,711	29,810	36.3	(3) 9,467	10.00%
2005	51,224	1,519,711 *	29,668 *	36.3	(3) 9,534	9.50%
2006	51,224	* 1,519,711	* 29,668 *	36.3	(3) 9,382	8.60%

(1) Alaska Department of Labor 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 on median age for the Borough is not available except on census years

* 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 1996-2000 are not available using the new method. http://www.labor.state.ak.us/research/emp_ue/kblf.htm

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