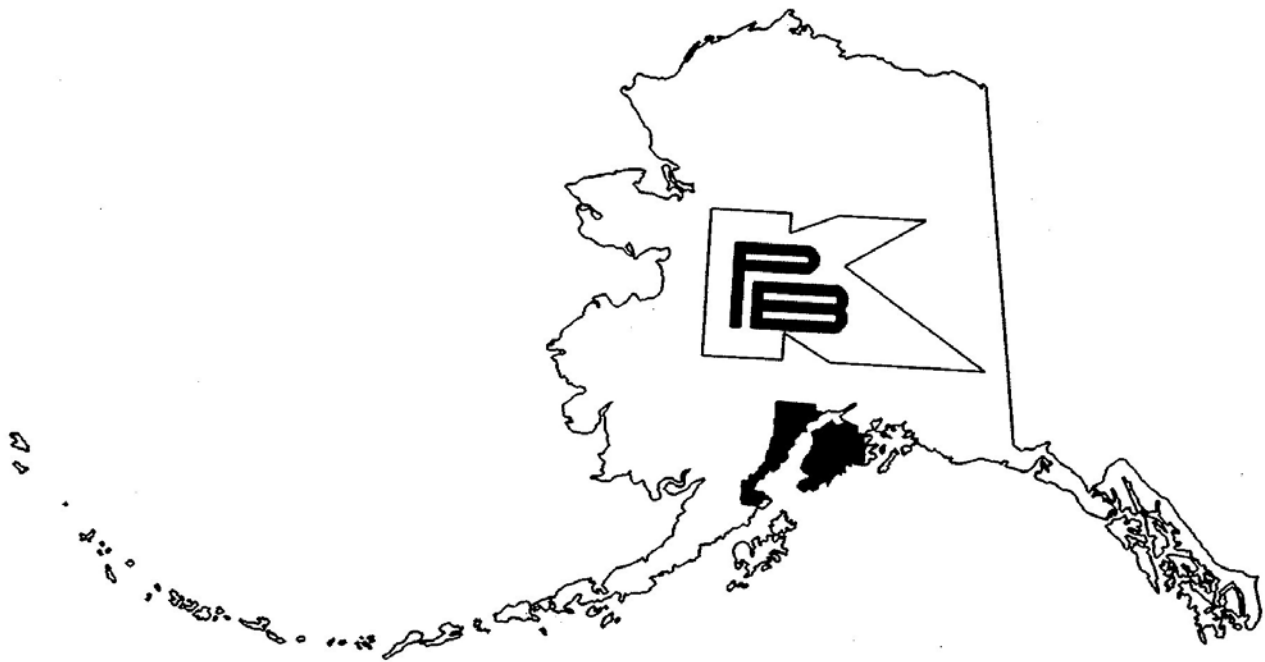


KENAI PENINSULA BOROUGH ALASKA



**FY 2007
ANNUAL BUDGET
JULY 1, 2006 TO JUNE 30, 2007**

**JOHN J. WILLIAMS
BOROUGH MAYOR**

ANNUAL BUDGET
OF THE
KENAI PENINSULA BOROUGH
ALASKA
FOR THE FISCAL YEAR BEGINNING
JULY 1, 2006

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, 2005

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, 2005.

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
Dan Chay	1 – Kalifornsky	2006
Margaret Gilman	2 – Kenai	2008
Gary Superman	3 – Nikiski	2007
Pete Sprague, Vice President	4 – Soldotna	2007
Grace Merkes	5 – Sterling/Funny River	2008
Ron Long, President	6 – East Peninsula	2006
Paul Fischer	7 – Central	2007
Deb Germano	8 – Homer	2008
Milli Martin	9 – South Peninsula	2006

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 2007**

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KENAI PENINSULA BOROUGH

144 N. BINKLEY SOLDOTNA, ALASKA 99669-7520
BUSINESS (907) 262-4441 FAX (907) 262-1892

JOHN J. WILLIAMS
MAYOR

MEMORANDUM

DATE: June 12, 2006

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 adopted budget for fiscal year 2007. It is submitted in accordance with the Borough Code and Alaska State Statutes. The budget includes operating and capital plans for FY2007 as well as projections for the Borough's operational funds through fiscal year 2010 and capital plans through fiscal year 2011.

Budget Overview

The Borough's major budgetary goals for FY2007 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 budget supported by the current borough's areawide general fund tax rate.
- 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), the amended rate for FY2006 is 17.81% while the rate for FY2007 is 22.81%. Further increases are expected in FY2008, after which time the rate is expected to remain level. In addition, increases in workers compensation and health care costs have caused increases in virtually all borough budgets. The proposed budget continues the use of excess retained earnings within the risk management fund, as an offset of higher risk management costs. Along with this, school funding has increased \$1.7 million.

General Fund

A number of factors are impacting the budget for FY2007: an increase in school funding of \$1,706,541, a reduction in debt service for school facilities of \$1,621,600, an increase in the PERS rate

resulting in increased cost of approximately \$597,000, and an increase in the pay tables of 3.8% due to COLA adjustment. Yet with these factors, overall expenditures are down \$1,411,901 from the FY2006 approved budget. This has been done by reducing 1.5 positions, limiting increases in supplies, services and equipment, delaying capital projects, and paying off the debt on the Homer Middle School.

The proposed budget keeps the general fund tax rate at 6.5 mills. Included in the budget is an increase in the Borough's contribution to education of \$1,706,541, or 4.8% when compared to the FY2006 budget. The total amount appropriated for school purposes is \$40,133,375, of which \$36,761,137 is for operations. Appropriations for school operations are up 16.2% since FY2004. Funding for schools is at an amount equal to 68.3% of the Borough's General Fund budget. Local educational funding proposed for FY2007 includes \$36,761,137 for school district operations, the projected maximum allowable under current Alaska Statutes, \$2,122,238 for school related debt service, and \$1,250,000 for school district capital projects. The total amount of funding provided for school purposes of \$40,133,375 is equivalent to 8.92 mills. Of the \$40,133,375, sales tax revenue is expected to cover \$16,625,186; the balance of \$23,508,189 comes from other sources including property taxes, state revenue, and other sources.

The general fund budget of \$58,738,733 represents a decrease of \$1,411,901, or 2.3% from the FY2006 assembly approved budget of \$60,150,634. Major components of this include \$1.7 million increase in school funding; a decrease in debt service \$1.6 million, a decrease in transfers for borough funded capital projects of \$1.1 million, and a \$.2 million decrease in transfers to solid waste for operational support. When compared to the amended FY2006 budget, which includes carryovers for encumbrances and supplemental appropriations, the budget represents a decrease of \$1,238,184 or 2.1%.

Revenues and other financing sources of \$56,289,138 support the FY2007 general fund budget. This total consists of \$33,271,406 in property tax revenue, \$16,625,186 in sales tax revenue, \$2,093,066 in state revenue, \$1,925,000 in federal revenue, and \$2,179,160 in other revenues and financing sources. Proposed expenditures exceed projected revenues by \$2,449,595.

As indicated earlier, the proposed FY2007 general fund tax rate remains at 6.5 mills. Property tax revenues are expected to increase by \$2,160,878, due to an increase in taxable property values of approximately 7.3%. The Borough's areawide sales tax rate of 2% is forecasted to generate approximately \$16,625,186 in revenue. The FY2006 budget included an increase in the sales tax rate to 3%, which was overturned by voter referendum in October 2005.

State revenues are expected to decrease by \$1,135,120 to \$2,093,066. This decrease is due to a reduction in debt reimbursement. In FY2006, the Borough made its final payment on the Homer Middle School facility. Debt payments on this facility were approximately \$1,500,000 per year of which the State of Alaska was providing debt reimburse of 70% or approximately \$1,100,000. Total state revenues consist of \$1,468,066 for school debt reimbursement, \$475,000 for fish tax and \$150,000 from distribution of co-op revenues.

The Borough's approved budget projects to use \$2,127,539 in fund balance. The administration had originally proposed to increase the mill rate .2 mills to offset this usage. However, during the last days of the Alaska legislative session, the legislature approved a one-time grant to the Borough in the amount of \$3,647,106. The administration plans on using these funds to keep the mill rate at the FY2006 rate of 6.5 mills with the balance to be used to increase the Borough's fund balance. These

funds have not been included in the FY2007 budget document, as the Governor had not signed the bill at the date the budget was approved.

Per the borough's Unreserved Fund Balance Policy, the general fund unreserved balance should be between \$11,699,300 and \$20,143,767. The projected fund balance as of June 30, 2007 is \$12,471,596, \$772,296 higher than the minimum level but \$7,672,171 lower than the maximum level indicated by borough policy. Under the policy, the proposed budget must bring fund balance into policy limits within a five-year period. The proposed FY2007 budget complies with this requirement.

Service Areas and Special Revenue Funds

Starting in FY2007, the Borough is instituting a cost allocation plan, whereby charging service areas, grants and capital projects a fee for the services they receive from the general government. Previously, the Borough had charged services areas for these services by retaining the interest the Service Areas may have earned based upon their equity balances in the borough's central treasury. This method was not considered equitable. A new method was developed that provides the Service Areas their interest earnings while at the same time charging them a fee for the services they receive. The net impact to most Service Areas is less than 2%.

As a whole, not including the cost allocation charges, the FY2007 service area budgets have increased in comparison to FY2006. Individually, some have increased while others have decreased. The Nikiski Fire Service Area budget is increasing \$598,265 or 16.5%, primarily the result of increased contribution to their capital improvement fund of \$300,000. The service area finds themselves with increasing cost of operations with minimal increase in assessed values. Increases in real property are being offset by decreases in oil and gas property values. The service area is also increasing their mill rate by .7 a mill to 3.0.

Anchor Point Fire Service Area is decreasing \$42,078 or 10.6% primarily due to a reduction in transfers to their capital funds for anticipated capital projects. No change in the mill rate is anticipated in the current year; however, based upon out-year projections, a mill rate reduction could be possible for FY2008.

Central Emergency Services, not including the cost allocation charges, is proposed to increase \$906,078 or 21.8% primarily due to personnel costs including the addition of 2.0 EMT/Paramedics for staffing at the new Funny River station, a new ½ time clerical position, and new debt service of \$195,000 for the new Kasilof station. No mill rate change is proposed as the service areas fund balance is in excess of its recommended range. Mill rate changes might be necessary in future years to support the forecasted level of service.

The Kachemak Emergency Service Area budget is up \$100,532 or 24.9% mainly as a result of increasing their contribution to their capital project fund. No mill rate increase is necessary to support this increase due to an 18% increase in the service areas assessed values.

The Road Service Area, not including the cost allocation charges, is increasing \$483,534 or 11.9% primarily due to increased transfers to their capital projects fund.

The Land Trust Fund budget is projected to decrease \$1,296,375. Increase in personnel cost and contracted services are offset against a decrease in transfers to other funds. In FY2006, a one-time appropriation of \$1,438,705 was made to the General Fund.

The Central Peninsula General Hospital (CPGH) service area budget is proposed to increase by \$1,445,215 or 32.5%, compared to the original FY2006 budget. The increase is generally attributable to an increase in funds received from CPGH Inc for transfer to the CPGH capital projects fund.

The South Peninsula Hospital budget is proposed to increase by \$528,204 or 28.6%, when compared to their original FY2006 budget, primarily due to debt of \$450,738 on a new CT Scanner and PAC system.

Mission Statement

The Kenai Peninsula Borough is organized to execute the powers that have been granted to it through legislative action or voter mandate in a manner that provides the optimum level of service to the public, considering the resources available. These powers include areawide, non-areawide, and service area powers. Areawide powers are: education; assessment and collection of property and sales taxes for the Borough, service areas, and the cities within the Borough; planning and zoning; solid waste disposal; emergency management; senior citizen grant funding; post-secondary education funding; 911 communications; and general administrative services. Non-areawide powers include ports and harbors, tourism promotion, special assessment authority for utility line extensions, and economic development. Voter approved service areas include: hospital (two service areas), fire and emergency medical (six service areas), emergency medical (one service area), recreation (one service area), flood (one service area), road maintenance, construction, and improvements (one service area), and senior citizens (one service area).

Major Budget Issues

Major issues either reflected in this budget, or with the potential to impact the execution of this budget include: funding for education, increase in public employees retirement benefits (PERS), and the valuation of taxable property including oil and gas property.

The FY2007 budget proposes local funding for school district operations of \$36,761,137, the maximum level allowable under current Alaska Statutes. This is an increase of \$1,706,541 compared to the approved FY2006. The Borough continues to be one of the few communities within the State that funds at the cap.

PERS increased from 7.81% in FY2004, to 12.81% in FY2005, to 17.81% in FY2006, and to 22.81% for FY2007. It is expected to increase further in FY2008. These increases are 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. A new tier has been added to PERS that changes employee benefits from a defined benefit plan to a defined contribution plan for all new employees entering the plan after July 1, 2006.

The assessed value of taxable property located within the borough is projected to increase by 7.3% in FY2007. This follows increases of 5.5%, 1.1% in 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 and is in decline. 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, and decreased 8.0% in FY2006. It is

projected to decrease by \$4,382,000, or .1% in FY2007. 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.

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 FY2006, the Borough received one-time funding of \$625,569 to offset the FY2006 increase in PERS.

As part of the FY2007 State of Alaska Capital Budget, the Alaska legislature appropriated \$3,647,106 for Energy Assistance and \$702,515 for PERS for the Kenai Peninsula Borough. The governor has not signed the budget as of the date of this letter; therefore, they have not been included in the Borough's budget. When the governor signs the budget, these items will come back to the assembly for inclusion in the budget.

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 FY2007 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 proposed General Fund tax rate for FY2007 is 6.5 mills. All service area tax rates are proposed to stay at their FY2006 levels with the following exception: Nikiski Fire Service Area who is proposed to increase from 2.3 mills to 3.0 mills.

Capital Projects

The FY2007 budget includes transfers of \$1,250,000 from the General Fund for school district major maintenance projects. The projects include: \$50,000 for siding/window replacement at Chapman Elementary; \$400,000 roofing replacement at Nikolaevsk; \$30,000 for kitchen upgrade at Homer Middle School; \$100,000 for kitchen flooring upgrade at Kenai High School; \$30,000 for parking lot lighting at Seward High School; \$300,000 for window replacement at Soldotna Elementary; and \$340,000 for area-wide projects, including \$100,000 for flooring replacements; \$50,000 asbestos abatement/build back; \$50,000 for electrical upgrades and ballast replacements; \$40,000 for HVAC/DDC system upgrades; \$50,000 for portable classrooms; and \$50,000 for playground equipment upgrades.

Service Area capital budgets include equipment purchases of \$300,000 at Nikiski Fire Service Area, \$150,000 at Bear Creek Fire Service Area, \$763,683 at Central Emergency Services, \$134,000 at Kachemak Emergency Service Area, \$935,690 at Road Maintenance, \$1,527,439 at Central Peninsula General Hospital, and \$572,956 at South Peninsula Hospital.

Governmental Functions

The following schedule is a summary of the FY2007 estimated revenues for the General Fund, special revenue funds, debt service funds, capital projects funds, and internal service funds including the amount and percentage increases or decreases in relation to the original FY2006 budget. This schedule does not include the projected lapse.

REVENUES	FY2006 Original Revenue	FY2007 Proposed Revenue	Increase (Decrease)	Percent
General Property Taxes	\$49,664,520	\$53,798,265	\$4,133,745	8.32%
Sales Tax	20,691,180	16,625,186	(4,065,994)	-19.65%
Intergovernmental:				
Federal	1,925,000	1,925,000	-	0.00%
State	3,228,186	2,093,066	(1,135,120)	-35.16%
Other Revenue	10,301,491	15,005,433	4,703,942	45.66%
Fund Balance Appropriated, net	-	2,909,752	2,909,752	-
	<u>\$85,810,377</u>	<u>\$92,356,702</u>	<u>\$6,546,325</u>	<u>7.63%</u>

Total revenue is projected to increase by 7.6%. Property and sales tax revenues are up by a combined 1.7% and represent approximately 78.7% of total revenues. Sales tax is down due to a change in the sales tax rate from 3% to 2%. The FY2006 had proposed to increase the sales tax rate, however a voter initiative resulted in the rate increase being voted down in October 2005. Federal revenues are not scheduled to change. State revenues are projected to decrease 35.16%, due to a reduction in debt reimbursement. Other revenues are expected to show an increase of 45.93% due to an increase in interest earnings and contributions from related entities for hospital capital projects. The general fund plans on using fund balance of \$2,127,539.

The following schedule presents a summary of General Fund, special revenue funds, debt service funds, capital project funds, and internal service funds gross appropriations for FY2007. Also included are the percentage increases and decreases in relation to prior year amounts. Please note that the FY2006 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. This schedule does not include the projected lapse amounts.

EXPENDITURES	Original Appropriation FY2006	Proposed Appropriation FY2007	Increase (Decrease)	Percent
General Government	\$14,477,420	\$13,164,011	\$(1,313,409)	-9.07%
Solid Waste	5,592,670	5,865,223	272,553	4.87%
Public Safety	9,706,370	11,774,701	2,068,331	21.31%
Recreation	1,103,292	1,223,264	119,972	10.87%
Education	40,554,533	40,666,175	111,642	.28%
Road Maintenance	3,232,596	4,447,115	1,214,519	37.57%
Hospitals	6,286,841	7,833,216	1,546,375	24.60%
Internal Service	3,698,969	7,382,997	3,684,028	99.60%
	<u>\$84,652,691</u>	<u>\$92,356,702</u>	<u>\$7,704,011</u>	<u>9.10%</u>

Total appropriations are up 9.10% in comparison to the original FY2006 budget. The primary drivers of this increase include: increased contributions to service area capital project funds, establishment of a health insurance reserve fund, allocation of cost from the establishment of a cost allocation plan, increases in employer contributions to PERS, and appropriation of the road service capital projects as part of the budget. For FY2006, the road service area capital projects were not included as part of the budget document, but were appropriated later in the fiscal year.

Acknowledgment

Credit is given to those who have participated in the preparation of the FY2007 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 Troy Tankersley; Budget/Treasury Accountant Brandi Harbaugh; and Finance Department Administrative Assistant, Laurie Wood. 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, and the assembly and borough citizens. In the end, relatively few changes were made to the budgets as submitted. We believe that this budget is consistent with the Mayor's budget priorities that include:

- 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 sufficient level of funding for Borough departments to ensure their continued ability to meet the needs of borough residents, visitors, and the communities we serve.
- A reduction in the historical variance between budget and actual revenues and expenditures.
- A budget that can be supported by the borough's current area-wide general fund tax rate.
- Maintenance of the borough's healthy 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 2006- 2007 Budget Calendar

December 2005						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
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January 2006						
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February 2006						
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March 2006						
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April 2006						
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May 2006						
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December 2005

- 09 Send memo to all Departments and Service Areas regarding budget kickoff meeting.
- 14 Meet with Mayor, Finance, members of the transition team to discuss calendar and procedure plan.
- 15 Develop budget calendar-Coordinate Assembly/Mayor/Dept. 's/Service Areas. Develop forms to be used in submitting budget requests.
- 15-30 Begin work on Salary and Benefits and Insurance calculations.

January 2006

- 03 Load current year budget information into budgeting system and worksheets.
- 04 Meet with Mayor regarding budget calendar and his guidelines for new year.
- 05 Meet with Assembly President to get approval of budget calendar.
- 05 Draft Budget Preparation Instructions Memo and Budget Guidelines Memo.
- 06 Send budget preparation instructions, Mayor's Guidelines Memo and budget forms to all department heads and administrators.
- Update fund balance policy minimums/maximums ranges for all funds.
- 09 Meet with Assessor to get preliminary assessed value estimates.
- 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
- 10-27 Finance Director/Controller/Planning Manager begin attending Service Area Board meetings to provide results of operation and fund balance information.
- 13 Request for changes to preliminary personnel requirements due to finance.
- 17 Request assembly member assignments for the budget process from the assembly president.
- 23 Finalize Personnel/Benefits calculations – provide info to departments and Service Areas.
- 23 Provide insurance costs to departments and service areas.
- 24 Schedule Mayor's budget review meetings: Departments and Service Areas.
- 26 Conduct system input training for administrative assistants.

February 2006

- 01-10 Meet with all service areas and departments to determine 10 year CIP needs and projections.
- 02 Department budgets submitted to Finance, including goals, objectives and accomplishments.
- 02-15 Format department/service area budget requests to preliminary document in preparation of meeting with the Mayor and Chief of Staff.
- 13 Service Area Board approved budgets submitted to Finance Department.
- 15-27 Department/Service Area budget review meetings with Mayor, Finance and administrators.
- 21 Joint budget work session with the school district and the Assembly.

March 2006

- 01 Real Property assessment notices mailed.
- 02 Resolution setting school local effort amount to Assembly packet
- 03 Schedule budget presentations to the Assembly: Mayor, Department Heads, Service Area Administrators and outside agencies.
- 14 Complete input of budget into budgeting system.
- 14 Obtain most current projected revenue information from outside sources.
- 14 Input revenue and expenditure estimates into budget document spreadsheets.
- 14 Local share for School budget resolution presented to the Assembly.
- 14 Preliminary General government budget projection to the Assembly.
- 16 No more changes to the preliminary budget document allowed.
- 17-23 Prepare preliminary budget document for printing.
- 23 Preliminary Borough budget completed and to the printer.
- 24-30 Review of preliminary budget document for errors and omissions.
- 31 Final Mayor proposed budget document goes to the printer.

April 2006

- 03 School Board meeting – Budget approval.
- 04 School district presents proposed budget to the Assembly.
- 06 FY2007 Appropriating Ordinance to assembly packet.
- 18 Assembly determines local share for school budget by resolution.
- 18 Mayor proposed budget document presented to the Assembly.
- 18 Introduce appropriating ordinance for general government and Service areas budgets.
- 19 Discussion of the preliminary budget on the local radio station.

May 2006

- 02 Assembly budget worksession #1 - Departments & Service Areas.
- 02 Public hearing on FY2007 budget.
- 05 Resolution setting the mill levy to the Assembly packet.
- 10-12 Board of Equalization hearing on main assessment roll.
- 15-16 Assembly budget worksession #2 & #3 - Departments & Service Areas.
- 16 Public hearing on FY2007 budget.

June 2006

- 01 Assessor certifies final assessment roll
- 06 Public hearing and final adoption of general government and service area budgets.
- 06 Mill rate set.
- 22 Roll FY2006/2007 budget into financial system.
- 17-30 Update budget document to reflect final adopted budget.
- 30 Finalize budget document for publication.

July 2005

- 03 Distribute published budget document.
- 28 Submit Published document to GFOA award program for review.

August/September/October/November/December

June 2006						
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July 2006						
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August 2006						
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September 2006						
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October 2006						
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November 2006						
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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 by June 15th in accordance with Alaska Statutes. The ordinance setting the level of appropriation for fiscal year 2007 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 second Assembly meeting in May. After holding public work sessions, the Borough establishes the budgets and tax rates for the General Fund and service areas by 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 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.

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. 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 fund level.

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.

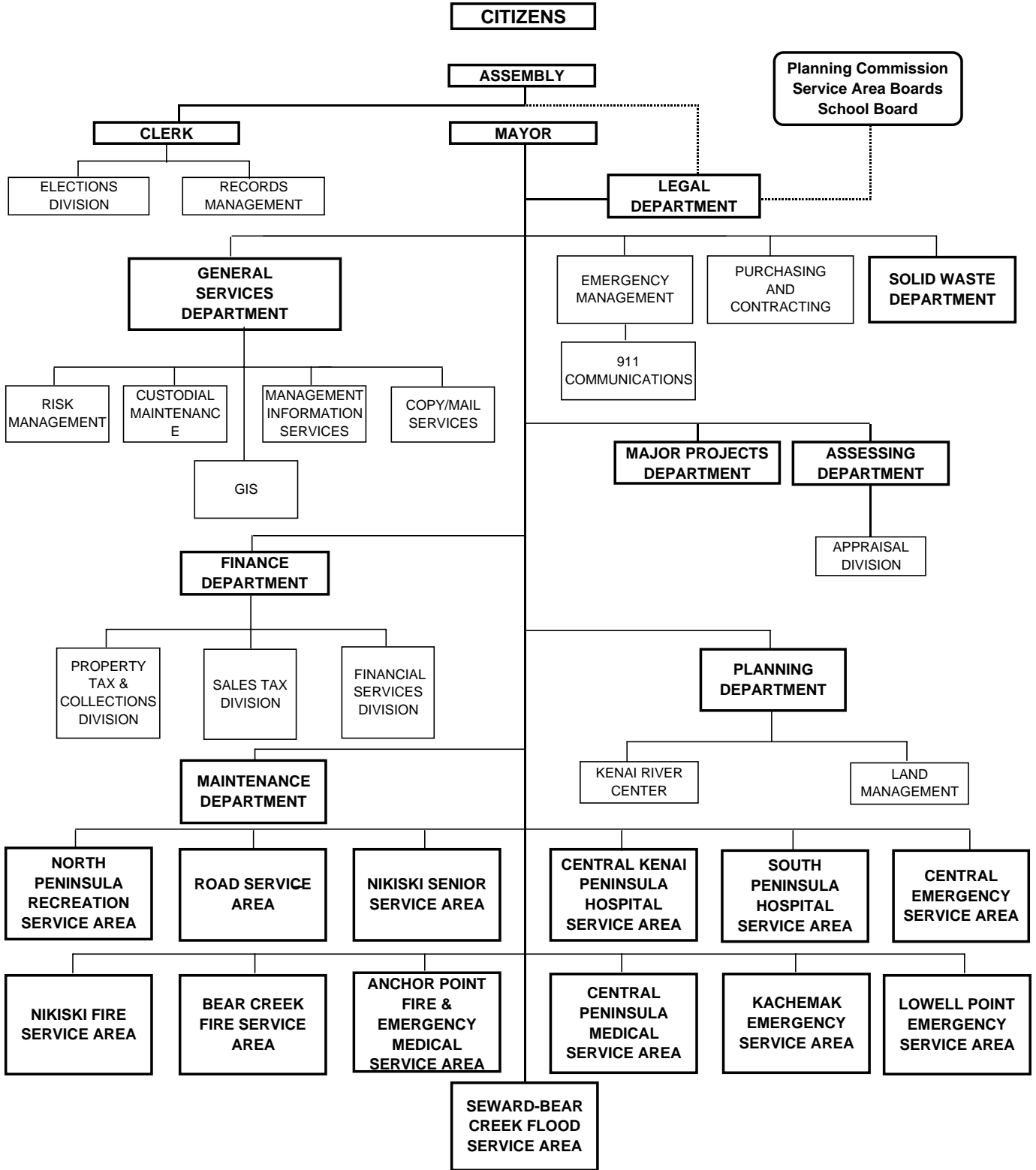
Maintenance of a sound investment policy of Borough monies.

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

Catherine Mayer
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

Joseph Kent
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

Jim McCracken
Chairman
Seward Bear Creek
Flood Service Area

Ryan Smith
Administrator
Central Peninsula
Hospital

Charles Franz
Administrator
South Peninsula Hospital

Jim Evenson
Director
Nikiski Senior
Service Area

Introduced by:	Mayor
Date:	04/18/06
Hearing:	05/02/06 & 05/16/06
Action:	Postponed until 05/16/06
Action:	Postponed until 06/06/06
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2006-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2006-2007

WHEREAS, Alaska Statute 29.35.100 empowers the assembly to establish budget procedures, and KPB 5.04.020 requires that the Mayor present a budget proposal to the Assembly for the next fiscal year during or prior to the eighth week preceding the first day of the fiscal year; and

WHEREAS, the Assembly is empowered by AS 29.35.100 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 2006-025 approved a total school budget of \$112,315,918 and established that up to \$36,761,137 (\$28,881,714 local effort and \$7,879,423 in-kind services) be provided from local sources for school purposes; and

WHEREAS, the Assembly is required by KPB 5.04.021 to introduce an ordinance on or before the May 2, 2006 meeting appropriating the amount to be made available from local sources for school purposes, and by AS 14.14.060, KPB 5.04.060, and AS 29.45.240, to enact such ordinance by June 15;

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

SECTION 1. That \$58,738,733 is appropriated in the General Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007 as follows:

General Government Operations	\$12,882,220
Transfer to School District for Operations and In-kind Services	36,761,137
Transfer to School Debt Service	2,122,238
Transfer to Special Revenue Funds:	
Solid Waste	4,874,390
Kenai River Center	468,548
Disaster Relief Fund	50,000
Nikiski Senior Service Area	30,200
Transfer to Capital Projects Funds:	
School Revenue	1,250,000

Transfer to Proprietary Fund	
Health Insurance Reserve Fund	300,000

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

A. Local Effort	\$28,881,714
B. Maintenance	5,684,563
C. School District Utilities	55,430
D. School District Insurance	2,011,056
E. School District Audit	26,500
F. Custodial Services	<u>101,874</u>

Total Local Contribution per AS 14.17.410	<u>\$36,761,137</u>
---	---------------------

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

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2006 and ending June 30, 2007 are as follows:

Nikiski Fire Service Area	\$3,824,608
Bear Creek Fire Service Area	255,242
Anchor Point Fire and Emergency Medical Service Area	353,713
Central Emergency Service Area	5,330,005
Kachemak Emergency Service Area	503,564
Lowell Point Emergency Service Area	19,814
Central Peninsula Emergency Medical Service Area	26,828
North Peninsula Recreation Service Area	1,273,264
Kenai Peninsula Borough Road Service Area	4,740,288
Post-Secondary Education	530,800
Land Trust	963,104
Kenai River Fund	549,821
Seward Bear Creek Flood Service Area	99,408
Disaster Relief	60,565
Underground Storage Tank Removal	51,781
Nikiski Senior Service Area	229,504
Solid Waste	5,865,223
Central Peninsula Hospital	5,884,611
South Peninsula Hospital	2,375,649

SECTION 5. That \$2,122,238 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

SECTION 6. That \$827,463 is appropriated in the Solid Waste Debt Service Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

SECTION 7. That \$195,796 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

SECTION 8. That \$3,758,075 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

SECTION 9. That \$1,256,401 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

SECTION 10. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2006 and ending June 30, 2007 are as follows:

School Revenue	\$1,250,000
Service Areas:	
Nikiski Fire	300,000
Road	935,690
Bear Creek Fire	150,000
Central Emergency	763,683
Kachemak Emergency	134,000
Central Peninsula Hospital	1,527,439
South Peninsula Hospital	572,956

SECTION 11. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2006 and ending June 30, 2007 are as follows:

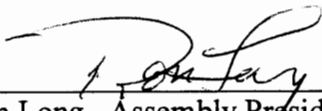
Insurance and Litigation	\$3,477,604
Health Insurance Reserve	3,228,560
Equipment Replacement	676,833

SECTION 12. That the FY07 budget of the Kenai Peninsula Borough, as submitted to the Assembly on April 18, 2006, 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, 2006 are reappropriated for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

SECTION 14. That this ordinance takes effect at 12:01 a.m. on July 1, 2006.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 6TH DAY OF JUNE, 2006.



Ron Long, Assembly President

ATTEST:



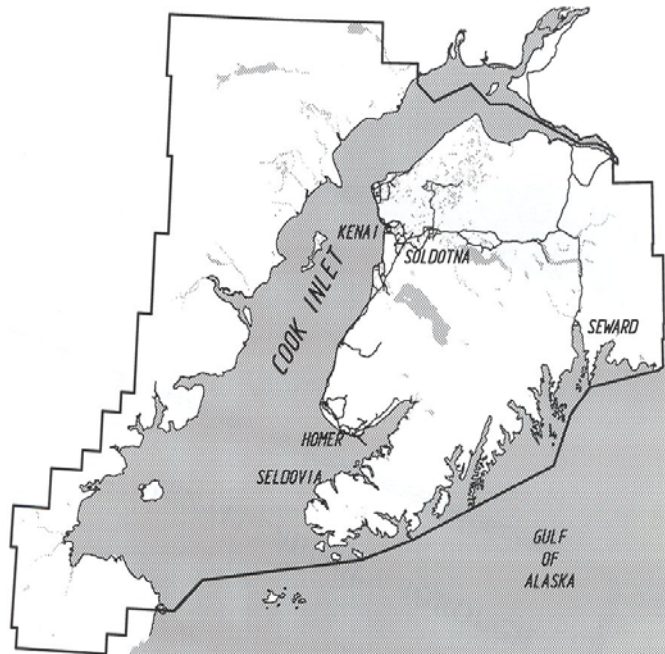
Sherry Biggs, Borough Clerk



Yes: Chay, Fischer, Germano, Gilman, 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	51,268
Emergency Service	11 fire stations, 2 hospitals
Solid Waste Disposal	5 landfills, 2 baling facilities, 4 transfer sites, 8 drop-box sites, recycling and hazardous waste collection stations
Roads	625 miles maintained
Education	41 schools in operation

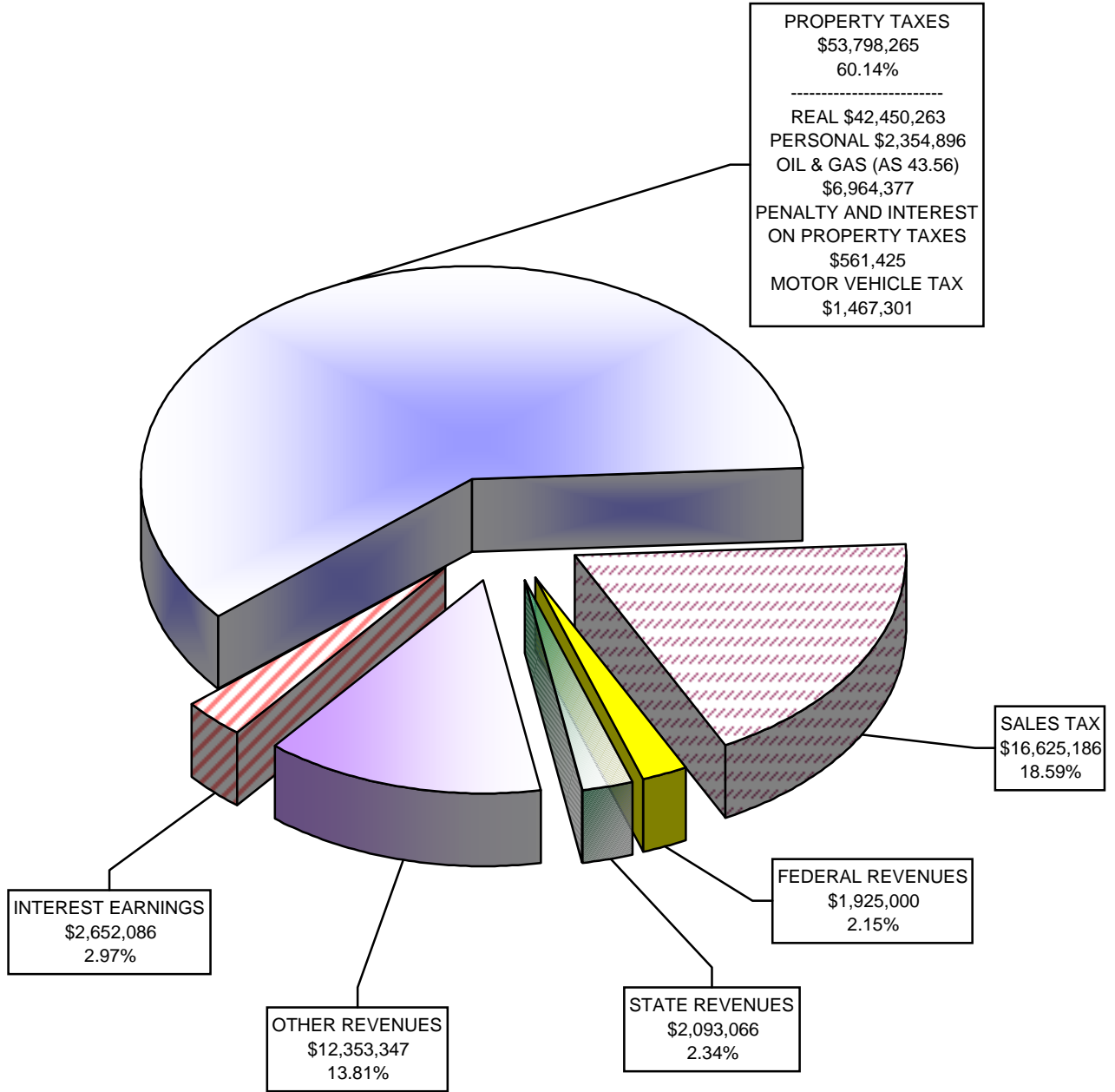


CONTENTS

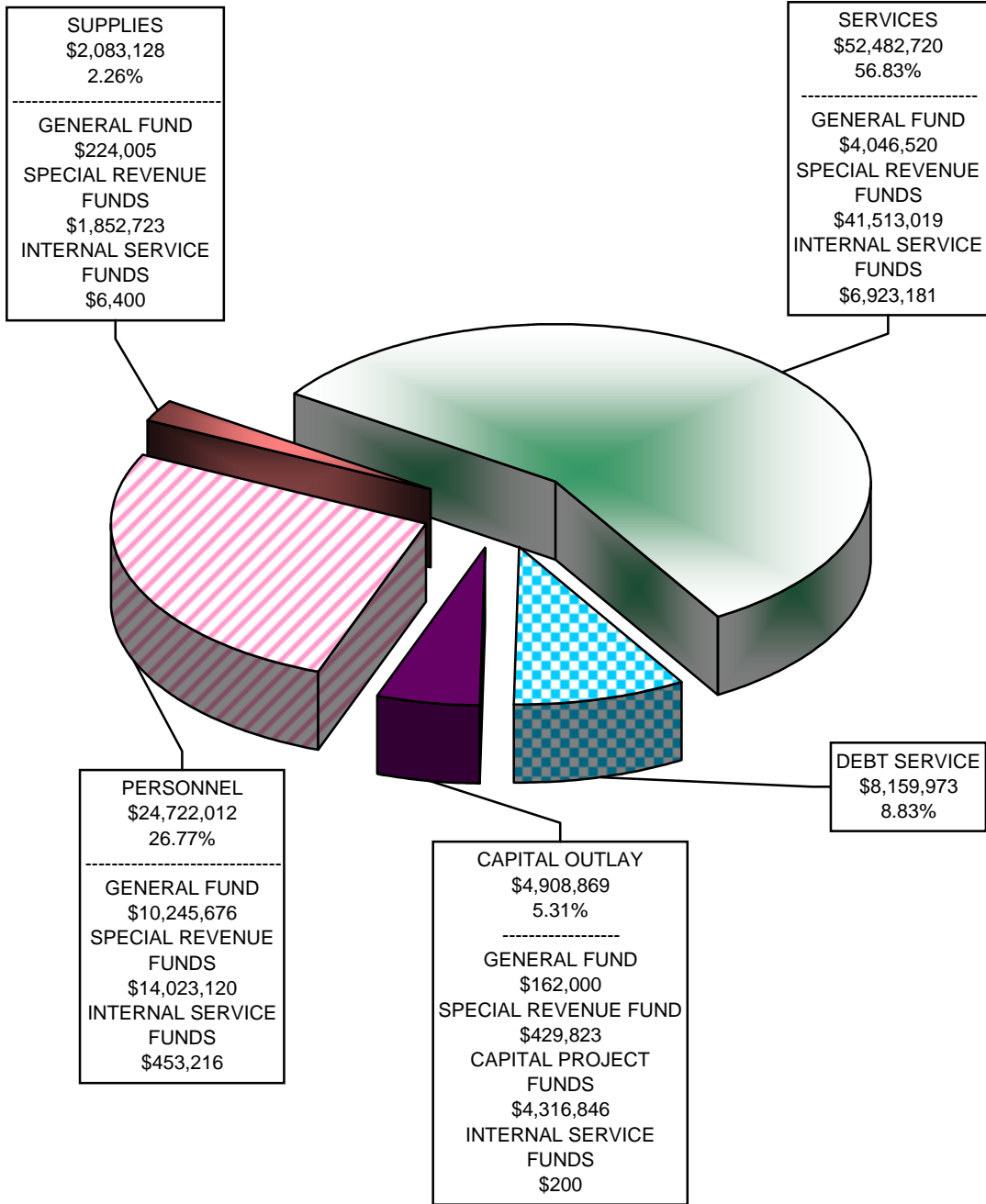
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Total Projected Government Revenue, Sources and Usage of Fund Balance	3
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**TOTAL PROJECTED GOVERNMENT REVENUE
SOURCES - FY2007
\$89,446,950**



**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2007 - BY OBJECT
\$92,356,702**



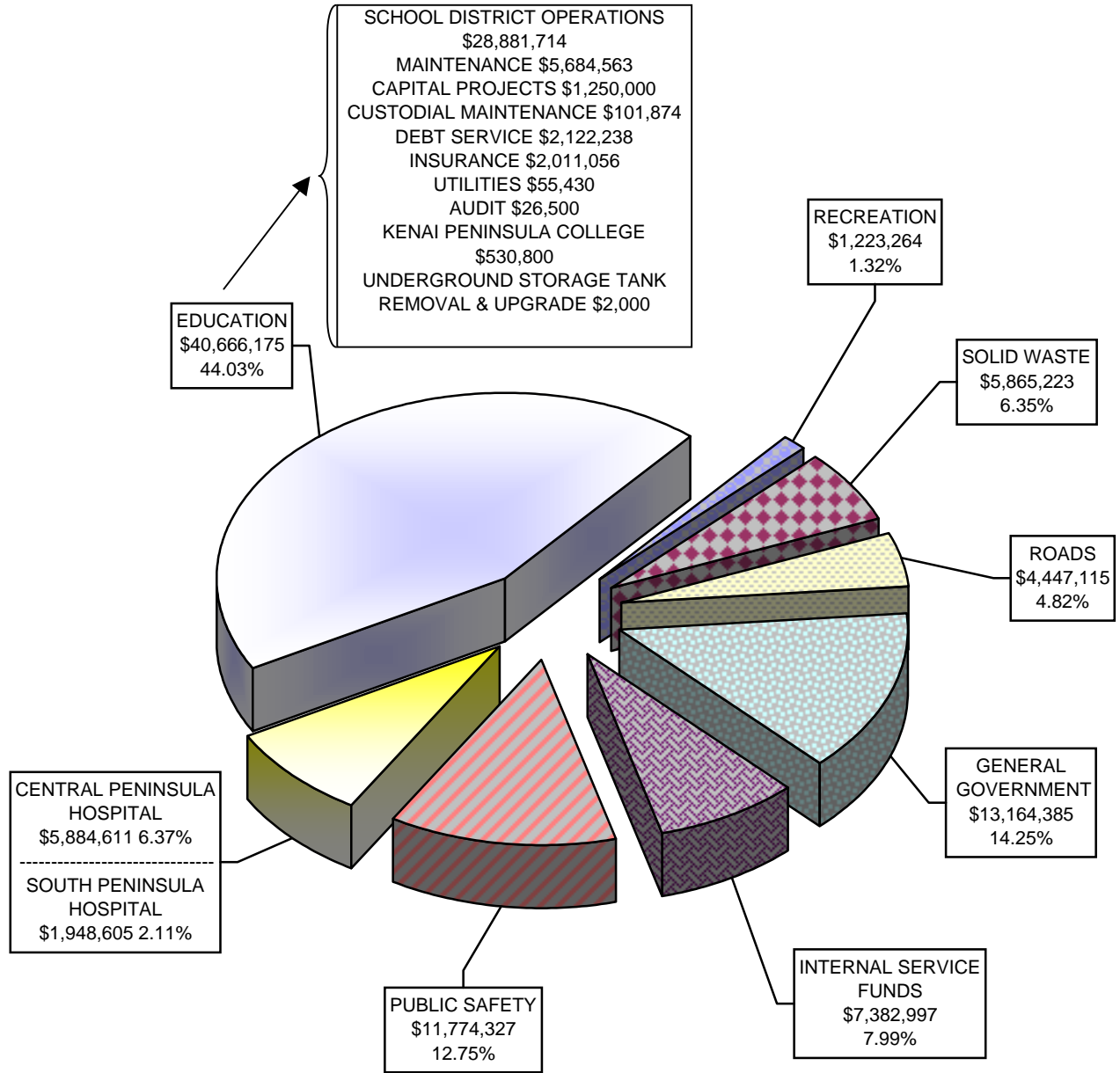
Note: The above graph reflects the following Interdepartmental Appropriations:

General Fund:	(\$1,795,981)
Special Revenue Funds:	\$479,059
Capital Project Funds:	\$1,316,922

**COMBINED REVENUES AND APPROPRIATIONS
ALL FUND TYPES
FISCAL YEAR 2007**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	INTERNAL SERVICE FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES:						
PROPERTY TAXES:						
REAL	\$ 26,501,527	\$ 15,948,736	\$ -	\$ -	\$ -	\$ 42,450,263
PERSONAL	1,658,417	696,479	-	-	-	2,354,896
OIL & GAS (AS 43.56)	3,620,955	3,343,422	-	-	-	6,964,377
PENALTY AND INTEREST	515,507	45,918	-	-	-	561,425
MOTOR VEHICLE TAX	975,000	492,304	-	-	-	1,467,304
TOTAL PROPERTY TAXES	33,271,406	20,526,859	-	-	-	53,798,265
SALES TAX	16,625,186	-	-	-	-	16,625,186
FEDERAL REVENUE	1,925,000	-	-	-	-	1,925,000
STATE REVENUE	2,093,066	-	-	-	-	2,093,066
INTEREST EARNINGS	1,105,660	920,885	-	410,297	215,244	2,652,086
OTHER REVENUE	1,073,500	4,547,918	-	-	6,731,929	12,353,347
TOTAL REVENUES	56,093,818	25,995,662	-	410,297	6,947,173	89,446,950
OTHER FINANCING SOURCES	195,320	42,439,966	8,159,973	6,162,439	300,000	57,257,698
TOTAL REVENUE AND OTHER FINANCING SOURCES	56,289,138	68,435,628	8,159,973	6,572,736	7,247,173	146,704,648
APPROPRIATIONS:						
EXPENDITURES/EXPENSES						
PERSONNEL	10,245,676	14,023,120	-	-	453,216	24,722,012
SUPPLIES	224,005	1,852,723	-	-	6,400	2,083,128
SERVICES	4,046,520	41,513,019	-	-	6,923,181	52,482,720
DEBT SERVICE	-	-	8,159,973	-	-	8,159,973
CAPITAL OUTLAY	162,000	429,823	-	4,316,846	200	4,908,869
INTERDEPARTMENTAL CHARGES	(1,795,981)	479,059	-	1,316,922	-	-
TOTAL EXPENDITURES/EXPENSES	12,882,220	58,297,744	8,159,973	5,633,768	7,382,997	92,356,702
OTHER FINANCING USES	45,856,513	11,401,185	-	-	-	57,257,698
TOTAL APPROPRIATIONS AND OTHER FINANCING USES	58,738,733	69,698,929	8,159,973	5,633,768	7,382,997	149,614,400
NET RESULTS FROM OPERATIONS	(2,449,595)	(1,263,301)	-	938,968	(135,824)	(2,909,752)
PROJECTED LAPSE	322,056	536,791	-	-	-	858,847
FUND BALANCE/RETAINED EARNINGS APPROPRIATED	2,127,539	1,481,186	-	-	525,127	4,133,852
EXCESS/(DEFICIT)	-	754,676	-	938,968	389,303	2,082,947
BEGINNING FUND BALANCE/ RETAINED EARNINGS	14,599,135	19,514,762	-	6,992,873	7,714,238	48,821,008
FUND BALANCE/RETAINED EARNINGS APPROPRIATED	(2,127,539)	(1,481,186)	-	-	(525,127)	(4,133,852)
SURPLUS (DEFICIT) FROM OPERATIONS	-	754,676	-	938,968	389,303	2,082,947
ENDING FUND BALANCE/ RETAINED EARNINGS	12,471,596	18,788,252	-	7,931,841	7,578,414	46,770,103
RESERVED FUND BALANCE/ RETAINED EARNINGS	-	460,891	-	-	-	460,891
UNRESERVED FUND BALANCE/ RETAINED EARNINGS	12,471,596	18,327,361	-	7,931,841	7,578,414	46,309,212
TOTAL FUND BALANCE/ RETAINED EARNINGS	\$ 12,471,596	\$ 18,788,252	\$ -	\$ 7,931,841	\$ 7,578,414	\$ 46,770,103

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2007 - BY FUNCTION
\$92,356,702**



**COMBINED APPROPRIATIONS
ALL FUND TYPES
FISCAL YEAR 2007**

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	INTERNAL SERVICE FUNDS	TOTAL (MEMORANDUM ONLY)
PERSONNEL	\$ 10,245,676	\$ 14,023,120	\$ -	\$ -	\$ 453,216	\$ 24,722,012
SUPPLIES	224,005	1,852,723	-	-	6,400	2,083,128
SERVICES	4,046,520	41,513,019	-	-	6,923,181	52,482,720
DEBT SERVICE	-	-	8,159,973	-	-	8,159,973
CAPITAL OUTLAY	162,000	429,823	-	4,316,846	200	4,908,869
INTERDEPARTMENTAL	(1,795,981)	479,059	-	1,316,922	-	-
TOTAL OPERATIONS	12,882,220	58,297,744	8,159,973	5,633,768	7,382,997	92,356,702
TRANSFERS	45,856,513	11,401,185	-	-	-	57,257,698
TOTAL APPROPRIATIONS	<u>\$ 58,738,733</u>	<u>\$ 69,698,929</u>	<u>\$ 8,159,973</u>	<u>\$ 5,633,768</u>	<u>\$ 7,382,997</u>	<u>\$ 149,614,400</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 2007 is \$4,831,254,000. 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. Revenues from sales tax cover approximately 41% of the funding provided for school operations, debt reimbursement, and capital projects. Property tax and other revenue source cover the remaining 59%. 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 FY2007 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 FY2007 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 FY2007 the Borough's entitlement for debt reimbursement is projected to be \$1,468,066.

State Revenue Sharing: Funding for this program ended in FY2003. The average revenue provided by the State under this program for the last 10 year 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 year 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 FY2007 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	\$ 4,077,158	\$ 197,026	\$ 557,070	\$ 4,831,254	6.50	\$ 33,271,406
Nikiski Fire	615,368	36,531	432,620	1,084,519	3.00	3,295,323
Bear Creek Fire	101,201	564	-	101,765	2.25	242,604
Anchor Point Fire & Emergency Medical	164,055	1,192	2,207	167,454	2.00	348,558
Central Emergency Services	1,554,596	74,757	47,373	1,676,725	2.35	4,045,856
Kachemak Emergency	262,212	736	-	262,948	1.75	485,220
Lowell Point Emergency	7,195	-	-	7,195	1.75	13,079
Central Peninsula Emergency Medical	3,753	2,776	-	6,529	1.00	13,309
North Peninsula Recreation	615,368	36,886	434,530	1,086,785	1.00	1,105,910
Road Service Area	2,648,634	102,685	538,136	3,289,455	1.40	4,742,491
Post Secondary Education	4,077,158	197,026	557,070	4,831,254	0.10	504,520
Seward Bear Creek Flood	289,538	24,716	-	314,254	0.50	163,125
Nikiski Senior	572,824	34,161	427,582	1,034,567	0.20	209,120
Central Peninsula Hospital	2,551,889	135,474	498,926	3,186,289	1.00	3,270,924
South Peninsula Hospital	1,072,092	26,546	58,144	1,156,782	1.75	2,086,820

**PROPERTY TAX EXEMPTIONS - FISCAL YEAR 2007 (APPLICABLE TO 2006 TAX YEAR)
AREAWIDE ONLY - 6.5 MILLS**

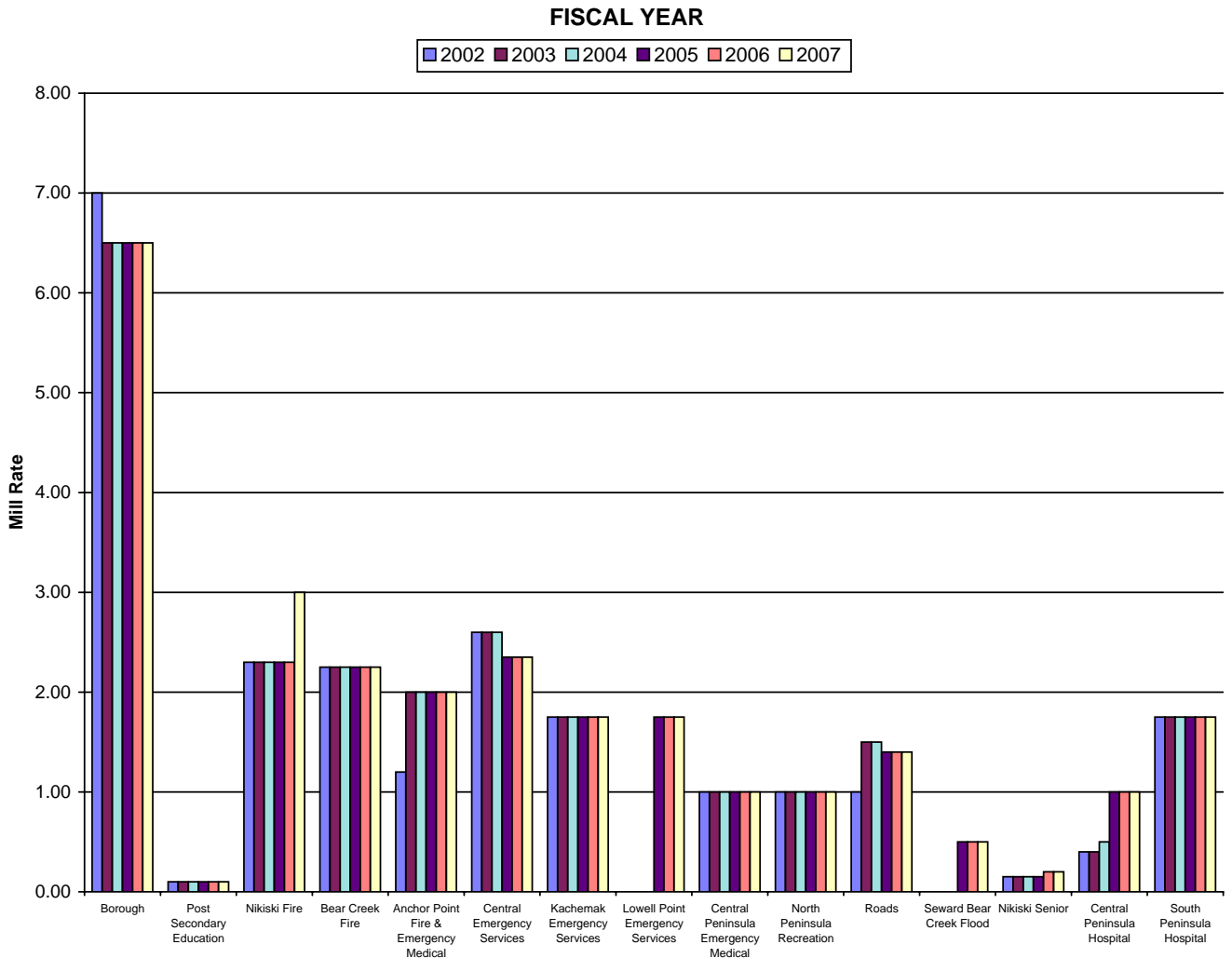
<u>TYPE</u>	<u>EXEMPT ASSESSED VALUE (\$1,000's)</u>	<u>EXEMPTED TAX REVENUE</u>
COMMUNITY PURPOSE	\$ 21,629	\$ 140,589
ELECTRICAL CO-OP	12,395	80,568
FIRE PREVENTION SYSTEMS	8,760	56,940
GOVERNMENT	5,141,510	33,419,815
HOUSING	15,724	102,206
NATIVE	580,581	3,773,777
\$20,000 HOMEOWNER	182,352	1,185,288
\$10,000 VOLUNTEER FIRE/EMS	900	5,850
RELIGIOUS	79,006	513,539
SENIOR CITIZENS	407,930	2,651,545
ARMED FORCES	1,693	11,005
DISABLED VETERANS	25,114	163,241
STATE EDUCATIONAL	66,356	431,314
UNIVERSITY	21,305	138,483
MENTAL HEALTH TRUST	14,096	91,624
HABITAT PROTECTION	7,426	48,269
RIVER RESTORATION	34	221
CONSERVATION EASEMENT	2,040	13,260
CEMETERY	1,155	7,508
FARM	2,830	18,395
CHARITABLE	19,053	123,845
HOSPITAL	82	533
MULTI-PURPOSE SENIOR	3,604	23,426
\$100,000 PERSONAL PROPERTY	24,531	159,452
TOTALS	\$ 6,640,106	\$ 43,160,693

OVERLAPPING MILL RATES

TCA	Tax Code Area	Service Area	Borough	Post-Secondary KPC	Nikiski Fire	CES	CPEMS	NPR	SBCF	CPH	SPH	Road Service Area	Total FY2007	Total FY2006	Difference FY2006 MILL/ FY2007 MILL
53	Nikiski Fire	3.00	6.50	0.10				1.00		1.00		1.40	13.00	12.30	0.70
57	Bear Creek Fire	2.25	6.50	0.10					0.50			1.40	10.75	10.75	0.00
68	Anchor Point Fire and Emergency Medical	2.00	6.50	0.10							1.75	1.40	11.75	11.75	0.00
58	Central Emergency Services (CES)	2.35	6.50	0.10					1.00			1.40	11.35	11.35	0.00
81	Kachemak Emergency Services (KES)	1.75	6.50	0.10							1.75	1.40	11.50	11.50	0.00
42	Lowell Point Emergency	1.75	6.50	0.10					0.50			1.40	10.25	10.25	0.00
64	Central Peninsula Emergency Medical (CPEMS)	1.00	6.50	0.10							1.75	1.40	10.75	10.75	0.00
54	North Peninsula Recreation (NPR)	1.00	6.50	0.10		2.35				1.00		1.40	12.35	12.35	0.00
67	Road Service Area	1.40	6.50	0.10									8.00	8.00	0.00
43	Seward Bear Creek Flood (SBCF)	0.50	6.50	0.10								1.40	8.50	8.50	0.00
55	Nikiski Senior	0.20	6.50	0.10	3.00			1.00		1.00		1.40	13.20	12.50	0.70
61	Central Peninsula Hospital (WEST) (CPH)	1.00	6.50	0.10								1.40	9.00	9.00	0.00
63	Central Peninsula Hospital (EAST) (CPH)	1.00	6.50	0.10			1.00					1.40	10.00	10.00	0.00
52	South Peninsula Hospital (SPH)	1.75	6.50	0.10									8.35	8.35	0.00
65	South Peninsula Hospital (Roads) / (SPH)	1.75	6.50	0.10								1.40	9.75	9.75	0.00
20	City of Homer	4.50	6.50	0.10							1.75		12.85	12.85	0.00
80	City of Kachemak	2.00	6.50	0.10							1.75		10.35	10.35	0.00
30	City of Kenai	4.50	6.50	0.10						1.00			12.10	12.10	0.00
10	City of Seldovia	7.25	6.50	0.10									13.85	13.85	0.00
40	City of Seward	3.12	6.50	0.10					0.50				10.22	10.22	0.00
41	City of Seward Special	3.12	6.50	0.10					0.50				10.22	10.22	0.00
70	City of Soldotna	1.65	6.50	0.10		2.35				1.00			11.60	11.60	0.00

MILL RATE HISTORY

	Fiscal Year					
	2002	2003	2004	2005	2006	2007
Borough	7.00	6.50	6.50	6.50	6.50	6.50
Post Secondary Education	0.10	0.10	0.10	0.10	0.10	0.10
Service Areas:						
Nikiski Fire	2.30	2.30	2.30	2.30	2.30	3.00
Bear Creek Fire	2.25	2.25	2.25	2.25	2.25	2.25
Anchor Point Fire & Emergency Medical	1.20	2.00	2.00	2.00	2.00	2.00
Central Emergency Services	2.60	2.60	2.60	2.35	2.35	2.35
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
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	1.00	1.50	1.50	1.40	1.40	1.40
Seward Bear Creek Flood	-	-	-	0.50	0.50	0.50
Nikiski Senior	0.15	0.15	0.15	0.15	0.20	0.20
Central Peninsula Hospital	0.40	0.40	0.50	1.00	1.00	1.00
South Peninsula Hospital	1.75	1.75	1.75	1.75	1.75	1.75



**INTERFUND TRANSFERS
FISCAL YEAR 2007**

TRANSFERS IN

	TRANSFERS OUT	GENERAL FUND	TRANSFERS IN							DEBT SERVICE	CAPITAL PROJECTS	PROPRIETARY FUND		
			Central Emergency	School Fund	Engineer's Estimate Fund	RIAD Match Fund	Kenai River Center	Disaster Relief	Nikiski Seniors				Solid Waste	
General Fund	\$ 45,856,513		\$ 36,761,137					\$ 468,548	\$ 50,000	\$ 30,200	\$ 4,874,390	\$ 2,122,238	\$ 1,250,000	\$ 300,000
Special Revenue Funds:														
Nikiski Fire	467,487	67,487											400,000	
Bear Creek Fire	115,000												115,000	
Anchor Point Fire & Emergency Medical	115,000												115,000	
Central Emergency Services	738,283	67,487										195,796	475,000	
Kachemak Emergency Services	230,000												230,000	
Central Peninsula Emergency Medical	26,828		26,828											
North Peninsula Recreation	50,000												50,000	
Roads	1,228,863			28,863	200,000								1,000,000	
Disaster Relief	10,565	10,565												
Underground Storage Tank Removal Fund	49,781	49,781												
Solid Waste	827,463											827,463		
Central Peninsula Hospital	5,285,514											3,758,075	1,527,439	
South Peninsula Hospital	2,256,401											1,256,401	1,000,000	
	\$ 57,257,698	\$ 195,320	\$ 26,828	\$ 36,761,137	\$ 28,863	\$ 200,000	\$ 468,548	\$ 50,000	\$ 30,200	\$ 4,874,390	\$ 8,159,973	\$ 6,162,439	\$ 300,000	

**INTERDEPARTMENTAL CHARGES
FISCAL YEAR 2007**

	TRANSFERS OUT	TRANSFERS IN		
		GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS
General Fund:				
Purchasing	\$ 235,792	\$ -	\$ 235,792	\$ -
Major Projects	785,000	-	-	785,000
Non-departmental	1,025,189	-	-	-
Special Revenue Funds:				
Nikiski Fire	-	-	197,478	-
Bear Creek Fire	-	-	8,250	-
Anchor Point Fire & Emergency	-	-	-	-
Medical	-	-	14,042	-
Central Emergency Services	-	-	264,250	-
Kachemak Emergency	-	-	16,092	-
Lowell Point Emergency	-	-	1,166	-
North Peninsula Recreation	-	-	71,957	-
Roads	-	-	206,554	-
School Fund-maintenance	622,322	250,000	-	372,322
Land Trust Fund	-	-	51,898	-
Facilities Management	-	-	4,756	-
Seward Bear Creek Flood	-	-	5,848	-
Nikiski Senior	-	-	4,571	-
Central Peninsula Hospital	-	-	11,712	-
South Peninsula Hospital	-	-	7,015	-
Misc. Capital Projects & Grants	-	-	-	159,600
	<u>\$ 2,668,303</u>	<u>\$ 250,000</u>	<u>\$ 1,101,381</u>	<u>\$ 1,316,922</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.

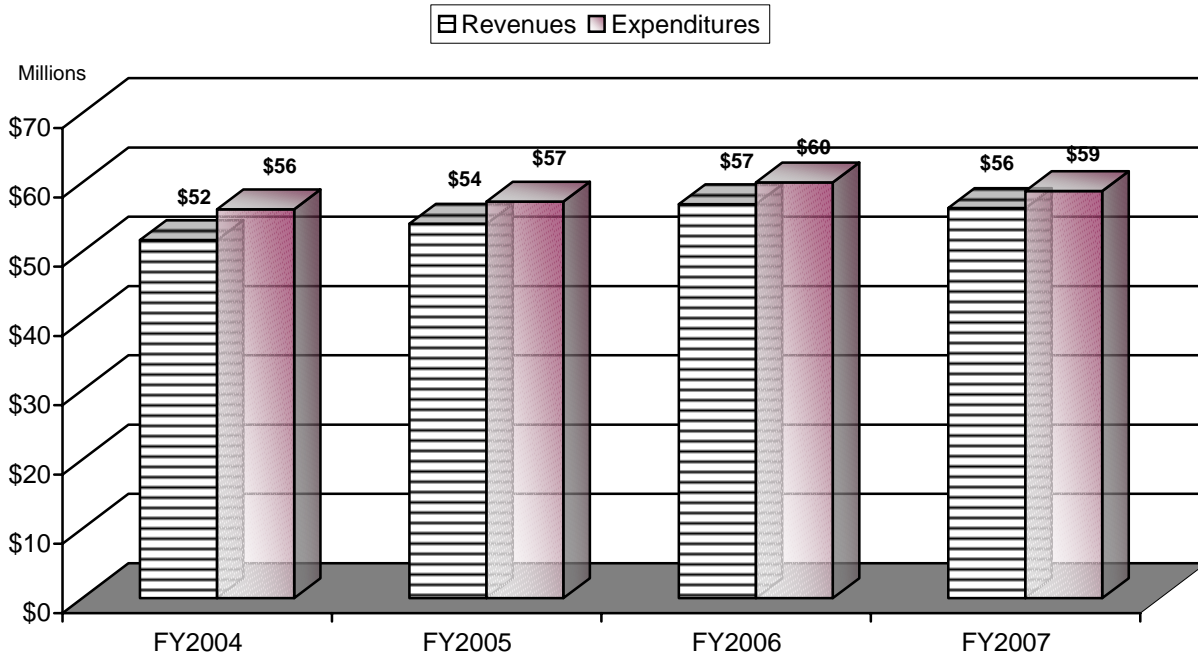
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GENERAL FUND

<u>DEPARTMENT #</u>	<u>DEPARTMENT NAME</u>	<u>PAGE #</u>
100.11110	Assembly Administration	28
100.11120	Assembly Clerk	30
100.11130	Assembly Elections	32
100.11140	Assembly Records Management	34
100.11210	Mayor Administration	38
100.11225	Community & Economic Development Division	40
100.11227	Purchasing and Contracting	42
100.11250	Emergency Management – Administration	44
100.11255	Emergency Management – 911 Communications	46
100.11230	General Services	50
100.11231	General Services - MIS	52
100.11232	General Services - GIS	56
100.11233	General Services – Print / Mail	58
100.11235	General Services – Custodial Maintenance	60
100.11310	Legal Administration	64
100.11410	Finance – Administration	66
100.11430	Finance – Financial Services	68
100.11440	Finance – Property Tax and Collections	70
100.11441	Finance – Sales Tax	72
100.11510	Assessing Administration	76
100.11520	Assessing Appraisal	78
100.21110	Resource Planning Administration	82
100.22140	Coastal Zone Management	84
100.31110	Major Projects - Administration	86
100.62110-62195	Senior Citizens Grant Program	88
100.94910	Non-Departmental	90

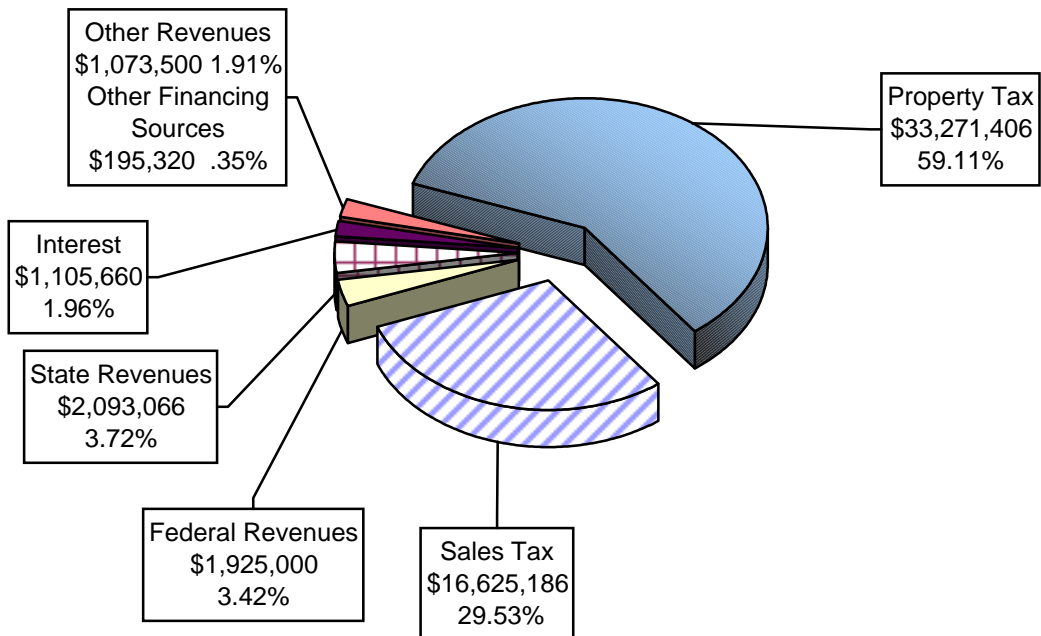
The General Fund is established to account for the financial operations of the Kenai Peninsula Borough which are not accounted for in any other fund. Principal sources of revenue are property taxes, sales tax, and intergovernmental revenue. Primary expenditures are for general government and planning.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

GENERAL FUND REVENUES AND EXPENDITURES HISTORY



* FY2006 is based on estimates made prior to year end. FY2007 is based on budgeted amounts.

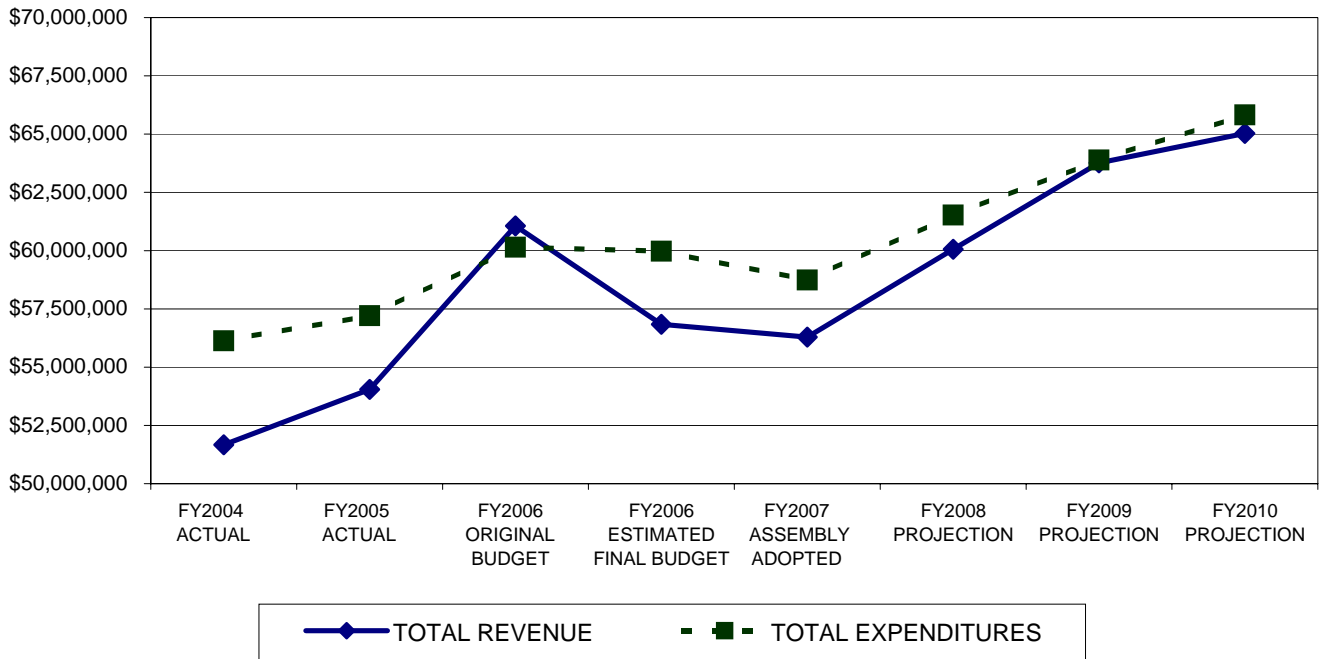
WHERE THE MONEY COMES FROM GENERAL FUND REVENUE PROJECTIONS - FY2007 \$56,289,138



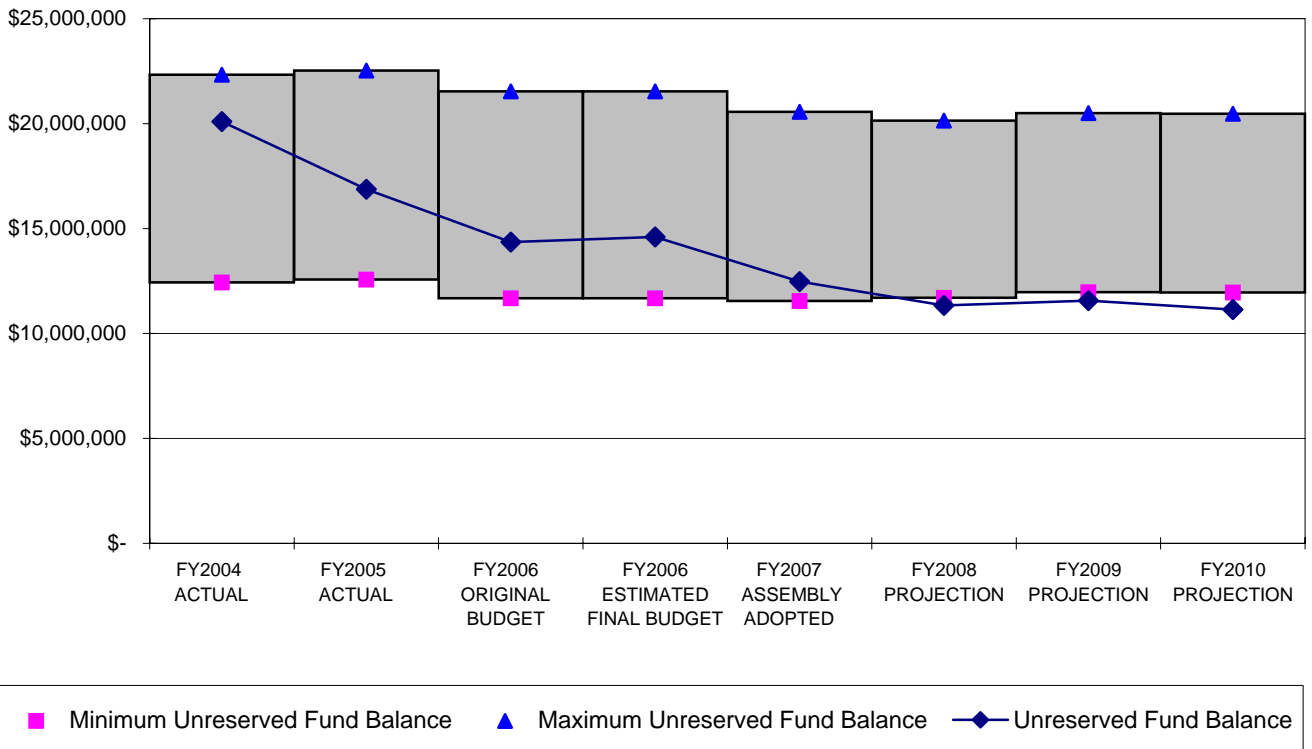
FUND: 100 GENERAL FUND

FUND BUDGET:									
	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010	
	ACTUAL	ACTUAL	ORIGINAL	ESTIMATED	ASSEMBLY	PROJECTION	PROJECTION	PROJECTION	
			BUDGET	FINAL BUDGET	ADOPTED				
TAXABLE VALUE (000'S)									
REAL	3,313,232	3,441,400	3,719,736	3,719,736	4,077,158	4,219,858	4,367,553	4,520,418	
PERSONAL	235,805	211,544	215,569	215,569	197,026	200,967	204,986	209,086	
OIL & GAS (AS 43.56)	673,367	611,303	566,382	566,382	557,070	540,358	524,147	497,940	
TOTAL TAXABLE VALUE	4,222,404	4,264,247	4,501,687	4,501,687	4,831,254	4,961,183	5,096,686	5,227,444	
MILL RATE	6.50	6.50	6.50	6.50	6.50	7.00	7.50	7.50	
REVENUES:									
PROPERTY TAXES									
REAL	\$ 21,479,326	\$ 22,418,645	\$ 24,178,284	\$ 24,178,284	\$ 26,501,527	\$ 29,539,006	\$ 32,756,648	\$ 33,903,135	
PERSONAL	1,726,380	1,551,594	1,819,121	1,819,121	1,658,417	1,790,062	1,926,304	1,964,832	
OIL & GAS (AS 43.56)	4,313,850	4,144,965	3,681,483	3,681,483	3,620,955	3,782,506	3,931,103	3,734,550	
PENALTY AND INTEREST	447,686	505,399	456,640	456,640	515,507	525,817	536,333	547,060	
MOTOR VEHICLE TAX	826,875	843,105	975,000	975,000	975,000	994,500	1,014,390	1,034,678	
TOTAL PROPERTY TAXES	28,794,117	29,463,708	31,110,528	31,110,528	33,271,406	36,631,891	40,164,778	41,184,255	
SALES TAX	14,910,977	15,670,832	20,691,180	16,140,957	16,625,186	16,957,690	17,296,844	17,642,781	
FEDERAL REVENUE	1,927,181	2,011,208	1,925,000	1,965,932	1,925,000	1,925,000	1,925,000	1,925,000	
STATE REVENUE	4,890,944	3,471,849	3,228,186	3,496,866	2,093,066	2,058,014	2,021,789	1,992,809	
INTEREST REVENUE	246,109	2,539,236	1,700,000	1,700,000	1,105,660	1,250,000	1,100,000	1,000,000	
OTHER REVENUE	754,351	782,684	795,000	795,000	1,073,500	1,094,970	1,116,869	1,139,206	
TOTAL REVENUES	51,523,679	53,939,517	59,449,894	55,209,283	56,093,818	59,917,565	63,625,280	64,884,051	
OTHER FINANCING SOURCES:									
TRANSFER FROM OTHER FUNDS	145,554	105,783	1,609,877	1,627,877	195,320	137,674	140,428	143,236	
TOTAL OTHER FINANCING SOURCES	145,554	105,783	1,609,877	1,627,877	195,320	137,674	140,428	143,236	
TOTAL REVENUES AND OTHER FINANCING SOURCES	51,669,233	54,045,300	61,059,771	56,837,160	56,289,138	60,055,239	63,765,708	65,027,287	
EXPENDITURES:									
PERSONNEL	8,653,103	8,979,533	9,445,490	9,606,013	10,245,676	10,962,873	11,565,831	12,028,464	
SUPPLIES	253,273	270,453	238,427	245,854	224,005	228,485	233,055	237,716	
SERVICES	4,253,149	4,152,418	4,333,062	4,475,845	4,046,520	4,127,450	4,209,999	4,294,199	
CAPITAL OUTLAY	241,585	234,187	159,350	194,900	162,000	165,240	168,545	171,916	
INTERDEPARTMENT CHARGES	(736,165)	(771,834)	(678,397)	(778,397)	(1,795,981)	(1,831,901)	(1,868,539)	(1,905,910)	
TOTAL EXPENDITURES	12,664,945	12,864,757	13,497,932	13,744,215	12,882,220	13,652,147	14,308,891	14,826,385	
OPERATING TRANSFERS TO:									
SPECIAL REVENUE FUND - SCHOOLS	31,635,539	33,744,326	35,054,596	34,984,596	36,761,137	37,863,971	38,999,890	40,169,887	
SPECIAL REV. FUND - SOLID WASTE	4,249,155	4,678,889	5,106,901	5,106,901	4,874,390	5,613,488	5,993,893	6,313,732	
SPECIAL REVENUE FUNDS - OTHER	568,834	465,496	497,368	497,368	548,748	648,875	668,421	688,685	
DEBT SERVICE - SCHOOL DEBT	4,550,507	3,777,965	3,743,837	3,743,837	2,122,238	2,072,162	2,020,413	1,978,813	
CAPITAL PROJECTS - SCHOOLS	2,160,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	
CAPITAL PROJECTS - OTHER	300,000	427,335	700,000	350,000	-	430,000	650,000	600,000	
PROPRIETARY FUNDS	-	-	300,000	300,000	300,000	-	-	-	
TOTAL OPERATING TRANSFERS	43,464,035	44,344,011	46,652,702	46,232,702	45,856,513	47,878,496	49,582,617	51,001,117	
TOTAL EXPENDITURES AND OPERATING TRANSFERS	56,128,980	57,208,768	60,150,634	59,976,917	58,738,733	61,530,644	63,891,508	65,827,502	
NET RESULTS FROM OPERATIONS	(4,459,747)	(3,163,468)	909,137	(3,139,757)	(2,449,595)	(1,475,404)	(125,800)	(800,215)	
PROJECTED LAPSE				549,769	322,056	341,304	357,722	370,660	
FUND BALANCE APPROPRIATED	4,459,747	3,163,468	-	2,589,988	2,127,539	1,134,101	-	429,555	
EXCESS/(DEFICIT)	-	-	909,137	-	-	-	231,922	-	
BEGINNING FUND BALANCE	24,812,338	20,352,591	13,447,894	17,189,123	14,599,135	12,471,596	11,337,495	11,569,418	
FUND BALANCE APPROPRIATED	(4,459,747)	(3,163,468)	-	(2,589,988)	(2,127,539)	(1,134,101)	-	(429,555)	
SURPLUS FROM OPERATIONS	-	-	909,137	-	-	-	231,922	-	
ENDING FUND BALANCE	20,352,591	17,189,123	14,357,031	14,599,135	12,471,596	11,337,495	11,569,418	11,139,863	
RESERVED FUND BALANCE	255,206	318,064	-	-	-	-	-	-	
UNRESERVED FUND BALANCE	20,097,385	16,871,059	14,357,031	14,599,135	12,471,596	11,337,495	11,569,418	11,139,863	
TOTAL FUND BALANCE	\$ 20,352,591	\$ 17,189,123	\$ 14,357,031	\$ 14,599,135	\$ 12,471,596	\$ 11,337,495	\$ 11,569,418	\$ 11,139,863	

GENERAL FUND REVENUES AND EXPENDITURES



GENERAL FUND UNRESERVED FUND BALANCE



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100 GENERAL FUND
TOTAL GENERAL FUND EXPENDITURES BY LINE ITEM**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 5,171,297	\$ 5,292,140	\$ 5,680,155	\$ 5,614,352	\$ 5,839,300	\$ 5,830,749	\$ 216,397	3.85%
40120 TEMPORARY WAGES	230,418	215,496	282,887	288,419	261,723	261,723	(26,696)	-9.26%
40130 OVERTIME WAGES	93,831	80,874	104,939	104,969	100,301	99,661	(5,308)	-5.06%
40210 FICA	486,577	489,158	528,014	523,429	553,195	552,205	28,776	5.50%
40221 PERS	439,492	733,352	764,827	1,015,126	1,364,539	1,362,361	347,235	34.21%
40321 HEALTH INSURANCE	1,551,127	1,436,099	1,374,180	1,349,230	1,390,777	1,379,277	30,047	2.23%
40322 LIFE INSURANCE	13,732	14,130	14,154	14,154	15,194	15,174	1,020	7.21%
40410 LEAVE	573,328	611,694	568,244	568,244	597,944	595,646	27,402	4.82%
40411 SICK LEAVE	92,269	105,286	127,032	127,032	139,403	138,180	11,148	8.78%
40511 OTHER BENEFITS	1,032	1,304	1,058	1,058	10,700	10,700	9,642	911.34%
TOTAL: PERSONNEL	8,653,103	8,979,533	9,445,490	9,606,013	10,273,076	10,245,676	639,663	6.66%
SUPPLIES								
42110 OFFICE SUPPLIES	54,000	69,082	70,300	77,511	67,600	67,600	(9,911)	-12.79%
42120 COMPUTER SOFTWARE	94,672	111,268	48,317	46,534	28,800	28,800	(17,734)	-38.11%
42210 OPERATING SUPPLIES	76,395	72,779	73,615	83,024	82,510	82,510	(514)	-0.62%
42230 FUEL, OILS AND LUBRICANTS	4,242	7,153	6,900	8,800	8,100	8,100	(700)	-7.95%
42250 UNIFORMS	1,388	640	645	645	645	645	-	0.00%
42310 REPAIR/MAINT SUPPLIES	10,971	710	27,600	19,390	25,900	25,900	6,510	33.57%
42360 MOTOR VEHICLE REPAIR SUPPLIES	189	410	500	500	500	500	-	0.00%
42410 SMALL TOOLS	11,416	8,411	10,550	9,450	9,950	9,950	500	5.29%
TOTAL: SUPPLIES	253,273	270,453	238,427	245,854	224,005	224,005	(21,849)	-8.89%
SERVICES								
43006 SENIOR CENTERS GRANT PROGRAM	398,322	398,322	398,322	398,322	398,322	398,322	-	0.00%
43009 CONTRACTUAL SERVICES - EDD	95,000	50,000	50,000	50,000	50,000	50,000	-	0.00%
43010 CONTRACTUAL SERVICES - CARTS	50,000	50,000	30,000	30,000	25,000	25,000	(5,000)	-16.67%
43011 CONTRACTUAL SERVICES	1,368,409	1,362,466	997,366	1,154,744	809,239	809,239	(345,505)	-29.92%
43012 AUDIT SERVICES	32,000	33,000	33,000	33,000	33,000	33,000	-	0.00%
43013 RADIO BROADCASTS	12,209	13,876	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	57,927	58,389	65,000	65,000	65,000	65,000	-	0.00%
43019 SOFTWARE LICENSING	14,906	14,711	230,985	234,625	288,215	288,215	53,590	22.84%
43021 PENINSULA PROMOTION	142,813	176,990	226,750	228,850	155,000	155,000	(73,850)	-32.27%
43031 LITIGATION	4,882	3,351	6,000	6,000	6,000	6,000	-	0.00%
43034 ATTY'S FEES-SPECIAL	28,973	43,929	20,000	28,000	20,000	20,000	(8,000)	-28.57%
43035 OPPOSING LITIGANTS	1,508	-	-	-	-	-	-	-
43110 COMMUNICATIONS	326,615	300,057	309,218	299,534	303,293	303,293	3,759	1.25%
43140 POSTAGE	129,532	116,111	141,100	132,719	136,800	136,800	4,081	3.07%
43210 TRANSPORT/SUBSISTENCE	252,553	262,669	251,384	251,465	278,525	278,525	27,060	10.76%
43215 TRAVEL OUT OF STATE	7,210	18,595	10,000	10,000	12,650	12,650	2,650	26.50%
43216 TRAVEL IN STATE	18,969	12,566	20,000	20,000	17,850	17,850	(2,150)	-10.75%
43220 CAR ALLOWANCE	133,511	146,811	145,800	140,900	124,200	124,200	(16,700)	-11.85%
43221 CAR ALLOWANCE/PC	20,560	22,650	23,400	23,400	23,400	23,400	-	0.00%
43250 FREIGHT AND EXPRESS	994	233	4,150	3,750	3,750	3,750	-	0.00%
43260 TRAINING	52,800	34,721	73,860	74,199	59,280	59,280	(14,919)	-20.11%
43270 EMPLOYEE DEVELOPMENT	2,646	3,456	7,500	7,500	7,500	7,500	-	0.00%
43310 ADVERTISING	180,909	182,240	190,100	199,767	183,450	183,450	(16,317)	-8.17%
43410 PRINTING	72,193	48,888	77,700	87,805	82,000	82,000	(5,805)	-6.61%
43510 INSURANCE PREMIUM	146,481	96,371	118,762	118,762	119,751	119,751	989	0.83%
43600 PROJECT MANAGEMENT	-	4,636	-	-	-	-	-	-
43610 UTILITIES	80,947	89,130	89,286	91,225	152,782	152,782	61,557	67.48%
43720 EQUIPMENT MAINTENANCE	312,598	263,994	155,400	155,336	147,310	147,310	(8,026)	-5.17%
43750 VEHICLE MAINTENANCE	456	168	2,700	2,700	2,700	2,700	-	0.00%
43780 MAINTENANCE BUILDINGS	-	-	-	-	3,132	3,132	3,132	-
43810 RENTS AND OPERATING	58,278	51,350	57,180	57,097	29,880	29,880	(27,217)	-47.67%
43812 EQUIPMENT REPLACEMENT PMT	145,799	179,703	434,784	376,584	347,282	347,282	(29,302)	-7.78%
43920 DUES AND SUBSCRIPTION	77,953	85,047	93,315	92,728	91,209	91,209	(1,519)	-1.64%
43931 RECORDING FEES	12,536	14,076	11,000	15,800	16,000	16,000	200	1.27%
43932 LITIGATION REPORTS	12,660	13,912	20,000	47,033	15,000	15,000	(32,033)	-68.11%
43999 CONTINGENCY	-	-	20,000	20,000	20,000	20,000	-	0.00%
TOTAL: SERVICES	4,253,149	4,152,418	4,333,062	4,475,845	4,046,520	4,046,520	(429,325)	-9.59%

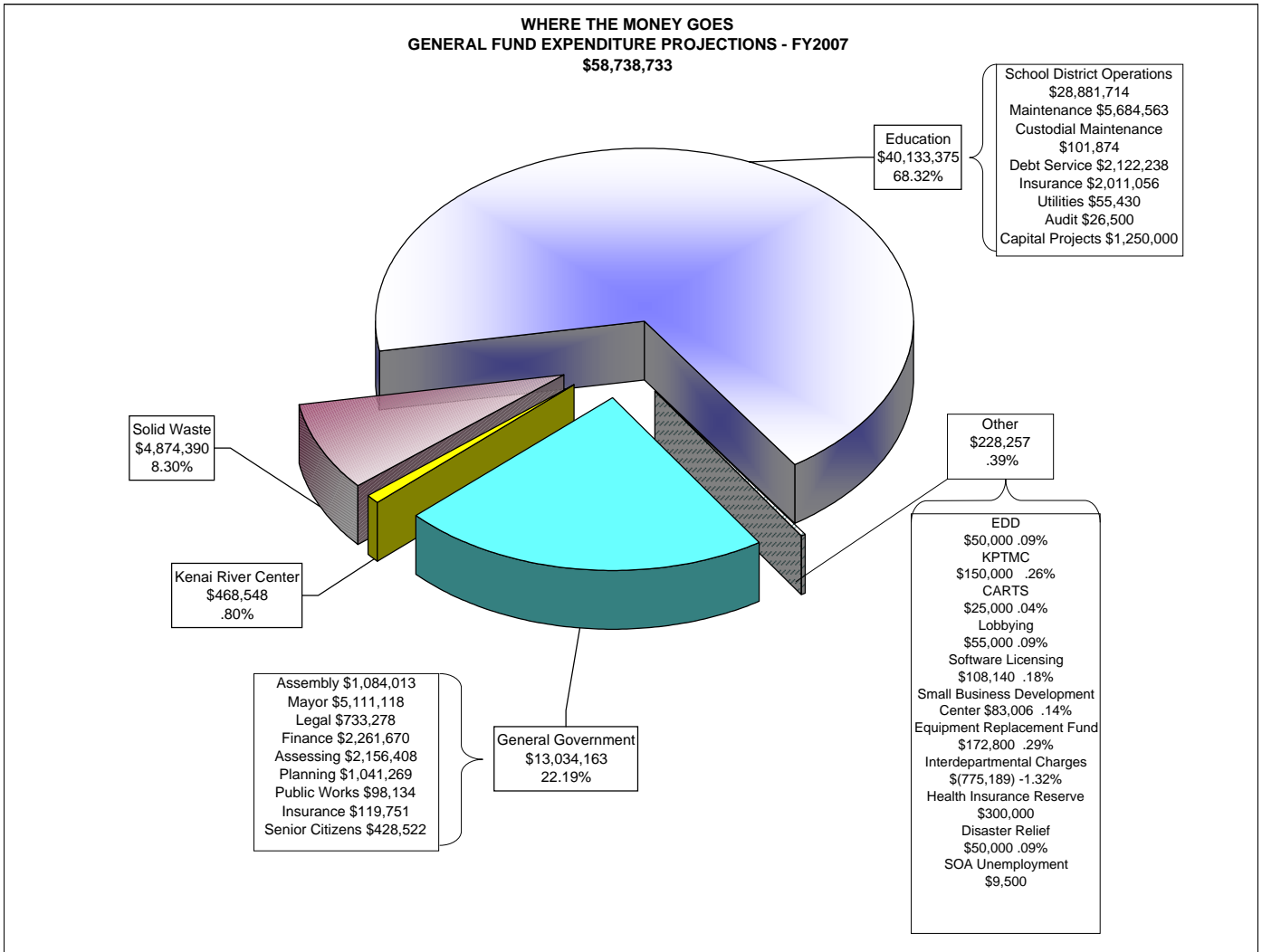
**FUND 100 GENERAL FUND
TOTAL GENERAL FUND EXPENDITURES BY LINE ITEM - CONTINUED**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
CAPITAL OUTLAY								
48110 OFFICE FURNITURE	-	17,543	5,000	5,000	5,000	5,000	-	0.00%
48120 OFFICE MACHINES	36,762	73,162	48,000	48,394	48,500	48,500	106	0.22%
48210 COMMUNICATIONS EQUIPMENT	46,500	-	-	1,651	-	-	(1,651)	-100.00%
48520 STORAGE EQUIPMENT	2,360	-	-	-	-	-	-	-
48710 MINOR OFFICE EQUIPMENT	124,174	126,686	94,950	123,274	94,600	94,600	(28,674)	-23.26%
48720 MINOR OFFICE FURNITURE	31,789	12,782	7,400	12,581	11,900	11,900	(681)	-5.41%
48740 MINOR MACHINERY & EQUIPMENT	-	4,014	4,000	4,000	2,000	2,000	(2,000)	-50.00%
TOTAL: CAPITAL OUTLAY	241,585	234,187	159,350	194,900	162,000	162,000	(32,900)	-16.88%
TRANSFERS								
50241 TFR S/D OPERATIONS	31,635,539	33,744,326	35,054,596	34,984,596	36,761,137	36,761,137	1,776,541	5.08%
50251 TFR KENAI RIVER FUND	346,634	410,496	417,168	417,168	468,548	468,548	51,380	12.32%
50257 TFR COASTAL ZONE MANAGEMENT	-	10,000	-	-	-	-	-	-
50260 TFR DISASTER RELIEF	-	14,800	50,000	50,000	50,000	50,000	-	0.00%
50275 TFR COMMUNITY & ECONOMIC DEV.	192,000	-	-	-	-	-	-	-
50280 TFR NIKISKI SENIOR SERVICE AREA	30,200	30,200	30,200	30,200	30,200	30,200	-	0.00%
50290 TFR TO SOLID WASTE	4,249,155	4,678,889	5,106,901	5,106,901	4,874,390	4,874,390	(232,511)	-4.55%
50308 TFR SCHOOL DEBT	4,550,507	3,777,965	3,743,837	3,743,837	2,122,238	2,122,238	(1,621,599)	-43.31%
50400 TFR SCHOOL CAPITAL PROJECTS	2,160,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	-	0.00%
50407 TFR GENERAL GOVT CAP PROJ	300,000	150,000	700,000	100,000	-	-	(100,000)	-100.00%
50411 TFR SOLID WASTE CAPITAL PROJECT	-	37,500	-	-	-	-	-	-
50443 TFR CENTRAL EMER SVC AREA CP	-	-	-	250,000	-	-	(250,000)	-100.00%
50455 TFR 911 COMMUNICATIONS CAP PROJ	-	239,835	-	-	-	-	-	-
50701 TFR SELF-INSURANCE RESERVE FUND	-	-	-	-	300,000	300,000	300,000	-
50705 TFR EQUIPMENT REPLACEMENT	-	-	300,000	300,000	-	-	(300,000)	-100.00%
TOTAL: TRANSFERS	43,464,035	44,344,011	46,652,702	46,232,702	45,856,513	45,856,513	(376,189)	-0.81%
INTERDEPARTMENT CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	(736,165)	(771,834)	(678,397)	(778,397)	(1,795,981)	(1,795,981)	(1,017,584)	-
TOTAL: INTERDEPARTMENT CHARGES	(736,165)	(771,834)	(678,397)	(778,397)	(1,795,981)	(1,795,981)	(1,017,584)	-
DEPARTMENT TOTAL	\$ 56,128,980	\$ 57,208,768	\$ 60,150,634	\$ 59,976,917	\$ 58,766,133	\$ 58,738,733	\$ (1,238,184)	-2.06%

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2004 ACTUAL		FY2005 ACTUAL		FY2006 BUDGET		FY2007 BUDGET	
	TAXABLE VALUE	MILL RATE	TAXABLE VALUE	MILL RATE	TAXABLE VALUE	MILL RATE	TAXABLE VALUE	MILL RATE
	4,222,404,000	EQUIVALENT	4,264,247,000	EQUIVALENT	4,501,687,000	EQUIVALENT	4,831,254,000	EQUIVALENT
REVENUES:								
TAXES:								
Property Tax	\$ 27,867,242	6.535	\$ 28,777,647	6.393	\$ 30,135,528	6.238	\$ 32,296,406	6.685
Motor Vehicle Tax	926,875	0.217	975,000	0.217	975,000	0.202	975,000	0.202
Sales Tax	14,910,977	3.497	14,808,155	3.289	20,691,180	4.283	16,625,186	3.441
TOTAL TAXES	43,705,094	11.999	44,560,802	9.899	51,801,708	10.722	49,896,592	10.328
FEDERAL REVENUES	1,927,182	0.452	1,777,000	0.395	1,925,000	0.398	1,925,000	0.398
STATE REVENUES:								
Reimbursement for School Debt	2,596,861	0.609	2,644,576	0.587	2,603,186	0.539	1,468,066	0.304
Revenue Sharing	-	0.000	-	0.000	-	0.000	-	0.000
Safe Communities Program	-	0.000	-	0.000	-	0.000	-	0.000
State Fiscal Relief Program	801,485	0.190	-	0.000	-	0.000	-	0.000
Fish Tax	687,603	0.161	475,000	0.106	475,000	0.098	475,000	0.098
Fisheries Revitization Grant	623,295	0.148	-	0.000	-	0.000	-	0.000
Other	168,437	0.039	150,000	0.033	150,000	0.031	150,000	0.031
TOTAL STATE REVENUES	4,877,681	1.144	3,269,576	0.726	3,228,186	0.668	2,093,066	0.433
FEES, COSTS & MISCELLANEOUS	754,351	0.177	795,000	0.177	795,000	0.165	1,073,500	0.222
INTEREST EARNED	246,108	0.058	1,400,000	0.311	1,700,000	0.352	1,105,660	0.229
TOTAL REVENUES	51,510,416	12.080	51,802,378	11.507	59,449,894	12.305	56,093,818	11.611
OTHER FINANCING SOURCES:								
OPERATING TRANSFERS:								
Special Revenue	145,554	0.034	105,783	0.023	1,609,877	0.333	195,320	0.040
TOTAL OTHER FINANCING SOURCES	145,554	0.034	105,783	0.023	1,609,877	0.333	195,320	0.040
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 51,655,970	12.114	\$ 51,908,161	11.531	\$ 61,059,771	12.638	\$ 56,289,138	11.651
EXPENDITURES:								
GENERAL GOVERNMENT:								
ASSEMBLY								
Administration	380,361	0.089	333,520	0.074	352,451	0.073	360,711	0.075
Clerk	396,955	0.093	418,136	0.093	399,699	0.083	413,949	0.086
Elections	142,490	0.033	97,625	0.022	164,380	0.034	118,572	0.025
Records Management	184,367	0.043	154,256	0.034	182,169	0.038	190,781	0.039
TOTAL ASSEMBLY	1,104,173	0.259	1,003,537	0.223	1,098,699	0.227	1,084,013	0.224
MAYOR								
Administration	322,472	0.076	304,820	0.068	325,411	0.067	636,132	0.132
Community & Economic Development	447,027	0.105	444,087	0.099	450,154	0.093	-	0.000
Purchasing and Contracting	144,331	0.034	147,909	0.033	139,545	0.029	167,323	0.035
Emergency Management	441,428	0.104	292,132	0.065	339,057	0.070	408,664	0.085
911 Communications	623,039	0.146	826,663	0.184	867,385	0.180	1,051,974	0.218
General Services-Administration	339,846	0.080	376,353	0.084	375,747	0.078	408,290	0.085
General Services-MIS	1,548,511	0.363	1,544,128	0.343	1,544,732	0.320	1,630,544	0.337
General Services-GIS	427,015	0.100	480,203	0.107	470,676	0.097	476,520	0.099
Print/Mail Services	206,824	0.049	218,854	0.049	232,903	0.048	228,897	0.047
Custodial Maintenance	79,952	0.019	90,639	0.020	93,946	0.019	102,774	0.021
TOTAL MAYOR	4,580,445	1.074	4,725,788	1.050	4,839,556	1.002	5,111,118	1.058
LEGAL	748,094	0.175	697,774	0.155	678,800	0.141	733,278	0.152
FINANCE								
Administration	362,723	0.085	375,957	0.084	405,800	0.084	424,130	0.088
Financial Services	616,829	0.145	624,593	0.139	663,393	0.137	738,384	0.153
Property Tax & Collections	578,708	0.136	613,166	0.136	664,650	0.138	724,740	0.150
Sales Tax	295,278	0.069	300,411	0.067	345,001	0.071	374,416	0.077
TOTAL FINANCE	1,853,538	0.435	1,914,127	0.425	2,078,844	0.430	2,261,670	0.468
ASSESSING								
Administration	660,431	0.155	730,057	0.162	707,452	0.146	776,060	0.161
Appraisal	1,127,132	0.264	1,284,563	0.285	1,235,386	0.256	1,380,348	0.286
TOTAL ASSESSING	1,787,563	0.419	2,014,620	0.448	1,942,838	0.402	2,156,408	0.446
PLANNING								
Administration	1,001,918	0.235	1,040,619	0.231	964,385	0.200	1,041,269	0.216
Coastal Zone Management	30,282	0.007	15,782	0.004	38,122	0.008	-	0.000
TOTAL PLANNING	1,032,200	0.242	1,056,401	0.235	1,002,507	0.208	1,041,269	0.216
PUBLIC WORKS								
Major Projects Division	58,249	0.014	82,489	0.018	96,266	0.020	98,134	0.020
TOTAL PUBLIC WORKS	58,249	0.014	82,489	0.018	96,266	0.020	98,134	0.020
SENIOR CITIZENS	398,322	0.093	398,322	0.088	398,322	0.082	398,322	0.082
NON-DEPARTMENTAL								
Contract Services	695,656	0.163	585,152	0.130	775,838	0.161	493,946	0.102
Tourism Promotion	137,500	0.032	172,500	0.038	217,500	0.045	150,000	0.031
Insurance	146,481	0.034	96,371	0.021	118,762	0.025	119,751	0.025
Other	-	0.000	-	0.000	-	0.000	9,500	0.002
Interdepartmental Charges	122,724	0.029	117,676	0.026	250,000	0.052	(775,189)	-0.160
TOTAL NON-DEPARTMENTAL	1,102,361	0.259	971,699	0.216	1,362,100	0.282	(1,992)	0.000
TOTAL OPERATIONS	12,664,945	2.970	12,864,757	2.858	13,497,932	2.794	12,882,220	2.666

OTHER FINANCING USES:									
OPERATING TRANSFERS TO:									
SPECIAL REVENUE FUNDS:									
School District Operations	31,635,539	7.419	33,744,326	7.496	35,054,596	7.256	36,761,137	7.609	
Disaster Relief	-	0.000	14,800	0.003	50,000	0.010	50,000	0.010	
Kenai River Center	346,634	0.081	410,496	0.091	417,168	0.086	468,548	0.097	
Coastal Zone Management	-	0.000	10,000	0.002	-	0.000	-	0.000	
Miscellaneous Grants	-	0.000	-	0.000	-	0.000	-	0.000	
Economic Development	192,000	0.045	-	-	-	0.000	-	0.000	
Nikiski Senior	30,200	0.007	30,200	0.007	30,200	0.006	30,200	0.006	
Solid Waste	4,249,155	0.996	4,678,889	1.039	5,106,901	1.057	4,874,390	1.009	
DEBT SERVICE FUND-									
School Debt	4,550,507	1.067	3,777,965	0.839	3,743,837	0.775	2,122,238	0.439	
CAPITAL PROJECTS FUND:									
School Revenue	2,160,000	0.507	1,250,000	0.278	1,250,000	0.259	1,250,000	0.259	
911 Communications	-	0.000	239,835	0.053	-	0.000	-	0.000	
General Government	300,000	0.070	150,000	0.033	700,000	0.145	-	0.000	
Solid Waste	-	0.000	37,500	0.008	-	0.000	-	0.000	
PROPRIETARY FUND:									
Health Insurance Reserve Fund	-	0.000	-	0.000	-	0.000	300,000	0.062	
Equipment Replacement Fund	-	0.000	-	0.000	300,000	0.062	-	0.000	
TOTAL OTHER FINANCING USES	43,464,035	10.193	44,344,011	9.851	46,652,702	9.656	45,856,513	9.492	
TOTAL EXPENDITURES AND OTHER FINANCING USES	56,128,980	13.163	57,208,768	12.708	60,150,634	12.450	58,738,733	12.158	
FUND BALANCE INCREASE (DECREASE)	\$ (4,473,010)	(1.049)	\$ (5,300,607)	(1.177)	\$ 909,137	0.188	\$ (2,449,595)	(0.507)	



FUND: 100 GENERAL FUND
DEPT: 11110 ASSEMBLY ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 171,648	\$ 167,981	\$ 162,851	\$ 164,427	\$ 170,341
SUPPLIES	1,807	1,103	4,500	4,500	4,500
SERVICES	149,550	164,436	185,100	184,600	185,870
CAPITAL OUTLAY	57,356	-	-	-	-
TOTAL EXPENDITURES	\$ 380,361	\$ 333,520	\$ 352,451	\$ 353,527	\$ 360,711

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.

FY2007 OBJECTIVES:

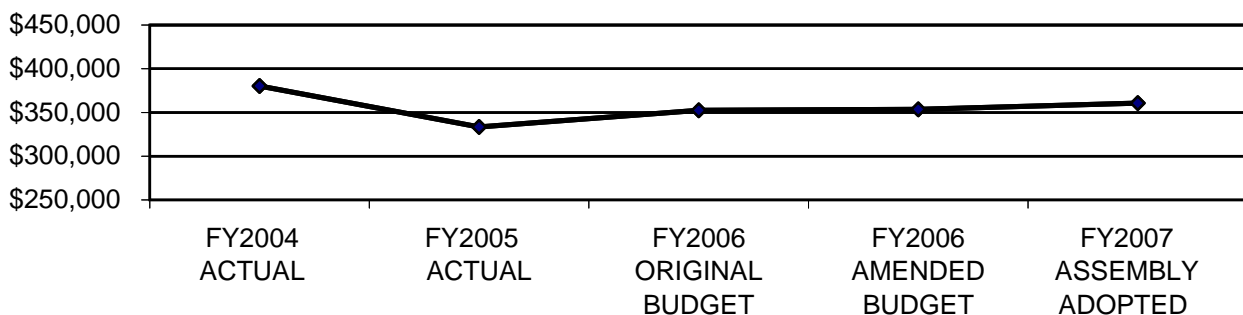
- To assess the financial position of the Borough and provide for the Borough's continued economic health.

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

ACCOMPLISHMENTS: FY2006

- 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**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40120 TEMPORARY WAGES	\$ 49,700	\$ 50,900	\$ 52,500	\$ 48,300	\$ 45,400	\$ 45,400	\$ (2,900)	-6.00%
40120 TEMPORARY WAGES - BOA	-	-	-	-	2,100	2,100	2,100	-
40120 TEMPORARY WAGES - BOE	-	-	-	4,200	5,000	5,000	800	19.05%
40210 FICA	5,652	5,645	5,531	5,531	5,531	5,531	-	0.00%
40221 PERS	2,476	4,253	4,485	6,061	11,975	11,975	5,914	97.57%
40321 HEALTH INSURANCE	113,410	106,773	99,900	99,900	99,900	99,900	-	0.00%
40322 LIFE INSURANCE	410	410	435	435	435	435	-	0.00%
TOTAL: PERSONNEL	171,648	167,981	162,851	164,427	170,341	170,341	5,914	3.60%
SUPPLIES								
42110 OFFICE SUPPLIES	1,778	1,103	4,500	4,500	4,500	4,500	-	0.00%
42210 OPERATING SUPPLIES	29	-	-	-	-	-	-	-
TOTAL: SUPPLIES	1,807	1,103	4,500	4,500	4,500	4,500	-	0.00%
SERVICES								
43011 CONTRACTUAL SERVICES	466	3,054	2,500	2,500	2,500	2,500	-	0.00%
43012 AUDIT SERVICES	32,000	33,000	33,000	33,000	33,000	33,000	-	0.00%
43013 RADIO BROADCASTS	12,209	13,876	14,000	14,000	14,000	14,000	-	0.00%
43110 COMMUNICATIONS	4,784	3,826	4,500	4,000	4,000	4,000	-	0.00%
43140 POSTAGE	-	-	-	200	-	-	(200)	-100.00%
43210 TRANSPORT/SUBSISTENCE	16,930	21,625	20,000	18,500	16,500	16,500	(2,000)	-10.81%
43210 TRANSPORT/SUBSISTENCE - BOA	-	-	-	-	1,000	1,000	1,000	-
43210 TRANSPORT/SUBSISTENCE - BOE	-	-	-	1,500	2,000	2,000	500	33.33%
43215 TRAVEL OUT OF STATE	7,210	18,595	10,000	10,000	12,650	12,650	2,650	26.50%
43216 TRAVEL IN STATE	18,969	12,566	20,000	20,000	17,850	17,850	(2,150)	-10.75%
43220 CAR ALLOWANCE	19,800	19,800	19,800	19,800	19,800	19,800	-	0.00%
43250 FREIGHT AND EXPRESS	134	-	500	100	300	300	200	200.00%
43410 PRINTING	-	-	-	200	-	-	(200)	-100.00%
43610 UTILITIES	10,006	11,278	9,800	9,800	11,270	11,270	1,470	15.00%
43720 EQUIPMENT MAINTENANCE	996	620	1,000	1,000	1,000	1,000	-	0.00%
43920 DUES AND SUBSCRIPTION	26,046	26,196	30,000	30,000	30,000	30,000	-	0.00%
43999 CONTINGENCY	-	-	20,000	20,000	20,000	20,000	-	0.00%
TOTAL: SERVICES	149,550	164,436	185,100	184,600	185,870	185,870	1,270	0.69%
CAPITAL OUTLAY								
48210 COMMUNICATIONS EQUIPMENT	46,500	-	-	-	-	-	-	-
48720 MINOR OFFICE FURNITURE	10,856	-	-	-	-	-	-	-
TOTAL: CAPITAL OUTLAY	57,356	-	-	-	-	-	-	-
DEPARTMENT TOTAL	\$ 380,361	\$ 333,520	\$ 352,451	\$ 353,527	\$ 360,711	\$ 360,711	\$ 7,184	2.03%

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:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 280,006	\$ 300,000	\$ 284,299	\$ 292,382	\$ 299,522
SUPPLIES	4,474	4,097	5,000	6,674	5,000
SERVICES	108,767	104,350	110,400	119,200	109,427
CAPITAL OUTLAY	3,708	9,689	-	6,699	-
TOTAL EXPENDITURES	<u>\$ 396,955</u>	<u>\$ 418,136</u>	<u>\$ 399,699</u>	<u>\$ 424,955</u>	<u>\$ 413,949</u>
STAFFING HISTORY:	3.67	3.67	3.67	3.67	3.67

DEPARTMENT FUNCTION

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

FY2007 OBJECTIVES:

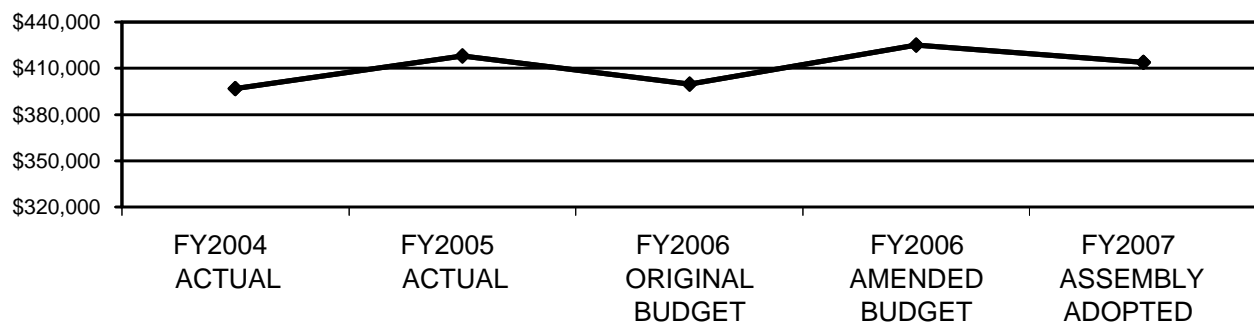
Provide accurate and timely information to the public via newspaper, radio, posting and the Internet.

PROGRAM CHANGES: None

ACCOMPLISHMENTS: FY2006

- 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 2006 State Legislative Funding Priority Project Books.
- Produced and distributed the KPB Federal Transportation Priorities and 2006 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**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 177,742	\$ 191,420	\$ 176,907	\$ 176,907	\$ 184,773	\$ 176,222	\$ (685)	-0.39%
40120 TEMPORARY WAGES	-	654	-	-	-	-	-	-
40130 OVERTIME WAGES	1,397	1,386	5,717	5,717	5,856	5,216	(501)	-8.76%
40210 FICA	15,943	17,961	16,056	16,056	16,882	15,892	(164)	-1.02%
40221 PERS	14,994	24,087	23,010	31,093	44,198	42,020	10,927	35.14%
40321 HEALTH INSURANCE	46,225	39,539	40,900	40,900	42,205	42,205	1,305	3.19%
40322 LIFE INSURANCE	464	461	464	464	466	446	(18)	-3.88%
40410 LEAVE	20,423	20,521	16,266	16,266	16,597	14,299	(1,967)	-12.09%
40411 SICK LEAVE	2,818	3,947	4,979	4,979	4,301	3,078	(1,901)	-38.18%
40511 OTHER BENEFITS	-	24	-	-	144	144	144	-
TOTAL: PERSONNEL	280,006	300,000	284,299	292,382	315,422	299,522	7,140	2.44%
SUPPLIES								
42110 OFFICE SUPPLIES	4,474	4,097	5,000	5,000	5,000	5,000	-	0.00%
42120 COMPUTER SOFTWARE	-	-	-	1,674	-	-	(1,674)	-100.00%
TOTAL: SUPPLIES	4,474	4,097	5,000	6,674	5,000	5,000	(1,674)	-25.08%
SERVICES								
43011 CONTRACTUAL SERVICES	14,160	9,312	15,000	15,000	15,000	15,000	-	0.00%
43019 SOFTWARE LICENSING	-	-	400	400	400	400	-	0.00%
43110 COMMUNICATIONS	7,790	2,542	7,000	5,800	4,000	4,000	(1,800)	-31.03%
43140 POSTAGE	7,898	7,935	8,000	8,000	8,000	8,000	-	0.00%
43210 TRANSPORT/SUBSISTENCE	12,040	13,931	11,000	11,000	11,000	11,000	-	0.00%
43220 CAR ALLOWANCE	5,411	6,012	6,000	6,000	6,012	6,012	12	0.20%
43250 FREIGHT AND EXPRESS	-	-	200	200	200	200	-	0.00%
43260 TRAINING	2,193	375	2,000	2,000	3,150	3,150	1,150	57.50%
43310 ADVERTISING	55,654	59,301	55,000	65,000	55,000	55,000	(10,000)	-15.38%
43610 UTILITIES	1,394	1,560	3,100	3,100	3,565	3,565	465	15.00%
43720 EQUIPMENT MAINTENANCE	960	2,007	1,000	1,000	1,500	1,500	500	50.00%
43810 RENTS AND OPERATING LEASES	-	-	-	125	100	100	(25)	-20.00%
43920 DUES AND SUBSCRIPTION	1,267	1,375	1,700	1,575	1,500	1,500	(75)	-4.76%
TOTAL: SERVICES	108,767	104,350	110,400	119,200	109,427	109,427	(9,773)	-8.20%
CAPITAL OUTLAY								
48120 OFFICE MACHINES	3,559	-	-	-	-	-	-	-
48710 MINOR OFFICE EQUIPMENT	149	9,689	-	5,999	-	-	(5,999)	-100.00%
48720 MINOR OFFICE FURNITURE	-	-	-	700	-	-	(700)	-100.00%
TOTAL: CAPITAL OUTLAY	3,708	9,689	-	6,699	-	-	(6,699)	-100.00%
DEPARTMENT TOTAL	\$ 396,955	\$ 418,136	\$ 399,699	\$ 424,955	\$ 429,849	\$ 413,949	\$ (11,006)	-2.59%

LINE-ITEM EXPLANATIONS

40110	Regular Wages. Staff includes Borough Clerk, Deputy Clerk (67% of time), 1 Administrative Assistants and 1 secretary. Reclassified: 1 administrative assistant to 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	Transport/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.

FUND: 100 GENERAL FUND
DEPT: 11130 ASSEMBLY ELECTIONS

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 30,239	\$ 24,901	\$ 57,055	\$ 55,752	\$ 35,847
SUPPLIES	1,740	6,411	3,000	3,000	3,000
SERVICES	110,511	65,744	104,325	85,039	79,725
CAPITAL OUTLAY	-	569	-	14,000	-
TOTAL EXPENDITURES	\$ 142,490	\$ 97,625	\$ 164,380	\$ 157,791	\$ 118,572

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: To administer all borough elections in accordance with all applicable local, state and federal election laws to the highest possible ethical standards. To assist the Alaska Division of Elections in state primary and general elections. To provide year-round voter registration services and election information.

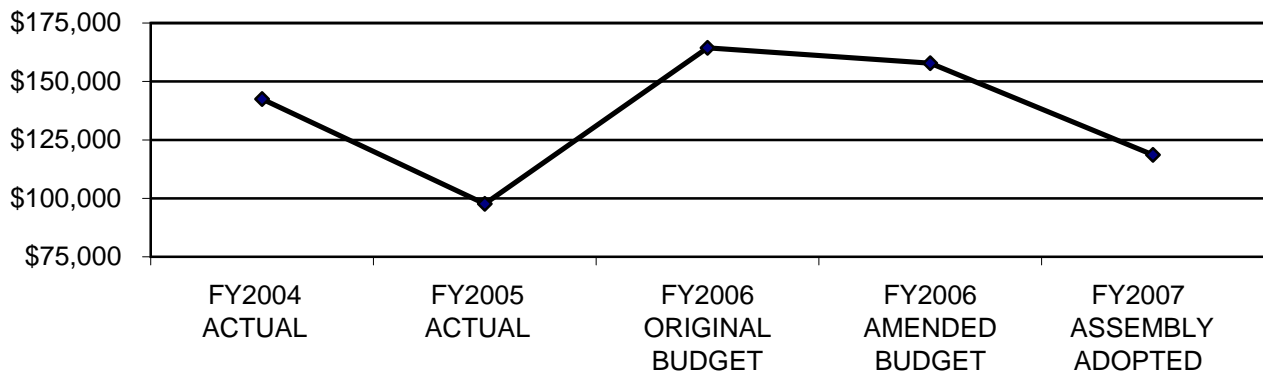
FY2007 OBJECTIVES:
 Conduct the October 2006 Regular Municipal Election in a professional manner, adhering to the highest technical and ethical standards.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2006

- Conducted the 2005 Regular Election without challenge.
- Conducted the 2005 Runoff Election without challenge.
- Reviewed 16 citizen applications for initiative or referendum petitions.
- Verified signatures and certified three petitions, with two issues appearing on the 2005 municipal ballot.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11130 - ASSEMBLY ELECTIONS**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
40120 TEMPORARY WAGES	27,498	23,729	50,000	48,697	30,000	30,000	(18,697)	-38.39%
40130 OVERTIME WAGES	1,564	753	3,000	3,000	3,300	3,300	300	10.00%
40210 FICA	990	419	4,055	4,055	2,547	2,547	(1,508)	-37.19%
40221 PERS	59	-	-	-	-	-	-	-
40322 LIFE INSURANCE	3	-	-	-	-	-	-	-
TOTAL: PERSONNEL	30,239	24,901	57,055	55,752	35,847	35,847	(19,905)	-35.70%
SUPPLIES								
42110 OFFICE SUPPLIES	1,740	6,411	3,000	3,000	3,000	3,000	-	0.00%
TOTAL: SUPPLIES	1,740	6,411	3,000	3,000	3,000	3,000	-	0.00%
SERVICES								
43011 CONTRACTUAL SERVICES	8,439	1,240	6,000	6,000	5,000	5,000	(1,000)	-16.67%
43019 SOFTWARE LICENSING	7,125	7,125	7,125	7,125	7,125	7,125	-	0.00%
43110 COMMUNICATIONS	2,455	2,228	3,500	3,250	3,000	3,000	(250)	-7.69%
43140 POSTAGE	20,576	5,442	12,000	6,314	6,500	6,500	186	2.95%
43210 TRANSPORT/SUBSISTENCE	2,092	2,082	5,500	5,350	5,500	5,500	150	2.80%
43250 FREIGHT AND EXPRESS	374	50	500	500	300	300	(200)	-40.00%
43260 TRAINING	299	-	500	500	500	500	-	0.00%
43310 ADVERTISING	17,167	9,437	18,000	19,140	11,000	11,000	(8,140)	-42.53%
43410 PRINTING	51,495	37,793	50,000	35,660	40,000	40,000	4,340	12.17%
43810 RENTS AND OPERATING LEASES	170	150	500	500	300	300	(200)	-40.00%
43920 DUES AND SUBSCRIPTIONS	319	197	700	700	500	500	(200)	-28.57%
TOTAL: SERVICES	110,511	65,744	104,325	85,039	79,725	79,725	(5,314)	-6.25%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	-	569	-	14,000	-	-	(14,000)	-100.00%
TOTAL: CAPITAL OUTLAY	-	569	-	14,000	-	-	(14,000)	-100.00%
DEPARTMENT TOTAL	\$ 142,490	\$ 97,625	\$ 164,380	\$ 157,791	\$ 118,572	\$ 118,572	\$ (39,219)	-24.86%

LINE-ITEM EXPLANATIONS

40120 Temporary Wages. Wages for election poll workers, absentee voting officials and the canvass board	43140 Postage. USPS permits and postage for by-mail precinct ballots, absentee ballots and mailing of voter pamphlet.
40130 Overtime Wages. For Clerk's Office employees and other borough personnel who assist at the receiving center on election night.	43210 Transport/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.
43011 Contractual Services. Contracts for Election Review Board Members, Regional Coordinators and other specialty services.	43310 Advertising. Publication of election notices as required by law.
43019 Software Licensing. Licensing and maintenance agreement for elections software.	43410 Printing. Printing of ballots, election pamphlets, absentee ballot envelopes and election forms.
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.	43810 Rents and Operating Leases. Fees paid for use of polling places.

FUND: 100 GENERAL FUND
DEPT: 11140 ASSEMBLY RECORDS MANAGEMENT

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 114,051	\$ 103,642	\$ 112,865	\$ 115,978	\$ 127,327
SUPPLIES	11,925	5,375	18,200	11,526	13,200
SERVICES	49,403	41,987	51,104	50,854	50,254
CAPITAL OUTLAY	8,988	3,252	-	-	-
TOTAL EXPENDITURES	<u>\$ 184,367</u>	<u>\$ 154,256</u>	<u>\$ 182,169</u>	<u>\$ 178,358</u>	<u>\$ 190,781</u>
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. To 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.

FY2007 OBJECTIVES: Continue with general objectives.

PROGRAM CHANGES: None

ACCOMPLISHMENTS: FY2006

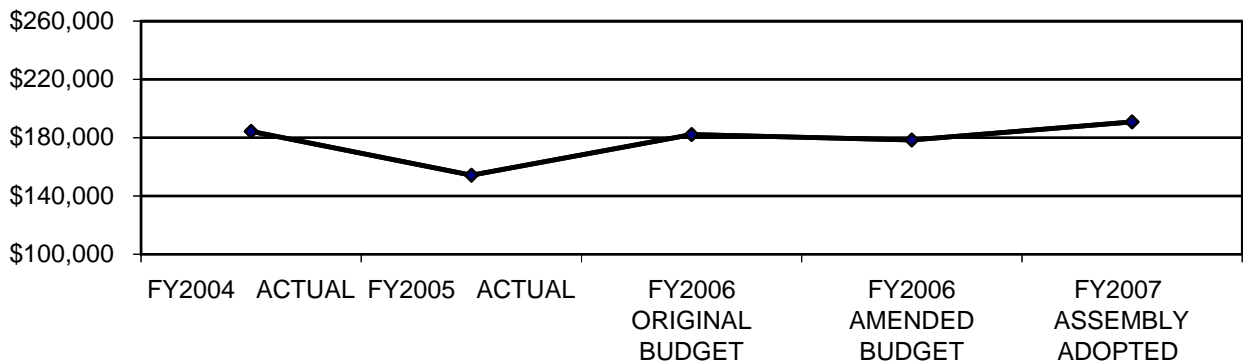
- Records management software successfully upgraded and converted to new program/format.
- Retention schedule for all borough departments updated and revised.

PERFORMANCE MEASURES:

Requests/retrievals*	2003	2004	2005	2006
	Actual	Actual	Estimated	Projected
Files In	1,112	549	486	500
Files Out	1,018	532	535	500
Boxes In	331	553	487	475
Boxes Out	715	630	743	675
Microfilm Reels Processed & Indexed	143	169	151	150
Boxes for Retention	373	420	472	400

*Information is based on calendar years.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11140 - ASSEMBLY RECORDS MANAGEMENT**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET	%
PERSONNEL								
40110 REGULAR WAGES	\$ 68,207	\$ 57,487	\$ 66,906	\$ 66,906	\$ 71,205	\$ 71,205	\$ 4,299	6.43%
40130 OVERTIME WAGES	-	-	1,319	1,319	1,367	1,367	48	3.64%
40120 TEMPORARY WAGES	1,423	-	-	-	-	-	-	-
40210 FICA	6,306	5,266	6,033	6,033	6,565	6,565	532	8.82%
40221 PERS	5,534	8,998	8,861	11,974	17,041	17,041	5,067	42.32%
40321 HEALTH INSURANCE	23,081	21,606	20,150	20,150	21,045	21,045	895	4.44%
40322 LIFE INSURANCE	177	181	182	182	184	184	2	1.10%
40410 LEAVE	7,867	8,521	7,407	7,407	7,799	7,799	392	5.29%
40411 SICK LEAVE	1,456	1,583	2,007	2,007	2,121	2,121	114	5.68%
TOTAL: PERSONNEL	114,051	103,642	112,865	115,978	127,327	127,327	11,349	9.79%
SUPPLIES								
42110 OFFICE SUPPLIES	916	1,146	1,000	1,000	1,000	1,000	-	0.00%
42120 COMPUTER SOFTWARE	627	-	5,000	3,326	-	-	(3,326)	-100.00%
42210 OPERATING SUPPLIES	10,314	4,168	12,000	7,000	12,000	12,000	5,000	71.43%
42230 FUEL, OILS AND LUBRICANTS	57	61	200	200	200	200	-	0.00%
42310 REPAIR/MAINTENANCE SUPPLIES	11	-	-	-	-	-	-	-
TOTAL: SUPPLIES	11,925	5,375	18,200	11,526	13,200	13,200	1,674	14.52%
SERVICES								
43011 CONTRACTUAL SERVICES	12,097	5,528	12,000	12,000	12,000	12,000	-	0.00%
43019 SOFTWARE LICENSING	5,500	5,500	7,000	7,000	7,000	7,000	-	0.00%
43110 COMMUNICATIONS	2,532	959	3,100	2,850	2,000	2,000	(850)	-29.82%
43140 POSTAGE	410	436	600	600	600	600	-	0.00%
43210 TRANSPORT/SUBSISTENCE	1,954	3,754	4,000	4,000	4,000	4,000	-	0.00%
43220 CAR ALLOWANCE	1,069	1,188	1,200	1,200	1,188	1,188	(12)	-1.00%
43250 FREIGHT & EXPRESS	31	20	100	100	100	100	-	0.00%
43260 TRAINING	1,153	100	1,000	1,000	1,000	1,000	-	0.00%
43610 UTILITIES	13,425	14,967	9,900	9,900	11,385	11,385	1,485	15.00%
43720 EQUIPMENT MAINTENANCE	3,131	1,300	3,500	3,500	2,500	2,500	(1,000)	-28.57%
43750 VEHICLE MAINTENANCE	-	-	200	200	200	200	-	0.00%
43812 EQUIPMENT REPLACEMENT PYMT	7,631	7,631	7,631	7,631	7,631	7,631	-	0.00%
43920 DUES AND SUBSCRIPTION	470	604	873	873	650	650	(223)	-25.54%
TOTAL: SERVICES	49,403	41,987	51,104	50,854	50,254	50,254	(600)	-1.18%
CAPITAL OUTLAY								
48110 OFFICE FURNITURE	-	2,890	-	-	-	-	-	-
48710 MINOR OFFICE EQUIPMENT	6,713	-	-	-	-	-	-	-
48720 MINOR OFFICE FURNITURE	2,275	362	-	-	-	-	-	-
TOTAL: CAPITAL OUTLAY	8,988	3,252	-	-	-	-	-	-
DEPARTMENT TOTAL	\$ 184,367	\$ 154,256	\$ 182,169	\$ 178,358	\$ 190,781	\$ 190,781	\$ 12,423	6.97%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Deputy Clerk (33% of time) and 1.5 Records Technicians.	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).
42210 Operating Supplies. For the purchase of microfilm, bankers boxes, preservation books, etc.	43220 Car Allowance. Deputy Clerk (1/3 of car allowance).
43011 Contractual Services. Processing of microfilm.	

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
100-112XX: ASSEMBLY DEPARTMENT TOTALS**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 246,074	\$ 248,907	\$ 243,813	\$ 243,813	\$ 255,978	\$ 247,427	\$ 3,614	1.48%
40120 TEMPORARY WAGES	78,621	75,283	102,500	101,197	82,500	82,500	(18,697)	-18.48%
40130 OVERTIME WAGES	2,961	2,139	10,036	10,036	10,523	9,883	(153)	-1.52%
40210 FICA	28,891	29,291	31,675	31,675	31,525	30,535	(1,140)	-3.60%
40221 PERS	23,063	37,338	36,356	49,128	73,214	71,036	21,908	44.59%
40321 HEALTH INSURANCE	182,716	167,918	160,950	160,950	163,150	163,150	2,200	1.37%
40322 LIFE INSURANCE	1,054	1,052	1,081	1,081	1,085	1,065	(16)	-1.48%
40410 LEAVE	28,290	29,042	23,673	23,673	24,396	22,098	(1,575)	-6.65%
40411 SICK LEAVE	4,274	5,530	6,986	6,986	6,422	5,199	(1,787)	-25.58%
40511 OTHER BENEFITS	-	24	-	-	144	144	144	-
TOTAL: PERSONNEL	595,944	596,524	617,070	628,539	648,937	633,037	4,498	0.72%
SUPPLIES								
42110 OFFICE SUPPLIES	8,908	12,757	13,500	13,500	13,500	13,500	-	0.00%
42120 COMPUTER SOFTWARE	627	-	5,000	5,000	-	-	(5,000)	-100.00%
42210 OPERATING SUPPLIES	10,343	4,168	12,000	7,000	12,000	12,000	5,000	71.43%
42230 FUELS, OILS & LUBRICANTS	57	61	200	200	200	200	-	0.00%
42310 REPAIR/MAINTENANCE SUPPLIES	11	-	-	-	-	-	-	-
TOTAL SUPPLIES	19,946	16,986	30,700	25,700	25,700	25,700	-	0.00%
SERVICES								
43011 CONTRACTUAL SERVICES	35,162	19,134	35,500	35,500	34,500	34,500	(1,000)	-2.82%
43012 AUDIT SERVICES	32,000	33,000	33,000	33,000	33,000	33,000	-	0.00%
43013 RADIO BROADCASTS	12,209	13,876	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 COMMUNICATIONS	17,561	9,555	18,100	15,900	13,000	13,000	(2,900)	-18.24%
43140 POSTAGE	28,884	13,813	20,600	15,114	15,100	15,100	(14)	-0.09%
43210 TRANSPORT/SUBSISTENCE	33,016	41,392	40,500	40,350	40,000	40,000	(350)	-0.87%
43215 TRAVEL OUT OF STATE	7,210	18,595	10,000	10,000	12,650	12,650	2,650	26.50%
43216 TRAVEL IN STATE	18,969	12,566	20,000	20,000	17,850	17,850	(2,150)	-10.75%
43220 CAR ALLOWANCE	26,280	27,000	27,000	27,000	27,000	27,000	-	0.00%
43250 FREIGHT AND EXPRESS	539	70	1,300	900	900	900	-	0.00%
43260 TRAINING	3,645	475	3,500	3,500	4,650	4,650	1,150	32.86%
43310 ADVERTISING	72,821	68,738	73,000	84,140	66,000	66,000	(18,140)	-21.56%
43410 PRINTING	51,495	37,793	50,000	35,860	40,000	40,000	4,140	11.54%
43610 UTILITIES	24,825	27,805	22,800	22,800	26,220	26,220	3,420	15.00%
43720 EQUIPMENT MAINTENANCE	5,087	3,927	5,500	5,500	5,000	5,000	(500)	-9.09%
43750 VEHICLE MAINTENANCE	-	-	200	200	200	200	-	0.00%
43810 RENTS AND OPERATING LEASES	170	150	500	625	400	400	(225)	-36.00%
43812 EQUIPMENT REPLACEMENT PYMT	7,631	7,631	7,631	7,631	7,631	7,631	-	0.00%
43920 DUES AND SUBSCRIPTION	28,102	28,372	33,273	33,148	32,650	32,650	(498)	-1.50%
43999 CONTINGENCY	-	-	20,000	20,000	20,000	20,000	-	0.00%
TOTAL: SERVICES	418,231	376,517	450,929	439,693	425,276	425,276	(14,417)	-3.28%
CAPITAL OUTLAY								
48110 OFFICE FURNITURE	-	2,890	-	-	-	-	-	-
48120 OFFICE MACHINES	3,559	-	-	-	-	-	-	-
48210 COMMUNICATION EQUIPMENT	46,500	-	-	-	-	-	-	-
48710 MINOR OFFICE MACHINES	6,862	10,258	-	19,999	-	-	(19,999)	-100.00%
48720 MINOR OFFICE FURNITURE	13,131	362	-	700	-	-	(700)	-100.00%
TOTAL: CAPITAL OUTLAY	70,052	13,510	-	20,699	-	-	(20,699)	-100.00%
DEPARTMENT TOTAL	\$ 1,104,173	\$ 1,003,537	\$ 1,098,699	\$ 1,114,631	\$ 1,099,913	\$ 1,084,013	\$ (30,618)	-2.75%

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FUND: 100 GENERAL FUND
DEPT: 11210 MAYOR ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 261,626	\$ 269,524	\$ 278,256	\$ 274,383	\$ 566,832
SUPPLIES	2,261	2,268	2,500	2,500	3,500
SERVICES	50,074	29,257	42,155	37,655	62,800
CAPITAL OUTLAY	8,511	3,771	2,500	4,415	3,000
TOTAL EXPENDITURES	\$ 322,472	\$ 304,820	\$ 325,411	\$ 318,953	\$ 636,132
STAFFING HISTORY:	3.00	3.00	3.00	3.00	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 as 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.

FY2007 OBJECTIVES:

- Analyze and seek solutions to the significant budget challenges facing the General Borough Government.
- Prepare the proposed annual balanced budget prior to April 1, 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

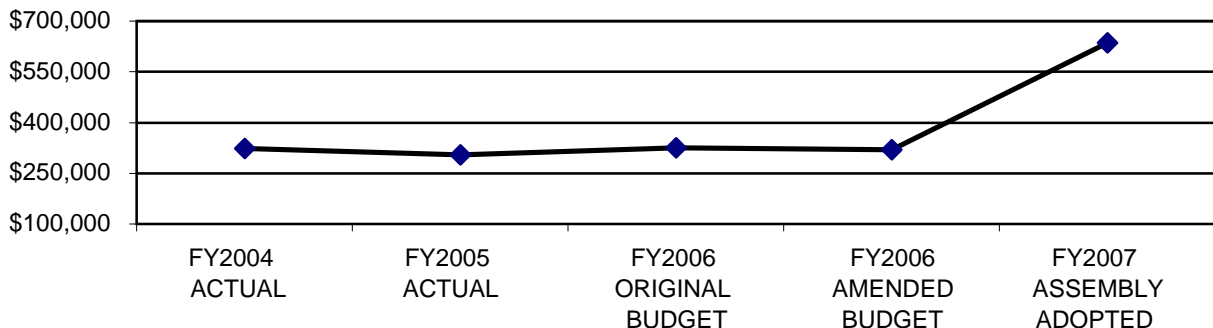
PROGRAM CHANGES

Closure of the CEDD offices, 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.

ACCOMPLISHMENTS: FY2006

- Completed an initial financial and operational analysis of the Borough Government.
- Identified significant financial issues facing the General Borough Government.
- Initiated in excess of \$1.0 million in cost cuts in the FY2006 General Government budget.
- Joined with the City of Anchorage & Matanuska-Susitna Borough to form the Tri-Borough Commission to develop joint efforts to address issues and needs held in common between the three municipalities.
- Identified issues delaying the development and construction of the South Peninsula Hospital expansion project and achieved solutions to bring the project back on track for scheduled completion.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11210 - MAYOR ADMINISTRATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 178,276	\$ 177,566	\$ 185,750	\$ 185,750	\$ 316,989	\$ 367,131	\$ 181,381	97.65%
40120 TEMPORARY WAGES	2,524	2,878	5,000	5,000	5,000	5,000	-	0.00%
40210 FICA	15,547	15,640	16,162	16,162	28,432	32,930	16,768	103.75%
40221 PERS	14,323	23,669	24,274	26,901	54,485	66,387	39,486	146.78%
40321 HEALTH INSURANCE	37,803	35,469	33,300	26,800	46,000	57,500	30,700	114.55%
40322 LIFE INSURANCE	441	450	440	440	782	910	470	106.82%
40410 LEAVE	10,681	11,732	11,158	11,158	26,306	31,396	20,238	181.38%
40411 SICK LEAVE	2,031	2,120	2,172	2,172	4,051	5,578	3,406	156.81%
TOTAL: PERSONNEL	261,626	269,524	278,256	274,383	482,045	566,832	292,449	106.58%
SUPPLIES								
42110 OFFICE SUPPLIES	2,261	1,650	2,500	2,500	3,500	3,500	1,000	40.00%
42210 OPERATING SUPPLIES	-	618	-	-	-	-	-	-
TOTAL: SUPPLIES	2,261	2,268	2,500	2,500	3,500	3,500	1,000	40.00%
SERVICES								
43011 CONTRACTUAL SERVICES	11,173	1,792	2,000	2,000	10,000	10,000	8,000	400.00%
43021 PENINSULA PROMOTION	5,313	4,490	9,250	11,350	5,000	5,000	(6,350)	-55.95%
43110 COMMUNICATIONS	7,458	3,036	4,000	2,700	5,000	5,000	2,300	85.19%
43140 POSTAGE	809	167	1,000	700	1,000	1,000	300	42.86%
43210 TRANSPORT/SUBSISTENCE	11,021	5,358	10,000	10,000	25,000	25,000	15,000	150.00%
43220 CAR ALLOWANCE	6,480	7,200	7,200	2,700	-	-	(2,700)	-100.00%
43260 TRAINING	348	-	-	-	1,000	1,000	1,000	-
43310 ADVERTISING	939	558	1,000	500	1,000	1,000	500	100.00%
43410 PRINTING	674	152	800	800	800	800	-	0.00%
43610 UTILITIES	3,691	4,157	3,955	3,955	4,500	4,500	545	13.78%
43720 EQUIPMENT MAINTENANCE	604	534	950	950	2,000	2,000	1,050	110.53%
43920 DUES AND SUBSCRIPTION	1,564	1,813	2,000	2,000	7,500	7,500	5,500	275.00%
TOTAL: SERVICES	50,074	29,257	42,155	37,655	62,800	62,800	25,145	66.78%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	1,521	3,771	2,500	4,415	3,000	3,000	(1,415)	-32.05%
48720 MINOR OFFICE FURNITURE	6,990	-	-	-	-	-	-	-
TOTAL: CAPITAL OUTLAY	8,511	3,771	2,500	4,415	3,000	3,000	(1,415)	-32.05%
DEPARTMENT TOTAL	\$ 322,472	\$ 304,820	\$ 325,411	\$ 318,953	\$ 551,345	\$ 636,132	\$ 317,179	99.44%

LINE-ITEM EXPLANATIONS

<p>40110 Regular Wages. Staff includes: Mayor, Chief of Staff, Oil, Gas & Mining Liaison, Grants Manager, Economic Analyst and Administrative Assistant.</p> <p>Added: Oil, Gas & Mining Liaison, Economic Analyst and Grants Manager.</p>	<p>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).</p>
<p>43011 Contractual Services. Oil & Gas professional services (\$5,000), Miscellaneous services for Mayor's office (\$5,000).</p>	<p>48710 Minor Office Equipment. Purchase computer and miscellaneous office equipment.</p>
<p>43021 Peninsula Promotion. In addition to promotional materials, this office plans to be represented at various community functions.</p>	
<p>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.</p>	

FUND: 100 GENERAL FUND
DEPT: 11225 MAYOR - COMMUNITY & ECONOMIC DEVELOPMENT DIVISION

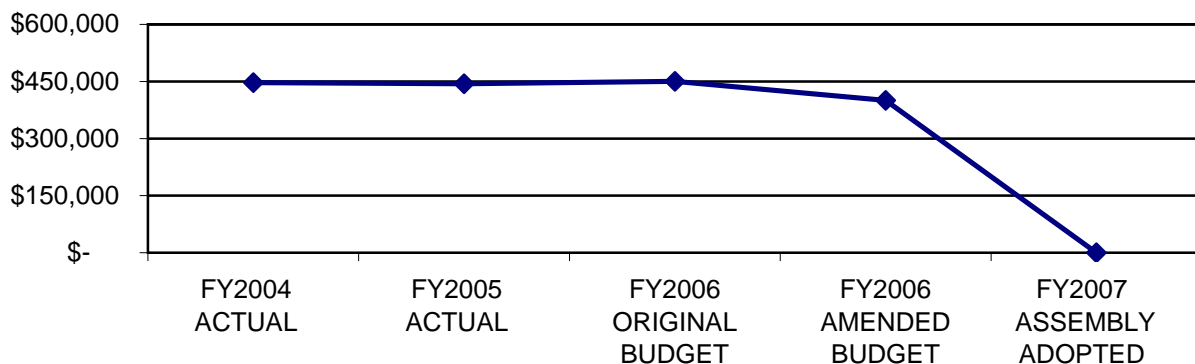
DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 323,118	\$ 343,231	\$ 353,577	\$ 304,208	\$ -
SUPPLIES	8,212	6,450	4,950	4,950	-
SERVICES	94,056	91,114	90,927	90,427	-
CAPITAL OUTLAY	21,641	3,292	700	700	-
TOTAL EXPENDITURES	<u>\$ 447,027</u>	<u>\$ 444,087</u>	<u>\$ 450,154</u>	<u>\$ 400,285</u>	<u>\$ -</u>
STAFFING HISTORY:	3.00	4.00	4.00	3.00	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

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET	%
PERSONNEL								
40110 REGULAR WAGES	\$ 211,093	\$ 218,490	\$ 229,911	\$ 185,643	\$ -	\$ -	\$ (185,643)	-100.00%
40120 TEMPORARY WAGES	212	795	1,000	1,000	-	-	(1,000)	-100.00%
40210 FICA	17,979	19,115	20,591	17,205	-	-	(17,205)	-100.00%
40221 PERS	17,171	29,013	29,693	34,453	-	-	(34,453)	-100.00%
40321 HEALTH INSURANCE	50,404	47,317	44,400	37,925	-	-	(37,925)	-100.00%
40322 LIFE INSURANCE	534	555	530	530	-	-	(530)	-100.00%
40410 LEAVE	23,255	24,580	22,524	22,524	-	-	(22,524)	-100.00%
40411 SICK LEAVE	2,422	3,270	4,928	4,928	-	-	(4,928)	-100.00%
40511 OTHER BENEFITS	48	96	-	-	-	-	-	-
TOTAL: PERSONNEL	323,118	343,231	353,577	304,208	-	-	(304,208)	-100.00%
SUPPLIES								
42110 OFFICE SUPPLIES	1,217	2,570	1,750	1,750	-	-	(1,750)	-100.00%
42120 COMPUTER SOFTWARE	6,995	3,465	3,000	3,000	-	-	(3,000)	-100.00%
42210 OPERATING SUPPLIES	-	415	200	200	-	-	(200)	-100.00%
TOTAL: SUPPLIES	8,212	6,450	4,950	4,950	-	-	(4,950)	-100.00%
SERVICES								
43011 CONTRACTUAL SERVICES	3,816	5,689	15,000	10,400	-	-	(10,400)	-100.00%
43110 COMMUNICATION	8,781	12,153	9,000	8,500	-	-	(8,500)	-100.00%
43140 POSTAGE	2,914	3,774	4,000	4,000	-	-	(4,000)	-100.00%
43210 TRANSPORT/SUBSISTENCE	29,552	22,700	15,000	19,000	-	-	(19,000)	-100.00%
43220 CAR ALLOWANCE	9,720	10,800	10,800	10,800	-	-	(10,800)	-100.00%
43260 TRAINING	2,955	1,265	800	800	-	-	(800)	-100.00%
43310 ADVERTISING	869	2,548	1,000	1,600	-	-	(1,600)	-100.00%
43410 PRINTING	160	-	500	500	-	-	(500)	-100.00%
43720 EQUIPMENT MAINTENANCE	-	1,160	2,000	2,000	-	-	(2,000)	-100.00%
43810 RENTS AND OPERATING LEASES	31,138	24,490	26,000	26,000	-	-	(26,000)	-100.00%
43920 DUES AND SUBSCRIPTION	4,151	6,535	6,827	6,827	-	-	(6,827)	-100.00%
TOTAL: SERVICES	94,056	91,114	90,927	90,427	-	-	(90,427)	-100.00%
CAPITAL OUTLAY								
48120 OFFICE MACHINES	10,101	-	-	-	-	-	-	-
48710 MINOR OFFICE EQUIPMENT	10,380	3,292	500	700	-	-	(700)	-100.00%
48720 MINOR OFFICE FURNITURE	1,160	-	200	-	-	-	-	-
TOTAL: CAPITAL OUTLAY	21,641	3,292	700	700	-	-	(700)	-100.00%
DEPARTMENT TOTAL	\$ 447,027	\$ 444,087	\$ 450,154	\$ 400,285	\$ -	\$ -	\$ (400,285)	-100.00%

LINE-ITEM EXPLANATIONS

FUND: 100 GENERAL FUND
DEPT: 11227 MAYOR - PURCHASING AND CONTRACTING

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 304,003	\$ 324,316	\$ 333,887	\$ 343,719	\$ 376,820
SUPPLIES	1,993	2,064	3,125	3,125	3,125
SERVICES	13,482	12,598	18,730	18,730	18,970
CAPITAL OUTLAY	3,698	4,837	4,200	4,200	4,200
INTERDEPARTMENTAL CHARGES	(178,845)	(195,906)	(220,397)	(220,397)	(235,792)
TOTAL EXPENDITURES	\$ 144,331	\$ 147,909	\$ 139,545	\$ 149,377	\$ 167,323
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.

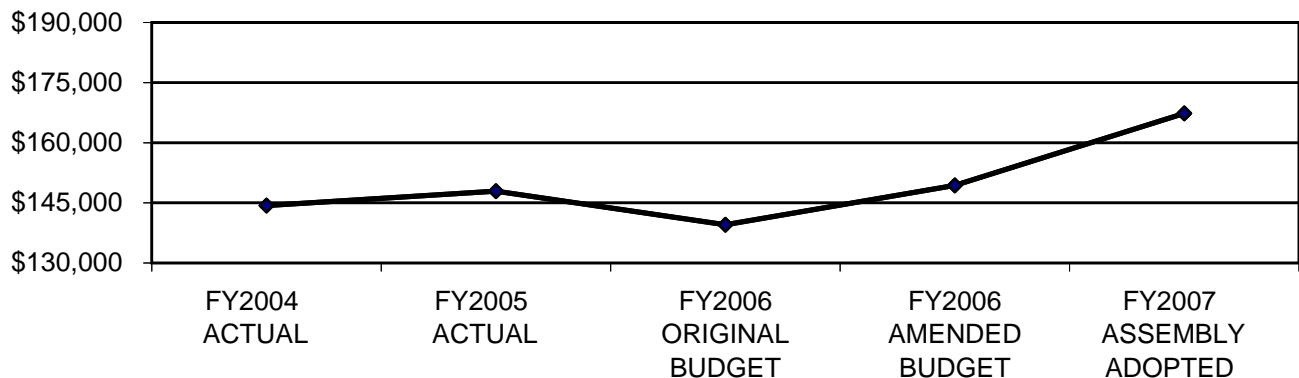
FY2007 OBJECTIVES: Recommend and coordinate the implementation of changes in Borough purchasing policies and procedures. Continue to improve the Purchasing Web Site. Promote the utilization of the Purchasing Intranet Site.

PROGRAM CHANGES: None

ACCOMPLISHMENTS: FY2006

- Administered the sale for disposal of surplus tangible property, which netted \$38,370 for the Borough, School District, and Service Areas.
- Supported the Borough in the acquisition of \$86.9 million dollars worth of goods and services.
- Handled in excess of 200 contracts and formal solicitations for the various departments and service areas of the Borough.
- Supported multiple Service Areas in developing purchasing policies, procedures, and technical specifications for their respective needs.
- Completed the transition of the accounts payable functions from the Maintenance Department to the control of the purchasing warehouse staff. The purchasing warehouse staff is now responsible for the entire purchasing process, from input of requisitions through the payment of invoices.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11227 - MAYOR - PURCHASING AND CONTRACTING**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 188,045	\$ 199,844	\$ 208,282	\$ 208,282	\$ 219,987	\$ 219,987	\$ 11,705	5.62%
40120 TEMPORARY WAGES	-	-	2,880	2,880	2,880	2,880	-	0.00%
40130 OVERTIME WAGES	6,984	4,356	5,146	5,146	5,151	5,151	5	0.10%
40210 FICA	17,147	16,914	18,804	18,804	20,365	20,365	1,561	8.30%
40221 PERS	16,421	27,310	27,988	37,820	52,581	52,581	14,761	39.03%
40321 HEALTH INSURANCE	50,404	47,187	44,400	44,400	46,000	46,000	1,600	3.60%
40322 LIFE INSURANCE	487	506	495	495	555	555	60	12.12%
40410 LEAVE	20,968	24,234	21,525	21,525	22,726	22,726	1,201	5.58%
40411 SICK LEAVE	3,523	3,917	4,367	4,367	6,527	6,527	2,160	49.46%
40511 OTHER BENEFITS	24	48	-	-	48	48	48	-
TOTAL: PERSONNEL	304,003	324,316	333,887	343,719	376,820	376,820	33,101	9.63%
SUPPLIES								
42110 OFFICE SUPPLIES	1,668	1,739	2,800	2,800	2,800	2,800	-	0.00%
42250 UNIFORMS	325	325	325	325	325	325	-	0.00%
TOTAL: SUPPLIES	1,993	2,064	3,125	3,125	3,125	3,125	-	0.00%
SERVICES								
43011 CONTRACT SERVICES	-	180	-	-	-	-	-	-
43110 COMMUNICATIONS	2,775	1,814	2,500	2,500	2,500	2,500	-	0.00%
43140 POSTAGE	208	181	500	500	500	500	-	0.00%
43210 TRANSPORT/SUBSISTENCE	1,240	1,048	3,090	3,090	3,100	3,100	10	0.32%
43220 CAR ALLOWANCE	3,240	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260 TRAINING	1,276	824	2,040	2,040	2,030	2,030	(10)	-0.49%
43310 ADVERTISING	2,758	2,820	4,250	4,250	4,250	4,250	-	0.00%
43610 UTILITIES	1,267	1,425	1,600	1,600	1,840	1,840	240	15.00%
43720 EQUIPMENT MAINTENANCE	325	310	500	500	500	500	-	0.00%
43920 DUES AND SUBSCRIPTION	393	396	650	650	650	650	-	0.00%
TOTAL: SERVICES	13,482	12,598	18,730	18,730	18,970	18,970	240	1.28%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	3,698	-	2,500	2,500	2,500	2,500	-	0.00%
48720 MINOR OFFICE FURNITURE	-	2,687	1,700	1,700	1,700	1,700	-	0.00%
48740 MINOR MACHINES & EQUIPMENT	-	2,150	-	-	-	-	-	-
TOTAL: CAPITAL OUTLAY	3,698	4,837	4,200	4,200	4,200	4,200	-	0.00%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	(178,845)	(195,906)	(220,397)	(220,397)	(235,792)	(235,792)	(15,395)	6.99%
TOTAL: INTERDEPARTMENTAL CHARGES	(178,845)	(195,906)	(220,397)	(220,397)	(235,792)	(235,792)	(15,395)	-
DEPARTMENT TOTAL	\$ 144,331	\$ 147,909	\$ 139,545	\$ 149,377	\$ 167,323	\$ 167,323	\$ 17,946	12.01%

LINE-ITEM EXPLANATIONS

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

40120 Temporary Wages. Temporary help for coverage during peak construction season, vacation periods, and auction.

42110 Office Supplies. To cover cost of cartridges for color laser printer.

43310 Advertising. Advertising costs for the annual surplus tangible property auction in all borough newspapers and radio stations.

43610 Utilities. Increased by 15% to cover purchasing department's share of utilities cost.

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 50 percent of the Purchasing and Contracting Officer. This distribution includes a portion for supplies and services attributable to those personnel.

FUND: 100 GENERAL FUND
DEPT: 11250 EMERGENCY MANAGEMENT - ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 185,550	\$ 177,613	\$ 220,025	\$ 226,316	\$ 206,406
SUPPLIES	5,993	6,724	8,967	8,421	8,750
SERVICES	248,967	100,006	106,565	126,731	180,558
CAPITAL OUTLAY	918	7,789	3,500	3,500	12,950
TOTAL EXPENDITURES	\$ 441,428	\$ 292,132	\$ 339,057	\$ 364,968	\$ 408,664
STAFFING HISTORY:	2.67	2.67	2.67	2.67	2.80

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.

FY2007 OBJECTIVES:

- Complete development of a Kenai Peninsula Borough Incident Management Team (KPB-IMT).
- Conduct full-scale exercises of Zone Plans incorporating mobile decontamination trailers and hospital staff.
- Continue participation in CORE Group with the Spruce Bark Beetle Office, State Division of Forestry, and local fire agencies to complete development of Community Wildfire Protection Plans.
- Complete construction of a new Emergency Operations Center (EOC) and relocation of OEM office.

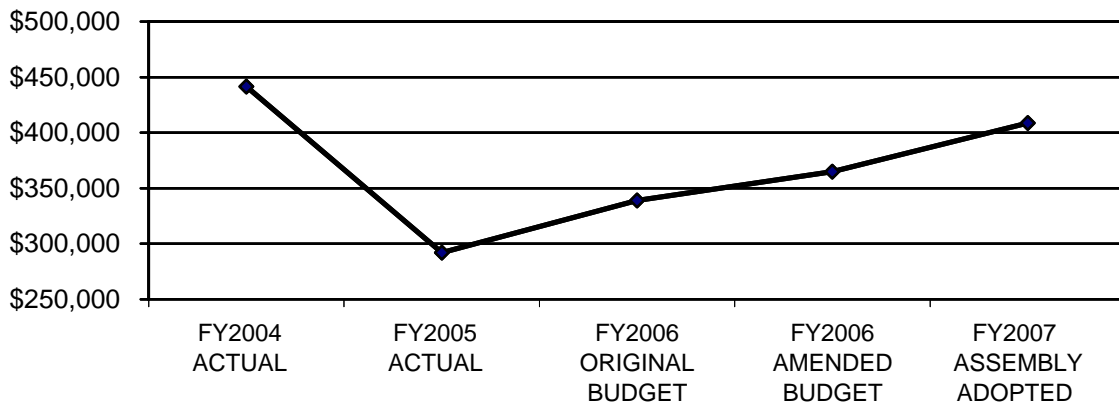
- Complete upgrade of tsunami warning system in coastal communities.
- Finish revisions of 911 related agreements with the dispatch centers of Seward, Homer, Kenai and Borough; have agreements signed and in place; include benchmarks of training and quality assurance.

PROGRAM CHANGES. None.

ACCOMPLISHMENTS: FY2006

- Completed RFP for tsunami warning system replacement with construction expected to begin in Spring 2006.
- Nearing completion of distribution of grant funded communication and emergency response equipment and training for same.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11250 - EMERGENCY MANAGEMENT - ADMINISTRATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %
PERSONNEL							
40110 REGULAR WAGES	\$ 105,789	\$ 107,659	\$ 134,296	\$ 134,296	\$ 135,616	\$ 135,616	\$ 1,320 0.98%
40120 TEMPORARY WAGES	17,162	1,000	6,050	6,050	6,050	6,050	- 0.00%
40130 OVERTIME WAGES	154	26	2,861	2,861	2,556	2,556	(305) -10.66%
40210 FICA	10,720	10,066	12,235	12,235	12,285	12,285	50 0.41%
40221 PERS	8,963	15,811	17,907	24,198	16,749	16,749	(7,449) -30.78%
40321 HEALTH INSURANCE	28,113	27,447	29,637	29,637	30,667	19,167	(10,470) -35.33%
40322 LIFE INSURANCE	275	281	317	317	343	343	26 8.20%
40410 LEAVE	12,196	12,950	14,094	14,094	11,596	11,596	(2,498) -17.72%
40411 SICK LEAVE	2,178	2,373	2,628	2,628	2,044	2,044	(584) -22.22%
TOTAL: PERSONNEL	185,550	177,613	220,025	226,316	217,906	206,406	(19,910) -8.80%
SUPPLIES							
42110 OFFICE SUPPLIES	2,415	2,532	2,500	2,500	3,500	3,500	1,000 40.00%
42120 COMPUTER SOFTWARE	-	317	317	-	500	500	500 -
42210 OPERATING SUPPLIES	1,453	1,075	700	981	500	500	(481) -49.03%
42230 FUELS, OILS AND LUBRICANTS	-	1,107	2,000	2,000	1,500	1,500	(500) -25.00%
42310 REPAIR/MAINT SUPPLIES	165	662	2,000	1,490	1,500	1,500	10 0.67%
42360 MOTOR VEHICLE REPAIR SUPPLIES	189	410	500	500	500	500	- 0.00%
42410 SMALL TOOLS	1,771	621	950	950	750	750	(200) -21.05%
TOTAL: SUPPLIES	5,993	6,724	8,967	8,421	8,750	8,750	329 3.91%
SERVICES							
43011 CONTRACTUAL SERVICES	216,295	70,458	74,118	94,469	129,241	129,241	34,772 36.81%
43110 COMMUNICATIONS	8,593	6,519	9,400	9,400	10,800	10,800	1,400 14.89%
43140 POSTAGE	370	373	350	165	350	350	185 112.12%
43210 TRANSPORT/SUBSISTENCE	2,661	5,919	4,200	4,200	6,523	6,523	2,323 55.31%
43220 CAR ALLOWANCE	2,181	-	-	-	-	-	- -
43250 FREIGHT AND EXPRESS	-	41	200	200	200	200	- 0.00%
43260 TRAINING	2,025	150	3,000	1,748	350	350	(1,398) -79.98%
43310 ADVERTISING	226	217	200	200	200	200	- 0.00%
43410 PRINTING	18	-	-	-	-	-	- -
43610 UTILITIES	4,707	5,610	3,306	5,306	19,447	19,447	14,141 266.51%
43720 EQUIPMENT MAINTENANCE	2,673	2,760	4,000	4,000	4,000	4,000	- 0.00%
43750 VEHICLE MAINTENANCE	-	89	-	-	-	-	- -
43780 BUILDING MAINTENANCE	-	-	-	-	1,566	1,566	1,566 -
43810 RENTS AND OPERATING LEASES	4,047	2,832	2,880	2,372	2,880	2,880	508 21.42%
43812 EQUIPMENT REPLACEMENT PYMT	4,384	4,383	4,383	4,383	4,383	4,383	- 0.00%
43920 DUES AND SUBSCRIPTION	787	655	528	288	618	618	330 114.58%
TOTAL: SERVICES	248,967	100,006	106,565	126,731	180,558	180,558	53,827 42.47%
CAPITAL OUTLAY							
48710 MINOR OFFICE EQUIPMENT	715	7,586	1,500	1,500	11,950	11,950	10,450 696.67%
48720 MINOR OFFICE FURNITURE	203	203	-	-	1,000	1,000	1,000 -
48740 MINOR MACHINERY & EQUIPMENT	-	-	2,000	2,000	-	-	(2,000) -100.00%
TOTAL: CAPITAL OUTLAY	918	7,789	3,500	3,500	12,950	12,950	9,450 270.00%
DEPARTMENT TOTAL	\$ 441,428	\$ 292,132	\$ 339,057	\$ 364,968	\$ 420,164	\$ 408,664	\$ 43,696 11.97%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: An Emergency Manager, an Administrative Assistant, and Secretary (80% of time). Staff Increase: The secretary position in the past was 33% funded through the LEPC grant. Due to the increase in PERS cost the grant can only support 20% of the position in the future requiring the difference to be funded with OEM Administration.	43011 Contractual Services. USGS flood warning stations (\$96,844), Community Alert Network (CAN) contract (\$11,500), waste disposal (\$792), grounds maintenance (\$2,805), plowing and sanding (\$1,500), custodial (\$10,800), office relocation (\$5,000).
40221 PERS. Decreased as the new manager is not participating in the program.	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.
40120 Temporary Wages. For non-Emergency Management personnel who assist as needed during emergencies or in the absence of the Manager.	43610 Utilities. Electricity (\$15,282), heating and cooling (\$3,943), water and sewer (\$222) in new facility.
	43810 Rents and Operating Leases. Lease of repeater site at Diamond Ridge (\$2,280) and pager lease fees (\$600).
	48710 Minor Office Equipment. Copier (\$8,500), printers (\$3,450).

FUND: 100 GENERAL FUND
DEPT: 11255 EMERGENCY MANAGEMENT - 911 COMMUNICATIONS

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 367,667	\$ 413,135	\$ 462,163	\$ 465,568	\$ 513,351
SUPPLIES	1,995	430	1,000	626	4,500
CONTRACTUAL SERVICES	253,377	412,656	403,222	398,851	454,018
CAPITAL OUTLAY	-	442	1,000	5,371	6,200
INTERDEPARTMENTAL CHARGES	-	-	-	-	73,905
TOTAL EXPENDITURES	\$ 623,039	\$ 826,663	\$ 867,385	\$ 870,416	\$ 1,051,974
STAFFING HISTORY:	6.33	7.33	7.33	7.33	7.20

DEPARTMENT FUNCTION

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

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2006

- Facility nearing completion; equipment upgrade process started; cost allocation discussions started.

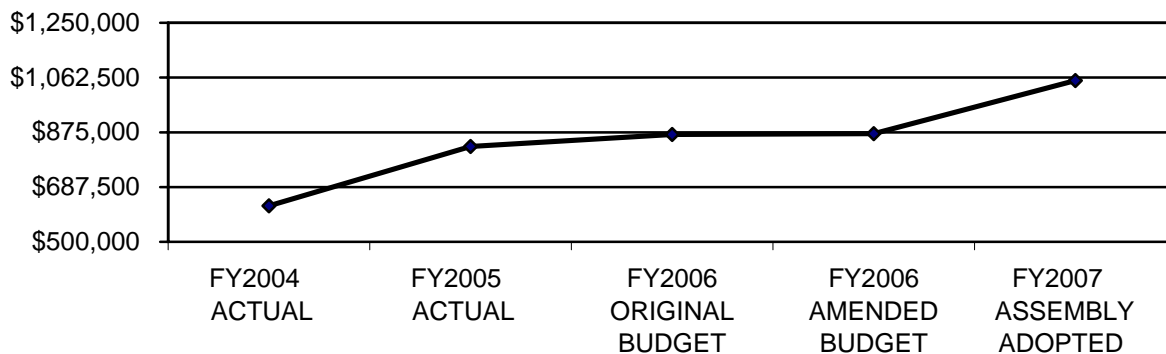
PERFORMANCE MEASURES

FY2007 OBJECTIVES:

- Finish revisions of 911 related agreements with Seward, Homer, Kenai and Borough Dispatch centers; have agreements signed and in place, include benchmarks of training and quality assurance
- Establish new dispatch service agreements with the State of Alaska, City of Soldotna, and service areas to equitable allocate dispatch center cost.
- Complete construction of new emergency communications center and relocate 911 dispatch.
- 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 and to enhance customer service and officer safety.

	FY2004 <u>Actual</u>	FY2005 <u>Actual</u>	FY2006 <u>Estimated</u>	FY2007 <u>Projected</u>
911 Calls	16,919	21,805	26,166	31,399
% Change	+17%	+29%	+20%	+20%

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11255 EMERGENCY MANAGEMENT - 911 COMMUNICATIONS**

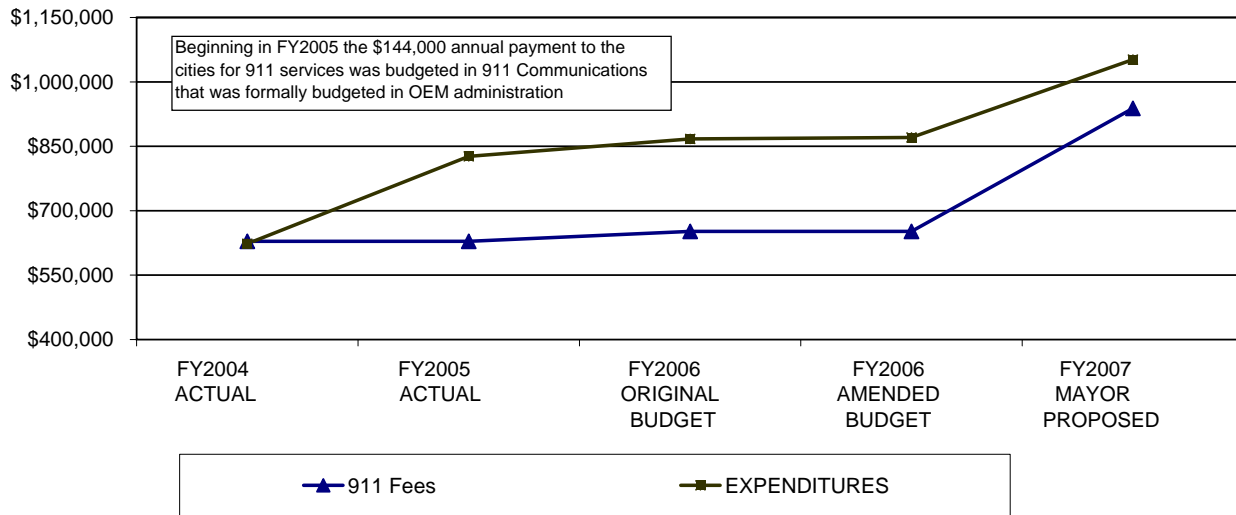
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 208,670	\$ 228,764	\$ 269,195	\$ 269,195	\$ 279,472	\$ 279,472	\$ 10,277	3.82%
40120 TEMPORARY WAGES	-	-	5,150	5,150	5,150	5,150	-	0.00%
40130 OVERTIME WAGES	22,890	25,902	17,894	17,894	19,275	19,275	1,381	7.72%
40210 FICA	19,404	21,162	24,307	24,307	26,208	26,208	1,901	7.82%
40221 PERS	19,155	34,197	38,158	47,063	70,703	70,703	23,640	50.23%
40321 HEALTH INSURANCE	75,743	75,773	81,363	75,863	84,333	84,333	8,470	11.16%
40322 LIFE INSURANCE	528	571	600	600	733	733	133	22.17%
40410 LEAVE	19,873	24,623	22,209	22,209	24,474	24,474	2,265	10.20%
40411 SICK LEAVE	1,404	2,143	3,287	3,287	3,003	3,003	(284)	-8.64%
TOTAL: PERSONNEL	367,667	413,135	462,163	465,568	513,351	513,351	47,783	10.26%
SUPPLIES								
42110 OFFICE SUPPLIES	313	430	500	626	2,500	2,500	1,874	299.36%
42120 COMPUTER SOFTWARE	1,518	-	-	-	2,000	2,000	2,000	-
42310 REPAIR/MAINTENANCE SUPPLIES	164	-	500	-	-	-	-	-
TOTAL: SUPPLIES	1,995	430	1,000	626	4,500	4,500	3,874	618.85%
SERVICES								
43011 CONTRACTUAL SERVICES	73,704	231,194	222,070	219,584	240,292	240,292	20,708	9.43%
43110 COMMUNICATIONS	150,512	139,751	140,000	137,316	141,120	141,120	3,804	2.77%
43140 POSTAGE	-	-	-	-	200	200	200	-
43210 TRANSPORT/SUBSISTENCE	3,386	6,403	3,500	6,398	3,970	3,970	(2,428)	-37.95%
43260 TRAINING	4,805	4,379	7,000	6,184	7,420	7,420	1,236	19.99%
43310 ADVERTISING	-	-	-	300	560	560	260	86.67%
43610 UTILITIES	-	-	-	-	38,673	38,673	38,673	-
43720 EQUIPMENT MAINTENANCE	20,700	30,591	30,450	28,787	19,910	19,910	(8,877)	-30.84%
43780 BUILDING/GROUND MAINTENANCE	-	-	-	-	1,566	1,566	1,566	-
43920 DUES AND SUBSCRIPTIONS	270	338	202	282	307	307	25	8.87%
TOTAL: SERVICES	253,377	412,656	403,222	398,851	454,018	454,018	55,167	13.83%
CAPITAL OUTLAY								
48210 COMMUNICATIONS EQUIPMENT	-	-	-	1,651	-	-	(1,651)	-100.00%
48710 MINOR OFFICE EQUIPMENT	-	442	1,000	3,720	2,500	2,500	(1,220)	-32.80%
48720 MINOR OFFICE FURNITURE	-	-	-	-	3,700	3,700	3,700	-
TOTAL: CAPITAL OUTLAY	-	442	1,000	5,371	6,200	6,200	829	15.43%
INTERDEPARTMENT CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	-	-	-	-	73,905	73,905	73,905	-
TOTAL: INTERDEPARTMENT CHARGES	-	-	-	-	73,905	73,905	73,905	-
DEPARTMENT TOTAL	\$ 623,039	\$ 826,663	\$ 867,385	\$ 870,416	\$ 1,051,974	\$ 1,051,974	\$ 181,558	20.86%

**FUND 100
DEPARTMENT 11255 EMERGENCY MANAGEMENT - 911 COMMUNICATIONS - CONTINUED**

LINE-ITEM EXPLANATIONS

- | | |
|---|--|
| <p>40110 Regular Wages. Staff includes: Communications Center Supervisor, 1 Shift Supervisors, 5 Public Safety Dispatchers, and 1 Secretary (20% of time).</p> <p>42110 Office Supplies. The Borough will be required for the first time to provide all office supplies for its 911 dispatchers. In the past these employees have received supplies from State of Alaska Dispatchers.</p> <p>43011 Contractual Services. Year contract with ACS for update on access lines and CAN database information (\$78,000), payments to cities for E911 services (\$144,000), TTY (\$225), AQUA warranty (\$375), ProQA contract (\$1,520), EMD cardsets (\$275), custodial (\$10,800), plowing and sanding (\$1,500), grounds maintenance (\$2,805), waste removal (\$792).</p> <p>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).</p> | <p>43260 Transportation and Subsistence. Mileage, per diem, and airfare for 911 dispatcher training.</p> <p>43260 Training. Yearly Navigator Conference for Dispatch Supervisor (\$1,000), NAED training for EMD recerts (\$3,920), BLS (\$700), ProQA (\$680), APOA tactical dispatcher training (\$1,120).</p> <p>43610 Utilities. Electricity (\$30,564), heating and cooling (\$7,887), water and sewer (\$222).</p> <p>43720 Equipment Maintenance. Maintenance agreement with ACS for CML equipment and labor (\$14,160), Stencil recorder maintenance agreement (\$2,500), generator costs (\$2,000), maintenance agreement for fax and printers (\$1,250).</p> <p>60000 Charges (To) From Other Depts. These are charges from Resource Planning for all wages and benefits of the Addressing Officer responsible for all 911 addressing and database management</p> |
|---|--|

911 PROGRAM REVENUES & EXPENDITURES



The 911 program is projected to receive revenues of approximately \$938,474 during FY2007 with the City of Soldotna (\$70,000), Central Emergency Services (\$67,487), and Nikiski Fire Service Area (\$67,487) contributing for dispatching services and (\$733,500) generated from a \$1.15 per telephone line surcharge.

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

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT - EMERGENCY MANAGEMENT TOTALS**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 314,459	\$ 336,423	\$ 403,491	\$ 403,491	\$ 415,088	\$ 415,088	\$ 11,597	2.87%
40120 TEMPORARY WAGES	17,162	1,000	11,200	11,200	11,200	11,200	-	0.00%
40130 OVERTIME WAGES	23,044	25,928	20,755	20,755	21,831	21,831	1,076	5.18%
40210 FICA	30,124	31,228	36,542	36,542	38,493	38,493	1,951	5.34%
40221 PERS	28,118	50,008	56,065	71,261	87,452	87,452	16,191	22.72%
40321 HEALTH INSURANCE	103,856	103,220	111,000	105,500	115,000	103,500	(2,000)	-1.90%
40322 LIFE INSURANCE	803	852	917	917	1,076	1,076	159	17.34%
40410 LEAVE	32,069	37,573	36,303	36,303	36,070	36,070	(233)	-0.64%
40411 SICK LEAVE	3,582	4,516	5,915	5,915	5,047	5,047	(868)	-14.67%
TOTAL: PERSONNEL	553,217	590,748	682,188	691,884	731,257	719,757	27,873	4.03%
SUPPLIES								
42110 OFFICE SUPPLIES	2,728	2,962	3,000	3,126	6,000	6,000	2,874	91.94%
42120 COMPUTER SOFTWARE	1,518	317	317	-	2,500	2,500	2,500	-
42210 OPERATING SUPPLIES	1,453	1,075	700	981	500	500	(481)	-49.03%
42230 FUELS, OILS & LUBRICANTS	-	1,107	2,000	2,000	1,500	1,500	(500)	-25.00%
42310 REPAIR/MAINT SUPPLIES	329	662	2,500	1,490	1,500	1,500	10	0.67%
42360 MOTER VEHICLE REPAIR SUPPLIES	189	410	500	500	500	500	-	0.00%
42410 SMALL TOOLS	1,771	621	950	950	750	750	(200)	-21.05%
TOTAL: SUPPLIES	7,988	7,154	9,967	9,047	13,250	13,250	4,203	46.46%
SERVICES								
43011 CONTRACTUAL SERVICES	289,999	301,652	296,188	314,053	369,533	369,533	55,480	17.67%
43110 COMMUNICATIONS	159,105	146,270	149,400	146,716	151,920	151,920	5,204	3.55%
43140 POSTAGE	370	373	350	165	550	550	385	233.33%
43210 TRANSPORT/SUBSISTENCE	6,047	12,322	7,700	10,598	10,493	10,493	(105)	-0.99%
43220 CAR ALLOWANCE	2,181	-	-	-	-	-	-	-
43250 FREIGHT AND EXPRESS	-	41	200	200	200	200	-	0.00%
43260 TRAINING	6,830	4,529	10,000	7,932	7,770	7,770	(162)	-2.04%
43310 ADVERTISING	226	217	200	500	760	760	260	52.00%
43410 PRINTING	18	-	-	-	-	-	-	-
43610 UTILITIES	4,707	5,610	3,306	5,306	58,120	58,120	52,814	995.36%
43720 EQUIPMENT MAINTENANCE	23,373	33,351	34,450	32,787	23,910	23,910	(8,877)	-27.07%
43750 FREIGHT AND EXPRESS	-	89	-	-	-	-	-	-
43780 BUILDING/GROUND MAINTENANCE	-	-	-	-	3,132	3,132	3,132	-
43810 RENTS AND OPERATING LEASES	4,047	2,832	2,880	2,372	2,880	2,880	508	21.42%
43812 EQUIPMENT REPLACEMENT PYMT	4,384	4,383	4,383	4,383	4,383	4,383	-	0.00%
43920 DUES AND SUBSCRIPTION	1,057	993	730	570	925	925	355	62.28%
TOTAL: SERVICES	502,344	512,662	509,787	525,582	634,576	634,576	108,994	20.74%
CAPITAL OUTLAY								
48210 COMMUNICATIONS EQUIPMENT	-	-	-	1,651	-	-	(1,651)	-100.00%
48710 MINOR OFFICE EQUIPMENT	715	8,028	2,500	5,220	14,450	14,450	9,230	176.82%
48720 MINOR OFFICE FURNITURE	203	203	-	-	4,700	4,700	4,700	-
48740 MINOR MACHINERY & EQUIPMENT	-	-	2,000	2,000	-	-	(2,000)	-100.00%
TOTAL: CAPITAL OUTLAY	918	8,231	4,500	8,871	19,150	19,150	10,279	115.87%
INTERDEPARTMENT CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	-	-	-	-	73,905	73,905	73,905	-
TOTAL: INTERDEPARTMENT CHARGES	-	-	-	-	73,905	73,905	73,905	-
DEPARTMENT TOTAL	\$ 1,064,467	\$ 1,118,795	\$ 1,206,442	\$ 1,235,384	\$ 1,472,138	\$ 1,460,638	\$ 225,254	18.23%

FUND: 100 GENERAL FUND
DEPT: 11230 GENERAL SERVICES-ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 275,978	\$ 284,858	\$ 299,177	\$ 308,036	\$ 328,340
SUPPLIES	900	10,134	500	1,036	600
SERVICES	59,291	79,161	76,070	74,259	77,350
CAPITAL OUTLAY	3,677	2,200	-	3,204	2,000
TOTAL EXPENDITURES	<u>\$ 339,846</u>	<u>\$ 376,353</u>	<u>\$ 375,747</u>	<u>\$ 386,535</u>	<u>\$ 408,290</u>
STAFFING HISTORY:	3.50	3.50	3.50	3.50	3.50

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.

FY2007 OBJECTIVES:

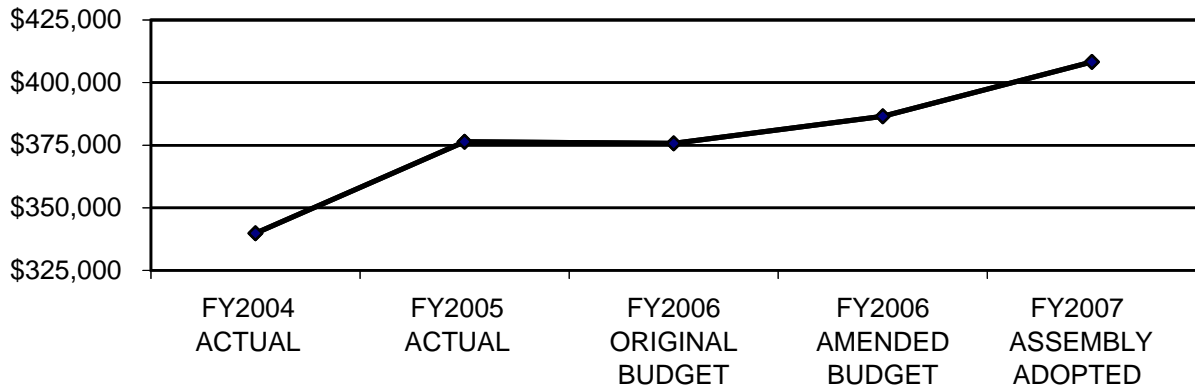
- Complete a policies and procedure manual.
- Develop an on-line job application system
- Make Job descriptions available on-line.
- Negotiate new labor agreement.

PROGRAM CHANGES: Emergency Management is no longer under General Services.

ACCOMPLISHMENTS: FY2006

- Recruited for 89 regular and temporary positions.
- Processed approximately 1,500 job applications.
- Developed an EEO Plan for federal grant eligibility.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11230 - GENERAL SERVICES-ADMINISTRATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 164,084	\$ 169,617	\$ 182,925	\$ 182,925	\$ 190,412	\$ 190,412	\$ 7,487	4.09%
40120 TEMPORARY WAGES	7,192	2,916	4,000	4,000	4,000	4,000	-	0.00%
40130 OVERTIME WAGES	4,328	3,230	3,187	3,187	3,332	3,332	145	4.55%
40210 FICA	15,778	15,396	16,721	16,721	17,591	17,591	870	5.20%
40221 PERS	14,246	23,819	25,217	34,076	45,113	45,113	11,037	32.39%
40321 HEALTH INSURANCE	43,549	41,263	38,850	38,850	40,250	40,250	1,400	3.60%
40322 LIFE INSURANCE	439	452	442	442	479	479	37	8.37%
40410 LEAVE	21,346	22,645	22,309	22,309	21,814	21,814	(495)	-2.22%
40411 SICK LEAVE	4,824	5,304	5,380	5,380	5,349	5,349	(31)	-0.58%
40511 OTHER BENEFITS	192	216	146	146	-	-	(146)	-100.00%
TOTAL: PERSONNEL	275,978	284,858	299,177	308,036	328,340	328,340	20,304	6.59%
SUPPLIES								
42110 OFFICE SUPPLIES	450	3,219	500	500	500	500	-	0.00%
42120 COMPUTER SOFTWARE	450	943	-	35	-	-	(35)	-100.00%
42210 OPERATING SUPPLIES	-	5,972	-	501	100	100	(401)	-80.04%
TOTAL: SUPPLIES	900	10,134	500	1,036	600	600	(436)	-42.08%
SERVICES								
43011 CONTRACTUAL SERVICES	12,467	10,637	16,000	14,700	15,000	15,000	300	2.04%
43110 COMMUNICATIONS	3,628	15,927	3,500	4,000	3,800	3,800	(200)	-5.00%
43140 POSTAGE	820	982	750	750	750	750	-	0.00%
43210 TRANSPORT/SUBSISTENCE	3,913	3,647	3,600	3,600	2,200	2,200	(1,400)	-38.89%
43220 CAR ALLOWANCE	3,240	3,600	3,600	3,600	3,600	3,600	-	0.00%
43250 FREIGHT AND EXPRESS	396	-	100	100	100	100	-	0.00%
43260 TRAINING	1,820	1,420	4,500	1,665	4,200	4,200	2,535	152.25%
43270 EMPLOYEE DEVELOPMENT	2,646	3,456	7,500	7,500	7,500	7,500	-	0.00%
43310 ADVERTISING	8,723	14,462	12,000	12,024	12,000	12,000	(24)	-0.20%
43410 PRINTING	-	-	-	-	-	-	-	-
43610 UTILITIES	3,150	3,437	3,320	3,320	3,800	3,800	480	14.46%
43720 EQUIPMENT MAINTENANCE	-	600	-	-	1,200	1,200	1,200	-
43810 RENTS AND OPERATING LEASES	18,478	19,678	19,500	21,300	21,500	21,500	200	0.94%
43812 EQUIPMENT REPLACE PAYMENT	-	-	-	-	-	-	-	-
43920 DUES AND SUBSCRIPTION	10	1,315	1,700	1,700	1,700	1,700	-	0.00%
TOTAL: SERVICES	59,291	79,161	76,070	74,259	77,350	77,350	3,091	4.16%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	3,677	2,200	-	300	2,000	2,000	1,700	566.67%
48720 MINOR OFFICE FURNITURE	-	-	-	2,904	-	-	(2,904)	-100.00%
TOTAL: CAPITAL OUTLAY	3,677	2,200	-	3,204	2,000	2,000	(1,204)	-37.58%
DEPARTMENT TOTAL	\$ 339,846	\$ 376,353	\$ 375,747	\$ 386,535	\$ 408,290	\$ 408,290	\$ 21,755	5.63%

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).

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

43280 Training. Human resources professional conference and supervisory training (\$3,000) and SHRM (\$1,200).

43270 Employee Development. Amount required by labor contract.

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

FUND: 100	GENERAL FUND
DEPT: 11231	GENERAL SERVICES - MIS

DEPARTMENT BUDGET:	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 916,642	\$ 960,278	\$ 1,012,142	\$ 1,042,280	\$ 1,123,846
SUPPLIES	126,606	114,134	70,065	72,955	60,500
SERVICES	426,328	358,525	385,300	387,565	404,548
CAPITAL OUTLAY	78,935	111,191	77,225	77,254	41,650
TOTAL EXPENDITURES	\$ 1,548,511	\$ 1,544,128	\$ 1,544,732	\$ 1,580,054	\$ 1,630,544
STAFFING HISTORY:	11.00	11.00	11.00	11.00	11.00

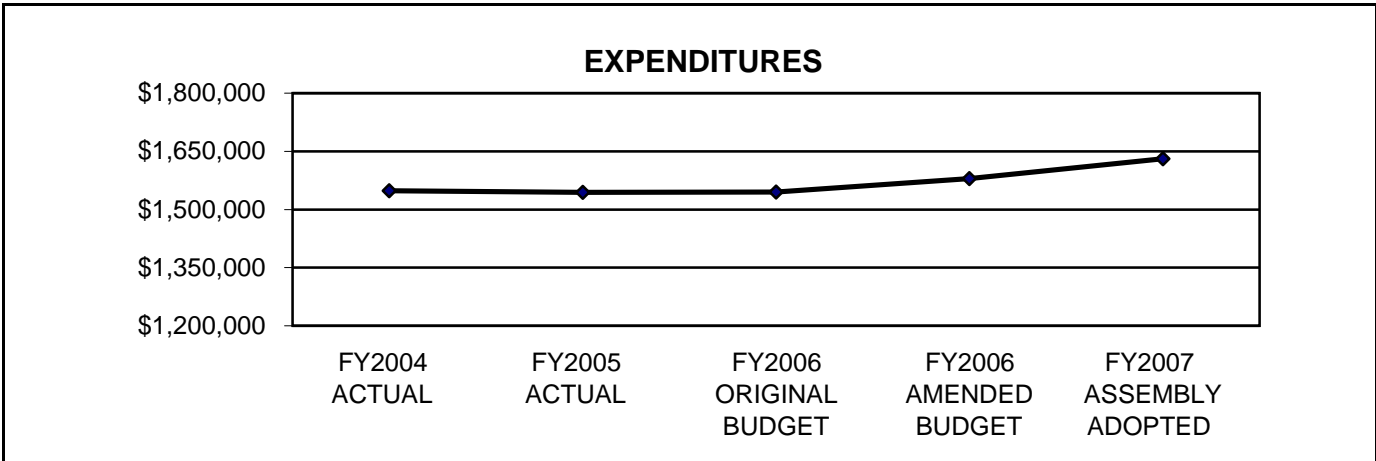
DEPARTMENT FUNCTION

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

FY2007 OBJECTIVES:
Systems: Expand the wireless infrastructure in the Borough admin building. Convert archived data library to a more cost effective and reliable media. Expand the Borough's IP Telephony system to the Kenai River Center, Nikiski Fire Service, and the Homer area. Implement conversion to the new Microsoft Office suite of desktop products.
Applications: Implement and deploy the GEMS HRMS Employment Self Service (ESS) Web-based Portal. Enhance the Payroll Budgeting application to facilitate a direct upload interface to the GEMS Budgeting module. Continue the process of training the development staff in Windows-based certified courses to facilitate our migration to a new development and application support work environment. Complete the conversion of the tax archival data from nine-track tape to a SQL based Web application. Continue the development and support of all our in-house and third-party software applications and their respective users.

ACCOMPLISHMENTS: FY2006
Systems: Implemented a new backup technology for the Borough network based file systems that minimized manual intervention and increased reliability. Implemented an extensive network based support structure, including application functionality to support the 2006 Arctic Winter Games. Increased the wide area bandwidth on the average of five fold with the advent of TLS technology. Moved to the Active Directory based email server. Provided clustered redundancy to voice mail services. Implemented a reliable and automatic "push" of security updates and fixes to the end network user.
Applications: Completed implementation and deployment of contracted Manatron CAMA and Tax Billing & Collection, TaTa Info Tech Sales Tax, and Envision Risk Management software applications. Completed deployment of the major Stellant Records Management software application upgrade, which now incorporates the School District Student Records division. Completed the deployment of a major GEMS Financial/HRMS development and runtime software environment upgrade. Reengineered the in-house Payroll Budgeting application on the .NET development platform, incorporating significantly enhanced and new software functionality into the application.



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11231 - GENERAL SERVICES - MIS**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 573,800	\$ 593,147	\$ 646,528	\$ 646,528	\$ 667,681	\$ 667,681	\$ 21,153	3.27%
40120 TEMPORARY WAGES	2,615	1,060	-	-	-	-	-	-
40130 OVERTIME WAGES	17,496	13,057	13,511	13,511	14,164	14,164	653	4.83%
40210 FICA	52,280	51,015	57,047	57,047	60,811	60,811	3,764	6.60%
40221 PERS	49,319	82,460	85,792	115,930	160,180	160,180	44,250	38.17%
40321 HEALTH INSURANCE	136,871	129,686	122,100	122,100	126,501	126,501	4,401	3.60%
40322 LIFE INSURANCE	1,483	1,527	1,495	1,495	1,678	1,678	183	12.24%
40410 LEAVE	69,557	73,789	69,035	69,035	74,372	74,372	5,337	7.73%
40411 SICK LEAVE	13,221	14,537	16,634	16,634	18,315	18,315	1,681	10.11%
40511 OTHER BENEFITS	-	-	-	-	144	144	144	-
TOTAL: PERSONNEL	916,642	960,278	1,012,142	1,042,280	1,123,846	1,123,846	81,566	7.83%
SUPPLIES								
42110 OFFICE SUPPLIES	9,060	10,115	3,000	3,000	3,000	3,000	-	0.00%
42120 COMPUTER SOFTWARE	65,102	85,196	19,150	19,150	7,500	7,500	(11,650)	-60.84%
42210 OPERATING SUPPLIES	41,890	18,767	22,815	32,705	25,300	25,300	(7,405)	-22.64%
42230 FUEL, OILS AND LUBRICANTS	221	46	500	500	500	500	-	0.00%
42310 REPAIR/MAINTENANCE SUPPLIES	10,066	10	24,400	17,400	24,000	24,000	6,600	37.93%
42410 SMALL TOOLS	267	-	200	200	200	200	-	0.00%
TOTAL: SUPPLIES	126,606	114,134	70,065	72,955	60,500	60,500	(12,455)	-17.07%
SERVICES								
43011 CONTRACTUAL SERVICES	23,250	37,130	4,000	4,000	4,000	4,000	-	0.00%
43019 SOFTWARE LICENSING	-	-	96,600	96,600	120,350	120,350	23,750	24.59%
43110 COMMUNICATIONS	69,587	50,057	70,000	69,500	76,730	76,730	7,230	10.40%
43210 TRANSPORT/SUBSISTENCE	6,316	7,294	7,100	7,100	5,120	5,120	(1,980)	-27.89%
43250 FREIGHT AND EXPRESS	-	122	2,000	2,000	2,000	2,000	-	0.00%
43260 TRAINING	6,538	1,415	14,350	17,115	12,350	12,350	(4,765)	-27.84%
43610 UTILITIES	9,900	10,803	10,436	10,436	12,000	12,000	1,564	14.99%
43720 EQUIPMENT MAINTENANCE	215,697	128,570	31,000	31,000	31,000	31,000	-	0.00%
43750 VEHICLE MAINTENANCE	10	-	500	500	500	500	-	0.00%
43812 EQUIPMENT REPLACEMENT PYMT	93,320	120,512	146,314	146,314	137,498	137,498	(8,816)	-6.03%
43920 DUES AND SUBSCRIPTION	1,710	2,622	3,000	3,000	3,000	3,000	-	0.00%
TOTAL: SERVICES	426,328	358,525	385,300	387,565	404,548	404,548	16,983	4.38%
CAPITAL OUTLAY								
48120 OFFICE MACHINES	23,102	61,915	34,000	37,000	9,500	9,500	(27,500)	-74.32%
48710 MINOR OFFICE MACHINES	55,833	49,113	41,925	38,925	31,650	31,650	(7,275)	-18.69%
48720 MINOR OFFICE FURNITURE	-	163	1,300	1,329	500	500	(829)	-62.38%
TOTAL: CAPITAL OUTLAY	78,935	111,191	77,225	77,254	41,650	41,650	(35,604)	-46.09%
DEPARTMENT TOTAL	\$ 1,548,511	\$ 1,544,128	\$ 1,544,732	\$ 1,580,054	\$ 1,630,544	\$ 1,630,544	\$ 50,490	3.20%

FUND 100

DEPARTMENT 11231 - GENERAL SERVICES - MIS - CONTINUED

LINE-ITEM EXPLANATIONS

- | | |
|---|--|
| <p>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.</p> <p>42120 Computer Software. Spyware, \$2,000; CommVault Backup, \$2500; Miscellaneous, \$3,000.</p> <p>42210 Operating Supplies. Paper, toner, ink, tapes and miscellaneous supplies.</p> <p>42310 Repair/Maintenance Supplies. Various parts for repairing and maintaining desktop and network computers, equipment and infrastructure.</p> <p>43019 Software Licensing. IP phones, \$16,000; GEMS, \$25,000; NT runtime Development, \$39,000; Anti-Virus, \$1,600; Anti-Spam, \$3,000; Spyware \$750; MICROFOCUS COBOL Compiler, \$2,000; miscellaneous, \$2,000, New recurring charge for FY2007 MS Office Pro, \$31,000.</p> | <p>43110 Communications. Increase internet bandwidth to 4MB.</p> <p>43720 Equipment Maintenance. Printer, \$16,000; CommVault backup, \$11,000, P/C and server contracts; miscellaneous charges.</p> <p>43812 Equipment Replacement Payments. See schedule below.</p> <p>48120 Office Machines. Tape drive changer.</p> <p>48710 Minor Office Machines. Router \$3,000; (2) Switches, \$6,600; Projector, \$1,000; IP Phones \$1,800; WebServer, \$4,000; Development Server, \$4,000; (4) workstations \$10,000; UPS, \$1,250.</p> |
|---|--|

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

<u>Items</u>	<u>Prior Years</u>	<u>FY2006 Estimated</u>	<u>FY2007 Projected</u>	<u>Future Projected Payments</u>
Uninterruptible Power Supply (UPS)	\$ 57,858	\$ 9,732	\$ 9,732	\$ 29,196
1996 Cargo Van	25,198	2,100	2,100	-
GEMS Financial Software	153,466	20,827	-	-
Dell PowerEdge 4600 Server	6,699	2,233	2,233	-
Borough Building Phone System	45,561	14,994	14,994	-
Dell PowerEdge 2600 Server	3,518	1,173	1,172	-
Konica Digital Printer 7085	9,238	6,563	6,563	6,565
UNISYS Mainframe, Hardware and Software	65,162	88,692	88,694	-
1 Server	-	-	2,772	11,088
1 Server	-	-	2,540	10,160
3 Servers @ \$8,000 each	-	-	5,543	22,172
1 Server	-	-	1,155	4,620
	<u>\$ 366,700</u>	<u>\$ 146,314</u>	<u>\$ 137,498</u>	<u>\$ 83,801</u>

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FUND: 100 GENERAL FUND
DEPT: 11232 GENERAL SERVICES - GIS

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 340,719	\$ 356,442	\$ 368,727	\$ 379,609	\$ 339,530
SUPPLIES	18,795	32,806	17,500	15,799	20,500
SERVICES	62,486	64,522	84,449	97,106	87,490
CAPITAL OUTLAY	5,015	26,433	-	1,500	29,000
TOTAL EXPENDITURES	<u>\$ 427,015</u>	<u>\$ 480,203</u>	<u>\$ 470,676</u>	<u>\$ 494,014</u>	<u>\$ 476,520</u>
STAFFING HISTORY:	5.00	5.00	5.00	5.00	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, street address assignments, maintaining an interactive parcel map on the internet, ad hoc map production and development of spatial applications for the various borough departments.

PROGRAM CHANGES: Responsibility for Mapmakers software is being transferred from Oil & Gas Liaison's office to GIS.

FY2007 OBJECTIVES:

Continue to improve data quality and performance of Internet map services. Work to develop digital versions of the emergency services map books to be published on digital media with searchable content, and begin promoting the availability of the books for sale to the public. Support selection and deployment of Computer Aided Dispatch software's for emergency response

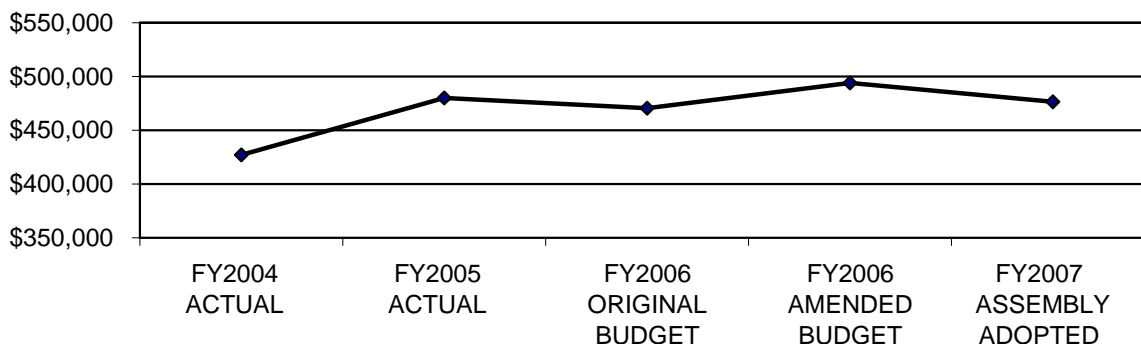
dispatchers. Provide map information for the new Sales Tax Mantra software. Update the Zoom application. Digitize historical aerial photography and make available on line.

ACCOMPLISHMENTS: FY2006

Completed implementation of spatial Data Engine software. Completed development of Addressing Manual and supported development of language in resolution to change addressing ordinances. Completely redesigned and redeveloped and updated the information in all 9 emergency services map books in the calendar year 2005. Added Zoom software on laptop computers for emergency response staff to provide interactive map information in a digital format in the field. Supported implementation of Manatron's CAMA system to Assessing.

PERFORMANCE MEASURES: We provided 2,763 street address assignments and 152 street names changes. The number of visits to the Internet map service has increased to an average of 7,500 hits per month and increased data speed five fold. Published and distributed 265 emergency services map books. Completed 123 maps for the Coastal Zone Management report.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11232 - GENERAL SERVICES - GIS**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 208,095	\$ 215,111	\$ 230,725	\$ 230,725	\$ 244,355	\$ 201,606	\$ (29,119)	-12.62%
40130 OVERTIME WAGES	6,095	4,549	4,412	4,412	1,571	1,026	(3,386)	-76.75%
40210 FICA	19,271	18,804	20,018	20,018	21,649	17,830	(2,188)	-10.93%
40221 PERS	18,238	30,494	30,978	41,860	57,712	47,447	5,587	13.35%
40321 HEALTH INSURANCE	62,213	58,948	55,500	55,500	57,500	46,000	(9,500)	-17.12%
40322 LIFE INSURANCE	553	569	557	557	622	511	(46)	-8.26%
40410 LEAVE	23,287	24,704	22,018	22,018	24,597	20,322	(1,696)	-7.70%
40411 SICK LEAVE	2,967	3,263	4,519	4,519	5,381	4,740	221	4.89%
40511 OTHER BENEFITS	-	-	-	-	48	48	48	-
TOTAL: PERSONNEL	340,719	356,442	368,727	379,609	413,435	339,530	(40,079)	-10.56%
SUPPLIES								
42110 OFFICE SUPPLIES	500	4,598	500	500	500	500	-	0.00%
42120 COMPUTER SOFTWARE	15,545	19,677	14,000	12,299	12,000	12,000	(299)	-2.43%
42210 OPERATING SUPPLIES	2,750	8,531	3,000	3,000	8,000	8,000	5,000	166.67%
TOTAL: SUPPLIES	18,795	32,806	17,500	15,799	20,500	20,500	4,701	29.76%
SERVICES								
43011 CONTRACTUAL SERVICES	32,000	1,195	8,000	6,400	-	-	(6,400)	-100.00%
43019 SOFTWARE LICENSING	-	-	32,200	35,800	42,700	42,700	6,900	19.27%
43110 COMMUNICATIONS	5,183	22,753	5,000	4,500	5,200	5,200	700	15.56%
43210 TRANSPORT/SUBSISTENCE	5,555	7,295	9,125	9,125	5,555	5,555	(3,570)	-39.12%
43250 FREIGHT	-	-	300	300	300	300	-	0.00%
43260 TRAINING	12,420	6,400	16,880	15,380	5,575	5,575	(9,805)	-63.75%
43410 PRINTING	2,828	(1,656)	8,000	20,657	22,500	22,500	1,843	8.92%
43610 UTILITIES	4,500	4,910	4,744	4,744	5,460	5,460	716	15.09%
43720 EQUIPMENT MAINTENANCE	-	23,475	-	-	-	-	-	-
43920 DUES AND SUBSCRIPTIONS	-	150	200	200	200	200	-	0.00%
TOTAL: SERVICES	62,486	64,522	84,449	97,106	87,490	87,490	(9,616)	-9.90%
CAPITAL OUTLAY								
48110 OFFICE FURNITURE	-	14,653	-	-	-	-	-	-
48120 OFFICE MACHINES	-	6,997	-	-	29,000	29,000	29,000	-
48710 MINOR OFFICE MACHINES	1,181	4,783	-	1,500	-	-	(1,500)	-100.00%
48720 MINOR OFFICE FURNITURE	3,834	-	-	-	-	-	-	-
TOTAL: CAPITAL OUTLAY	5,015	26,433	-	1,500	29,000	29,000	27,500	1833.33%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	-	-	-	-	(73,905)	-	-	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	-	-	-	(73,905)	-	-	-
DEPARTMENT TOTAL	\$ 427,015	\$ 480,203	\$ 470,676	\$ 494,014	\$ 476,520	\$ 476,520	\$ (17,494)	-3.54%

LINE-ITEM EXPLANATIONS

40110 Regular wages. Staff includes GIS manager, 1 GIS Senior Technician, and 2 GIS technicians. Deleted: Transferred 1 GIS Technician to Resource Planning and changed title to Addressing Officer.	43260 Training. ESRI Training / Conference Registration.
42120 Computer Software. Arc Objects run-time licenses.	43410 Printing. Emergency Services Map Books to be provided to emergency responders. The revenue from these books is used to offset their printing charges.
42210 Operating Supplies: Plotter supplies	48120 Office Machines: Replace (2) Mapping Computers \$13,000. Replace the Internet Map Server \$7,000. Replace Color Laserjet Printer \$9,000.
43019 Software Licensing. ESRI \$25,500, GEODESY \$9,000, ER Mapper \$1,200, Autodesk \$500, Lizardtech \$3,500, Mapmakers \$3,000.	

FUND: 100 GENERAL FUND
DEPT: 11233 GENERAL SERVICES - PRINT/MAIL

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 96,013	\$ 92,774	\$ 101,646	\$ 104,456	\$ 115,234
SUPPLIES	17,702	25,285	31,120	31,638	31,120
SERVICES	93,109	100,795	100,137	100,137	82,043
CAPITAL OUTLAY	-	-	-	-	500
TOTAL EXPENDITURES	\$ 206,824	\$ 218,854	\$ 232,903	\$ 236,231	\$ 228,897
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.

FY2007 OBJECTIVES:

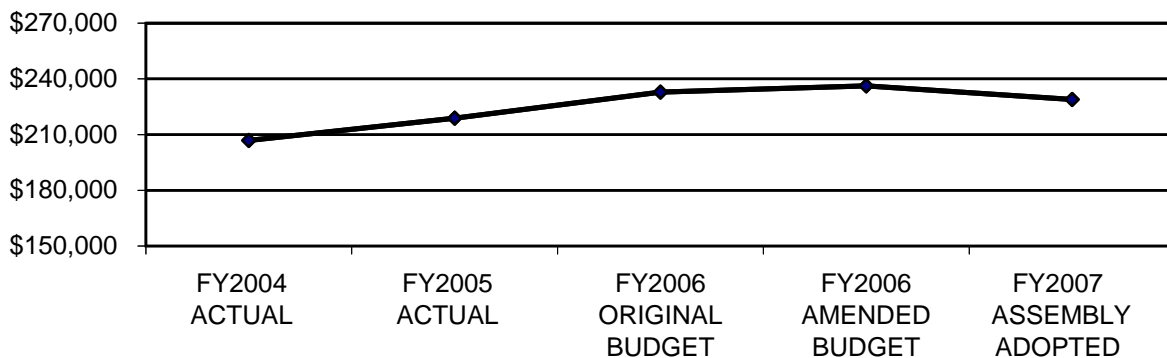
- To provide quality printing and efficient mail service to the Borough and school district.

PROGRAM CHANGES: None.

PERFORMANCE MEASURES:

	FY2004 Actual	FY2005 Actual	FY2006 Estimated	FY2007 Projected
1. Borough copy images	2,355,000	2,237,837	2,500,000	2,500,000
2. School district copy images	576,200	557,582	720,000	720,000
3. Color copy images	54,150	24,067	28,000	28,000
4. Processed outgoing-metered mail	153,200	125,503	150,000	150,000
5. Processed outgoing-bulk un-metered mail	195,900	196,504	200,000	200,000

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11233 - GENERAL SERVICES - PRINT/MAIL**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 48,774	\$ 53,804	\$ 56,575	\$ 56,575	\$ 61,750	\$ 61,750	\$ 5,175	9.15%
40120 TEMPORARY WAGES	7,850	1,125	1,200	1,200	1,200	1,200	-	0.00%
40130 OVERTIME WAGES	3,182	1,953	3,594	3,594	2,667	2,667	(927)	-25.79%
40210 FICA	4,954	4,591	5,066	5,066	5,633	5,633	567	11.19%
40221 PERS	4,402	7,535	8,000	10,810	15,259	15,259	4,449	41.16%
40321 HEALTH INSURANCE	22,029	18,590	22,200	22,200	23,000	23,000	800	3.60%
40322 LIFE INSURANCE	140	148	151	151	182	182	31	20.53%
40410 LEAVE	4,432	4,909	4,339	4,339	4,983	4,983	644	14.84%
40411 SICK LEAVE	250	119	521	521	560	560	39	7.49%
TOTAL: PERSONNEL	96,013	92,774	101,646	104,456	115,234	115,234	10,778	10.32%
SUPPLIES								
42110 OFFICE SUPPLIES	121	-	800	800	800	800	-	0.00%
42210 OPERATING SUPPLIES	17,268	24,970	30,000	30,518	30,000	30,000	(518)	-1.70%
42250 UNIFORMS	313	315	320	320	320	320	-	0.00%
TOTAL: SUPPLIES	17,702	25,285	31,120	31,638	31,120	31,120	(518)	-1.64%
SERVICES								
43110 COMMUNICATIONS	1,494	1,070	1,400	1,400	1,400	1,400	-	0.00%
43210 TRANSPORT/SUBSISTENCE	1,177	1,150	1,300	1,300	1,300	1,300	-	0.00%
43610 UTILITIES	1,825	2,056	2,480	2,480	2,850	2,850	370	14.92%
43720 EQUIPMENT MAINTENANCE	57,435	61,819	60,000	60,000	64,000	64,000	4,000	6.67%
43810 RENTS AND OPERATING LEASES	-	-	1,700	1,700	-	-	(1,700)	-100.00%
43812 EQUIPMENT REPLACEMENT PYMT	31,178	34,700	33,257	33,257	12,493	12,493	(20,764)	-62.43%
TOTAL: SERVICES	93,109	100,795	100,137	100,137	82,043	82,043	(18,094)	-18.07%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	-	-	-	-	500	500	500	-
TOTAL CAPITAL OUTLAY	-	-	-	-	500	500	500	-
DEPARTMENT TOTAL	\$ 206,824	\$ 218,854	\$ 232,903	\$ 236,231	\$ 228,897	\$ 228,897	\$ (7,334)	-3.10%

LINE-ITEM EXPLANATIONS

- 40110 Regular Wages.** Staff includes: Lead Mail-Copy Technician and part-time Mail-Copy Clerk.
- 43812 Equipment Replacement Payments.** Scheduled payments for copier, folder/stuffers and mail processor and binder. 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.
- 48710 Minor office Equipment.** Fax machine
- 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>FY2006 Estimated</u>	<u>FY2007 Projected</u>	<u>Future Projected Payments</u>
Mail Processor	\$ 27,228	\$ 8,407	\$ 2,414	\$ 9,656
2 - Digital Copiers	59,353	8,776	-	-
Color Copier	20,784	6,928	3,522	7,044
Folder/Stuffer	5,955	5,955	5,955	5,955
Inserter - EZ Seal	7,311	2,078	-	-
Automatic Single Tabber	2,045	511	-	-
Accubind (binder)	1,806	602	602	-
	<u>\$ 124,482</u>	<u>\$ 33,257</u>	<u>\$ 12,493</u>	<u>\$ 22,655</u>

FUND: 100 GENERAL FUND
DEPT: 11235 GENERAL SERVICES - CUSTODIAL MAINTENANCE

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 69,991	\$ 74,961	\$ 76,396	\$ 78,422	\$ 84,024
SUPPLIES	2,651	1,681	4,750	4,750	4,750
SERVICES	7,310	13,622	12,300	12,300	13,500
CAPITAL OUTLAY	-	375	500	500	500
TOTAL EXPENDITURES	<u>\$ 79,952</u>	<u>\$ 90,639</u>	<u>\$ 93,946</u>	<u>\$ 95,972</u>	<u>\$ 102,774</u>
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/OEM 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 School Fund (see fund 241.11235, School Fund – Custodial Maintenance Division).

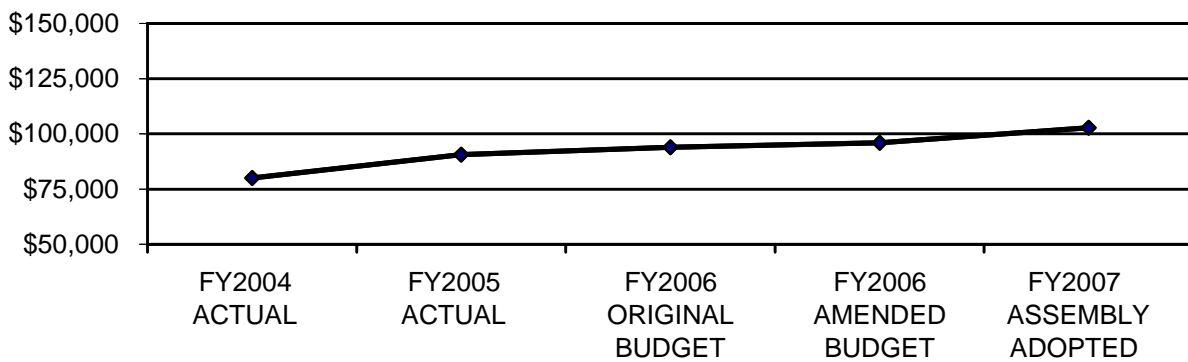
FY2007 OBJECTIVES: Continue to provide a satisfactory level of service to those we serve.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2006

Maintained all assigned buildings and grounds at a satisfactory level.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11235 - GENERAL SERVICES - CUSTODIAL MAINTENANCE**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 38,773	\$ 40,731	\$ 42,509	\$ 42,509	\$ 44,796	\$ 44,796	\$ 2,287	5.38%
40120 TEMPORARY WAGES	1,572	2,378	2,200	2,200	2,200	2,200	-	0.00%
40130 OVERTIME WAGES	796	1,207	1,183	1,183	1,048	1,048	(135)	-11.41%
40210 FICA	3,580	3,816	3,985	3,985	4,297	4,297	312	7.83%
40221 PERS	3,378	5,897	5,766	7,792	10,866	10,866	3,074	39.45%
40321 HEALTH INSURANCE	15,728	14,462	14,430	14,430	14,375	14,375	(55)	-0.38%
40322 LIFE INSURANCE	98	102	123	123	114	114	(9)	-7.32%
40410 LEAVE	5,011	5,191	4,923	4,923	5,031	5,031	108	2.19%
40411 SICK LEAVE	1,055	1,177	1,277	1,277	1,297	1,297	20	1.57%
TOTAL: PERSONNEL	69,991	74,961	76,396	78,422	84,024	84,024	5,602	7.14%
SUPPLIES								
42210 JANITORIAL SUPPLIES	2,316	1,548	4,250	4,250	4,250	4,250	-	0.00%
42410 SMALL TOOLS	335	133	500	500	500	500	-	0.00%
TOTAL: SUPPLIES	2,651	1,681	4,750	4,750	4,750	4,750	-	0.00%
SERVICES								
43011 CONTRACTUAL SERVICES	7,140	11,700	12,000	12,000	13,200	13,200	1,200	10.00%
43210 TRANSPORT/SUBSISTENCE	170	296	200	200	200	200	-	0.00%
43720 EQUIPMENT MAINTENANCE	-	1,626	100	100	100	100	-	0.00%
TOTAL: SERVICES	7,310	13,622	12,300	12,300	13,500	13,500	1,200	9.76%
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	\$ 79,952	\$ 90,639	\$ 93,946	\$ 95,972	\$ 102,774	\$ 102,774	\$ 6,802	7.09%

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.

40130 Overtime Wages. Necessary for emergencies, periods of leave and borough holidays when school district is open.

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

43011 Contractual Services. Increase anticipated with new contract effective February 2007.

48740 Minor Machinery and Equipment. Janitorial equipment.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT - GENERAL SERVICES TOTALS**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 1,033,526	\$ 1,072,410	\$ 1,159,262	\$ 1,159,262	\$ 1,208,994	\$ 1,166,245	\$ 6,983	0.60%
40120 TEMPORARY WAGES	19,229	7,479	7,400	7,400	7,400	7,400	-	0.00%
40130 OVERTIME WAGES	31,897	23,996	25,887	25,887	22,782	22,237	(3,650)	-14.10%
40210 FICA	95,863	93,622	102,837	102,837	109,981	106,162	3,325	3.23%
40221 PERS	89,583	150,205	155,753	210,468	289,130	278,865	68,397	32.50%
40321 HEALTH INSURANCE	280,390	262,949	253,080	253,080	261,626	250,126	(2,954)	-1.17%
40322 LIFE INSURANCE	2,713	2,798	2,768	2,768	3,075	2,964	196	7.08%
40410 LEAVE	123,633	131,238	122,624	122,624	130,797	126,522	3,898	3.18%
40411 SICK LEAVE	22,317	24,400	28,331	28,331	30,902	30,261	1,930	6.81%
40511 OTHER BENEFITS	192	216	146	146	192	192	46	31.51%
TOTAL: PERSONNEL	1,699,343	1,769,313	1,858,088	1,912,803	2,064,879	1,990,974	78,171	4.09%
SUPPLIES								
42110 OFFICE SUPPLIES	10,131	17,932	4,800	4,800	4,800	4,800	-	0.00%
42120 COMPUTER SOFTWARE	81,097	105,816	33,150	31,484	19,500	19,500	(11,984)	-38.06%
42210 OPERATING SUPPLIES	64,224	59,788	60,065	70,974	67,650	67,650	(3,324)	-4.68%
42230 FUEL, OILS AND LUBRICANTS	221	46	500	500	500	500	-	0.00%
42250 UNIFORMS	313	315	320	320	320	320	-	0.00%
42310 REPAIR/MAINTENANCE SUPPLIES	10,066	10	24,400	17,400	24,000	24,000	6,600	37.93%
42410 SMALL TOOLS	602	133	700	700	700	700	-	0.00%
TOTAL: SUPPLIES	166,654	184,040	123,935	126,178	117,470	117,470	(8,708)	-6.90%
SERVICES								
43011 CONTRACTUAL SERVICES	74,857	60,662	40,000	37,100	32,200	32,200	(4,900)	-13.21%
43019 SOFTWARE LICENSING	-	-	128,800	132,400	163,050	163,050	30,650	23.15%
43110 COMMUNICATIONS	79,892	89,807	79,900	79,400	87,130	87,130	7,730	9.74%
43140 POSTAGE	820	982	750	750	750	750	-	0.00%
43210 TRANSPORT/SUBSISTENCE	17,131	19,682	21,325	21,325	14,375	14,375	(6,950)	-32.59%
43220 CAR ALLOWANCE	3,240	3,600	3,600	3,600	3,600	3,600	-	0.00%
43250 FREIGHT AND EXPRESS	396	122	2,400	2,400	2,400	2,400	-	0.00%
43260 TRAINING	20,778	9,235	35,730	34,160	22,125	22,125	(12,035)	-35.23%
43270 EMPLOYEE DEVELOPMENT	2,646	3,456	7,500	7,500	7,500	7,500	-	0.00%
43310 ADVERTISING	8,723	14,462	12,000	12,024	12,000	12,000	(24)	-0.20%
43410 PRINTING	2,828	(1,656)	8,000	20,657	22,500	22,500	1,843	8.92%
43610 UTILITIES	19,375	21,206	20,980	20,980	24,110	24,110	3,130	14.92%
43720 EQUIPMENT MAINTENANCE	273,132	216,090	91,100	91,100	96,300	96,300	5,200	5.71%
43750 VEHICLE MAINTENANCE	10	-	500	500	500	500	-	0.00%
43810 RENTS AND OPERATING LEASES	18,478	19,678	21,200	23,000	21,500	21,500	(1,500)	-6.52%
43812 EQUIPMENT REPLACEMENT PYMT	124,498	155,212	179,571	179,571	149,991	149,991	(29,580)	-16.47%
43920 DUES AND SUBSCRIPTION	1,720	4,087	4,900	4,900	4,900	4,900	-	0.00%
TOTAL: SERVICES	648,524	616,625	658,256	671,367	664,931	664,931	(6,436)	-0.96%
CAPITAL OUTLAY								
48110 OFFICE FURNITURES	-	14,653	-	-	-	-	-	-
48120 OFFICE MACHINES	23,102	68,912	34,000	37,000	38,500	38,500	1,500	4.05%
48710 MINOR OFFICE EQUIPMENT	60,691	56,096	41,925	40,725	34,150	34,150	(6,575)	-16.14%
48720 MINOR OFFICE FURNITURE	3,834	163	1,300	4,233	500	500	(3,733)	-88.19%
48740 MINOR MACHINES & EQUIPMENT	-	375	500	500	500	500	-	0.00%
TOTAL: CAPITAL OUTLAY	87,627	140,199	77,725	82,458	73,650	73,650	(8,808)	-10.68%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	-	-	-	-	(73,905)	-	-	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	-	-	-	(73,905)	-	-	-
DEPARTMENT TOTAL	\$ 2,602,148	\$ 2,710,177	\$ 2,718,004	\$ 2,792,806	\$ 2,847,025	\$ 2,847,025	\$ 54,219	1.94%

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FUND: 100 GENERAL FUND
DEPT: 11310 LEGAL ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 531,423	\$ 446,201	\$ 503,179	\$ 518,659	\$ 559,218
SUPPLIES	2,251	1,559	3,000	3,000	3,000
SERVICES	209,830	243,519	167,621	182,121	166,060
CAPITAL OUTLAY	4,590	6,495	5,000	5,000	5,000
TOTAL EXPENDITURES	\$ 748,094	\$ 697,774	\$ 678,800	\$ 708,780	\$ 733,278
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, borough boards and commissions.

FY 2007 OBJECTIVES:

- Favorably resolve outstanding lawsuits.
- Improve timekeeping systems 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.

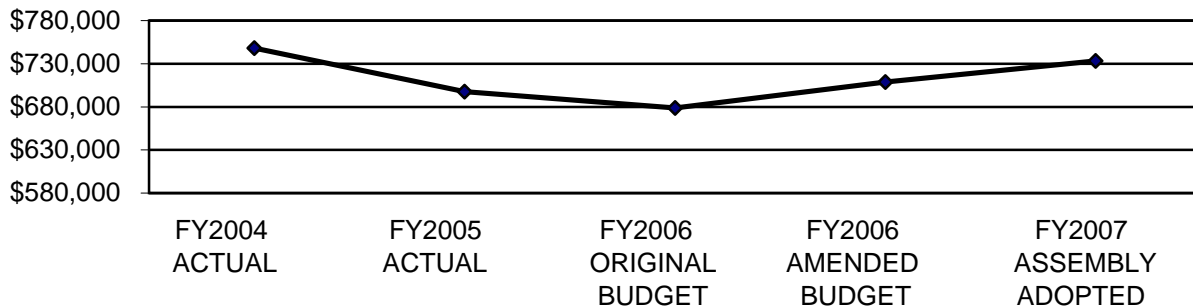
PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY 2006

- Collected approximately \$63,923 in delinquent sales taxes. In FY 2005 we collected approximately \$192,715, and in 2003 we collected about \$56,700 in delinquent sales taxes. The reduction between the FY 2006 and 2005 is due largely to the temporary lack of staff due to the resignation of two attorneys.
- Collected approximately \$60,740 in delinquent property taxes and leasehold payments. By comparison, in FY 2005 we collected approximately \$26,794. The increase is partially because Finance began referring these cases to legal part way through FY 2005.

- As of February 7, 2006, in FY 2006 the borough won three lawsuits and settled three personal injury lawsuits. It also actively defended or worked with outside counsel on approximately thirteen other non-routine cases.
- Drafted and/or reviewed and edited approximately 70 ordinances and 50 resolutions between July 1, 2005 and February 7, 2006; performed related research and drafted related memoranda for many of these items.
- From January 1, 2005 through December 31, 2005, handled over 475 documented formal requests for legal work, including contracts and purchasing documents to be reviewed and/or drafted and various requests for legal opinions. It is estimated that at least twice that many undocumented requests were also handled, for a total of roughly 1,425.
- 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.
- Due to reductions in borough space, moved and integrated all materials from legal department library office into former fourth attorney's office in main legal department area.
- Advised the school board in grievance and expulsion hearings, and drafted associated decisions.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11310 - LEGAL ADMINISTRATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 346,372	\$ 286,582	\$ 325,120	\$ 325,120	\$ 339,160	\$ 339,160	\$ 14,040	4.32%
40120 TEMPORARY WAGES	1,929	990	4,320	4,320	4,318	4,318	(2)	-0.05%
40130 OVERTIME WAGES	2,004	1,794	3,510	3,510	3,632	3,632	122	3.48%
40210 FICA	30,418	25,736	29,134	29,134	30,093	30,093	959	3.29%
40221 PERS	28,347	37,985	44,066	59,546	79,075	79,075	19,529	32.80%
40321 HEALTH INSURANCE	75,532	51,219	55,500	55,500	57,500	57,500	2,000	3.60%
40322 LIFE INSURANCE	873	718	750	750	833	833	83	11.07%
40410 LEAVE	38,863	33,819	32,904	32,904	36,501	36,501	3,597	10.93%
40411 SICK LEAVE	6,989	7,262	7,779	7,779	8,106	8,106	327	4.20%
40511 OTHER BENEFITS	96	96	96	96	-	-	(96)	-100.00%
TOTAL: PERSONNEL	531,423	446,201	503,179	518,659	559,218	559,218	40,559	7.82%
SUPPLIES								
42110 OFFICE SUPPLIES	2,003	1,559	2,000	2,000	2,000	2,000	-	0.00%
42120 COMPUTER SOFTWARE	248	-	500	700	500	500	(200)	-28.57%
42410 SMALL TOOLS	-	-	500	300	500	500	200	66.67%
TOTAL: SUPPLIES	2,251	1,559	3,000	3,000	3,000	3,000	-	0.00%
SERVICES								
43011 CONTRACTUAL SERVICES	120,916	144,805	80,000	87,000	80,000	80,000	(7,000)	-8.05%
43031 LITIGATION	4,882	3,351	6,000	6,000	6,000	6,000	-	0.00%
43034 ATTY'S FEES-SPECIAL CASES	28,973	43,929	20,000	28,000	20,000	20,000	(8,000)	-28.57%
43035 OPPOSING LITIGANTS	1,508	-	-	-	-	-	-	-
43110 COMMUNICATIONS	5,261	2,401	5,600	5,100	5,600	5,600	500	9.80%
43140 POSTAGE	654	469	850	850	850	850	-	0.00%
43210 TRANSPORT/SUBSISTENCE	3,725	2,127	4,536	4,536	4,260	4,260	(276)	-6.08%
43220 CAR ALLOWANCE	9,783	9,305	10,800	10,800	10,800	10,800	-	0.00%
43260 TRAINING	874	944	2,000	2,000	2,000	2,000	-	0.00%
43310 ADVERTISING	-	-	600	600	-	-	(600)	-100.00%
43410 PRINTING	85	-	300	300	200	200	(100)	-33.33%
43610 UTILITIES	3,076	3,454	4,000	4,000	4,000	4,000	-	0.00%
43720 EQUIPMENT MAINTENANCE	143	672	1,000	1,000	800	800	(200)	-20.00%
43920 DUES AND SUBSCRIPTION	29,950	32,062	31,935	31,935	31,550	31,550	(385)	-1.21%
TOTAL: SERVICES	209,830	243,519	167,621	182,121	166,060	166,060	(16,061)	-8.82%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	4,307	3,972	4,000	4,000	4,000	4,000	-	0.00%
48720 MINOR OFFICE FURNITURE	283	2,523	1,000	1,000	1,000	1,000	-	0.00%
TOTAL: CAPITAL OUTLAY	4,590	6,495	5,000	5,000	5,000	5,000	-	0.00%
DEPARTMENT TOTAL	\$ 748,094	\$ 697,774	\$ 678,800	\$ 708,780	\$ 733,278	\$ 733,278	\$ 24,498	3.46%

LINE-ITEM EXPLANATIONS

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

FUND: 100 GENERAL FUND
DEPT: 11410 FINANCE - ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 251,185	\$ 288,071	\$ 299,567	\$ 301,180	\$ 318,597
SUPPLIES	1,263	2,263	2,500	3,500	2,500
SERVICES	110,275	85,130	101,933	115,091	101,033
CAPITAL OUTLAY	-	493	1,800	2,642	2,000
TOTAL EXPENDITURES	<u>\$ 362,723</u>	<u>\$ 375,957</u>	<u>\$ 405,800</u>	<u>\$ 422,413</u>	<u>\$ 424,130</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.

FY2007 OBJECTIVES:

- Prepare the FY2006 Comprehensive Annual Financial Report and the FY2008 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 improve the Borough's cash management policies and procedures.

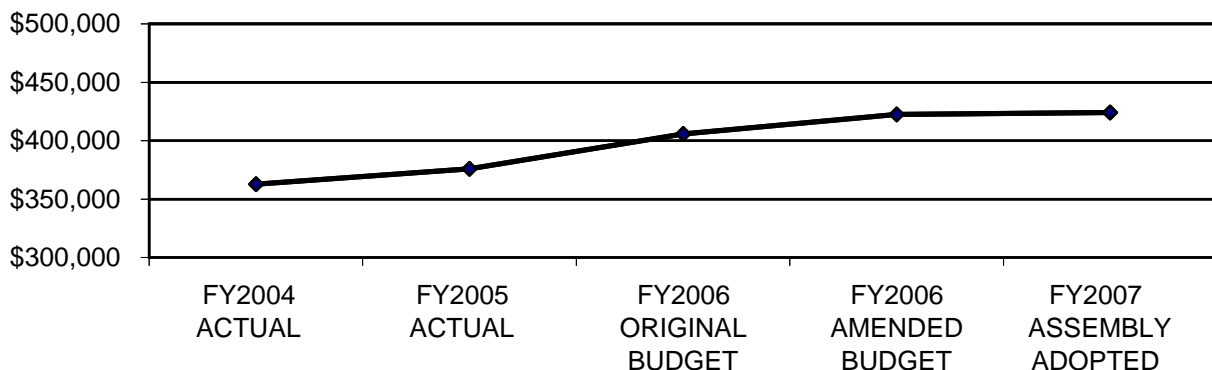
- Update the Kenai Peninsula Borough Code with regard to financial activities of the Borough.
- Update Borough's financial policy and procedure manual.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2006

- For the 26th consecutive year, received the Certificate of Achievement for Excellence in Financial Reporting from GFOA for the Borough's Comprehensive Annual Financial Report.
- Received our 14th Distinguished Budget Presentation Award for the Borough's 2005-2006 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**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 167,245	\$ 193,385	\$ 199,812	\$ 191,301	\$ 195,310	\$ 195,310	\$ 4,009	2.10%
40120 TEMPORARY WAGES	455	-	1,000	5,500	1,000	1,000	(4,500)	-81.82%
40130 OVERTIME WAGES	524	38	1,089	1,089	1,155	1,155	66	6.06%
40210 FICA	16,053	16,352	17,551	16,900	17,474	17,474	574	3.40%
40221 PERS	13,451	24,594	25,941	33,964	45,166	45,166	11,202	32.98%
40321 HEALTH INSURANCE	35,111	34,205	33,300	31,552	34,500	34,500	2,948	9.34%
40322 LIFE INSURANCE	416	468	454	454	477	477	23	5.07%
40410 LEAVE	16,567	16,934	17,487	17,487	18,317	18,317	830	4.75%
40411 SICK LEAVE	1,291	1,979	2,837	2,837	5,102	5,102	2,265	79.84%
40511 OTHER BENEFITS	72	116	96	96	96	96	-	0.00%
TOTAL: PERSONNEL	251,185	288,071	299,567	301,180	318,597	318,597	17,417	5.78%
SUPPLIES								
42110 OFFICE SUPPLIES	1,263	2,263	2,500	3,500	2,500	2,500	(1,000)	-28.57%
TOTAL: SUPPLIES	1,263	2,263	2,500	3,500	2,500	2,500	(1,000)	-28.57%
SERVICES								
43011 CONTRACTUAL SERVICES	21,400	15	7,500	20,538	7,500	7,500	(13,038)	-63.48%
43017 INVESTMENT PORTFOLIO FEES	57,927	58,389	65,000	65,000	65,000	65,000	-	0.00%
43110 COMMUNICATIONS	3,111	2,260	3,000	2,500	2,750	2,750	250	10.00%
43140 POSTAGE	770	57	850	850	600	600	(250)	-29.41%
43210 TRANSPORT/SUBSISTENCE	14,538	9,708	8,840	8,840	8,840	8,840	-	0.00%
43220 CAR ALLOWANCE	5,608	7,200	7,200	7,200	7,200	7,200	-	0.00%
43260 TRAINING	2,192	2,509	2,020	2,640	2,020	2,020	(620)	-23.48%
43310 ADVERTISING	130	-	250	250	250	250	-	0.00%
43410 PRINTING	192	192	200	200	200	200	-	0.00%
43610 UTILITIES	2,345	2,639	3,900	3,900	3,500	3,500	(400)	-10.26%
43720 EQUIPMENT MAINTENANCE	231	272	600	600	600	600	-	0.00%
43920 DUES AND SUBSCRIPTION	1,831	1,889	2,573	2,573	2,573	2,573	-	0.00%
TOTAL: SERVICES	110,275	85,130	101,933	115,091	101,033	101,033	(14,058)	-12.21%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	-	493	1,800	2,094	2,000	2,000	(94)	-4.49%
48720 MINOR OFFICE FURNITURE	-	-	-	548	-	-	(548)	-100.00%
TOTAL: CAPITAL OUTLAY	-	493	1,800	2,642	2,000	2,000	(642)	-24.30%
DEPARTMENT TOTAL	\$ 362,723	\$ 375,957	\$ 405,800	\$ 422,413	\$ 424,130	\$ 424,130	\$ 1,717	0.41%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Finance Director, Controller, and Administrative Assistant (Finance).	43210 Transport/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 (\$2,000).
43017 Investment Portfolio Fees. Fees paid for managing a portion of the Borough's investment pool. Total costs are estimated at \$125,000, the general fund portion is approximately \$65,000; 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:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 565,683	\$ 576,044	\$ 614,408	\$ 612,978	\$ 685,409
SUPPLIES	2,261	2,403	3,500	5,510	3,500
SERVICES	42,449	40,646	43,485	41,485	47,475
CAPITAL OUTLAY	6,436	5,500	2,000	4,990	2,000
TOTAL EXPENDITURES	<u>\$ 616,829</u>	<u>\$ 624,593</u>	<u>\$ 663,393</u>	<u>\$ 664,963</u>	<u>\$ 738,384</u>
STAFFING HISTORY:	8.00	8.00	8.00	8.00	8.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Provide accounting services for all departments and service areas of the Borough. Maintain the Borough's chart of accounts. Conduct sales tax audits of businesses selling goods and services in the Borough to ensure compliance with sales and personal property tax ordinances. Prepare the Borough's Comprehensive Annual Finance Statements and annual budget document.

- 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

FY2007 OBJECTIVES:

- 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.

PROGRAM CHANGES: None

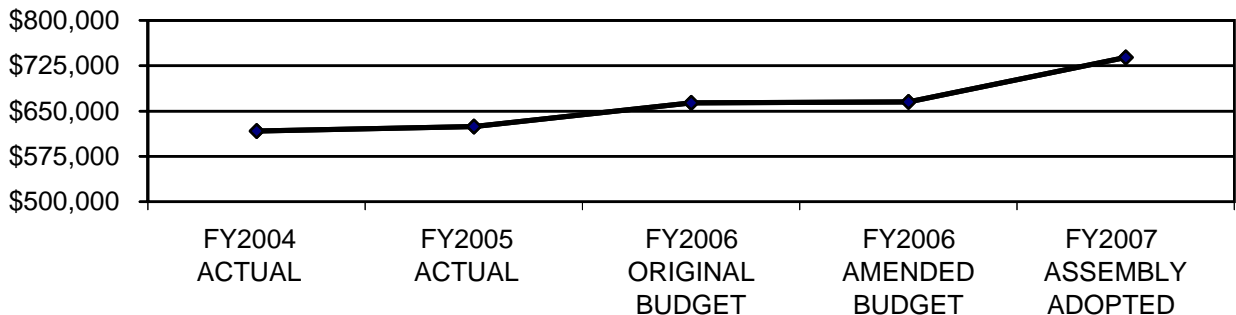
ACCOMPLISHMENTS: FY2006

- Trained other departments on the various applications of Borough's financial system.

PERFORMANCE MEASURES:

<u>Items Processed</u>	FY2004 <u>Actual</u>	FY2005 <u>Actual</u>	FY2006 <u>Estimate</u>	FY2007 <u>Projected</u>
Payroll Checks	10,495	10,409	10,500	10,500
W-2's	691	802	725	725
Accounts payable checks	8,780	10,149	9,300	9,300
Invoices paid	37,400	37,446	37,500	37,500
Amount Paid (000's)	\$72,115	\$86,961	\$90,000	\$85,000
1099's processed	234	251	240	240
Sales tax Audits	152	147	120	160
Sales tax estimates	75	74	80	100

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11430 - FINANCE - FINANCIAL SERVICES**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 339,029	\$ 341,443	\$ 378,542	\$ 365,518	\$ 399,778	\$ 399,778	\$ 34,260	9.37%
40120 TEMPORARY WAGES	12,534	11,990	8,077	8,077	8,077	8,077	-	0.00%
40130 OVERTIME WAGES	2,642	910	3,898	3,898	3,900	3,900	2	0.05%
40210 FICA	31,134	31,616	34,079	33,350	36,399	36,399	3,049	9.14%
40221 PERS	28,906	47,585	52,008	69,058	93,533	93,533	24,475	35.44%
40321 HEALTH INSURANCE	100,809	88,351	88,800	84,073	92,000	92,000	7,927	9.43%
40322 LIFE INSURANCE	883	895	913	913	1,005	1,005	92	10.08%
40410 LEAVE	42,336	44,874	38,752	38,752	41,155	41,155	2,403	6.20%
40411 SICK LEAVE	7,194	8,160	9,099	9,099	9,322	9,322	223	2.45%
40511 OTHER BENEFITS	216	220	240	240	240	240	-	0.00%
TOTAL: PERSONNEL	565,683	576,044	614,408	612,978	685,409	685,409	72,431	11.82%
SUPPLIES								
42110 OFFICE SUPPLIES	2,261	2,403	3,500	5,510	3,500	3,500	(2,010)	-36.48%
TOTAL: SUPPLIES	2,261	2,403	3,500	5,510	3,500	3,500	(2,010)	-36.48%
SERVICES								
43110 COMMUNICATIONS	4,886	3,240	4,500	4,000	4,250	4,250	250	6.25%
43140 POSTAGE	5,052	7,253	5,100	5,100	5,850	5,850	750	14.71%
43210 TRANSPORT/SUBSISTENCE	17,187	16,358	16,840	13,833	19,640	19,640	5,807	41.98%
43220 CAR ALLOWANCE	6,480	7,200	7,200	6,800	7,200	7,200	400	5.88%
43260 TRAINING	3,678	2,244	2,740	4,247	3,930	3,930	(317)	-7.46%
43410 PRINTING	2,034	1,389	1,900	2,300	1,800	1,800	(500)	-21.74%
43610 UTILITIES	1,808	2,013	3,200	3,139	3,000	3,000	(139)	-4.43%
43720 EQUIPMENT MAINTENANCE	231	272	800	800	600	600	(200)	-25.00%
43920 DUES AND SUBSCRIPTION	1,093	677	1,205	1,266	1,205	1,205	(61)	-4.82%
TOTAL: SERVICES	42,449	40,646	43,485	41,485	47,475	47,475	5,990	14.44%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	6,436	5,500	2,000	3,790	2,000	2,000	(1,790)	-47.23%
48720 MINOR OFFICE FURNITURE	-	-	-	1,200	-	-	(1,200)	-100.00%
TOTAL: CAPITAL OUTLAY	6,436	5,500	2,000	4,990	2,000	2,000	(2,990)	-59.92%
DEPARTMENT TOTAL	\$ 616,829	\$ 624,593	\$ 663,393	\$ 664,963	\$ 738,384	\$ 738,384	\$ 73,421	11.04%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: (1) Financial Planning Manager, (2) General Account Specialists (Payroll and Accounts Payable), (1) Data Input Clerk, (1) Auditor, (1) Audit Specialist, (1) Auditor/Accountant, and (1) Treasury/Budget Analyst.

43210 Transport/Subsistence. Travel to the Alaska Government Finance Officers Association's (AGFOA) and GFOA conferences. Additional travel to audits and Service Area board meetings. Increase in cost is to send two staff to the GEMS user conference.

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 computer upgrades to keep abreast with current technologies, one desktop (\$2,000).

FUND: 100 GENERAL FUND
DEPT: 11440 FINANCE - PROPERTY TAX AND COLLECTIONS

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 472,162	\$ 510,430	\$ 537,909	\$ 553,150	\$ 599,715
SUPPLIES	1,983	3,588	4,000	5,700	4,000
SERVICES	97,644	91,915	119,741	145,177	118,025
CAPITAL OUTLAY	6,919	7,233	3,000	3,000	3,000
TOTAL EXPENDITURES	<u>\$ 578,708</u>	<u>\$ 613,166</u>	<u>\$ 664,650</u>	<u>\$ 707,027</u>	<u>\$ 724,740</u>
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.

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

FY2007 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:

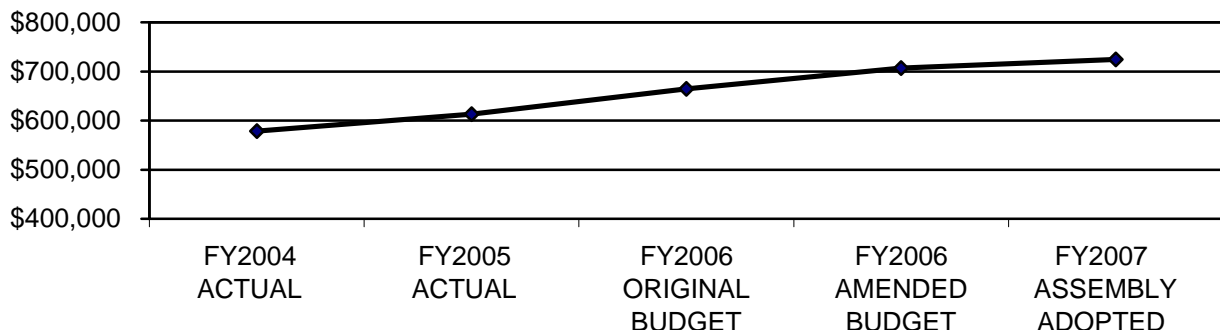
	FY2004 Actual	FY2005 Actual	FY2006 Estimate	FY2007 Projected
Regular bills	57,981	58,217	59,066	60,000
Delinquent tax bills	2,682	2,551	2,700	3,000
Percent of delinquencies	4.63%	4.39%	4.58%	5.00%
Tax refunds processed	292	332	350	350
Foreclosed accounts	1,391	1,444	1,500	1,550
Redeemed accounts	1,367	1,415	1,485	1,500
Liquor license reviews	201	206	208	208
Delinquent collections (000's)	\$2,357	\$2,292	\$2,300	\$2,300

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: FY2006

- AllianceOne Receivables Management Specialists has provided greater opportunity to collect on delinquent accounts and has reduced the need for a contract attorney.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11440 - FINANCE - PROPERTY TAX AND COLLECTIONS**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 275,894	\$ 299,047	\$ 321,382	\$ 321,382	\$ 336,742	\$ 336,742	\$ 15,360	4.78%
40120 TEMPORARY WAGES	6,123	2,364	6,000	6,000	6,000	6,000	-	0.00%
40130 OVERTIME WAGES	1,686	2,971	6,904	6,904	7,236	7,236	332	4.81%
40210 FICA	25,343	26,677	28,777	28,777	31,030	31,030	2,253	7.83%
40221 PERS	23,921	41,949	43,386	58,627	80,936	80,936	22,309	51.42%
40321 HEALTH INSURANCE	100,809	94,256	88,800	88,800	92,000	92,000	3,200	3.60%
40322 LIFE INSURANCE	768	812	771	771	873	873	102	13.23%
40410 LEAVE	32,258	36,101	34,382	34,382	35,872	35,872	1,490	4.33%
40411 SICK LEAVE	5,360	6,157	7,507	7,507	8,930	8,930	1,423	18.96%
40511 OTHER BENEFITS	-	96	-	-	96	96	96	-
TOTAL: PERSONNEL	472,162	510,430	537,909	553,150	599,715	599,715	46,565	8.66%
SUPPLIES								
42110 OFFICE SUPPLIES	1,983	3,588	4,000	5,700	4,000	4,000	(1,700)	-42.50%
TOTAL: SUPPLIES	1,983	3,588	4,000	5,700	4,000	4,000	(1,700)	-42.50%
SERVICES								
43011 CONTRACTUAL SERVICES	6,877	8,565	18,500	13,585	15,000	15,000	1,415	7.65%
43110 COMMUNICATIONS	6,047	3,907	4,918	4,918	3,443	3,443	(1,475)	-29.99%
43140 POSTAGE	28,499	25,496	32,500	32,500	35,100	35,100	2,600	8.00%
43210 TRANSPORT/SUBSISTENCE	399	384	1,230	1,645	1,542	1,542	(103)	-8.37%
43260 TRAINING	832	-	400	400	200	200	(200)	-50.00%
43310 ADVERTISING	17,580	16,092	20,000	18,103	20,000	20,000	1,897	9.49%
43410 PRINTING	6,745	4,592	6,000	6,000	6,000	6,000	-	0.00%
43610 UTILITIES	2,926	3,277	3,645	3,645	4,192	4,192	547	15.01%
43720 EQUIPMENT MAINTENANCE	231	272	500	500	500	500	-	0.00%
43920 DUES AND SUBSCRIPTION	2,471	1,803	2,048	2,048	2,048	2,048	-	0.00%
43931 RECORDING FEES	12,377	13,615	10,000	14,800	15,000	15,000	200	2.00%
43932 LITIGATION REPORTS	12,660	13,912	20,000	47,033	15,000	15,000	(32,033)	-160.17%
TOTAL: SERVICES	97,644	91,915	119,741	145,177	118,025	118,025	(27,152)	-22.68%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	6,919	6,439	2,000	2,000	2,000	2,000	-	0.00%
48720 MINOR OFFICE FURNITURE	-	794	1,000	1,000	1,000	1,000	-	0.00%
TOTAL: CAPITAL OUTLAY	6,919	7,233	3,000	3,000	3,000	3,000	-	0.00%
DEPARTMENT TOTAL	\$ 578,708	\$ 613,166	\$ 664,650	\$ 707,027	\$ 724,740	\$ 724,740	\$ 17,713	2.51%

LINE-ITEM EXPLANATIONS

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).	43610 Utilities. Estimated 15% increase.
43011 Contractual Services. Collection agency \$10,000, armored car service \$5,000.	43920 Dues and Subscriptions. Newspaper subscriptions, credit reports, and related information.
43110 Communications. Decrease due to the IP phone systems.	48710 Minor Office Equipment. Scheduled computer upgrades to keep abreast with current technologies, one desktop (\$2,000).
43140 Postage. 5.4% postal increase went into effect in 2006.	

FUND: 100 GENERAL FUND
DEPT: 11441 FINANCE - SALES TAX

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 253,891	\$ 261,083	\$ 289,663	\$ 297,898	\$ 318,188
SUPPLIES	1,123	1,366	2,000	3,200	2,000
SERVICES	37,273	35,560	50,338	48,638	51,228
CAPITAL OUTLAY	2,991	2,402	3,000	3,000	3,000
TOTAL EXPENDITURES	<u>\$ 295,278</u>	<u>\$ 300,411</u>	<u>\$ 345,001</u>	<u>\$ 352,736</u>	<u>\$ 374,416</u>
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.

ACCOMPLISHMENTS: FY2006

Beginning December 19, 2005, the KPB Sales Tax Division began implementation of the new sales tax system, TaxMantra® and e-Tax®. This new system will provide for return processing through imaging, on-line payments and filing through the Internet (e-Tax®). Additionally the new system will increase the borough's ability to analyze sales tax data. TaxMantra® is scheduled to go live in June 2006 with additional implementation of the "Tax Decision Support System" in FY2007.

FY2007 OBJECTIVES:

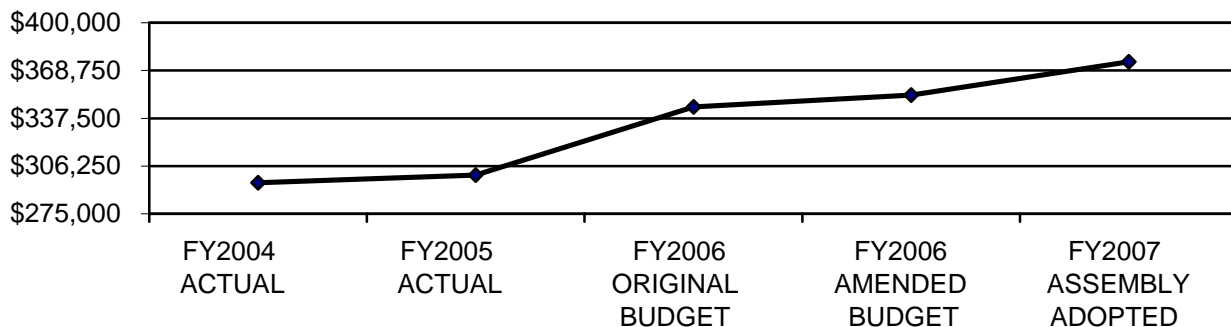
- Continue research and analysis to assist with the analytical process of sales tax data. With the anticipated go-live date of June 2006, TaxMantra® will produce data that can be re-evaluated using an add-on module called the Tax Decision Support System.
- Promote and instruct businesses around the borough on TaxMantra® and how to establish an account and use e-Tax®.
- Review current staffing and make adjustments to work assignments based upon implementation and operations of new sales tax system TaxMantra®.

PERFORMANCE MEASURES:

	FY2004 Actual	FY2005 Actual	FY2006 Estimate	FY2007 Projected
Sales tax returns processed	58,753	50,508	60,000	61,500
Total Number of Businesses Registered	7,242	7,354	7,450	7,450
New and/or changed Accounts	325	112	96	100
	CY2004 Actual	CY2005 Actual	CY2006 Estimate	CY2007 Projected
Resale Cards Issued	2,279	2,194	2,300	2,325
Exempt Cards Issued	1,085	1,102	1,150	1,200
Owner Builder Cards Issued	154	239	250	250

PROGRAM CHANGES: None.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11441 - FINANCE - SALES TAX**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 155,118	\$ 157,468	\$ 177,677	\$ 177,677	\$ 184,134	\$ 184,134	\$ 6,457	3.63%
40120 TEMPORARY WAGES	-	-	3,200	3,200	3,200	3,200	-	0.00%
40130 OVERTIME WAGES	281	597	841	841	868	868	27	3.21%
40210 FICA	13,249	13,692	15,727	15,727	16,560	16,560	833	5.30%
40221 PERS	12,880	21,557	23,443	31,678	43,261	43,261	11,583	36.56%
40321 HEALTH INSURANCE	50,404	44,211	44,400	44,400	46,000	46,000	1,600	3.60%
40322 LIFE INSURANCE	409	418	410	410	471	471	61	14.88%
40410 LEAVE	18,101	19,465	19,109	19,109	19,118	19,118	9	0.05%
40411 SICK LEAVE	3,377	3,599	4,760	4,760	4,480	4,480	(280)	-5.88%
40511 OTHER BENEFITS	72	76	96	96	96	96	-	0.00%
TOTAL: PERSONNEL	253,891	261,083	289,663	297,898	318,188	318,188	20,290	6.81%
SUPPLIES								
42110 OFFICE SUPPLIES	1,123	1,366	2,000	3,200	2,000	2,000	(1,200)	-37.50%
TOTAL: SUPPLIES	1,123	1,366	2,000	3,200	2,000	2,000	(1,200)	-37.50%
SERVICES								
43110 COMMUNICATIONS	3,339	2,226	3,500	3,000	3,500	3,500	500	16.67%
43140 POSTAGE	22,213	19,514	27,000	25,800	27,000	27,000	1,200	4.65%
43210 TRANSPORT/SUBSISTENCE	1,430	913	2,170	2,170	2,170	2,170	-	0.00%
43260 TRAINING	714	160	830	830	830	830	-	0.00%
43310 ADVERTISING	5,403	6,119	7,800	7,800	8,190	8,190	390	5.00%
43410 PRINTING	1,549	3,673	4,500	4,500	5,000	5,000	500	11.11%
43610 UTILITIES	1,207	1,348	1,800	1,800	1,800	1,800	-	0.00%
43720 EQUIPMENT MAINTENANCE	1,143	1,400	2,500	2,500	2,500	2,500	-	0.00%
43920 DUES AND SUBSCRIPTION	275	207	238	238	238	238	-	0.00%
TOTAL: SERVICES	37,273	35,560	50,338	48,638	51,228	51,228	2,590	5.33%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	2,571	2,402	3,000	3,000	3,000	3,000	-	0.00%
48720 MINOR OFFICE FURNITURE	420	-	-	-	-	-	-	-
TOTAL: CAPITAL OUTLAY	2,991	2,402	3,000	3,000	3,000	3,000	-	0.00%
DEPARTMENT TOTAL	\$ 295,278	\$ 300,411	\$ 345,001	\$ 352,736	\$ 374,416	\$ 374,416	\$ 21,680	6.15%

LINE-ITEM EXPLANATIONS

<p>40110 Regular Wages. Staff includes: (1) Accounting Supervisor (Sales Tax), (1) Sales Tax Specialist, (1) Senior Account Clerk, and (1) 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>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>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>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>43720 Equipment Maintenance. Maintenance contract for microfilm reader machine and other various equipment within the Finance Department.</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**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 937,286	\$ 991,343	\$ 1,077,413	\$ 1,055,878	\$ 1,115,964	\$ 1,115,964	\$ 60,086	5.69%
40120 TEMPORARY WAGES	19,112	14,354	18,277	22,777	18,277	18,277	(4,500)	-19.76%
40130 OVERTIME WAGES	5,133	4,516	12,732	12,732	13,159	13,159	427	3.35%
40210 FICA	85,779	88,337	96,134	94,754	101,463	101,463	6,709	7.08%
40221 PERS	79,158	135,685	144,778	193,327	262,896	262,896	69,569	35.99%
40321 HEALTH INSURANCE	287,133	261,023	255,300	248,825	264,500	264,500	15,675	6.30%
40322 LIFE INSURANCE	2,476	2,593	2,548	2,548	2,826	2,826	278	10.91%
40410 LEAVE	109,262	117,374	109,730	109,730	114,462	114,462	4,732	4.31%
40411 SICK LEAVE	17,222	19,895	24,203	24,203	27,834	27,834	3,631	15.00%
40511 OTHER BENEFITS	360	508	432	432	528	528	96	22.22%
TOTAL: PERSONNEL	1,542,921	1,635,628	1,741,547	1,765,206	1,921,909	1,921,909	156,703	8.88%
SUPPLIES								
42110 OFFICE SUPPLIES	6,630	9,620	12,000	17,910	12,000	12,000	(5,910)	-33.00%
TOTAL SUPPLIES	6,630	9,620	12,000	17,910	12,000	12,000	(5,910)	-33.00%
SERVICES								
43011 CONTRACTUAL SERVICES	28,277	8,580	26,000	34,123	22,500	22,500	(11,623)	-34.06%
43017 INVESTMENT PORTFOLIO FEES	57,927	58,389	65,000	65,000	65,000	65,000	-	0.00%
43110 COMMUNICATIONS	17,383	11,633	15,918	14,418	13,943	13,943	(475)	-3.29%
43140 POSTAGE	56,534	52,320	65,450	64,250	68,550	68,550	4,300	6.69%
43210 TRANSPORT/SUBSISTENCE	33,554	27,363	29,080	26,488	32,192	32,192	5,704	21.53%
43220 CAR ALLOWANCE	12,088	14,400	14,400	14,000	14,400	14,400	400	2.86%
43260 TRAINING	7,416	4,913	5,990	8,117	6,980	6,980	(1,137)	-14.01%
43310 ADVERTISING	23,113	22,211	28,050	26,153	28,440	28,440	2,287	8.74%
43410 PRINTING	10,520	9,846	12,600	13,000	13,000	13,000	-	0.00%
43610 UTILITIES	8,286	9,277	12,545	12,484	12,492	12,492	8	0.06%
43720 EQUIPMENT MAINTENANCE	1,836	2,216	4,400	4,400	4,200	4,200	(200)	-4.55%
43920 DUES AND SUBSCRIPTION	5,670	4,576	6,064	6,125	6,064	6,064	(61)	-1.00%
43931 RECORDING FEES	12,377	13,615	10,000	14,800	15,000	15,000	200	1.35%
43932 LITIGATION REPORTS	12,660	13,912	20,000	47,033	15,000	15,000	(32,033)	-68.11%
TOTAL: SERVICES	287,641	253,251	315,497	350,391	317,761	317,761	(32,630)	-9.31%
CAPITAL OUTLAY								
48710 MINOR OFFICE MACHINES	15,926	14,834	8,800	10,884	9,000	9,000	(1,884)	-17.31%
48720 MINOR OFFICE FURNITURE	420	794	1,000	2,748	1,000	1,000	(1,748)	-63.61%
TOTAL: CAPITAL OUTLAY	16,346	15,628	9,800	13,632	10,000	10,000	(3,632)	-26.64%
DEPARTMENT TOTAL	\$ 1,853,538	\$ 1,914,127	\$ 2,078,844	\$ 2,147,139	\$ 2,261,670	\$ 2,261,670	\$ 114,531	5.33%

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FUND: 100 GENERAL FUND
DEPT: 11510 ASSESSING ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 522,879	\$ 568,380	\$ 606,810	\$ 623,696	\$ 676,780
SUPPLIES	7,343	4,119	8,000	8,000	7,800
SERVICES	127,549	147,892	86,142	100,642	86,480
CAPITAL OUTLAY	2,660	9,666	6,500	6,500	5,000
TOTAL EXPENDITURES	<u>\$ 660,431</u>	<u>\$ 730,057</u>	<u>\$ 707,452</u>	<u>\$ 738,838</u>	<u>\$ 776,060</u>
STAFFING HISTORY:	8.00	8.00	8.00	8.00	8.00

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.

FY2007 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.
- Increase the ratio of real property assessed value to sales price.

PROGRAM CHANGES: NONE

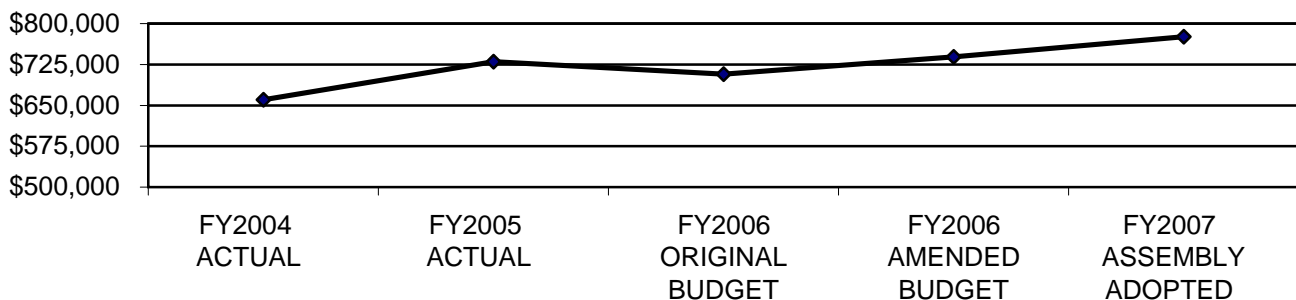
ACCOMPLISHMENTS: FY2006

- Conversion and implementation of Manatron CAMA and Assessment Administration software system.
- 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)	FY2004 Actual	FY2005 Actual	FY2006 Estimated	FY2007 Projected
Real Property	\$3,436,018	\$3,551,140	\$3,719,736	\$4,075,000
Personal Prop	183,221	193,722	191,342	192,300
Oil & Gas Prop (AS 43.56)	<u>638.617</u>	<u>667.704</u>	<u>561.352</u>	<u>562.000</u>
Total	<u>\$4,257.856</u>	<u>\$4,412.566</u>	<u>\$4,472.430</u>	<u>\$4,829.300</u>
Borough Total Assessed Value	\$10.02M	\$10.31M	\$10.78M	\$10.90M
Assessed Value To Sale Price Ratio	90.8%	89.5%	91.6%	93.0%

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 11510 - ASSESSING ADMINISTRATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 306,097	\$ 332,575	\$ 359,657	\$ 359,657	\$ 377,424	\$ 377,424	\$ 17,767	4.94%
40120 TEMPORARY WAGES	18,747	15,513	23,400	23,400	23,400	23,400	-	0.00%
40130 OVERTIME WAGES	1,663	3,512	6,733	6,733	8,481	8,481	1,748	25.96%
40210 FICA	28,861	30,777	33,588	33,588	35,999	35,999	2,411	7.18%
40221 PERS	26,606	46,398	48,067	64,953	90,147	90,147	25,194	38.79%
40321 HEALTH INSURANCE	100,190	94,816	88,800	88,800	92,000	92,000	3,200	3.60%
40322 LIFE INSURANCE	839	889	848	848	962	962	114	13.44%
40410 LEAVE	34,379	37,981	36,576	36,576	38,343	38,343	1,767	4.83%
40411 SICK LEAVE	5,449	5,871	9,093	9,093	10,024	10,024	931	10.24%
40511 OTHER BENEFITS	48	48	48	48	-	-	(48)	-100.00%
TOTAL: PERSONNEL	522,879	568,380	606,810	623,696	676,780	676,780	53,084	8.51%
SUPPLIES								
42110 OFFICE SUPPLIES	4,429	2,997	6,400	6,400	6,000	6,000	(400)	-6.25%
42120 COMPUTER SOFTWARE	1,112	217	600	600	800	800	200	33.33%
42410 SMALL TOOLS	1,802	905	1,000	1,000	1,000	1,000	-	0.00%
TOTAL: SUPPLIES	7,343	4,119	8,000	8,000	7,800	7,800	(200)	-2.50%
SERVICES								
43011 CONTRACTUAL SERVICES	66,984	77,117	10,000	25,000	10,000	10,000	(15,000)	-60.00%
43019 SOFTWARE LICENSING	2,281	2,086	2,200	2,240	2,500	2,500	260	11.61%
43110 COMMUNICATIONS	6,451	5,245	5,000	4,500	5,000	5,000	500	11.11%
43140 POSTAGE	23,267	29,479	32,000	30,790	34,000	34,000	3,210	10.43%
43210 TRANSPORT/SUBSISTENCE	6,712	8,698	7,085	6,045	8,280	8,280	2,235	36.97%
43220 CAR ALLOWANCE	3,240	3,600	3,600	3,600	-	-	(3,600)	-100.00%
43260 TRAINING	2,403	2,200	2,575	2,575	2,700	2,700	125	4.85%
43310 ADVERTISING	6,626	9,719	10,000	10,000	11,000	11,000	1,000	10.00%
43410 PRINTING	3,613	2,753	5,000	7,210	5,000	5,000	(2,210)	-30.65%
43610 UTILITIES	2,911	3,256	4,200	4,200	4,800	4,800	600	14.29%
43720 EQUIPMENT MAINTENANCE	2,262	2,247	3,500	3,500	2,200	2,200	(1,300)	-37.14%
43920 DUES AND SUBSCRIPTION	799	1,492	982	982	1,000	1,000	18	1.83%
TOTAL: SERVICES	127,549	147,892	86,142	100,642	86,480	86,480	(14,162)	-14.07%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	2,269	9,666	6,300	6,300	4,000	4,000	(2,300)	-36.51%
48720 MINOR OFFICE FURNITURE	391	-	200	200	1,000	1,000	800	400.00%
TOTAL: CAPITAL OUTLAY	2,660	9,666	6,500	6,500	5,000	5,000	(1,500)	-23.08%
DEPARTMENT TOTAL	\$ 660,431	\$ 730,057	\$ 707,452	\$ 738,838	\$ 776,060	\$ 776,060	\$ 37,222	5.04%

LINE-ITEM EXPLANATIONS

<p>40110 Regular Wages. Staff includes: Director of Assessing, Office Manager, Title Examiner, Administrative Assistant, Senior Assessing Clerk, 3 Assessing Clerks.</p> <p>Reclassified: 1 Secretary to 1 Administrative Assistant.</p>	<p>43140 Postage. Postal rate increase.</p>
<p>42120 Computer Software. To purchase additional copy of Adobe software and upgrades to existing software.</p>	<p>43310 Advertising Increased cost for required public notices in local media.</p>
<p>43011 Contractual Services. Recording notification services for 6 recording districts.</p>	<p>43210 Transport/Subsistence. Replacing Directors yearly vehicle allowance with mileage reimbursement.</p>
<p>43019 Software Licensing. Licensing for Commercial Estimator-7 (\$1,750); Residential Estimator-7 (\$750).</p>	<p>43720 Equipment Maintenance. Maintenance contract on newer microfilm machine less than older equipment that was replaced. Microfilm \$700; Copier \$1,500.</p>
	<p>48710 Minor Office Equipment. Replace 2 PC's.</p>
	<p>48720 Minor Office Furniture. Replace two chairs.</p>

FUND: 100 GENERAL FUND
DEPT: 11520 ASSESSING APPRAISAL

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 938,260	\$ 1,020,159	\$ 1,047,530	\$ 1,077,147	\$ 1,162,698
SUPPLIES	10,751	9,413	11,600	11,300	8,700
SERVICES	166,791	247,748	161,256	161,056	193,950
CAPITAL OUTLAY	11,330	7,243	15,000	15,000	15,000
TOTAL EXPENDITURES	\$ 1,127,132	\$ 1,284,563	\$ 1,235,386	\$ 1,264,503	\$ 1,380,348
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.

FY2007 OBJECTIVES:

- Perform reappraisal inspections in Kenai, Seward, Moose Pass, Cooper Landing, Hope, Seldovia, Nanwalek, and Port Graham.
- Successfully transition to Manatron/ProVal CAMA system.
- Train staff in Manatron's CAMA software system.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2006

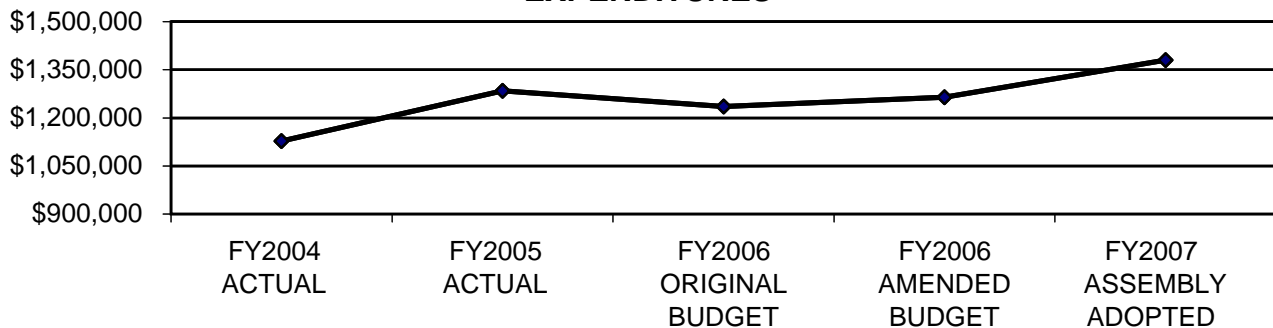
- Completed the reappraisal of approximately 9,400 parcels in the Anchor Point, Ninilchik, and Deep Creek areas and a portion of Sterling.
- Supplemental Roll (Escaped Property) estimated to add approximately \$4,900,000 in assessed value to roll.

PERFORMANCE MEASURES:

	<u>FY2004</u>	<u>FY2005</u>	<u>FY2006 Estimated</u>	<u>FY2007 Projected</u>
Real Property Parcels	61,047	61,485	62,188	62,300
Parcels per Appraiser	6,783	6,832	6,909	9,922
Personal Property Accounts	5,060	5,129	5,418	5,300

The 2006 re-appraisal project increased Kenai Peninsula Borough's real property taxable value by approximately \$332,681,000. 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**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 556,494	\$ 589,985	\$ 620,679	\$ 620,679	\$ 651,667	\$ 651,667	\$ 30,988	4.99%
40120 TEMPORARY WAGES	34,083	36,138	43,680	43,680	43,680	43,680	-	0.00%
40130 OVERTIME WAGES	12,922	8,902	16,487	16,487	10,813	10,813	(5,674)	-34.41%
40210 FICA	54,467	58,138	61,153	61,153	65,510	65,510	4,357	7.12%
40221 PERS	48,375	80,918	84,308	113,925	156,526	156,526	42,601	37.39%
40321 HEALTH INSURANCE	163,700	166,961	144,300	144,300	149,501	149,501	5,201	3.60%
40322 LIFE INSURANCE	1,479	1,545	1,484	1,484	1,660	1,660	176	11.86%
40410 LEAVE	58,772	66,646	61,399	61,399	66,265	66,265	4,866	7.93%
40411 SICK LEAVE	7,872	10,854	13,944	13,944	16,980	16,980	3,036	21.77%
40511 OTHER BENEFITS	96	72	96	96	96	96	-	0.00%
TOTAL: PERSONNEL	938,260	1,020,159	1,047,530	1,077,147	1,162,698	1,162,698	85,551	7.94%
SUPPLIES								
42110 OFFICE SUPPLIES	3,980	4,081	6,000	6,000	3,500	3,500	(2,500)	-41.67%
42230 FUEL, OIL AND LUBRICANTS	186	124	200	100	200	200	100	100.00%
42250 UNIFORMS	750	-	-	-	-	-	-	-
42310 REPAIR/MAINT SUPPLIES	484	3	200	-	-	-	-	-
42410 SMALL TOOLS	5,351	5,205	5,200	5,200	5,000	5,000	(200)	-3.85%
TOTAL: SUPPLIES	10,751	9,413	11,600	11,300	8,700	8,700	(2,600)	-23.01%
SERVICES								
43011 CONTRACTUAL SERVICES	39,558	108,173	55,000	55,363	55,000	55,000	(363)	-0.66%
43110 COMMUNICATIONS	7,926	4,651	6,000	5,500	5,000	5,000	(500)	-9.09%
43210 TRANSPORT/SUBSISTENCE	71,217	78,573	40,781	40,781	78,050	78,050	37,269	91.39%
43220 CAR ALLOWANCE	38,881	43,200	43,200	43,200	43,200	43,200	-	0.00%
43260 TRAINING	3,203	7,100	6,900	8,700	3,900	3,900	(4,800)	-55.17%
43610 UTILITIES	4,362	4,878	5,500	5,500	6,300	6,300	800	14.55%
43810 RENTS AND OPERATING LEASES	100	-	1,500	-	-	-	-	-
43920 DUES AND SUBSCRIPTION	1,544	1,173	2,375	2,012	2,500	2,500	488	24.25%
TOTAL: SERVICES	166,791	247,748	161,256	161,056	193,950	193,950	32,894	20.42%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	6,897	4,157	15,000	15,000	15,000	15,000	-	0.00%
48720 MINOR OFFICE FURNITURE	4,433	3,086	-	-	-	-	-	-
TOTAL: CAPITAL OUTLAY	11,330	7,243	15,000	15,000	15,000	15,000	-	0.00%
DEPARTMENT TOTAL	\$ 1,127,132	\$ 1,284,563	\$ 1,235,386	\$ 1,264,503	\$ 1,380,348	\$ 1,380,348	\$ 115,845	9.16%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Residential 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. Reclassified: 1 Appraisal Technician to 1 Assessment Reporting Analyst.	43210 Transport/Subsistence. Increase due to reappraisal areas being outside central borough area. Will require lodging and other expenses during peak rate summer months.
42110 Office Supplies. All cameras are now digital, no more film purchases anticipated. Memory cards used.	43260 Training. Prior year increased due to one-time IAAO Conference in Alaska attended by all appraisers. Only required certification training remains.
43011 Contractual Services. Capital appraisal Group \$25,000, DAPA contract \$25,000, print development \$5,000.	43810 Rents & Operating Leases. Need for snow-machine/ATV rental not anticipated for this years reappraisal areas.
43110 Communications. Cell phone usage decreased.	48710 Minor Office Equipment. Field Equipment (tablets and PDA's) for new CAMA system.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
ASSESSING DEPARTMENT TOTALS**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 862,591	\$ 922,560	\$ 980,336	\$ 980,336	\$ 1,029,091	\$ 1,029,091	\$ 48,755	4.97%
40120 TEMPORARY WAGES	52,830	51,651	67,080	67,080	67,080	67,080	-	0.00%
40130 OVERTIME WAGES	14,585	12,414	23,220	23,220	19,294	19,294	(3,926)	-16.91%
40210 FICA	83,328	88,915	94,741	94,741	101,509	101,509	6,768	7.14%
40221 PERS	74,981	127,316	132,375	178,878	246,673	246,673	67,795	37.90%
40321 HEALTH INSURANCE	263,890	261,777	233,100	233,100	241,501	241,501	8,401	3.60%
40322 LIFE INSURANCE	2,318	2,434	2,332	2,332	2,622	2,622	290	12.44%
40410 LEAVE	93,151	104,627	97,975	97,975	104,608	104,608	6,633	6.77%
40411 SICK LEAVE	13,321	16,725	23,037	23,037	27,004	27,004	3,967	17.22%
40511 OTHER BENEFITS	144	120	144	144	96	96	(48)	-33.33%
TOTAL: PERSONNEL	1,461,139	1,588,539	1,654,340	1,700,843	1,839,478	1,839,478	138,635	8.15%
SUPPLIES								
42110 OFFICE SUPPLIES	8,409	7,078	12,400	12,400	9,500	9,500	(2,900)	-23.39%
42120 COMPUTER SOFTWARE	1,112	217	600	600	800	800	200	33.33%
42230 FUEL, OIL AND LUBRICANTS	186	124	200	100	200	200	100	100.00%
42250 UNIFORMS	750	-	-	-	-	-	-	-
42310 REPAIR/MAINTENANCE SUPPLIES	484	3	200	-	-	-	-	-
42410 SMALL TOOLS	7,153	6,110	6,200	6,200	6,000	6,000	(200)	-3.23%
TOTAL: SUPPLIES	18,094	13,532	19,600	19,300	16,500	16,500	(2,800)	-14.51%
SERVICES								
43011 CONTRACTUAL SERVICES	106,542	185,290	65,000	80,363	65,000	65,000	(15,363)	-19.12%
43019 SOFTWARE LICENSING	2,281	2,086	2,200	2,240	2,500	2,500	260	11.61%
43110 COMMUNICATIONS	14,377	9,896	11,000	10,000	10,000	10,000	-	0.00%
43140 POSTAGE	23,267	29,479	32,000	30,790	34,000	34,000	3,210	10.43%
43210 TRANSPORT/SUBSISTENCE	77,929	87,271	47,866	46,826	86,330	86,330	39,504	84.36%
43220 CAR ALLOWANCE	42,121	46,800	46,800	46,800	43,200	43,200	(3,600)	-7.69%
43260 TRAINING	5,606	9,300	9,475	11,275	6,600	6,600	(4,675)	-41.46%
43310 ADVERTISING	6,626	9,719	10,000	10,000	11,000	11,000	1,000	10.00%
43410 PRINTING	3,613	2,753	5,000	7,210	5,000	5,000	(2,210)	-30.65%
43610 UTILITIES	7,273	8,134	9,700	9,700	11,100	11,100	1,400	14.43%
43720 MAINT OFFICE EQUIPMENT	2,262	2,247	3,500	3,500	2,200	2,200	(1,300)	-37.14%
43810 RENTS AND OPERATING LEASES	100	-	1,500	-	-	-	-	-
43920 DUES AND SUBSCRIPTION	2,343	2,665	3,357	2,994	3,500	3,500	506	16.90%
TOTAL: SERVICES	294,340	395,640	247,398	261,698	280,430	280,430	18,732	7.16%
CAPITAL OUTLAY								
48710 MINOR OFFICE FURNITURE	9,166	13,823	21,300	21,300	19,000	19,000	(2,300)	-10.80%
48720 MINOR OFFICE EQUIPMENT	4,824	3,086	200	200	1,000	1,000	800	400.00%
TOTAL: CAPITAL OUTLAY	13,990	16,909	21,500	21,500	20,000	20,000	(1,500)	-6.98%
DEPARTMENT TOTAL	\$ 1,787,563	\$ 2,014,620	\$ 1,942,838	\$ 2,003,341	\$ 2,156,408	\$ 2,156,408	\$ 153,067	7.64%

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FUND: 100 GENERAL FUND
DEPT: 21110 RESOURCE PLANNING ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 670,320	\$ 700,271	\$ 681,488	\$ 702,052	\$ 831,018
SUPPLIES	10,032	16,822	18,000	21,494	18,710
SERVICES	313,614	314,757	240,397	266,615	240,946
CAPITAL OUTLAY	7,952	8,769	24,500	24,500	24,500
INTERDEPARTMENTAL CHARGES	-	-	-	-	(73,905)
TOTAL EXPENDITURES	\$ 1,001,918	\$ 1,040,619	\$ 964,385	\$ 1,014,661	\$ 1,041,269
STAFFING HISTORY:	8.80	9.00	8.00	8.00	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 2007 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 inquiries.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY 2006

- Completed rewrite of the 1992 Borough Comprehensive Plan.
- Assembly adoptions of the 2005 Kenai Peninsula Borough Comprehensive Plan.
- Prepared 8 drafts of the Community Wildfire Protection Plans encompassing 20 communities.
- Completed research and mapping of Section Line Easements within the Borough through a grant from BLM.

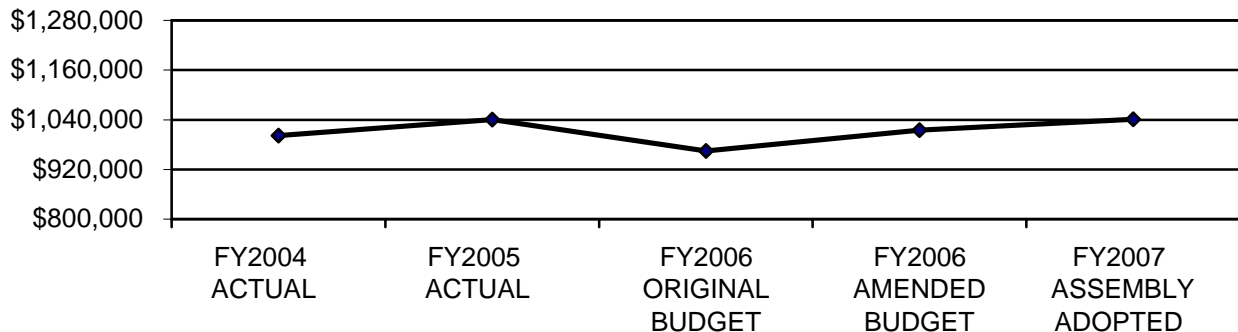
PERFORMANCE MEASURES:

	Actual 2004	Actual 2005	Estimated 2006	Projected 2007
Platting Reports	643	657	630	660
Administrative Reviews	222	203	225	225
Public Notice Hearings	7304	8215	8500	8500
Population & Demographic	130	93	100	100
Floodplain Permits	187	240	250	250
Street Name Changes*	**261	169	300	300
Front Counter Walk-ins	2823	3593	3700	3700
Calls for Information	5030	5573	5500	5500
Special Map Orders	1201	1184	1200	1200

* Elimination of duplicate street names.

** Audit of duplicate street names.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 21110 - RESOURCE PLANNING ADMINISTRATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 390,239	\$ 395,467	\$ 384,280	\$ 384,280	\$ 453,246	\$ 445,853	\$ 61,573	16.02%
40120 TEMPORARY WAGES	36,795	49,436	61,230	63,565	61,068	61,068	(2,497)	-3.93%
40130 OVERTIME WAGES	7,223	5,032	3,653	3,683	3,929	4,474	791	21.48%
40210 FICA	39,267	39,497	38,643	38,824	47,721	47,042	8,218	21.17%
40221 PERS	31,875	53,154	51,290	69,308	107,726	106,089	36,781	53.07%
40321 HEALTH INSURANCE	111,210	98,414	88,800	88,800	103,500	103,500	14,700	16.55%
40322 LIFE INSURANCE	920	1,004	1,029	1,029	1,152	1,135	106	10.30%
40410 LEAVE	44,672	48,422	42,154	42,154	51,293	50,478	8,324	19.75%
40411 SICK LEAVE	7,999	9,677	10,217	10,217	12,169	11,283	1,066	10.43%
40511 OTHER BENEFITS	120	168	192	192	96	96	(96)	-50.00%
TOTAL: PERSONNEL	670,320	700,271	681,488	702,052	841,900	831,018	128,966	18.37%
SUPPLIES								
42110 OFFICE SUPPLIES	7,369	7,604	12,000	12,275	10,000	10,000	(2,275)	-18.53%
42120 COMPUTER SOFTWARE	636	547	3,500	3,500	3,500	3,500	-	0.00%
42210 OPERATING SUPPLIES	-	5,929	-	3,219	1,710	1,710	(1,509)	-46.88%
42230 FUEL, OIL AND LUBRICANTS	2,027	2,742	2,500	2,500	3,500	3,500	1,000	40.00%
TOTAL: SUPPLIES	10,032	16,822	18,000	21,494	18,710	18,710	(2,784)	-12.95%
SERVICES								
43011 CONTRACTUAL SERVICES	147,011	149,155	55,000	71,527	55,000	55,000	(16,527)	-23.11%
43015 WATER/AIR SAMPLE TESTING	-	-	5,000	5,000	5,000	5,000	-	0.00%
43110 COMMUNICATIONS	8,202	6,377	9,000	8,500	9,000	9,000	500	5.88%
43140 POSTAGE	14,648	14,249	15,000	15,000	15,000	15,000	-	0.00%
43210 TRANSPORT/SUBSISTENCE	13,594	14,059	11,380	11,380	9,460	9,460	(1,920)	-16.87%
43210 TRANSPORT/SUBSISTENCE/PC	12,435	16,992	18,000	18,015	18,000	18,000	(15)	-0.08%
43220 CAR ALLOWANCE	5,243	3,600	3,600	3,600	3,600	3,600	-	0.00%
43221 CAR ALLOWANCE/PC	20,560	22,650	23,400	23,400	23,400	23,400	-	0.00%
43260 TRAINING	1,825	2,642	3,075	3,075	4,875	4,875	1,800	58.54%
43310 ADVERTISING	64,834	60,967	60,000	60,000	60,000	60,000	-	0.00%
43410 PRINTING	2,800	-	500	9,478	500	500	(8,978)	-94.72%
43610 UTILITIES	4,798	5,385	8,000	8,000	8,000	8,000	-	0.00%
43720 EQUIPMENT MAINTENANCE	4,758	2,454	10,000	11,198	10,000	10,000	(1,198)	-10.70%
43750 VEHICLE MAINTENANCE	446	79	1,500	1,500	1,500	1,500	-	0.00%
43810 RENTS AND OPERATING LEASES	4,345	4,200	5,100	5,100	5,100	5,100	-	0.00%
43812 EQUIPMENT REPLACEMENT PMTS	5,500	8,691	8,413	8,413	8,691	8,691	278	3.30%
43920 DUES AND SUBSCRIPTION	2,456	2,796	2,429	2,429	2,820	2,820	391	16.10%
43931 RECORDING FEES	159	461	1,000	1,000	1,000	1,000	-	0.00%
TOTAL: SERVICES	313,614	314,757	240,397	266,615	240,946	240,946	(25,669)	-9.63%
CAPITAL OUTLAY								
48110 OFFICE FURNITURE	-	-	5,000	5,000	5,000	5,000	-	0.00%
48120 OFFICE MACHINES	-	-	10,000	7,094	10,000	10,000	2,906	40.96%
48520 STORAGE EQUIPMENT/BUILDINGS	2,360	-	-	-	-	-	-	-
48710 MINOR OFFICE EQUIPMENT	4,648	5,892	6,000	8,906	6,000	6,000	(2,906)	-32.63%
48720 MINOR OFFICE FURNITURE	944	1,388	2,000	2,000	2,000	2,000	-	0.00%
48740 MINOR MACHINES & EQUIPMENT	-	1,489	1,500	1,500	1,500	1,500	-	0.00%
TOTAL: CAPITAL OUTLAY	7,952	8,769	24,500	24,500	24,500	24,500	-	0.00%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPTS	-	-	-	-	-	(73,905)	(73,905)	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	-	-	-	-	(73,905)	(73,905)	-
DEPARTMENT TOTAL	\$ 1,001,918	\$ 1,040,619	\$ 964,385	\$ 1,014,661	\$ 1,126,056	\$ 1,041,269	\$ 26,608	2.62%

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. Added: Transferred 1 GIS Technician from General Services-GIS and changed title to Addressing Officer.	43210 Transport/Subsistence/PC. Travel to IRWA Education Classes, ACSM National Conference, Surveyor's Conference and Agency Meetings. Transportation and subsistence for the Planning commissioners is separated from planning staff travel for clarification.
40120 Temporary Wages. This includes the planning commissioners compensation (13 X \$125/mtg. X 30 mtg. = \$48,750).	43310 Advertising. Publishing ads to rename streets for 911 communications.
42230 Fuel, Oil and Lubricants. Increased due to higher gas prices.	43260 Training. Increased for non-recurring Planning Commission Findings & Roberts Rules Training.
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).	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.

FUND: 100 GENERAL FUND
DEPT: 22140 COASTAL ZONE MANAGEMENT

DEPARTMENT BUDGET:

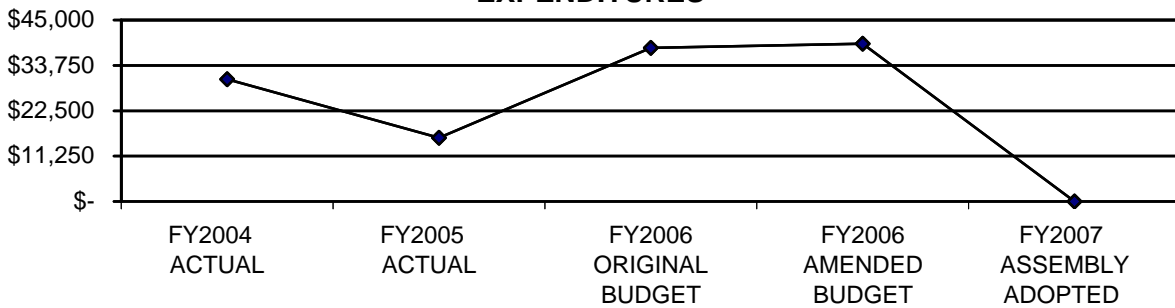
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 28,729	\$ 14,968	\$ 33,022	\$ 34,030	\$ -
SUPPLIES	800	-	-	-	-
SERVICES	753	432	5,100	5,100	-
CAPITAL OUTLAY	-	382	-	-	-
TOTAL EXPENDITURES	\$ 30,282	\$ 15,782	\$ 38,122	\$ 39,130	\$ -
STAFFING HISTORY:	0.30	0.50	0.50	0.50	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**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %
PERSONNEL							
40110 REGULAR WAGES	\$ 17,939	\$ 6,437	\$ 22,402	\$ 22,402	\$ -	\$ -	\$(22,402) -100.00%
40210 FICA	1,257	903	1,714	1,714	-	-	\$(1,714) -100.00%
40221 PERS	1,496	1,562	2,870	3,878	-	-	\$(3,878) -100.00%
40321 HEALTH INSURANCE	5,557	4,789	5,550	5,550	-	-	\$(5,550) -100.00%
40322 LIFE INSURANCE	46	42	55	55	-	-	\$(55) -100.00%
40410 LEAVE	1,954	1,130	431	431	-	-	\$(431) -100.00%
40411 SICK LEAVE	480	105	-	-	-	-	-
TOTAL: PERSONNEL	28,729	14,968	33,022	34,030	-	-	\$(34,030) -100.00%
SUPPLIES							
42120 COMPUTER SOFTWARE	800	-	-	-	-	-	-
TOTAL: SUPPLIES	800	-	-	-	-	-	-
SERVICES							
43019 SOFTWARE LICENSING	-	-	500	500	-	-	\$(500) -100.00%
43210 TRANSPORT/SUBSISTENCE	363	432	4,300	4,250	-	-	\$(4,250) -100.00%
43260 TRAINING	225	-	-	50	-	-	\$(50) -100.00%
43920 DUES AND SUBSCRIPTIONS	165	-	300	300	-	-	\$(300) -100.00%
TOTAL: SERVICES	753	432	5,100	5,100	-	-	\$(5,100) -100.00%
CAPITAL OUTLAY							
48720 MINOR OFFICE FURNITURE	-	382	-	-	-	-	-
TOTAL: CAPITAL OUTLAY	-	382	-	-	-	-	-
DEPARTMENT TOTAL	\$ 30,282	\$ 15,782	\$ 38,122	\$ 39,130	\$ -	\$ -	\$(39,130) -100.00%

LINE-ITEM EXPLANATIONS

FUND: 100 GENERAL FUND
DEPT: 31110 MAJOR PROJECTS-ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 681,320	\$ 700,270	\$ 708,848	\$ 729,687	\$ 797,133
SUPPLIES	8,412	9,958	10,650	12,650	10,750
SERVICES	42,301	53,701	75,843	74,244	72,751
CAPITAL OUTLAY	6,260	12,164	8,925	8,925	2,500
INTERDEPARTMENTAL CHARGE:	(680,044)	(693,604)	(708,000)	(708,000)	(785,000)
TOTAL EXPENDITURES	\$ 58,249	\$ 82,489	\$ 96,266	\$ 117,506	\$ 98,134
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.

FY2007 OBJECTIVES: To provide administration and management of capital improvement projects within specified individual budget and schedule constraints.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2006

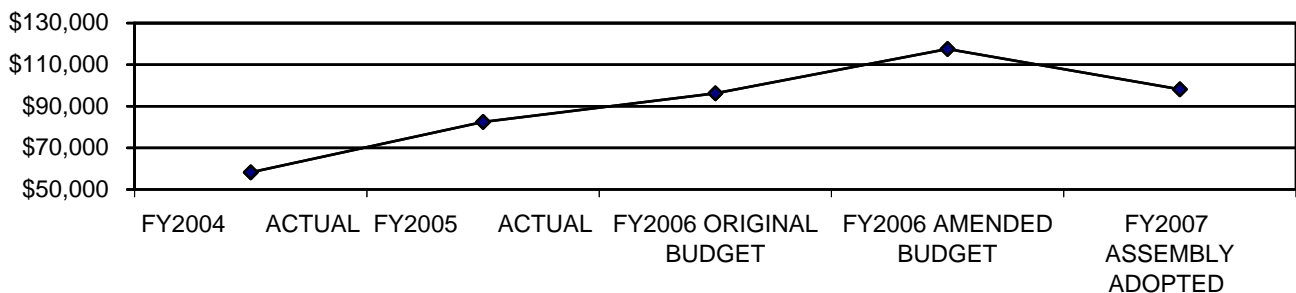
Arsenic System Upgrade Study at 8 schools; Bean Creek Road Design/Construction commencement; Cooper Landing borough lands soils investigation; Central Peninsula General Hospital (CPGH) Major Addition design; Central Emergency Services (CES), 911/OEM Building Design; CES Station 4 Generator and Water Well Plumbing; Maintenance Shop Drainage

Design; Flood Conveyance Calculations; Flood Work (misc.); Homer High Track Repair Design; Kachemak FSA Building Construction; Kenai Middle Bleacher Replacement; Nanwalek School Roof Design and Construction; Nikiski Community Building Renovation Design; Nikiski Fire Station #3 Design; Nikolaevsk School Eve Repair Design; Kenai Spur Highway Extension Scoping; Seldovia B&G Club construction; Seward Middle School Design/Phase 1 construction; Skyview High School water ADEC improvements; Soldotna Middle School Fire Alarm Design/Construction; South Peninsula Hospital (SPH) Clinic Demolition; SPH East Addition Design; SPH Portable Classroom; Tyonek Teacher Housing Economic Study.

PROJECTS PROPOSED and/or UNDERWAY:

Remote Station Preliminary Design at Nikolaevsk Arsenic System Upgrade at 8 schools; Bean Creek Road Final Phase Construction; Borough lands Kustatan investigation; CES, 911/OEM Building construction; Station 1 Renovation Design; CPGH Addition Phase 2 Construction; Homer High Track Repair; Kenai High Roof C&D Repairs; Keystone Drive design; Nikiski Community Building Renovations; Nikolaevsk School old wing roof repair; OEM Siren system upgrades; Old Seward Middle School disposal; Redoubt El Fire Alarm System; South Peninsula Hospital Expansion Design and Construction; South Peninsula Hospital 84 Re-roof; and Tebughna Teacher Housing Construction.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
DEPARTMENT 31110 - MAJOR PROJECTS-ADMINISTRATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 445,397	\$ 436,111	\$ 460,095	\$ 460,095	\$ 484,803	\$ 484,803	\$ 24,708	5.37%
40120 TEMPORARY WAGES	2,004	11,630	2,000	2,000	2,000	2,000	-	0.00%
40130 OVERTIME WAGES	-	699	-	-	-	-	-	-
40210 FICA	40,977	39,960	41,037	41,037	43,613	43,613	2,576	6.28%
40221 PERS	34,956	60,107	59,319	80,158	111,307	111,307	31,149	38.86%
40321 HEALTH INSURANCE	102,232	94,817	88,800	88,800	92,000	92,000	3,200	3.60%
40322 LIFE INSURANCE	1,067	1,126	1,209	1,209	1,188	1,188	(21)	-1.74%
40410 LEAVE	46,530	47,923	47,243	47,243	50,785	50,785	3,542	7.50%
40411 SICK LEAVE	8,109	7,869	9,097	9,097	11,341	11,341	2,244	24.67%
40511 OTHER BENEFITS	48	28	48	48	96	96	48	100.00%
TOTAL: PERSONNEL	681,320	700,270	708,848	729,687	797,133	797,133	67,446	9.24%
SUPPLIES								
42110 OFFICE SUPPLIES	2,676	3,611	3,550	4,450	3,500	3,500	(950)	-21.35%
42120 COMPUTER SOFTWARE	1,639	906	2,250	2,250	2,000	2,000	(250)	-11.11%
42210 OPERATING SUPPLIES	375	786	650	650	650	650	-	0.00%
42230 FUEL, OILS AND LUBRICANTS	1,751	3,073	1,500	3,500	2,200	2,200	(1,300)	-37.14%
42310 REPAIR/MAINT SUPPLIES	81	35	500	500	400	400	(100)	-20.00%
42410 SMALL TOOLS	1,890	1,547	2,200	1,300	2,000	2,000	700	53.85%
TOTAL: SUPPLIES	8,412	9,958	10,650	12,650	10,750	10,750	(1,900)	-15.02%
SERVICES								
43011 CONTRACTUAL SERVICES	-	375	2,800	2,800	2,500	2,500	(300)	-10.71%
43110 COMMUNICATIONS	5,820	7,115	4,800	5,800	5,200	5,200	(600)	-10.34%
43140 POSTAGE	424	304	600	600	500	500	(100)	-16.67%
43210 TRANSPORT/SUBSISTENCE	12,946	11,923	38,607	35,607	35,315	35,315	(292)	-0.82%
43220 CAR ALLOWANCE	13,135	20,506	18,000	18,000	18,000	18,000	-	0.00%
43250 FREIGHT AND EXPRESS	59	-	250	250	250	250	-	0.00%
43260 TRAINING	1,022	594	1,250	1,250	1,250	1,250	-	0.00%
43600 PROJECT MANAGEMENT	-	4,636	-	-	-	-	-	-
43610 UTILITIES	3,649	2,677	2,400	2,400	2,400	2,400	-	0.00%
43720 EQUIPMENT MAINTENANCE	1,078	1,033	2,000	2,401	2,400	2,400	(1)	-0.04%
43750 VEHICLE MAINTENANCE	-	-	500	500	500	500	-	0.00%
43812 EQUIP REPLACE PAYMENT	3,786	3,786	3,786	3,786	3,786	3,786	-	0.00%
43920 DUES AND SUBSCRIPTION	382	752	850	850	650	650	(200)	-23.53%
TOTAL: SERVICES	42,301	53,701	75,843	74,244	72,751	72,751	(1,493)	-2.01%
CAPITAL OUTLAY								
48120 OFFICE MACHINES	-	4,250	4,000	4,300	-	-	(4,300)	-100.00%
48710 MINOR OFFICE EQUIPMENTS	6,260	6,720	4,925	4,625	2,500	2,500	(2,125)	-45.95%
48720 MINOR OFFICE FURNITURE	-	1,194	-	-	-	-	-	-
TOTAL: CAPITAL OUTLAY	6,260	12,164	8,925	8,925	2,500	2,500	(6,425)	-71.99%
INTERDEPARTMENT CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	(680,044)	(693,604)	(708,000)	(708,000)	(785,000)	(785,000)	(77,000)	-
TOTAL INTERDEPARTMENT CHARGES	(680,044)	(693,604)	(708,000)	(708,000)	(785,000)	(785,000)	(77,000)	-
DEPARTMENT TOTAL	\$ 58,249	\$ 82,489	\$ 96,266	\$ 117,506	\$ 98,134	\$ 98,134	\$ (19,372)	-16.49%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: major projects director, one administrative assistant, five project managers, and one capital projects clerk.	43260 Training. To cover course fees for Anchorage claims course, ACAD drawing training, and project estimating course.
42230 Fuel, Oils and Lubricants. Increase due to elevated cost and the number of miles driven for projects at a distance.	43812 Equipment Replacement Payment. Payment to the equipment replacement fund for 2003 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 work station \$2,500.
	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:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
SERVICES	\$ 398,322	\$ 398,322	\$ 398,322	\$ 398,322	\$ 398,322
TOTAL EXPENDITURES	\$ 398,322	\$ 398,322	\$ 398,322	\$ 398,322	\$ 398,322

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.

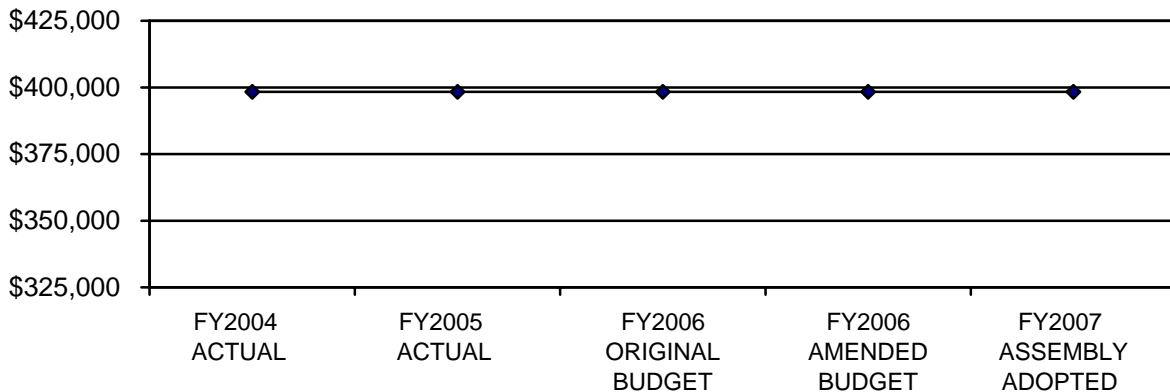
Each year the assembly shall determine the amount to be appropriated for the senior citizen program grant and adult day care centers. Distribution of the program funds is based upon election precincts using the latest census figures and whether or not the organization participated in the program before.

Population data from the 2000 Federal census is used in determining the allocation of the program funds. The FY2007 allocation will be as follows:

District	No. of Seniors	% of Total Population	FY2007 Funding
Anchor Point	281	5.33	\$ 21,320
Cooper Landing	163	3.09	12,360
Homer	948	17.97	71,880
Kenai	1257	23.83	95,320
Nikiski*	398	7.55	30,200
Ninilchik	279	5.29	21,160
Seward	433	8.20	32,800
Seldovia	102	1.93	7,720
Soldotna	971	18.41	73,640
Sterling	443	8.40	33,600
Totals Senior Centers	5,275	100.00	\$400,000
Forget-Me-Not Care			20,367
Friendship Center			8,155
Total Senior Program			\$428,522
Transfer to Nikiski Seniors to SA*			-30,200
Total Funding not handled as transfer			\$398,322

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

EXPENDITURES



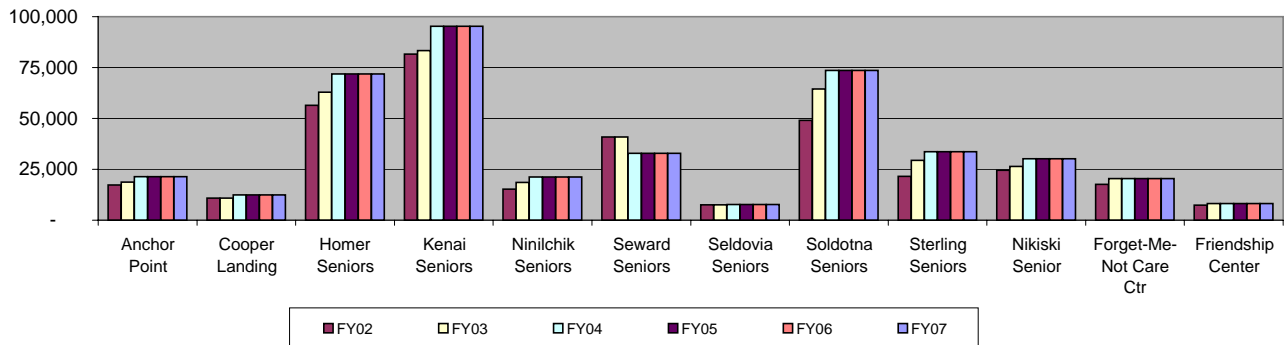
**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 100
SENIOR CITIZENS GRANT PROGRAM**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %
SENIOR CITIZENS PROGRAMS							
62110 ANCHOR POINT SENIORS	\$ 21,320	\$ 21,320	\$ 21,320	\$ 21,320	\$ 21,320	\$ 21,320	- 0.00%
62115 COOPER LANDING SENIORS	12,360	12,360	12,360	12,360	12,360	12,360	- 0.00%
62120 HOMER SENIORS	71,880	71,880	71,880	71,880	71,880	71,880	- 0.00%
62130 KENAI SENIORS	95,320	95,320	95,320	95,320	95,320	95,320	- 0.00%
62140 NINILCHIK SENIORS	21,160	21,160	21,160	21,160	21,160	21,160	- 0.00%
62150 SEWARD SENIORS	32,800	32,800	32,800	32,800	32,800	32,800	- 0.00%
62160 SELDOVIA SENIORS	7,720	7,720	7,720	7,720	7,720	7,720	- 0.00%
62170 SOLDOTNA SENIORS	73,640	73,640	73,640	73,640	73,640	73,640	- 0.00%
62180 STERLING SENIORS	33,600	33,600	33,600	33,600	33,600	33,600	- 0.00%
TOTAL: SENIOR CITIZEN	369,800	369,800	369,800	369,800	369,800	369,800	- 0.00%
ADULT DAY CARE CENTERS							
62125 FRIENDSHIP CENTER-HOMER	8,155	8,155	8,155	8,155	8,155	8,155	- 0.00%
62195 FORGET-ME-NOT CARE CTR	20,367	20,367	20,367	20,367	20,367	20,367	- 0.00%
TOTAL: ADULT DAY CARE	28,522	28,522	28,522	28,522	28,522	28,522	- 0.00%
TOTAL: SENIOR CITIZENS PROGRAM	\$ 398,322	\$ 398,322	\$ 398,322	\$ 398,322	\$ 398,322	\$ 398,322	- 0.00%

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**

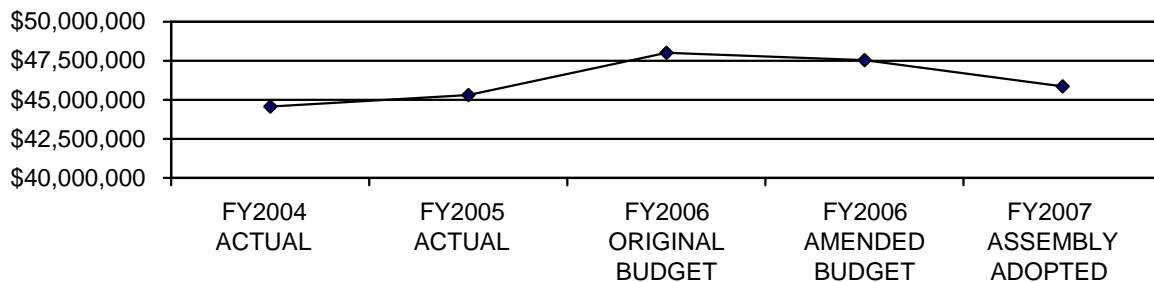
DEPARTMENT BUDGET:	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ 9,500
SERVICES	979,637	854,023	1,112,100	1,153,900	763,697
INTERDEPARTMENTAL CHARGES	122,724	117,676	250,000	150,000	(775,189)
TOTAL EXPENDITURES	1,102,361	971,699	1,362,100	1,303,900	(1,992)
OPERATING TRANSFERS TO:					
SPECIAL REVENUE FUND:					
SCHOOL DISTRICT	31,635,539	33,744,326	35,054,596	34,984,596	36,761,137
SOLID WASTE	4,249,155	4,678,889	5,106,901	5,106,901	4,874,390
OTHER SPECIAL REVENUE FUNDS	568,834	465,496	497,368	497,368	548,748
TOTAL SPECIAL REVENUE FUNDS	36,453,528	38,888,711	40,658,865	40,588,865	42,184,275
DEBT SERVICE FUND:					
SCHOOL DEBT	4,550,507	3,777,965	3,743,837	3,743,837	2,122,238
TOTAL DEBT SERVICE FUND	4,550,507	3,777,965	3,743,837	3,743,837	2,122,238
CAPITAL PROJECTS FUND:					
SCHOOL REVENUE	2,160,000	1,250,000	1,250,000	1,250,000	1,250,000
OTHER CAPITAL PROJECTS	300,000	427,335	700,000	350,000	-
TOTAL CAPITAL PROJECTS FUND	2,460,000	1,677,335	1,950,000	1,600,000	1,250,000
PROPRIETARY FUND:					
SELF-INSURANCE RESERVE	-	-	-	-	300,000
EQUIPMENT REPLACEMENT	-	-	300,000	300,000	-
	-	-	300,000	300,000	300,000
TOTAL OPERATING TRANSFERS	43,464,035	44,344,011	46,652,702	46,232,702	45,856,513
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ 44,566,396	\$ 45,315,710	\$ 48,014,802	\$ 47,536,602	\$ 45,854,521

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**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40511 OTHER BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ 9,500	\$ 9,500	\$ 9,500	-
TOTAL: PERSONNEL	-	-	-	-	9,500	9,500	9,500	-
SERVICES								
43009 CONTRACTUAL SERVICES - EDD	95,000	50,000	50,000	50,000	50,000	50,000	-	0.00%
43010 CONTRACTUAL SERVICES - CARTS	50,000	50,000	30,000	30,000	25,000	25,000	(5,000)	-16.67%
43011 CONTRACTUAL SERVICES	-	-	-	100,000	-	-	(100,000)	-100.00%
43011 CONTRACTUAL SERVICES - CISB	80,398	125,000	125,000	125,000	-	-	(125,000)	-100.00%
43011 CONTRACTUAL SERVICES - LOBBY	-	50,677	55,000	55,000	55,000	55,000	-	0.00%
43011 CONTRACTUAL SERVICES - AWG	200,000	200,000	100,000	100,000	-	-	(100,000)	-100.00%
43011 CONTRACTUAL SERVICES - CIRCAC	190,000	-	-	-	-	-	-	-
43011 CONTRACTUAL SERVICES - SBDC	80,258	109,475	99,878	99,878	83,006	83,006	(16,872)	-16.89%
43019 SOFTWARE LICENSING	-	-	84,960	84,960	108,140	108,140	23,180	27.28%
43021 PENINSULA PROMOTION	137,500	172,500	217,500	217,500	150,000	150,000	(67,500)	-31.03%
43510 INSURANCE PREMIUM	146,481	96,371	118,762	118,762	119,751	119,751	989	0.83%
43812 EQUIPMENT REPLACEMENT PYMT	-	-	231,000	172,800	172,800	172,800	-	0.00%
TOTAL: SERVICES	979,637	854,023	1,112,100	1,153,900	763,697	763,697	(390,203)	-33.82%
TRANSFERS								
50241 TFR S/D OPERATIONS	31,635,539	33,744,326	35,054,596	34,984,596	36,761,137	36,761,137	1,776,541	5.08%
50251 TFR KENAI RIVER FUND	346,634	410,496	417,168	417,168	468,548	468,548	51,380	12.32%
50257 TFR COASTAL ZONE MANAGEMENT	-	10,000	-	-	-	-	-	-
50260 TFR DISASTER RELIEF FUND	-	14,800	50,000	50,000	50,000	50,000	-	0.00%
50275 TFR ECONOMIC DEVELOPMENT	192,000	-	-	-	-	-	-	-
50280 TFR NIKISKI SR SERVICE	30,200	30,200	30,200	30,200	30,200	30,200	-	0.00%
50290 TFR SOLID WASTE	4,249,155	4,678,889	5,106,901	5,106,901	4,874,390	4,874,390	(232,511)	-4.55%
50308 TFR SCHOOL DEBT	4,550,507	3,777,965	3,743,837	3,743,837	2,122,238	2,122,238	(1,621,599)	-43.31%
50400 TFR SCHOOL CAPITAL PROJECT	2,160,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	-	0.00%
50407 TFR GENERAL GOVT CAP PROJECT	300,000	150,000	700,000	100,000	-	-	(100,000)	-100.00%
50411 TFR SOLID WASTE CAPITAL PROJECT	-	37,500	-	-	-	-	-	-
50443 TFR CENTRAL EMERGENCY SERVICE ARE/	-	-	-	250,000	-	-	(250,000)	-100.00%
50455 TFR 911 COMMUNICATION CAP PROJ	-	239,835	-	-	-	-	-	-
50701 TFR SELF-INSURANCE RESERVE FUND	-	-	-	-	300,000	300,000	300,000	-
50705 TFR EQUIPMENT REPLACEMENT FUND	-	-	300,000	300,000	-	-	(300,000)	-100.00%
TOTAL: TRANSFERS	43,464,035	44,344,011	46,652,702	46,232,702	45,856,513	45,856,513	(376,189)	-0.81%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	122,724	117,676	250,000	150,000	(775,189)	(775,189)	(925,189)	-616.79%
TOTAL: INTERDEPARTMENTAL CHARGES	122,724	117,676	250,000	150,000	(775,189)	(775,189)	(925,189)	-616.79%
DEPARTMENT TOTAL	\$ 44,566,396	\$ 45,315,710	\$ 48,014,802	\$ 47,536,602	\$ 45,854,521	\$ 45,854,521	\$ (1,682,081)	-3.54%

FUND 100

DEPARTMENT 94910 - NON DEPARTMENTAL- CONTINUED

LINE-ITEM EXPLANATIONS

- 40511 Other Benefits.** Unemployment compensation payments for Borough General Fund Employees. Amount previously charged as insurance premium (43510).
- 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 (\$83,006). Program provides counseling and workshops for small businesses.
- 43019 Software Licensing.** \$84,960 for Manatron's CAMA systems annual maintenance fee. \$23,180 for ½ year of Tax Mantra system annual maintenance fee commencing January 1, 2007.
- 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).
- 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.
- 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 (\$4,875,559). \$4,048,096 for general operations, \$827,463 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 (\$2,122,238). Payment for the Solid Waste capital projects bonds is included in transfer to Solid Waste Department.
- 50400 Transfer to School Revenue Capital Projects.** Funding for improvements at various schools (\$1,250,000).
- 50701 Transfer to Self Insurance Reserve Fund.** To establish a self insured health care program.
- 60000 Charges (To) From Other Depts.** (-\$775,189) 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 (-\$865,589) and indirect cost recovery from Borough capital projects and grants (-\$159,600).

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

FUND 100 TOTAL

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
TOTAL: PERSONNEL	\$ 8,653,103	\$ 8,979,533	\$ 9,445,490	\$ 9,606,013	\$ 10,273,076	\$ 10,245,676	\$ 639,663	6.66%
TOTAL: SUPPLIES	253,273	270,453	238,427	245,854	224,005	224,005	(21,849)	-8.89%
TOTAL: SERVICES	4,253,149	4,152,418	4,333,062	4,475,845	4,046,520	4,046,520	(429,325)	-9.59%
TOTAL: CAPITAL OUTLAY	241,585	234,187	159,350	194,900	162,000	162,000	(32,900)	-16.88%
TOTAL: TRANSFERS	43,464,035	44,344,011	46,652,702	46,232,702	45,856,513	45,856,513	(376,189)	-0.81%
TOTAL: INTERDEPARTMENT CHARGES	(736,165)	(771,834)	(678,397)	(778,397)	(1,795,981)	(1,795,981)	(1,017,584)	130.73%
FUND TOTALS	\$ 56,128,980	\$ 57,208,768	\$ 60,150,634	\$ 59,976,917	\$ 58,766,133	\$ 58,738,733	\$ (1,238,184)	-2.06%

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SPECIAL REVENUE FUNDS

<u>FUND #</u>	<u>FUND NAME</u>	<u>PAGE #</u>
206	Nikiski Fire Service Area	107
207	Bear Creek Fired Service Area	113
209	Anchor Point Fire and Emergency Medical Service Area	119
211	Central Emergency Service Area	125
212	Kachemak Emergency Service Area	131
213	Lowell Point Fire Service Area	137
220	Central Peninsula Emergency Medical Service Area	143
225	North Peninsula Recreation Service Area	149
236	Road Service Area	155
237	Engineer's Estimate	162
238	RIAD Match	166
241	School	170
242	Postsecondary Education	182
250	Land Trust	186
251	Kenai River Center	194
259	Seward Bear Creek Flood Service Area	199
260	Disaster Relief	204
265	Underground Storage Tank Removal and Upgrade	208
280	Nikiski Senior Service Area	213
290	Solid Waste	218
600	Central Peninsula Hospital Service Area	235
601	South Peninsula Hospital Service Area	241

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.

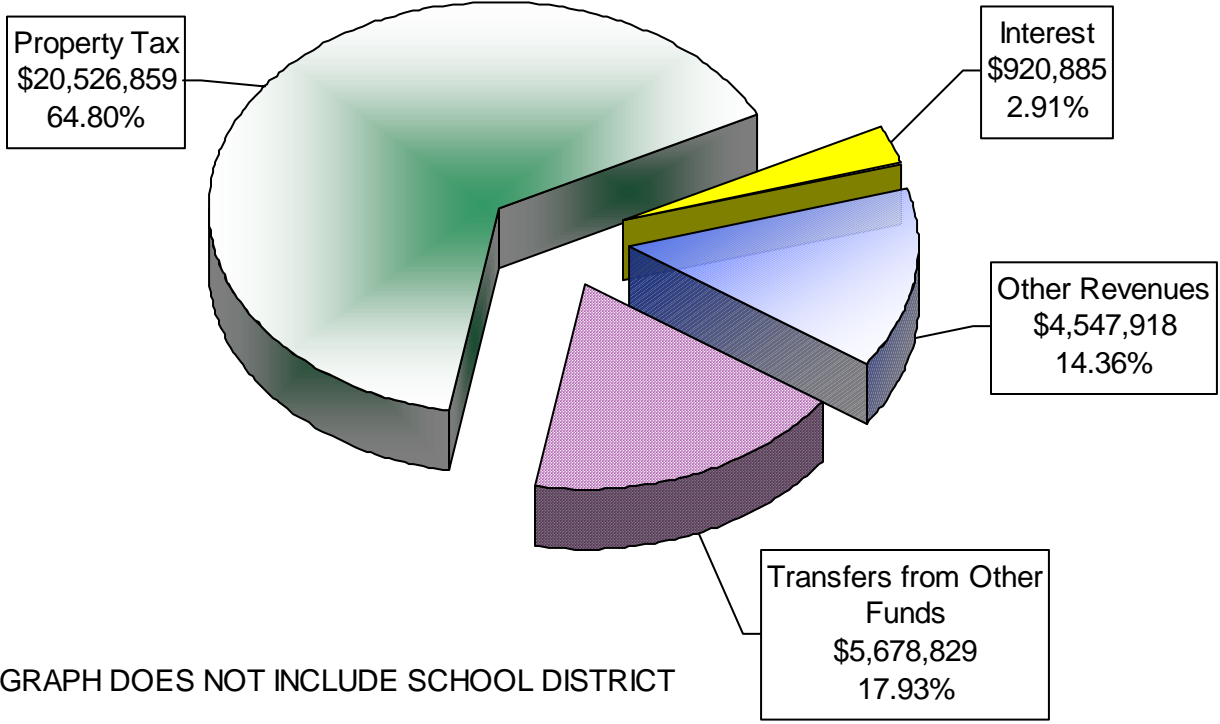
The Solid Waste Fund accounts for the solid waste program in accordance with federal regulations to demonstrate financial assurance.

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 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 2024. 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
FY2007
\$31,674,491**



**COMBINED REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FISCAL YEAR 2007**

	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	615,368	101,201	164,055	1,554,596	262,212	7,195	3,753	615,368	2,648,634	-
Personal	36,531	564	1,192	74,757	736	-	2,776	36,886	102,685	-
Oil & Gas (AS 43.56)	432,620	-	2,207	47,373	-	-	-	434,530	538,136	-
TOTAL TAXABLE VALUE	1,084,519	101,765	167,454	1,676,726	262,948	7,195	6,529	1,086,784	3,289,455	-
MILL RATE	3.00	2.25	2.00	2.35	1.75	1.75	1.00	1.00	1.40	
PROPERTY TAXES:										
Real	\$ 1,846,104	\$ 227,702	\$ 328,110	\$ 3,653,301	\$ 458,871	\$ 12,339	\$ 3,753	\$ 615,368	\$ 3,708,088	\$ -
Personal	111,290	1,982	2,336	172,165	5,427	250	2,720	36,148	140,884	-
Oil & Gas (AS 43.56)	1,297,860	-	4,414	111,327	-	-	-	434,530	753,390	-
Interest	6,511	747	901	11,022	1,571	28	-	4,397	9,205	-
Motor Vehicle Tax	33,558	12,173	12,797	98,041	19,351	462	6,836	15,467	130,924	-
TOTAL PROPERTY TAXES	3,295,323	242,604	348,558	4,045,856	485,220	13,079	13,309	1,105,910	4,742,491	-
INTEREST REVENUE	152,642	5,802	8,604	95,989	6,590	691	-	43,679	106,336	1,524
OTHER REVENUE	150,000	-	-	640,000	-	-	-	166,485	-	-
TRANSFERS FROM OTHER FUNDS	-	-	-	26,828	-	-	-	-	-	28,863
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,597,965	248,406	357,162	4,808,673	491,810	13,770	13,309	1,316,074	4,848,827	30,387
EXPENDITURES:										
PERSONNEL	2,511,511	29,847	106,240	3,191,010	-	820	-	672,262	654,799	-
SUPPLIES	145,009	21,250	30,000	293,564	7,700	1,200	-	100,950	30,500	-
SERVICES	433,327	55,895	71,931	671,248	240,772	8,951	-	375,595	2,581,072	-
CAPITAL OUTLAY	69,796	25,000	16,500	171,650	9,000	7,677	-	2,500	38,500	-
PAYMENTS TO COMPONENT UNITS	-	-	-	-	-	-	-	-	-	-
INTERDEPARTMENTAL CHARGES	197,478	8,250	14,042	264,250	16,092	1,166	-	71,957	206,554	-
TOTAL EXPENDITURES	3,357,121	140,242	238,713	4,591,722	273,564	19,814	-	1,223,264	3,511,425	-
TRANSFERS TO OTHER FUNDS	467,487	115,000	115,000	738,283	230,000	-	26,828	50,000	1,228,863	-
TOTAL EXPENDITURES AND OPERATING TRANSFERS	3,824,608	255,242	353,713	5,330,005	503,564	19,814	26,828	1,273,264	4,740,288	-
NET RESULTS FROM OPERATIONS	(226,643)	(6,836)	3,449	(521,332)	(11,754)	(6,044)	(13,519)	42,810	108,539	30,387
PROJECTED LAPSE	83,928	7,012	23,871	114,793	8,207	1,981	-	30,582	105,343	-
FUND BALANCE APPROPRIATED	142,715	-	-	406,539	3,547	4,063	13,519	-	-	-
EXCESS/(DEFICIT)	-	176	27,320	-	-	-	-	73,392	213,882	30,387
BEGINNING FUND BALANCE	2,977,516	101,775	145,688	1,791,063	191,463	11,867	15,861	1,533,254	2,030,716	19,613
FUND BALANCE APPROPRIATED	(142,715)	-	-	(406,539)	(3,547)	(4,063)	(13,519)	-	-	-
SURPLUS FROM OPERATIONS	-	176	27,320	-	-	-	-	73,392	213,882	30,387
ENDING FUND BALANCE	2,834,801	101,951	173,008	1,384,524	187,916	7,804	2,342	1,606,646	2,244,598	50,000
RESERVED FUND BALANCE	-	-	-	-	-	-	-	-	-	-
UNRESERVED FUND BALANCE	2,834,801	101,951	173,008	1,384,524	187,916	7,804	2,342	1,606,646	2,244,598	50,000
TOTAL FUND BALANCE	\$ 2,834,801	\$ 101,951	\$ 173,008	\$ 1,384,524	\$ 187,916	\$ 7,804	\$ 2,342	\$ 1,606,646	\$ 2,244,598	\$ 50,000

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 PENINSULA HOSPITAL	SOUTH PENINSULA HOSPITAL	TOTAL
-	-	4,077,158	-	-	289,538	-	-	572,824	-	2,551,889	1,072,092	14,535,883
-	-	197,026	-	-	24,716	-	-	34,161	-	135,474	26,546	674,050
-	-	557,070	-	-	-	-	-	427,582	-	498,926	58,144	2,996,588
-	-	4,831,254	-	-	314,254	-	-	1,034,567	-	3,186,289	1,156,782	18,206,521
		0.10			0.50			0.20		1.00	1.75	
\$ -	\$ -	\$ 407,716	\$ -	\$ -	\$ 144,769	\$ -	\$ -	\$ 114,565	\$ -	\$ 2,551,889	\$ 1,876,161	\$ 15,948,736
-	-	26,179	-	-	12,111	-	-	6,696	-	132,765	45,526	696,479
-	-	55,707	-	-	-	-	-	85,516	-	498,926	101,752	3,343,422
-	-	456	-	-	143	-	-	523	-	6,367	4,047	45,918
-	-	14,462	-	-	6,102	-	-	1,820	-	80,977	59,334	492,304
-	-	504,520	-	-	163,125	-	-	209,120	-	3,270,924	2,086,820	20,526,859
7,000	-	-	290,137	-	3,868	-	-	5,431	170,592	10,000	12,000	920,885
-	-	-	650,000	-	-	-	-	-	228,000	2,713,433	-	4,547,918
200,000	36,761,137	-	-	468,548	-	50,000	-	30,200	4,874,390	-	-	42,439,966
207,000	36,761,137	504,520	940,137	468,548	166,993	50,000	-	244,751	5,272,982	5,994,357	2,098,820	68,435,628
-	4,338,832	-	439,198	392,905	28,451	-	-	72,370	1,584,875	-	-	14,023,120
-	849,950	-	9,500	10,300	2,250	-	-	-	348,550	2,000	-	1,852,723
-	31,923,585	530,800	445,252	130,616	61,859	50,000	2,000	152,563	3,079,935	585,385	112,233	41,513,019
-	35,300	-	12,500	16,000	1,000	-	-	-	24,400	-	-	429,823
-	-	-	-	-	-	-	-	-	-	-	-	-
-	(386,530)	-	56,654	-	5,848	-	-	4,571	-	11,712	7,015	479,059
-	36,761,137	530,800	963,104	549,821	99,408	50,000	2,000	229,504	5,037,760	599,097	119,248	58,297,744
-	-	-	-	-	-	10,565	49,781	-	827,463	5,285,514	2,256,401	11,401,185
-	36,761,137	530,800	963,104	549,821	99,408	60,565	51,781	229,504	5,865,223	5,884,611	2,375,649	69,698,929
207,000	-	(26,280)	(22,967)	(81,273)	67,585	(10,565)	(51,781)	15,247	(592,241)	109,746	(276,829)	(1,263,301)
-	-	-	-	-	9,941	-	-	-	151,133	-	-	536,791
-	-	26,280	22,967	81,273	-	10,565	51,781	-	441,108	-	276,829	1,481,186
207,000	-	-	-	-	77,526	-	-	15,247	-	109,746	-	754,676
328,811	574,053	146,939	3,223,744	81,273	176,301	10,565	51,781	115,571	3,436,463	1,641,851	908,594	19,514,762
-	-	(26,280)	(22,967)	(81,273)	-	(10,565)	(51,781)	-	(441,108)	-	(276,829)	(1,481,186)
207,000	-	-	-	-	77,526	-	-	15,247	-	109,746	-	754,676
535,811	574,053	120,659	3,200,777	-	253,827	-	-	130,818	2,995,355	1,751,597	631,765	18,788,252
-	460,891	-	-	-	-	-	-	-	-	-	-	460,891
535,811	113,162	120,659	3,200,777	-	253,827	-	-	130,818	2,995,355	1,751,597	631,765	18,327,361
\$ 535,811	\$ 574,053	\$ 120,659	\$ 3,200,777	\$ -	\$ 253,827	\$ -	\$ -	\$ 130,818	\$ 2,995,355	\$ 1,751,597	\$ 631,765	\$ 18,788,252

RECAPITULATION OF SPECIAL REVENUE FUNDS BUDGETS

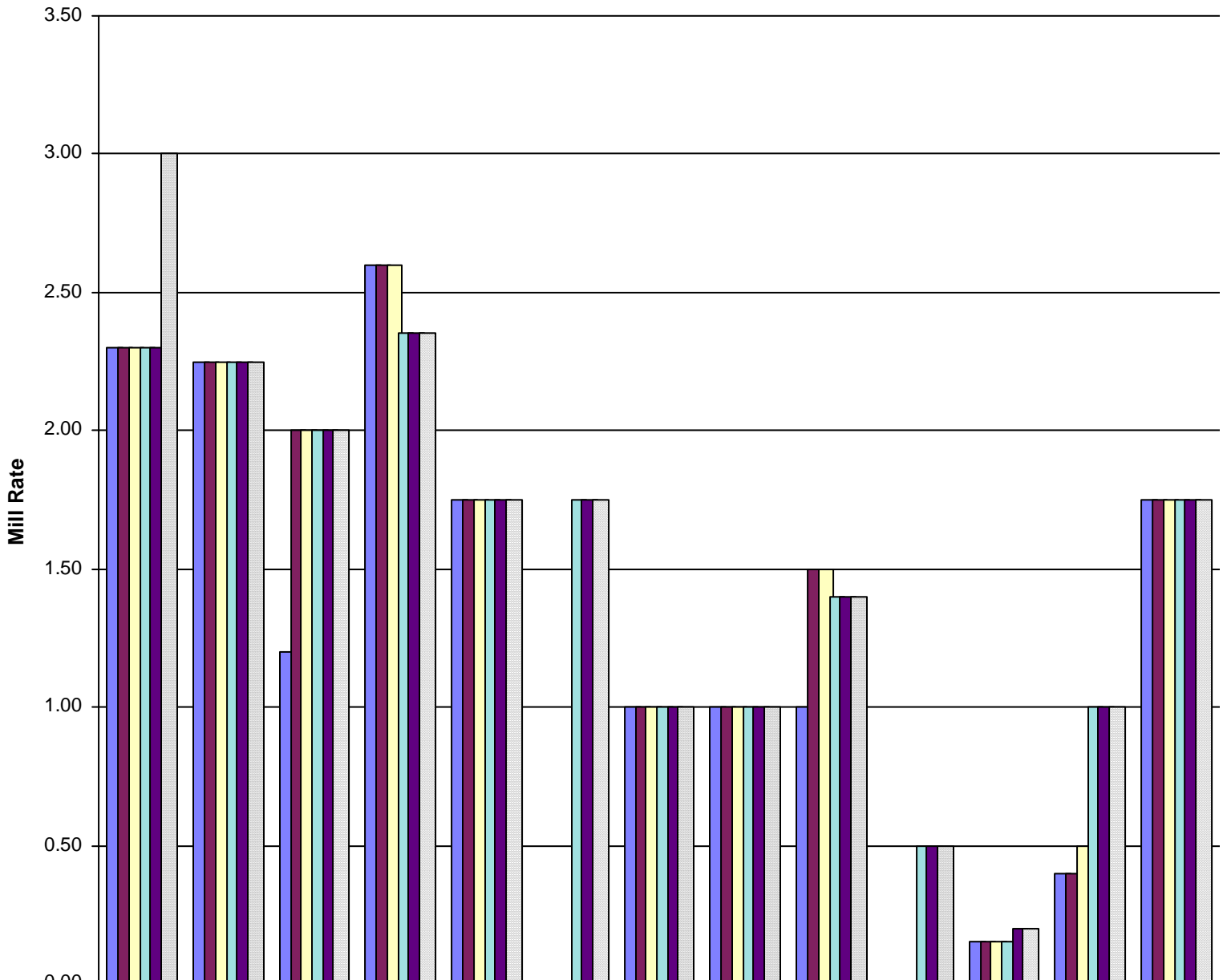
	PERMANENT POSITIONS			PERSONNEL			SUPPLIES			SERVICES		
	Original FY2006	Adopted FY2007	Increase (Decrease)	Original FY2006	Adopted FY2007	Increase (Decrease)	Original FY2006	Adopted FY2007	Increase (Decrease)	Original FY2006	Adopted FY2007	Increase (Decrease)
NIKISKI FIRE	23.00	23.00	-	\$ 2,241,618	\$ 2,511,511	\$ 269,893	\$ 134,012	\$ 145,009	\$ 10,997	\$ 434,395	\$ 433,327	\$ (1,068)
BEAR CREEK FIRE	-	-	-	25,185	29,847	4,662	16,750	21,250	4,500	57,033	55,895	(1,138)
ANCHOR POINT FIRE AND EMERGENCY MEDICAL	1.00	1.00	-	93,452	106,240	12,788	29,300	30,000	700	71,273	71,931	658
CENTRAL EMERGENCY SERVICES	28.00	30.50	2.50	2,688,033	3,191,010	502,977	211,015	293,564	82,549	607,870	671,248	63,378
KACHEMAK EMERGENCY SERVICES	-	-	-	-	-	-	9,200	7,700	(1,500)	220,832	240,772	19,940
LOWELL POINT EMERGENCY	-	-	-	-	820	820	1,200	1,200	-	10,738	8,951	(1,787)
CENTRAL PENINSULA EMERGENCY MEDICAL	-	-	-	-	-	-	-	-	-	-	-	-
NORTH PENINSULA RECREATION	7.75	7.75	-	642,541	672,262	29,721	104,250	100,950	(3,300)	354,001	375,595	21,594
ROAD SERVICE AREA	7.00	7.00	-	585,148	654,799	69,651	27,750	30,500	2,750	2,490,498	2,581,072	90,574
ENGINEER'S ESTIMATE FUND	-	-	-	-	-	-	-	-	-	-	-	-
RIAD MATCH FUND	-	-	-	-	-	-	-	-	-	-	-	-
SCHOOL FUND -LOCAL EFFORT	45.30	44.30	(1.00)	4,021,420	4,338,832	317,412	801,950	849,950	48,000	30,474,330	31,923,585	1,449,255
KENAI PENINSULA COLLEGE	-	-	-	-	-	-	-	-	-	502,600	530,800	28,200
LAND TRUST FUND -LAND MANAGEMENT	5.00	5.00	-	392,149	439,198	47,049	9,500	9,500	-	336,088	369,163	33,075
-FACILITIES MANAGEMENT	-	-	-	-	-	-	-	-	-	67,537	76,089	8,552
TOTAL LAND TRUST	5.00	5.00	-	392,149	439,198	47,049	9,500	9,500	-	403,625	445,252	41,627
KENAI RIVER CENTER	4.00	4.50	0.50	322,971	392,905	69,934	10,300	10,300	-	116,912	130,616	13,704
SEWARD BEAR CREEK FLOOD	0.50	0.50	-	24,505	28,451	3,946	2,250	2,250	-	59,198	61,859	2,661
DISASTER RELIEF	-	-	-	-	-	-	-	-	-	50,000	50,000	-
UNDERGROUND STORAGE TANK REMOVAL AND UPGRADE	-	-	-	-	-	-	-	-	-	3,500	2,000	(1,500)
NIKISKI SENIOR CITIZENS	1.00	1.00	-	65,480	72,370	6,890	-	-	-	143,493	152,563	9,070
SOLID WASTE -ADMINISTRATION	3.25	3.25	-	275,136	312,896	37,760	7,350	6,350	(1,000)	33,591	38,354	4,763
-CENTRAL PENINSULA LANDFILL	11.80	11.80	-	771,646	905,284	133,638	157,400	184,400	27,000	554,660	571,736	17,076
-SEWARD TRANSFER FACILITY	0.20	0.20	-	16,992	19,660	2,668	8,150	8,150	-	579,790	589,187	9,397
-HOMER BALER	4.00	4.00	-	296,449	336,701	40,252	93,250	105,750	12,500	252,075	253,980	1,905
-LANDFILLS, HAULING, AND WASTE PROGRAM	-	-	-	10,334	10,334	-	32,800	43,900	11,100	1,536,485	1,626,678	90,193
TOTAL SOLID WASTE	19.25	19.25	-	1,370,557	1,584,875	214,318	298,950	348,550	49,600	2,956,601	3,079,935	123,334
CENTRAL PENINSULA HOSPITAL	-	-	-	-	-	-	2,000	2,000	-	406,026	585,385	179,359
SOUTH PENINSULA HOSPITAL	-	-	-	-	-	-	-	-	-	70,246	112,233	41,987
TOTAL SPECIAL REVENUE	141.80	143.80	2.00	\$ 12,473,059	\$ 14,023,120	\$ 1,545,295	\$ 1,658,427	\$ 1,852,723	\$ 194,296	\$ 39,433,171	\$ 41,513,019	\$ 1,857,628

RECAPITULATION OF SPECIAL REVENUE FUNDS BUDGETS

CAPITAL OUTLAY & EQUIPMENT			INTERFUND TRANSFERS			INTERDEPARTMENTAL CHARGES			TOTALS			Percent Change
Original FY2006	Adopted FY2007	Increase (Decrease)	Original FY2006	Adopted FY2007	Increase (Decrease)	Original FY2006	Adopted FY2007	Increase (Decrease)	Original FY2006	Adopted FY2007	Increase (Decrease)	
\$ 55,442	\$ 69,796	\$ 14,354	\$ 163,398	\$ 467,487	\$ 304,089	\$ -	\$ 197,478	\$ 197,478	\$ 3,028,865	\$ 3,824,608	\$ 795,743	26.27%
27,500	25,000	(2,500)	115,000	115,000	-	-	8,250	8,250	241,468	255,242	13,774	5.70%
16,766	16,500	(266)	185,000	115,000	(70,000)	-	14,042	14,042	395,791	353,713	(42,078)	-10.63%
114,361	171,650	57,289	538,398	738,283	199,885	-	264,250	264,250	4,159,677	5,330,005	1,170,328	28.14%
28,000	9,000	(19,000)	145,000	230,000	85,000	-	16,092	16,092	403,032	503,564	100,532	24.94%
12,000	7,677	(4,323)	-	-	-	-	1,166	1,166	23,938	19,814	(4,124)	-17.23%
-	-	-	4,800	26,828	22,028	-	-	-	4,800	26,828	22,028	458.92%
2,500	2,500	-	50,000	50,000	-	-	71,957	71,957	1,153,292	1,273,264	119,972	10.40%
34,200	38,500	4,300	912,604	1,228,863	316,259	-	206,554	206,554	4,050,200	4,740,288	690,088	17.04%
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
162,267	35,300	(126,967)	-	-	-	(405,371)	(386,530)	18,841	35,054,596	36,761,137	1,706,541	4.87%
-	-	-	-	-	-	-	-	-	502,600	530,800	28,200	5.61%
15,500	12,500	(3,000)	1,438,705	-	(1,438,705)	-	51,898	51,898	2,191,942	882,259	(1,309,683)	-59.75%
-	-	-	-	-	-	-	4,756	4,756	67,537	80,845	13,308	19.70%
15,500	12,500	(3,000)	1,438,705	-	(1,438,705)	-	56,654	56,654	2,259,479	963,104	(1,296,375)	-57.37%
6,000	16,000	10,000	-	-	-	-	-	-	456,183	549,821	93,638	20.53%
1,000	1,000	-	-	-	-	-	5,848	5,848	86,953	99,408	12,455	14.32%
-	-	-	25,035	10,565	(14,470)	-	-	-	75,035	60,565	(14,470)	-19.28%
-	-	-	19,341	49,781	30,440	-	-	-	22,841	51,781	28,940	126.70%
-	-	-	-	-	-	-	4,571	-	208,973	229,504	20,531	9.82%
5,500	500	(5,000)	940,662	827,463	(113,199)	-	-	-	1,262,239	1,185,563	(76,676)	-6.07%
8,300	6,800	(1,500)	-	-	-	-	-	-	1,492,006	1,668,220	176,214	11.81%
1,000	1,000	-	-	-	-	-	-	-	605,932	617,997	12,065	1.99%
7,500	12,500	5,000	-	-	-	-	-	-	649,274	708,931	59,657	9.19%
3,600	3,600	-	-	-	-	-	-	-	1,583,219	1,684,512	101,293	6.40%
25,900	24,400	(1,500)	940,662	827,463	(113,199)	-	-	-	5,592,670	5,865,223	272,553	4.87%
-	-	-	4,031,370	5,285,514	1,254,144	-	11,712	11,712	4,439,396	5,884,611	1,445,215	32.55%
-	-	-	1,777,199	2,256,401	479,202	-	7,015	7,015	1,847,445	2,375,649	528,204	28.59%
\$ 501,436	\$ 429,823	\$ (71,613)	\$ 10,346,512	\$ 11,401,185	\$ (1,054,673)	\$ (405,371)	\$ 479,059	\$ 854,118	\$ 64,007,234	\$ 69,698,929	\$ 5,691,695	8.89%

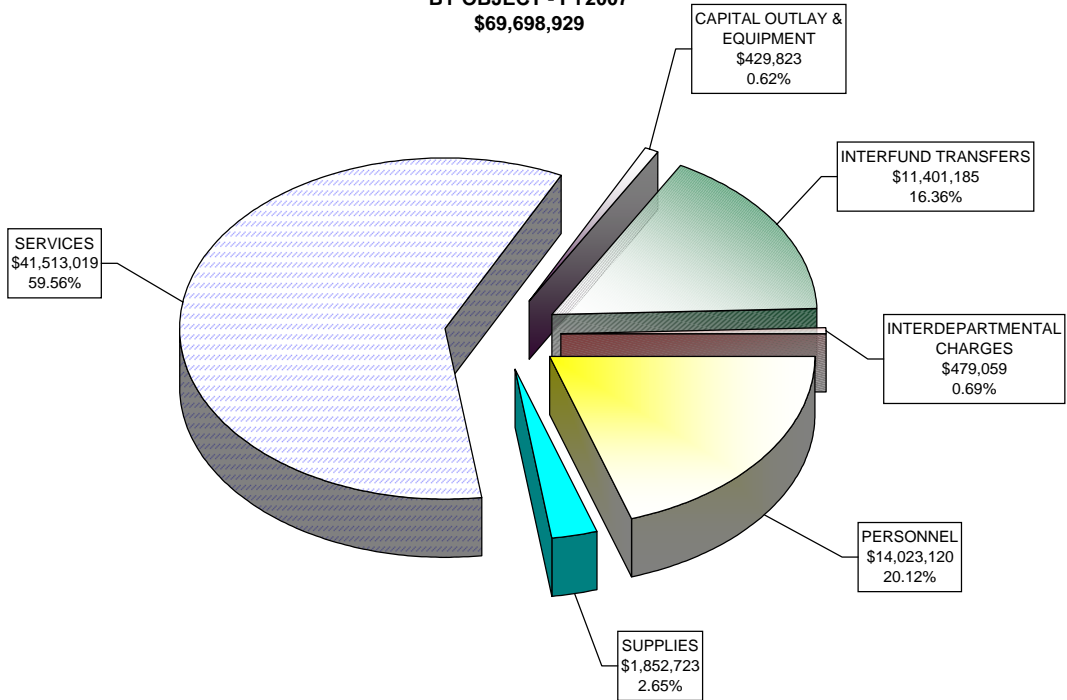
SPECIAL REVENUE FUNDS MILL RATE HISTORY

Fiscal Year

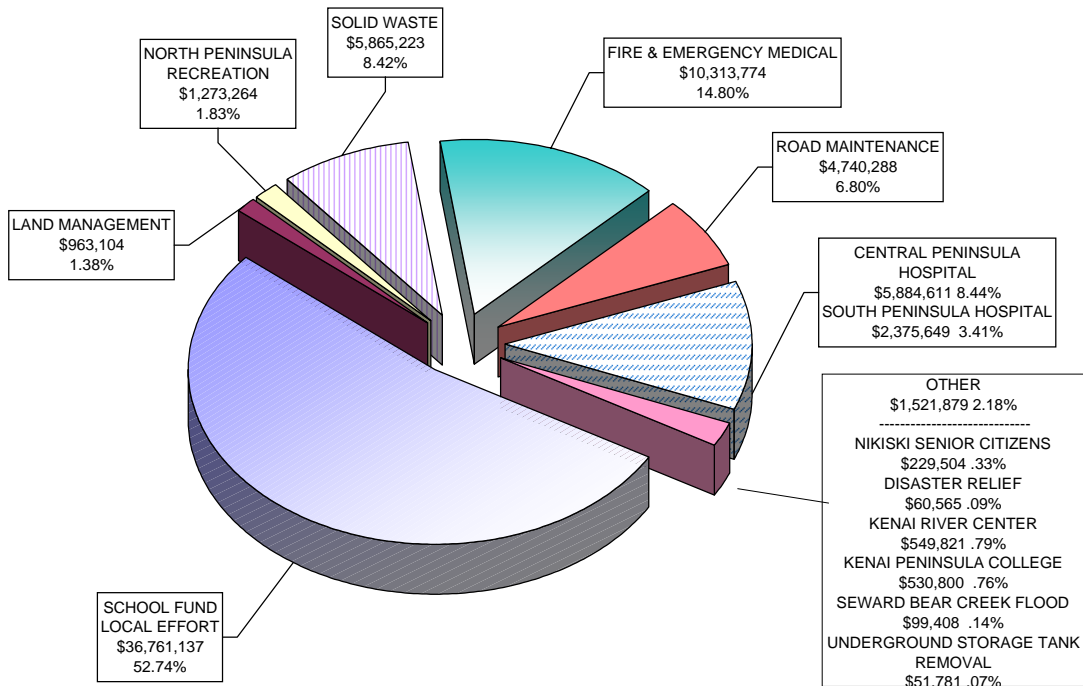


	Nikiski Fire	Bear Creek Fire	Anchor Point Fire & Emergency Medical	Central Emergency Services	Kachemak Emergency Services	Lowell Point Emergency Services	Central Peninsula Emergency Medical	North Peninsula Recreation	Roads	Seward Bear Creek Flood	Nikiski Senior	Central Peninsula Hospital	South Peninsula Hospital
2002	2.30	2.25	1.20	2.60	1.75	0.00	1.00	1.00	1.00	0.00	0.15	0.40	1.75
2003	2.30	2.25	2.00	2.60	1.75	0.00	1.00	1.00	1.50	0.00	0.15	0.40	1.75
2004	2.30	2.25	2.00	2.60	1.75	0.00	1.00	1.00	1.50	0.00	0.15	0.50	1.75
2005	2.30	2.25	2.00	2.35	1.75	1.75	1.00	1.00	1.40	0.50	0.15	1.00	1.75
2006	2.30	2.25	2.00	2.35	1.75	1.75	1.00	1.00	1.40	0.50	0.20	1.00	1.75
2007	3.00	2.25	2.00	2.35	1.75	1.75	1.00	1.00	1.40	0.50	0.20	1.00	1.75

**TOTAL SPECIAL REVENUE FUNDS APPROPRIATIONS
BY OBJECT - FY2007
\$69,698,929**



**TOTAL SPECIAL REVENUE FUNDS APPROPRIATIONS
BY FUNCTION - FY2007
\$69,698,929**



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**SPECIAL REVENUE FUND TOTAL
EXPENDITURE SUMMARY BY LINE ITEM**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 5,796,105	\$ 6,241,835	\$ 6,940,168	\$ 6,920,728	\$ 7,369,647	\$ 7,369,647	\$ 448,919	6.49%
40111 SPECIAL PAY	26,751	19,710	32,651	32,651	27,300	27,300	(5,351)	-16.39%
40120 TEMPORARY WAGES	860,142	784,961	767,454	787,894	731,779	731,779	(56,115)	-7.12%
40130 OVERTIME WAGES	463,759	472,916	408,217	408,217	473,892	473,892	65,675	16.09%
40131 FLSA OVERTIME WAGES	77,129	73,052	93,608	93,608	93,403	93,403	(205)	-0.22%
40210 FICA	630,546	667,826	700,397	700,397	743,672	743,672	43,275	6.18%
40221 PERS	535,373	924,508	984,287	1,329,010	1,864,353	1,864,353	535,343	40.28%
40321 HEALTH INSURANCE	1,611,613	1,537,855	1,576,755	1,576,755	1,653,129	1,653,129	76,374	4.84%
40322 LIFE INSURANCE	15,102	16,188	17,752	17,752	18,706	18,706	954	5.37%
40410 LEAVE	786,008	842,886	803,753	803,753	851,547	851,547	47,794	5.95%
40411 SICK LEAVE	127,578	128,655	146,001	146,001	151,040	151,040	5,039	3.45%
40511 OTHER BENEFITS	1,876	46,592	2,016	2,016	44,652	44,652	42,636	2114.88%
TOTAL: PERSONNEL	10,931,982	11,756,984	12,473,059	12,818,782	14,023,120	14,023,120	1,204,338	9.40%
SUPPLIES								
42110 OFFICE SUPPLIES	33,795	37,001	44,775	48,801	44,450	44,450	(4,351)	-8.92%
42120 COMPUTER SOFTWARE	20,754	17,487	22,510	26,618	31,630	33,630	7,012	26.34%
42210 OPERATING SUPPLIES	82,482	105,605	116,565	123,980	117,373	118,373	(5,607)	-4.52%
42220 MEDICAL SUPPLIES	69,978	73,811	80,646	80,203	101,816	101,816	21,613	26.95%
42221 PARA RESCUE SUPPLIES	211	-	100	200	100	100	(100)	-50.00%
42222 FIRE PREVENTION SUPPLIES	24,305	16,878	17,229	26,869	19,078	19,078	(7,791)	-29.00%
42223 FIRE FIGHTING SUPPLIES	-	7,118	-	-	-	-	-	-
42230 FUEL, OILS AND LUBRICANTS	160,541	213,737	263,256	289,756	350,970	350,970	61,214	21.13%
42250 UNIFORMS	58,751	62,515	59,581	58,781	61,255	61,255	2,474	4.21%
42263 TRAINING SUPPLIES	14,194	16,324	19,450	18,700	18,700	18,700	-	0.00%
42310 REPAIR/MAINT SUPPLIES	749,347	844,424	868,645	943,104	919,045	919,045	(24,059)	-2.55%
42360 MOTOR VEHICLE REPAIR	79,869	65,344	103,950	101,295	102,035	102,035	740	0.73%
42410 SMALL TOOLS	48,753	46,910	54,720	60,544	76,271	76,271	15,727	25.98%
42960 RECREATIONAL PROGRAM SUPPLIES	8,284	9,452	7,000	7,000	7,000	7,000	-	0.00%
TOTAL: SUPPLIES	1,351,264	1,516,606	1,658,427	1,785,851	1,849,723	1,852,723	66,872	3.74%
SERVICES								
43011 CONTRACTUAL SERVICES	4,457,642	4,219,116	3,510,494	3,984,256	3,585,387	3,585,387	(398,869)	-10.01%
43012 AUDIT SERVICES	65,000	56,280	64,500	76,500	64,500	64,500	(12,000)	-15.69%
43014 PHYSICAL EXAMINATIONS	57,374	57,038	98,542	117,214	89,950	89,950	(27,264)	-23.26%
43015 WATER/AIR SAMPLE TEST	72,354	92,588	124,550	123,650	121,600	121,600	(2,050)	-1.66%
43019 SOFTWARE LICENSING	1,952	2,038	2,400	2,400	-	-	(2,400)	-100.00%
43020 SIGN INSTALLATION	30,536	19,468	15,000	20,000	20,000	20,000	-	0.00%
43023 KENAI PENINSULA COLLEGE	433,684	502,600	502,600	502,600	530,800	530,800	28,200	5.61%
43050 SOLID WASTE FEES	136	567	750	910	750	750	(160)	-17.58%
43095 SW CLOSURE/POST CLOSURE	112,409	63,091	243,439	243,439	263,763	263,763	20,324	8.35%
43110 COMMUNICATIONS	102,041	109,266	129,934	129,984	133,330	137,480	7,496	5.77%
43140 POSTAGE	8,275	7,925	17,300	17,300	18,200	18,200	900	5.20%
43210 TRANSPORT/SUBSISTENCE	177,675	190,591	227,979	234,693	242,180	242,180	7,487	3.19%
43211 PER DIEM	37,084	39,450	54,000	54,000	50,000	50,000	(4,000)	-7.41%
43220 CAR ALLOWANCE	9,658	10,800	10,800	10,800	7,200	7,200	(3,600)	-33.33%
43250 FREIGHT AND EXPRESS	6,354	7,924	12,000	12,084	10,875	10,875	(1,209)	-10.00%
43260 TRAINING	57,018	48,163	71,925	93,315	90,285	90,285	(3,030)	-3.25%
43310 ADVERTISING	42,589	42,308	55,550	56,850	53,050	53,050	(3,800)	-6.68%
43410 PRINTING	2,852	749	8,575	9,225	13,025	13,025	3,800	41.19%
43510 INSURANCE PREMIUM	1,546,962	2,003,999	2,327,123	2,328,533	2,632,286	2,642,286	313,753	13.47%
43600 PROJECT MANAGEMENT	13,990	31,110	4,000	15,393	16,000	16,000	607	3.94%
43610 UTILITIES	350,261	480,483	590,183	610,183	661,929	684,897	74,714	12.24%
43720 OFFICE EQUIPMENT MAINTENANCE	21,867	31,433	47,669	49,182	50,150	50,700	1,518	3.09%
43730 MAINTENANCE OTHER EQUIPMENT	117	-	-	-	-	-	-	-
43750 VEHICLES MAINTENANCE	133,865	102,744	105,700	121,200	151,800	151,800	30,600	25.25%
43764 SNOW REMOVAL	256,532	228,975	253,500	283,500	303,500	303,500	20,000	7.05%
43765 POLICING SITES	7,700	7,250	8,400	8,400	8,400	8,400	-	0.00%
43780 MAINT BUILDINGS & GROUNDS	308,598	222,721	369,265	416,412	455,635	473,443	57,031	13.70%
43810 RENTS AND OPERATING LEASES	149,884	110,888	109,325	117,325	101,435	101,435	(15,890)	-13.54%
43812 EQUIPMENT REPLACEMENT PAYMENTS	285,566	291,298	325,466	328,512	310,085	310,085	(18,427)	-5.61%
43920 DUES AND SUBSCRIPTION	22,110	19,554	25,610	26,057	25,214	25,214	(843)	-3.24%
43931 RECORDING FEES	1,028	3,084	3,000	3,200	3,500	3,500	300	9.38%
43933 COLLECTION FEES	176	236	2,500	2,500	1,000	1,000	(1,500)	-60.00%
43936 USAD ASSESSMENT	2,892	6,112	10,000	10,000	45,000	45,000	35,000	350.00%
43960 RECREATIONAL PROGRAM EXPENSES	6,197	3,495	6,500	6,500	6,000	6,000	(500)	-7.69%
43999 CONTINGENCY	-	-	50,000	50,000	50,000	50,000	-	0.00%
45110 LAND SALE PROPERTY TAX	12,361	2,562	4,000	4,000	4,000	4,000	-	0.00%
46600 BRIDGE REPAIR/CONSTRUCTION	62,500	-	-	-	-	-	-	-
46910 ROAD MAINTENANCE	2,132,242	2,059,300	2,200,000	2,381,050	2,272,000	2,272,000	(109,050)	-4.58%
46911 ROAD MAINT - DUST CONTROL	205,743	225,335	183,000	203,000	183,000	183,000	(20,000)	-9.85%
TOTAL: SERVICES	11,195,224	11,300,541	11,775,579	12,654,167	12,575,829	12,631,305	(22,862)	-0.18%

**SPECIAL REVENUE FUND TOTAL
EXPENDITURE SUMMARY BY LINE ITEM - CONTINUED**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
CAPITAL OUTLAY								
48110 OFFICE FURNITURE	-	-	-	-	10,000	10,000	10,000	-
48120 OFFICE MACHINES	5,627	8,500	13,000	11,887	7,000	7,000	(4,887)	-41.11%
48210 COMMUNICATIONS EQUIPMENT	13,912	8,702	-	-	-	-	-	-
48310 VEHICLES	60,068	38,350	51,366	51,716	34,000	34,000	(17,716)	-34.26%
48311 HEAVY EQUIPMENT	23,920	50,297	132,197	152,860	13,500	13,500	(139,360)	-91.17%
48513 RECREATIONAL EQUIPMENT	1,856	-	-	118,724	-	-	(118,724)	-100.00%
48514 FIREFIGHTING/RESCUE EQUIPMENT	21,021	52,756	20,000	117,110	20,000	20,000	(97,110)	-82.92%
48515 MEDICAL EQUIPMENT	-	-	-	-	11,000	11,000	11,000	-
48520 STORAGE/FUEL TANKS	3,900	-	-	-	-	-	-	-
48610 LAND PURCHASE	659	60,704	-	-	-	-	-	-
48710 MINOR OFFICE EQUIPMENT	51,379	37,467	35,550	50,608	28,350	49,350	(1,258)	-2.49%
48720 MINOR OFFICE FURNITURE	24,653	8,830	19,950	26,982	22,550	42,550	15,568	57.70%
48730 MINOR COMMUNICATION EQUIPMENT	950	472	5,300	10,245	5,300	5,300	(4,945)	-48.27%
48740 MINOR MACHINES & EQUIPMENT	37,283	32,802	57,627	69,535	56,250	56,250	(13,285)	-19.11%
48750 MINOR MEDICAL EQUIPMENT	44,972	28,368	25,169	22,669	21,231	21,231	(1,438)	-6.34%
48755 MINOR RECREATIONAL EQUIPMENT	1,797	10,221	2,500	2,500	2,500	2,500	-	0.00%
48760 MINOR FIRE FTG EQUIPMENT	232,208	124,957	104,677	150,584	135,865	135,865	(14,719)	-9.77%
49125 REMODEL	-	3,429	23,000	21,075	10,177	10,177	(10,898)	-51.71%
49433 PLAN REVIEWS	6,716	6,251	11,100	11,100	11,100	11,100	-	0.00%
TOTAL: CAPITAL OUTLAY	530,921	472,106	501,436	817,595	388,823	429,823	(387,772)	-47.43%
TRANSFERS								
50100 TFR GENERAL FUND	145,554	105,783	1,609,877	1,609,877	195,320	195,320	(1,414,557)	-87.87%
50211 TFR CENTRAL EMERGENCY SERVICES	157,495	186,700	4,800	4,800	26,828	26,828	22,028	458.92%
50237 TFR RIAD	-	-	-	-	28,863	28,863	28,863	-
50238 TFR ENGINEERS ESTIMATE FUND	71,192	-	156,649	316,149	200,000	200,000	(116,149)	-36.74%
50241 TFR KPBSD OPERATIONS	25,230,415	26,788,170	27,657,592	27,587,592	28,881,714	28,881,714	1,294,122	4.69%
50300 TFR GEN GOVT DEBT SERVICE FUND	-	-	-	-	-	-	-	-
50340 TFR SW DEBT SERVICE FUND	-	828,563	830,662	830,662	827,463	827,463	(3,199)	-0.39%
50355 TFR NPR DEBT SERVICE FUND	379,250	-	-	-	-	-	-	-
50358 TFR CES DEBT SERVICE- KASLOF	-	-	-	-	195,796	195,796	195,796	-
50360 TFR CES DEBT SERVICE- CPGH	512,524	4,037,729	4,031,370	4,031,370	3,758,075	3,758,075	(273,295)	-6.78%
50361 TFR CES DEBT SERVICE- SPH	293,091	724,913	803,263	803,263	1,256,401	1,256,401	453,138	56.41%
50411 TFR SOLID WASTE CAPITAL PROJECT FUND	529,700	81,800	110,000	110,000	-	-	(110,000)	-100.00%
50434 TFR ROADS CAPITAL PROJECT FUND	1,578,086	1,400,000	755,955	755,955	1,000,000	1,000,000	244,045	32.28%
50441 TFR NIKISKI FIRE CAP PROJECT	75,000	75,000	100,000	100,000	400,000	400,000	300,000	300.00%
50442 TFR BEAR CREEK FIRE CAP PROJ	90,000	160,000	115,000	115,000	115,000	115,000	-	0.00%
50443 TFR CENTRAL EMER SVC CAP PROJ	325,000	325,000	475,000	475,000	475,000	475,000	-	0.00%
50444 TFR ANCHOR PT FIRE CAP PROJ	62,500	62,500	185,000	185,000	115,000	115,000	(70,000)	-37.84%
50446 TFR KACHEMAK EMER SA CAP PROJ	42,000	113,257	145,000	154,881	230,000	230,000	75,119	48.50%
50459 TFR NO. PEN. REC SA CAP PROJ	75,000	550,000	50,000	50,000	50,000	50,000	-	0.00%
50490 TFR CENTRAL PEN. HOSP CAP PROJ	1,412,000	1,053,000	-	-	1,527,439	1,527,439	1,527,439	-
50491 TFR SOUTH PEN. HOSP CAP PROJ	1,174,976	774,461	973,936	973,936	1,000,000	1,000,000	26,064	2.68%
TOTAL: TRANSFERS	32,153,783	37,266,876	38,004,104	38,103,485	40,282,899	40,282,899	2,179,414	5.72%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	(254,840)	(160,903)	(405,371)	(405,371)	(386,530)	(386,530)	18,841	-4.65%
61990 ADMINISTRATIVE SERVICE FEE	-	-	-	-	865,589	865,589	865,589	-
TOTAL INTERDEPARTMENTAL CHARGES	(254,840)	(160,903)	(405,371)	(405,371)	479,059	479,059	884,430	218.18%
DEPARTMENT TOTAL	\$ 55,908,334	\$ 62,152,210	\$ 64,007,234	\$ 65,774,509	\$ 69,599,453	\$ 69,698,929	\$ 5,592,219	8.50%

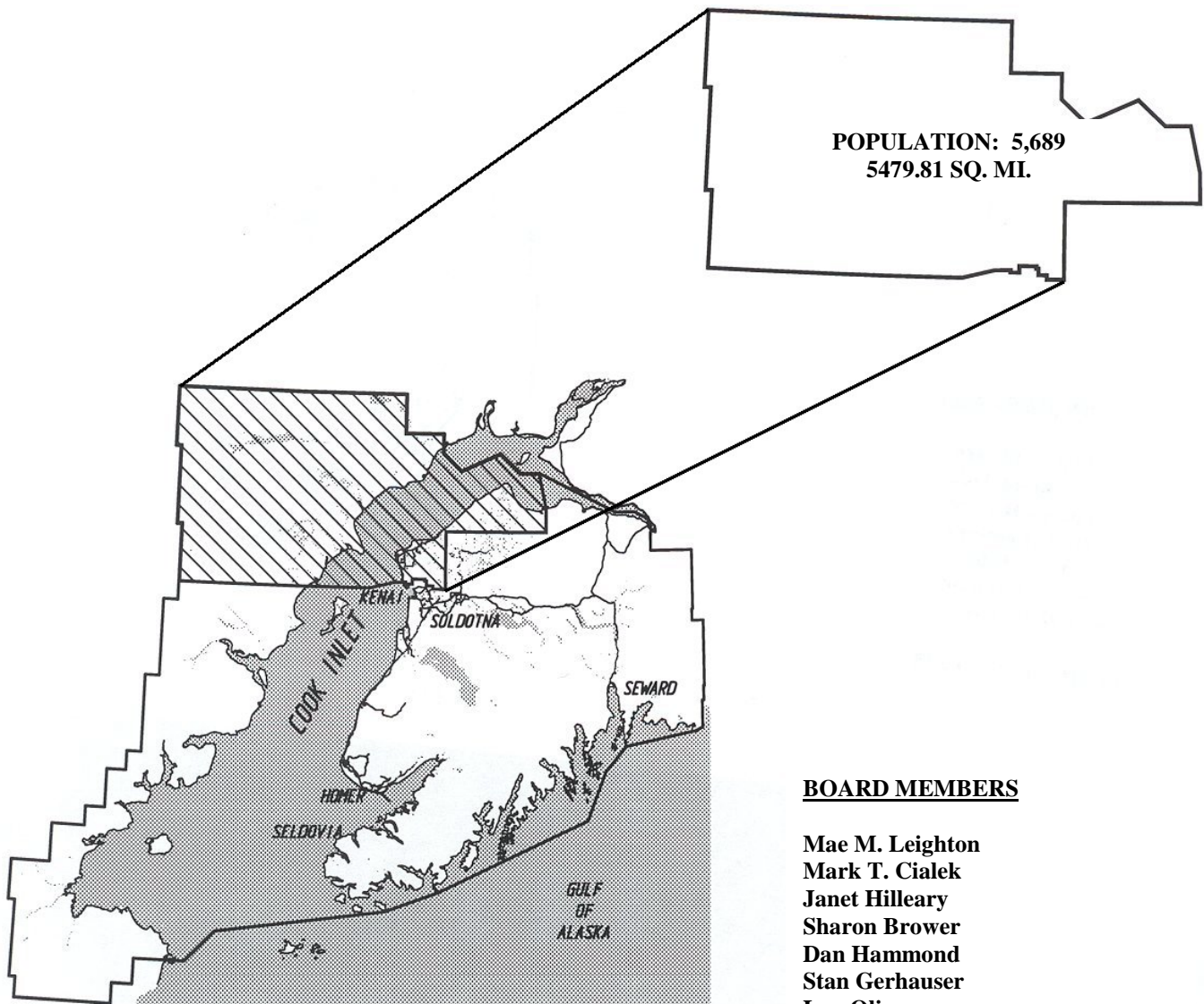
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NIKISKI FIRE SERVICE AREA

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 21 permanent employees and 25 volunteers are cross-trained to respond not only to fires and ambulance calls, but also for cold water and mountain rescues.

Four fire stations serve the area; two are located on the Spur Road, one at Milepost 17.9 and one at Milepost 26.8. The other two stations are located in Beluga and Tyonek. Their equipment consists of five pumpers, one ladder truck, five tankers, and five ambulances, plus five 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 2007.



BOARD MEMBERS

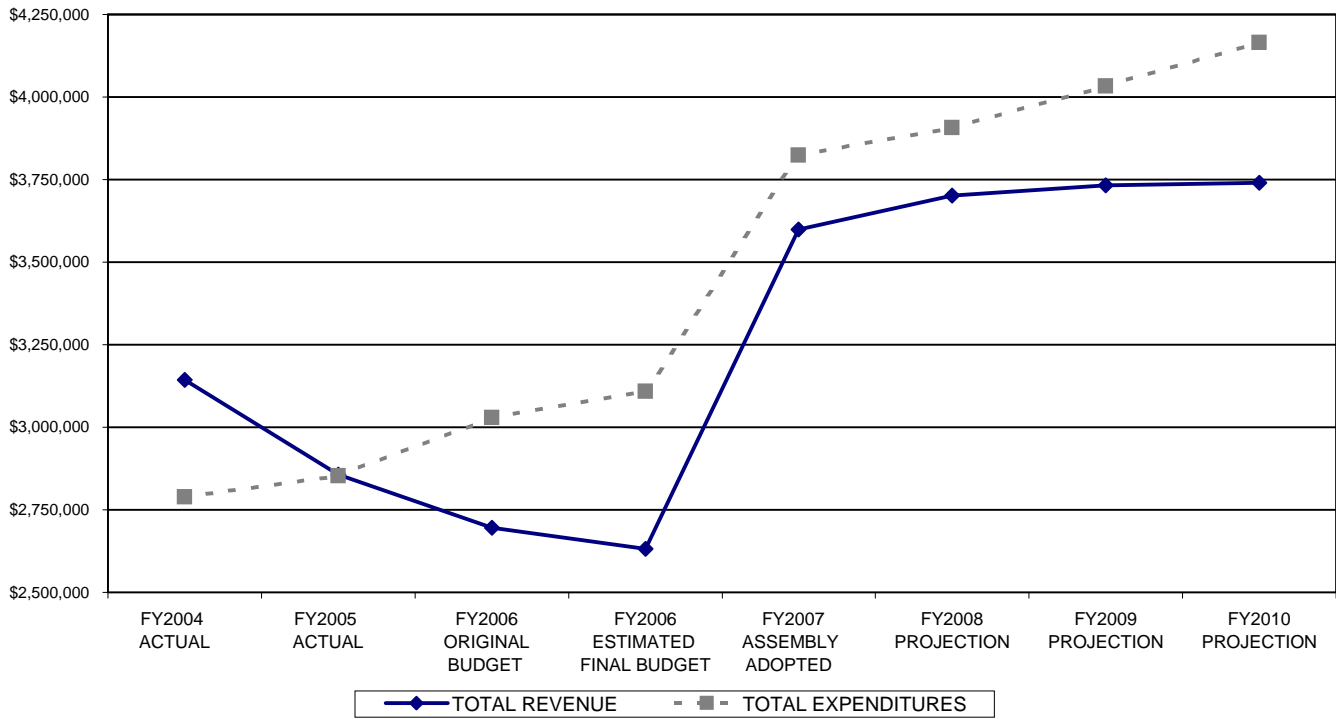
Mae M. Leighton
Mark T. Cialek
Janet Hilleary
Sharon Brower
Dan Hammond
Stan Gerhauser
Lou Oliva

Acting Fire Chief: Fred Swen

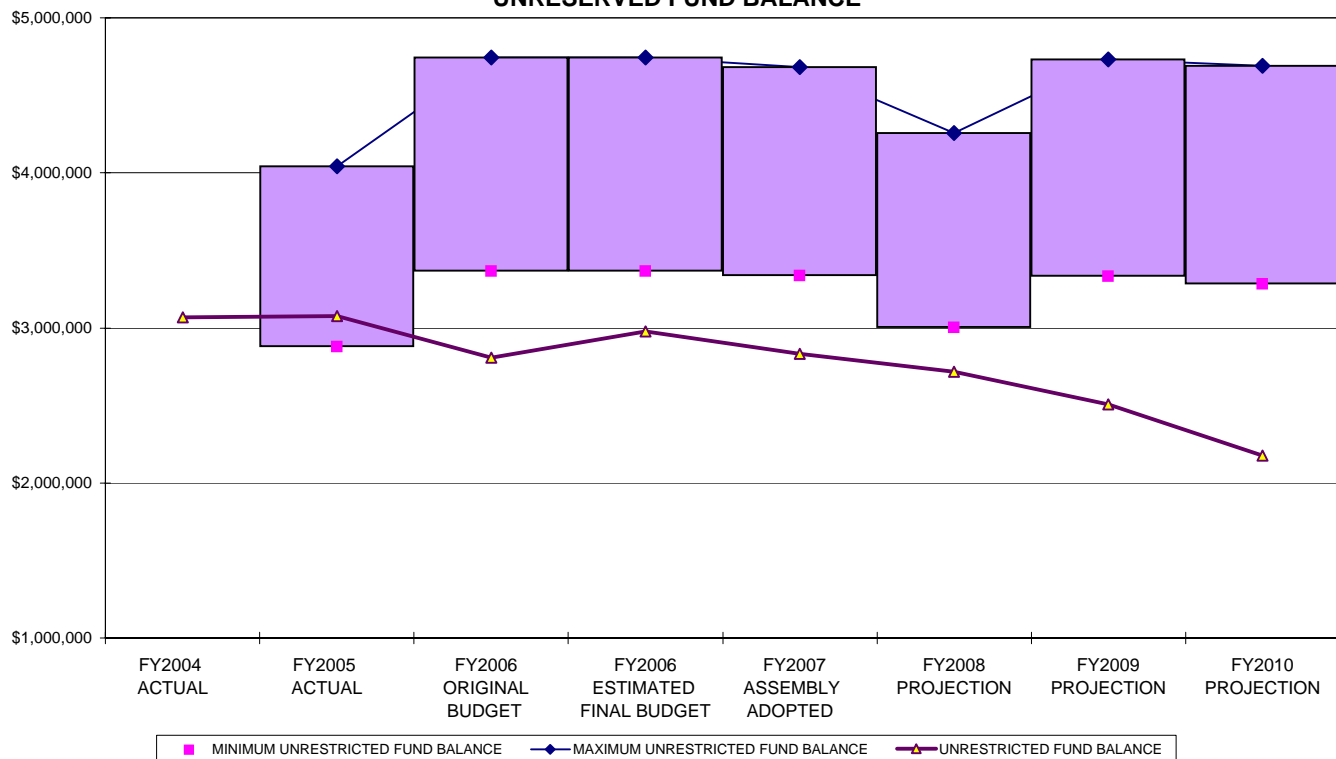
FUND: 206 NIKISKI FIRE SERVICE AREA

FUND BUDGET:	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL	ESTIMATED	ASSEMBLY	PROJECTION	PROJECTION	PROJECTION
			BUDGET	FINAL BUDGET	ADOPTED			
TAXABLE VALUE (000'S)								
REAL	677,048	615,721	600,838	600,838	615,368	636,907	659,198	682,270
PERSONAL	38,908	34,486	37,333	37,333	36,531	37,262	38,007	38,767
OIL & GAS (AS 43.56)	642,689	546,134	451,474	451,474	432,620	419,641	407,052	386,699
	<u>1,358,645</u>	<u>1,196,341</u>	<u>1,089,645</u>	<u>1,089,645</u>	<u>1,084,519</u>	<u>1,093,810</u>	<u>1,104,257</u>	<u>1,107,736</u>
MILL RATE	2.30	2.30	2.30	2.30	3.00	3.00	3.00	3.00
REVENUES:								
PROPERTY TAXES:								
REAL	\$ 1,556,008	\$ 1,415,064	\$ 1,381,927	\$ 1,381,927	\$ 1,846,104	\$ 1,910,721	\$ 1,977,594	\$ 2,046,810
PERSONAL	87,803	83,192	88,018	88,018	111,290	113,517	115,787	118,102
OIL & GAS (AS 43.56)	1,454,626	1,306,882	1,038,390	1,038,390	1,297,860	1,258,923	1,221,156	1,160,097
INTEREST	9,538	9,043	5,017	5,017	6,511	6,566	6,629	6,650
MOTOR VEHICLE TAX	34,721	34,493	32,900	32,900	33,558	34,229	34,914	35,612
TOTAL PROPERTY TAXES	<u>3,142,696</u>	<u>2,848,674</u>	<u>2,546,252</u>	<u>2,546,252</u>	<u>3,295,323</u>	<u>3,323,956</u>	<u>3,356,080</u>	<u>3,367,271</u>
FEDERAL REVENUE	-	-	-	7,740	-	-	-	-
STATE REVENUE	-	2,622	-	71,932	-	-	-	-
INTEREST EARNINGS	-	-	-	-	152,642	127,566	122,256	112,828
OTHER REVENUE	1,540	5,068	150,000	5,073	150,000	250,000	255,000	260,100
TOTAL REVENUES	<u>3,144,236</u>	<u>2,856,364</u>	<u>2,696,252</u>	<u>2,630,997</u>	<u>3,597,965</u>	<u>3,701,522</u>	<u>3,733,336</u>	<u>3,740,199</u>
OTHER FINANCING SOURCES:								
CAPITAL PROJECTS FUND	-	-	300,000	300,000	-	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>3,144,236</u>	<u>2,856,364</u>	<u>2,996,252</u>	<u>2,930,997</u>	<u>3,597,965</u>	<u>3,701,522</u>	<u>3,733,336</u>	<u>3,740,199</u>
EXPENDITURES:								
PERSONNEL	2,068,643	2,171,117	2,241,618	2,307,100	2,511,511	2,611,971	2,716,450	2,825,108
SUPPLIES	140,978	114,538	134,012	142,219	145,009	147,909	150,867	153,884
SERVICES	347,401	361,138	434,395	409,082	433,327	441,994	450,834	459,851
CAPITAL OUTLAY	97,767	68,615	55,442	87,038	69,796	71,192	72,616	74,068
INTERDEPARTMENTAL CHARGES	-	40	-	-	197,478	204,567	211,923	219,557
TOTAL EXPENDITURES	<u>2,654,789</u>	<u>2,715,448</u>	<u>2,865,467</u>	<u>2,945,439</u>	<u>3,357,121</u>	<u>3,477,633</u>	<u>3,602,690</u>	<u>3,732,468</u>
OPERATING TRANSFERS TO:								
GENERAL FUND	58,036	62,966	63,398	63,398	67,487	68,837	70,214	71,618
CAPITAL PROJECTS FUND	75,000	75,000	100,000	100,000	400,000	360,000	360,000	360,000
TOTAL OPERATING TRANSFERS	<u>133,036</u>	<u>137,966</u>	<u>163,398</u>	<u>163,398</u>	<u>467,487</u>	<u>428,837</u>	<u>430,214</u>	<u>431,618</u>
TOTAL EXPENDITURES AND OPERATING TRANSFERS	<u>2,787,825</u>	<u>2,853,414</u>	<u>3,028,865</u>	<u>3,108,837</u>	<u>3,824,608</u>	<u>3,906,470</u>	<u>4,032,904</u>	<u>4,164,086</u>
NET RESULTS FROM OPERATIONS	356,411	2,950	(32,613)	(177,840)	(226,643)	(204,948)	(299,568)	(423,887)
PROJECTED LAPSE (2.5%)	-	-	-	73,636	83,928	86,941	90,067	93,312
FUND BALANCE APPROPRIATED	-	-	32,613	104,204	142,715	118,007	209,501	330,575
EXCESS/(DEFICIT)	<u>356,411</u>	<u>2,950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
BEGINNING FUND BALANCE	2,722,359	3,078,770	2,839,260	3,081,720	2,977,516	2,834,801	2,716,794	2,507,293
FUND BALANCE APPROPRIATED	-	-	(32,613)	(104,204)	(142,715)	(118,007)	(209,501)	(330,575)
SURPLUS FROM OPERATIONS	356,411	2,950	-	-	-	-	-	-
ENDING FUND BALANCE	<u>3,078,770</u>	<u>3,081,720</u>	<u>2,806,647</u>	<u>2,977,516</u>	<u>2,834,801</u>	<u>2,716,794</u>	<u>2,507,293</u>	<u>2,176,718</u>
RESERVED FUND BALANCE	10,169	5,950	-	-	-	-	-	-
UNRESERVED FUND BALANCE	<u>3,068,601</u>	<u>3,075,770</u>	<u>2,806,647</u>	<u>2,977,516</u>	<u>2,834,801</u>	<u>2,716,794</u>	<u>2,507,293</u>	<u>2,176,718</u>
TOTAL FUND BALANCE	<u>\$ 3,078,770</u>	<u>\$ 3,081,720</u>	<u>\$ 2,806,647</u>	<u>\$ 2,977,516</u>	<u>\$ 2,834,801</u>	<u>\$ 2,716,794</u>	<u>\$ 2,507,293</u>	<u>\$ 2,176,718</u>

NIKISKI FIRE SERVICE AREA REVENUES AND EXPENDITURES



NIKISKI FIRE SERVICE AREA UNRESERVED FUND BALANCE



FUND: 206	NIKISKI FIRE SERVICE AREA
DEPT: 51110	NIKISKI FIRE ADMINISTRATION

DEPARTMENT BUDGET:	FY2004 ACTUAL	FY2005 ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 2,068,643	\$ 2,171,117	\$ 2,241,618	\$ 2,307,100	\$ 2,511,511
SUPPLIES	140,978	114,538	134,012	142,219	145,009
SERVICES	347,401	361,138	434,395	409,082	433,327
CAPITAL OUTLAY	97,767	68,615	55,442	87,038	69,796
INTERDEPARTMENTAL CHARGES	-	40	-	-	197,478
TOTAL EXPENDITURES	2,654,789	2,715,448	2,865,467	2,945,439	3,357,121
OPERATING TRANSFERS TO:					
GENERAL FUND	58,036	62,966	63,398	63,398	67,487
CAPITAL PROJECTS FUND	75,000	75,000	100,000	100,000	400,000
TOTAL OPERATING TRANSFERS	133,036	137,966	163,398	163,398	467,487
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ 2,787,825	\$ 2,853,414	\$ 3,028,865	\$ 3,108,837	\$ 3,824,608
STAFFING HISTORY:	23.00	24.00	23.00	23.00	23.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: The Nikiski Fire Department will protect the lives and property within the Nikiski Fire Service Area and respond to the needs of the public/residents by providing rapid, professional, and humanitarian services essential to the health, safety, and well-being of the community. This will be accomplished through fire prevention, fire suppression intervention, emergency medical assistance, and response to natural and/or man-made disasters. The fire department will actively participate in the community, serve as role models, and strive 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: "Always Ready, Proud to Serve".

FY2007 OBJECTIVES:

- The Fire Board and Department have decided to implement a fee for ambulance service to start 1 July 2006. Revenue will be used to pay for 3rd party billing, paid and volunteer employees, medical equipment, and capital projects. With increased costs of performed life and property protection, this process is essential and will provide support for the challenges of FY 2007 and beyond.

PROGRAM CHANGES:

Implementation of ambulance billing fees.

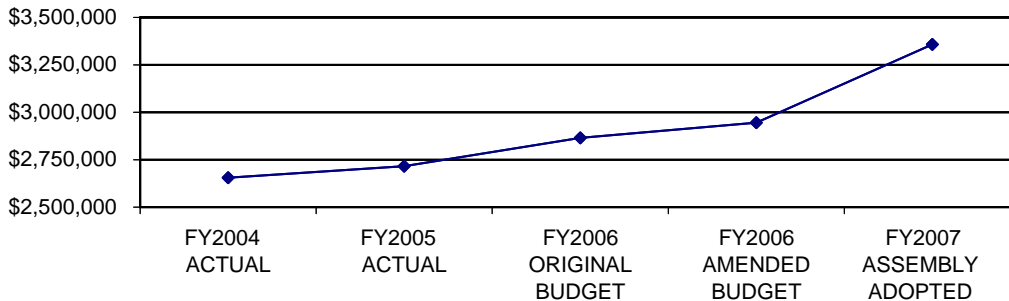
ACCOMPLISHMENTS: FY2006

- Continued to place AED's provided by a State of Alaska EMS Grant in businesses throughout the community.
- Visited schools, day cares, and church youth groups and presented the Fire Prevention program. Approximately 375 children were contacted.
- Department personnel conducted approximately 500 blood pressure tests at the senior center and for walk ins at the stations.
- The department's 10-year capital acquisition and replacement plan has been reevaluated necessitating the additional level of funding in the FY2007 budget.

PERFORMANCE MEASURES:

	CY2002 Actual	CY2003 Actual	CY2004 Actual	CY2005 Actual	CY2006 Projected
Call Volume	628	657	745	733	750

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 206
DEPARTMENT 51110 - NIKISKI FIRE ADMINISTRATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 1,161,724	\$ 1,196,030	\$ 1,210,595	\$ 1,210,595	\$ 1,286,194	\$ 1,286,194	\$ 75,599	6.24%
40111 SPECIAL PAY	16,631	8,985	19,001	19,001	11,700	11,700	(7,301)	-38.42%
40120 TEMPORARY WAGES	12,980	7,934	31,771	31,771	31,790	31,790	19	0.06%
40130 OVERTIME WAGES	138,329	160,609	171,782	171,782	180,015	180,015	8,233	4.79%
40131 FLSA OVERTIME WAGES	32,910	29,866	36,080	36,080	36,583	36,583	503	1.39%
40210 FICA	120,197	126,399	125,358	125,358	137,025	137,025	11,667	9.31%
40221 PERS	109,835	183,427	186,401	251,883	349,870	349,870	97,987	38.90%
40321 HEALTH INSURANCE	292,879	264,757	255,300	255,300	264,501	264,501	9,201	3.60%
40322 LIFE INSURANCE	2,901	2,909	3,081	3,081	3,244	3,244	163	5.29%
40410 LEAVE	157,509	163,922	172,261	172,261	179,057	179,057	6,796	3.95%
40411 SICK LEAVE	22,340	23,553	29,700	29,700	29,032	29,032	(668)	-2.25%
40511 OTHER BENEFITS	408	2,726	288	288	2,500	2,500	2,212	768.06%
TOTAL: PERSONNEL	2,068,643	2,171,117	2,241,618	2,307,100	2,511,511	2,511,511	204,411	8.86%
SUPPLIES								
42110 OFFICE SUPPLIES	4,183	3,355	4,805	4,805	5,130	5,130	325	6.76%
42120 COMPUTER SOFTWARE	1,135	755	960	4,867	-	-	(4,867)	-100.00%
42210 OPERATING SUPPLIES	19,715	23,538	24,700	27,000	23,893	23,893	(3,107)	-11.51%
42220 MEDICAL SUPPLIES	20,536	16,685	21,646	21,646	22,251	22,251	605	2.79%
42222 FIRE PREVENTION SUPPLIES	10,517	3,025	5,779	5,779	7,428	7,428	1,649	28.53%
42230 FUEL, OILS AND LUBRICANTS	17,691	21,870	22,200	22,200	28,620	28,620	6,420	28.92%
42250 UNIFORMS	17,706	15,940	11,877	11,877	11,675	11,675	(202)	-1.70%
42310 REPAIR/MAINT SUPPLIES	5,371	4,622	8,445	10,445	8,445	8,445	(2,000)	-19.15%
42360 MOTOR VEHICLE SUPPLIES	34,298	23,047	26,850	26,850	29,935	29,935	3,085	11.49%
42410 SMALL TOOLS	9,826	1,701	6,750	6,750	7,632	7,632	882	13.07%
TOTAL: SUPPLIES	140,978	114,538	134,012	142,219	145,009	145,009	2,790	1.96%
SERVICES								
43011 CONTRACTUAL SERVICES	84,907	98,346	125,495	98,232	104,545	104,545	6,313	6.43%
43014 PHYSICAL EXAMINATIONS	22,247	11,509	22,942	22,942	26,400	26,400	3,458	15.07%
43015 WATER/AIR SAMPLE TEST	286	286	550	550	600	600	50	9.09%
43110 COMMUNICATIONS	15,255	15,979	19,200	19,200	22,308	22,308	3,108	16.19%
43140 POSTAGE	495	720	950	950	950	950	-	0.00%
43210 TRANSPORT/SUBSISTENCE	26,218	24,762	24,066	24,066	27,266	27,266	3,200	13.30%
43250 FREIGHT AND EXPRESS	1,256	730	1,750	1,750	1,750	1,750	-	0.00%
43260 TRAINING	13,584	4,020	9,265	9,265	12,370	12,370	3,105	33.51%
43310 ADVERTISING	6,476	4,698	2,000	2,300	3,500	3,500	1,200	52.17%
43410 PRINTING	-	-	250	1,900	1,200	1,200	(700)	-36.84%
43510 INSURANCE PREMIUM	86,797	107,692	116,096	116,096	108,616	108,616	(7,480)	-6.44%
43610 UTILITIES	46,173	55,520	63,202	63,202	72,406	72,406	9,204	14.56%
43720 EQUIPMENT MAINTENANCE	4,766	3,505	10,120	10,120	10,210	10,210	90	0.89%
43750 VEHICLE MAINTENANCE	5,948	5,960	3,500	3,500	3,600	3,600	100	2.86%
43780 BUILDINGS & GROUNDS MAINT.	8,885	2,879	13,500	13,500	16,850	16,850	3,350	24.81%
43810 RENTS AND OPERATING LEASES	21,021	21,133	18,200	18,200	18,200	18,200	-	0.00%
43920 DUES AND SUBSCRIPTION	3,087	3,399	3,309	3,309	2,556	2,556	(753)	-22.76%
TOTAL: SERVICES	347,401	361,138	434,395	409,082	433,327	433,327	24,245	5.93%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	2,463	604	1,000	9,626	-	-	(9,626)	-100.00%
48720 MINOR OFFICE FURNITURE	1,857	189	1,000	4,400	-	-	(4,400)	-100.00%
48740 MINOR MACHINES & EQUIPMENT	12,540	1,411	6,512	6,512	11,050	11,050	4,538	69.69%
48750 MINOR MEDICAL EQUIPMENT	14,951	14,382	9,569	9,569	7,681	7,681	(1,888)	-19.73%
48760 MINOR FIRE FTG EQUIPMENT	65,956	52,029	37,361	56,931	51,065	51,065	(5,866)	-10.30%
TOTAL: CAPITAL OUTLAY	97,767	68,615	55,442	87,038	69,796	69,796	(17,242)	-19.81%
TRANSFERS								
50100 TFR GENERAL FUND	58,036	62,966	63,398	63,398	67,487	67,487	4,089	6.45%
50441 TFR NIKISKI FIRE CAP PROJECT	75,000	75,000	100,000	100,000	400,000	400,000	300,000	300.00%
TOTAL: TRANSFERS	133,036	137,966	163,398	163,398	467,487	467,487	304,089	186.10%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	-	40	-	-	-	-	-	-
61990 ADMIN SERVICE FEE	-	-	-	-	197,478	197,478	197,478	-
TOTAL: INTERDEPARTMENTAL CHARGE	-	40	-	-	197,478	197,478	197,478	-
DEPARTMENT TOTAL	\$ 2,787,825	\$ 2,853,414	\$ 3,028,865	\$ 3,108,837	\$ 3,824,608	\$ 3,824,608	\$ 715,771	23.02%

FUND 206

DEPARTMENT 51110 - NIKISKI FIRE 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>40221 PERS. Increased to meet obligated requirements of the personal employee retirement system. The increase represents increase in the rate of covered payroll from 12.81% to 22.81%.</p> <p>42230. Fuel, Oils and Lubricants. This account increased due to 20% additional cost by providers.</p> <p>43011 Contractual Services. Increased due to accelerated cost for helicopter-assisted services.</p> | <p>43510 Insurance Premium. Decreased due to shutting down of Station 2 helo pad and apparatus inventories.</p> <p>43610 Public Utilities. Increased due to the 20% increase in rates.</p> <p>50441 Transfer to Capital Projects. Increased to schedule replacement of apparatus for the department's 10-year plan.</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> |
|--|--|

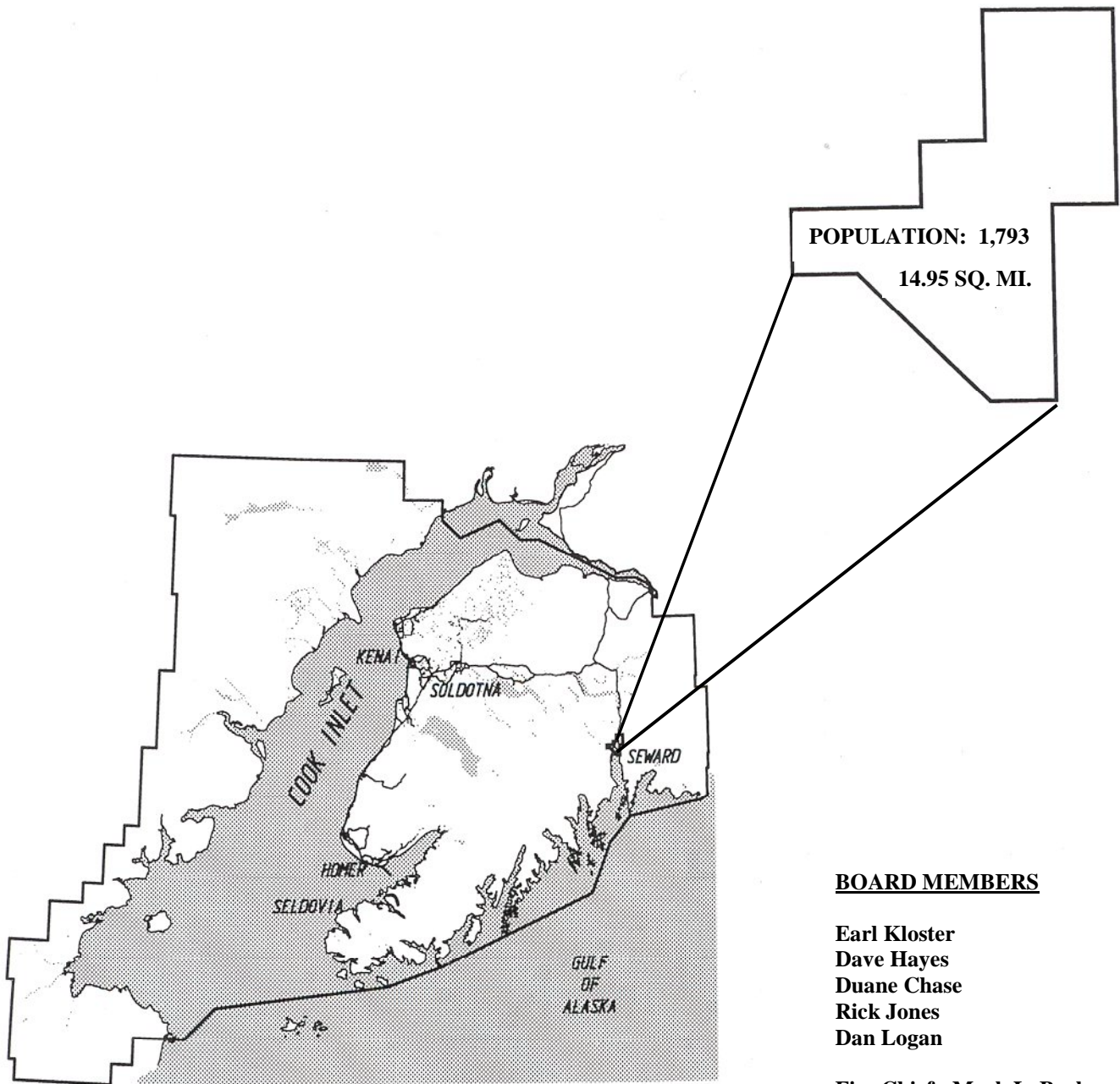
FOR CAPITAL PROJECTS INFORMATION ON THIS DEPARTMENT - SEE THE CAPITAL PROJECTS SECTION - PAGES 258-259 & 267

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 25 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 rescue pumper, two tankers, one basic life support/rescue vehicle, one mini-pumper/support unit, one rescue boat, and two snow machines.

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 2007.



BOARD MEMBERS

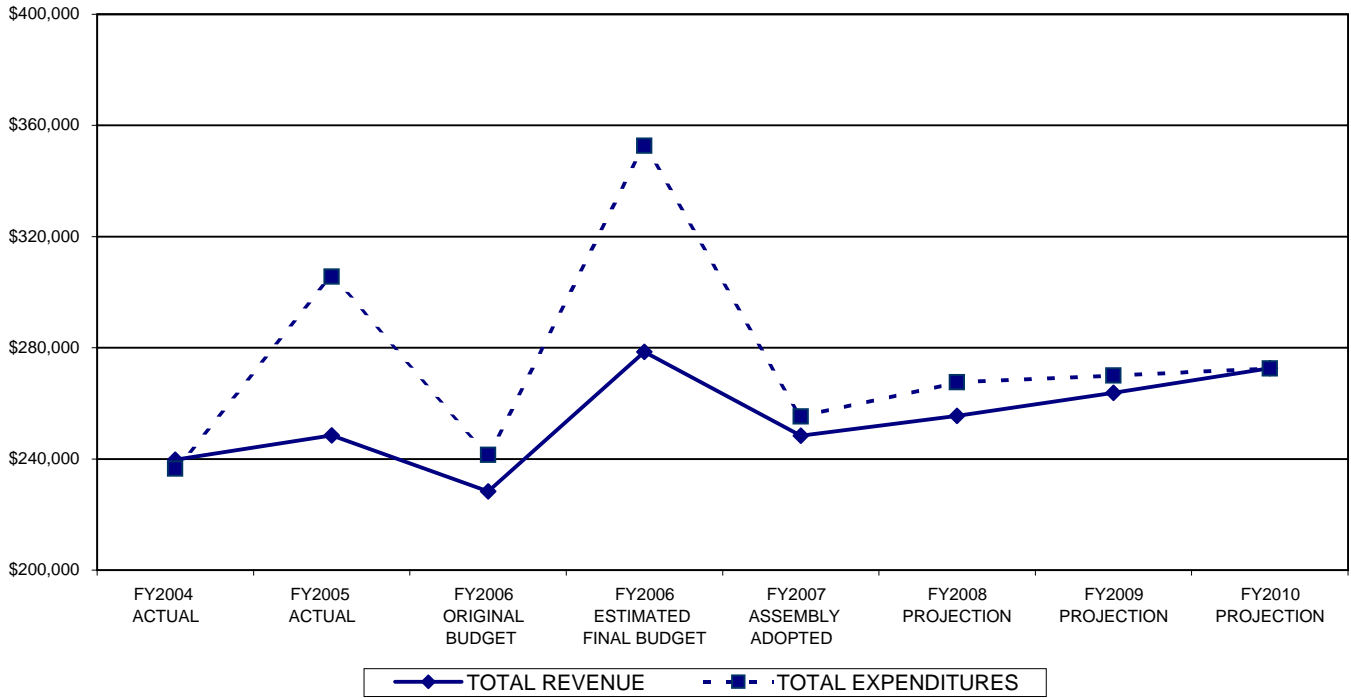
- Earl Kloster
- Dave Hayes
- Duane Chase
- Rick Jones
- Dan Logan

Fire Chief: Mark L. Beals

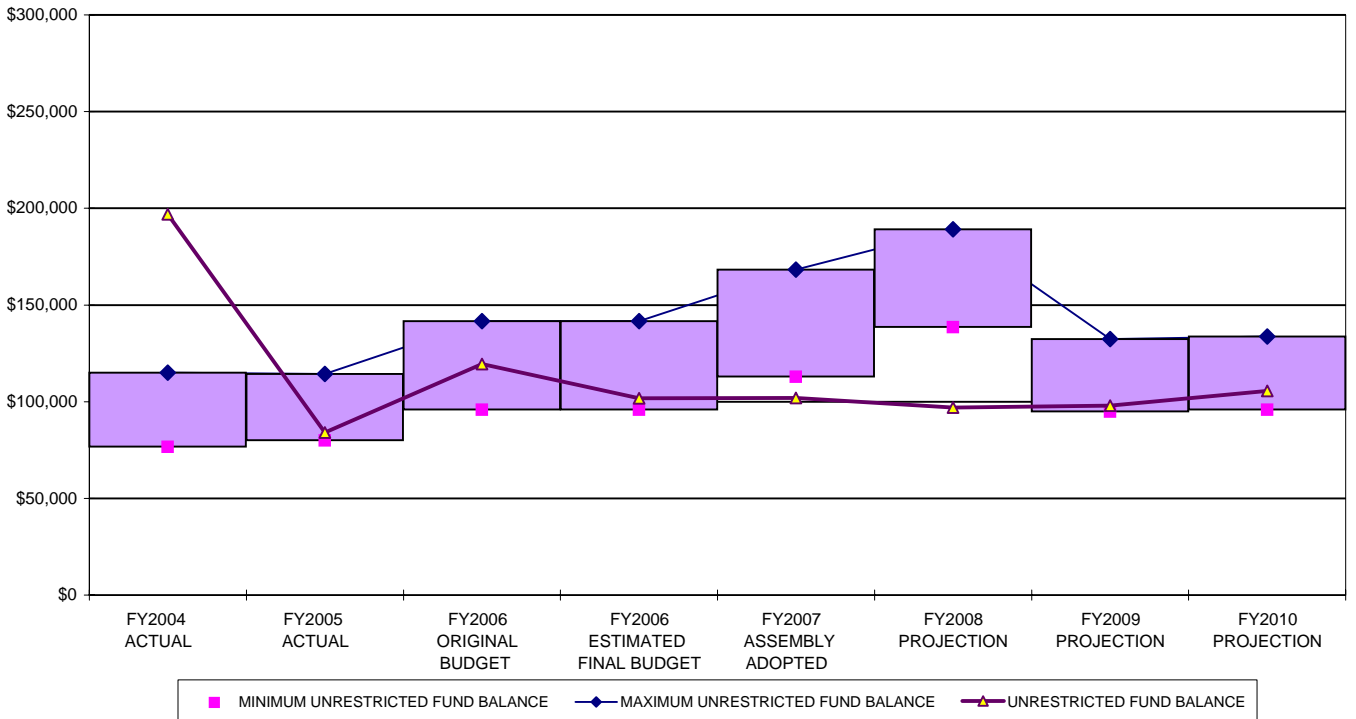
FUND: 207 BEAR CREEK FIRE SERVICE AREA

FUND BUDGET:	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL	ESTIMATED	ASSEMBLY	PROJECTION	PROJECTION	PROJECTION
			BUDGET	FINAL BUDGET	ADOPTED			
TAXABLE VALUE (000'S)								
REAL	83,319	87,654	94,610	94,610	101,201	104,743	108,409	112,203
PERSONAL	1,230	1,098	933	933	564	575	587	599
	84,549	88,752	95,543	95,543	101,765	105,318	108,996	112,802
MILL RATE	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
REVENUES:								
PROPERTY TAXES								
REAL	\$ 188,136	\$ 199,070	\$ 212,873	\$ 212,873	\$ 227,702	\$ 235,672	\$ 243,920	\$ 252,457
PERSONAL	2,783	3,202	2,781	2,781	1,982	2,021	2,062	2,104
INTEREST	703	887	732	732	747	762	777	793
MOTOR VEHICLE TAX	9,106	9,002	11,934	11,934	12,173	12,416	12,664	12,917
TOTAL PROPERTY TAXES	200,728	212,161	228,320	228,320	242,604	250,871	259,423	268,271
FEDERAL REVENUE	27,013	35,422	-	41,466	-	-	-	-
STATE REVENUE	5,000	-	-	8,748	-	-	-	-
INTEREST EARNINGS	-	-	-	-	5,802	4,588	4,362	4,409
OTHER REVENUE	7,036	834	-	-	-	-	-	-
TOTAL REVENUES	239,777	248,417	228,320	278,534	248,406	255,459	263,785	272,680
EXPENDITURES:								
PERSONNEL	11,962	19,594	25,185	26,185	29,847	31,041	32,283	33,574
SUPPLIES	19,792	16,435	16,750	28,837	21,250	21,463	21,678	21,895
SERVICES	55,277	45,880	57,033	59,782	55,895	56,454	57,019	57,589
CAPITAL OUTLAY	59,473	63,684	27,500	122,857	25,000	25,250	25,503	25,758
INTERDEPARTMENTAL CHARGES	-	-	-	-	8,250	8,388	8,530	8,676
TOTAL EXPENDITURES	146,504	145,593	126,468	237,661	140,242	142,596	145,013	147,492
OPERATING TRANSFERS TO:								
CAPITAL PROJECTS FUND	90,000	160,000	115,000	115,000	115,000	125,000	125,000	125,000
TOTAL OPERATING TRANSFERS	90,000	160,000	115,000	115,000	115,000	125,000	125,000	125,000
TOTAL EXPENDITURES AND OPERATING TRANSFERS	236,504	305,593	241,468	352,661	255,242	267,596	270,013	272,492
NET RESULTS FROM OPERATIONS	3,273	(57,176)	(13,148)	(74,127)	(6,836)	(12,137)	(6,228)	188
PROJECTED LAPSE (5%)				11,883	7,012	7,130	7,251	7,375
FUND BALANCE APPROPRIATED	-	57,176	13,148	62,244	-	5,007	-	-
EXCESS/(DEFICIT)	3,273	-	-	-	176	-	1,023	7,563
BEGINNING FUND BALANCE	217,922	221,195	132,635	164,019	101,775	101,951	96,944	97,967
FUND BALANCE APPROPRIATED	-	(57,176)	(13,148)	(62,244)	-	(5,007)	-	-
SURPLUS FROM OPERATIONS	3,273	-	-	-	176	-	1,023	7,563
ENDING FUND BALANCE	221,195	164,019	119,487	101,775	101,951	96,944	97,967	105,530
RESERVED FUND BALANCE	24,366	79,945	-	-	-	-	-	-
UNRESERVED FUND BALANCE	196,829	84,074	119,487	101,775	101,951	96,944	97,967	105,530
TOTAL FUND BALANCE	\$ 221,195	\$ 164,019	\$ 119,487	\$ 101,775	\$ 101,951	\$ 96,944	\$ 97,967	\$ 105,530

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:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 11,962	\$ 19,594	\$ 25,185	\$ 26,185	\$ 29,847
SUPPLIES	19,792	16,435	16,750	28,837	21,250
SERVICES	55,277	45,880	57,033	59,782	55,895
CAPITAL OUTLAY	59,473	63,684	27,500	122,857	25,000
INTERDEPARTMENTAL CHARGES	-	-	-	-	8,250
TOTAL EXPENDITURES	146,504	145,593	126,468	237,661	140,242
OPERATING TRANSFERS TO:					
CAPITAL PROJECTS FUND	90,000	160,000	115,000	115,000	115,000
TOTAL OPERATING TRANSFERS	90,000	160,000	115,000	115,000	115,000
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ 236,504	\$ 305,593	\$ 241,468	\$ 352,661	\$ 255,242

DEPARTMENT FUNCTIONS

GENERAL OBJECTIVES: To 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.

FY2007 OBJECTIVES:

- Bear Creek has received permission to perform training in empty buildings that the national Parks Service will be razing to make room for a new center in Seward. Training will include: smoke training, confined space rescue, SCBA trails and CAFS training.
- Equip and put into service water supply unit to improve fire coverage for Bear Creek Service Area where no hydrants are available. This will affect ISO insurance ratings.
- Continue to reduce our response time while enhancing the level of emergency services that volunteer personnel provide, through improved communications with Seward Police dispatch, volunteer member recruitment and improved training opportunities.
- Maintain Basic Life support certification from the State of Alaska.
- Move forward with plans for a new station with an emphasis on community involvement and participation.

PROGRAM CHANGE: A new medical director in FY2007 and the purchase and outfitting of a unique water supply unit to add to the Bear Creek line.

ACCOMPLISHMENTS: FY2006

- Received and put into service Darley/Freightliner Pumper/tanker with compressed air foam system (CAFS). Unit equipped with a variety of state-of-the-air firefighting technology and is a first responding unit on all Bear Creek Fire Department calls.

- Upgraded aging and obsolete communications systems with Code Blue and Homeland Security grants.
- Provided volunteers with ETT training and certification and 3 live fire training burn opportunities.
- Increased volunteer numbers and improved average incident response time.
- Worked with the Seward Volunteer Fire Department, Moose Pass Volunteer Fire Company, and Seward Volunteer Ambulance Corps to provide services inside and outside the service area.

PERFORMANCE MEASURES:

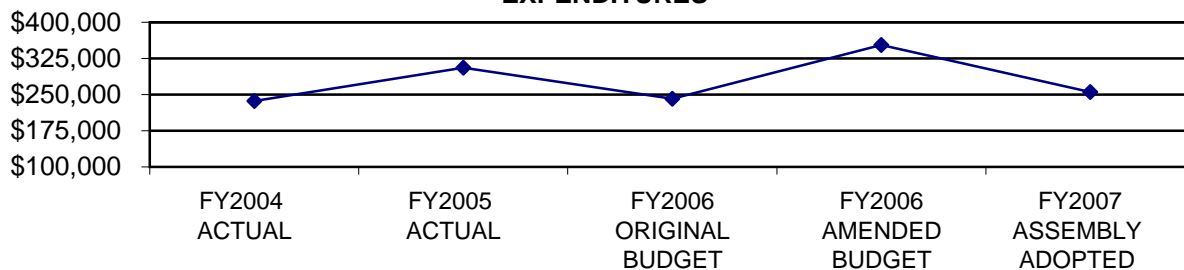
Responses	2004 Actual	2005 Actual	2006 Estimated	2007 Projected
Fire	38	21	25	25
EMS/ Rescue	13	23	25	25
Motor Vehicle Accidents*	39	25	30	30
Flood	3	1	1	1
Carbon Monoxide	-	3	2	2
Public Service Calls	-	2	2	2
Other	1	1	1	1
Total**	94	76	86	86

* 58% of MVA's outside Bear Creek Fire Service Area.
 ** 40% of all calls outside Bear Creek Fire Service Area

Average Response time	2004	2005
Within Service Area	6 min 15 sec	6 min 37 sec.
Outside Service Area	19 min 2 sec	13 min 23 sec.

Maintained personnel level of 26 firefighters and medics.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 207
DEPARTMENT 51210 - BEAR CREEK ADMINISTRATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET	%
PERSONNEL								
40120 TEMPORARY WAGES	\$ 11,102	\$ 18,127	\$ 23,396	\$ 24,396	\$ 27,726	\$ 27,726	\$ 3,330	13.65%
40210 FICA	860	1,467	1,789	1,789	2,121	2,121	332	18.56%
TOTAL: PERSONNEL	11,962	19,594	25,185	26,185	29,847	29,847	3,662	13.99%
SUPPLIES								
42110 OFFICE SUPPLIES	1,167	903	1,000	1,000	1,000	1,000	-	0.00%
42120 COMPUTER SOFTWARE	5,298	70	250	264	1,250	1,250	986	373.48%
42210 OPERATING SUPPLIES	1,301	3,929	1,750	2,976	1,750	1,750	(1,226)	-41.20%
42220 MEDICAL SUPPLIES	299	2,384	750	1,307	750	750	(557)	-42.62%
42222 FIRE PREVENTION SUPPLIES	1,283	1,642	1,000	10,190	1,000	1,000	(9,190)	-90.19%
42230 FUEL, OILS AND LUBRICANTS	1,446	1,957	2,000	3,500	3,500	3,500	-	0.00%
42250 UNIFORMS	2,973	1,031	2,000	1,200	2,000	2,000	800	66.67%
42263 TRAINING SUPPLIES	408	607	500	1,400	1,000	1,000	(400)	-28.57%
42310 REPAIR AND MAINTENANCE SUPPLIES	313	-	-	1,000	1,000	1,000	-	0.00%
42360 MOTOR VEHICLE REPAIR SUPPLIES	4,366	2,388	7,000	4,000	7,000	7,000	3,000	75.00%
42410 SMALL TOOLS	938	1,524	500	2,000	1,000	1,000	(1,000)	-50.00%
TOTAL: SUPPLIES	19,792	16,435	16,750	28,837	21,250	21,250	(7,587)	-26.31%
SERVICES								
43011 CONTRACTUAL SERVICES	14,057	10,220	10,000	5,650	7,500	7,500	1,850	32.74%
43014 PHYSICAL EXAMINATIONS	447	546	4,000	4,210	4,000	4,000	(210)	-4.99%
43050 SOLID WASTE FEES	-	-	-	160	-	-	(160)	-100.00%
43110 COMMUNICATIONS	3,509	4,539	3,500	3,500	3,500	3,500	-	0.00%
43140 POSTAGE	417	496	500	500	500	500	-	0.00%
43210 TRANSPORT/SUBSISTENCE	4,316	5,952	8,340	8,340	7,280	7,280	(1,060)	-12.71%
43260 TRAINING	1,357	2,481	5,000	4,240	5,000	5,000	760	17.92%
43310 ADVERTISING	365	-	500	500	500	500	-	0.00%
43510 INSURANCE PREMIUM	10,206	11,303	10,605	12,015	12,015	12,015	-	0.00%
43610 UTILITIES	6,084	6,512	5,000	5,000	6,000	6,000	1,000	20.00%
43720 EQUIPMENT MAINTENANCE	206	1,598	3,000	3,719	3,000	3,000	(719)	-19.33%
43780 BUILDINGS & GROUNDS MAINT.	14,087	1,904	6,000	11,000	6,000	6,000	(5,000)	-45.45%
43810 RENTS AND OPERATING LEASES	-	35	-	-	-	-	-	-
43920 DUES AND SUBSCRIPTION	226	294	588	948	600	600	(348)	-36.71%
TOTAL: SERVICES	55,277	45,880	57,033	59,782	55,895	55,895	(3,887)	-6.50%
CAPITAL OUTLAY								
48210 COMMUNICATIONS EQUIPMENT	-	8,702	-	-	-	-	-	-
48514 FIREFIGHTING/RESCUE EQUIPMENT	14,301	52,756	20,000	96,573	20,000	20,000	(76,573)	-79.29%
48710 MINOR OFFICE EQUIPMENT	5,229	-	2,500	2,460	-	-	(2,460)	-100.00%
48720 MINOR OFFICE FURNITURE	-	-	-	232	-	-	(232)	-100.00%
48730 MINOR COMMUNICATION EQUIPMENT	950	-	5,000	9,945	5,000	5,000	(4,945)	-49.72%
48755 MINOR RECREATIONAL EQUIPMENT	22	-	-	-	-	-	-	-
48750 MINOR MEDICAL EQUIPMENT	214	-	-	-	-	-	-	-
48760 MINOR FIRE FTG EQUIPMENT	38,757	2,226	-	13,647	-	-	(13,647)	-100.00%
TOTAL: CAPITAL OUTLAY	59,473	63,684	27,500	122,857	25,000	25,000	(97,857)	-79.65%
TRANSFERS								
50442 BEAR CREEK CAP PROJECT FUND	90,000	160,000	115,000	115,000	115,000	115,000	-	0.00%
TOTAL: TRANSFERS	90,000	160,000	115,000	115,000	115,000	115,000	-	0.00%
INTERDEPARTMENTAL CHARGES								
61990 ADMIN SERVICE FEE	-	-	-	-	8,250	8,250	8,250	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	-	-	-	8,250	8,250	8,250	-
DEPARTMENT TOTAL	\$ 236,504	\$ 305,593	\$ 241,468	\$ 352,661	\$ 255,242	\$ 255,242	\$ (97,419)	-27.62%

LINE-ITEM EXPLANATIONS

40120 Temporary Wages. Cover the cost of one temporary administrative employee. In addition to two temporary 8-week summer positions hired for equipment testing and annual equipment maintenance to assist in increasing the departments ISO rating, plus the volunteer training cost of \$7.50 per meeting, approximately \$325 per month.	43011 Contractual Services. Decrease due to change of medical director. Medical director (\$6,000), Contract administrator (\$1,200); survey cost (\$300).
42120 Computer Software. Purchase Crash Recovery Software for vehicle extrication.	43610 Utilities. Cost increases for heating fuel and electricity.
42230 Fuel, Oils and Lubricants. This increase reflects the rising cost of fuel.	48514 Firefighting/Rescue Equipment. Turnouts, vehicle computer system and match for possible grants.
42263 Training Supplies. Volunteers will have the opportunity to train in vacated buildings before they are demolished to make way for a new National Parks Service Center. This increase will pay for props and training equipment during that training.	50442 Transfer to Capital projects. Annual transfer to fund long-term capital replacement requirements. See capital project section of this document.
42410 Small Tools. Purchase tools needed to perform maintenance on aging trucks.	61990 Admin Service Fee. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services.

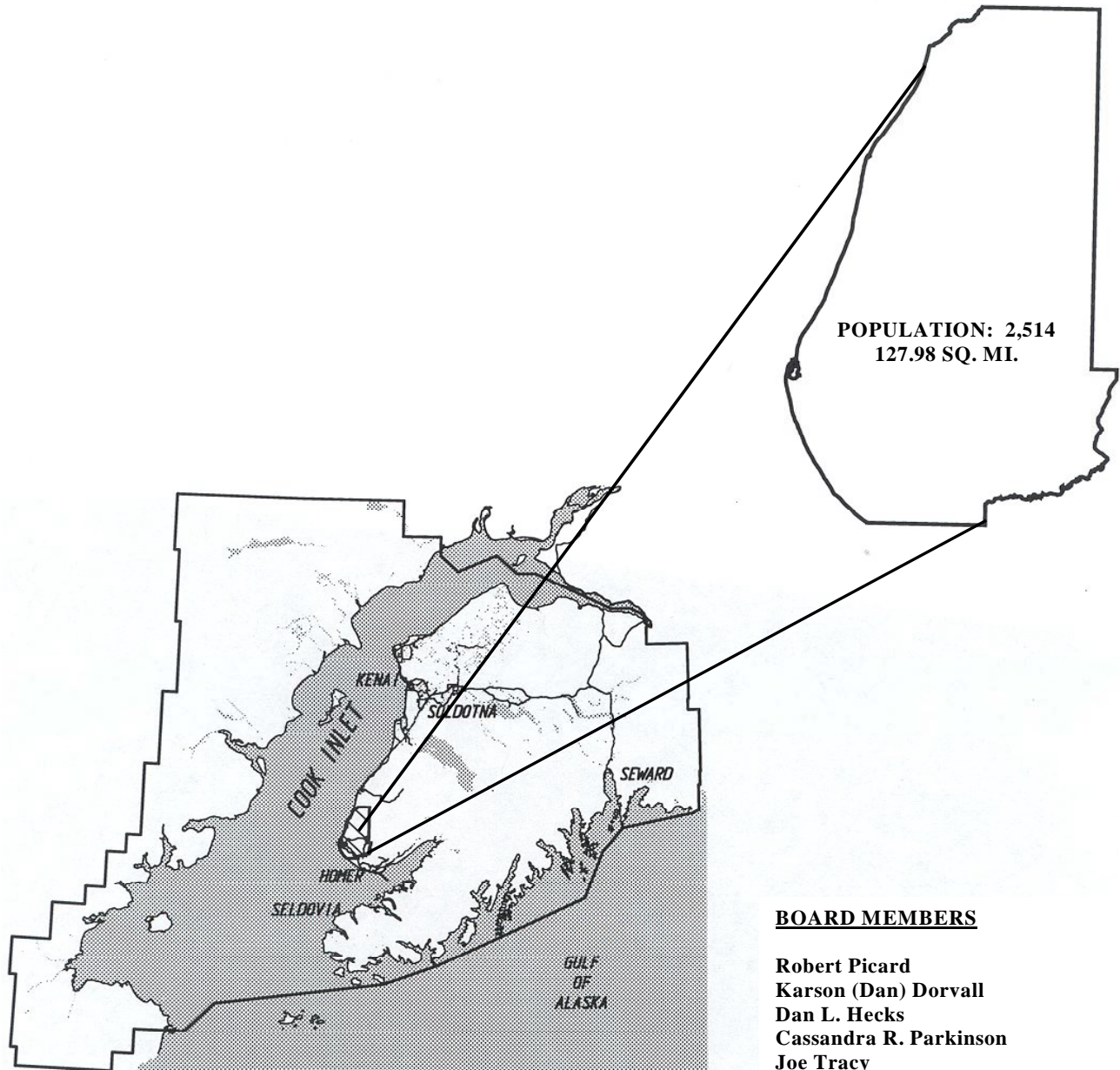
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ANCHOR POINT FIRE AND EMERGENCY MEDICAL SERVICE AREA

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 2007.



BOARD MEMBERS

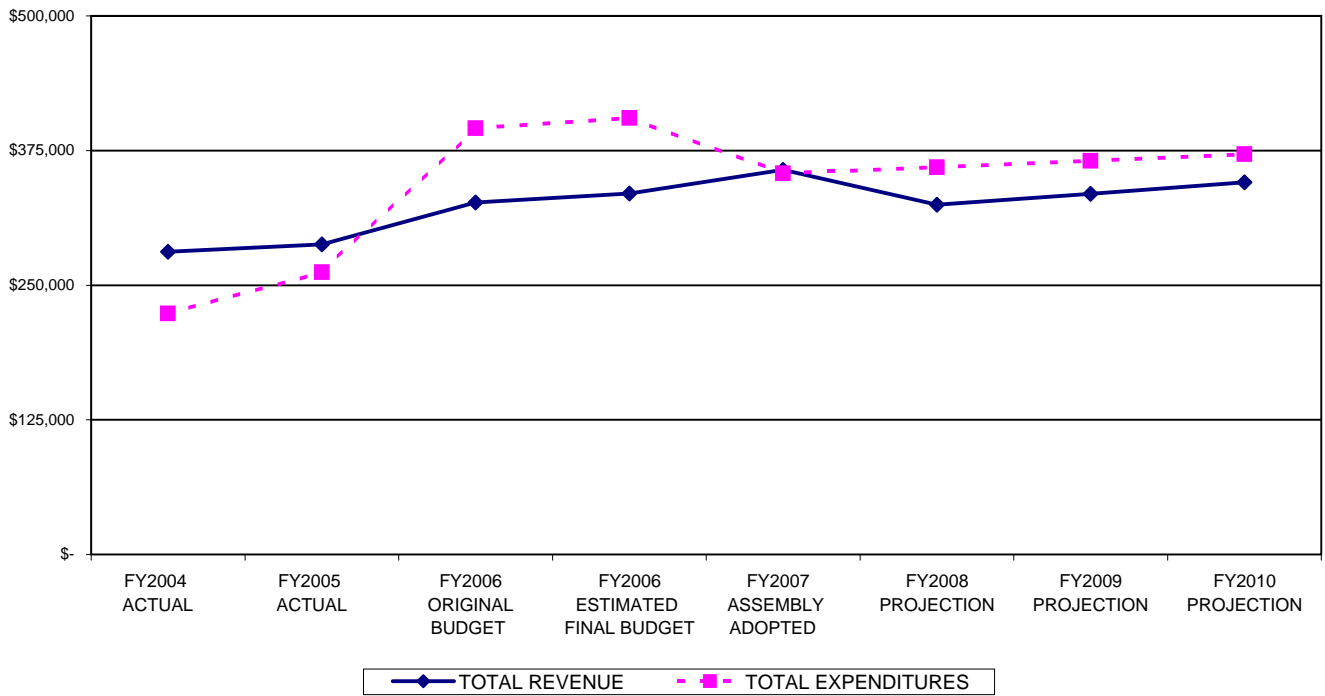
Robert Picard
Karson (Dan) Dorvall
Dan L. Hecks
Cassandra R. Parkinson
Joe Tracy

Fire Chief: Joseph A. Kent

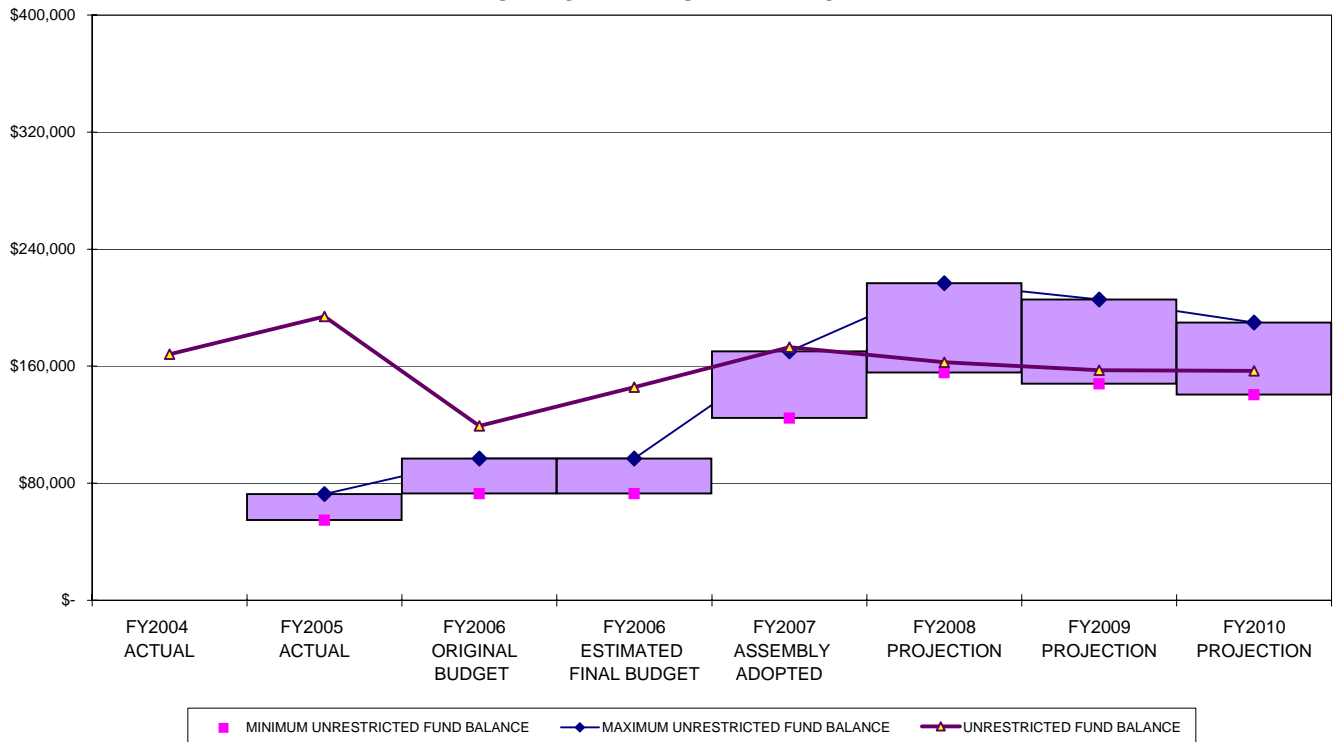
FUND: 209 ANCHOR POINT FIRE AND EMERGENCY MEDICAL

FUND BUDGET:	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL	ESTIMATED	ASSEMBLY	PROJECTION	PROJECTION	PROJECTION
			BUDGET	FINAL BUDGET	ADOPTED			
TAXABLE VALUE (000'S)								
REAL	124,385	127,548	152,028	152,028	164,055	169,797	175,740	181,891
PERSONAL	1,990	1,952	1,566	1,566	1,192	1,216	1,240	1,265
OIL & GAS (AS 43.56)	2,765	4,473	2,559	2,559	2,207	2,141	2,077	1,973
	129,140	133,973	156,153	156,153	167,454	173,154	179,057	185,129
MILL RATE	2.00	2.00	2.00	2.00	2.00	1.75	1.75	1.75
REVENUES:								
PROPERTY TAXES								
REAL	\$ 248,833	\$ 258,295	\$ 304,056	\$ 304,056	\$ 328,110	\$ 297,145	\$ 307,545	\$ 318,309
PERSONAL	2,853	4,490	4,335	4,335	2,336	2,085	2,127	2,169
OIL & GAS (AS 43.56)	5,531	8,946	5,118	5,118	4,414	3,747	3,635	3,453
INTEREST	1,922	1,868	883	883	901	919	937	956
MOTOR VEHICLE TAX	11,893	12,311	12,546	12,546	12,797	13,053	13,314	13,580
TOTAL PROPERTY TAXES	271,032	285,910	326,938	326,938	348,558	316,949	327,558	338,467
FEDERAL REVENUES	-	-	-	3,550	-	-	-	-
STATE REVENUES	-	1,981	-	4,519	-	-	-	-
INTEREST EARNINGS	-	-	-	-	8,604	7,785	7,322	7,073
OTHER REVENUE	10,100	-	-	-	-	-	-	-
TOTAL REVENUES	281,132	287,891	326,938	335,007	357,162	324,734	334,880	345,540
EXPENDITURES:								
PERSONNEL	61,552	97,768	93,452	95,611	106,240	110,490	114,910	119,506
SUPPLIES	29,664	28,114	29,300	29,300	30,000	30,300	30,603	30,909
SERVICES	57,998	57,272	71,273	71,273	71,931	72,650	73,377	74,111
CAPITAL OUTLAY	12,094	16,434	16,766	24,176	16,500	16,665	16,832	17,000
INTERDEPARTMENTAL CHARGES	-	-	-	-	14,042	14,382	14,733	15,095
TOTAL EXPENDITURES	161,308	199,588	210,791	220,360	238,713	244,487	250,455	256,621
OPERATING TRANSFERS TO:								
CAPITAL PROJECTS FUND	62,500	62,500	185,000	185,000	115,000	115,000	115,000	115,000
TOTAL OPERATING TRANSFERS	62,500	62,500	185,000	185,000	115,000	115,000	115,000	115,000
TOTAL EXPENDITURES AND OPERATING TRANSFERS	223,808	262,088	395,791	405,360	353,713	359,487	365,455	371,621
NET RESULTS FROM OPERATIONS	57,324	25,803	(68,853)	(70,353)	3,449	(34,753)	(30,575)	(26,081)
PROJECTED LAPSE (10%)				22,036	23,871	24,449	25,046	25,662
FUND BALANCE APPROPRIATED	-	-	68,853	48,317	-	10,304	5,529	419
EXCESS/(DEFICIT)	57,324	25,803	-	-	27,320	-	-	-
BEGINNING FUND BALANCE	110,878	168,202	188,140	194,005	145,688	173,008	162,704	157,175
FUND BALANCE APPROPRIATED	-	-	(68,853)	(48,317)	-	(10,304)	(5,529)	(419)
SURPLUS FROM OPERATIONS	57,324	25,803	-	-	27,320	-	-	-
ENDING FUND BALANCE	168,202	194,005	119,287	145,688	173,008	162,704	157,175	156,756
RESERVED FUND BALANCE	-	-	-	-	-	-	-	-
UNRESERVED FUND BALANCE	168,202	194,005	119,287	145,688	173,008	162,704	157,175	156,756
TOTAL FUND BALANCE	\$ 168,202	\$ 194,005	\$ 119,287	\$ 145,688	\$ 173,008	\$ 162,704	\$ 157,175	\$ 156,756

ANCHOR POINT FIRE AND EMERGENCY MEDICAL REVENUES AND EXPENDITURES



ANCHOR POINT FIRE AND EMERGENCY MEDICAL UNRESERVED FUND BALANCE



DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 61,552	\$ 97,768	\$ 93,452	\$ 95,611	\$ 106,240
SUPPLIES	29,664	28,114	29,300	29,300	30,000
SERVICES	57,998	57,272	71,273	71,273	71,931
CAPITAL OUTLAY	12,094	16,434	16,766	24,176	16,500
INTERDEPARTMENTAL CHARGES	-	-	-	-	14,042
TOTAL EXPENDITURES	161,308	199,588	210,791	220,360	238,713
OPERATING TRANSFERS TO:					
CAPITAL PROJECTS FUND	62,500	62,500	185,000	185,000	115,000
TOTAL OPERATING TRANSFERS	62,500	62,500	185,000	185,000	115,000
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ 223,808	\$ 262,088	\$ 395,791	\$ 405,360	\$ 353,713
STAFFING HISTORY:	1.00	1.00	1.00	1.00	1.00

DEPARTMENT FUNCTION

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

FY2007 OBJECTIVES:

- Provide for maintenance of the fire station and equipment.
- Strive for better public relations CPR and First Air classes taught by the Anchor Point Volunteer Fire Department and Rescue, Inc.
- Develop more community involvement through more interaction with groups like Anchor Point Chamber of Commerce, CWPP and CERT.
- Encourage more participation from Nikolaevsk volunteers with the construction of the Nikolaevsk satellite station.
- Provide required EMS and Fire Training both for new members and to maintain certification of existing members.
- Construct Fire Apparatus storage facility at Nikolaevsk.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2006

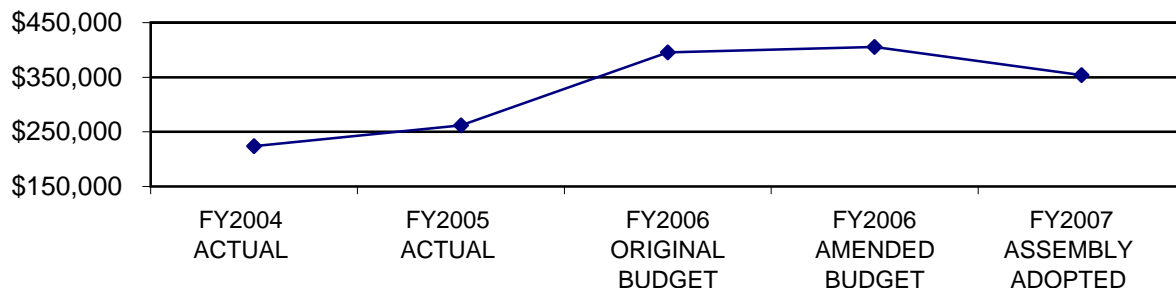
- Conducted CPR and First Aid classes.
- Held weekly fire and EMS training meetings.
- Provided EMT 1, II, III initial and refresher courses.
- Provided Fire Fighter I course.
- Maintained status as a Certified State Fire Training Center.
- Conducted Fire Safety programs in the Schools.
- Upgraded CAF Brush Truck by adding an additional 120-gallon tank.
- Applied for and was awarded a FEMA grant for a new Breathing Air compressor and cascade system.
- Purchase / Construct a new rescue truck.

PERFORMANCE MEASURES: Emergency calls responded to:

	2003 <u>Actual</u>	2004 <u>Actual</u>	2005 <u>Actual</u>	2006 <u>Projected</u>
Calls ¹	189	150	190	200

¹Based on calendar years.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 209
DEPARTMENT 51410 - ANCHOR POINT FIRE ADMINISTRATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET	%
PERSONNEL								
40110 REGULAR WAGES	\$ 26,997	\$ 47,176	\$ 47,969	\$ 47,969	\$ 51,342	\$ 51,342	\$ 3,373	7.03%
40120 TEMPORARY WAGES	20,233	21,334	20,000	20,000	20,000	20,000	-	0.00%
40130 OVERTIME WAGES	-	45	-	-	-	-	-	-
40210 FICA	4,013	5,220	5,265	5,265	6,004	6,004	739	14.04%
40221 PERS	2,210	5,994	6,145	6,145	12,179	12,179	3,875	46.66%
40321 HEALTH INSURANCE	6,171	13,540	11,100	11,100	11,500	11,500	400	3.60%
40322 LIFE INSURANCE	68	116	117	117	132	132	15	12.82%
40410 LEAVE	1,860	3,665	2,856	2,856	4,313	4,313	1,457	51.02%
40411 SICK LEAVE	-	-	-	-	770	770	770	-
40511 OTHER BENEFITS	-	678	-	-	-	-	-	-
TOTAL: PERSONNEL	61,552	97,768	93,452	95,611	106,240	106,240	10,629	11.12%
SUPPLIES								
42110 OFFICE SUPPLIES	839	529	1,000	1,000	1,000	1,000	-	0.00%
42210 OPERATING SUPPLIES	3,524	6,640	3,600	6,300	3,600	3,600	(2,700)	-42.86%
42220 MEDICAL SUPPLIES	4,597	3,380	5,500	4,500	5,500	5,500	1,000	22.22%
42221 PARA RESCUE SUPPLIES	211	-	100	200	100	100	(100)	-50.00%
42222 FIRE PREVENTION SUPPLIES	100	703	600	1,050	800	800	(250)	-23.81%
42230 FUEL, OILS AND LUBRICANTS	2,871	3,725	3,700	3,700	4,200	4,200	500	13.51%
42250 UNIFORMS	3,644	923	3,500	3,500	3,500	3,500	-	0.00%
42263 TRAINING SUPPLIES	4,868	4,244	4,000	3,700	4,000	4,000	300	8.11%
42310 REPAIR/MAINT SUPPLIES	5,709	4,218	4,000	2,300	4,000	4,000	1,700	73.91%
42360 MOTOR VEHICLE REPAIR	3,010	2,048	2,800	2,800	2,800	2,800	-	0.00%
42410 SMALL TOOLS	291	1,704	500	250	500	500	250	100.00%
TOTAL: SUPPLIES	29,664	28,114	29,300	29,300	30,000	30,000	700	2.39%
SERVICES								
43011 CONTRACTUAL SERVICES	5,470	6,704	7,800	7,300	7,800	7,800	500	6.85%
43014 PHYSICAL EXAMINATIONS	38	-	1,000	1,500	1,000	1,000	(500)	-33.33%
43110 COMMUNICATIONS	3,211	2,888	2,500	2,500	2,500	2,500	-	0.00%
43140 POSTAGE	561	385	500	500	500	500	-	0.00%
43210 TRANSPORT/SUBSISTENCE	2,570	3,197	3,460	4,860	3,460	3,460	(1,400)	-28.81%
43260 TRAINING	2,080	2,145	4,000	3,200	4,000	4,000	800	25.00%
43310 ADVERTISING	191	-	1,200	700	1,200	1,200	500	71.43%
43410 PRINTING	-	-	125	625	125	125	(500)	-80.00%
43510 INSURANCE PREMIUM	16,512	17,162	19,302	19,302	19,960	19,960	658	3.41%
43610 UTILITIES	10,189	9,043	12,000	12,000	12,000	12,000	-	0.00%
43720 EQUIPMENT MAINTENANCE	1,135	2,573	3,186	2,586	3,186	3,186	600	23.20%
43730 OTHER EQUIPMENT MAINTENANCE	117	-	-	-	-	-	-	-
43750 VEHICLE MAINTENANCE	932	827	2,000	2,000	2,000	2,000	-	0.00%
43764 SNOW REMOVAL	4,495	1,875	3,500	3,500	3,500	3,500	-	0.00%
43780 BUILDINGS & GROUNDS MAINT.	3,995	3,816	4,000	4,000	4,000	4,000	-	0.00%
43810 RENTS AND OPERATING LEASES	6,240	6,500	6,500	6,500	6,500	6,500	-	0.00%
43920 DUES AND SUBSCRIPTION	262	157	200	200	200	200	-	0.00%
TOTAL: SERVICES	57,998	57,272	71,273	71,273	71,931	71,931	658	0.92%
CAPITAL OUTLAY								
48310 VEHICLES	-	1,645	-	-	-	-	-	-
48514 FIREFIGHTING/RESCUE EQUIPMENT	-	-	-	5,910	-	-	(5,910)	-100.00%
48710 MINOR OFFICE EQUIPMENT	-	550	250	250	250	250	-	0.00%
48720 MINOR OFFICE FURNITURE	100	-	250	2,750	250	250	(2,500)	-90.91%
48740 MINOR MACHINES & EQUIPMENT	5,000	646	2,000	2,000	2,000	2,000	-	0.00%
48750 MINOR MEDICAL EQUIPMENT	4,622	2,994	7,000	4,500	7,000	7,000	2,500	55.56%
48760 MINOR FIRE FIGHTING/RESCUE EQUIP	2,372	10,599	7,266	8,766	7,000	7,000	(1,766)	-20.15%
TOTAL: CAPITAL OUTLAY	12,094	16,434	16,766	24,176	16,500	16,500	(7,676)	-31.75%
TRANSFERS								
50444 ANCHOR PT CAPITAL PROJECTS	62,500	62,500	185,000	185,000	115,000	115,000	(70,000)	-37.84%
TOTAL: TRANSFERS	62,500	62,500	185,000	185,000	115,000	115,000	(70,000)	-37.84%
INTERDEPARTMENTAL CHARGES								
61990 ADMIN SERVICE FEE	-	-	-	-	14,042	14,042	14,042	-
TOTAL INTERDEPARTMENTAL CHARGES	-	-	-	-	14,042	14,042	14,042	-
DEPARTMENT TOTAL	\$ 223,808	\$ 262,088	\$ 395,791	\$ 405,360	\$ 353,713	\$ 353,713	\$ (51,647)	-12.74%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Fire department administrator.	48750 Minor Medical Equipment. Purchase equipment for Nikolaevsk Code Blue ambulance.
40120 Temporary Wages. Includes temporary workers and stipends for runs and training attendance.	48760 Minor Fire Fighting/Rescue Equipment. Purchase 3-inch supply hose and new nozzles.
42222 Fire Prevention Supplies. Increased to rising costs.	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. Increased due to rising costs.	46990 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. Increased due to rising cost of heating fuel.	

FOR CAPITAL PROJECTS INFORMATION ON THIS DEPARTMENT - SEE THE CAPITAL PROJECTS SECTION - PAGES 258-259 & 270.

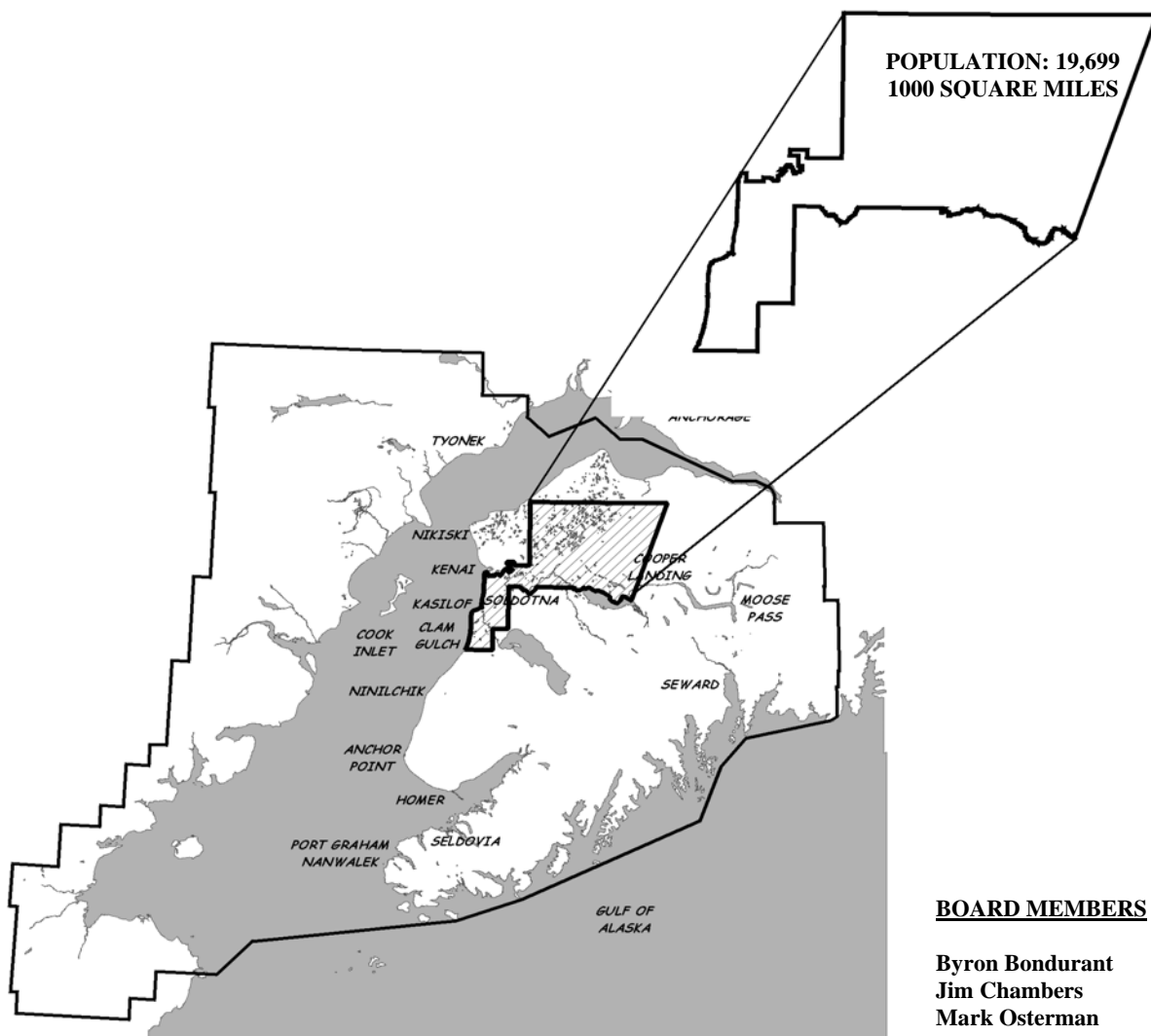
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CENTRAL EMERGENCY SERVICE AREA

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

The staff includes 30.5 permanent employees and 35 on-call employees. There are five stations, six engines, four 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 2.35 for fiscal year 2007. Additional funding is provided by ambulance billing fees charged to users of the ambulances, and interest income from its capital projects funds.



BOARD MEMBERS

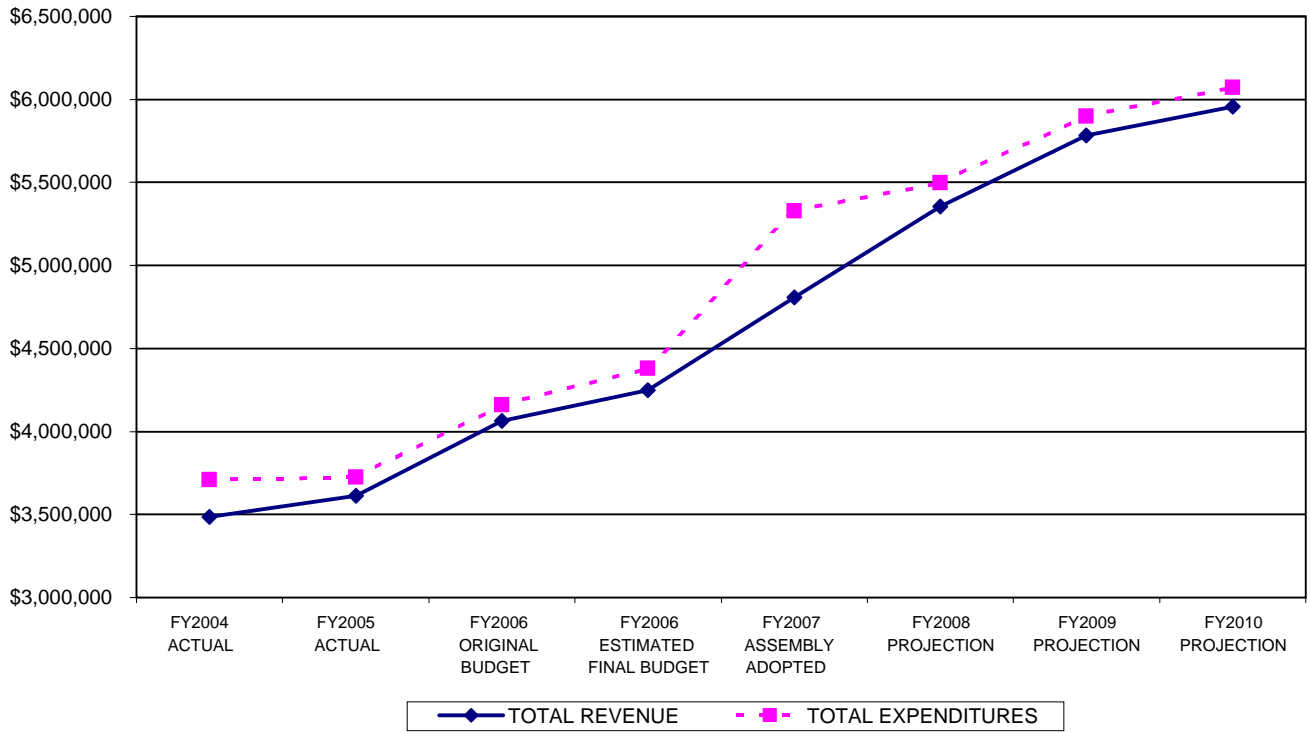
Byron Bondurant
Jim Chambers
Mark Osterman
Len Malmquist
Michael Larson

Chief: Chris Mokracek
Asst. Chief: Gordon Orth

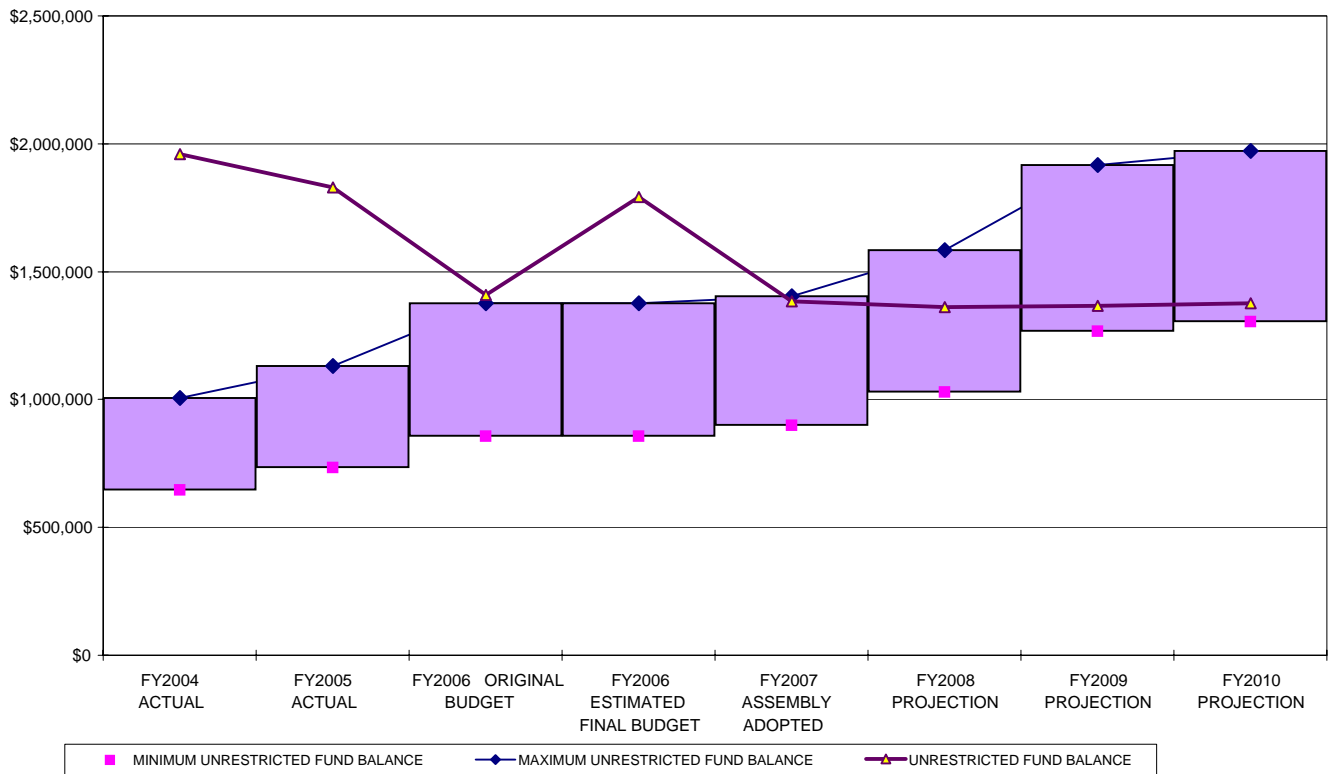
FUND: 211 CENTRAL EMERGENCY SERVICES

FUND BUDGET:	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 ESTIMATED FINAL BUDGET	FY2007 ASSEMBLY ADOPTED	FY2008 PROJECTION	FY2009 PROJECTION	FY2010 PROJECTION
TAXABLE VALUE (000'S)								
REAL	1,023,312	1,117,404	1,388,424	1,388,424	1,554,596	1,609,007	1,665,323	1,723,609
PERSONAL	68,736	56,932	70,235	70,235	74,757	76,253	77,778	79,333
OIL & GAS (AS 43.56)	17,410	38,030	40,225	40,225	47,373	45,952	44,573	42,345
	<u>1,109,458</u>	<u>1,212,366</u>	<u>1,498,884</u>	<u>1,498,884</u>	<u>1,676,726</u>	<u>1,731,212</u>	<u>1,787,674</u>	<u>1,845,287</u>
MILL RATE	2.60	2.35	2.35	2.35	2.35	2.60	2.75	2.75
REVENUES:								
PROPERTY TAXES								
REAL	\$ 2,656,967	\$ 2,636,687	\$ 3,262,796	\$ 3,262,796	\$ 3,653,301	\$ 4,183,418	\$ 4,579,638	\$ 4,739,925
PERSONAL	195,016	153,934	175,929	175,929	172,165	194,293	209,612	213,802
OIL & GAS (AS 43.56)	46,145	89,371	94,529	94,529	111,327	119,475	122,576	116,449
INTEREST	10,386	16,017	10,806	10,806	11,022	11,022	11,242	11,243
MOTOR VEHICLE TAX	104,682	96,472	124,236	124,236	98,041	100,982	104,012	107,132
TOTAL PROPERTY TAXES	<u>3,013,196</u>	<u>2,992,481</u>	<u>3,668,296</u>	<u>3,668,296</u>	<u>4,045,856</u>	<u>4,609,190</u>	<u>5,027,080</u>	<u>5,188,551</u>
FEDERAL REVENUES	-	-	-	106,852	-	-	-	-
STATE REVENUES	-	-	-	77,477	-	-	-	-
INTEREST EARNINGS	413	472	421	421	95,989	83,071	81,607	81,910
OTHER REVENUE	315,915	434,791	390,000	390,000	640,000	652,800	665,856	679,173
TOTAL REVENUES	<u>3,329,524</u>	<u>3,427,744</u>	<u>4,058,717</u>	<u>4,243,046</u>	<u>4,781,845</u>	<u>5,345,061</u>	<u>5,774,543</u>	<u>5,949,634</u>
OPERATING TRANSFERS FROM:								
SPECIAL REVENUE FUND	157,495	186,700	4,800	4,800	26,828	8,923	6,771	6,964
TOTAL OPERATING TRANSFERS	<u>157,495</u>	<u>186,700</u>	<u>4,800</u>	<u>4,800</u>	<u>26,828</u>	<u>8,923</u>	<u>6,771</u>	<u>6,964</u>
TOTAL REVENUES AND OPERATING TRANSFERS	<u>3,487,019</u>	<u>3,614,444</u>	<u>4,063,517</u>	<u>4,247,846</u>	<u>4,808,673</u>	<u>5,353,984</u>	<u>5,781,314</u>	<u>5,956,598</u>
EXPENDITURES:								
PERSONNEL	2,442,759	2,537,476	2,688,033	2,765,510	3,191,010	3,318,650	3,451,396	3,589,452
SUPPLIES	176,525	201,439	211,015	211,015	293,564	299,435	305,424	311,532
SERVICES	538,377	527,356	607,870	617,570	671,248	684,673	698,366	712,333
CAPITAL OUTLAY	188,834	89,516	114,361	248,875	171,650	175,083	178,585	182,157
INTERDEPARTMENTAL CHARGES	-	380	-	-	264,250	279,865	289,611	299,717
TOTAL EXPENDITURES	<u>3,346,495</u>	<u>3,356,167</u>	<u>3,621,279</u>	<u>3,842,970</u>	<u>4,591,722</u>	<u>4,757,706</u>	<u>4,923,382</u>	<u>5,095,191</u>
OPERATING TRANSFERS TO:								
GENERAL FUND	39,464	42,817	63,398	63,398	67,487	68,837	70,214	71,618
CAPITAL PROJECTS FUND	325,000	325,000	475,000	475,000	475,000	475,000	475,000	475,000
DEBT SERVICE FUND-KASILOF	-	-	-	-	195,796	195,796	195,796	195,796
DEBT SERVICE FUND-STATION 1	-	-	-	-	-	-	234,955	234,955
TOTAL OPERATING TRANSFERS	<u>364,464</u>	<u>367,817</u>	<u>538,398</u>	<u>538,398</u>	<u>738,283</u>	<u>739,633</u>	<u>975,965</u>	<u>977,369</u>
TOTAL EXPENDITURES AND OPERATING TRANSFERS	<u>3,710,959</u>	<u>3,723,984</u>	<u>4,159,677</u>	<u>4,381,368</u>	<u>5,330,005</u>	<u>5,497,339</u>	<u>5,899,347</u>	<u>6,072,560</u>
NET RESULTS FROM OPERATIONS	(223,940)	(109,540)	(96,160)	(133,522)	(521,332)	(143,355)	(118,033)	(115,962)
PROJECTED LAPSE (2.5%)	-	-	-	96,074	114,793	118,943	123,085	127,380
FUND BALANCE APPROPRIATED	<u>223,940</u>	<u>109,540</u>	<u>96,160</u>	<u>37,448</u>	<u>406,539</u>	<u>24,412</u>	-	-
EXCESS/(DEFICIT)	-	-	-	-	-	-	5,052	11,418
BEGINNING FUND BALANCE	2,183,385	1,938,051	1,504,813	1,828,511	1,791,063	1,384,524	1,360,112	1,365,165
FUND BALANCE APPROPRIATED	(223,940)	(109,540)	(96,160)	(37,448)	(406,539)	(24,412)	-	-
SURPLUS FROM OPERATIONS	-	-	-	-	-	-	5,052	11,418
ENDING FUND BALANCE	<u>1,959,445</u>	<u>1,828,511</u>	<u>1,408,653</u>	<u>1,791,063</u>	<u>1,384,524</u>	<u>1,360,112</u>	<u>1,365,165</u>	<u>1,376,582</u>
RESERVED FUND BALANCE	25,548	13,490	-	-	-	-	-	-
UNRESERVED FUND BALANCE	<u>1,912,503</u>	<u>1,815,021</u>	<u>1,408,653</u>	<u>1,791,063</u>	<u>1,384,524</u>	<u>1,360,112</u>	<u>1,365,165</u>	<u>1,376,582</u>
TOTAL FUND BALANCE	<u>\$ 1,938,051</u>	<u>\$ 1,828,511</u>	<u>\$ 1,408,653</u>	<u>\$ 1,791,063</u>	<u>\$ 1,384,524</u>	<u>\$ 1,360,112</u>	<u>\$ 1,365,165</u>	<u>\$ 1,376,582</u>

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:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 2,442,759	\$ 2,537,476	\$ 2,688,033	\$ 2,765,510	\$ 3,191,010
SUPPLIES	176,525	201,439	211,015	211,015	293,564
SERVICES	538,377	527,356	607,870	617,570	671,248
CAPITAL OUTLAY	188,834	89,516	114,361	248,875	171,650
INTERDEPARTMENTAL CHARGES	-	380	-	-	264,250
TOTAL EXPENDITURES	3,346,495	3,356,167	3,621,279	3,842,970	4,591,722
OPERATING TRANSFERS TO:					
GENERAL FUND	39,464	42,817	63,398	63,398	67,487
CAPITAL PROJECTS FUND	325,000	325,000	475,000	475,000	475,000
DEBT SERVICE FUND-KASILOF	-	-	-	-	195,796
TOTAL OPERATING TRANSFERS	364,464	367,817	538,398	538,398	738,283
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ 3,710,959	\$ 3,723,984	\$ 4,159,677	\$ 4,381,368	\$ 5,330,005
STAFFING HISTORY:	26.00	27.00	28.00	28.00	30.50

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Provide the highest level of life and property protection services through an aggressive fire control system, and integrated pre-hospital care system, fire prevention, public education, and emergency management.

To accomplish our mission we will provide fire suppression, rescue and prevention programs, a state-of-the-art pre-hospital care system, and effective scene management. We will stand ready to support and assist other fire service organizations in accomplishing their missions.

FY2007 OBJECTIVES:

- Recruit and retain 10 on-call firefighters and 15 EMS responders for the service area with an emphasis on Funny River and Kasilof/Coho/Clam Gulch area by January 2007.
- Implement an on-call "resident" program to provide additional staffing to the outlying portions of the service area.
- Finish construction and occupy the Kasilof Fire Station by the end of 2006.
- Complete crews quarters and grounds work at the Funny River station by fall 2006.

PROGRAM CHANGES: To ensure administrative and operational continuity CES will not be occupying the Emergency Response Center (ERC) and will remain in the Soldotna Fire Station.

Ambulance fees are scheduled to increase for the first time since 1998.

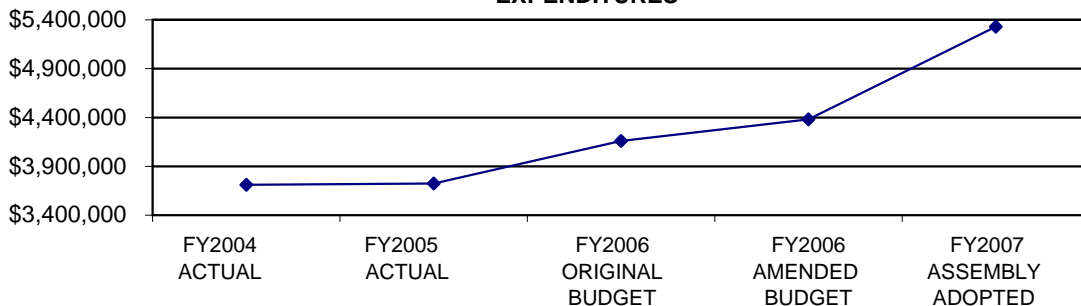
ACCOMPLISHMENTS: FY2006

- Awarded Fire Grant in the amount of \$93,084 for a Fire Prevention Safety trailer.
- Service area residents approved a \$2.5 million dollar bond to build and equip the Kasilof fire station and complete the Funny River fire station.
- Nine on-call firefighters successfully completed a 280-hour firefighter recruit academy.

PERFORMANCE MEASURES:

	2004 Actual	2005 Actual	2006 Projected	2007 Estimated
Fire Call Responses	343	377	415	456
Advanced Life Support transports	643	742	778	857
Basic Life Support Transports	785	824	950	1,045

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 211
DEPARTMENT 51610 - CENTRAL EMERGENCY SERVICES**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET	%
PERSONNEL								
40110 REGULAR WAGES	\$ 1,247,279	\$ 1,207,726	\$ 1,434,026	\$ 1,414,586	\$ 1,583,119	\$ 1,583,119	\$ 168,533	11.91%
40111 SPECIAL PAY	9,975	10,725	13,650	13,650	15,600	15,600	1,950	14.29%
40120 TEMPORARY WAGES	57,040	151,046	101,875	121,315	125,823	125,823	4,508	3.72%
40130 OVERTIME WAGES	276,414	268,099	168,220	168,220	216,175	216,175	47,955	28.51%
40131 FLSA OVERTIME WAGES	44,219	43,186	57,528	57,528	56,820	56,820	(708)	-1.23%
40210 FICA	141,884	150,465	152,029	152,029	172,353	172,353	20,324	13.37%
40221 PERS	129,983	207,503	220,545	298,022	436,107	436,107	138,085	46.33%
40321 HEALTH INSURANCE	321,008	296,766	310,800	310,800	350,752	350,752	39,952	12.85%
40322 LIFE INSURANCE	3,251	3,147	3,621	3,621	3,999	3,999	378	10.44%
40410 LEAVE	182,893	173,440	198,977	198,977	205,610	205,610	6,633	3.33%
40411 SICK LEAVE	28,301	24,690	26,234	26,234	24,352	24,352	(1,882)	-7.17%
40511 OTHER BENEFITS	512	683	528	528	300	300	(228)	-43.18%
TOTAL: PERSONNEL	2,442,759	2,537,476	2,688,033	2,765,510	3,191,010	3,191,010	425,500	15.39%
SUPPLIES								
42110 OFFICE SUPPLIES	8,008	10,651	10,170	10,170	9,720	9,720	(450)	-4.42%
42120 COMPUTER SOFTWARE	5,150	3,260	4,000	4,000	13,330	15,330	11,330	283.25%
42210 OPERATING SUPPLIES	10,704	9,928	10,815	10,815	15,430	16,430	5,615	51.92%
42220 MEDICAL SUPPLIES	44,090	50,182	51,250	51,250	72,315	72,315	21,065	41.10%
42222 FIRE PREVENTION SUPPLIES	12,405	11,508	9,850	9,850	9,850	9,850	-	0.00%
42223 FIRE FIGHTING SUPPLIES	-	7,118	-	-	-	-	-	-
42230 FUEL, OILS AND LUBRICANTS	25,528	33,491	31,056	31,056	58,250	58,250	27,194	87.56%
42250 UNIFORMS	23,364	27,472	26,254	26,254	29,730	29,730	3,476	13.24%
42263 TRAINING SUPPLIES	8,918	11,473	13,950	12,600	12,700	12,700	100	0.79%
42310 REPAIR AND MAINT SUPPLIES	16,873	15,077	22,200	22,200	17,600	17,600	(4,600)	-20.72%
42360 MOTOR VEHICLE REPAIR	5,579	3,596	7,300	7,300	7,300	7,300	-	0.00%
42410 SMALL TOOLS	15,906	17,683	24,170	25,520	44,339	44,339	18,819	73.74%
TOTAL: SUPPLIES	176,525	201,439	211,015	211,015	290,564	293,564	82,549	39.12%
SERVICES								
43011 CONTRACTUAL SERVICES	116,560	112,383	118,829	122,529	132,785	132,785	10,256	8.37%
43014 PHYSICAL EXAMINATIONS	33,184	43,318	66,300	66,300	56,550	56,550	(9,750)	-14.71%
43019 SOFTWARE LICENSING	1,952	2,038	2,400	2,400	-	-	(2,400)	-100.00%
43110 COMMUNICATIONS	18,659	19,723	19,934	19,934	25,722	29,872	9,938	49.85%
43140 POSTAGE	985	1,360	1,300	1,300	1,500	1,500	200	15.38%
43210 TRANSPORT/SUBSISTENCE	37,066	36,034	53,977	53,977	50,716	50,716	(3,261)	-6.04%
43250 FREIGHT AND EXPRESS	1,174	828	2,700	2,700	2,700	2,700	-	0.00%
43260 TRAINING	13,514	11,534	20,050	20,050	17,375	17,375	(2,675)	-13.34%
43310 ADVERTISING	3,812	5,660	6,000	6,000	6,000	6,000	-	0.00%
43410 PRINTING	859	-	400	400	1,400	1,400	1,000	250.00%
43510 INSURANCE PREMIUM	89,550	108,827	127,844	127,844	117,807	127,807	(37)	-0.03%
43610 UTILITIES	39,161	43,619	53,481	53,481	60,504	83,472	29,991	56.08%
43720 EQUIPMENT MAINTENANCE	5,268	14,905	12,813	12,813	16,004	16,554	3,741	29.20%
43750 VEHICLES MAINTENANCE	111,502	86,191	86,700	86,700	98,200	98,200	11,500	13.26%
43780 BUILDINGS & GROUNDS MAINT.	23,066	26,428	22,500	22,500	16,900	34,708	12,208	54.26%
43810 RENTS AND OPERATING LEASES	33,656	5,692	1,825	7,825	1,835	1,835	(5,990)	-76.55%
43920 DUES AND SUBSCRIPTION	8,409	8,816	10,817	10,817	9,774	9,774	(1,043)	-9.64%
TOTAL: SERVICES	538,377	527,356	607,870	617,570	615,772	671,248	53,678	8.69%
CAPITAL OUTLAY								
48210 COMMUNICATIONS EQUIPMENT	13,912	-	-	-	-	-	-	-
48310 VEHICLES	-	-	17,366	17,366	-	-	(17,366)	-100.00%
48311 MACHINERY & EQUIPMENT	-	7,759	-	-	-	-	-	-
48513 RECREATIONAL EQUIPMENT	-	-	-	118,724	-	-	(118,724)	-100.00%
48514 FIREFIGHTING/RESCUE EQUIPMENT	6,720	-	-	-	-	-	-	-
48515 MEDICAL EQUIPMENT	-	-	-	-	11,000	11,000	11,000	-
48520 STORAGE BUILDINGS/CONTAINERS	3,900	-	-	-	-	-	-	-
48710 MINOR OFFICE EQUIPMENT	12,115	10,988	8,800	8,800	10,100	31,100	22,300	253.41%
48720 MINOR OFFICE FURNITURE	14,025	626	4,700	4,700	14,500	34,500	29,800	634.04%
48740 MINOR MACHINES & EQUIPMENT	8,111	1,521	15,845	27,845	14,200	14,200	(13,645)	-49.00%
48750 MINOR MEDICAL EQUIPMENT	25,185	9,437	7,600	7,600	5,550	5,550	(2,050)	-26.97%
48755 MINOR RECREATION EQUIPMENT	-	9,000	-	-	-	-	-	-
48760 MINOR FIRE FTG/RESCUE EQUIPMENT	104,866	50,185	54,050	63,840	75,300	75,300	11,460	17.95%
49125 REMODEL	-	-	6,000	-	-	-	-	-
TOTAL: CAPITAL OUTLAY	188,834	89,516	114,361	248,875	130,650	171,650	(77,225)	-31.03%
TRANSFERS								
50100 TFR GENERAL FUND	39,464	42,817	63,398	63,398	67,487	67,487	4,089	6.45%
50358 TFR CES DEBT SERVICE- KASILOF	-	-	-	-	195,796	195,796	195,796	-
50443 TFR CES CAPITAL PROJECTS	325,000	325,000	475,000	475,000	475,000	475,000	-	0.00%
TOTAL: TRANSFERS	364,464	367,817	538,398	538,398	738,283	738,283	199,885	37.13%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	-	380	-	-	-	-	-	-
61990 ADMIN SERVICE FEE	-	-	-	-	264,250	264,250	264,250	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	380	-	-	264,250	264,250	264,250	-
DEPARTMENT TOTAL	\$ 3,710,959	\$ 3,723,984	\$ 4,159,677	\$ 4,381,368	\$ 5,230,529	\$ 5,330,005	\$ 948,637	21.65%

FUND 211
DEPARTMENT 51610 - CENTRAL EMERGENCY SERVICES - CONTINUED

LINE-ITEM EXPLANATIONS

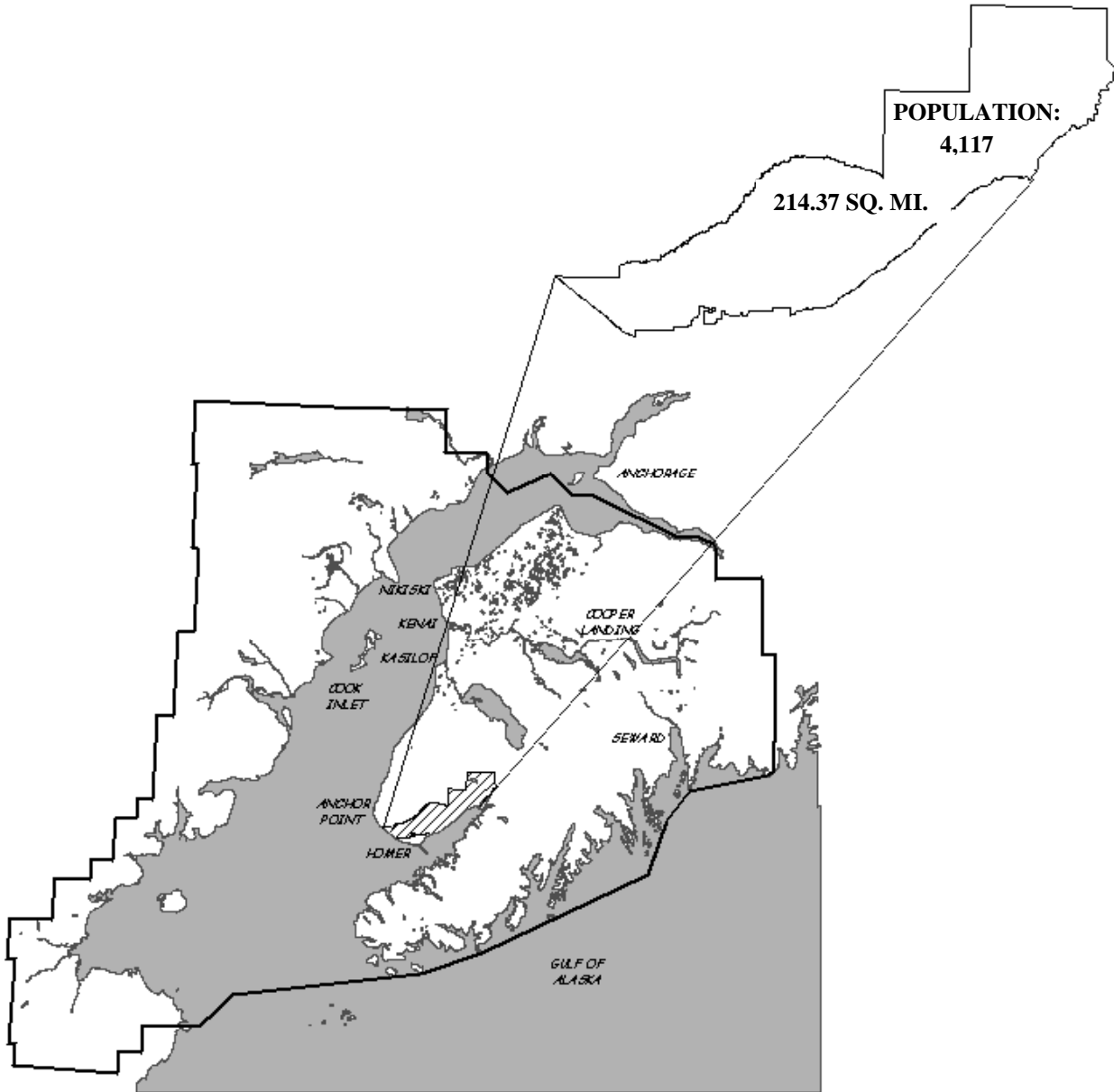
- 40110 Regular Wages.** Staff includes: Chief, Assistant Chief, Training Officer; Fire Marshal, Assistant Fire Marshal, 3 Captains, 12 Engineers, 9 Firefighters, an Administrative Assistant, and a part-time Senior Clerk Typist.
 Added: 2 Engineer/Paramedic positions
 1 part-time Senior Clerk Typist
- 40120 Temporary Wages.** Increase due to additional On-call firefighter personnel and training hours required to staff the increased service area.
- 40130 Overtime Wages.** Increase based on historical averages adjusted to Administrative changes and control.
- 42110 Office Supplies.** Decreased due to reduction in Prevention material needed due to FEMA Prevention grant received.
- 42120 Computer Software.** Increase for Firehouse® software program. Department data collection and National Fire Incident Reporting System (FNIRS) software has become obsolete. Unable to track data (training, fire and EMS). Inability to track and report will negatively impact our ability to apply for Federal grants.
- 42210 Operating Supplies.** Increase to purchase new map books from GIS. Map books are \$95 each, and three individual books are needed to cover the service areas. These are for the stations and front line apparatus only.
- 42220 Medical Supplies.** Increased (\$21,065) due to increased run volume and I-STAT supplies no longer supplied by CPGH.
- 42230 Fuel, Oils, and Lubricates.** Increase due to higher fuel costs and service area expansion.
- 42250 Uniforms.** Increase due to increase in on-call staff for expanded service area.
- 42263 Training Supplies.** Decrease based on historical spending and planning for the upcoming year.
- 42310 Repair and Maintenance Supplies.** Decrease based on new ALMR radios received under a grant during the FY06 budget year.
- 42410 Small Tools.** Increase due to expanded service area equipment needs.
- 43011 Contractual Services.** Increase due to the service areas desire to bring more instructors to the peninsula for training. All major contracts with the service area expiring in June 2006.
- 43014 Physical Examinations.** Decreased by conducting annual physicals semi-annually while maintaining compliance with applicable standards.
- 43110 Communications.** Increase due to the addition of Funny River and Kasilof areas.
- 43140 Postage.** Increase due to US postage increase.
- 43210 Transportation/Subsistence.** Decreased due to fewer classes being attended on the "outside".
- 43260 Training.** Decrease due to fewer classes being attended out-of-state.
- 43410 Printing.** Increase due to additional service area promotion and mailings.
- 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.
- 43750 Vehicle Maintenance.** Increase based on historical cost and increased service area.
- 43780 Contracted Repairs & Maint.** Decreased due to historical costs and need.
- 43920 Dues & Subscriptions.** Decrease based on management evaluation of need.
- 48515 Medical Equipment.** Increase to purchase refurbished ECG monitors for the Kasilof and Funny River Stations.
- 48520 Storage Building Containers.** Increased to replace burned-out conex used for live fire training.
- 48710 Minor Office Equipment.** Increase for expanded service area stations.
- 48720 Minor Office Furniture.** To purchase folding chairs (\$1,500), Funny River and Kasilof Station furniture (\$4,000), replacement of worn-out furniture in Sterling (\$2,500), and other miscellaneous furniture (\$6,500).
- 48740 Minor Machines and Equipment.** FY2006 was elevated due to grant receipts for purchase of equipment.
- 48750 Minor Medical Equipment.** Decreased due to historical need.
- 48760 Minor Fire Fighting/Rescue Equipment.** Increased to outfit personnel at the Kasilof and Funny River stations with personal protective equipment. bunker boots (\$2,600), bunker gear (\$36,000), dry suit and equipment (\$3,000), SCBA bottles (\$7,000), wildland PPE (\$6,000), wildland tools (\$10,000), and various equipment (\$10,700).
- 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 to be 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 258-259 & 269

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 2007.



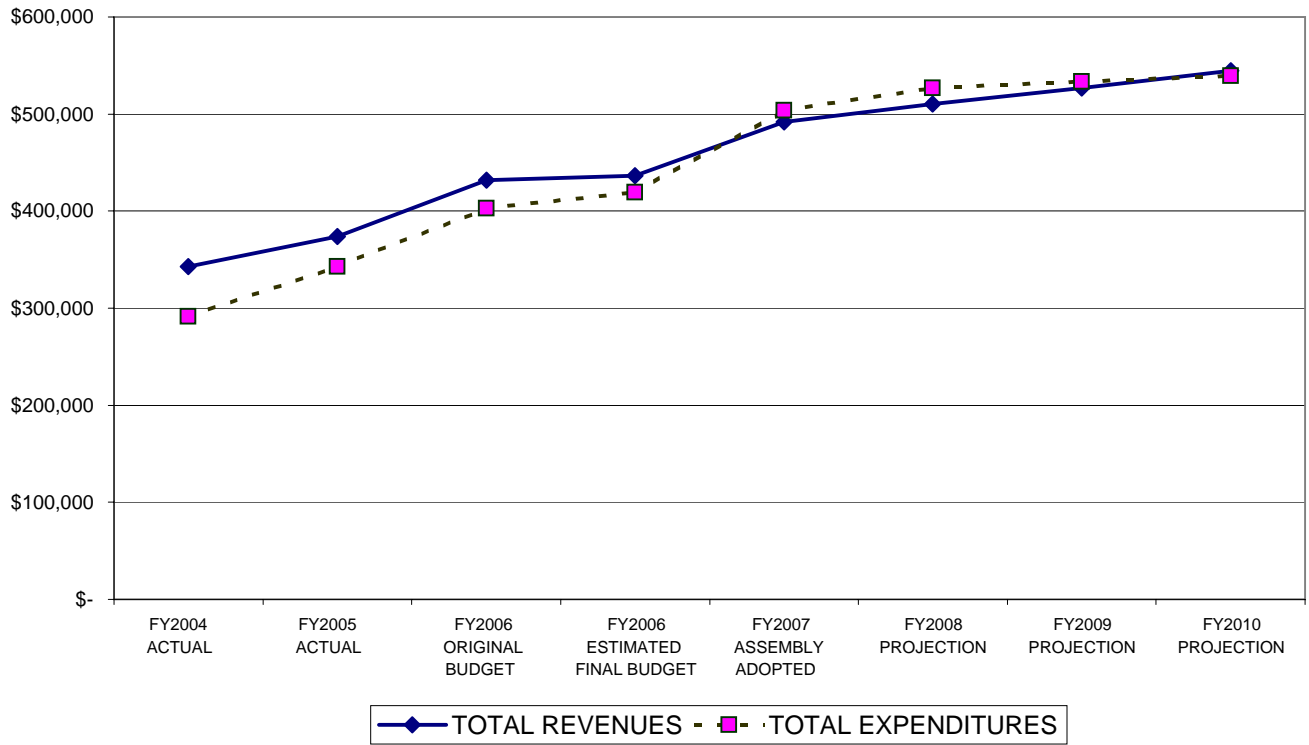
BOARD MEMBERS

- Scott Simmons
- Paul Pellegrini
- Matthew James
- Joseph Middleton
- Patrick Johnson

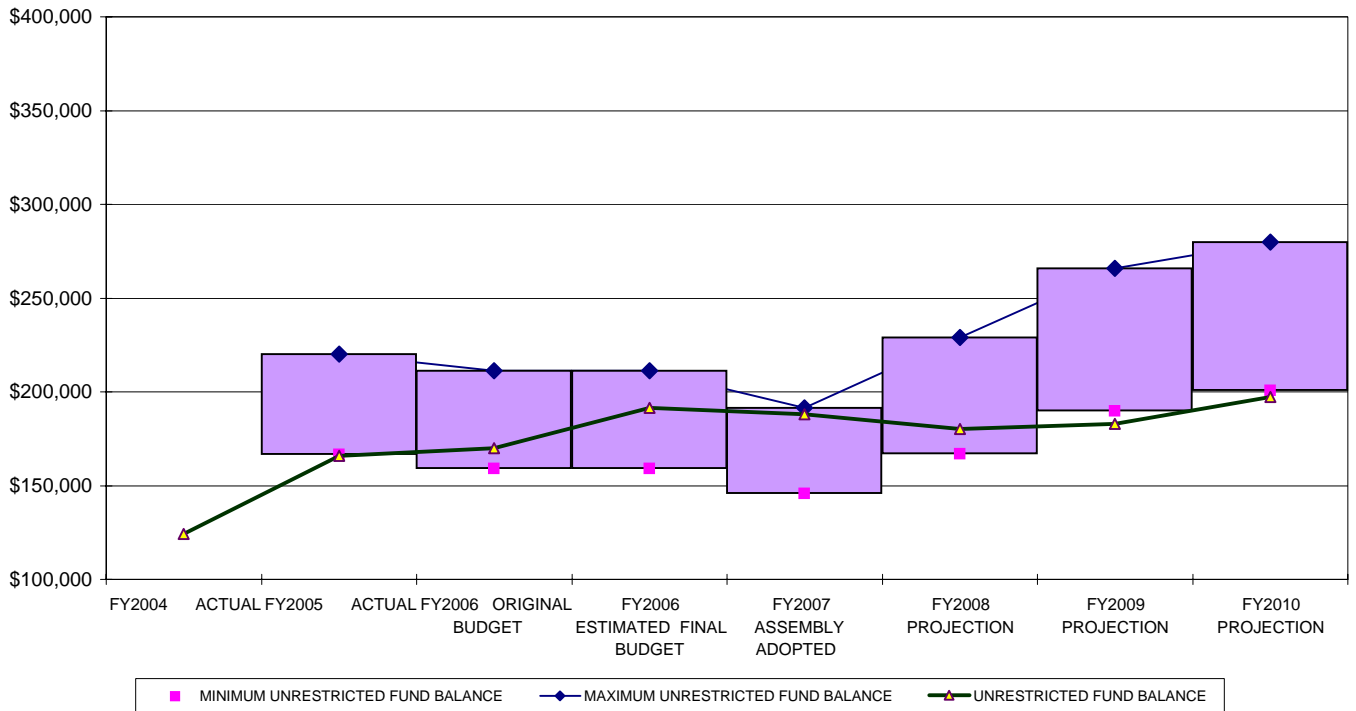
FUND: 212 KACHEMAK EMERGENCY SERVICE AREA

FUND BUDGET:	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 ESTIMATED FINAL BUDGET	FY2007 ASSEMBLY ADOPTED	FY2008 PROJECTION	FY2009 PROJECTION	FY2010 PROJECTION
TAXABLE VALUE (000'S)								
REAL	181,369	192,722	232,631	232,631	262,212	271,389	280,888	290,719
PERSONAL	527	553	672	672	736	751	766	781
	181,896	193,275	233,303	233,303	262,948	272,140	281,654	291,500
MILL RATE	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
REVENUES:								
PROPERTY TAXES								
REAL	\$ 314,131	\$ 337,247	\$ 407,104	\$ 407,104	\$ 458,871	\$ 474,931	\$ 491,554	\$ 508,758
PERSONAL	5,649	2,121	5,641	5,641	5,427	5,453	5,479	5,504
INTEREST	1,194	1,540	-	-	1,571	1,602	1,634	1,667
MOTOR VEHICLE TAX	17,110	17,719	18,972	18,972	19,351	19,738	20,133	20,536
TOTAL PROPERTY TAXES	338,084	358,627	431,717	431,717	485,220	501,724	518,800	536,465
STATE REVENUE	4,446	4,925	-	4,977	-	-	-	-
INTEREST EARNINGS	-	-	-	-	6,590	8,456	8,106	8,233
OTHER REVENUE	-	10,307	-	-	-	-	-	-
TOTAL REVENUES	342,530	373,859	431,717	436,694	491,810	510,180	526,906	544,698
EXPENDITURES:								
PERSONNEL	-	-	-	-	-	16,793	17,465	18,164
SUPPLIES	2,030	4,554	9,200	9,200	7,700	7,854	8,011	8,171
SERVICES	227,216	211,035	220,832	220,832	240,772	245,587	250,499	255,509
CAPITAL OUTLAY	20,257	14,246	28,000	34,377	9,000	9,180	9,364	9,551
INTERDEPARTMENTAL CHARGES	-	-	-	-	16,092	17,463	17,834	18,212
TOTAL EXPENDITURES	249,503	229,835	258,032	264,409	273,564	296,877	303,173	309,607
OPERATING TRANSFERS TO:								
CAPITAL PROJECTS FUND	42,000	113,257	145,000	154,881	230,000	230,000	230,000	230,000
TOTAL OPERATING TRANSFERS	42,000	113,257	145,000	154,881	230,000	230,000	230,000	230,000
TOTAL EXPENDITURES AND OPERATING TRANSFERS	291,503	343,092	403,032	419,290	503,564	526,877	533,173	539,607
NET RESULTS FROM OPERATIONS	51,027	30,767	28,685	17,404	(11,754)	(16,697)	(6,267)	5,091
PROJECTED LAPSE (3%)	-	-	-	7,932	8,207	8,906	9,095	9,288
FUND BALANCE APPROPRIATED	-	-	-	-	3,547	7,791	-	-
EXCESS/(DEFICIT)	51,027	30,767	28,685	25,336	-	-	2,828	14,379
BEGINNING FUND BALANCE	84,333	135,360	141,274	166,127	191,463	187,916	180,125	182,953
FUND BALANCE APPROPRIATED	-	-	-	-	(3,547)	(7,791)	-	-
SURPLUS FROM OPERATIONS	51,027	30,767	28,685	25,336	-	-	2,828	14,379
ENDING FUND BALANCE	135,360	166,127	169,959	191,463	187,916	180,125	182,953	197,332
RESERVED FUND BALANCE	11,238	388	-	-	-	-	-	-
UNRESERVED FUND BALANCE	124,122	165,739	169,959	191,463	187,916	180,125	182,953	197,332
TOTAL FUND BALANCE	\$ 135,360	\$ 166,127	\$ 169,959	\$ 191,463	\$ 187,916	\$ 180,125	\$ 182,953	\$ 197,332

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:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
SUPPLIES	\$ 2,030	\$ 4,554	\$ 9,200	\$ 9,200	\$ 7,700
SERVICES	227,216	211,035	220,832	220,832	240,772
CAPITAL OUTLAY	20,257	14,246	28,000	34,377	9,000
INTERDEPARTMENTAL CHARGES	-	-	-	-	16,092
TOTAL EXPENDITURES	249,503	229,835	258,032	264,409	273,564
OPERATING TRANSFERS TO:					
CAPITAL PROJECTS FUND	42,000	113,257	145,000	154,881	230,000
TOTAL OPERATING TRANSFERS	42,000	113,257	145,000	154,881	230,000
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ 291,503	\$ 343,092	\$ 403,032	\$ 419,290	\$ 503,564

DEPARTMENT FUNCTION

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

FY2007 OBJECTIVES:

- Complete acquisition of land and design for Diamond Ridge Station.
- Place into service a water tender and replacement ambulance.
- Participate in the Community Wildfire Prevention Plan Development.
- Complete McNeil Station upgrades to include new gear stalls and work bench area.
- Increase training specific to rural firefighting.
- Increase the number of volunteer responders from the McNeil Canyon Station.

PROGRAM CHANGES: None

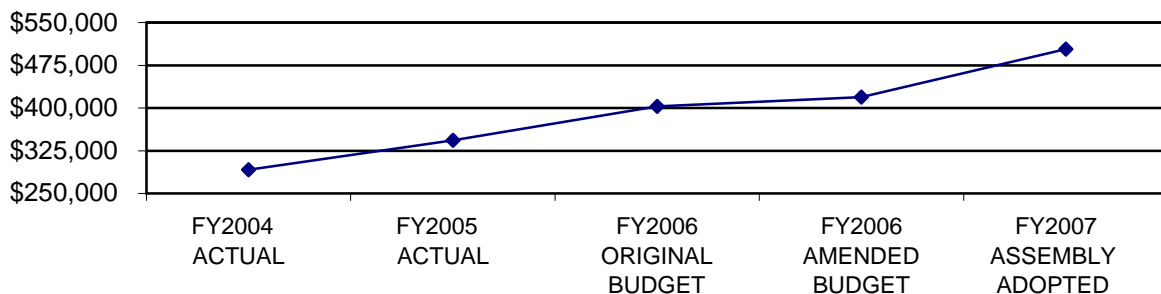
ACCOMPLISHMENTS: FY2006

- Completed equipment upgrades and acquisitions to include thermal imaging camera, SCBA compressor and fills station, and a new standby generator at McNeil Canyon Station.
- Placed into service a new utility rig.
- Completed selection and initiated purchase process for Diamond Ridge Station site.
- Participated in KPB CERT program.
- Promoted a seasonal wildland firefighting program through the Homer Volunteer Fire Department.

PERFORMANCE MEASURES:

	2004 <u>Actual</u>	2005 <u>Actual</u>	2006 <u>Estimated</u>	2007 <u>Projected</u>
Fire Call Responses	29	32	36	38
EMS Call Responses	54	67	71	75

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 212
DEPARTMENT 51810 - KACHEMAK EMERGENCY SERVICE AREA**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
SUPPLIES								
42110 OFFICE SUPPLIES	\$ 42	\$ 110	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.00%
42210 OPERATING SUPPLIES	1,352	1,095	1,500	1,500	1,500	1,500	-	0.00%
42220 MEDICAL SUPPLIES	456	1,180	1,500	1,500	1,000	1,000	(500)	-33.33%
42230 FUEL, OILS AND LUBRICANTS	180	707	500	500	500	500	-	0.00%
42263 TRAINING SUPPLIES	-	-	1,000	1,000	1,000	1,000	-	0.00%
42310 REPAIR & MAINTENANCE SUPPLIES	-	-	1,500	1,500	1,500	1,500	-	0.00%
42360 MOTOR VEHICLE REPAIR SUPPLIES	-	1,462	2,000	2,000	1,000	1,000	(1,000)	-50.00%
42410 SMALL TOOLS	-	-	1,000	1,000	1,000	1,000	-	0.00%
TOTAL: SUPPLIES	2,030	4,554	9,200	9,200	7,700	7,700	(1,500)	-16.30%
SERVICES								
43011 CONTRACTUAL SERVICES	189,160	180,124	183,000	183,000	199,310	199,310	16,310	8.91%
43110 COMMUNICATIONS	90	3,714	800	800	1,000	1,000	200	25.00%
43140 POSTAGE	63	59	500	500	500	500	-	0.00%
43210 TRANSPORT/SUBSISTENCE	230	493	1,620	1,620	3,000	3,000	1,380	85.19%
43260 TRAINING	-	90	1,500	1,500	2,500	2,500	1,000	66.67%
43310 ADVERTISING	-	75	250	250	250	250	-	0.00%
43410 PRINTING	65	300	200	200	200	200	-	0.00%
43510 INSURANCE PREMIUM	1,032	1,479	2,712	2,712	2,972	2,972	260	9.59%
43600 PROJECT MANAGEMENT	3,835	-	-	-	-	-	-	-
43610 UTILITIES	-	6,657	14,700	14,700	14,700	14,700	-	0.00%
43720 EQUIPMENT MAINTENANCE	-	593	1,000	1,000	1,000	1,000	-	0.00%
43750 VEHICLE MAINTENANCE	11,941	9,766	10,000	10,000	10,000	10,000	-	0.00%
43780 BUILDINGS & GROUNDS MAINT.	-	2,060	4,500	4,500	5,000	5,000	500	11.11%
43810 RENTS AND OPERATING LEASES	20,800	5,600	-	-	-	-	-	-
43920 DUES AND SUBSCRIPTION	-	25	50	50	340	340	290	580.00%
TOTAL: SERVICES	227,216	211,035	220,832	220,832	240,772	240,772	19,940	9.03%
CAPITAL OUTLAY								
48310 VEHICLES	-	-	5,000	5,000	-	-	(5,000)	-100.00%
48514 FIREFIGHTING/RESCUE EQUIPMENT	-	-	-	4,977	-	-	(4,977)	-100.00%
48710 MINOR OFFICE EQUIPMENT	-	80	-	5,000	-	-	(5,000)	-100.00%
48720 MINOR OFFICE FURNITURE	-	2,693	6,000	6,000	2,000	2,000	(4,000)	-66.67%
48740 MINOR MACHINES & EQUIPMENT	-	-	5,000	-	1,000	1,000	1,000	-
48750 MINOR MEDICAL EQUIPMENT	-	1,555	1,000	1,000	1,000	1,000	-	0.00%
48760 MINOR FIRE FIGHTING/RESCUE EQUIP	20,257	9,918	6,000	7,400	2,500	2,500	(4,900)	-66.22%
49125 REMODEL	-	-	5,000	5,000	2,500	2,500	(2,500)	-50.00%
TOTAL: CAPITAL OUTLAY	20,257	14,246	28,000	34,377	9,000	9,000	(25,377)	-73.82%
TRANSFERS								
50446 KACHEMAK CAPITAL PROJECTS	42,000	113,257	145,000	154,881	230,000	230,000	75,119	48.50%
TOTAL: TRANSFERS	42,000	113,257	145,000	154,881	230,000	230,000	75,119	48.50%
INTERDEPARTMENTAL CHARGES								
61990 ADMIN SERVICE FEE	-	-	-	-	16,092	16,092	16,092	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	-	-	-	16,092	16,092	16,092	-
DEPARTMENT TOTAL	\$ 291,503	\$ 343,092	\$ 403,032	\$ 419,290	\$ 503,564	\$ 503,564	\$ 84,274	20.10%

LINE-ITEM EXPLANATIONS

43011 Contractual Services. The contract with the City of Homer for responding to emergencies within the Service Area. The increase represents a 3% increase over the 6 month base.	43780 Building & Grounds Maintenance. \$3,500 for snow removal and \$1,500 for miscellaneous maintenance items.
43110 Communications. Increased to establish internet access at Mc.Neil Station.	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 5 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.
43610 Utilities. Increased for anticipated increases in heating fuel and other utilities.	

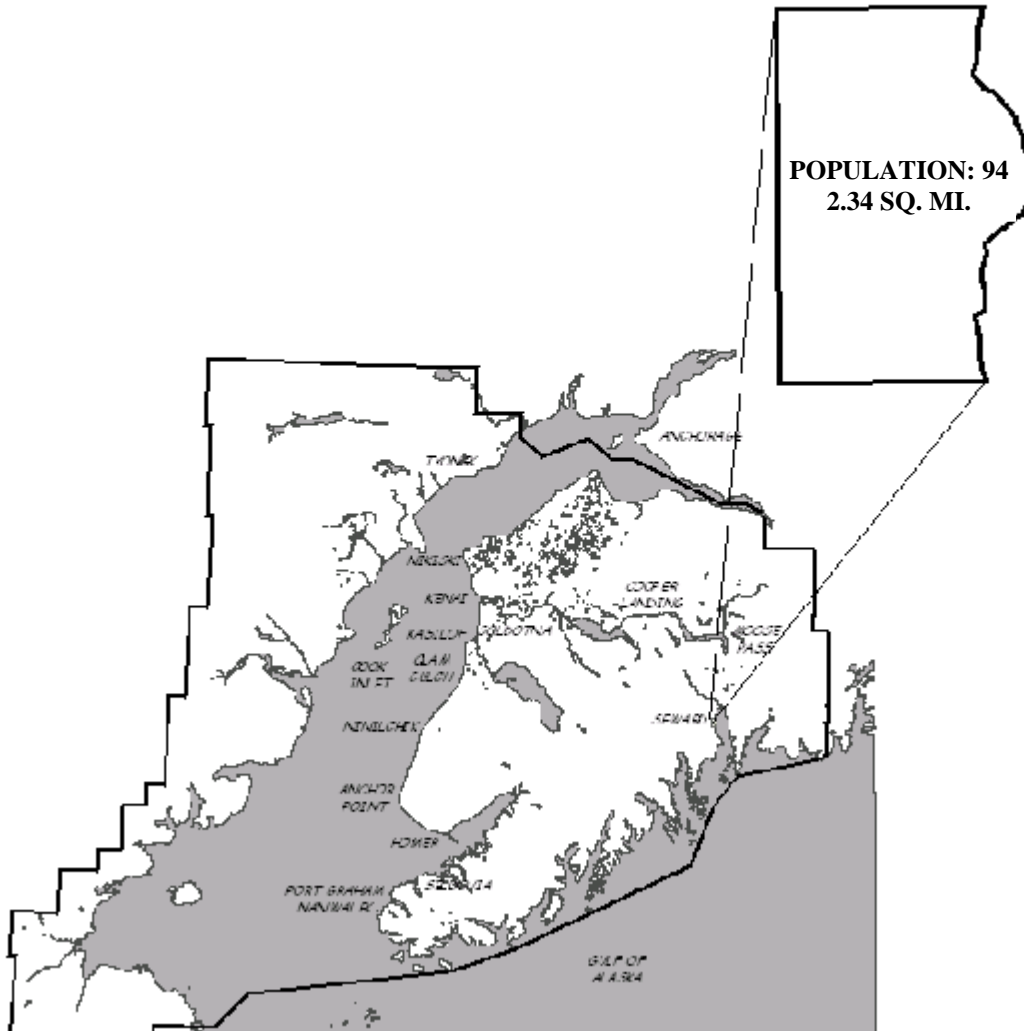
FOR CAPITAL PROJECTS INFORMATION ON THIS DEPARTMENT - SEE THE CAPITAL PROJECTS SECTION - PAGES 258-259 & 271

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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 2007.



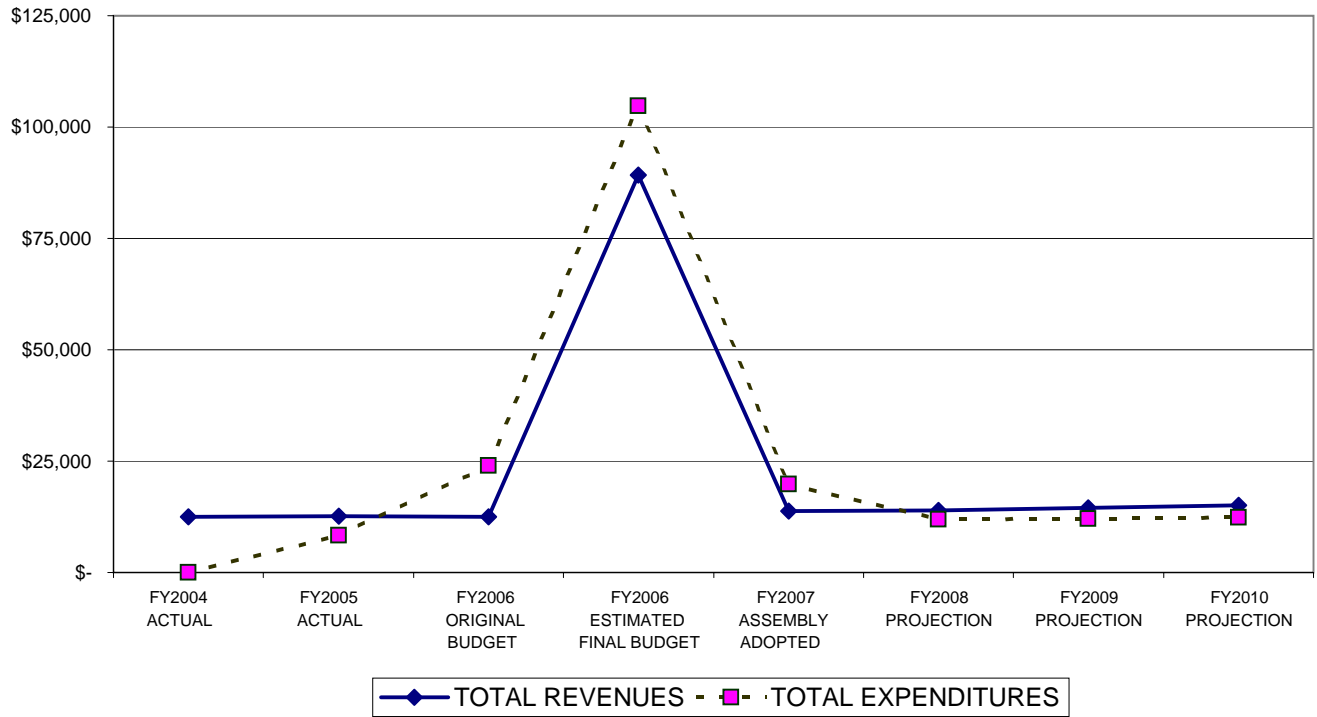
BOARD MEMBERS

- John W. Sears “Butch”**
- Jim McCracken**
- David Leech**
- Gloria Sears**
- Mary Miller**

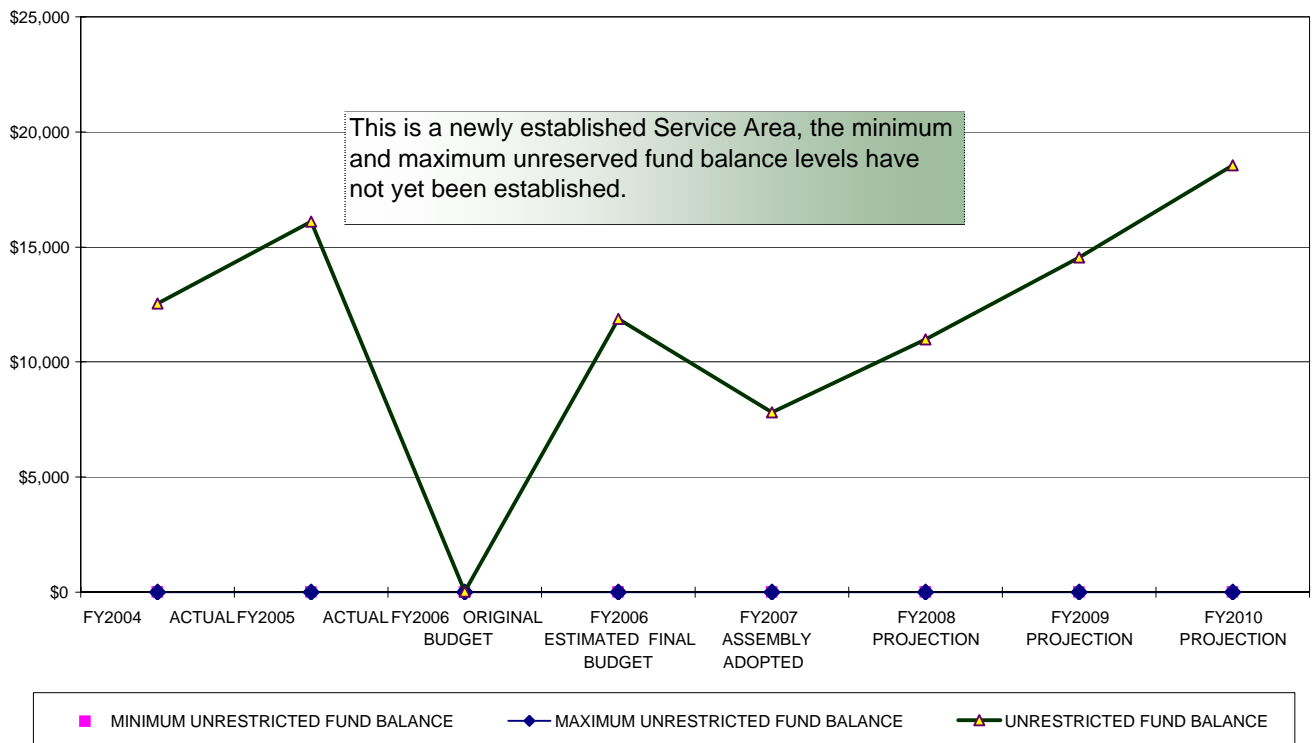
FUND: 213 LOWELL POINT EMERGENCY SERVICE AREA

FUND BUDGET:	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL	ESTIMATED	ASSEMBLY	PROJECTION	PROJECTION	PROJECTION
			BUDGET	FINAL BUDGET	ADOPTED			
TAXABLE VALUE (000'S)								
REAL	6,615	6,851	6,881	6,881	7,195	7,447	7,707	7,977
PERSONAL	140	160	143	143	-	-	-	-
	6,755	7,011	7,024	7,024	7,195	7,447	7,707	7,977
MILL RATE	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
REVENUES:								
PROPERTY TAXES								
REAL	\$ 11,861	\$ 11,973	\$ 11,801	\$ 11,801	\$ 12,339	\$ 12,772	\$ 13,218	\$ 13,681
PERSONAL	240	274	245	245	250	255	260	265
INTEREST	27	45	27	27	28	29	30	31
MOTOR VEHICLE TAX	427	419	453	453	462	471	480	490
TOTAL PROPERTY TAXES	12,555	12,711	12,526	12,526	13,079	13,527	13,988	14,467
FEDERAL REVENUES	-	-	-	71,338	-	-	-	-
STATE REVENUE	-	-	-	5,375	-	-	-	-
INTEREST EARNINGS	-	-	-	-	691	351	494	655
TOTAL REVENUES	12,555	12,711	12,526	89,239	13,770	13,878	14,482	15,122
EXPENDITURES:								
PERSONNEL	-	-	-	-	820	836	853	870
SUPPLIES	-	-	1,200	1,200	1,200	1,224	1,248	1,273
SERVICES	-	4,656	10,738	52,872	8,951	9,130	9,313	9,499
CAPITAL OUTLAY	-	3,729	12,000	50,654	7,677	-	-	-
INTERDEPARTMENTAL CHARGES	-	-	-	-	1,166	699	713	728
TOTAL EXPENDITURES	-	8,385	23,938	104,726	19,814	11,889	12,127	12,370
NET RESULTS FROM OPERATIONS	12,555	4,326	(11,412)	(15,487)	(6,044)	1,989	2,355	2,752
PROJECTED LAPSE (10%)				10,473	1,981	1,189	1,213	1,237
FUND BALANCE APPROPRIATED	-	-	11,412	5,014	4,063	-	-	-
EXCESS/(DEFICIT)	12,555	4,326	-	-	-	3,178	3,568	3,989
BEGINNING FUND BALANCE	-	12,555	11,440	16,881	11,867	7,804	10,982	14,550
FUND BALANCE APPROPRIATED	-	-	(11,412)	(5,014)	(4,063)	-	-	-
SURPLUS FROM OPERATIONS	12,555	4,326	-	-	-	3,178	3,568	3,989
ENDING FUND BALANCE	12,555	16,881	28	11,867	7,804	10,982	14,550	18,539
RESERVED FUND BALANCE	-	768	-	-	-	-	-	-
UNRESERVED FUND BALANCE	12,555	16,113	28	11,867	7,804	10,982	14,550	18,539
TOTAL FUND BALANCE	\$ 12,555	\$ 16,881	\$ 28	\$ 11,867	\$ 7,804	\$ 10,982	\$ 14,550	\$ 18,539

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:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ 820
SUPPLIES	-	-	1,200	1,200	1,200
SERVICES	-	4,656	10,738	52,872	8,951
CAPITAL OUTLAY	-	3,729	12,000	50,654	7,677
INTERDEPARTMENTAL CHARGES	-	-	-	-	1,166
TOTAL EXPENDITURES	\$ -	\$ 8,385	\$ 23,938	\$ 104,726	\$ 19,814

DEPARTMENT FUNCTION

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

FY2007 OBJECTIVES:

- Electrical upgrades and installation of a two bay fire station in the Lowell Point Emergency Service Area.
- Build room inside fire station for locked area. Install boiler and plumbing in fire station and connect to radiant heated floor.
- Continue recruitment of volunteers and provide training for fire suppression and emergency medical services.

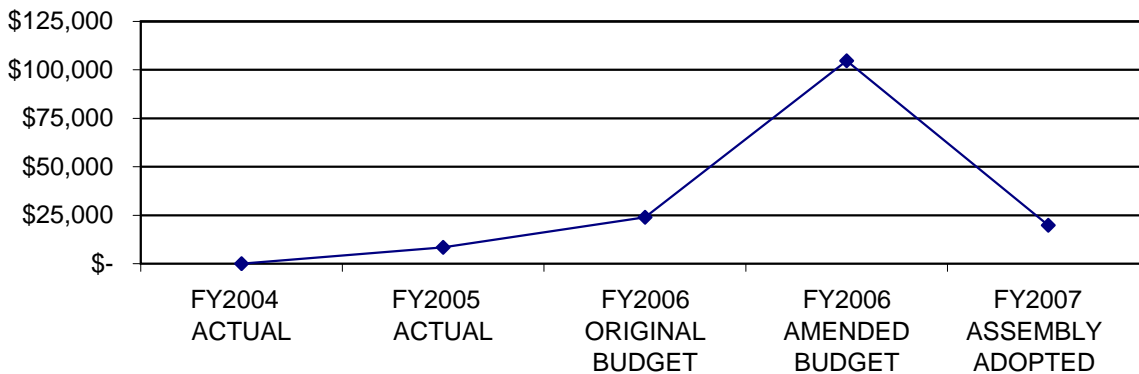
- Pursue additional funding sources through grant applications.
- Implement SOG and by-laws approved FY2006.
- Implemented memorandum of understanding with Lowell Point Community Council for real property and equipment.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2006

- Established initial budget.
- Enlisted initial volunteers.
- Furthered station construction to allow storage of vehicle in heated facility.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 213
DEPARTMENT 51510 - LOWELL POINT EMERGENCY SERVICE AREA**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40120	\$ -	\$ -	\$ -	\$ -	\$ 760	\$ 760	\$ 760	-
40210	-	-	-	-	60	60	60	-
TOTAL: PERSONNEL	-	-	-	-	820	820	820	-
SUPPLIES								
42110	-	-	200	200	200	200	-	0.00%
42230	-	-	1,000	1,000	1,000	1,000	-	0.00%
TOTAL: SUPPLIES	-	-	1,200	1,200	1,200	1,200	-	0.00%
SERVICES								
43014	-	-	-	19,334	-	-	(19,334)	-100.00%
43110	-	196	-	-	300	300	300	-
43140	-	46	50	50	50	50	-	0.00%
43260	-	-	-	22,800	-	-	(22,800)	-100.00%
43510	-	4,146	3,688	3,688	3,088	3,088	(600)	-16.27%
43610	-	122	4,800	4,800	3,313	3,313	(1,487)	-30.98%
43720	-	14	1,200	1,200	1,200	1,200	-	0.00%
43780	-	132	1,000	1,000	1,000	1,000	-	0.00%
TOTAL: SERVICES	-	4,656	10,738	52,872	8,951	8,951	(43,921)	-83.07%
CAPITAL OUTLAY								
48311	-	-	-	20,663	-	-	(20,663)	-100.00%
48514	-	-	-	9,650	-	-	(9,650)	-100.00%
48710	-	300	-	-	-	-	-	-
48740	-	-	-	4,266	-	-	(4,266)	-100.00%
49125	-	3,429	12,000	16,075	7,677	7,677	(8,398)	-52.24%
TOTAL: CAPITAL OUTLAY	-	3,729	12,000	50,654	7,677	7,677	(42,977)	-84.84%
INTERDEPARTMENTAL CHARGES								
61990	-	-	-	-	1,166	1,166	1,166	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	-	-	-	1,166	1,166	1,166	-
DEPARTMENT TOTAL	\$ -	\$ 8,385	\$ 23,938	\$ 104,726	\$ 19,814	\$ 19,814	\$ (84,912)	-81.08%

LINE-ITEM EXPLANATIONS

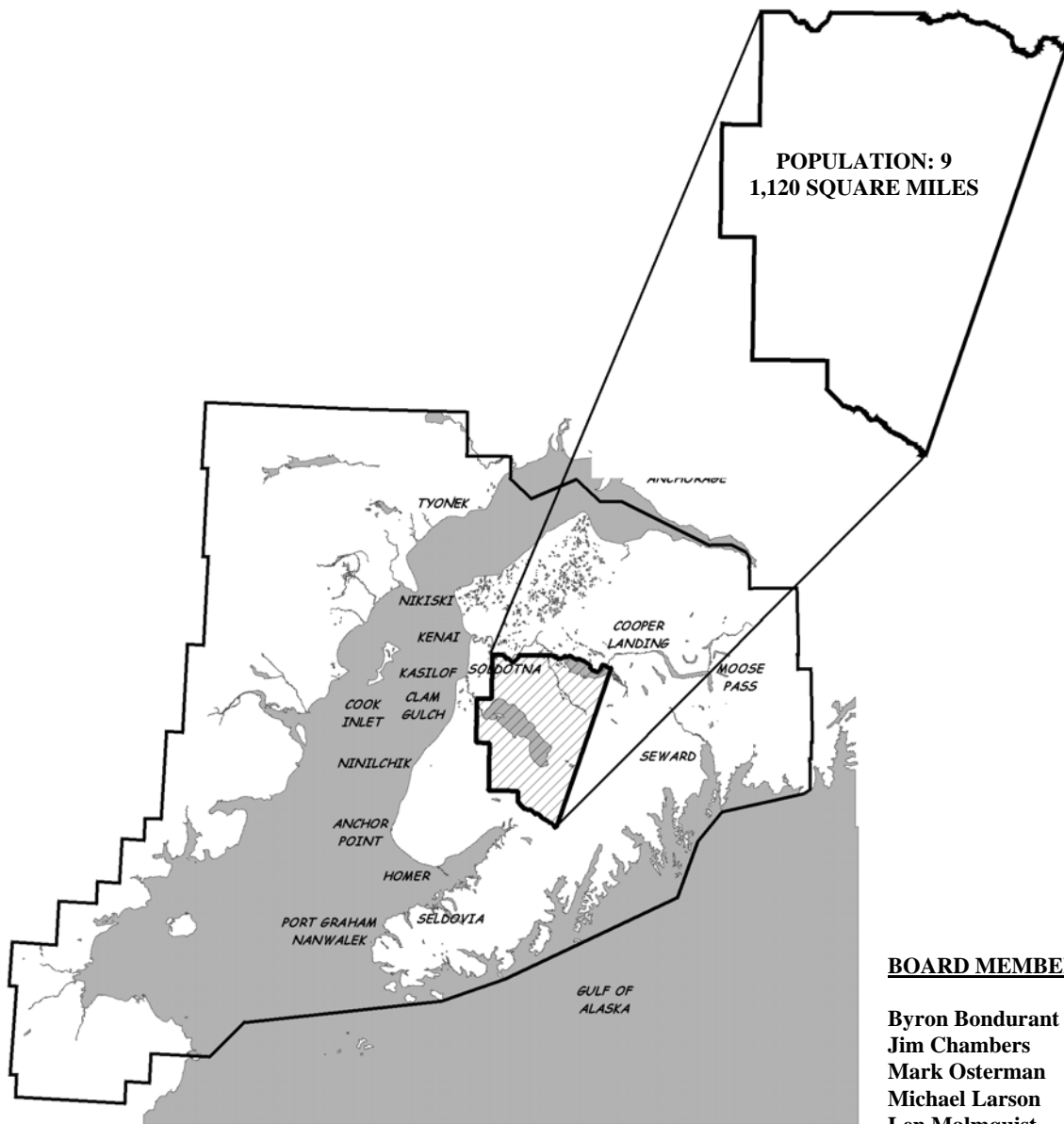
<p>40120 Temporary Wages. Cover costs for a temporary administrative assistant.</p>	<p>49125 Remodel. Install electrical upgrades and heat system at fire station.</p>
<p>43610 Utilities. To pay for utilities at the Lowell Point fire station.</p>	<p>61990 Admin Service Fee. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services.</p>

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CENTRAL PENINSULA EMERGENCY MEDICAL SERVICE AREA

Established in October 1981, this service area was formed to provide ambulance and emergency medical services for the residents of the Central Peninsula area of the Borough. At the October 1991 and 2004 elections, the most populated areas of this service area was 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 2007 is 1.00, which is the maximum allowed.



BOARD MEMBERS

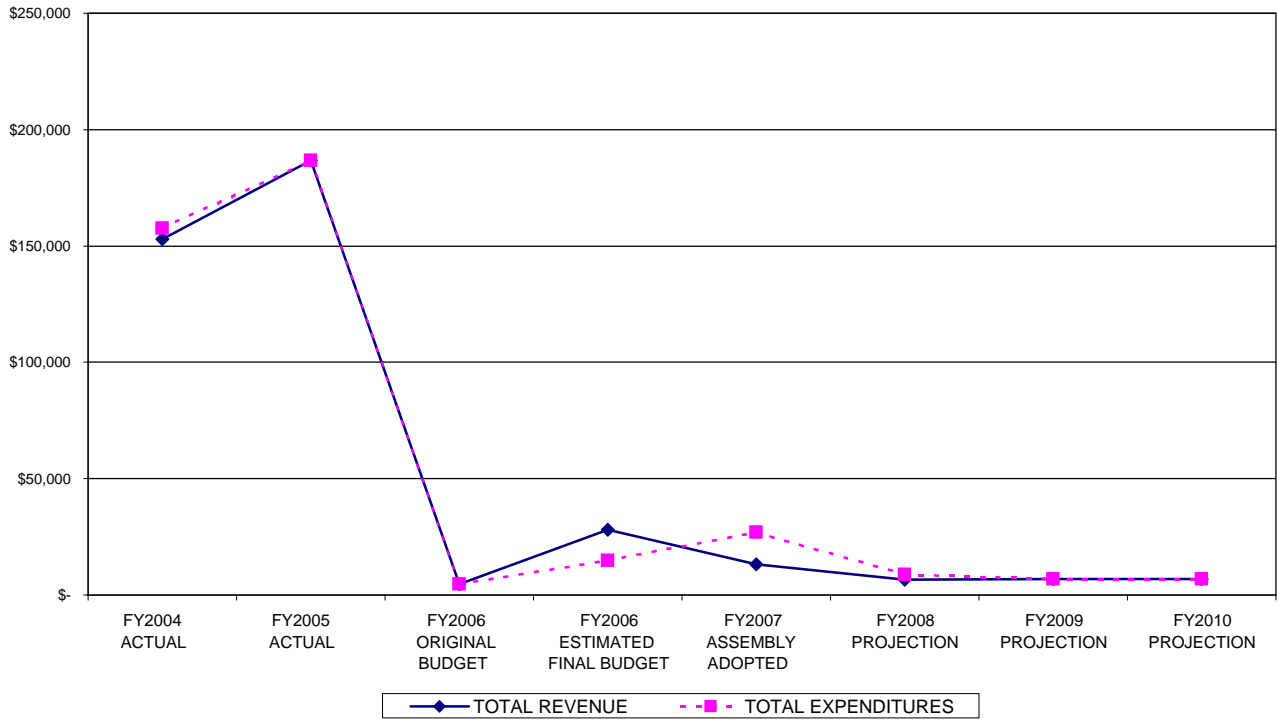
Byron Bondurant
Jim Chambers
Mark Osterman
Michael Larson
Len Malmquist

Chief: Chris MoKracek
Asst. Chief: Gordon Orth

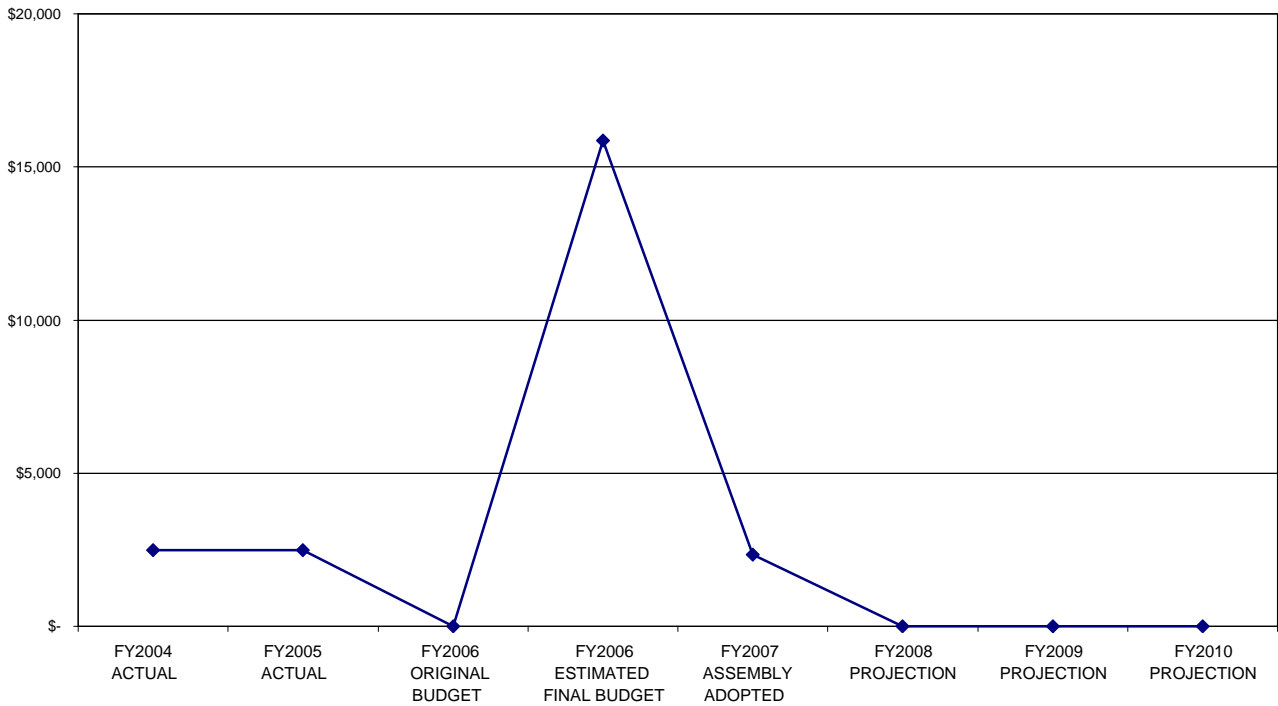
FUND: 220 CENTRAL PENINSULA EMERGENCY MEDICAL

FUND BUDGET:	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL	ESTIMATED	ASSEMBLY	PROJECTION	PROJECTION	PROJECTION
			BUDGET	FINAL BUDGET	ADOPTED			
TAXABLE VALUE (000'S)								
REAL	143,455	164,884	2,841	2,841	3,753	3,885	4,021	4,162
PERSONAL	2,565	2,398	1,904	1,904	2,776	2,831	2,888	2,945
OIL & GAS (AS 43.56)	-	7,060	-	-	-	-	-	-
	146,020	174,342	4,745	4,745	6,529	6,716	6,909	7,107
MILL RATE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
REVENUES:								
PROPERTY TAXES								
REAL	\$ 141,442	\$ 167,072	\$ 2,841	\$ 6,858	\$ 3,753	\$ 3,807	\$ 3,941	\$ 4,078
PERSONAL	4,212	4,743	1,959	5,132	2,720	2,774	2,830	2,886
OIL & GAS (AS 43.56)	-	7,060	-	-	-	-	-	-
INTEREST	604	1,219	-	1,046	-	-	-	-
MOTOR VEHICLE TAX	6,702	6,606	-	5,143	6,836	-	-	-
TOTAL PROPERTY TAXES	152,960	186,700	4,800	18,179	13,309	6,581	6,771	6,964
STATE REVENUE	-	-	-	10,000	-	-	-	-
TOTAL REVENUES	152,960	186,700	4,800	28,179	13,309	6,581	6,771	6,964
EXPENDITURES:								
SERVICES	-	-	-	10,000	-	-	-	-
TOTAL EXPENDITURES	-	-	-	10,000	-	-	-	-
OPERATING TRANSFERS TO:								
CENTRAL EMERGENCY SERVICES	157,495	186,700	4,800	4,800	26,828	8,923	6,771	6,964
TOTAL OPERATING TRANSFERS	157,495	186,700	4,800	4,800	26,828	8,923	6,771	6,964
TOTAL EXPENDITURES AND OPERATING TRANSFERS	157,495	186,700	4,800	14,800	26,828	8,923	6,771	6,964
NET RESULTS FROM OPERATIONS	(4,535)	-	-	13,379	(13,519)	(2,342)	-	-
FUND BALANCE APPROPRIATED	4,535	-	-	-	13,519	2,342	-	-
EXCESS/(DEFICIT)	-	-	-	13,379	-	-	-	-
BEGINNING FUND BALANCE	7,017	2,482	-	2,482	15,861	2,342	-	-
FUND BALANCE APPROPRIATED	(4,535)	-	-	-	(13,519)	(2,342)	-	-
SURPLUS FROM OPERATIONS	-	-	-	13,379	-	-	-	-
ENDING FUND BALANCE	2,482	2,482	-	15,861	2,342	-	-	-
RESERVED FUND BALANCE	-	-	-	-	-	-	-	-
UNRESERVED FUND BALANCE	2,482	2,482	-	15,861	2,342	-	-	-
TOTAL FUND BALANCE	\$ 2,482	\$ 2,482	\$ -	\$ 15,861	\$ 2,342	\$ -	\$ -	\$ -

**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:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
SERVICES	\$ -	\$ -	\$ -	\$ 10,000	\$ -
TOTAL EXPENDITURES	-	-	-	10,000	-
OPERATING TRANSFERS TO:					
SPECIAL REVENUE FUND:					
CENTRAL EMERGENCY SERVICE AREA	157,495	186,700	4,800	4,800	26,828
TOTAL OPERATING TRANSFERS	157,495	186,700	4,800	4,800	26,828
TOTAL EXPENDITURES AND OPERATING TRANSFERS	<u>\$ 157,495</u>	<u>\$ 186,700</u>	<u>\$ 4,800</u>	<u>\$ 14,800</u>	<u>\$ 26,828</u>

DEPARTMENT FUNCTION

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

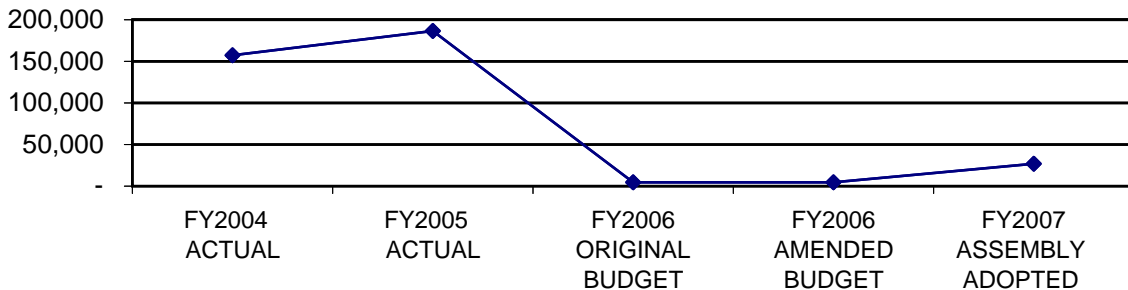
This service area size was greatly reduced during fiscal year 2005 with the induction of most of the service area into the Central Emergency Service Area.

FY2007 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**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
SERVICES								
43011 CONTRACT SERVICES	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ (10,000)	-100.00%
TOTAL SERVICES	-	-	-	10,000	-	-	(10,000)	-100.00%
TRANSFERS								
50211 TFR CENTRAL EMERGENCY SERVICES	157,495	186,700	4,800	4,800	26,828	26,828	22,028	458.92%
TOTAL: TRANSFERS	157,495	186,700	4,800	4,800	26,828	26,828	22,028	458.92%
DEPARTMENT TOTAL	\$ 157,495	\$ 186,700	\$ 4,800	\$ 14,800	\$ 26,828	\$ 26,828	\$ 12,028	81.27%

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.

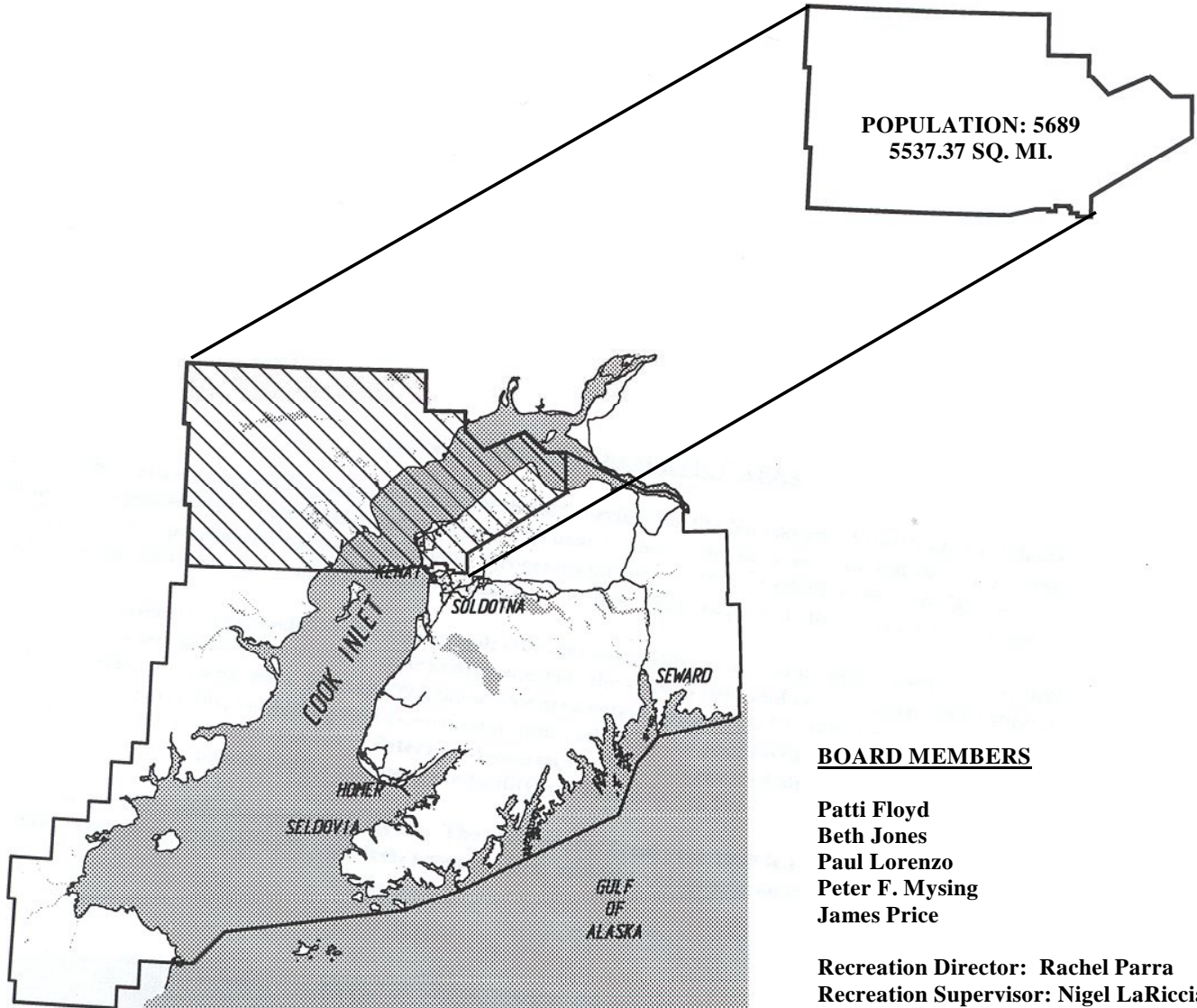
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NORTH PENINSULA RECREATION SERVICE AREA

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 provide 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 Nikiski Elementary School closed and became vacant. The service area had adopted the vacant school as our “Nikiski Community Recreation Center”, and used the gymnasium and kindergarten classroom for our programs. Plans for future limited renovation of the Nikiski Community Recreation center are on the drawing board. This would provide additional square footage for programs and facility use.

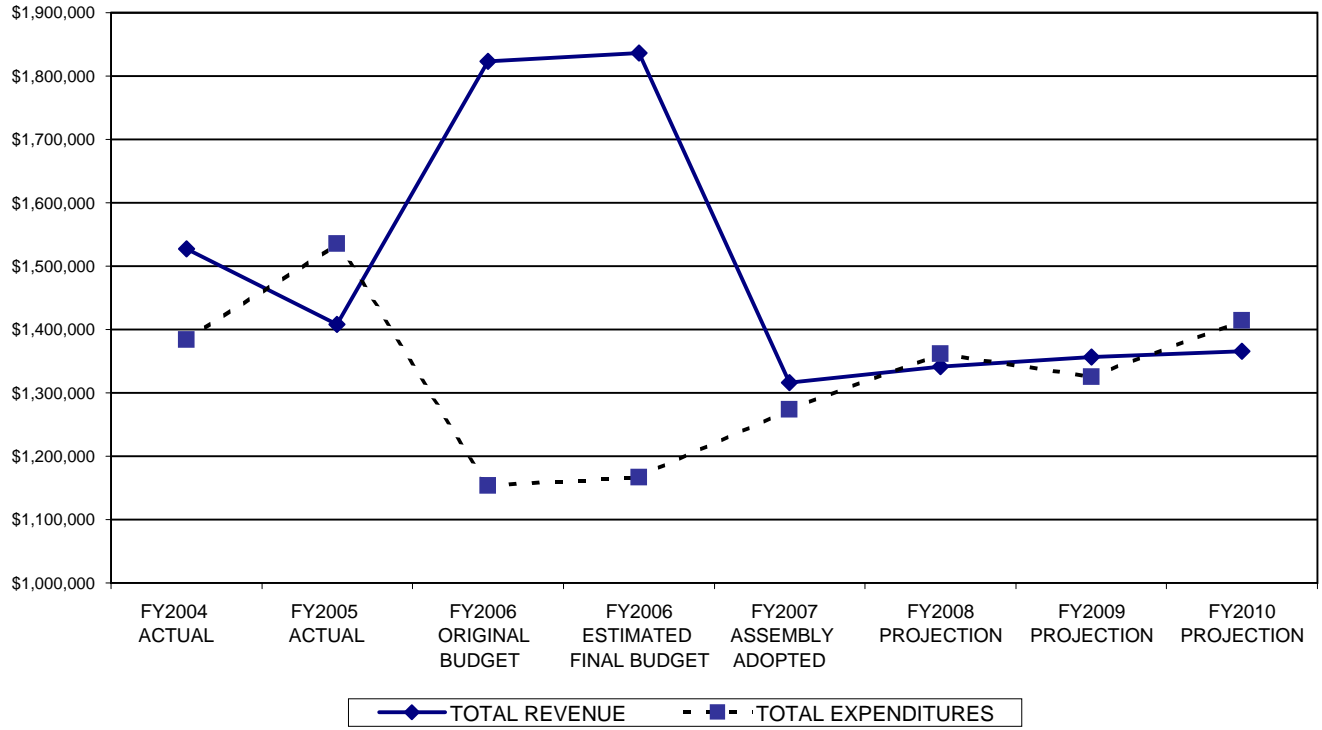
Revenues are derived primarily through property tax. The mill rate for fiscal year 2007 is 1.00 mill. Other revenues include facility user fees, program fees, and interest income on capital project fund cash balances.



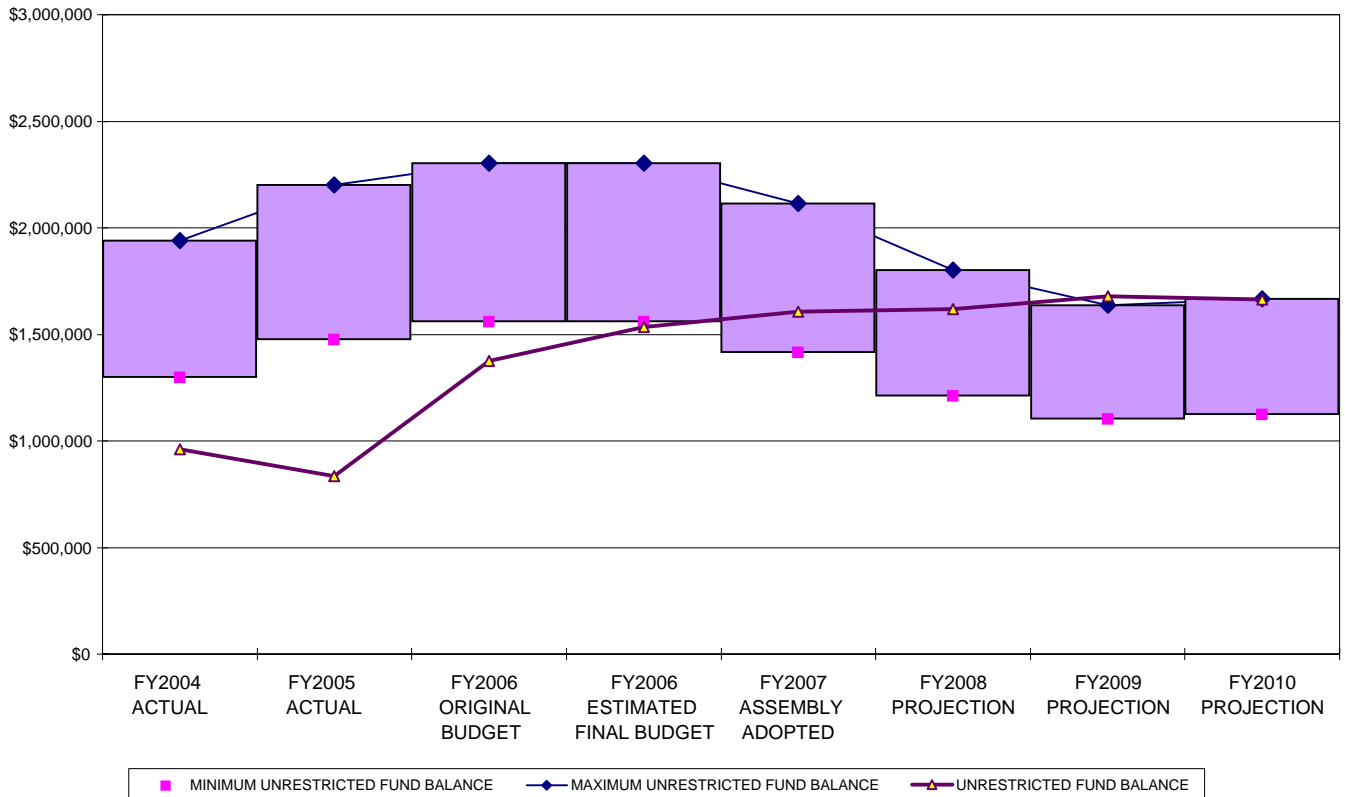
FUND: 225 NORTH PENINSULA RECREATION

FUND BUDGET:								
	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL	ESTIMATED	ASSEMBLY	PROJECTION	PROJECTION	PROJECTION
			BUDGET	FINAL BUDGET	ADOPTED			
TAXABLE VALUE (000'S)								
REAL	677,048	615,721	600,838	600,838	615,368	636,906	659,198	682,270
PERSONAL	39,268	34,486	37,686	37,686	36,886	37,623	38,376	39,143
OIL & GAS (AS 43.56)	646,671	546,134	451,028	451,028	434,530	421,494	408,849	388,407
	1,362,987	1,196,341	1,089,552	1,089,552	1,086,784	1,096,023	1,106,423	1,109,820
MILL RATE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
REVENUES:								
PROPERTY TAXES								
REAL	\$ 676,526	\$ 615,241	\$ 600,838	\$ 600,838	\$ 615,368	\$ 636,906	\$ 659,198	\$ 682,270
PERSONAL	38,534	36,536	38,614	38,614	36,148	36,871	37,608	38,360
OIL & GAS (AS 43.56)	636,429	573,174	451,028	451,028	434,530	421,494	408,849	388,407
INTEREST	4,143	3,924	4,311	4,311	4,397	4,485	4,575	4,667
MOTOR VEHICLE TAX	15,096	14,997	15,706	15,706	15,467	15,931	16,409	16,901
TOTAL PROPERTY TAXES	1,370,728	1,243,872	1,110,497	1,110,497	1,105,910	1,115,687	1,126,639	1,130,605
STATE REVENUES	-	-	-	12,848	-	-	-	-
INTEREST EARNINGS	-	-	-	-	43,679	56,233	56,627	58,783
OTHER REVENUE	156,883	164,560	163,221	163,221	166,485	169,815	173,211	176,675
TOTAL REVENUES	1,527,611	1,408,432	1,273,718	1,286,566	1,316,074	1,341,735	1,356,477	1,366,063
OTHER FINANCING SOURCES:								
TRANSFER FROM OTHER FUNDS	-	-	550,000	550,000	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	550,000	550,000	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,527,611	1,408,432	1,823,718	1,836,566	1,316,074	1,341,735	1,356,477	1,366,063
EXPENDITURES:								
PERSONNEL	586,913	602,715	642,541	655,389	672,262	699,152	727,119	756,203
SUPPLIES	62,879	85,002	104,250	104,748	100,950	102,969	105,028	107,129
SERVICES	270,095	271,653	354,001	354,170	375,595	383,107	390,769	398,584
CAPITAL OUTLAY	8,994	8,436	2,500	2,500	2,500	2,550	2,601	2,653
INTERDEPARTMENTAL CHARGES	697	17,947	-	-	71,957	74,236	76,595	79,036
TOTAL EXPENDITURES	929,578	985,753	1,103,292	1,116,807	1,223,264	1,262,014	1,225,517	1,264,570
OPERATING TRANSFERS TO:								
DEBT SERVICE FUND	379,250	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND	75,000	550,000	50,000	50,000	50,000	100,000	100,000	150,000
TOTAL OPERATING TRANSFERS	454,250	550,000	50,000	50,000	50,000	100,000	100,000	150,000
TOTAL EXPENDITURES AND OPERATING TRANSFERS	1,383,828	1,535,753	1,153,292	1,166,807	1,273,264	1,362,014	1,325,517	1,414,570
NET RESULTS FROM OPERATIONS	143,783	(127,321)	670,426	669,759	42,810	(20,279)	30,960	(48,507)
PROJECTED LAPSE (2.5%)	-	-	-	27,920	30,582	31,550	30,638	31,614
FUND BALANCE APPROPRIATED	-	127,321	-	-	-	-	-	16,892
EXCESS/(DEFICIT)	143,783	-	670,426	697,679	73,392	11,271	61,598	-
BEGINNING FUND BALANCE	819,113	962,896	704,880	835,575	1,533,254	1,606,646	1,617,917	1,679,515
FUND BALANCE APPROPRIATED	-	(127,321)	-	-	-	-	-	(16,892)
SURPLUS FROM OPERATIONS	143,783	-	670,426	697,679	73,392	11,271	61,598	-
ENDING FUND BALANCE	962,896	835,575	1,375,306	1,533,254	1,606,646	1,617,917	1,679,515	1,662,622
RESERVED FUND BALANCE	695	667	-	-	-	-	-	-
UNRESERVED FUND BALANCE	962,201	834,908	1,375,306	1,533,254	1,606,646	1,617,917	1,679,515	1,662,622
TOTAL FUND BALANCE	\$ 962,896	\$ 835,575	\$ 1,375,306	\$ 1,533,254	\$ 1,606,646	\$ 1,617,917	\$ 1,679,515	\$ 1,662,622

NORTH PENINSULA RECREATION REVENUES AND EXPENDITURES



NORTH PENINSULA RECREATION UNRESERVED FUND BALANCE



FUND: 225 NORTH PENINSULA RECREATION SERVICE
DEPT: 61110 NORTH PENINSULA RECREATION ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 586,913	\$ 602,715	\$ 642,541	\$ 655,389	\$ 672,262
SUPPLIES	62,879	85,002	104,250	104,748	100,950
SERVICES	270,095	271,653	354,001	354,170	375,595
CAPITAL OUTLAY	8,994	8,436	2,500	2,500	2,500
INTERDEPARTMENTAL CHARGES	697	17,947	-	-	71,957
TOTAL EXPENDITURES	929,578	985,753	1,103,292	1,116,807	1,223,264
OPERATING TRANSFERS TO:					
DEBT SERVICE FUND	379,250	-	-	-	-
CAPITAL PROJECTS FUND	75,000	550,000	50,000	50,000	50,000
TOTAL OPERATING TRANSFERS	454,250	550,000	50,000	50,000	50,000
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ 1,383,828	\$ 1,535,753	\$ 1,153,292	\$ 1,166,807	\$ 1,273,264
STAFFING HISTORY:	8.25	8.00	7.75	7.75	7.75

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).

FY2007 OBJECTIVES:

- Promote use of the NCRC through programs and community use.
- Develop teen center programs at the NCRC.
- Continue to develop and offer quality aquatics programs including water safety and fitness.
- Replace existing pool ozone system with a new ultraviolet system for better water quality and less chemical consumption.
- Assess the impact of loss of taxable revenue due to the possible Agrium closure.

PROGRAM CHANGES:

- Developed daily gym programs for the NCRC.
- Developed annual after school swimming lessons for Boys & Girls Club members.
- Offer rentals of the banquet/meeting rooms and gymnasium at the NCRC.

ACCOMPLISHMENTS: FY2006

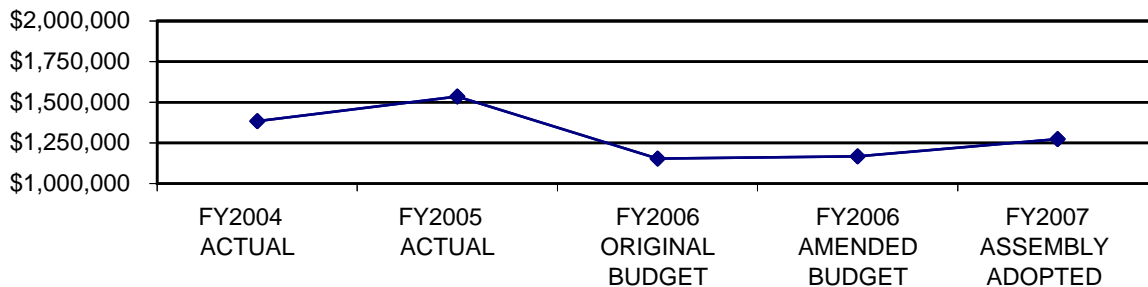
- Sponsored the Learn To Return cold-water survival classes for Unocal employees.
- Conducted after school swimming lessons for Boys & Girls Club members throughout the school year.
- Conducted swimming lessons for over 60 Nikiski North Star Elementary Students in a 4-week period.
- Completed fire code upgrades to the west wing of the NCRC.
- Developed a mixed martial arts class at the NCRC.
- Completed the installation of subsurface temperature probes at the Jason Peterson Memorial Hockey Rink.

PERFORMANCE MEASURES-Participants Served:

	2005 Actual	2006 Projected	2007 Estimated
Nikiski Pool	52,987	55,000	55,000
Recreation *	483	500	500
Courts/Exercise	1,016	1,050	1,050
Summer Camp	1,750	2,000	2,000
Elks Hoop Shoot	125	150	150
Pitch-Hit-Run	15	20	20
Sports Camps	50	60	60
Hershey Track	250	275	275
NCRC	417	800	800
Family Fun Age appropriate Games	200	250	250

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

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 225
DEPARTMENT 61110 - NORTH PENINSULA RECREATION ADMINISTRATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 275,790	\$ 284,180	\$ 297,297	\$ 297,297	\$ 298,061	\$ 298,061	\$ 764	0.26%
40120 TEMPORARY WAGES	122,746	118,400	146,939	146,939	146,939	146,939	-	0.00%
40130 OVERTIME WAGES	3,145	1,868	1,704	1,704	2,561	2,561	857	50.29%
40210 FICA	33,273	34,174	36,481	36,481	33,750	33,750	(2,731)	-7.49%
40221 PERS	23,071	38,903	39,573	52,421	70,722	70,722	18,301	34.91%
40321 HEALTH INSURANCE	94,307	89,061	88,800	88,800	89,125	89,125	325	0.37%
40322 LIFE INSURANCE	726	738	770	770	776	776	6	0.78%
40410 LEAVE	30,085	30,719	26,227	26,227	26,221	26,221	(6)	-0.02%
40411 SICK LEAVE	3,770	4,048	4,702	4,702	4,107	4,107	(595)	-12.65%
40511 OTHER BENEFITS	-	624	48	48	-	-	(48)	-100.00%
TOTAL: PERSONNEL	586,913	602,715	642,541	655,389	672,262	672,262	16,873	2.57%
SUPPLIES								
42110 OFFICE SUPPLIES	2,968	2,220	4,000	4,000	3,800	3,800	(200)	-5.00%
42120 COMPUTER SOFTWARE	-	-	750	750	750	750	-	0.00%
42210 OPERATING SUPPLIES	39,827	56,434	63,000	63,398	60,000	60,000	(3,398)	-5.36%
42230 FUEL, OILS AND LUBRICANTS	1,907	1,656	2,000	2,000	3,000	3,000	1,000	50.00%
42250 UNIFORMS	1,050	3,581	2,500	2,500	2,400	2,400	(100)	-4.00%
42310 REPAIR/MAINT SUPPLIES	8,404	9,736	23,000	23,000	22,000	22,000	(1,000)	-4.35%
42360 MOTOR VEHICLE SUPPLIES	-	-	1,000	1,000	1,000	1,000	-	0.00%
42410 SMALL TOOLS	439	1,923	1,000	1,100	1,000	1,000	(100)	-9.09%
42960 RECREATIONAL SUPPLIES	8,284	9,452	7,000	7,000	7,000	7,000	-	0.00%
TOTAL: SUPPLIES	62,879	85,002	104,250	104,748	100,950	100,950	(3,798)	-3.63%
SERVICES								
43011 CONTRACTUAL SERVICES	22,319	25,264	27,000	27,000	27,000	27,000	-	0.00%
43014 PHYSICAL EXAMINATIONS	250	333	2,500	1,000	1,000	1,000	-	0.00%
43110 COMMUNICATIONS	3,832	6,280	5,500	5,500	5,500	5,500	-	0.00%
43140 POSTAGE	561	1,519	4,000	4,000	4,000	4,000	-	0.00%
43210 TRANSPORT/SUBSISTENCE	13,495	11,215	12,414	12,583	12,398	12,398	(185)	-1.47%
43250 FREIGHT AND EXPRESS	266	-	-	-	-	-	-	-
43260 TRAINING	2,538	2,816	2,600	3,600	2,600	2,600	(1,000)	-27.78%
43310 ADVERTISING	5,254	6,852	5,500	7,000	5,500	5,500	(1,500)	-21.43%
43410 PRINTING	730	200	3,000	500	2,800	2,800	2,300	460.00%
43510 INSURANCE PREMIUM	32,882	41,692	57,487	57,487	55,597	55,597	(1,890)	-3.29%
43610 UTILITIES	115,573	131,022	140,000	140,000	165,200	165,200	25,200	18.00%
43750 VEHICLE MAINTENANCE	-	-	-	1,500	1,500	1,500	-	0.00%
43780 BUILDING AND GROUNDS MAINT.	63,261	36,921	50,000	50,000	48,000	48,000	(2,000)	-4.00%
43810 RENTS AND OPERATING LEASES	2,227	3,076	36,500	36,500	37,500	37,500	1,000	2.74%
43920 DUES AND SUBSCRIPTION	710	968	1,000	1,000	1,000	1,000	-	0.00%
43960 RECREATION PROGRAM EXPENSES	6,197	3,495	6,500	6,500	6,000	6,000	(500)	-7.69%
TOTAL: SERVICES	270,095	271,653	354,001	354,170	375,595	375,595	21,425	6.05%
CAPITAL OUTLAY								
48513 RECREATIONAL EQUIPMENT	1,856	-	-	-	-	-	-	-
48710 MINOR OFFICE EQUIPMENT	2,773	1,883	-	-	-	-	-	-
48720 MINOR OFFICE FURNITURE	1,090	-	-	-	-	-	-	-
48740 MINOR MACHINES & EQUIPMENT	1,500	5,332	-	-	-	-	-	-
48755 MINOR RECREATIONAL EQUIPMENT	1,775	1,221	2,500	2,500	2,500	2,500	-	0.00%
TOTAL: CAPITAL OUTLAY	8,994	8,436	2,500	2,500	2,500	2,500	-	0.00%
TRANSFERS								
50355 NORTH PEN REC DEBT SERVICE	379,250	-	-	-	-	-	-	-
50459 NORTH PEN REC CAP PROJECTS	75,000	550,000	50,000	50,000	50,000	50,000	-	0.00%
TOTAL: TRANSFERS	454,250	550,000	50,000	50,000	50,000	50,000	-	0.00%
INTERDEPARTMENTAL CHARGES								
60000 INTERDEPARTMENTAL CHARGES	697	17,947	-	-	-	-	-	-
61990 ADMIN SERVICE FEE	-	-	-	-	71,957	71,957	71,957	-
TOTAL: INTERDEPARTMENTAL CHARGES	697	17,947	-	-	71,957	71,957	71,957	-
DEPARTMENT TOTAL	\$ 1,383,828	\$ 1,535,753	\$ 1,153,292	\$ 1,166,807	\$ 1,273,264	\$ 1,273,264	\$ 106,457	9.12%

FUND 225

DEPARTMENT 61110 - NORTH PENINSULA RECREATION ADMINISTRATION-CONTINUED

LINE-ITEM EXPLANATIONS	
<p>40110 Regular Wages. Staff includes: Recreation Director, Recreation Supervisor, Pool Supervisor, Maintenance Mechanic II, Shift Supervisor, Secretary, 1¼ lifeguards, and a ½ time Instructor-Lifeguard.</p> <p>Reclassified: 1 Senior Clerk Typist to 1 Secretary.</p>	<p>43014 Physical Examination. Decrease due to less participation in immunizations that are offered.</p>
<p>42210 Operating Supplies. Decreased due to less consumption of chemicals.</p>	<p>43610 Utilities. Increased due to the increase in electric, natural gas and propane to operate the facilities.</p>
<p>42230 Fuels, Oils and Lubricant. Increased due to increased costs of fuels and oils.</p>	<p>43780 Building and Grounds Maintenance. Decreased due to better preventative maintenance on Boiler Systems.</p>
<p>42310 Repair/Maintenance Supplies. Decreased due to better preventative maintenance and fewer repairs requiring less supplies.</p>	<p>43810 Rents & Operating Leases. For anticipated rent/utilities/insurance payment for the Nikiski Community Recreation Center to the Borough's Land Management fund.</p>
<p>43011 Contractual Services. Includes contract with Boys & Girls Club to provide services and programs for the village of Tyonek (\$14,000), contract with Seimens for air handling/Diagnostics/Support services (\$7,700), and miscellaneous smaller contracts (\$5,300).</p>	<p>50459 Transfer to Capital Projects Fund. To transfer funds necessary to complete capital improvement projects.</p>
	<p>61990 Admin Service Fee. Fees charged to service area and departments to cover a portion of the costs associated with providing general government services.</p>

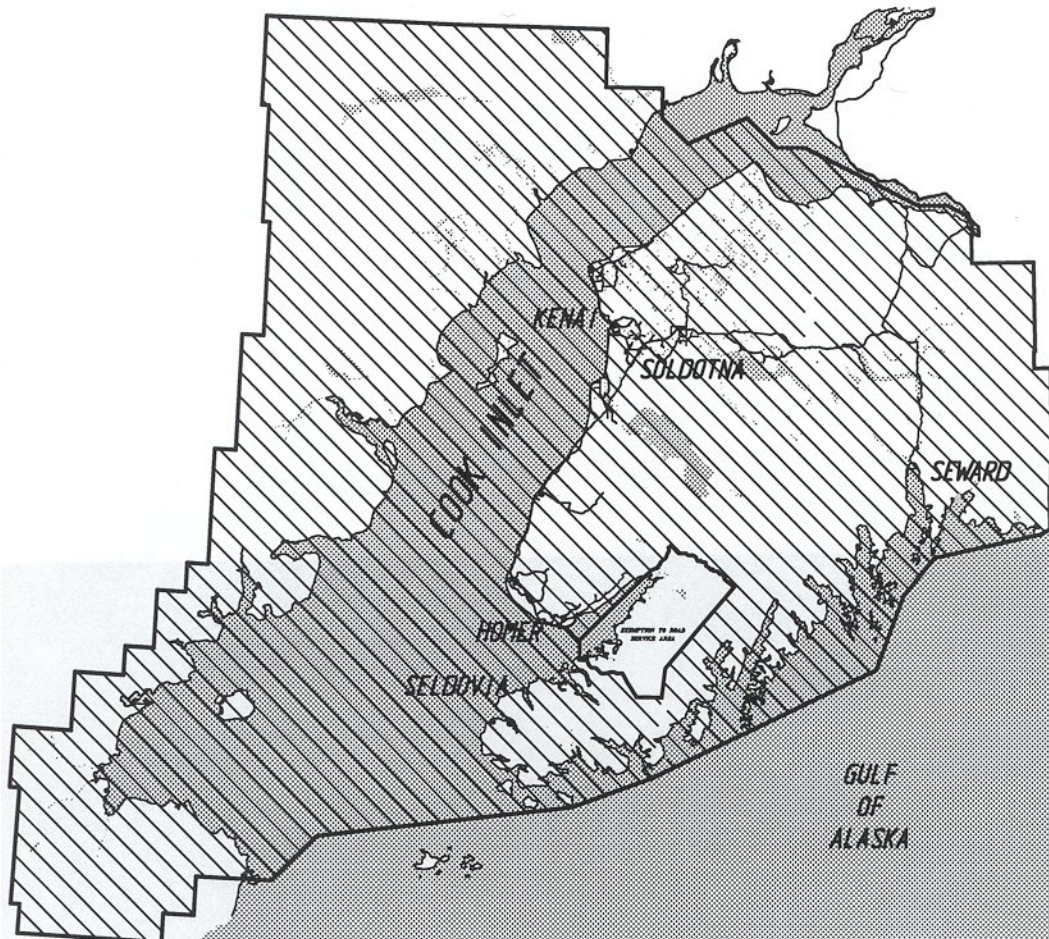
FOR CAPITAL PROJECTS INFORMATION ON THIS DEPARTMENT - SEE THE CAPITAL PROJECTS SECTION - PAGES 258-259 & 272.

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 2007 is set at 1.40 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.

POPULATION: 32,695
24,138.28 SQ. MI.



BOARD MEMBERS

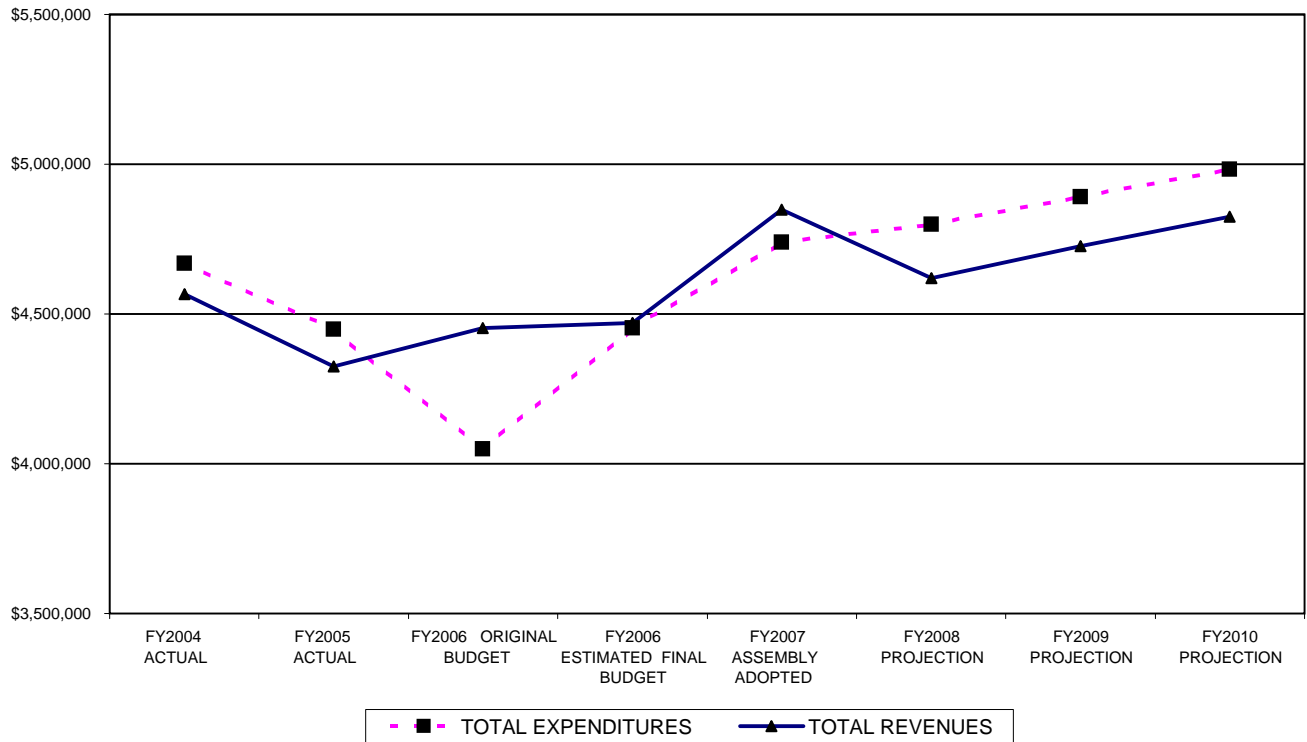
Norm Blakeley
John Bonk
H.V. "Buzz" Kyllonen
Stan A. (Sam) McLane
Joseph Ross
Michael Peek
Ronald Wille

Roads Director: Gary Davis

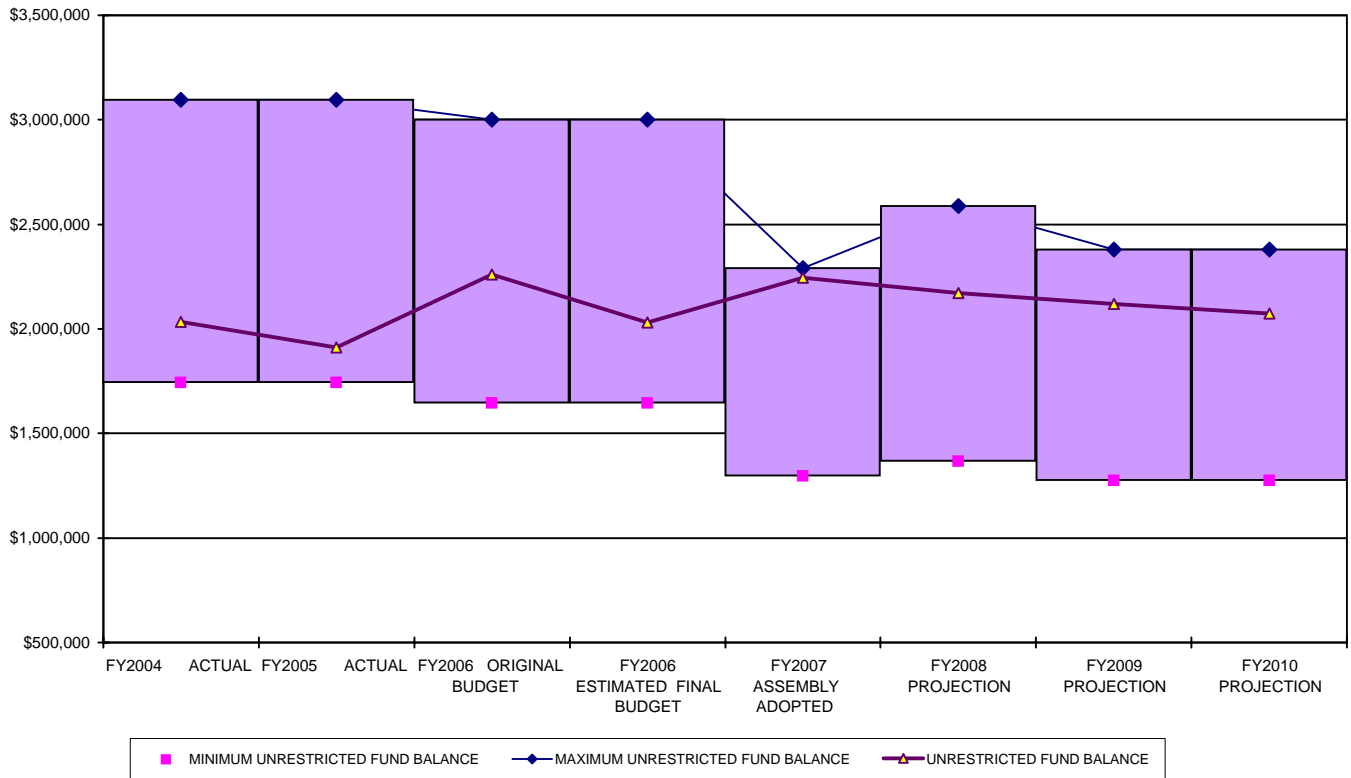
FUND: 236 ROAD SERVICE AREA

FUND BUDGET:								
	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL	ESTIMATED	ASSEMBLY	PROJECTION	PROJECTION	PROJECTION
			BUDGET	FINAL BUDGET	ADOPTED			
TAXABLE VALUE (000'S)								
REAL	2,182,743	2,258,500	2,422,146	2,422,146	2,648,634	2,741,336	2,837,283	2,936,588
PERSONAL	108,844	92,663	99,918	99,918	102,685	104,738	106,833	108,970
OIL & GAS (AS 43.56)	668,141	606,769	544,881	544,881	538,136	521,992	506,333	481,016
	<u>2,959,728</u>	<u>2,957,932</u>	<u>3,066,945</u>	<u>3,066,945</u>	<u>3,289,455</u>	<u>3,368,066</u>	<u>3,450,449</u>	<u>3,526,574</u>
MILL RATE	1.50	1.40	1.40	1.40	1.40	1.30	1.30	1.30
REVENUES:								
PROPERTY TAXES								
REAL	\$ 3,269,467	\$ 3,165,804	\$ 3,391,004	\$ 3,391,004	\$ 3,708,088	\$ 3,563,737	\$ 3,688,468	\$ 3,817,564
PERSONAL	172,585	147,227	162,880	162,880	140,884	133,436	136,105	138,828
OIL & GAS (AS 43.56)	986,020	882,444	762,833	762,833	753,390	678,590	658,233	625,321
INTEREST	15,107	16,111	8,633	8,633	9,205	8,752	8,966	9,163
MOTOR VEHICLE TAX	120,779	114,157	128,300	128,300	130,924	133,483	136,153	138,876
TOTAL PROPERTY TAXES	<u>4,563,958</u>	<u>4,325,743</u>	<u>4,453,650</u>	<u>4,453,650</u>	<u>4,742,491</u>	<u>4,517,998</u>	<u>4,627,925</u>	<u>4,729,752</u>
STATE REVENUE	-	-	-	16,651	-	-	-	-
INTEREST EARNINGS	-	-	-	-	106,336	101,007	97,736	95,310
OTHER REVENUE	3,019	-	-	-	-	-	-	-
TOTAL REVENUES	<u>4,566,977</u>	<u>4,325,743</u>	<u>4,453,650</u>	<u>4,470,301</u>	<u>4,848,827</u>	<u>4,619,005</u>	<u>4,725,661</u>	<u>4,825,062</u>
EXPENDITURES:								
PERSONNEL	491,382	574,474	585,148	601,799	654,799	680,991	708,231	736,560
SUPPLIES	22,103	26,176	27,750	29,150	30,500	31,110	31,732	32,367
SERVICES	2,465,978	2,402,041	2,490,498	2,716,148	2,581,072	2,632,693	2,685,347	2,739,054
CAPITAL OUTLAY	40,617	46,180	34,200	33,550	38,500	39,270	40,055	40,856
INTERDEPARTMENTAL CHARGES	-	-	-	-	206,554	211,504	216,585	221,802
TOTAL EXPENDITURES	<u>3,020,080</u>	<u>3,048,871</u>	<u>3,137,596</u>	<u>3,380,647</u>	<u>3,511,425</u>	<u>3,595,568</u>	<u>3,681,950</u>	<u>3,770,639</u>
OPERATING TRANSFERS TO:								
CAPITAL PROJECTS FUND	1,578,086	1,400,000	755,955	755,955	1,000,000	1,000,000	1,000,000	1,000,000
SPECIAL REVENUE FUND	71,192	-	156,649	316,149	228,863	204,000	208,080	212,242
TOTAL OPERATING TRANSFERS	<u>1,649,278</u>	<u>1,400,000</u>	<u>912,604</u>	<u>1,072,104</u>	<u>1,228,863</u>	<u>1,204,000</u>	<u>1,208,080</u>	<u>1,212,242</u>
TOTAL EXPENDITURES AND OPERATING TRANSFERS	<u>4,669,358</u>	<u>4,448,871</u>	<u>4,050,200</u>	<u>4,452,751</u>	<u>4,740,288</u>	<u>4,799,568</u>	<u>4,890,030</u>	<u>4,982,881</u>
NET RESULTS FROM OPERATIONS	(102,381)	(123,128)	403,450	17,550	108,539	(180,563)	(164,369)	(157,819)
PROJECTED LAPSE (3%)	-	-	94,128	101,419	105,343	107,867	110,459	113,119
FUND BALANCE APPROPRIATED	102,381	123,128	-	-	-	72,696	53,910	44,700
EXCESS/(DEFICIT)	-	-	497,578	118,969	213,882	-	-	-
BEGINNING FUND BALANCE	2,137,256	2,034,875	1,762,679	1,911,747	2,030,716	2,244,598	2,171,902	2,117,992
FUND BALANCE APPROPRIATED	(102,381)	(123,128)	-	-	-	(72,696)	(53,910)	(44,700)
SURPLUS FROM OPERATIONS	-	-	497,578	118,969	213,882	-	-	-
ENDING FUND BALANCE	<u>2,034,875</u>	<u>1,911,747</u>	<u>2,260,257</u>	<u>2,030,716</u>	<u>2,244,598</u>	<u>2,171,902</u>	<u>2,117,992</u>	<u>2,073,292</u>
RESERVED FUND BALANCE	-	-	-	-	-	-	-	-
UNRESERVED FUND BALANCE	<u>2,034,875</u>	<u>1,911,747</u>	<u>2,260,257</u>	<u>2,030,716</u>	<u>2,244,598</u>	<u>2,171,902</u>	<u>2,117,992</u>	<u>2,073,292</u>
TOTAL FUND BALANCE	<u>\$ 2,034,875</u>	<u>\$ 1,911,747</u>	<u>\$ 2,260,257</u>	<u>\$ 2,030,716</u>	<u>\$ 2,244,598</u>	<u>\$ 2,171,902</u>	<u>\$ 2,117,992</u>	<u>\$ 2,073,292</u>

ROAD SERVICE AREA REVENUES AND EXPENDITURES



ROAD SERVICE AREA UNRESERVED FUND BALANCE



FUND: 236
DEPT: 33950 ROAD SERVICE AREA

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 491,382	\$ 574,474	\$ 585,148	\$ 601,799	\$ 654,799
SUPPLIES	22,103	26,176	27,750	29,150	30,500
SERVICES	2,465,978	2,402,041	2,490,498	2,716,148	2,581,072
CAPITAL OUTLAY	40,617	46,180	34,200	33,550	38,500
INTERDEPARTMENTAL CHARGES	-	-	-	-	206,554
TOTAL EXPENDITURES	3,020,080	3,048,871	3,137,596	3,380,647	3,511,425
OPERATING TRANSFERS TO:					
CAPITAL PROJECTS FUND	1,578,086	1,400,000	755,955	755,955	1,000,000
SPECIAL REVENUE FUNDS	71,192	-	156,649	316,149	228,863
TOTAL OPERATING TRANSFERS	1,649,278	1,400,000	912,604	1,072,104	1,228,863
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ 4,669,358	\$ 4,448,871	\$ 4,050,200	\$ 4,452,751	\$ 4,740,288
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 approved 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.

FY2007 OBJECTIVES:

- Implement the CIP scoring criteria.
- Promote legislative initiatives, which will secure funds to improve state roads.
- Promote completion of four road improvement assessment districts (RIAD).
- Improve general conditions of twelve of our worse roads.

PROGRAM CHANGES:

- Review and update the Road Construction Standards.
- Administer Federal Earmark Funding.

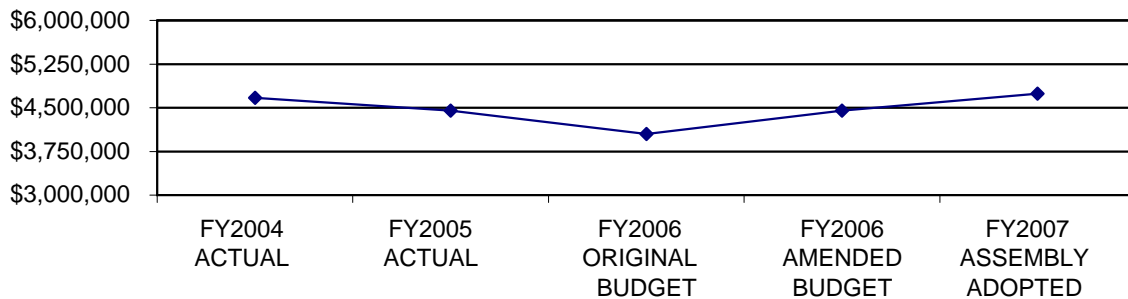
ACCOMPLISHMENTS: FY2006

- Increased inspectors time in the field.
- Secured federal funding for borough roads.
- Improved and expanded dust control program.
- Installed signs relating to road name changes.

PERFORMANCE MEASURES:

	2004 <u>Actual</u>	2005 <u>Actual</u>	2006 <u>Estimated</u>	2007 <u>Projected</u>
Right of Way Permits Issued	187	212	200	200
Abandoned Vehicles Removed	22	9	25	25
Dust Control Mileage	180	148	170	170
Roads Upgraded To RSA Standards	14	7	13	15

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 236
DEPARTMENT 33950 - ROAD SERVICE AREA**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET	%
PERSONNEL								
40110 REGULAR WAGES	\$ 297,284	\$ 342,407	\$ 354,049	\$ 354,049	\$ 373,140	\$ 373,140	\$ 19,091	5.39%
40111 SPECIAL PAY	145	-	-	-	-	-	-	-
40120 TEMPORARY WAGES	18,098	18,767	19,133	19,133	19,141	19,141	8	0.04%
40130 OVERTIME WAGES	4,277	1,876	4,607	4,607	4,999	4,999	392	8.51%
40210 FICA	27,384	31,154	32,632	32,632	35,254	35,254	2,622	8.04%
40221 PERS	24,140	44,810	47,400	64,051	89,001	89,001	24,950	38.95%
40321 HEALTH INSURANCE	75,606	81,732	77,700	77,700	80,500	80,500	2,800	3.60%
40322 LIFE INSURANCE	741	866	849	849	946	946	97	11.43%
40410 LEAVE	36,241	43,983	39,744	39,744	41,978	41,978	2,234	5.62%
40411 SICK LEAVE	7,458	8,569	9,034	9,034	9,540	9,540	506	5.60%
40511 OTHER BENEFITS	8	310	-	-	300	300	300	-
TOTAL: PERSONNEL	491,382	574,474	585,148	601,799	654,799	654,799	53,000	8.81%
SUPPLIES								
42110 OFFICE SUPPLIES	2,474	2,762	2,500	3,900	2,500	2,500	(1,400)	-35.90%
42120 COMPUTER SOFTWARE	100	-	250	250	-	-	(250)	-100.00%
42230 FUEL, OILS AND LUBRICANTS	13,424	19,377	17,000	17,000	24,000	24,000	7,000	41.18%
42310 REPAIR & MAINTENANCE SUPPLIES	2,588	608	500	500	500	500	-	0.00%
42360 MOTOR VEHICLE REPAIR SUPPLIES	1,606	2,169	7,000	7,000	3,000	3,000	(4,000)	-57.14%
42410 SMALL TOOLS	1,911	1,260	500	500	500	500	-	0.00%
TOTAL: SUPPLIES	22,103	26,176	27,750	29,150	30,500	30,500	1,350	4.63%
SERVICES								
43011 CONTRACTUAL SERVICES	19,350	35,952	35,000	51,204	35,000	35,000	(16,204)	-31.65%
43020 SIGN INSTALLATION	30,536	19,468	15,000	20,000	20,000	20,000	-	0.00%
43110 COMMUNICATIONS	8,087	10,438	12,000	12,000	12,000	12,000	-	0.00%
43140 POSTAGE	789	785	800	800	800	800	-	0.00%
43210 TRANSPORT/SUBSISTENCE	11,715	10,325	5,440	5,440	10,720	10,720	5,280	97.06%
43250 FREIGHT AND EXPRESS	94	34	-	-	-	-	-	-
43260 TRAINING	3,164	1,490	750	900	-	-	(900)	-100.00%
43310 ADVERTISING	9,387	10,130	10,000	10,000	10,000	10,000	-	0.00%
43510 INSURANCE PREMIUM	6,202	7,139	10,813	10,813	22,333	22,333	11,520	106.54%
43600 PROJECT MANAGEMENT	-	3,538	-	-	-	-	-	-
43610 UTILITIES	1,968	2,767	3,200	3,200	3,776	3,776	576	18.00%
43720 EQUIPMENT MAINTENANCE	1,079	1,033	1,500	1,500	1,500	1,500	-	0.00%
43750 VEHICLE MAINTENANCE	3,542	-	2,500	2,500	2,500	2,500	-	0.00%
43780 BUILDING & GROUNDS MAINTENANCE	-	746	-	-	-	-	-	-
43812 EQUIPMENT REPLACEMENT PYMT	13,541	13,541	10,495	13,541	6,943	6,943	(6,598)	-48.73%
43920 DUES AND SUBSCRIPTION	-	20	-	-	-	-	-	-
43931 RECORDING FEES	-	-	-	200	500	500	300	150.00%
46600 BRIDGE REPAIR/CONSTRUCTION	62,500	-	-	-	-	-	-	-
46910 ROAD SERVICE AREA MAINTENANCE	2,088,281	2,059,300	2,200,000	2,381,050	2,272,000	2,272,000	(109,050)	-4.58%
46911 DUST CONTROL	205,743	225,335	183,000	203,000	183,000	183,000	(20,000)	-9.85%
TOTAL: SERVICES	2,465,978	2,402,041	2,490,498	2,716,148	2,581,072	2,581,072	(135,076)	-4.97%
CAPITAL OUTLAY								
48120 OFFICE MACHINES	-	4,250	-	-	-	-	-	-
48310 VEHICLES	28,358	36,705	29,000	29,350	34,000	34,000	4,650	15.84%
48710 MINOR OFFICE EQUIPMENT	8,039	4,420	2,000	2,000	2,000	2,000	-	0.00%
48720 MINOR OFFICE FURNITURE	4,220	805	1,200	200	500	500	300	150.00%
48740 MINOR MACHINES & EQUIPMENT	-	-	2,000	2,000	2,000	2,000	-	0.00%
TOTAL: CAPITAL OUTLAY	40,617	46,180	34,200	33,550	38,500	38,500	4,950	14.75%
TRANSFERS								
50237 RIAD ENGINEER ESTIMATE FUND	-	-	-	-	28,863	28,863	28,863	-
50238 RIAD MATCH FUND	71,192	-	156,649	316,149	200,000	200,000	(116,149)	-36.74%
50434 ROADS CAPITAL PROJECT FUND	1,578,086	1,400,000	755,955	755,955	1,000,000	1,000,000	244,045	32.28%
TOTAL: TRANSFERS	1,649,278	1,400,000	912,604	1,072,104	1,228,863	1,228,863	156,759	14.62%
INTERDEPARTMENTAL CHARGES								
61990 ADMIN SERVICE FEE	-	-	-	-	206,554	206,554	206,554	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	-	-	-	206,554	206,554	206,554	-
DEPARTMENT TOTAL	\$ 4,669,358	\$ 4,448,871	\$ 4,050,200	\$ 4,452,751	\$ 4,740,288	\$ 4,740,288	\$ 287,537	6.46%

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>43011 Contractual Services. Surveying services (\$10,000), professional services (\$15,000), steam thaw, street sweep, striping and pavement patch (\$10,000).</p> <p>43210 Transport/Subsistence. Travel for Road Service Area Board Members to Board Meetings. Travel to Juneau to lobby at legislature, and to Homer, Seldovia and Seward (road inspections) for Director.</p> <p>46910 Road Service Area Maintenance. Will provide improved general maintenance as well as brushing, ditching and road alignment improvements. Expect Consumer Price Index increase of 3% on contracts.</p> | <p>48310 Vehicles. Road Service Area will purchase a new pickup with a snowplow in FY2007.</p> <p>48710 Minor Office Equipment. Replace one computer.</p> <p>50237 Transfer to Engineer Estimate Fund. To fund preliminary engineers costs to determine if a road improvement assessment district project is viable.</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> |
|--|---|

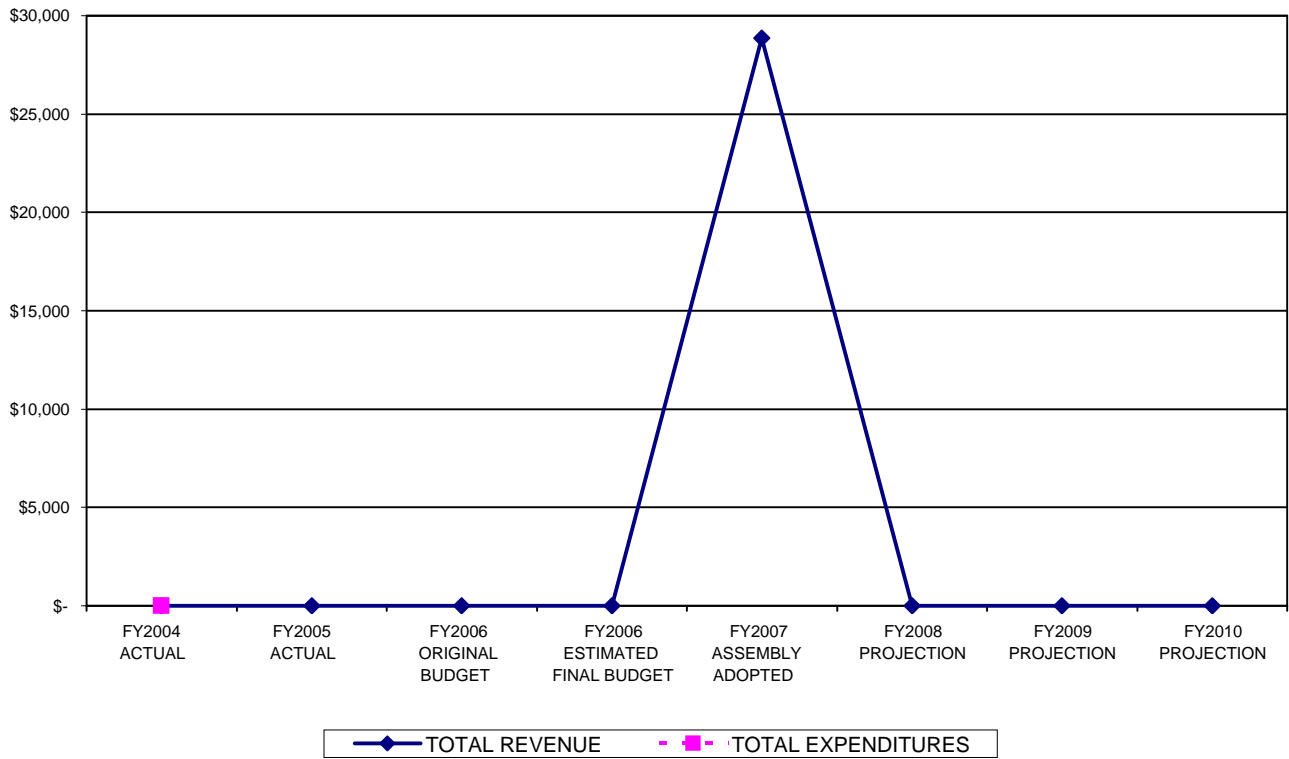
FOR CAPITAL PROJECTS INFORMATION ON THIS DEPARTMENT - SEE THE CAPITAL PROJECTS SECTION - PAGE 258-259 & 266

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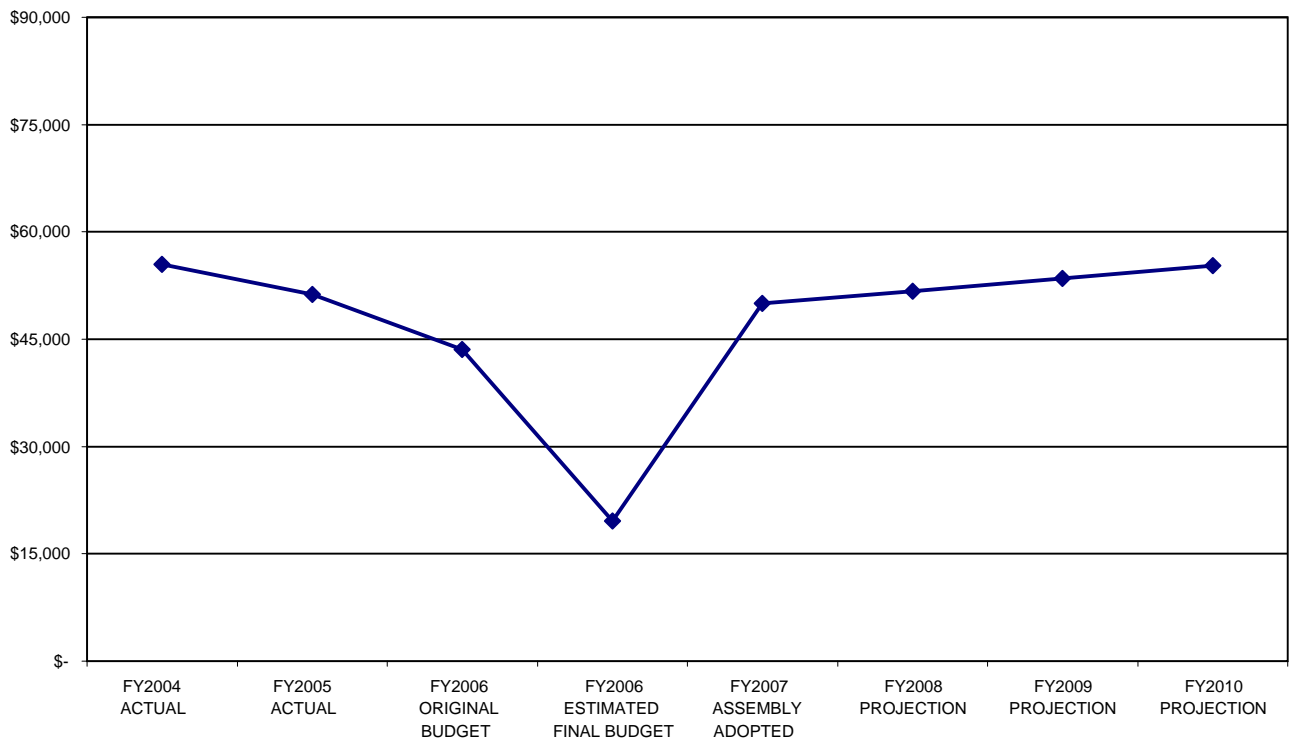
FUND: 237 ENGINEER'S ESTIMATE FUND

FUND BUDGET:	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 ESTIMATED FINAL BUDGET	FY2007 ASSEMBLY ADOPTED	FY2008 PROJECTION	FY2009 PROJECTION	FY2010 PROJECTION
REVENUES:								
INTEREST EARNINGS	\$ 140	\$ 1,162	\$ 1,370	\$ 1,370	\$ 1,524	\$ 1,750	\$ 1,750	\$ 1,750
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	140	1,162	1,370	1,370	1,524	1,750	1,750	1,750
OPERATING TRANSFERS FROM:								
SPECIAL REVENUE FUND	-	-	-	-	28,863	-	-	-
TOTAL OPERATING TRANSFER	-	-	-	-	28,863	-	-	-
TOTAL REVENUES AND OPERATING TRANSFERS	140	1,162	1,370	1,370	30,387	1,750	1,750	1,750
EXPENDITURES:								
SERVICES	6,987	5,350	-	33,000	-	-	-	-
TOTAL EXPENDITURES	6,987	5,350	-	33,000	-	-	-	-
NET RESULTS FROM OPERATIONS	(6,847)	(4,188)	1,370	(31,630)	30,387	1,750	1,750	1,750
FUND BALANCE APPROPRIATED	6,847	4,188	-	31,630	-	-	-	-
EXCESS/(DEFICIT)	-	-	1,370	-	30,387	1,750	1,750	1,750
BEGINNING FUND BALANCE	62,278	55,431	42,167	51,243	19,613	50,000	51,750	53,500
FUND BALANCE APPROPRIATED	(6,847)	(4,188)	-	(31,630)	-	-	-	-
SURPLUS FROM OPERATIONS	-	-	1,370	-	30,387	1,750	1,750	1,750
ENDING FUND BALANCE	55,431	51,243	43,537	19,613	50,000	51,750	53,500	55,250
AVAILABLE FUND BALANCE	55,431	51,243	43,537	19,613	50,000	51,750	53,500	55,250
RESERVED FUND BALANCE	-	-	-	-	-	-	-	-
UNRESERVED FUND BALANCE	55,431	51,243	43,537	19,613	50,000	51,750	53,500	55,250
TOTAL FUND BALANCE	\$ 55,431	\$ 51,243	\$ 43,537	\$ 19,613	\$ 50,000	\$ 51,750	\$ 53,500	\$ 55,250

ENGINEER'S ESTIMATE FUND REVENUES AND EXPENDITURES



ENGINEER'S ESTIMATE FUND UNRESERVED FUND BALANCE



FUND: 237
DEPT: 33950 ENGINEER'S ESTIMATE FUND

DEPARTMENT BUDGET:

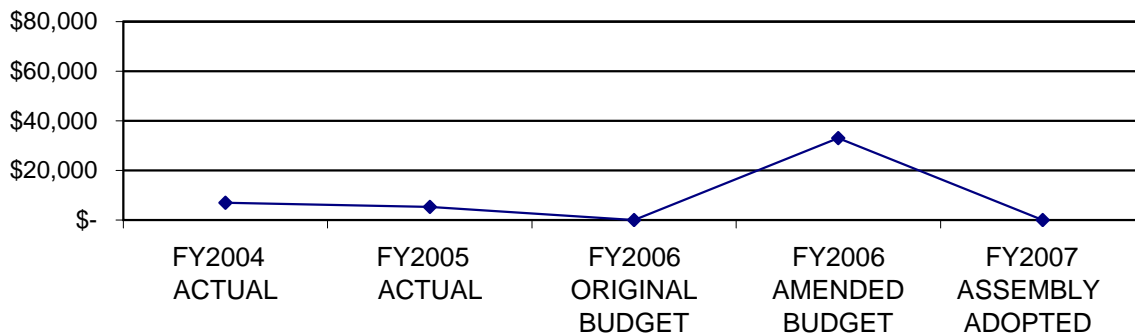
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
SERVICES	\$ 6,987	\$ 5,350	\$ -	\$ 33,000	\$ -
TOTAL EXPENDITURES	\$ 6,987	\$ 5,350	\$ -	\$ 33,000	\$ -

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. The fund shall earn interest at the rate of the borough's investment pool.

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**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
SERVICES								
43011 CONTRACTUAL SERVICES	\$ 6,987	\$ 5,350	\$ -	\$ 33,000	\$ -	\$ -	(33,000)	-100.00%
TOTAL: SERVICES	6,987	5,350	-	33,000	-	-	(33,000)	-100.00%
DEPARTMENT TOTAL	\$ 6,987	\$ 5,350	\$ -	\$ 33,000	\$ -	\$ -	\$ (33,000)	-100.00%

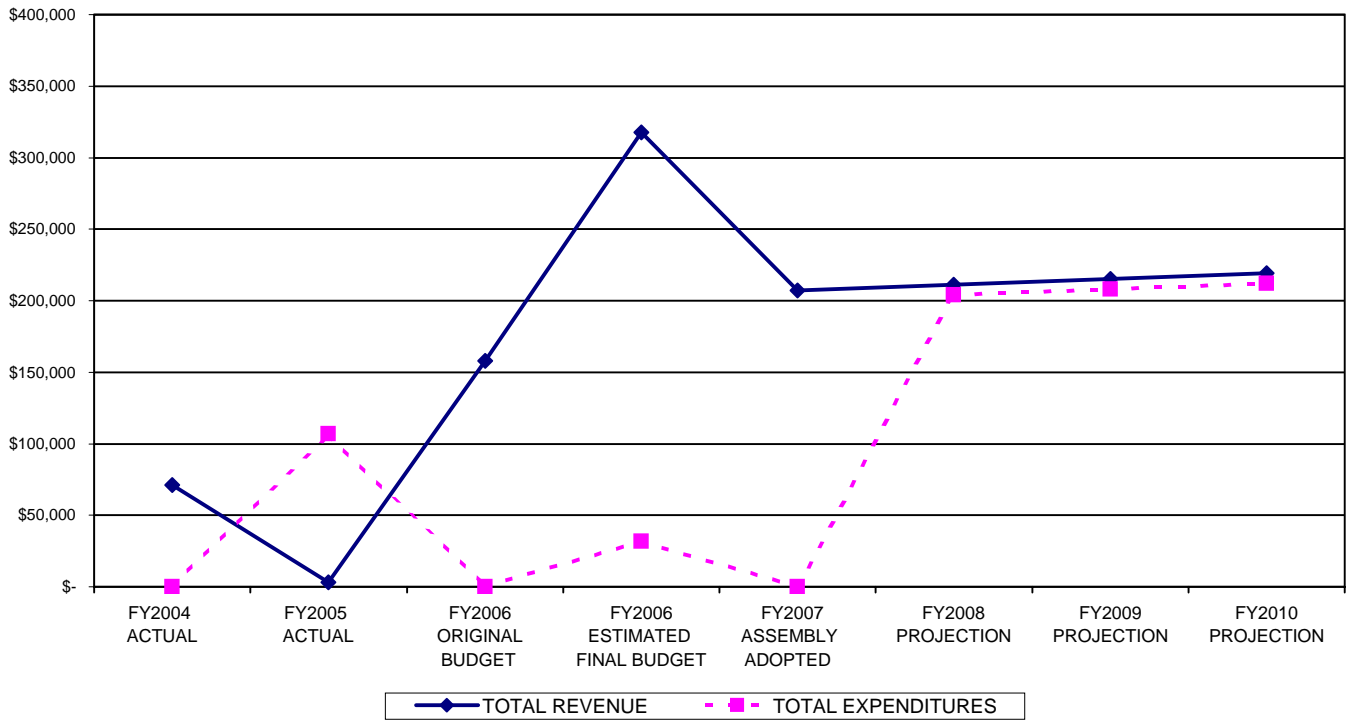
LINE-ITEM EXPLANATIONS

43011 Contractual Services. To cover the estimated engineer's cost for proposed road improvement assessment districts (RIAD).

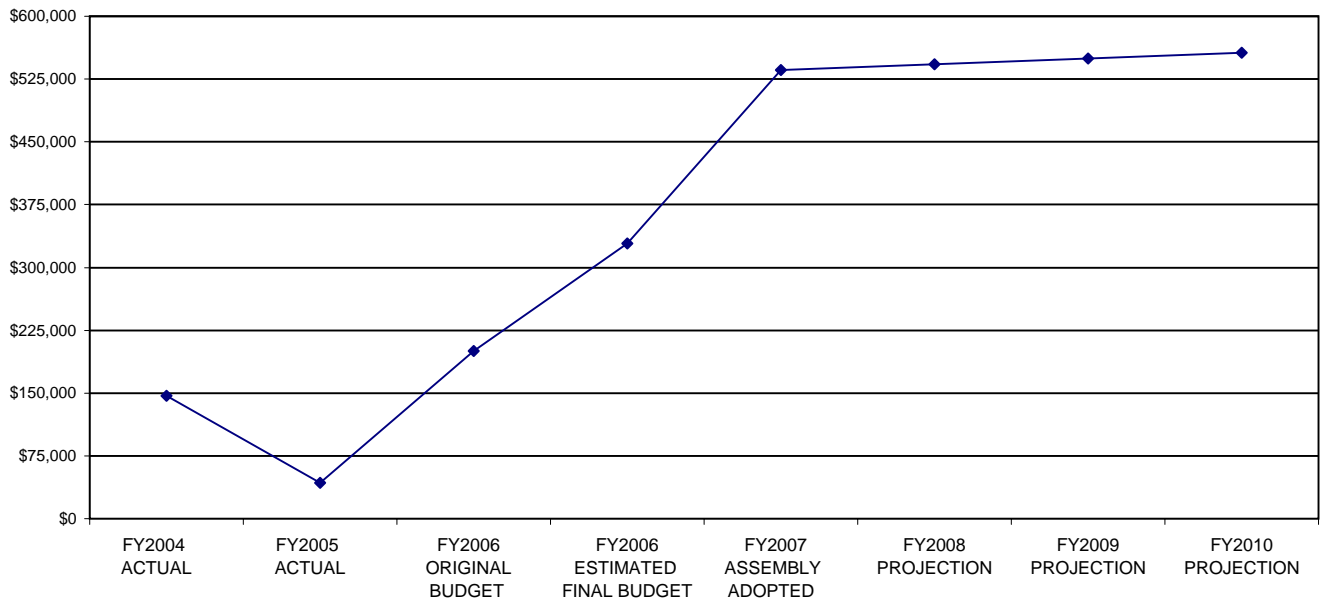
FUND: 238 RIAD MATCH FUND

FUND BUDGET:								
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 ESTIMATED FINAL BUDGET	FY2007 ASSEMBLY ADOPTED	FY2008 PROJECTION	FY2009 PROJECTION	FY2010 PROJECTION
REVENUES:								
INTEREST EARNINGS	\$ 156	\$ 3,212	\$ 1,365	\$ 1,365	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
TOTAL REVENUES	156	3,212	1,365	1,365	7,000	7,000	7,000	7,000
OPERATING TRANSFERS FROM:								
SPECIAL REVENUE FUND	71,192	-	156,649	316,149	200,000	204,000	208,080	212,242
TOTAL OPERATING TRANSFER	71,192	-	156,649	316,149	200,000	204,000	208,080	212,242
TOTAL REVENUES AND OPERATING TRANSFERS	71,348	3,212	158,014	317,514	207,000	211,000	215,080	219,242
EXPENDITURES:								
SERVICES	-	106,978	-	31,801	-	204,000	208,080	212,242
TOTAL EXPENDITURES	-	106,978	-	31,801	-	204,000	208,080	212,242
NET RESULTS FROM OPERATIONS	71,348	(103,766)	158,014	285,713	207,000	7,000	7,000	7,000
FUND BALANCE APPROPRIATED	-	103,766	-	-	-	-	-	-
EXCESS/(DEFICIT)	71,348	-	158,014	285,713	207,000	7,000	7,000	7,000
BEGINNING FUND BALANCE	75,516	146,864	41,986	43,098	328,811	535,811	542,811	549,811
FUND BALANCE APPROPRIATED	-	(103,766)	-	-	-	-	-	-
SURPLUS FROM OPERATIONS	71,348	-	158,014	285,713	207,000	7,000	7,000	7,000
ENDING FUND BALANCE	146,864	43,098	200,000	328,811	535,811	542,811	549,811	556,811
AVAILABLE FUND BALANCE	146,864	43,098	200,000	328,811	535,811	542,811	549,811	556,811
RESERVED FUND BALANCE	-	-	-	-	-	-	-	-
UNRESERVED FUND BALANCE	146,864	43,098	200,000	328,811	535,811	542,811	549,811	556,811
TOTAL FUND BALANCE	\$ 146,864	\$ 43,098	\$ 200,000	\$ 328,811	\$ 535,811	\$ 542,811	\$ 549,811	\$ 556,811

**RIAD MATCH FUND
REVENUES AND EXPENDITURES**



**RIAD MATCH FUND
UNRESERVED FUND BALANCE**



FUND: 238
DEPT: 33950 RIAD MATCH FUND

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
SERVICES	\$ -	\$ 106,978	\$ -	\$ 31,801	\$ -
TOTAL EXPENDITURES	\$ -	\$ 106,978	\$ -	\$ 31,801	\$ -

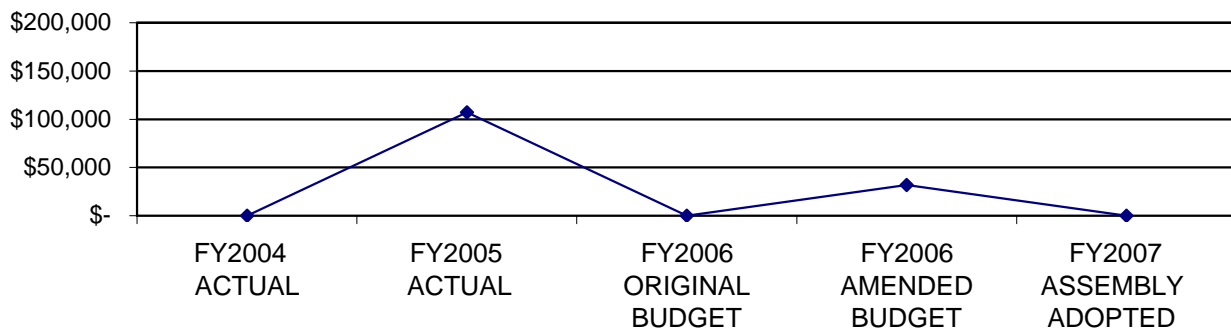
DEPARTMENT FUNCTION

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. 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**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %
SERVICES							
43011 CONTRACTUAL SERVICES	\$ -	\$ 106,978	\$ -	\$ 31,801	\$ -	\$ -	0.00%
TOTAL: SERVICES	-	106,978	-	31,801	-	-	0.00%
DEPARTMENT TOTAL	\$ -	\$ 106,978	\$ -	\$ 31,801	\$ -	\$ -	0.00%

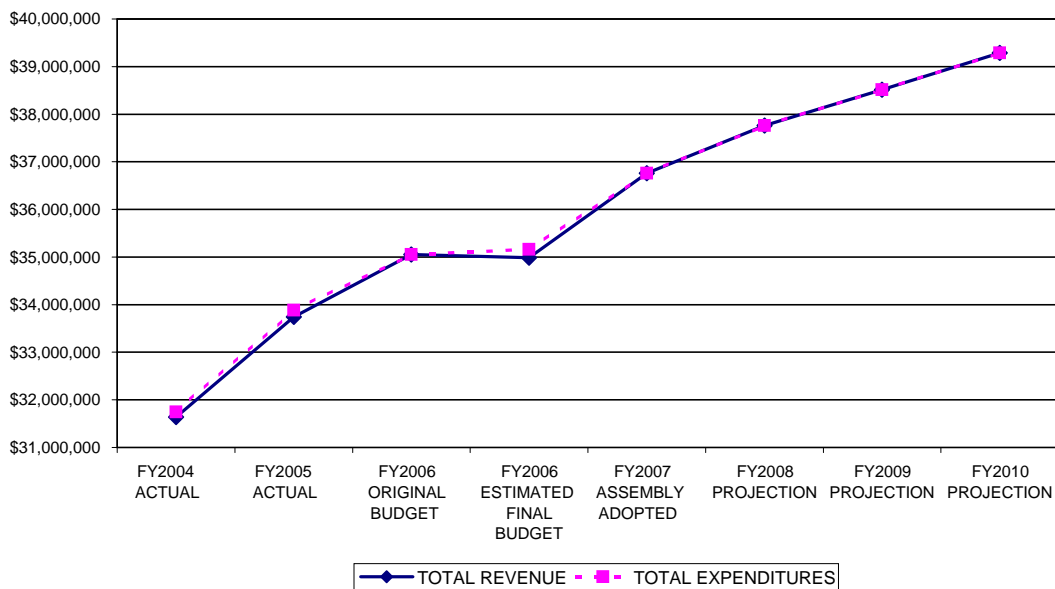
LINE-ITEM EXPLANATIONS

43011 Contractual Services. To defray the costs associated with road improvement assessment districts formed pursuant to KPB 14.31. FY2005 was used to defray the cost to the Westbrook Subdivision RIAD, anticipate to be constructed this summer. Funds were appropriated through Ordinance 2004-19-35.

FUND: 241 SCHOOL FUND

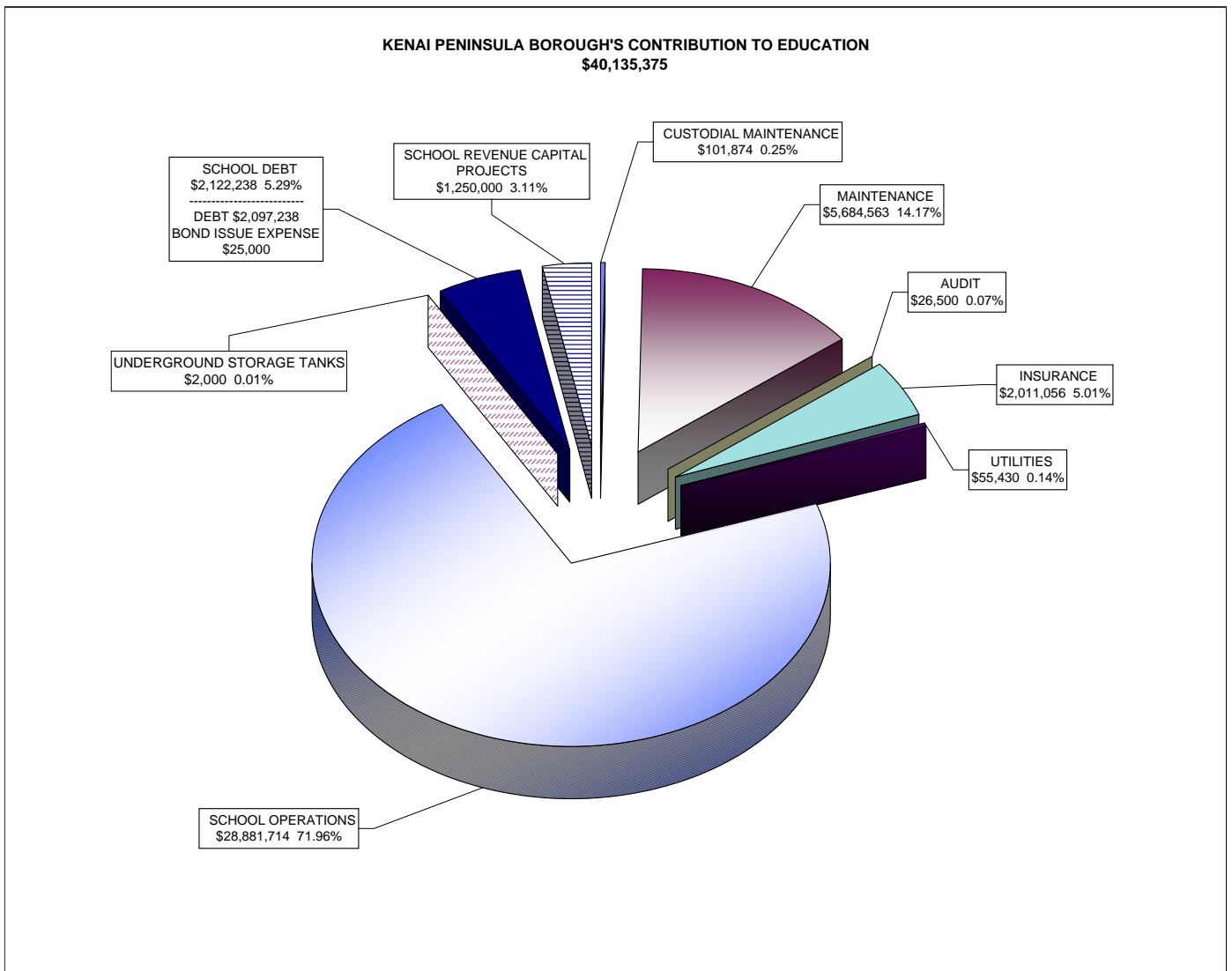
FUND BUDGET:	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 ESTIMATED FINAL BUDGET	FY2007 ASSEMBLY ADOPTED	FY2008 PROJECTION	FY2009 PROJECTION	FY2010 PROJECTION
REVENUES:								
STATE REVENUE	\$ -	\$ -	\$ -	\$ 108,422	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	108,422	-	-	-	-
OTHER FINANCING SOURCES:								
TRANSFERS FROM OTHER FUNDS	31,635,539	33,744,326	35,054,596	34,984,596	36,761,137	37,761,137	38,516,360	39,286,687
TOTAL OPERATING TRANSFERS	31,635,539	33,744,326	35,054,596	34,984,596	36,761,137	37,761,137	38,516,360	39,286,687
TOTAL REVENUES AND OTHER FINANCING SOURCES	31,635,539	33,744,326	35,054,596	35,093,018	36,761,137	37,761,137	38,516,360	39,286,687
EXPENDITURES:								
CUSTODIAL MAINTENANCE	81,375	94,147	93,776	95,818	101,874	103,911	105,989	108,109
MAINTENANCE	5,151,562	5,399,427	5,474,762	5,646,890	5,684,563	5,798,254	5,914,219	5,914,219
NON-DEPARTMENTAL:								
AUDIT	26,000	26,500	26,500	26,500	26,500	26,500	26,500	27,500
INSURANCE PREMIUM	1,220,446	1,532,009	1,753,766	1,753,766	2,011,056	2,186,000	2,232,000	2,310,000
PUBLIC UTILITIES	35,985	40,574	48,200	48,200	55,430	56,539	57,670	58,823
SCHOOL OPERATIONS	25,230,415	26,788,170	27,657,592	27,587,592	28,881,714	29,589,933	30,179,982	30,868,036
TOTAL EXPENDITURES	31,745,783	33,880,827	35,054,596	35,158,766	36,761,137	37,761,137	38,516,360	39,286,687
TOTAL EXPENDITURES AND OPERATING TRANSFERS	31,745,783	33,880,827	35,054,596	35,158,766	36,761,137	37,761,137	38,516,360	39,286,687
NET RESULTS FROM OPERATIONS	(110,244)	(136,501)	-	(65,748)	-	-	-	-
FUND BALANCE APPROPRIATED	110,244	136,501	-	65,748	-	-	-	-
EXCESS/(DEFICIT)	-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE	886,546	776,302	625,931	639,801	574,053	574,053	574,053	574,053
FUND BALANCE APPROPRIATED	(110,244)	(136,501)	-	(65,748)	-	-	-	-
SURPLUS FROM OPERATIONS	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	776,302	639,801	625,931	574,053	574,053	574,053	574,053	574,053
RESERVED FUND BALANCE	460,891	460,891	460,891	460,891	460,891	460,891	460,891	460,891
UNRESERVED FUND BALANCE	315,411	178,910	165,040	113,162	113,162	113,162	113,162	113,162
TOTAL FUND BALANCE	\$ 776,302	\$ 639,801	\$ 625,931	\$ 574,053	\$ 574,053	\$ 574,053	\$ 574,053	\$ 574,053

**SCHOOL FUND
REVENUES AND EXPENDITURES**



MILL RATE EQUIVALENTS FOR THE BOROUGH'S CONTRIBUTION TO EDUCATION

EXPENDITURES	FY2004 ACTUAL		FY2005 ACTUAL		FY2006 BUDGET		FY2007 BUDGET	
	TAXABLE VALUE	MILL RATE EQUIVALENT	TAXABLE VALUE	MILL RATE EQUIVALENT	TAXABLE VALUE	MILL RATE EQUIVALENT	TAXABLE VALUE	MILL RATE EQUIVALENT
	4,222,404,000		4,264,247,000		4,501,687,000		4,831,254,000	
LOCAL EFFORT TO SCHOOL DISTRICT								
CUSTODIAL MAINTENANCE	\$ 81,375	0.02	\$ 94,147	0.02	\$ 93,776	0.02	\$ 101,874	0.02
MAINTENANCE	5,151,562	1.22	5,399,427	1.27	5,474,762	1.22	5,684,563	1.26
AUDIT	26,000	0.01	26,500	0.01	26,500	0.01	26,500	0.01
INSURANCE	1,220,446	0.29	1,532,009	0.36	1,753,766	0.39	2,011,056	0.45
UTILITIES	35,985	0.01	40,574	0.01	48,200	0.01	55,430	0.01
SCHOOL OPERATIONS	25,230,415	5.98	26,788,170	6.28	27,657,592	6.14	28,881,714	6.42
TOTAL LOCAL EFFORT TO SCHOOL DISTRICT	31,745,783	7.52	33,880,827	7.95	35,054,596	7.79	36,761,137	8.17
OTHER EDUCATION FUNDING								
UNDERGROUND STORAGE TANKS	13,356	0.00	167	0.00	3,500	0.00	2,000	0.00
SCHOOL DEBT	4,550,507	1.08	3,802,966	0.89	3,718,837	0.83	2,122,238	0.47
SCHOOL REVENUE CAPITAL PROJECTS	2,160,000	0.51	1,250,000	0.29	1,250,000	0.28	1,250,000	0.28
TOTAL OTHER EDUCATION FUNDING	6,723,863	1.59	5,053,133	1.19	4,972,337	1.10	3,374,238	0.75
TOTAL EDUCATION FROM BOROUGH	\$ 38,469,646	9.11	\$ 38,933,960	9.13	\$ 40,026,933	8.89	\$ 40,135,375	8.92



FUND: 241 SCHOOL FUND
 DEPT: 11235 CUSTODIAL MAINTENANCE

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 73,155	\$ 79,826	\$ 76,506	\$ 78,548	\$ 84,024
SUPPLIES	468	983	2,200	2,200	2,200
SERVICES	7,752	12,963	12,300	13,800	15,150
CAPITAL OUTLAY	-	375	2,770	1,270	500
TOTAL EXPENDITURES	<u>\$ 81,375</u>	<u>\$ 94,147</u>	<u>\$ 93,776</u>	<u>\$ 95,818</u>	<u>\$ 101,874</u>
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/OEM annex, school district portables, records center, and Homer Annex. Contract with janitorial services for cleaning of Poppy Lane Facility.

FY2007 OBJECTIVES: Continue to provide a satisfactory level of service to those we serve.

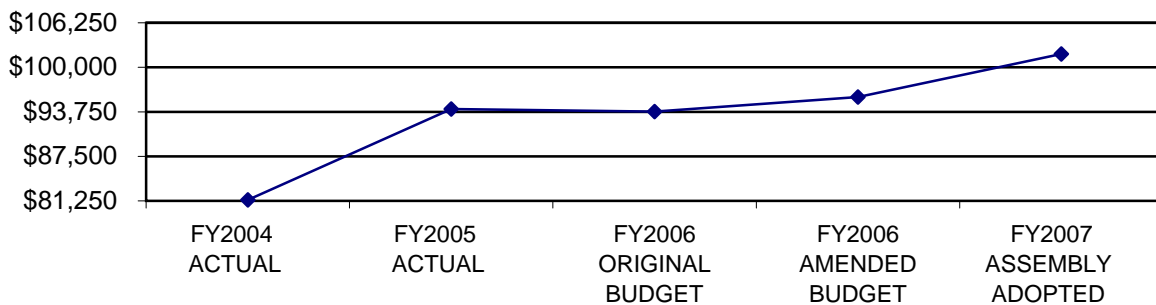
PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY2006

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

Maintained all assigned buildings and grounds at a satisfactory level.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 241
DEPARTMENT 11235 - SCHOOL FUND CUSTODIAL MAINTENANCE**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 38,772	\$ 42,837	\$ 42,509	\$ 42,509	\$ 44,796	\$ 44,796	\$ 2,287	5.38%
40120 TEMPORARY WAGES	4,513	5,551	2,200	2,200	2,200	2,200	-	0.00%
40130 OVERTIME WAGES	796	1,207	1,181	1,181	1,048	1,048	(133)	-11.26%
40210 FICA	3,805	4,219	3,989	3,989	4,297	4,297	308	7.72%
40221 PERS	3,377	5,897	5,814	7,856	10,866	10,866	3,010	38.31%
40321 HEALTH INSURANCE	15,728	13,603	14,430	14,430	14,375	14,375	(55)	-0.38%
40322 LIFE INSURANCE	98	101	123	123	114	114	(9)	-7.32%
40410 LEAVE	5,011	5,234	4,983	4,983	5,031	5,031	48	0.96%
40411 SICK LEAVE	1,055	1,177	1,277	1,277	1,297	1,297	20	1.57%
TOTAL: PERSONNEL	73,155	79,826	76,506	78,548	84,024	84,024	5,476	6.97%
SUPPLIES								
42210 OPERATING SUPPLIES	39	816	1,700	1,700	1,700	1,700	-	0.00%
42410 SMALL TOOLS	429	167	500	500	500	500	-	0.00%
TOTAL: SUPPLIES	468	983	2,200	2,200	2,200	2,200	-	0.00%
SERVICES								
43011 CONTRACTUAL SERVICES	7,582	12,600	12,000	13,500	14,850	14,850	1,350	10.00%
43210 TRANSPORT/SUBSISTENCE	170	296	200	200	200	200	-	0.00%
43720 EQUIPMENT MAINTENANCE	-	67	100	100	100	100	-	0.00%
TOTAL: SERVICES	7,752	12,963	12,300	13,800	15,150	15,150	1,350	9.78%
CAPITAL OUTLAY								
48740 MINOR MACHINES & EQUIPMENT	-	375	2,770	1,270	500	500	(770)	-60.63%
TOTAL: CAPITAL OUTLAY	-	375	2,770	1,270	500	500	(770)	-60.63%
DEPARTMENT TOTAL	\$ 81,375	\$ 94,147	\$ 93,776	\$ 95,818	\$ 101,874	\$ 101,874	\$ 6,056	6.32%

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 2.5 full time equivalents.</p> <p>40130 Overtime Wages. Necessary for emergencies, periods of leave and borough holidays when school district is open.</p> | <p>42210 Operating Supplies. Supplies for Homer maintenance and annex facilities.</p> <p>42410 Small Tools. For replacement of small tools.</p> <p>43011 Contractual Services. Custodial maintenance contracts for portion of Poppy Lane facility. Increase anticipated with new contract effective February 2007.</p> <p>48740 Minor Machinery & Equipment. For replacement of janitorial equipment.</p> |
|---|---|

FUND: 241 SCHOOL FUND
DEPT: 41010 MAINTENANCE DEPARTMENT

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 3,815,967	\$ 3,934,343	\$ 3,944,914	\$ 4,051,294	\$ 4,254,808
SUPPLIES	740,841	790,847	799,750	871,481	847,750
SERVICES	809,958	820,236	975,972	969,989	933,735
CAPITAL OUTLAY	20,601	41,410	159,497	159,497	34,800
INTERDEPARTMENTAL CHARGES	(235,805)	(187,409)	(405,371)	(405,371)	(386,530)
TOTAL EXPENDITURES	\$ 5,151,562	\$ 5,399,427	\$ 5,474,762	\$ 5,646,890	\$ 5,684,563
STAFFING HISTORY:	46.00	46.00	44.00	44.00	43.00

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.

FY2007 OBJECTIVES:

Reduce landscaping duties to include only those areas that are not sports fields. Work with schools and sports field user groups to reduce the burden on Borough Maintenance landscaping costs.

PROGRAM CHANGES:

Elimination of one position, Lead Energy Systems Mechanic. Remaining staff will absorb the job duties. This will be done through attrition.

ACCOMPLISHMENTS: FY2006

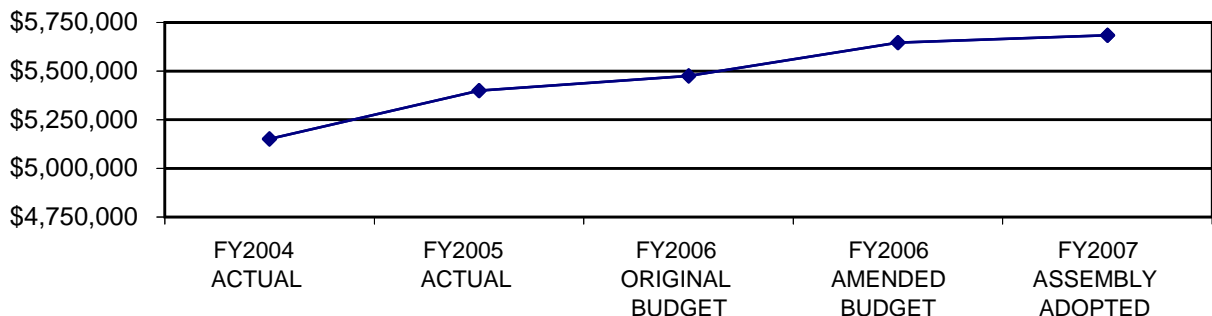
On schedule to complete an estimated 11,600 work orders out of 14,200 for FY06. 60 % complete with electrical panel schedule upgrades.

Completed natural gas burner and generator conversion at Tustumena Elementary. Passed OSHA shop inspections with no fines and a 90-percentile rating. Safety Coordinator uses his electrical journeyman's certification to do electrical work 50 % of the time.

PERFORMANCE MEASURES:

- Maintained 197 buildings including: 41 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**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 1,947,955	\$ 2,087,525	\$ 2,247,856	\$ 2,247,856	\$ 2,313,052	\$ 2,313,052	\$ 65,196	2.90%
40120 TEMPORARY WAGES	557,250	391,979	344,740	344,740	280,000	280,000	(64,740)	-18.78%
40130 OVERTIME WAGES	12,901	21,425	39,369	39,369	38,802	38,802	(567)	-1.44%
40210 FICA	223,752	222,309	223,626	223,626	219,111	219,111	(4,515)	-2.02%
40221 PERS	174,060	297,843	302,821	409,201	554,328	554,328	145,127	35.47%
40321 HEALTH INSURANCE	564,797	509,747	488,400	488,400	494,503	494,503	6,103	1.25%
40322 LIFE INSURANCE	5,217	5,636	5,986	5,986	5,857	5,857	(129)	-2.16%
40410 LEAVE	279,972	307,075	238,546	238,546	249,697	249,697	11,151	4.67%
40411 SICK LEAVE	49,379	49,610	52,706	52,706	58,290	58,290	5,584	10.59%
40511 OTHER BENEFITS	684	41,194	864	864	41,168	41,168	40,304	4664.81%
TOTAL: PERSONNEL	3,815,967	3,934,343	3,944,914	4,051,294	4,254,808	4,254,808	203,514	5.02%
SUPPLIES								
42110 OFFICE SUPPLIES	7,377	7,271	9,000	9,326	9,000	9,000	(326)	-3.50%
42120 COMPUTER SOFTWARE	7,577	12,212	10,750	10,750	10,750	10,750	-	0.00%
42230 FUEL, OILS AND LUBRICANTS	68,862	72,491	90,000	105,000	105,000	105,000	-	0.00%
42250 UNIFORMS	7,736	8,291	7,000	7,000	7,000	7,000	-	0.00%
42310 REPAIR/MAINT SUPPLIES	599,518	640,273	615,000	667,936	648,000	648,000	(19,936)	-2.98%
42360 MOTOR VEHICLE SUPPLIES	31,010	30,634	50,000	50,345	50,000	50,000	(345)	-0.69%
42410 SMALL TOOLS	18,761	19,675	18,000	21,124	18,000	18,000	(3,124)	-14.79%
TOTAL: SUPPLIES	740,841	790,847	799,750	871,481	847,750	847,750	(23,731)	-2.72%
SERVICES								
43011 CONTRACTUAL SERVICES	17,414	17,033	20,000	20,000	20,000	20,000	-	0.00%
43014 PHYSICAL EXAMINATIONS	1,208	1,332	1,800	1,928	1,000	1,000	(928)	-48.13%
43015 WATER/AIR SAMPLE TEST	5,293	9,018	10,000	10,000	10,000	10,000	-	0.00%
43050 SOLID WASTE FEES	136	567	750	750	750	750	-	0.00%
43110 COMMUNICATIONS	24,704	25,140	33,000	33,000	29,000	29,000	(4,000)	-12.12%
43140 POSTAGE	504	228	600	600	600	600	-	0.00%
43210 TRANSPORT/SUBSISTENCE	50,897	59,987	70,000	72,220	70,000	70,000	(2,220)	-3.07%
43211 PER DIEM	37,084	39,450	54,000	54,000	50,000	50,000	(4,000)	-7.41%
43250 FREIGHT AND EXPRESS	2,186	2,658	3,000	3,000	3,000	3,000	-	0.00%
43260 TRAINING	9,356	10,535	10,500	10,500	10,000	10,000	(500)	-4.76%
43310 ADVERTISING	2,854	112	2,000	2,000	2,000	2,000	-	0.00%
43410 PRINTING	-	-	300	300	300	300	-	0.00%
43610 UTILITIES	51,165	75,348	60,000	60,000	69,000	69,000	9,000	15.00%
43720 EQUIPMENT MAINTENANCE	2,747	2,797	3,000	3,197	3,000	3,000	(197)	-6.16%
43764 SNOW REMOVAL	252,037	227,100	240,000	270,000	290,000	290,000	20,000	7.41%
43780 BUILDINGS/GROUNDS MAINTENANCE	151,522	147,835	259,380	220,765	180,000	180,000	(40,765)	-18.47%
43810 RENTS AND OPERATIONS	2,183	2,810	6,000	6,000	3,000	3,000	(3,000)	-50.00%
43812 EQUIPMENT REPLACEMENT PYMT	193,593	196,210	196,642	196,642	187,085	187,085	(9,557)	-4.86%
43920 DUES AND SUBSCRIPTION	5,075	2,076	5,000	5,087	5,000	5,000	(87)	-1.71%
TOTAL: SERVICES	809,958	820,236	975,972	969,989	933,735	933,735	(36,254)	-3.74%
CAPITAL OUTLAY								
48120 OFFICE MACHINES	-	-	2,000	887	2,000	2,000	1,113	125.48%
48311 MACHINERY & EQUIPMENT	12,121	15,138	132,197	132,197	13,500	13,500	(118,697)	-89.79%
48710 MINOR OFFICE EQUIPMENT	3,937	9,573	9,000	10,113	3,500	3,500	(6,613)	-65.39%
48720 MINOR OFFICE FURNITURE	124	1,023	1,300	1,300	800	800	(500)	-38.46%
48740 MINOR MACHINES & EQUIPMENT	4,419	15,676	15,000	15,000	15,000	15,000	-	0.00%
TOTAL: CAPITAL OUTLAY	20,601	41,410	159,497	159,497	34,800	34,800	(124,697)	-78.18%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	(235,805)	(187,409)	(405,371)	(405,371)	(386,530)	(386,530)	18,841	-
TOTAL: INTERDEPARTMENTAL CHARGES	(235,805)	(187,409)	(405,371)	(405,371)	(386,530)	(386,530)	18,841	-
DEPARTMENT TOTAL	\$ 5,151,562	\$ 5,399,427	\$ 5,474,762	\$ 5,646,890	\$ 5,684,563	\$ 5,684,563	\$ 37,673	0.67%

FUND 241
DEPARTMENT 41010 - SCHOOL FUND MAINTENANCE DEPARTMENT - CONTINUED

LINE-ITEM EXPLANATIONS

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| <p>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 Mechanics, 4 Energy Systems Mechanics I/II, 1 Lead Painter, 2 Painters I/II, 1 Electronics Technician I/II, 2 Locksmith-General Maintenance Mechanic I/II, 1 Lead Plumber-General Maintenance Mechanic, 1 Plumber, 1 Roofer-General Maintenance Mechanic I/II, 3 Lead General Maintenance Mechanics, 4 General Maintenance Mechanics I/II, 2 Millwright-General Maintenance Mechanic I/II, 1 Plumber-General Maintenance Mechanic I/II, 2 Carpenter-General Maintenance, 1 Safety Coordinator, 1 Administrative Assistant, 1 Secretary-Dispatcher (Homer), 1 Clerk-Dispatcher.</p> <p>Deleted: 1 Lead Energy Systems Mechanic/Moved 1 Maintenance Foreman to Project Manager</p> <p>42230 Fuel, Oils, and Lubricants. Increased to cover higher fuel cost.</p> <p>42310 Repair Maintenance Supplies. Increased to reflect rising cost of supplies.</p> <p>43014 Physical Examinations. Decrease in cost due to fewer Temporary employees being hired.</p> <p>43260 Training. Decrease due to more qualified training being available in state.</p> | <p>43610 Utilities. Reflects estimated 15% utility increase.</p> <p>43764 Snow Removal/Sanding. Reflects estimated increase in snow removal and sanding contracts.</p> <p>43780 Building/Grounds Maintenance. Decrease to reflect previous years expenditures in building and ground maintenance contracted to third parties.</p> <p>43810 Rents and Operations. Decrease reflects equipment purchased in previous years.</p> <p>43812 Equipment Replacement Payments. Annual payments to the Equipment Replacement Fund for the vehicles and equipment purchased.</p> <p>48311 Heavy Equipment. Amount to purchase Upright Lift.</p> <p>48710 Minor Office Machines. Cost to replace 3 computers instead of the usual number of 5. Costs of computers have declined as well.</p> <p>48720 Minor Office Furniture. Decrease reflects less new furniture needed.</p> <p>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.</p> |
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FOR CAPITAL PROJECTS INFORMATION ON THIS DEPARTMENT - SEE THE CAPITAL PROJECTS SECTION - PAGES 258-261

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FUND: 241 SCHOOL FUND
DEPT: 94910 NON-DEPARTMENTAL

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
SERVICES	\$ 1,282,431	\$ 1,599,083	\$ 1,828,466	\$ 1,828,466	\$ 2,092,986
TOTAL EXPENDITURES	1,282,431	1,599,083	1,828,466	1,828,466	2,092,986
OPERATING TRANSFERS TO:					
SCHOOL DISTRICT OPERATIONS	25,230,415	26,788,170	27,657,592	27,587,592	28,881,714
TOTAL OPERATING TRANSFERS	25,230,415	26,788,170	27,657,592	27,587,592	28,881,714
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ 26,512,846	\$ 28,387,253	\$ 29,486,058	\$ 29,416,058	\$ 30,974,700

DEPARTMENT FUNCTION

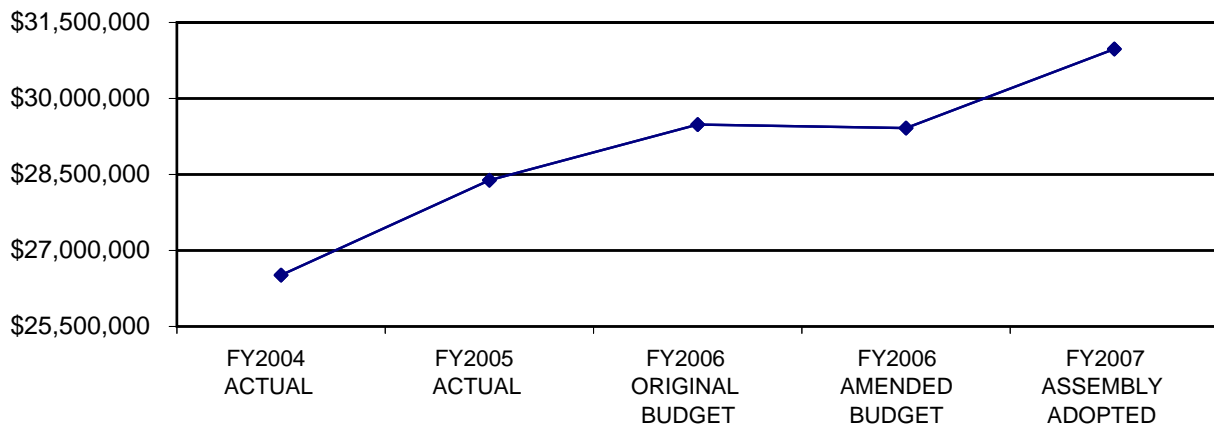
GENERAL OBJECTIVES: Section 14.14.060(c) of the Alaska Statutes states that:

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.

FY2006 OBJECTIVES: The Kenai Peninsula Borough Assembly authorized the School District budget for Fiscal Year 2007 and appropriated \$36,761,137 with \$28,881,714 designated for local effort and \$7,879,423 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**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
SERVICES								
43012 AUDIT SERVICES	\$ 26,000	\$ 26,500	\$ 26,500	\$ 26,500	\$ 26,500	\$ 26,500	\$ -	0.00%
43510 INSURANCE PREMIUM	1,220,446	1,532,009	1,753,766	1,753,766	2,011,056	2,011,056	257,290	14.67%
43610 UTILITIES	35,985	40,574	48,200	48,200	55,430	55,430	7,230	15.00%
TOTAL: SERVICES	1,282,431	1,599,083	1,828,466	1,828,466	2,092,986	2,092,986	264,520	14.47%
TRANSFERS								
50241 TFR S/D OPERATIONS	25,230,415	26,788,170	27,657,592	27,587,592	28,881,714	28,881,714	1,294,122	4.69%
TOTAL: TRANSFERS	25,230,415	26,788,170	27,657,592	27,587,592	28,881,714	28,881,714	1,294,122	4.69%
DEPARTMENT TOTAL	\$ 26,512,846	\$ 28,387,253	\$ 29,486,058	\$ 29,416,058	\$ 30,974,700	\$ 30,974,700	\$ 1,558,642	5.30%

LINE-ITEM EXPLANATIONS

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.

43510 Insurance Premium. School district portion from allocation of insurance costs, including claims fees, risk management expense, general liability, fire and extended coverage, auto liability, auto physical damage, worker's compensation, educational errors and omissions, bonds, business travel, non-owned aircraft travel.

43610 Utilities. School district share of natural gas, electricity, water and sewer for administration building and administration annex buildings.

50241 School District Operations. Funding provided to school district from local sources.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 241 SCHOOL FUND
EXPENDITURE SUMMARY BY LINE ITEM**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 1,986,727	\$ 2,130,362	\$ 2,290,365	\$ 2,290,365	\$ 2,357,848	\$ 2,357,848	\$ 67,483	2.95%
40120 TEMPORARY WAGES	561,763	397,530	346,940	346,940	282,200	282,200	(64,740)	-18.66%
40130 OVERTIME WAGES	13,697	22,632	40,550	40,550	39,850	39,850	(700)	-1.73%
40210 FICA	227,557	226,528	227,615	227,615	223,408	223,408	(4,207)	-1.85%
40221 PERS	177,437	303,740	308,635	417,057	565,194	565,194	148,137	35.52%
40321 HEALTH INSURANCE	580,525	523,350	502,830	502,830	508,878	508,878	6,048	1.20%
40322 LIFE INSURANCE	5,315	5,737	6,109	6,109	5,971	5,971	(138)	-2.26%
40410 LEAVE	284,983	312,309	243,529	243,529	254,728	254,728	11,199	4.60%
40411 SICK LEAVE	50,434	50,787	53,983	53,983	59,587	59,587	5,604	10.38%
40511 OTHER BENEFITS	684	41,194	864	864	41,168	41,168	40,304	4664.81%
TOTAL: PERSONNEL	3,889,122	4,014,169	4,021,420	4,129,842	4,338,832	4,338,832	208,990	5.06%
SUPPLIES								
42110 OFFICE SUPPLIES	7,377	7,271	9,000	9,326	9,000	9,000	(326)	-3.50%
42120 COMPUTER SOFTWARE	7,577	12,212	10,750	10,750	10,750	10,750	-	0.00%
42210 OPERATIONAL SUPPLIES	39	816	1,700	1,700	1,700	1,700	-	0.00%
42230 FUEL, OILS AND LUBRICANTS	68,862	72,491	90,000	105,000	105,000	105,000	-	0.00%
42250 UNIFORMS	7,736	8,291	7,000	7,000	7,000	7,000	-	0.00%
42310 REPAIR/MAINT SUPPLIES	599,518	640,273	615,000	667,936	648,000	648,000	(19,936)	-2.98%
42360 MOTOR VEHICLE SUPPLIES	31,010	30,634	50,000	50,345	50,000	50,000	(345)	-0.69%
42410 SMALL TOOLS AND MINOR	19,190	19,842	18,500	21,624	18,500	18,500	(3,124)	-14.45%
TOTAL: SUPPLIES	741,309	791,830	801,950	873,681	849,950	849,950	(23,731)	-2.72%
SERVICES								
43011 CONTRACTUAL SERVICES	24,996	29,633	32,000	33,500	34,850	34,850	1,350	4.03%
43012 AUDIT SERVICES	26,000	26,500	26,500	26,500	26,500	26,500	-	0.00%
43014 PHYSICAL EXAMINATIONS	1,208	1,332	1,800	1,928	1,000	1,000	(928)	-48.13%
43015 WATER/AIR SAMPLE TEST	5,293	9,018	10,000	10,000	10,000	10,000	-	0.00%
43050 SOLID WASTE FEES	136	567	750	750	750	750	-	0.00%
43110 COMMUNICATIONS	24,704	25,140	33,000	33,000	29,000	29,000	(4,000)	-12.12%
43140 POSTAGE	504	228	600	600	600	600	-	0.00%
43210 TRANSPORT/SUBSISTENCE	51,067	60,283	70,200	72,420	70,200	70,200	(2,220)	-3.07%
43211 PER DIEM	37,084	39,450	54,000	54,000	50,000	50,000	(4,000)	-7.41%
43250 FREIGHT AND EXPRESS	2,186	2,658	3,000	3,000	3,000	3,000	-	0.00%
43260 TRAINING	9,356	10,535	10,500	10,500	10,000	10,000	(500)	-4.76%
43310 ADVERTISING	2,854	112	2,000	2,000	2,000	2,000	-	0.00%
43410 PRINTING	-	-	300	300	300	300	-	0.00%
43510 INSURANCE PREMIUM	1,220,446	1,532,009	1,753,766	1,753,766	2,011,056	2,011,056	257,290	14.67%
43610 PUBLIC UTILITIES	87,150	115,922	108,200	108,200	124,430	124,430	16,230	15.00%
43720 EQUIPMENT MAINTENANCE	2,747	2,864	3,100	3,297	3,100	3,100	(197)	-5.98%
43764 SNOW REMOVAL	252,037	227,100	240,000	270,000	290,000	290,000	20,000	7.41%
43780 MAINT BUILDINGS	151,522	147,835	259,380	220,765	180,000	180,000	(40,765)	-18.47%
43810 RENTS AND OPERATIONS	2,183	2,810	6,000	6,000	3,000	3,000	(3,000)	-50.00%
43812 EQUIPMENT REPLACEMENT PYMT	193,593	196,210	196,642	196,642	187,085	187,085	(9,557)	-4.86%
43920 DUES AND SUBSCRIPTION	5,075	2,076	5,000	5,087	5,000	5,000	(87)	-1.71%
TOTAL: SERVICES	2,100,141	2,432,282	2,816,738	2,812,255	3,041,871	3,041,871	229,616	8.16%
CAPITAL OUTLAY								
48120 OFFICE MACHINES	-	-	2,000	887	2,000	2,000	1,113	125.48%
48311 HEAVY EQUIPMENT	12,121	15,138	132,197	132,197	13,500	13,500	(118,697)	-89.79%
48710 MINOR OFFICE EQUIPMENT	3,937	9,573	9,000	10,113	3,500	3,500	(6,613)	-65.39%
48720 MINOR OFFICE FURNITURE	124	1,023	1,300	1,300	800	800	(500)	-38.46%
48740 MINOR MACHINES & EQUIPMENT	4,419	16,051	17,770	16,270	15,500	15,500	(770)	-4.73%
TOTAL: CAPITAL OUTLAY	20,601	41,785	162,267	160,767	35,300	35,300	(125,467)	-78.04%
TRANSFERS								
50241 TFR S/D OPERATIONS	25,230,415	26,788,170	27,657,592	27,587,592	28,881,714	28,881,714	1,294,122	4.69%
TOTAL: TRANSFERS	25,230,415	26,788,170	27,657,592	27,587,592	28,881,714	28,881,714	1,294,122	4.69%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	(235,805)	(187,409)	(405,371)	(405,371)	(386,530)	(386,530)	18,841	-
TOTAL: INTERDEPARTMENTAL CHARGES	(235,805)	(187,409)	(405,371)	(405,371)	(386,530)	(386,530)	18,841	-
DEPARTMENT TOTAL	\$ 31,745,783	\$ 33,880,827	\$ 35,054,596	\$ 35,158,766	\$ 36,761,137	\$ 36,761,137	\$ 1,602,371	4.56%

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

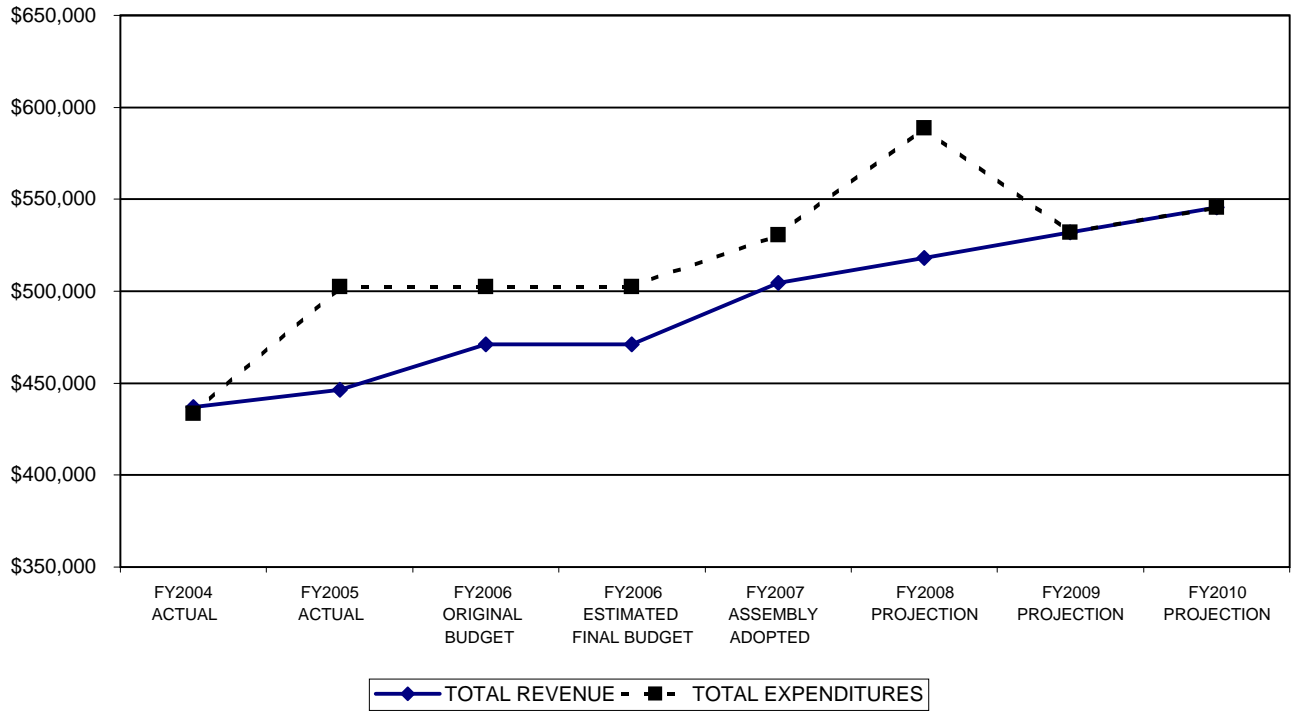
FUND 241 TOTAL

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
TOTAL: PERSONNEL	\$ 3,889,122	\$ 4,014,169	\$ 4,021,420	\$ 4,129,842	\$ 4,338,832	\$ 4,338,832	\$ 208,990	5.06%
TOTAL: SUPPLIES	741,309	791,830	801,950	873,681	849,950	849,950	(23,731)	-2.72%
TOTAL: SERVICES	2,100,141	2,432,282	2,816,738	2,812,255	3,041,871	3,041,871	229,616	8.16%
TOTAL: CAPITAL OUTLAY	20,601	41,785	162,267	160,767	35,300	35,300	(125,467)	-78.04%
TOTAL: TRANSFERS	25,230,415	26,788,170	27,657,592	27,587,592	28,881,714	28,881,714	1,294,122	4.69%
TOTAL: INTERDEPARTMENTAL CHARGES	(235,805)	(187,409)	(405,371)	(405,371)	(386,530)	(386,530)	18,841	-
DEPARTMENT TOTAL	<u>\$ 31,745,783</u>	<u>\$ 33,880,827</u>	<u>\$ 35,054,596</u>	<u>\$ 35,158,766</u>	<u>\$ 36,761,137</u>	<u>\$36,761,137</u>	<u>\$ 1,602,371</u>	<u>4.56%</u>

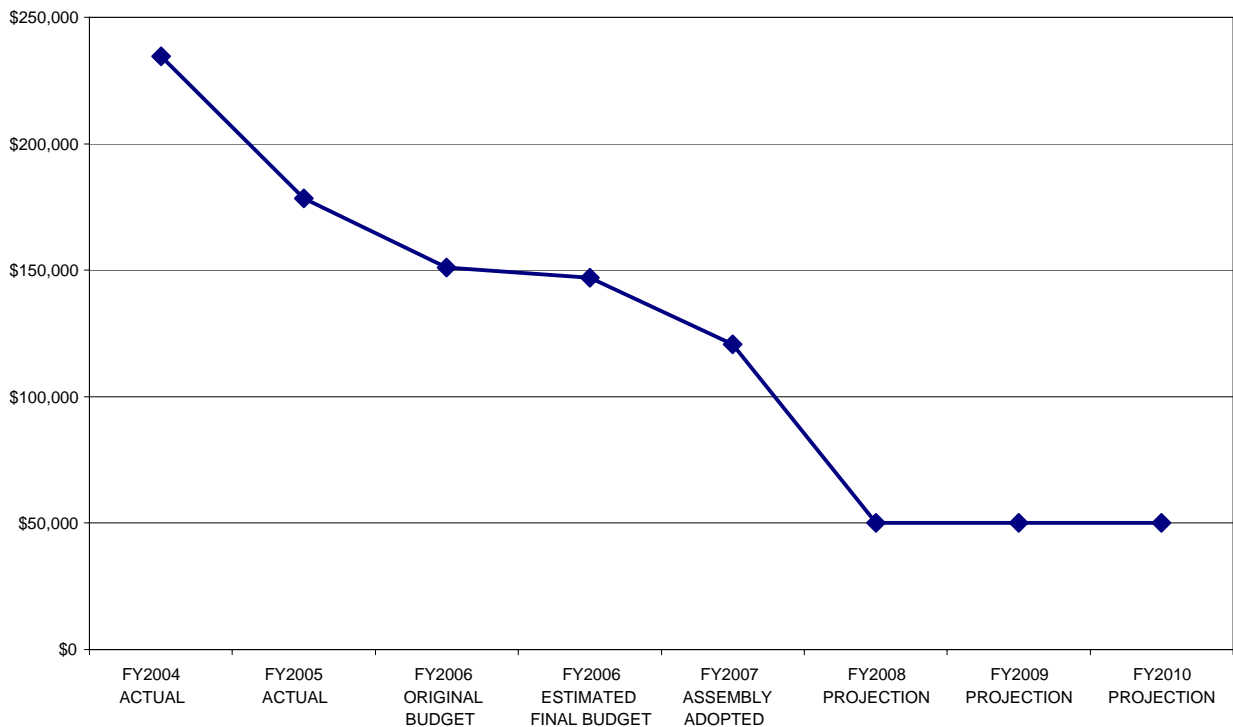
FUND: 242 POSTSECONDARY EDUCATION

FUND BUDGET:	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL	ESTIMATED	ASSEMBLY	PROJECTION	PROJECTION	PROJECTION
			BUDGET	FINAL BUDGET	ADOPTED			
TAXABLE VALUE (000'S)								
REAL	3,313,232	3,441,400	3,719,736	3,719,736	4,077,158	4,219,858	4,367,553	4,520,418
PERSONAL	235,805	211,544	215,570	215,570	197,026	200,967	204,986	209,086
OIL & GAS (AS 43.56)	673,367	615,569	566,382	566,382	557,070	540,358	524,147	497,940
	4,222,404	4,268,513	4,501,688	4,501,688	4,831,254	4,961,183	5,096,686	5,227,444
MILL RATE	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
REVENUES:								
PROPERTY TAXES								
REAL	\$ 331,481	\$ 344,401	\$ 371,974	\$ 371,974	\$ 407,716	\$ 421,986	\$ 436,755	\$ 452,042
PERSONAL	25,167	23,577	27,861	27,861	26,179	26,702	27,236	27,780
OIL & GAS (AS 43.56)	66,346	63,765	56,638	56,638	55,707	54,036	52,415	49,794
INTEREST	1,464	1,724	447	447	456	465	474	483
MOTOR VEHICLE TAX	12,721	12,971	14,178	14,178	14,462	14,751	15,046	15,347
TOTAL PROPERTY TAXES	437,179	446,438	471,098	471,098	504,520	517,940	531,926	545,446
TOTAL REVENUES	437,179	446,438	471,098	471,098	504,520	517,940	531,926	545,446
EXPENDITURES:								
SERVICES	433,684	502,600	502,600	502,600	530,800	588,599	531,926	545,446
TOTAL EXPENDITURES	433,684	502,600	502,600	502,600	530,800	588,599	531,926	545,446
NET RESULTS FROM OPERATIONS	3,495	(56,162)	(31,502)	(31,502)	(26,280)	(70,659)	-	-
FUND BALANCE APPROPRIATED	-	56,162	31,502	31,502	26,280	70,659	-	-
EXCESS/(DEFICIT)	3,495	-	-	-	-	-	-	-
BEGINNING FUND BALANCE	231,108	234,603	182,453	178,441	146,939	120,659	50,000	50,000
FUND BALANCE APPROPRIATED		(56,162)	(31,502)	(31,502)	(26,280)	(70,659)	-	-
SURPLUS FROM OPERATIONS	3,495	-	-	-	-	-	-	-
ENDING FUND BALANCE	234,603	178,441	150,951	146,939	120,659	50,000	50,000	50,000
RESERVED FUND BALANCE			-	-	-	-	-	-
UNRESERVED FUND BALANCE	234,603	178,441	150,951	146,939	120,659	50,000	50,000	50,000
TOTAL FUND BALANCE	\$ 234,603	\$ 178,441	\$ 150,951	\$ 146,939	\$ 120,659	\$ 50,000	\$ 50,000	\$ 50,000

**POST SECONDARY EDUCATION
REVENUES AND EXPENDITURES**



**POST SECONDARY EDUCATION
UNRESERVED FUND BALANCE**



FUND: 242 POSTSECONDARY EDUCATION
DEPT: 78090 KENAI PENINSULA COLLEGE

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
SERVICES	\$ 433,684	\$ 502,600	\$ 502,600	\$ 502,600	\$ 530,800
TOTAL EXPENDITURES	\$ 433,684	\$ 502,600	\$ 502,600	\$ 502,600	\$ 530,800

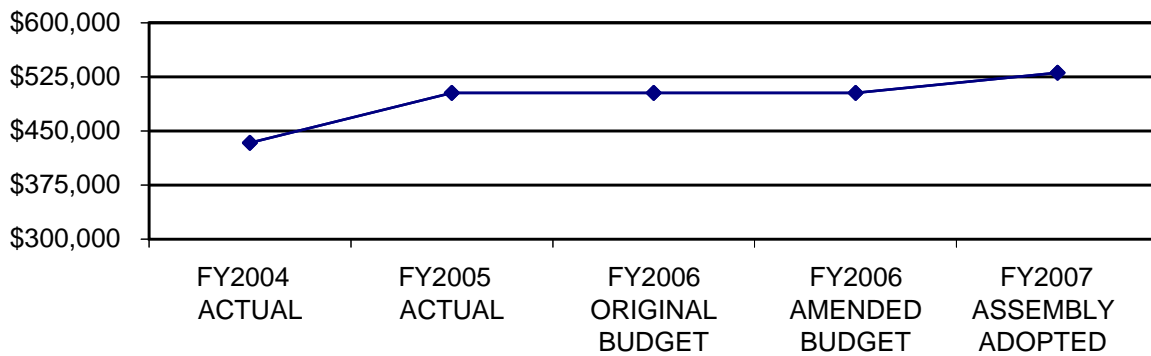
DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Kenai Peninsula Borough Code Chapter 5.24 authorizes the Borough to provide postsecondary education funding on an area wide 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. Funds may not be used for capital improvements or construction of facilities.

PROGRAM CHANGES: None.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 242
DEPARTMENT 78090 - KENAI PENINSULA COLLEGE**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET	%
SERVICES								
43023 KENAI PENINSULA COLLEGE	\$ 433,684	\$ 502,600	\$ 502,600	\$ 502,600	\$ 530,800	\$ 530,800	\$ 28,200	5.61%
TOTAL: SERVICES	433,684	502,600	502,600	502,600	530,800	530,800	28,200	5.61%
DEPARTMENT TOTAL	\$ 433,684	\$ 502,600	\$ 502,600	\$ 502,600	\$ 530,800	\$ 530,800	\$ 28,200	5.61%

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 2006, students will pay \$35/credit while this funding will cover the remaining \$85/credit. (\$77,300)

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 (\$75,300).

Central Peninsula-Nikiski, Ninilchik, and Tyonek	\$42,000
Homer-Seldovia, Nanwalek, Port Graham, Homer	\$33,300

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 (\$37,900).

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. The funding for the Kachemak Bay Campus provides additional support for an existing position allowing the services provided by that position to be expanded to include career center activities (\$80,000).

Central Peninsula	\$69,800
Homer	\$10,200

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 (\$36,300). 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.

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 (\$31,300).

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 (\$70,600).

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. KPB has reallocated operational budget to fund the additional 50% (\$18,600).

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 provides staffing of 15 hours/week and some help with material and small equipment for the science lab (\$13,800).

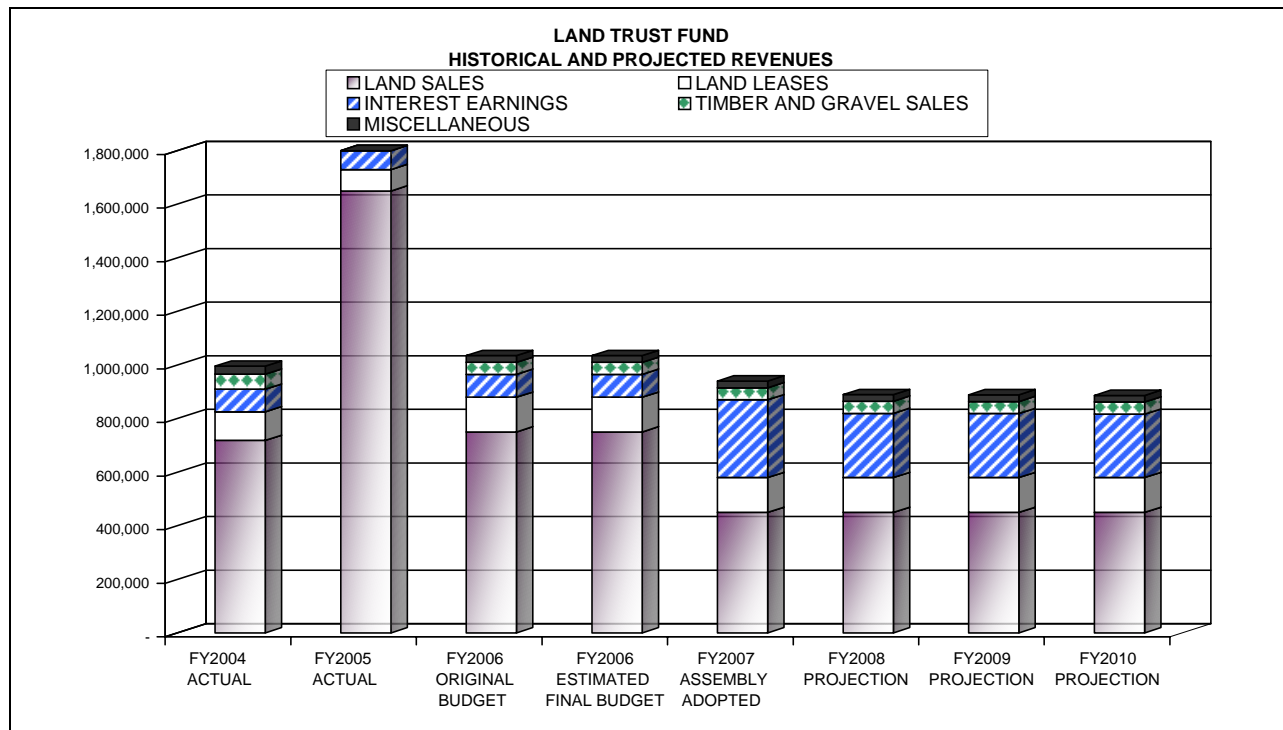
Financial Aid Support Clerk, Kenai River Campus. Funding provides for a part-time clerk position to increase access to students and the general public for financial aid advising via e-mail, web, phones, and in person. The position assists with financial aid instructional sessions for the communities of the Kenai Peninsula (\$19,000).

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 enhance student services that will be needed when student housing is built, and oversee student life issues. KPC is absorbing this position into the KPC base-operating budget. For FY07, 45% of the position has been moved to our base budget, with Borough funding supporting the remaining 55% (\$41,600).

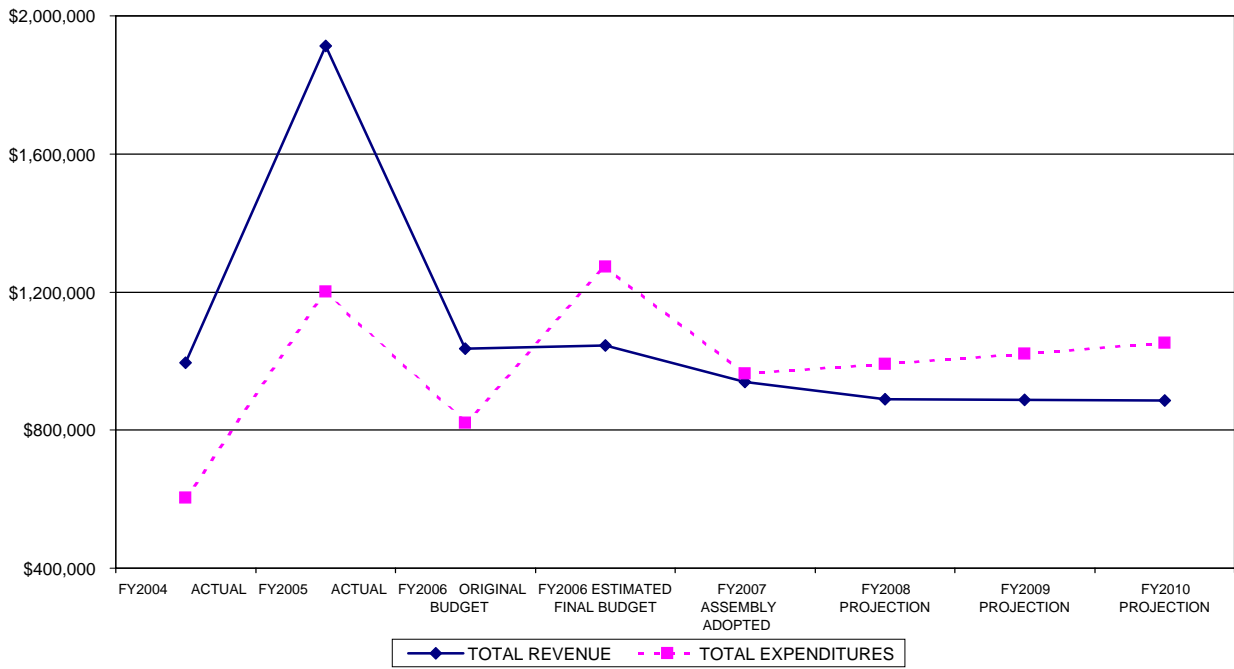
FUND: 250 LAND TRUST FUND

FUND BUDGET:

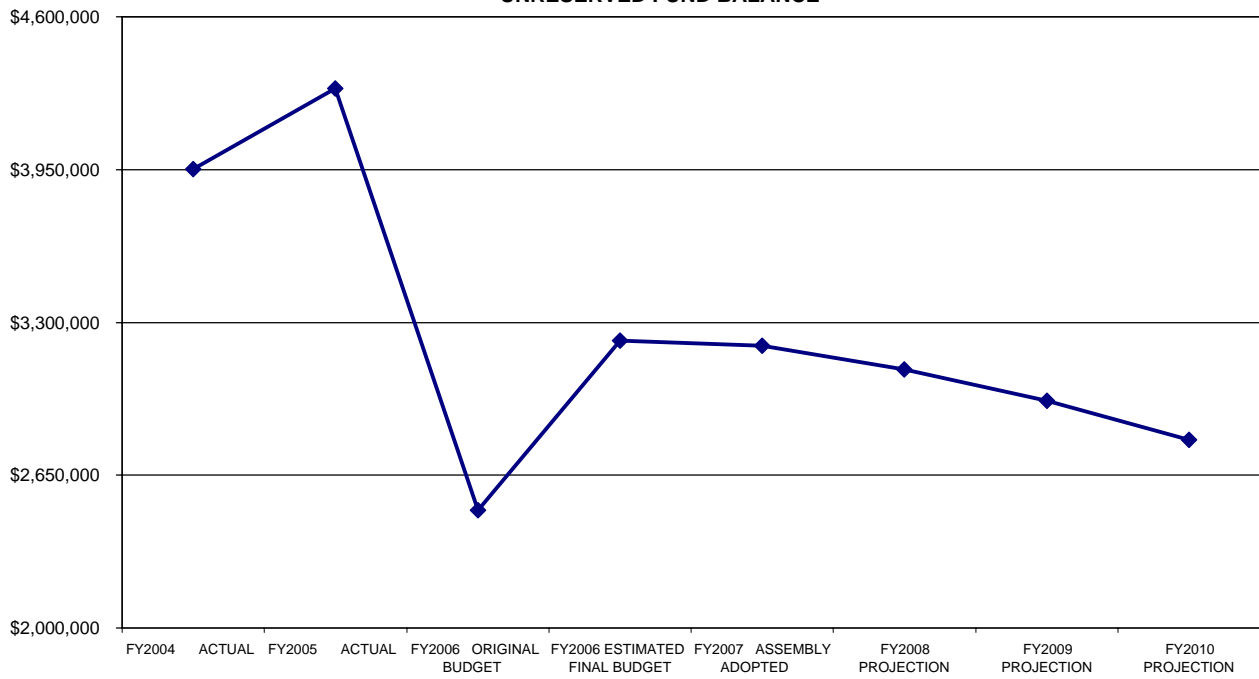
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 ESTIMATED FINAL BUDGET	FY2007 ASSEMBLY ADOPTED	FY2008 PROJECTION	FY2009 PROJECTION	FY2010 PROJECTION
REVENUES:								
STATE REVENUES	\$ -	\$ -	\$ -	\$ 10,745	\$ -	\$ -	\$ -	\$ -
OTHER REVENUE:								
LAND SALES	718,377	1,649,549	750,000	750,000	450,000	450,000	450,000	450,000
LAND LEASES	106,829	79,932	130,000	130,000	130,000	130,000	130,000	130,000
TIMBER AND GRAVEL SALES	56,343	18,761	45,000	45,000	45,000	45,000	45,000	45,000
INTEREST EARNINGS	84,063	90,232	85,000	85,000	290,137	239,527	238,501	236,456
MISCELLANEOUS	30,244	74,531	25,000	25,000	25,000	25,000	25,000	25,000
TOTAL REVENUES	995,856	1,913,005	1,035,000	1,045,745	940,137	889,527	888,501	886,456
OTHER FINANCING SOURCES								
TRANSFERS FROM OTHER FUNDS	-	60,000	-	-	-	-	-	-
TOTAL OPERATING TRANSFERS	-	60,000	-	-	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	995,856	1,973,005	1,035,000	1,045,745	940,137	889,527	888,501	886,456
EXPENDITURES:								
PERSONNEL	350,683	357,485	392,149	402,894	439,198	456,766	475,037	494,038
SUPPLIES	2,383	3,586	9,500	9,500	9,500	9,690	9,884	10,081
SERVICES	241,490	774,085	403,625	846,143	445,252	454,157	463,240	472,505
CAPITAL OUTLAY	9,862	64,897	15,500	15,500	12,500	12,750	13,005	13,265
INTERDEPARTMENTAL CHARGES	-	-	-	-	56,654	58,335	60,073	61,868
TOTAL EXPENDITURES	604,418	1,200,053	820,774	1,274,037	963,104	991,698	1,021,239	1,051,758
TRANSFERS TO:								
GENERAL FUND	-	-	1,438,705	1,438,705	-	-	-	-
TOTAL TRANSFERS	-	-	1,438,705	1,438,705	-	-	-	-
TOTAL EXPENDITURES AND OPERATING TRANSFERS	604,418	1,200,053	2,259,479	2,712,742	963,104	991,698	1,021,239	1,051,758
NET RESULTS FROM OPERATIONS	391,438	772,952	(1,224,479)	(1,666,997)	(22,967)	(102,171)	(132,738)	(165,302)
FUND BALANCE APPROPRIATED	-	-	1,224,479	1,666,997	22,967	102,171	132,738	165,302
EXCESS/(DEFICIT)	391,438	772,952	-	-	-	-	-	-
BEGINNING FUND BALANCE	3,726,351	4,117,789	3,724,479	4,890,741	3,223,744	3,200,777	3,098,606	2,965,869
FUND BALANCE APPROPRIATED	-	-	(1,224,479)	(1,666,997)	(22,967)	(102,171)	(132,738)	(165,302)
SURPLUS FROM OPERATIONS	391,438	772,952	-	-	-	-	-	-
ENDING FUND BALANCE	4,117,789	4,890,741	2,500,000	3,223,744	3,200,777	3,098,606	2,965,869	2,800,567
RESERVED FUND BALANCE	165,405	594,919	-	-	-	-	-	-
UNRESERVED FUND BALANCE	3,952,384	4,295,822	2,500,000	3,223,744	3,200,777	3,098,606	2,965,869	2,800,567
TOTAL FUND BALANCE	\$ 4,117,789	\$ 4,890,741	\$ 2,500,000	\$ 3,223,744	\$ 3,200,777	\$ 3,098,606	\$ 2,965,869	\$ 2,800,567



**LAND TRUST FUND
REVENUES AND EXPENDITURES**



**LAND TRUST FUND
UNRESERVED FUND BALANCE**



FUND: 250 LAND TRUST FUND
DEPT: 21210 LAND MANAGEMENT ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 350,683	\$ 357,485	\$ 392,149	\$ 402,894	\$ 439,198
SUPPLIES	2,383	3,586	9,500	9,500	9,500
SERVICES	241,490	761,466	336,088	846,143	369,163
CAPITAL OUTLAY	9,862	64,897	15,500	15,500	12,500
INTERDEPARTMENTAL CHARGES	-	-	-	-	51,898
TOTAL EXPENDITURES	604,418	1,187,434	753,237	1,274,037	882,259
OPERATING TRANSFERS TO:					
GENERAL FUND	-	-	1,438,705	1,438,705	-
TOTAL OPERATING TRANSFERS	-	-	1,438,705	1,438,705	-
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ 604,418	\$ 1,187,434	\$ 2,191,942	\$ 2,712,742	\$ 882,259
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 Section 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 annual 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.

FY2007 OBJECTIVES:

- Initiate/Complete municipal entitlement surveys in Hope, Cooper Landing, Kustatan and Kenai.
- Establish policies for the management of Land Trust Fund, Borough lands, and inter-departmental land uses.
- Pursue the conveyance of occupied/leased tidelands under Alaska Statute 38.05.125.
- Develop Land Management Transfer and Facility Management Programs/ Policies.

PROGRAM CHANGES: Establishment and implementation of Storm Water Pollution Prevention Plans where required under EPA's NPDES. Management of surplus borough facilities.

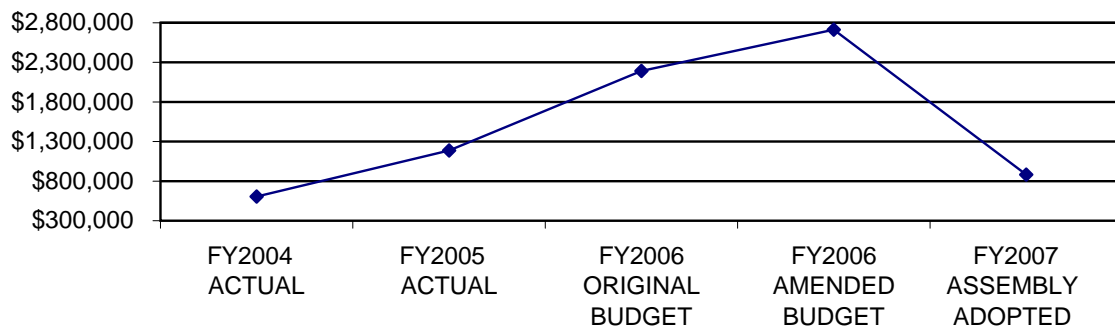
ACCOMPLISHMENTS: FY2006

- Sale of 7 parcels of Borough land in outcry auction.
- Sale of 53 parcels in Gray Cliff and Moose Point over-the-counter Land Sales.
- Sale of 2 parcels over-the-counter and 3 negotiated sales.
- Administration of 30 active leases.
- Municipal Entitlement survey of 200 acres in Kenai and 918 acres in Cooper Landing.
- Completed initial sale and lease of land to Cooper Landing Seniors under Ord 2005-06(sub).
- Created Land Inventory GIS Database.
- Drafted report on land management operations, programs and procedures.

PERFORMANCE MEASURES:

	Issued or Processed	FY2004 Actual	FY2005 Actual	FY2006 Estimate	FY2007 Projected
Utility Permits		211	225	244	225
Land Use Permits		12	11	11	11
Classifications by KPB Resolution		4	5	5	5
Commercial Gravel Permits		0	0	0	2
Individual Gravel Permits		4	12	11	10

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 250
DEPARTMENT 21210 - LAND MANAGEMENT ADMINISTRATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET	%
PERSONNEL								
40110 REGULAR WAGES	\$ 214,163	\$ 220,779	\$ 232,037	\$ 232,037	\$ 245,905	\$ 245,905	\$ 13,868	5.98%
40120 TEMPORARY WAGES	14,005	3,348	24,960	24,960	24,960	24,960	-	0.00%
40130 OVERTIME WAGES	663	57	-	-	-	-	-	-
40210 FICA	18,606	18,786	21,960	21,960	23,738	23,738	1,778	8.10%
40221 PERS	17,326	29,594	30,587	41,332	57,716	57,716	16,384	39.64%
40321 HEALTH INSURANCE	62,748	58,659	55,500	55,500	57,500	57,500	2,000	3.60%
40322 LIFE INSURANCE	531	574	551	551	623	623	72	13.07%
40410 LEAVE	19,971	22,914	22,034	22,034	24,048	24,048	2,014	9.14%
40411 SICK LEAVE	2,598	2,702	4,424	4,424	4,660	4,660	236	5.33%
40511 OTHER BENEFITS	72	72	96	96	48	48	(48)	-50.00%
TOTAL: PERSONNEL	350,683	357,485	392,149	402,894	439,198	439,198	36,304	9.01%
SUPPLIES								
42110 OFFICE SUPPLIES	1,374	2,848	5,000	5,000	5,000	5,000	-	0.00%
42120 COMPUTER SOFTWARE	694	390	2,500	2,500	2,500	2,500	-	0.00%
42210 OPERATING SUPPLIES	155	21	500	500	500	500	-	0.00%
42410 SMALL TOOLS	160	327	1,500	1,500	1,500	1,500	-	0.00%
TOTAL: SUPPLIES	2,383	3,586	9,500	9,500	9,500	9,500	-	0.00%
SERVICES								
43011 CONTRACTUAL SERVICES	186,264	689,702	250,000	746,381	250,000	250,000	(496,381)	-66.51%
43110 COMMUNICATIONS	2,753	1,195	4,000	4,000	2,500	2,500	(1,500)	-37.50%
43140 POSTAGE	507	40	3,000	3,000	1,000	1,000	(2,000)	-66.67%
43210 TRANSPORT/SUBSISTENCE	5,197	5,697	10,526	11,526	9,120	9,120	(2,406)	-20.87%
43220 CAR ALLOWANCE	3,178	3,600	3,600	3,600	-	-	(3,600)	-100.00%
43250 FREIGHT AND EXPRESS	-	57	-	84	75	75	(9)	-10.71%
43260 TRAINING	2,636	3,298	2,960	2,960	2,220	2,220	(740)	-25.00%
43310 ADVERTISING	7,866	8,748	16,000	16,000	12,000	12,000	(4,000)	-25.00%
43410 PRINTING	-	-	1,000	1,000	1,000	1,000	-	0.00%
43510 INSURANCE PREMIUM	5,162	6,195	6,767	6,767	6,006	6,006	(761)	-11.25%
43600 PROJECT MANAGEMENT	3,426	23,607	-	11,393	12,000	12,000	607	5.33%
43610 UTILITIES	2,535	3,534	10,000	10,000	11,500	11,500	1,500	15.00%
43720 EQUIPMENT MAINTENANCE	2,417	560	4,500	5,697	4,500	4,500	(1,197)	-21.01%
43750 VEHICLE MAINTENANCE	-	-	1,000	1,000	1,000	1,000	-	0.00%
43812 EQUIPMENT REPLACEMENT PYMT	1,757	1,757	1,757	1,757	1,757	1,757	-	0.00%
43920 DUES AND SUBSCRIPTION	1,335	1,482	1,478	1,478	1,485	1,485	7	0.47%
43931 RECORDING FEES	1,028	3,084	3,000	3,000	3,000	3,000	-	0.00%
43933 COLLECTION FEES	176	236	2,500	2,500	1,000	1,000	(1,500)	-60.00%
43936 USAD ASSESSMENTS	2,892	6,112	10,000	10,000	45,000	45,000	35,000	350.00%
45110 LAND SALE PROPERTY TAX	12,361	2,562	4,000	4,000	4,000	4,000	-	0.00%
TOTAL: SERVICES	241,490	761,466	336,088	846,143	369,163	369,163	(476,980)	-56.37%
CAPITAL OUTLAY								
48120 OFFICE MACHINES	5,627	-	6,500	6,500	5,000	5,000	(1,500)	-23.08%
48610 LAND PURCHASE	659	60,704	-	-	-	-	-	-
48710 MINOR OFFICE EQUIPMENT	3,576	4,193	6,000	6,000	5,000	5,000	(1,000)	-16.67%
48720 MINOR OFFICE FURNITURE	-	-	3,000	3,000	2,500	2,500	(500)	-16.67%
TOTAL: CAPITAL OUTLAY	9,862	64,897	15,500	15,500	12,500	12,500	(3,000)	-19.35%
TRANSFERS								
50100 TFR GENERAL FUND	-	-	1,438,705	1,438,705	-	-	(1,438,705)	-100.00%
TOTAL: TRANSFERS	-	-	1,438,705	1,438,705	-	-	(1,438,705)	-100.00%
INTERDEPARTMENTAL CHARGES								
61990 ADMIN SERVICE FEE	-	-	-	-	51,898	51,898	51,898	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	-	-	-	51,898	51,898	51,898	-
DEPARTMENT TOTAL	\$ 604,418	\$ 1,187,434	\$ 2,191,942	\$ 2,712,742	\$ 882,259	\$ 882,259	\$ (1,830,483)	-67.48%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: 1 Land Management Officer, 1 Land Management Agents, 1 Land and Resource Coordinator, 1 Land Management Technician, and 1 Senior Clerk Typist. Reclassified: 1 Land Management Agent to 1 Land and Resource Coordinator.	43600 Project Management. Project Management and oversight for a.) Hope Subdivision Development, b.) Cooper Landing Land and materials site preparation, c.) Kustatan Ridge Road and Material Site Development, d.) Storm Water Pollution Prevention Plan implementation.
40120 Temporary Wages. Seasonal/Temporary hire to complete land data collection and project details (\$24,960).	43936 USAD Assessments. McMollum/Aliak Drives Local Improvement (paving) District as to KPB Parcel 045-010-10(\$45,000).
43011 Contractual Services. Miscellaneous surveys (\$25,000), municipal entitlement surveys: Kustatan (\$100,000); Hope (\$65,000), Aerial photography and Topographic Survey (\$10,000), Cooper Landing land assessments and development (\$40,000), and Storm Water Pollution Prevention Plan Development (\$10,000). Increased contractual costs in FY2005 and FY2006, were due to the development of Birch/Grouse Ridge subdivisions in Cooper Landing, there are no subdivision development costs budgeted for FY2007.	48710 Minor Office Machines. Computer upgrade for Land Management Agent (\$2,500) and mobile GIS/GPS (\$2,500).
	61990 Admin Service Fees. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services.

FUND: 250 LAND TRUST FUND
DEPT: 21211 FACILITIES MANAGEMENT

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
SERVICES	\$ -	\$ 12,619	\$ 67,537	\$ 67,537	\$ 76,089
INTERDEPARTMENTAL CHARGES	-	-	-	-	4,756
TOTAL EXPENDITURES	-	12,619	67,537	67,537	80,845
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ -	\$ 12,619	\$ 67,537	\$ 67,537	\$ 80,845

DEPARTMENT FUNCTION

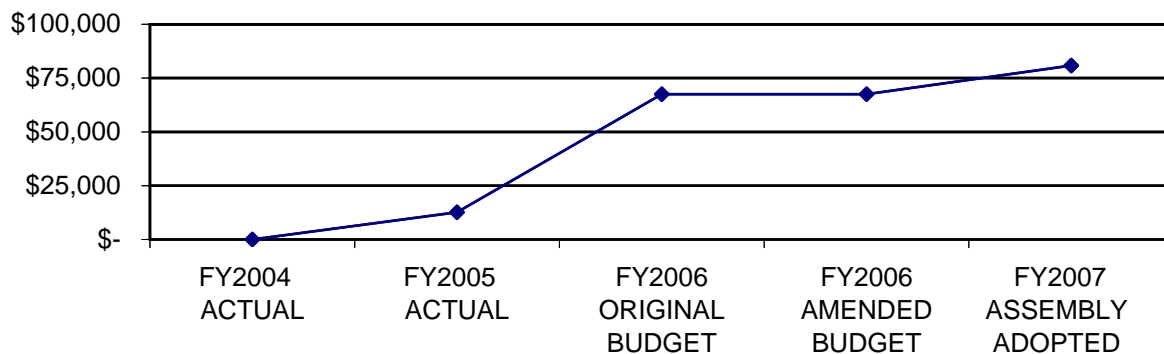
GENERAL OBJECTIVES: Manage surplused borough facilities.

FY2007 OBJECTIVES:

- Provide management of surplused borough facilities to maintain property value and appropriate uses of the property to offset expenditures.

PROGRAM CHANGES: In August 2004, the Kenai Peninsula Borough School District vacated the Nikiski Elementary School. When this happened a two year hold was placed on the facility. The School District's "two year hold" on Nikiski Elementary expires August 31, 2006. A facility management plan will be developed for the facility.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 250 LAND TRUST FUND
DEPARTMENT 21211 - FACILITIES MANAGEMENT**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %
SERVICES							
43510 INSURANCE PREMIUM-NIKISKI EL	\$ -	\$ -	\$ 28,837	\$ 28,837	\$ 34,089	\$ 34,089	\$ 5,252 18.21%
43610 UTILITIES-NIKISKI EL	-	12,619	22,000	22,000	25,300	25,300	3,300 15.00%
43764 SNOW REMOVAL-NIKISKI EL	-	-	10,000	10,000	10,000	10,000	- 0.00%
43780 BUILDINGS/GROUNDS MAINT-NIKISKI E	-	-	6,700	6,700	6,700	6,700	- 0.00%
TOTAL: SERVICES	-	12,619	67,537	67,537	76,089	76,089	8,552 12.66%
INTERDEPARTMENTAL CHARGES							
61990 ADMIN SERVICE FEE	-	-	-	-	4,756	4,756	4,756 -
TOTAL: INTERDEPARTMENTAL CHARGI	-	-	-	-	4,756	4,756	4,756 -
DEPARTMENT TOTAL	\$ -	\$ 12,619	\$ 67,537	\$ 67,537	\$ 80,845	\$ 80,845	\$ 13,308 19.70%

LINE-ITEM EXPLANATIONS

- | | |
|---|--|
| <p>43510 Insurance Premium. Nikiski Elementary School was closed in FY2004. The closure resulted in insurance costs directly associated to the school being transferred to Land Management (\$34,089).</p> <p>43610 Utilities-Nikiski El. Electric and gas utility costs associated to Nikiski Elementary School.</p> | <p>43764 Snow Removal-Nikiski El. Snow removal and sanding costs of Nikiski Elementary School.</p> <p>43780 Building/Ground Maintenance - Nikiski El. Regular and routine maintenance of Nikiski Elementary School (\$6,700).</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> |
|---|--|

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 250 LAND TRUST FUND
EXPENDITURE SUMMARY BY LINE ITEM**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 214,163	\$ 220,779	\$ 232,037	\$ 232,037	\$ 245,905	\$ 245,905	\$ 13,868	5.98%
40120 TEMPORARY WAGES	14,005	3,348	24,960	24,960	24,960	24,960	-	0.00%
40130 OVERTIME WAGES	663	57	-	-	-	-	-	-
40210 FICA	18,606	18,786	21,960	21,960	23,738	23,738	1,778	8.10%
40221 PERS	17,326	29,594	30,587	41,332	57,716	57,716	16,384	39.64%
40321 HEALTH INSURANCE	62,748	58,659	55,500	55,500	57,500	57,500	2,000	3.60%
40322 LIFE INSURANCE	531	574	551	551	623	623	72	13.07%
40410 LEAVE	19,971	22,914	22,034	22,034	24,048	24,048	2,014	9.14%
40411 SICK LEAVE	2,598	2,702	4,424	4,424	4,660	4,660	236	5.33%
40511 OTHER BENEFITS	72	72	96	96	48	48	(48)	-50.00%
TOTAL: PERSONNEL	350,683	357,485	392,149	402,894	439,198	439,198	36,304	9.01%
SUPPLIES								
42110 OFFICE SUPPLIES	1,374	2,848	5,000	5,000	5,000	5,000	-	0.00%
42120 COMPUTER SOFTWARE	694	390	2,500	2,500	2,500	2,500	-	0.00%
42210 OPERATIONAL SUPPLIES	155	21	500	500	500	500	-	0.00%
42410 SMALL TOOLS	160	327	1,500	1,500	1,500	1,500	-	0.00%
TOTAL: SUPPLIES	2,383	3,586	9,500	9,500	9,500	9,500	-	0.00%
SERVICES								
43011 CONTRACTUAL SERVICES	186,264	689,702	250,000	746,381	250,000	250,000	(496,381)	-66.51%
43110 COMMUNICATIONS	2,753	1,195	4,000	4,000	2,500	2,500	(1,500)	-37.50%
43140 POSTAGE	507	40	3,000	3,000	1,000	1,000	(2,000)	-66.67%
43210 TRANSPORT/SUBSISTENCE	5,197	5,697	10,526	11,526	9,120	9,120	(2,406)	-20.87%
43220 CAR ALLOWANCE	3,178	3,600	3,600	3,600	-	-	(3,600)	-100.00%
43250 FREIGHT AND EXPRESS	-	57	-	84	75	75	(9)	-10.71%
43260 TRAINING	2,636	3,298	2,960	2,960	2,220	2,220	(740)	-25.00%
43310 ADVERTISING	7,866	8,748	16,000	16,000	12,000	12,000	(4,000)	-25.00%
43410 PRINTING	-	-	1,000	1,000	1,000	1,000	-	0.00%
43510 INSURANCE PREMIUM	5,162	6,195	35,604	35,604	40,095	40,095	4,491	12.61%
43600 PROJECT MANAGEMENT	3,426	23,607	-	11,393	12,000	12,000	607	5.33%
43610 PUBLIC UTILITIES	2,535	16,153	32,000	32,000	36,800	36,800	4,800	15.00%
43720 EQUIPMENT MAINTENANCE	2,417	560	4,500	5,697	4,500	4,500	(1,197)	-21.01%
43750 VEHICLE MAINTENANCE	-	-	1,000	1,000	1,000	1,000	-	0.00%
43764 SNOW REMOVAL-NIKISKI EL	-	-	10,000	10,000	10,000	10,000	-	0.00%
43780 MAINT BUILDINGS	-	-	6,700	6,700	6,700	6,700	-	0.00%
43812 EQUIPMENT REPLACEMENT PYMT	1,757	1,757	1,757	1,757	1,757	1,757	-	0.00%
43920 DUES AND SUBSCRIPTION	1,335	1,482	1,478	1,478	1,485	1,485	7	0.47%
43931 RECORDING FEES	1,028	3,084	3,000	3,000	3,000	3,000	-	0.00%
43933 COLLECTION FEES	176	236	2,500	2,500	1,000	1,000	(1,500)	-60.00%
43936 USAD ASSESSMENTS	2,892	6,112	10,000	10,000	45,000	45,000	35,000	350.00%
45110 LAND SALE PROPERTY TAX	12,361	2,562	4,000	4,000	4,000	4,000	-	0.00%
TOTAL: SERVICES	241,490	774,085	403,625	913,680	445,252	445,252	(468,428)	-51.27%
CAPITAL OUTLAY								
48120 OFFICE MACHINES	5,627	-	6,500	6,500	5,000	5,000	(1,500)	-23.08%
48610 LAND PURCHASE	659	60,704	-	-	-	-	-	-
48710 MINOR OFFICE EQUIPMENT	3,576	4,193	6,000	6,000	5,000	5,000	(1,000)	-16.67%
48720 MINOR OFFICE FURNITURE	-	-	3,000	3,000	2,500	2,500	(500)	-16.67%
TOTAL: CAPITAL OUTLAY	9,862	64,897	15,500	15,500	12,500	12,500	(3,000)	-19.35%
TRANSFERS								
50100 TFR GENERAL FUND	-	-	1,438,705	1,438,705	-	-	(1,438,705)	-100.00%
TOTAL: TRANSFERS	-	-	1,438,705	1,438,705	-	-	(1,438,705)	-100.00%
INTERDEPARTMENTAL CHARGES								
61990 ADMIN SERVICE FEE	-	-	-	-	56,654	56,654	56,654	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	-	-	-	56,654	56,654	56,654	-
DEPARTMENT TOTAL	\$ 604,418	\$ 1,200,053	\$ 2,259,479	\$ 2,780,279	\$ 963,104	\$ 963,104	\$ (1,817,175)	-65.36%

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

FUND 250 TOTAL

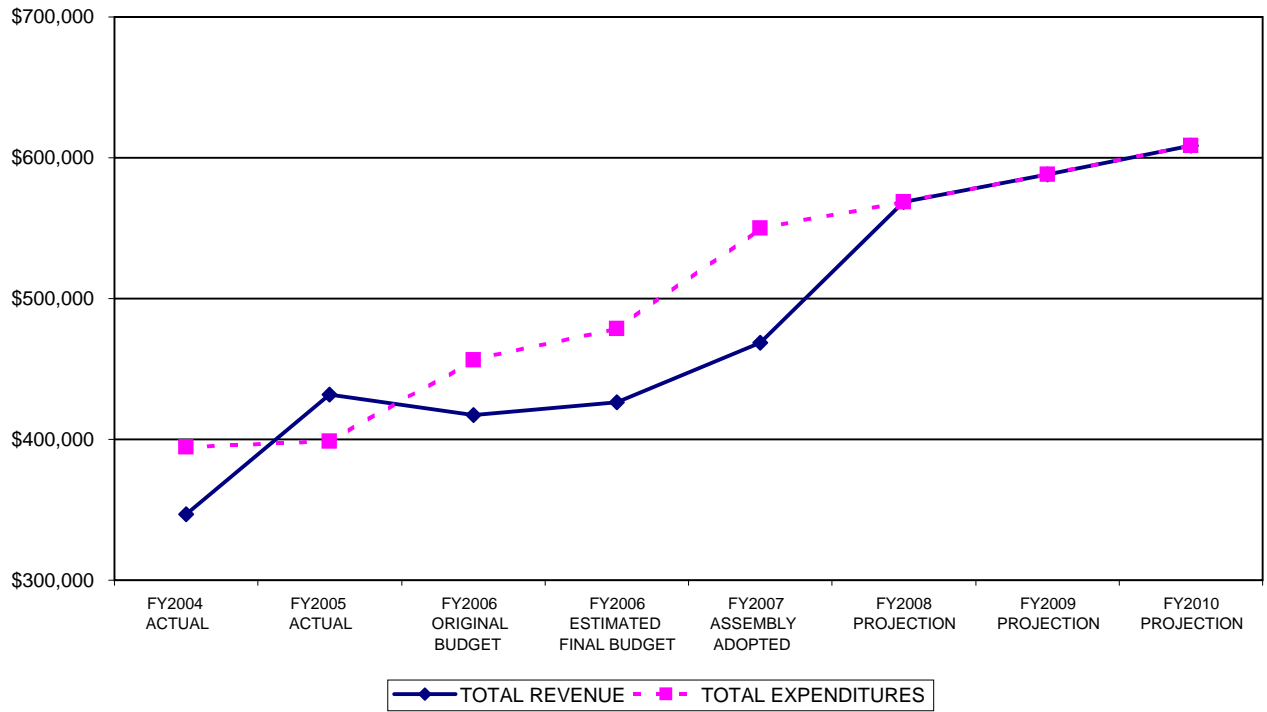
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL FY2005	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
TOTAL: PERSONNEL	\$ 350,683	\$ 357,485	\$ 392,149	\$ 402,894	\$ 439,198	\$ 439,198	\$ 36,304	9.01%
TOTAL: SUPPLIES	2,383	3,586	9,500	9,500	9,500	9,500	-	0.00%
TOTAL: SERVICES	241,490	774,085	403,625	913,680	445,252	445,252	(468,428)	-51.27%
TOTAL: CAPITAL OUTLAY	9,862	64,897	15,500	15,500	12,500	12,500	(3,000)	-19.35%
TOTAL: TRANSFERS	-	-	1,438,705	1,438,705	-	-	(1,438,705)	-100.00%
TOTAL: INTERDEPARTMENTAL CHARGES	-	-	-	-	56,654	56,654	56,654	-
FUND TOTALS	\$ 604,418	\$ 1,200,053	\$ 2,259,479	\$ 2,780,279	\$ 963,104	\$ 963,104	\$ (1,817,175)	-65.36%

FUND: 251 KENAI RIVER CENTER

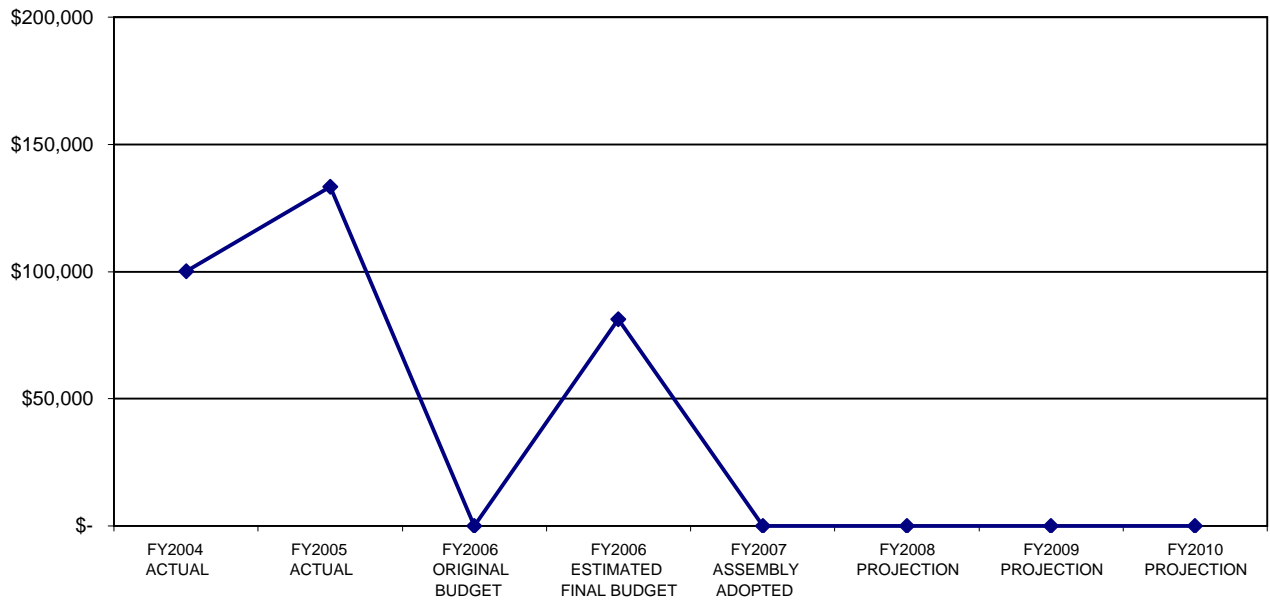
FUND BUDGET:	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL BUDGET	ESTIMATED FINAL BUDGET	ASSEMBLY ADOPTED	PROJECTION	PROJECTION	PROJECTION
REVENUES:								
STATE REVENUE	\$ -	\$ 9,000	\$ -	\$ 9,385	\$ -	\$ -	\$ -	\$ -
OTHER REVENUE	-	12,283	-	-	-	-	-	-
TOTAL REVENUES	-	21,283	-	9,385	-	-	-	-
OPERATING TRANSFERS FROM:								
GENERAL FUND	346,634	410,496	417,168	417,168	468,548	568,675	588,221	608,485
TOTAL OPERATING TRANSFERS	346,634	410,496	417,168	417,168	468,548	568,675	588,221	608,485
TOTAL REVENUES AND OPERATING TRANSFERS	346,634	431,779	417,168	426,553	468,548	568,675	588,221	608,485
EXPENDITURES:								
PERSONNEL	310,078	299,313	322,971	332,356	392,905	408,621	424,966	441,965
SUPPLIES	7,559	4,614	10,300	13,378	10,300	10,506	10,716	10,930
SERVICES	71,076	85,192	116,912	125,097	130,616	133,228	135,893	138,611
CAPITAL OUTLAY	6,004	4,274	6,000	7,900	16,000	16,320	16,646	16,979
INTERDEPARTMENTAL CHARGES	-	5,293	-	-	-	-	-	-
TOTAL EXPENDITURES	394,717	398,686	456,183	478,731	549,821	568,675	588,221	608,485
TOTAL EXPENDITURES AND OPERATING TRANSFERS	394,717	398,686	456,183	478,731	549,821	568,675	588,221	608,485
NET RESULTS FROM OPERATIONS	(48,083)	33,093	(39,015)	(52,178)	(81,273)	-	-	-
FUND BALANCE APPROPRIATED	48,083	-	39,015	52,178	81,273	-	-	-
EXCESS/(DEFICIT)	-	33,093	-	-	-	-	-	-
BEGINNING FUND BALANCE	148,441	100,358	39,015	133,451	81,273	-	-	-
FUND BALANCE APPROPRIATED	(48,083)	-	(39,015)	(52,178)	(81,273)	-	-	-
ENDING FUND BALANCE	100,358	133,451	-	81,273	-	-	-	-
RESERVED FUND BALANCE	228	-	-	-	-	-	-	-
UNRESERVED FUND BALANCE	100,130	133,451	-	81,273	-	-	-	-
TOTAL FUND BALANCE	\$ 100,358	\$ 133,451	\$ -	\$ 81,273	\$ -	\$ -	\$ -	\$ -

Mill Rate Equivalency for Operating Transfer from The General Fund	0.08	0.10	0.09	0.10	0.10	0.11	0.12	0.12
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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:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 310,078	\$ 299,313	\$ 322,971	\$ 332,356	\$ 392,905
SUPPLIES	7,559	4,614	10,300	13,378	10,300
SERVICES	71,076	85,192	116,912	125,097	130,616
CAPITAL OUTLAY	6,004	4,274	6,000	7,900	16,000
INTERDEPARTMENTAL CHARGES	-	5,293	-	-	-
TOTAL EXPENDITURES	\$ 394,717	\$ 398,686	\$ 456,183	\$ 478,731	\$ 549,821
STAFFING HISTORY:	4.50	4.50	4.00	4.00	4.50

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: To 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 government. Provide participation and guidance to local, state, and federal agencies involved in developing projects, issuing permits, or managing land or resources within the coastal boundary of the borough. Manage the continued public use of the Kenai River access and outdoor education facilities.

- Maintain the multi-agency database tracking system for use by all agencies.
- 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. The KRC inspects construction of the habitat project, reviews invoices, and authorizes credit applications. The KRC then coordinates with the Borough assessing department to make sure the tax credit is reflected on the next years tax roll.
- 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.
- Submit consistency reviews within the time frame allowed and continue to work with each community in the coastal zone to foster better understanding of borough CMP enforceable policies.

Funding is provided by a contribution (transfer) from the Kenai Peninsula Borough general fund.

FY2007 OBJECTIVES:

- To provide further education on the benefits of habitat restoration and protection.
- To further expand the public's knowledge with the development of habitat restoration workshops.
- Coordinate the application process for further understanding of the importance of anadromous streams on the peninsula.
- Continue the coordination of issuing the 50-foot habitat protection and flood plain permits.
- Continue to perform high quality ACMP consistency reviews for coastal resource planning.

- Coordinate with the Kenai Peninsula Watershed Forum to expand the education and library resource programs at the Kenai River Center.
- Develop and manage a seasonal parking permit program for the existing KRC river access and outdoor educational facilities.
- Request federal monies to expand the Kenai River Center building to include US Army Corps of Engineers, Kenai Field Office staff.
- Adoption of an application fee schedule for KPB permits issued through the KRC.

PROGRAM CHANGES: In FY07 The Coastal Zone Management Program is being incorporated into the Kenai River Center. Of the \$85,096 increase from the KRC FY06 budget, \$41,353 is attributable to the addition of the CZM program. Prior year information on CZM is in Fund 100.22140. The .5 FTE increase was previously funded by the Borough's General Fund.

ACCOMPLISHMENTS: FY2006

Since the beginning of its operation the center has been involved in over 4,038 projects, of which 2,326 were within the Borough's 50-foot habitat area, 1,497 were within the Borough's managed flood plain, and 376 of which were tax credit projects.

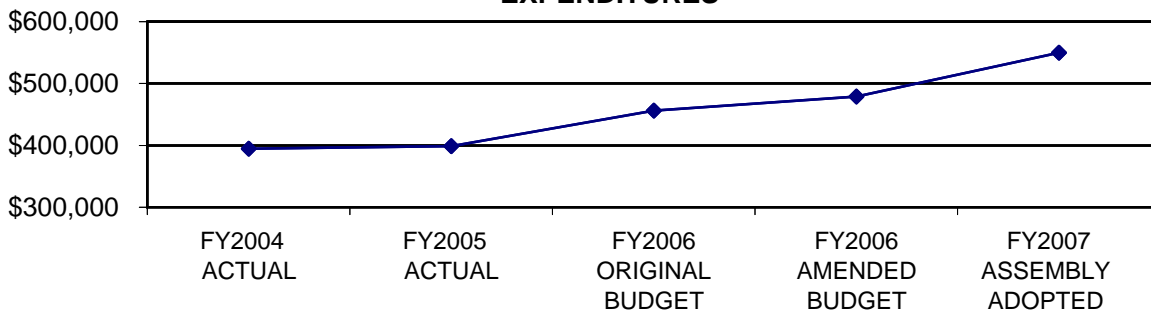
The KPB Coastal Program accomplished grant-funding requirements through continued reviews of local, state and federal projects within the coastal boundary. Coordinated a complete draft revision to the KPB Coastal Management Program.

PERFORMANCE MEASURES:

	FY2004 Actual	FY2005 Actual	FY2006 Estimated
Projects Reviewed:			
Within Borough's 50 ft. habitat area	278	275	275
Within Borough's managed flood plain	187	240	240
Tax credit projects	55	59	55
Coastal Management Program Consistency Reviews	342	228	225

* FY2006 number of projects are expected to remain consistency with prior years.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 251
DEPARTMENT 21135 - KENAI RIVER CENTER**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 170,572	\$ 182,739	\$ 202,971	\$ 202,971	\$ 233,255	\$ 233,255	\$ 30,284	14.92%
40120 TEMPORARY WAGES	18,961	3,988	1,800	1,800	1,800	1,800	-	0.00%
40130 OVERTIME WAGES	134	55	-	-	-	-	-	-
40210 FICA	18,435	17,051	18,113	18,113	21,036	21,036	2,923	16.14%
40221 PERS	15,150	25,059	26,714	36,099	54,728	54,728	18,629	51.61%
40321 HEALTH INSURANCE	59,487	42,313	44,400	44,400	51,750	51,750	7,350	16.55%
40322 LIFE INSURANCE	466	479	530	530	592	592	62	11.70%
40410 LEAVE	22,530	23,021	22,370	22,370	24,545	24,545	2,175	9.72%
40411 SICK LEAVE	4,295	4,536	6,025	6,025	5,103	5,103	(922)	-15.30%
40511 OTHER BENEFITS	48	72	48	48	96	96	48	100.00%
TOTAL: PERSONNEL	310,078	299,313	322,971	332,356	392,905	392,905	60,549	18.22%
SUPPLIES								
42110 OFFICE SUPPLIES	2,378	1,908	3,000	4,100	3,000	3,000	(1,100)	-26.83%
42120 COMPUTER SOFTWARE	-	-	1,000	1,187	1,000	1,000	(187)	-15.75%
42210 OPERATING SUPPLIES	5,089	1,760	6,000	7,791	6,000	6,000	(1,791)	-22.99%
42410 SMALL TOOLS	92	946	300	300	300	300	-	0.00%
TOTAL: SUPPLIES	7,559	4,614	10,300	13,378	10,300	10,300	(3,078)	-23.01%
SERVICES								
43011 CONTRACTUAL SERVICES	11,960	36,050	37,000	45,185	37,000	37,000	(8,185)	-18.11%
43110 COMMUNICATIONS	15,824	8,997	16,000	16,000	16,000	16,000	-	0.00%
43140 POSTAGE	2,769	1,946	2,500	2,500	2,800	2,800	300	12.00%
43210 TRANSPORT/SUBSISTENCE	7,372	4,765	13,486	12,486	15,756	15,756	3,270	26.19%
43220 CAR ALLOWANCE	3,240	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260 TRAINING	2,645	1,336	2,970	2,970	2,970	2,970	-	0.00%
43310 ADVERTISING	1,528	1,484	3,000	3,000	3,000	3,000	-	0.00%
43410 PRINTING	874	196	1,000	2,000	4,000	4,000	2,000	100.00%
43510 INSURANCE PREMIUM	-	-	9,452	9,452	14,546	14,546	5,094	53.89%
43600 PROJECT MANAGEMENT	6,729	3,965	4,000	4,000	4,000	4,000	-	0.00%
43610 UTILITIES	13,571	18,893	17,800	17,800	20,500	20,500	2,700	15.17%
43720 EQUIPMENT MAINTENANCE	3,171	2,570	3,000	3,000	3,000	3,000	-	0.00%
43780 BUILDING/GROUND MAINTENANCE	-	-	1,685	1,685	1,685	1,685	-	0.00%
43920 DUES AND SUBSCRIPTION	1,393	1,390	1,419	1,419	1,759	1,759	340	23.96%
TOTAL: SERVICES	71,076	85,192	116,912	125,097	130,616	130,616	5,519	4.41%
CAPITAL OUTLAY								
48110 FURNITURE AND FURNISHINGS	-	-	-	-	10,000	10,000	10,000	-
48710 MINOR OFFICE EQUIPMENT	6,004	1,750	5,000	5,000	5,000	5,000	-	0.00%
48720 MINOR OFFICE FURNITURE	-	2,524	1,000	2,900	1,000	1,000	(1,900)	-65.52%
TOTAL: CAPITAL OUTLAY	6,004	4,274	6,000	7,900	16,000	16,000	8,100	102.53%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	-	5,293	-	-	-	-	-	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	5,293	-	-	-	-	-	-
DEPARTMENT TOTAL	\$ 394,717	\$ 398,686	\$ 456,183	\$ 478,731	\$ 549,821	\$ 549,821	\$ 71,090	14.85%

LINE-ITEM EXPLANATIONS

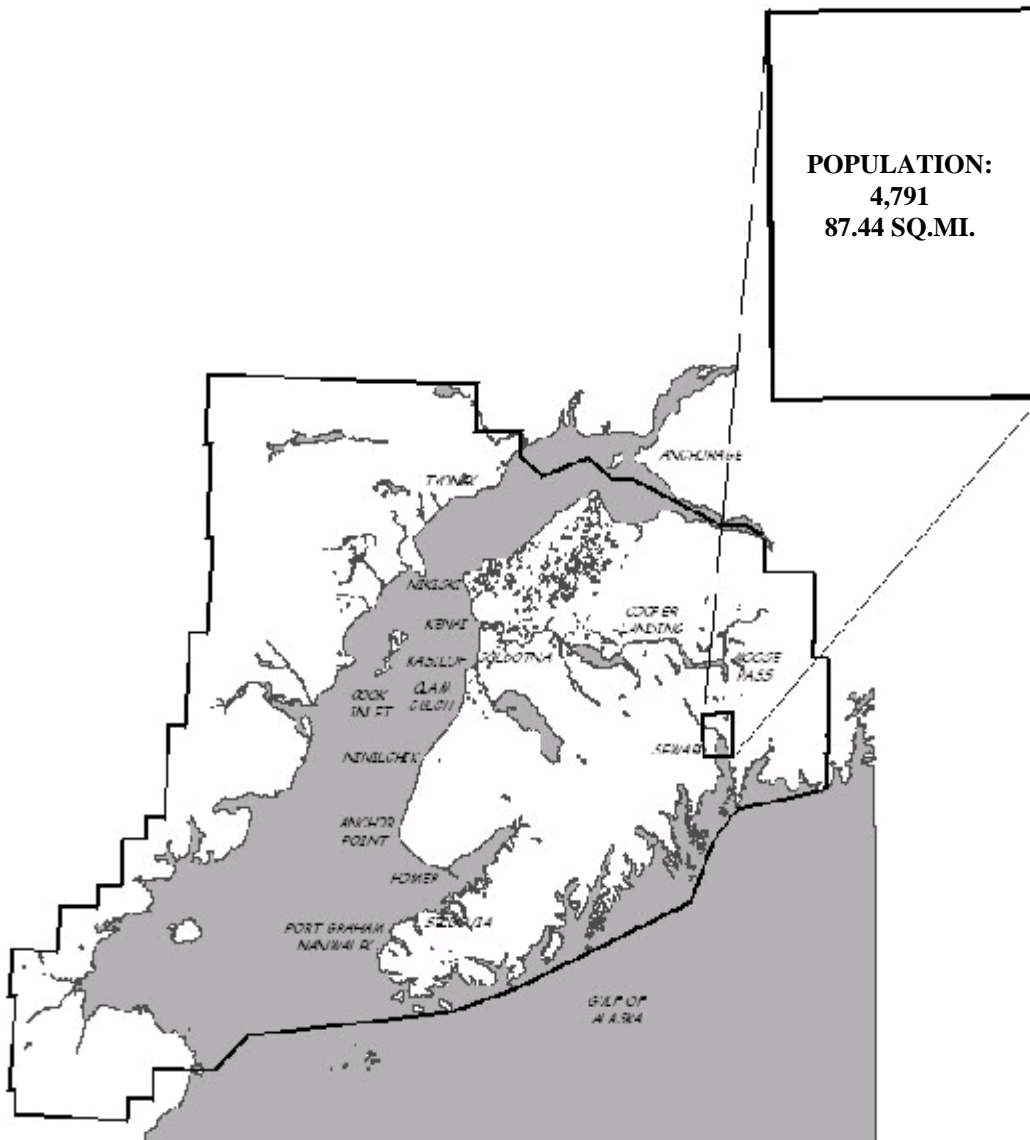
40110 Regular Wages. Staff includes: 1 KRC Manager, 2.5 Planners, and 1 administrative assistant. Added: .5 Coastal Zone Management Planner position, The other half of this position is funded through grant funds from the State of Alaska.	43410 Printing. Increase to print Coastal Zone Management Final Report.
43011 Contractual Services. Custodial, security and building maintenance (\$17,360), riverbank restoration (\$11,455), and access easement (\$8,185).	43510 Insurance Premium. Increase (54%) to cover rise in insurance costs.
43140 Postage. Increase to cover new postal rates and additional CZM mailings.	43610 Utilities. Increase (15%) to cover rise in utility costs.
43210 Transport/Subsistence. Travel to Flood Plain National Conference, International Erosion Society Conference, State River Management Society Meetings, Coastal Management Annual meeting and various Census, Agency and Community Meetings.	43920 Dues & Subscriptions. Membership dues in various state and national professional associations and subscriptions to local newspapers.
	48110 Furniture and Furnishings. New for FY07 this is a special project to provide an expanded filing system within the Kenai River Center.

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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 2007.



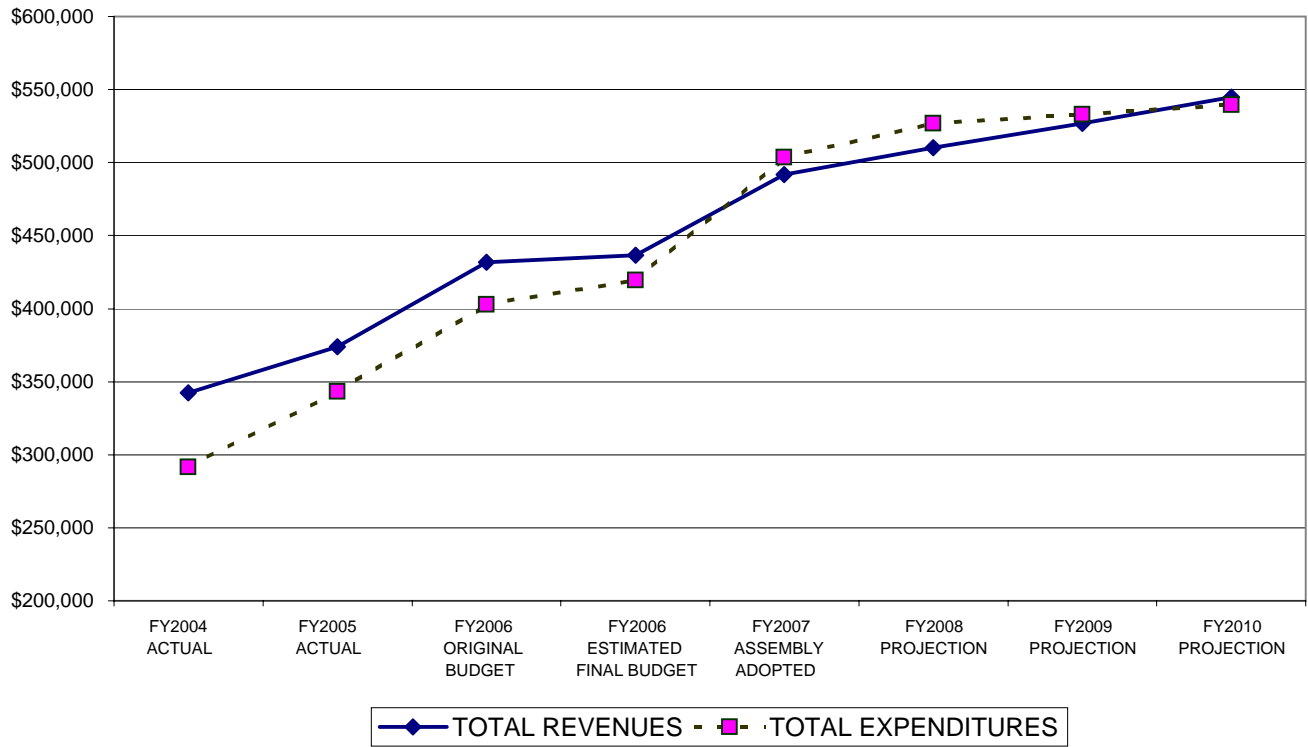
BOARD MEMBERS

Loyd L. Welch
Randall Stauffer
Nathan Orr
Bill Williamson
James McCracken
Steven A. Schafer "Steve"
Tina E. McLean

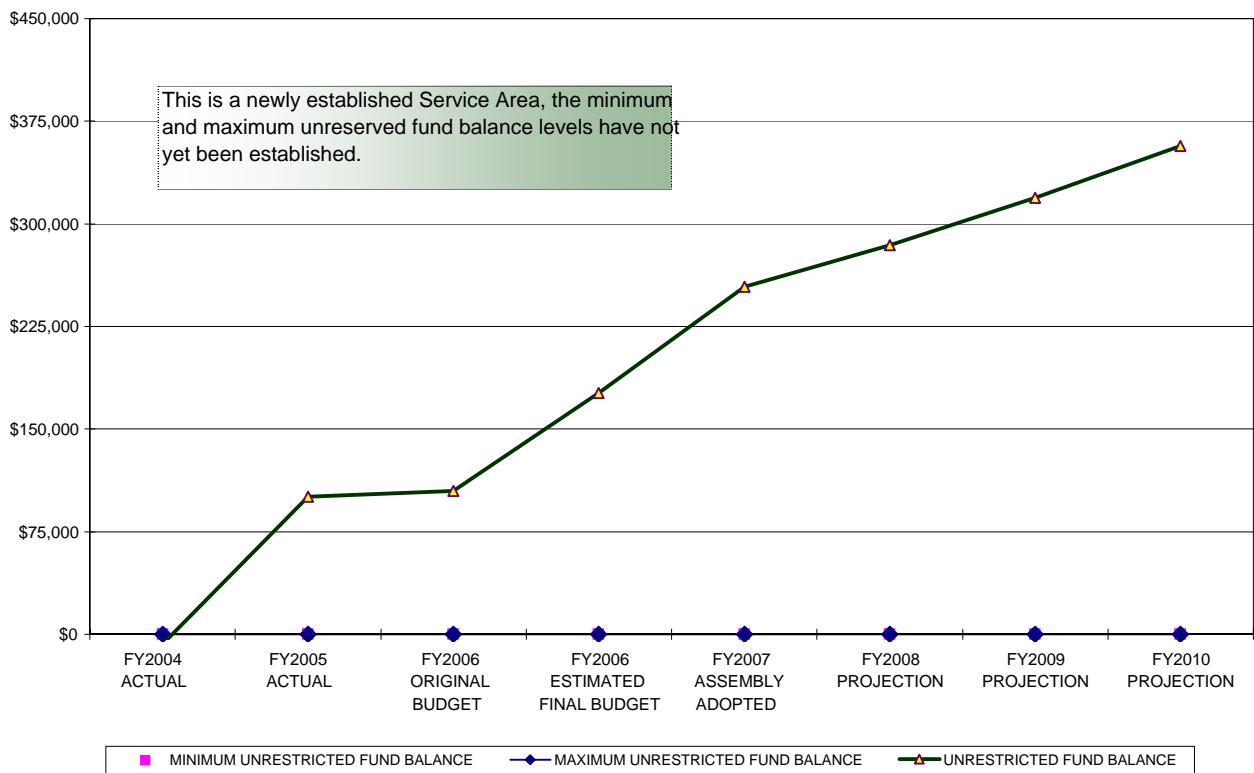
FUND: 259 SEWARD BEAR CREEK FLOOD SERVICE AREA

FUND BUDGET:	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL	ESTIMATED	ASSEMBLY	PROJECTION	PROJECTION	PROJECTION
			BUDGET	FINAL BUDGET	ADOPTED			
TAXABLE VALUE (000'S)								
REAL	-	252,401	254,193	272,551	289,538	299,672	310,160	321,016
PERSONAL	-	58,179	14,439	23,004	24,716	25,210	25,715	26,229
	-	310,580	268,632	295,555	314,254	324,882	335,875	347,245
MILL RATE	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50
REVENUES:								
PROPERTY TAXES								
REAL	\$ -	\$ 123,700	\$ 136,276	\$ 132,233	\$ 144,769	\$ 149,836	\$ 155,080	\$ 160,508
PERSONAL	-	17,840	11,272	19,341	12,111	12,353	12,600	12,852
INTEREST	-	140	-	121	143	146	149	152
MOTOR VEHICLE TAX	-	5,982	-	2,078	6,102	6,224	6,348	6,475
TOTAL PROPERTY TAXES	-	147,662	147,548	153,773	163,125	168,559	174,177	179,987
STATE REVENUES	-	-	-	719	-	-	-	-
INTEREST EARNINGS	-	-	-	-	3,868	11,422	12,808	14,350
TOTAL REVENUES	-	147,662	147,548	154,492	166,993	179,981	186,985	194,337
EXPENDITURES:								
PERSONNEL	3,497	12,376	24,505	25,224	28,451	29,589	30,773	32,004
SUPPLIES	89	1,405	2,250	2,250	2,250	2,295	2,341	2,388
SERVICES	1,712	23,314	59,198	59,198	61,859	123,096	125,558	128,069
CAPITAL OUTLAY	1,869	2,686	1,000	1,000	1,000	1,020	1,040	1,061
INTERDEPARTMENTAL CHARGES	-	-	-	-	5,848	9,750	9,982	10,220
TOTAL EXPENDITURES	7,167	39,781	86,953	87,672	99,408	165,750	169,694	173,742
TOTAL EXPENDITURES AND OPERATING TRANSFERS	7,167	39,781	86,953	87,672	99,408	165,750	169,694	173,742
NET RESULTS FROM OPERATIONS	(7,167)	107,881	60,595	66,820	67,585	14,231	17,291	20,595
PROJECTED LAPSE (10%)	-	-	-	8,767	9,941	16,575	16,969	17,374
FUND BALANCE APPROPRIATED	7,167	-	-	-	-	-	-	-
EXCESS/(DEFICIT)	-	107,881	60,595	75,587	77,526	30,806	34,260	37,969
BEGINNING FUND BALANCE	-	(7,167)	44,389	100,714	176,301	253,827	284,633	318,893
FUND BALANCE APPROPRIATED	(7,167)	-	-	-	-	-	-	-
SURPLUS FROM OPERATIONS	-	107,881	60,595	75,587	77,526	30,806	34,260	37,969
ENDING FUND BALANCE	(7,167)	100,714	104,984	176,301	253,827	284,633	318,893	356,862
RESERVED FUND BALANCE	-	-	-	-	-	-	-	-
UNRESERVED FUND BALANCE	(7,167)	100,714	104,984	176,301	253,827	284,633	318,893	356,862
TOTAL FUND BALANCE	\$ (7,167)	\$ 100,714	\$ 104,984	\$ 176,301	\$ 253,827	\$ 284,633	\$ 318,893	\$ 356,862

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 ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 3,497	\$ 12,376	\$ 24,505	\$ 25,224	\$ 28,451
SUPPLIES	89	1,405	2,250	2,250	2,250
SERVICES	1,712	23,314	59,198	59,198	61,859
CAPITAL OUTLAY	1,869	2,686	1,000	1,000	1,000
INTERDEPARTMENTAL CHARGES	-	-	-	-	5,848
TOTAL EXPENDITURES	\$ 7,167	\$ 39,781	\$ 86,953	\$ 87,672	\$ 99,408

STAFFING HISTORY:

	FY2004	FY2005	FY2006	FY2006	FY2007
	0.00	0.00	0.50	0.50	0.50

DEPARTMENT FUNCTION

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

FY2007 OBJECTIVES:

- Implement the SBCFSA Flood Hazard Mitigation Plan by continuing to oversee and promote Seward area participation in the updating of flood hazard mapping in cooperation with FEMA, the Kenai Peninsula Borough, the State of Alaska and the City of Seward.
- Continue education of the Service Area Board and administrative staff in floodplain management.
- Pursue capital projects funding for flood mitigation projects and develop grant funding where possible.
- Expand public knowledge and participation in the flood mitigation process by mailing and advertising.

PROGRAM CHANGES: None.

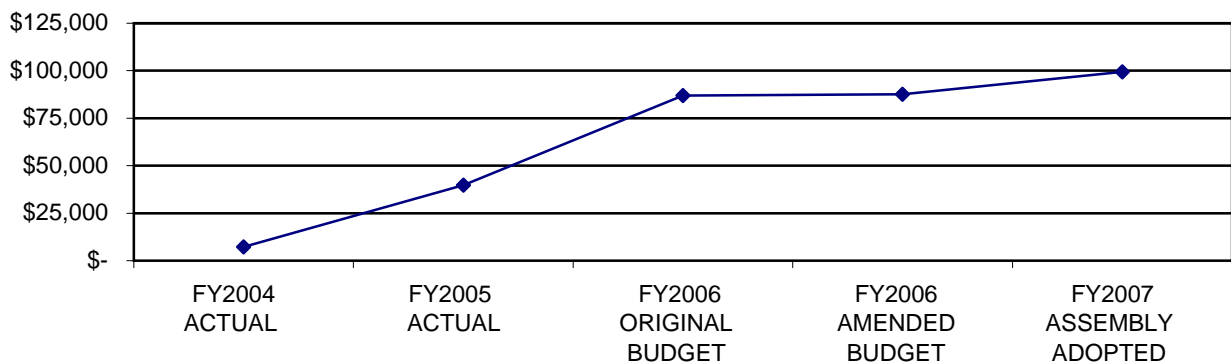
ACCOMPLISHMENTS: FY2006

- Completion and publication of the SBCFSA Flood Hazard Mitigation Plan.
- Establishment of SBCFSA Website to promote public assess and understanding.
- Initiated and organized participation by SBCFSA, the City of Seward, the Borough, and the State in the FEMA National Flood Hazard Mapping Plan which included contracting for LIDAR mapping through the Kenai Watershed Forum and gathering funding from various sources.
- Active flood mitigation by contracting to have bed load removed in upper Glacier Creek (Kwechak) and bed load removed at Grouse Creek.

PERFORMANCE MEASURES:

A cooperative relationship has been developed with the Kenai River Center and the US Army Corps of Engineers to include the SBCFSA in the permitting process as it involves Seward/Bear Creek watersheds. Over 15 different permits were reviewed by the SBCFSA from these sources.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 259
DEPARTMENT 21212 - SEWARD-BEAR CREEK FLOOD SERVICE AREA**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 1,634	\$ 481	\$ 15,360	\$ 15,360	\$ 16,398	\$ 16,398	\$ 1,038	6.76%
40120 TEMPORARY WAGES	1,508	11,037	-	-	-	-	-	-
40210 FICA	223	885	1,199	1,199	1,380	1,380	181	15.10%
40221 PERS	128	(27)	2,046	2,765	3,891	3,891	1,126	40.72%
40321 HEALTH INSURANCE	-	-	5,550	5,550	5,750	5,750	200	3.60%
40322 LIFE INSURANCE	4	-	43	43	44	44	1	2.33%
40410 LEAVE	-	-	307	307	988	988	681	221.82%
TOTAL: PERSONNEL	3,497	12,376	24,505	25,224	28,451	28,451	3,227	12.79%
SUPPLIES								
42110 OFFICE SUPPLIES	27	1,405	1,000	1,000	1,000	1,000	-	0.00%
42120 COMPUTER SOFTWARE	-	-	250	250	250	250	-	0.00%
42210 OPERATING SUPPLIES	62	-	1,000	1,000	1,000	1,000	-	0.00%
TOTAL: SUPPLIES	89	1,405	2,250	2,250	2,250	2,250	-	0.00%
SERVICES								
43011 CONTRACTUAL SERVICES	-	10,172	45,000	45,000	45,000	45,000	-	0.00%
43110 COMMUNICATIONS	-	1,944	1,800	1,800	1,800	1,800	-	0.00%
43140 POSTAGE	24	101	100	100	500	500	400	400.00%
43210 TRANSPORT/SUBSISTENCE	124	956	1,800	1,800	2,800	2,800	1,000	55.56%
43260 TRAINING	149	968	1,000	1,000	2,000	2,000	1,000	100.00%
43310 ADVERTISING	51	52	200	200	500	500	300	150.00%
43510 INSURANCE PREMIUM	-	600	759	759	659	659	(100)	-13.18%
43810 RENTS AND OPERATING LEASES	1,364	8,448	8,500	8,500	8,500	8,500	-	0.00%
43920 DUES AND SUBSCRIPTION	-	73	39	39	100	100	61	156.41%
TOTAL: SERVICES	1,712	23,314	59,198	59,198	61,859	61,859	2,661	4.50%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	1,869	2,686	1,000	1,000	1,000	1,000	-	0.00%
TOTAL: CAPITAL OUTLAY	1,869	2,686	1,000	1,000	1,000	1,000	-	0.00%
INTERDEPARTMENTAL CHARGES								
61990 ADMIN SERVICE FEE	-	-	-	-	5,848	5,848	5,848	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	-	-	-	5,848	5,848	5,848	-
DEPARTMENT TOTAL	\$ 7,167	\$ 39,781	\$ 86,953	\$ 87,672	\$ 99,408	\$ 99,408	\$ 11,736	13.39%

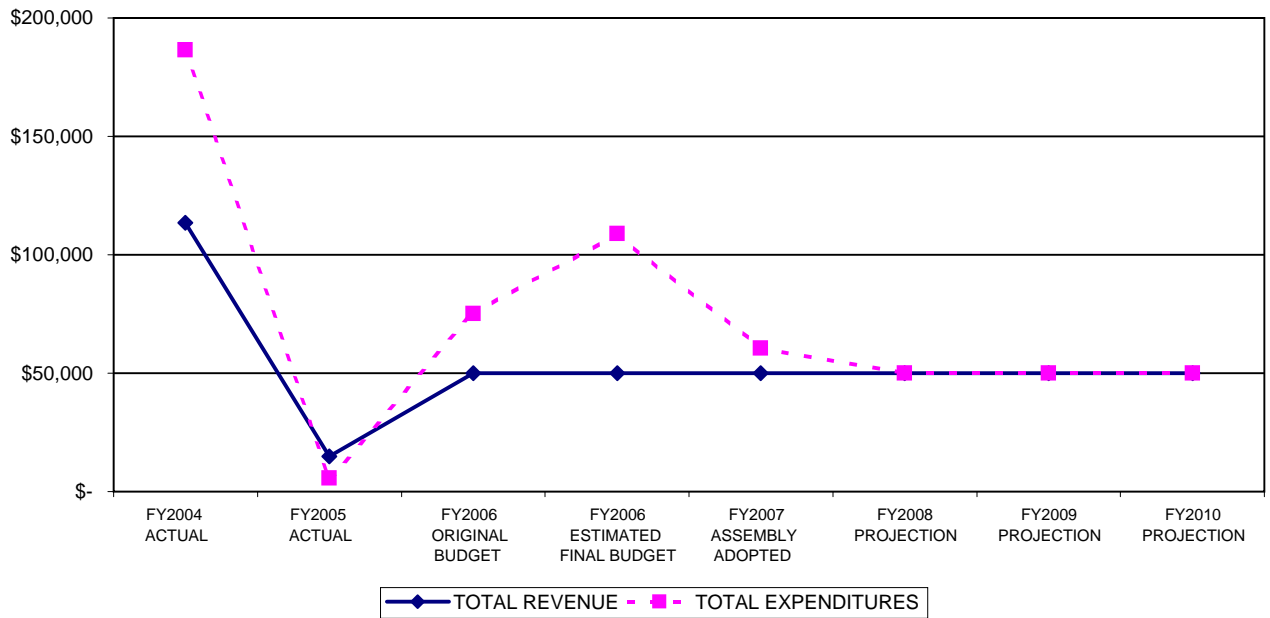
LINE-ITEM EXPLANATIONS

<p>40110 Regular Wages. Staff includes: .5 Administrative Assistant.</p> <p>43011 Contractual Services. To pay costs of stream bed mitigation, short-term stabilization and debris cleanouts.</p> <p>43140 Postage. Increased to cover large mailings to increase visibility and public participation.</p> <p>43210 Transport/Subsistence. Increased to cover costs of board members attending conference in Homer and miscellaneous training.</p>	<p>43260 Training. Increased to cover board training in Homer.</p> <p>43310 Advertising. Increased to do more advertising to encourage more public participation.</p> <p>43810 Rents and Operating Leases. Rental of office space.</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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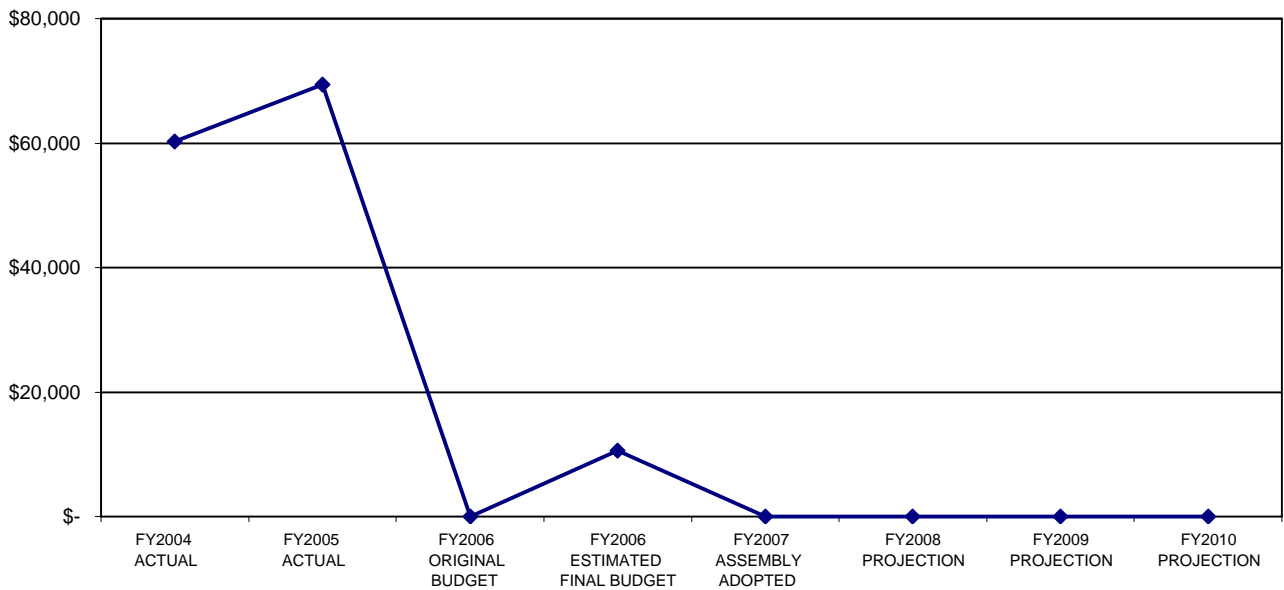
FUND: 260 DISASTER RELIEF

FUND BUDGET:	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL	ESTIMATED	ASSEMBLY	PROJECTION	PROJECTION	PROJECTION
			BUDGET	FINAL BUDGET	ADOPTED			
REVENUES:								
FEDERAL REVENUE	\$ 92,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE REVENUE	21,170	-	-	-	-	-	-	-
TOTAL REVENUES	113,395	-	-	-	-	-	-	-
OPERATING TRANSFERS FROM:								
GENERAL FUND	-	14,800	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL OPERATING TRANSFERS	-	14,800	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL REVENUES AND OPERATING TRANSFERS	113,395	14,800	50,000	50,000	50,000	50,000	50,000	50,000
EXPENDITURES:								
PERSONNEL	16,838	4,777	-	-	-	-	-	-
SUPPLIES	9,603	182	-	-	-	-	-	-
SERVICES	111,919	714	50,000	83,762	50,000	50,000	50,000	50,000
TOTAL EXPENDITURES	138,360	5,673	50,000	83,762	50,000	50,000	50,000	50,000
OPERATING TRANSFERS TO:								
GENERAL FUND	48,054	-	25,035	25,035	10,565	-	-	-
TOTAL OPERATING TRANSFERS	48,054	-	25,035	25,035	10,565	-	-	-
TOTAL EXPENDITURES AND OPERATING TRANSFERS	186,414	5,673	75,035	108,797	60,565	50,000	50,000	50,000
NET RESULTS FROM OPERATIONS	(73,019)	9,127	(25,035)	(58,797)	(10,565)	-	-	-
FUND BALANCE APPROPRIATED	73,019	-	25,035	58,797	10,565	-	-	-
EXCESS/(DEFICIT)	-	9,127	-	-	-	-	-	-
BEGINNING FUND BALANCE	133,254	60,235	25,035	69,362	10,565	-	-	-
FUND BALANCE APPROPRIATED	(73,019)		(25,035)	(58,797)	(10,565)	-	-	-
SURPLUS FROM OPERATIONS	-	9,127	-	-	-	-	-	-
ENDING FUND BALANCE	60,235	69,362	-	10,565	-	-	-	-
RESERVED FUND BALANCE	-	-	-	-	-	-	-	-
UNRESERVED FUND BALANCE	60,235	69,362	-	10,565	-	-	-	-
TOTAL FUND BALANCE	\$ 60,235	\$ 69,362	\$ -	\$ 10,565	\$ -	\$ -	\$ -	\$ -

DISASTER RELIEF REVENUES AND EXPENDITURES



DISASTER RELIEF UNRESERVED FUND BALANCE



FUND: 260
DEPT: 11251 DISASTER RELIEF

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 16,838	\$ 4,777	\$ -	\$ -	\$ -
SUPPLIES	9,603	182	-	-	-
SERVICES	111,919	714	50,000	83,762	50,000
TOTAL EXPENDITURES	138,360	5,673	50,000	83,762	50,000
OPERATING TRANSFERS TO:					
GENERAL FUND	48,054	-	25,035	25,035	10,565
TOTAL OPERATING TRANSFERS	48,054	-	25,035	25,035	10,565
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ 186,414	\$ 5,673	\$ 75,035	\$ 108,797	\$ 60,565

DEPARTMENT FUNCTION

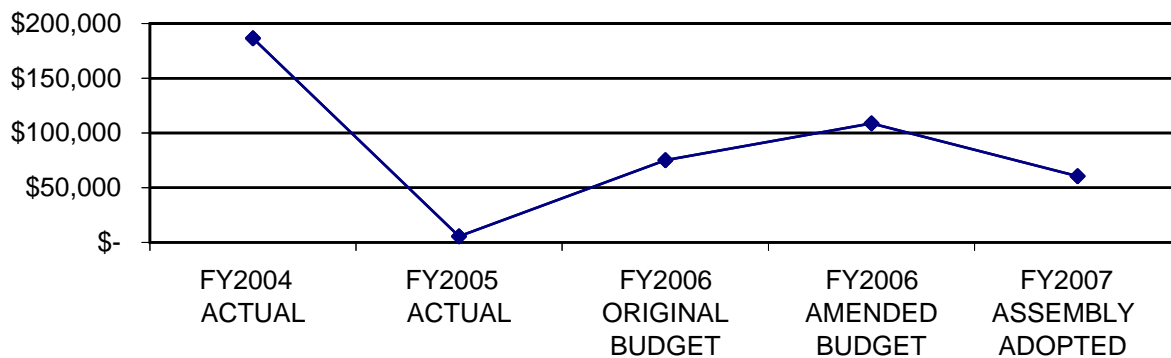
GENERAL OBJECTIVES: Funds available to the Mayor for initial response in the event of a disaster within the Kenai Peninsula Borough, such as oil spills, flooding, volcano eruptions, fires, earthquakes, etc.

ACCOMPLISHMENTS: FY2006

To date in FY2006 no Borough disasters have been declared.

The spike in expenditures in FY2004 is due to the extreme flooding that occurred in calendar year 2002 on the lower Kenai Peninsula.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 260
DEPARTMENT 11251 - DISASTER RELIEF**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ -	\$ 1,242	\$ -	\$ -	\$ -	\$ -	\$ -	-
40120 TEMPORARY WAGES	-	-	-	-	-	-	-	-
40130 OVERTIME WAGES	16,838	2,695	-	-	-	-	-	-
40210 FICA	-	314	-	-	-	-	-	-
40221 PERS	-	529	-	-	-	-	-	-
40321 HEALTH INSURANCE	-	(12)	-	-	-	-	-	-
40322 LIFE INSURANCE	-	9	-	-	-	-	-	-
40410 LEAVE	-	-	-	-	-	-	-	-
40411 SICK LEAVE	-	-	-	-	-	-	-	-
TOTAL: PERSONNEL	16,838	4,777	-	-	-	-	-	-
SUPPLIES								
42110 OFFICE SUPPLIES	-	70	-	-	-	-	-	-
42210 OPERATING SUPPLIES	-	-	-	-	-	-	-	-
42230 RUEL, OILS AND LUBRICANTS	-	68	-	-	-	-	-	-
42310 REPAIR/MAINT SUPPLIES	9,603	44	-	-	-	-	-	-
TOTAL: SUPPLIES	9,603	182	-	-	-	-	-	-
SERVICES								
43011 CONTRACTUAL SERVICES	23,862	125	-	-	-	-	-	-
43210 TRANSPORT/SUBSISTENCE	-	589	-	-	-	-	-	-
43220 CAR ALLOWANCE	-	-	-	-	-	-	-	-
43250 FREIGHT AND EXPRESS	-	-	-	-	-	-	-	-
43310 ADVERTISING	314	-	-	-	-	-	-	-
43720 EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-	-
43810 RENTS AND OPERATING LEASES	-	-	-	-	-	-	-	-
43780 BUILDING/GROUNDS MAINTENANCE	43,782	-	-	33,762	-	-	(33,762)	-100.00%
43999 CONTINGENCY	-	-	50,000	50,000	50,000	50,000	-	0.00%
46910 ROAD MAINTENANCE	43,961	-	-	-	-	-	-	-
TOTAL: SERVICES	111,919	714	50,000	83,762	50,000	50,000	(33,762)	-40.31%
TRANSFERS								
50100 TFR GENERAL FUND	48,054	-	25,035	25,035	10,565	10,565	(14,470)	-57.80%
TOTAL: TRANSFERS	48,054	-	25,035	25,035	10,565	10,565	(14,470)	-57.80%
DEPARTMENT TOTAL	\$ 186,414	\$ 5,673	\$ 75,035	\$ 108,797	\$ 60,565	\$ 60,565	\$ (48,232)	-44.33%

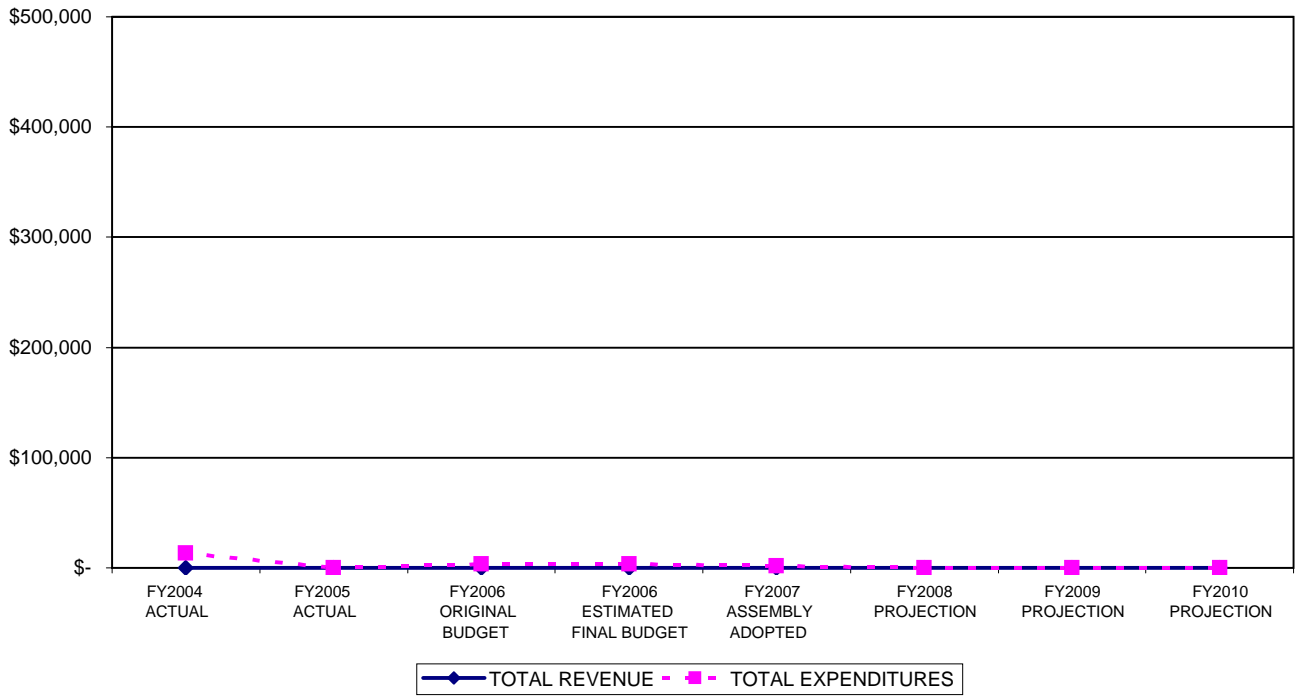
LINE-ITEM EXPLANATIONS

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

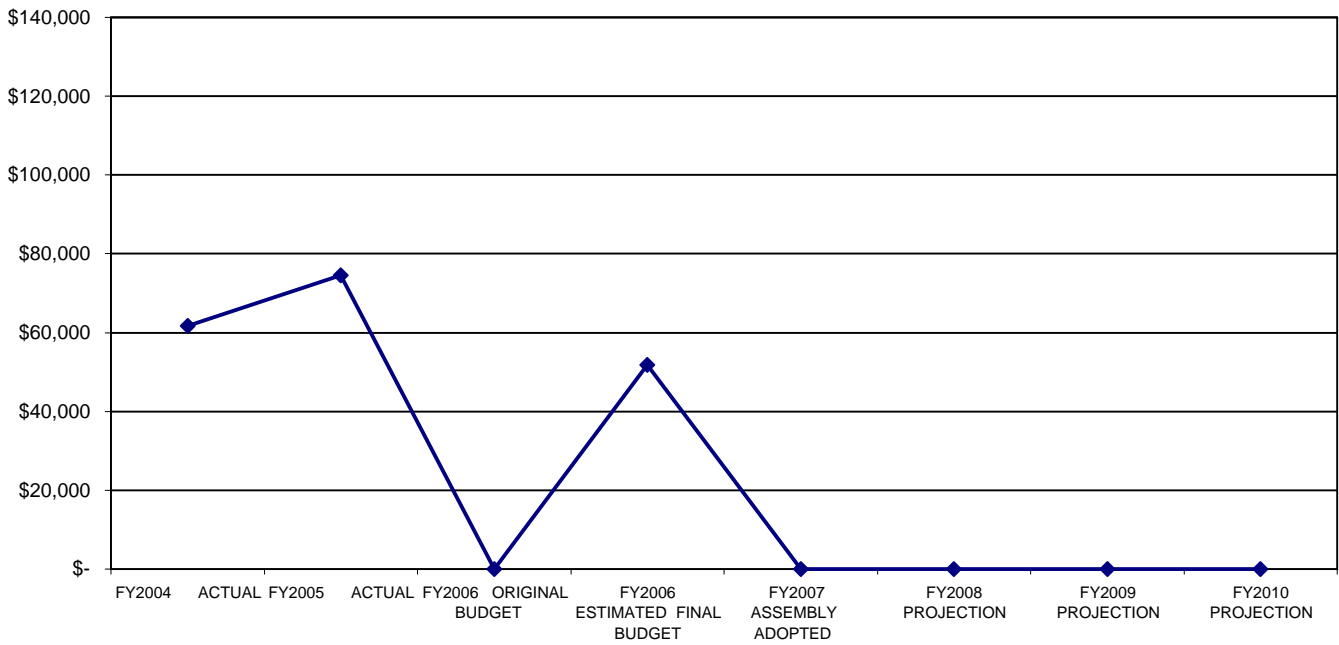
FUND: 265 UNDERGROUND STORAGE TANK REMOVAL AND UPGRADE

FUND BUDGET:	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL BUDGET	ESTIMATED FINAL BUDGET	ASSEMBLY ADOPTED	PROJECTION	PROJECTION	PROJECTION
OPERATING TRANSFERS FROM: GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING TRANSFERS	-	-	-	-	-	-	-	-
EXPENDITURES: SERVICES	13,356	167	3,500	3,500	2,000	-	-	-
TOTAL EXPENDITURES	13,356	167	3,500	3,500	2,000	-	-	-
OPERATING TRANSFERS TO: GENERAL FUND	-	-	19,341	19,341	49,781	-	-	-
TOTAL OPERATING TRANSFERS	-	-	19,341	19,341	49,781	-	-	-
TOTAL EXPENDITURES AND OPERATING TRANSFERS	13,356	167	22,841	22,841	51,781	-	-	-
NET RESULTS FROM OPERATIONS	(13,356)	(167)	(22,841)	(22,841)	(51,781)	-	-	-
FUND BALANCE APPROPRIATED	13,356	167	22,841	22,841	51,781	-	-	-
EXCESS/(DEFICIT)	-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE	88,145	74,789	22,841	74,622	51,781	-	-	-
FUND BALANCE APPROPRIATED	(13,356)	(167)	(22,841)	(22,841)	(51,781)	-	-	-
SURPLUS FROM OPERATIONS	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	74,789	74,622	-	51,781	-	-	-	-
RESERVED FUND BALANCE	13,000	-	-	-	-	-	-	-
UNRESERVED FUND BALANCE	61,789	74,622	-	51,781	-	-	-	-
TOTAL FUND BALANCE	\$ 74,789	\$ 74,622	\$ -	\$ 51,781	\$ -	\$ -	\$ -	\$ -

**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 & UPGRADE

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
SERVICES	\$ 13,356	\$ 167	\$ 3,500	\$ 3,500	\$ 2,000
TOTAL EXPENDITURES	13,356	167	3,500	3,500	2,000
OPERATING TRANSFERS TO:					
GENERAL FUND	-	-	19,341	19,341	49,781
TOTAL OPERATING TRANSFERS	-	-	19,341	19,341	49,781
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ 13,356	\$ 167	\$ 22,841	\$ 22,841	\$ 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.

PROGRAM CHANGES: None.

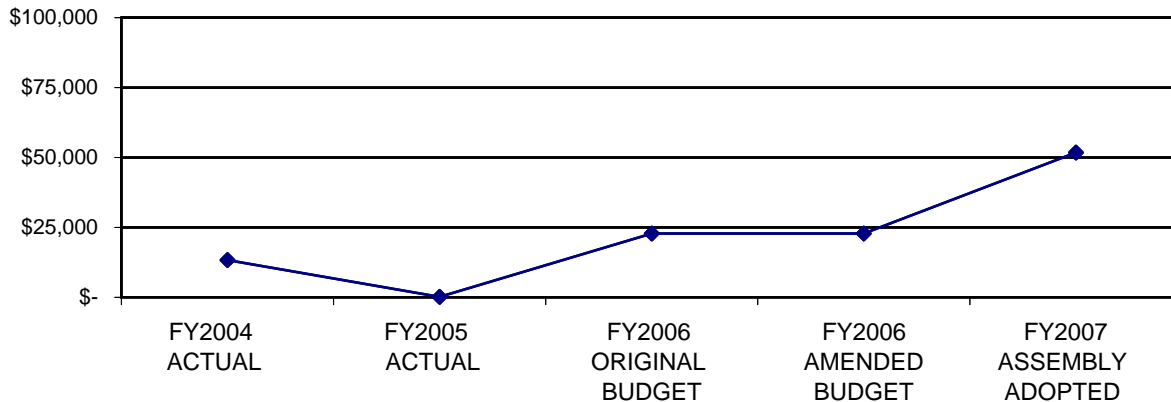
ACCOMPLISHMENTS: FY2006:

- 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.

FY2007 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.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 265
DEPARTMENT 32560 - UNDERGROUND STORAGE TANK REMOVAL AND UPGRADE**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
SERVICES								
43011 CONTRACTUAL SERVICES	\$ 13,356	\$ 112	\$ 3,500	\$ 3,500	\$ 2,000	\$ 2,000	\$ (1,500)	-42.86%
43920 DUES AND SUBSCRIPTIONS	-	55	-	-	-	-	-	-
TOTAL: SERVICES	13,356	167	3,500	3,500	2,000	2,000	(1,500)	-42.86%
TRANSFERS								
50100 TFR GENERAL FUND	-	-	19,341	19,341	49,781	49,781	30,440	157.39%
TOTAL: TRANSFERS	-	-	19,341	19,341	49,781	49,781	30,440	157.39%
DEPARTMENT TOTAL	\$ 13,356	\$ 167	\$ 22,841	\$ 22,841	\$ 51,781	\$ 51,781	\$ 28,940	126.70%

LINE-ITEM EXPLANATIONS

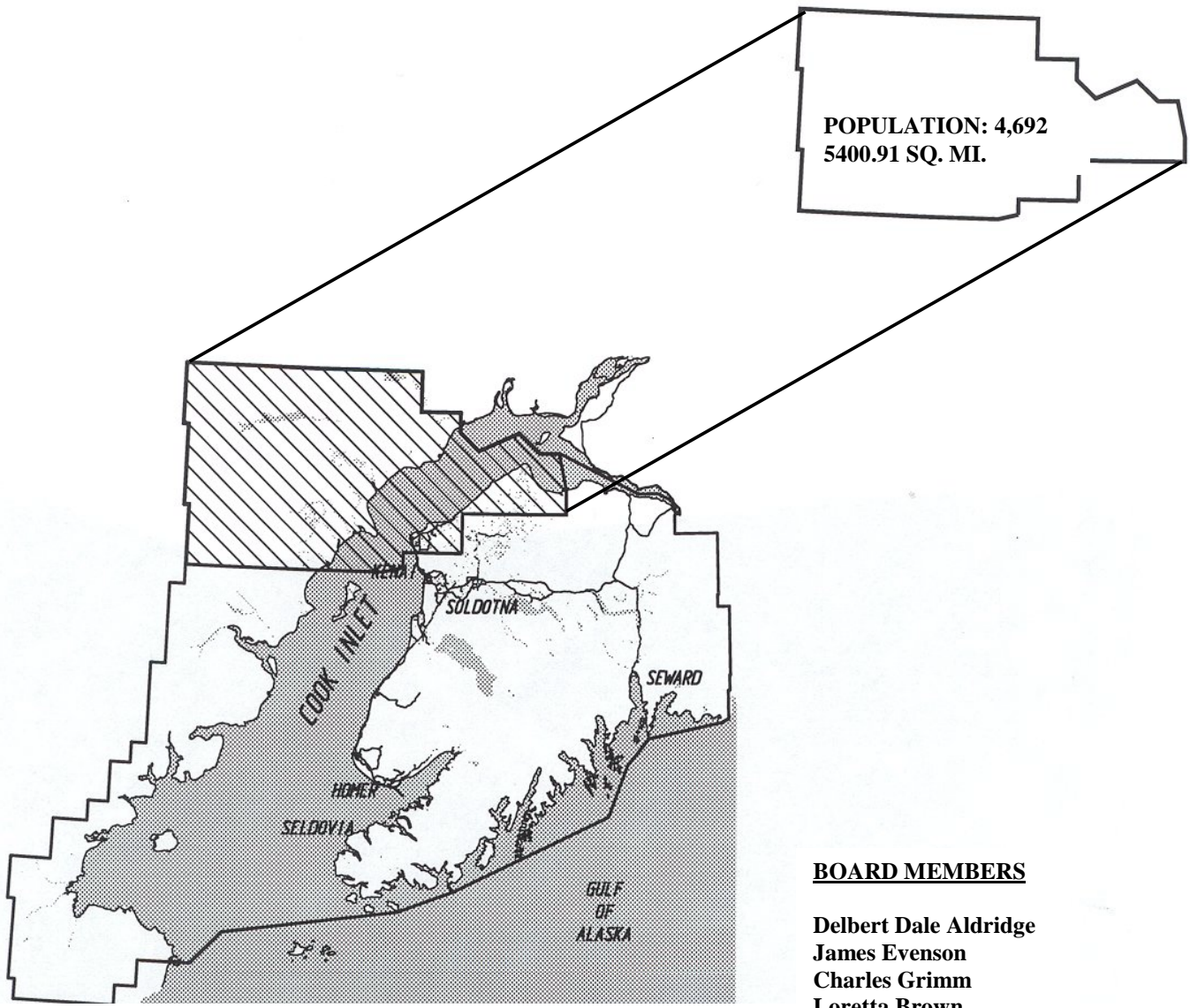
43011 Contractual Services. Ground water contamination sampling expenses at Homer Maintenance property.

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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.

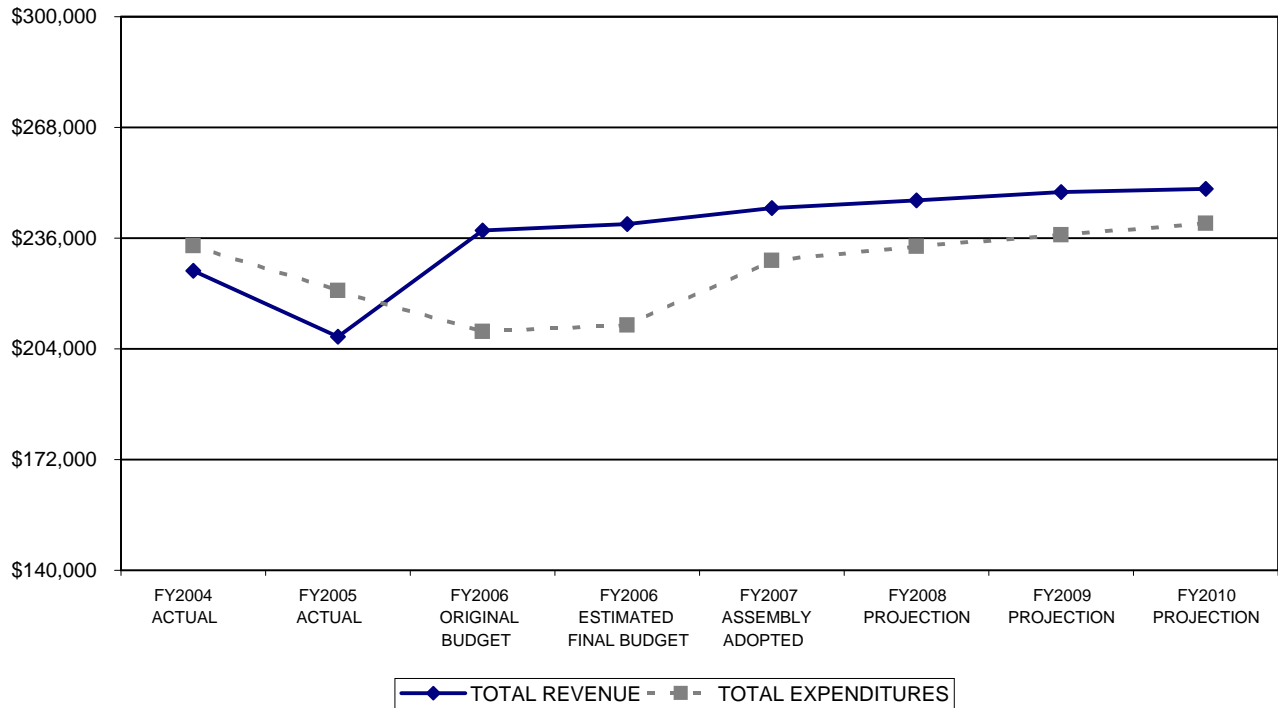
Funding is provided by a mill rate levy not to exceed 0.2 mills on taxable property and by a portion of grant funds provided by the Kenai Peninsula Borough to all senior citizen groups within the Borough. The mill rate for FY 2007 is set at .20 mills.



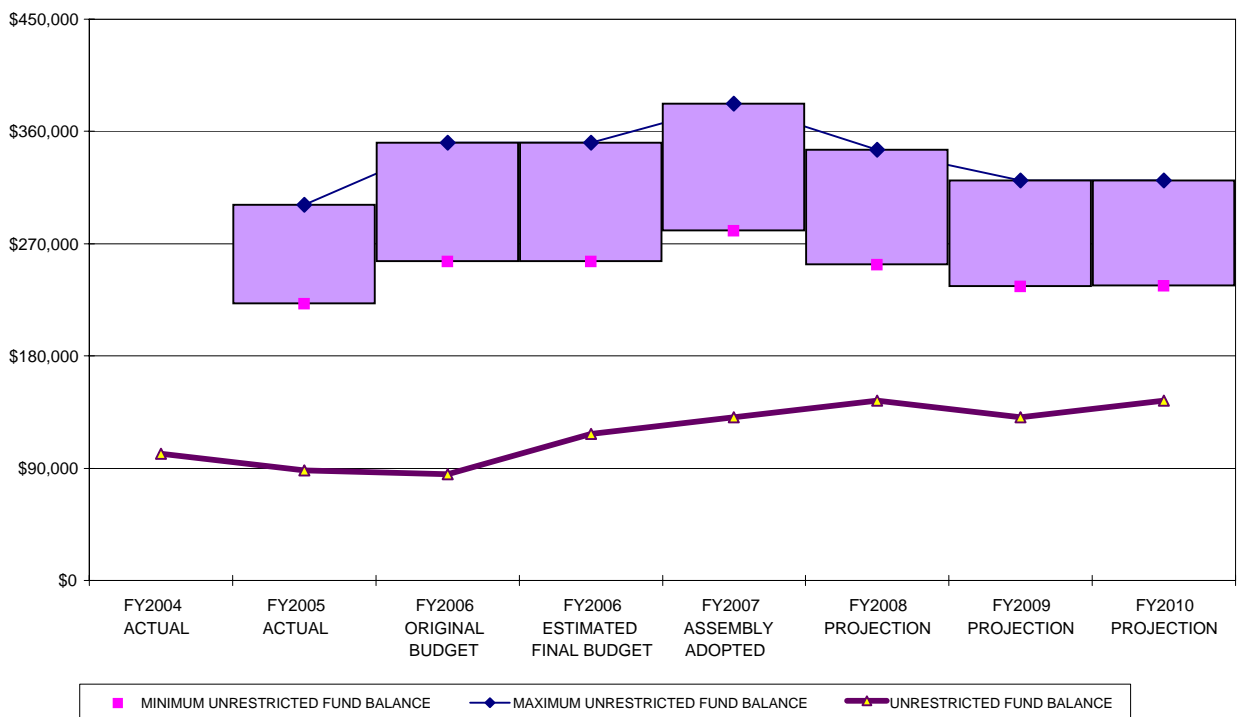
FUND: 280 NIKISKI SENIOR SERVICE AREA

FUND BUDGET:	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL	ESTIMATED	ASSEMBLY	PROJECTION	PROJECTION	PROJECTION
			BUDGET	FINAL BUDGET	ADOPTED			
TAXABLE VALUE (000'S)								
REAL	636,946	615,721	547,000	547,000	572,824	592,873	613,624	635,100
PERSONAL	33,647	34,486	32,879	32,879	34,161	34,844	35,541	36,252
OIL & GAS (AS 43.56)	633,795	546,134	448,011	448,011	427,582	414,755	402,312	382,196
	1,304,388	1,196,341	1,027,890	1,027,890	1,034,567	1,042,472	1,051,477	1,053,548
MILL RATE	0.15	0.15	0.20	0.20	0.20	0.20	0.20	0.20
REVENUES:								
PROPERTY TAXES								
REAL	\$ 95,447	\$ 86,115	\$ 109,400	\$ 109,400	\$ 114,565	\$ 118,575	\$ 122,725	\$ 127,020
PERSONAL	5,030	4,907	6,620	6,620	6,696	6,829	6,966	7,105
OIL & GAS (AS 43.56)	93,567	84,000	89,602	89,602	85,516	82,951	80,462	76,439
INTEREST	573	513	584	584	523	533	544	555
MOTOR VEHICLE TAX	1,831	1,819	1,832	1,832	1,820	1,856	1,893	1,931
TOTAL PROPERTY TAXES	196,448	177,354	208,038	208,038	209,120	210,744	212,590	213,050
STATE REVENUES	-	-	-	1,890	-	-	-	-
INTEREST EARNINGS	-	-	-	-	5,431	5,887	6,479	7,035
TOTAL REVENUES	196,448	177,354	208,038	209,928	214,551	216,631	219,069	220,085
OPERATING TRANSFERS FROM:								
GENERAL FUND	30,200	30,200	30,200	30,200	30,200	30,200	30,200	30,200
TOTAL OPERATING TRANSFERS	30,200	30,200	30,200	30,200	30,200	30,200	30,200	30,200
TOTAL REVENUES AND OPERATING TRANSFERS	226,648	207,554	238,238	240,128	244,751	246,831	249,269	250,285
EXPENDITURES:								
PERSONNEL	59,871	64,112	65,480	67,370	72,370	76,288	79,340	82,514
SERVICES	142,716	156,733	143,493	143,493	152,563	152,563	152,563	152,563
CAPITAL OUTLAY	31,265	-	-	-	-	-	-	-
INTERDEPARTMENTAL CHARGES	-	-	-	-	4,571	4,816	5,007	5,205
TOTAL EXPENDITURES	233,852	220,845	208,973	210,863	229,504	233,667	236,910	240,282
NET RESULTS FROM OPERATIONS	(7,204)	(13,291)	29,265	29,265	15,247	13,164	12,359	10,003
FUND BALANCE APPROPRIATED	7,204	13,291	-	-	-	-	-	-
EXCESS/(DEFICIT)	-	-	29,265	29,265	15,247	13,164	12,359	10,003
BEGINNING FUND BALANCE	108,691	101,487	56,101	88,196	115,571	130,818	143,982	156,341
FUND BALANCE APPROPRIATED	(7,204)	(13,291)	-	-	-	-	-	-
SURPLUS FROM OPERATIONS	-	-	29,265	29,265	15,247	13,164	12,359	10,003
ENDING FUND BALANCE	101,487	88,196	85,366	117,461	130,818	143,982	156,341	166,344
RESERVED FUND BALANCE	-	-	-	-	-	-	-	-
UNRESERVED FUND BALANCE	101,487	88,196	85,366	117,461	130,818	143,982	156,341	166,344
TOTAL FUND BALANCE	\$ 101,487	\$ 88,196	\$ 85,366	\$ 117,461	\$ 130,818	\$ 143,982	\$ 156,341	\$ 166,344

NIKISKI SENIOR SERVICE AREA REVENUES AND EXPENDITURES



NIKISKI SENIOR SERVICE AREA UNRESERVED FUND BALANCE



FUND: 280
DEPT: 63190 NIKISKI SENIOR SERVICE AREA

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 59,871	\$ 64,112	\$ 65,480	\$ 67,370	\$ 72,370
SERVICES	142,716	156,733	143,493	143,493	152,563
CAPITAL OUTLAY	31,265	-	-	-	-
INTERDEPARTMENTAL CHARGES	-	-	-	-	4,571
TOTAL EXPENDITURES	\$ 233,852	\$ 220,845	\$ 208,973	\$ 210,863	\$ 229,504
STAFFING HISTORY;	1.00	1.00	1.00	1.00	1.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: To make available programs and services that enhance the personal well-being and enjoyment of the life of 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 2007 OBJECTIVES: To work with individuals, the community, and other local and governmental agencies to assist in meeting the needs of senior citizens in Nikiski, and to assist the Nikiski Senior Citizens, Inc. in their Senior Housing and Senior Center building projects

PROGRAM CHANGES: None

ACCOMPLISHMENTS: FY 2006

Programs provided from the Nikiski Senior Center include:

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

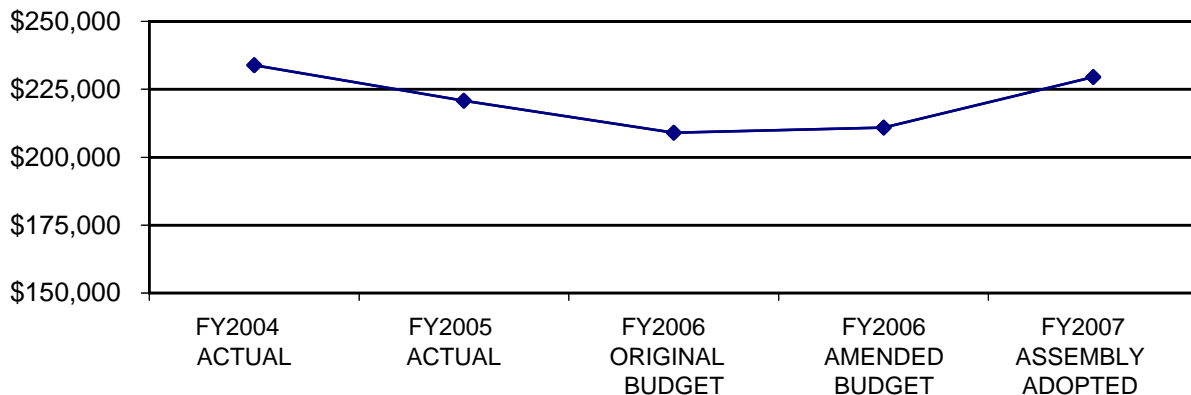
2. An Older Worker Specialist, who assists people 55 and older with training and employment opportunities.
3. An Outreach Representative, who visits seniors and provides information about other programs.
4. Successful grant application for the Homemaker/Chore Program, which provides assistance to seniors who do not qualify for the Medicaid Choice Waiver Program.

PERFORMANCE MEASURES:

	2004 Actuals	2005 Actuals	2006 Estimated	2007 Projected
Meals Served	11,845	12,207	12,817	13,202
Miles Driven	19,844	23,591	25,006	26,506

Meals Served increased by 5%
Miles driven increased by 6%

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 280
DEPARTMENT 63190 - NIKISKI SENIOR SERVICE AREA**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 38,417	\$ 40,250	\$ 41,991	\$ 41,991	\$ 42,681	\$ 42,681	\$ 690	1.64%
40210 FICA	2,969	3,043	3,518	3,518	3,720	3,720	202	5.74%
40221 PERS	3,031	5,232	5,379	7,269	10,126	10,126	2,857	39.30%
40321 HEALTH INSURANCE	12,601	11,719	11,100	11,100	11,500	11,500	400	3.60%
40322 LIFE INSURANCE	97	104	100	100	111	111	11	11.00%
40410 LEAVE	2,756	3,740	3,392	3,392	3,591	3,591	199	5.87%
40411 SICK LEAVE	-	-	-	-	641	641	641	-
40511 OTHER BENEFITS	-	24	-	-	-	-	-	-
TOTAL: PERSONNEL	59,871	64,112	65,480	67,370	72,370	72,370	5,000	7.42%
SERVICES								
43011 CONTRACTUAL SERVICES	142,199	156,198	142,770	142,770	151,797	151,797	9,027	6.32%
43210 TRANSPORT/SUBSISTENCE	67	110	-	-	-	-	-	-
43510 INSURANCE PREMIUM	450	425	723	723	766	766	43	5.95%
TOTAL: SERVICES	142,716	156,733	143,493	143,493	152,563	152,563	9,070	6.32%
CAPITAL OUTLAY								
48310 VEHICLES	31,265	-	-	-	-	-	-	-
	31,265	-	-	-	-	-	-	-
INTERDEPARTMENTAL CHARGES								
61990 ADMIN SERVICE FEE	-	-	-	-	4,571	4,571	4,571	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	-	-	-	4,571	4,571	4,571	-
DEPARTMENT TOTAL	\$ 233,852	\$ 220,845	\$ 208,973	\$ 210,863	\$ 229,504	\$ 229,504	\$ 18,641	8.84%

LINE-ITEM EXPLANATIONS

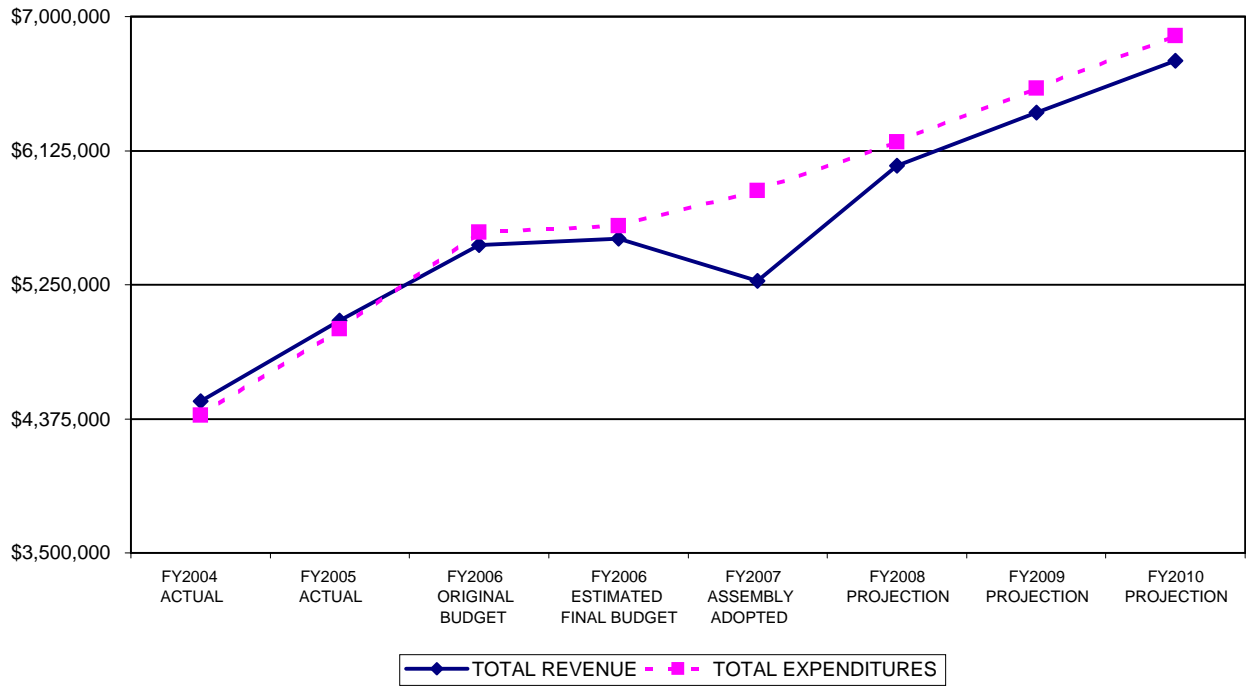
- 40110 Regular Wages.** Staff includes 1 Program Administrator. The contract for the Tyonek Senior Citizen program had previously been recorded in a separate department. Prior periods information has been adjusted to reflect the combing of departments. The handling of this program will not change, only the location of the budget.
- 43011 Contractual Services.** Contracting with Nikiski Senior Citizens, Inc. to provide the services and programs to meet the general objects of the service area (\$126,797). Also contracting with the Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs (\$25,000).
- 61990 Admin Service Fee.** Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services.

FUND: 290 SOLID WASTE

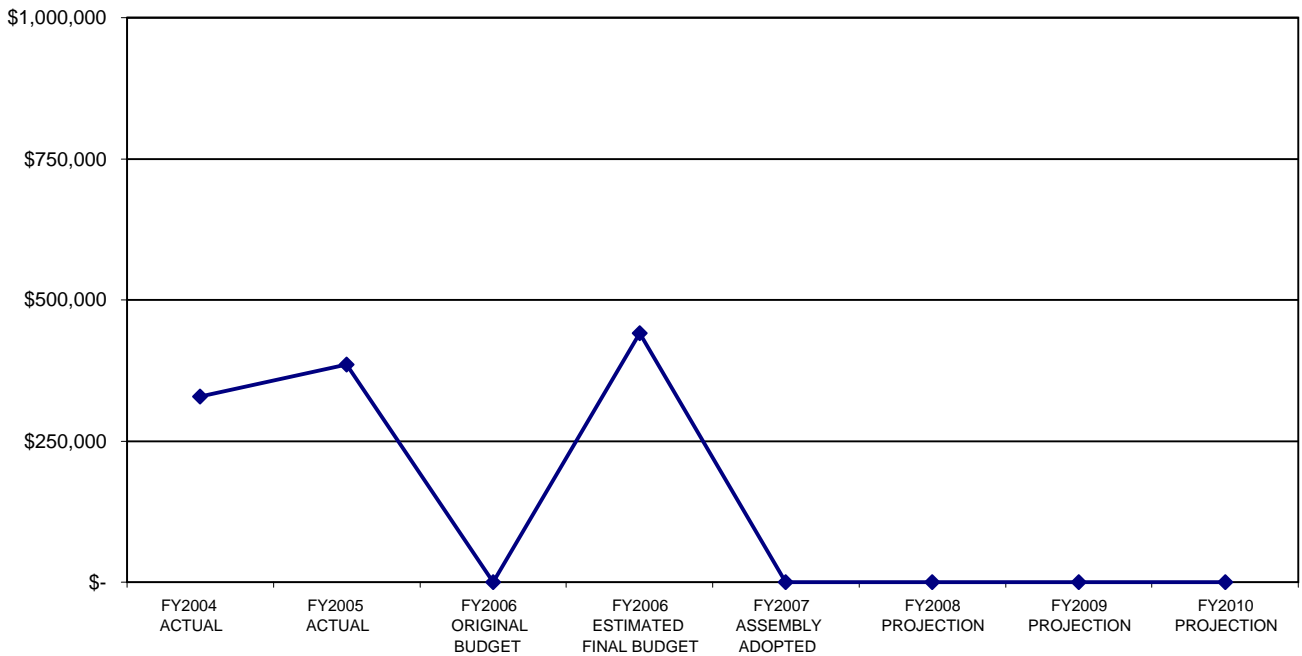
FUND BUDGET:	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL BUDGET	ESTIMATED FINAL BUDGET	ASSEMBLY ADOPTED	PROJECTION	PROJECTION	PROJECTION
REVENUES:								
STATE REVENUES	\$ -	\$ -	\$ -	\$ 38,945	\$ -	\$ -	\$ -	\$ -
INTEREST EARNINGS	26,264	165,297	181,046	181,046	170,592	179,721	143,745	156,127
OTHER REVENUE	213,660	173,093	222,206	222,206	228,000	232,560	237,211	241,955
TOTAL REVENUE	239,924	338,390	403,252	442,197	398,592	412,281	380,956	398,082
OPERATING TRANSFERS FROM:								
GENERAL FUND	4,249,155	4,678,889	5,106,901	5,106,901	4,874,390	5,613,488	5,993,893	6,313,732
TOTAL OPERATING TRANSFERS	4,249,155	4,678,889	5,106,901	5,106,901	4,874,390	5,613,488	5,993,893	6,313,732
TOTAL REVENUES AND OPERATING TRANSFERS	4,489,079	5,017,279	5,510,153	5,549,098	5,272,982	6,025,769	6,374,849	6,711,814
EXPENDITURES:								
PERSONNEL	638,682	1,001,608	1,370,557	1,409,502	1,584,875	1,648,270	1,714,201	1,782,769
SUPPLIES	135,636	237,297	298,950	330,373	348,550	355,521	362,631	369,884
SERVICES	3,081,613	2,760,865	2,956,601	2,924,780	3,079,935	3,141,534	3,204,365	3,268,452
CAPITAL OUTLAY	33,284	47,624	25,900	28,401	24,400	24,888	25,386	25,894
INTERDEPARTMENTAL CHARGES	(19,732)	2,846	-	-	-	-	-	-
TOTAL EXPENDITURES	3,869,483	4,050,240	4,652,008	4,693,056	5,037,760	5,170,213	5,306,583	5,446,999
OPERATING TRANSFERS TO:								
SOLID WASTE DEBT SERVICE	-	828,563	830,662	830,662	827,463	830,662	827,463	828,225
CAPITAL PROJECT FUND	529,700	81,800	110,000	110,000	-	180,000	400,000	600,000
TOTAL OPERATING TRANSFERS	529,700	910,363	940,662	940,662	827,463	1,010,662	1,227,463	1,428,225
TOTAL EXPENDITURES AND OPERATING TRANSFERS	4,399,183	4,960,603	5,592,670	5,633,718	5,865,223	6,180,875	6,534,046	6,875,224
NET RESULTS FROM OPERATIONS	89,896	56,676	(82,517)	(84,620)	(592,241)	(155,106)	(159,197)	(163,410)
PROJECTED LAPSE (3%)	-	-	-	140,792	151,133	155,106	159,197	163,410
FUND BALANCE APPROPRIATED	-	-	82,517	-	441,108	-	-	-
EXCESS/(DEFICIT)	89,896	56,676	-	56,172	-	-	-	-
BEGINNING SPENDABLE FUND BALANCE	238,364	328,260	82,517	384,936	441,108	-	-	-
FUND BALANCE APPROPRIATED	-	-	(82,517)	-	(441,108)	-	-	-
SURPLUS FROM OPERATIONS	89,896	56,676	-	56,172	-	-	-	-
ENDING SPENDABLE FUND BALANCE	328,260	384,936	-	441,108	-	-	-	-
BEGINNING CLOSURE/POST CLOSURE LIABILITY	5,094,459	5,172,757	4,906,223	4,874,069	4,843,152	2,995,355	2,395,752	2,602,114
CURRENT YEAR CLOSURE/POSTCLOSURE ACCRUALS	112,409	63,091	243,439	243,439	263,763	382,579	404,711	406,000
CURRENT YEAR ACTUAL CLOSURE/POSTCLOSURE EXPENDITURES	(34,111)	(361,779)	(2,148,356)	(274,356)	(2,111,560)	(982,182)	(198,349)	(100,000)
ENDING CLOSURE/POSTCLOSURE LIABILITY	5,172,757	4,874,069	3,001,306	4,843,152	2,995,355	2,395,752	2,602,114	2,908,114
TOTAL FUND BALANCE	\$ 5,501,017	\$ 5,259,005	\$ 3,001,306	\$ 5,284,260	\$ 2,995,355	\$ 2,395,752	\$ 2,602,114	\$ 2,908,114

Mill Rate Equivalency for Operating Transfer from The General Fund	1.01	1.10	1.13	1.13	1.01	1.13	1.18	1.21
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SOLID WASTE REVENUES AND EXPENDITURES



SOLID WASTE UNRESERVED FUND BALANCE



FUND: 290 SOLID WASTE
DEPT: 32010 SOLID WASTE ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 278,930	\$ 274,735	\$ 275,136	\$ 283,281	\$ 312,896
SUPPLIES	4,428	3,617	7,350	8,550	6,350
SERVICES	21,797	21,438	33,591	33,591	38,354
CAPITAL OUTLAY	7,014	5,410	5,500	5,500	500
INTERDEPARTMENTAL CHARGES	(19,732)	-	-	-	-
TOTAL EXPENDITURES	292,437	305,200	321,577	330,922	358,100
OPERATING TRANSFERS TO:					
SOLID WASTE DEBT SERVICE	-	828,563	830,662	830,662	827,463
SOLID WASTE CAPITAL PROJECTS	529,700	81,800	110,000	110,000	-
TOTAL OPERATING TRANSFERS	529,700	910,363	940,662	940,662	827,463
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ 822,137	\$ 1,215,563	\$ 1,262,239	\$ 1,271,584	\$ 1,185,563
STAFFING HISTORY:	3.25	3.75	3.25	3.25	3.25

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: To 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 2007 OBJECTIVES:

- Complete improvements at various landfills.
- Continue long-term solid waste development plan.

- Continue expansion of comprehensive health and safety program at all solid waste facilities.
- Complete closure of the old Central Peninsula Landfill and partial closure of the Homer Landfill.
- Continue implementing Alaska Department of Environmental Conservation regulatory changes at all solid waste facilities.
- Expand current in-house training programs for solid waste staff and conduct group-training sessions, where possible.

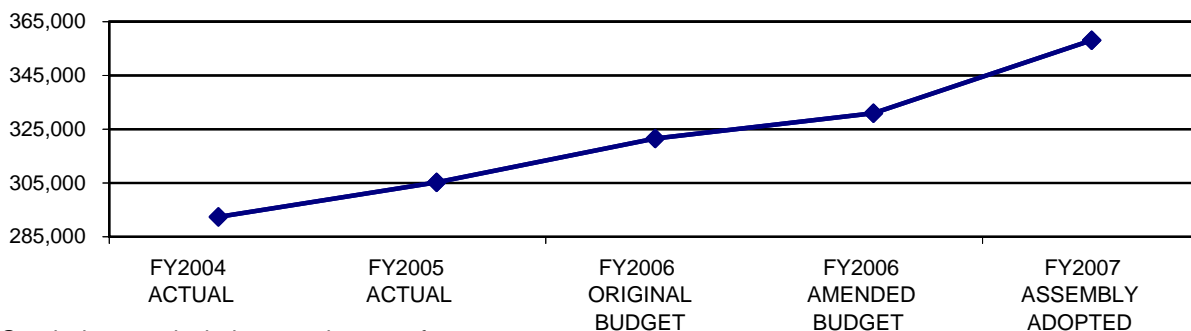
PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY 2006

Revenue from solid waste fees is estimated to be in excess of \$200,000 for FY2006.

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**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 175,138	\$ 168,184	\$ 175,249	\$ 175,249	\$ 186,140	\$ 186,140	\$ 10,891	6.21%
40120 TEMPORARY WAGES	-	3,953	1,200	1,200	1,200	1,200	-	0.00%
40130 OVERTIME WAGES	224	1,436	848	848	1,832	1,832	984	116.04%
40210 FICA	15,225	14,394	15,553	15,553	16,985	16,985	1,432	9.21%
40221 PERS	15,217	23,370	23,185	31,330	43,860	43,860	12,530	39.99%
40321 HEALTH INSURANCE	44,049	35,841	36,075	36,075	37,375	37,375	1,300	3.60%
40322 LIFE INSURANCE	469	430	476	476	467	467	(9)	-1.89%
40410 LEAVE	23,556	21,885	18,309	18,309	20,594	20,594	2,285	12.48%
40411 SICK LEAVE	4,908	5,033	4,097	4,097	4,347	4,347	250	6.10%
40511 OTHER BENEFITS	144	209	144	144	96	96	(48)	-33.33%
TOTAL: PERSONNEL	278,930	274,735	275,136	283,281	312,896	312,896	29,615	10.45%
SUPPLIES								
42110 OFFICE SUPPLIES	2,600	2,598	2,250	3,450	2,250	2,250	(1,200)	-34.78%
42120 COMPUTER SOFTWARE	-	-	800	800	800	800	-	0.00%
42250 UNIFORMS	57	210	300	300	300	300	-	0.00%
42310 REPAIR/MAINTENANCE SUPPLIES	1,771	809	4,000	4,000	3,000	3,000	(1,000)	-25.00%
TOTAL: SUPPLIES	4,428	3,617	7,350	8,550	6,350	6,350	(2,200)	-25.73%
SERVICES								
43011 CONTRACTUAL SERVICES	143	150	3,300	3,300	10,000	10,000	6,700	203.03%
43110 COMMUNICATIONS	2,528	3,299	4,200	4,200	4,000	4,000	(200)	-4.76%
43140 POSTAGE	433	237	800	800	800	800	-	0.00%
43210 TRANSPORT/SUBSISTENCE	5,351	4,709	4,220	4,220	4,160	4,160	(60)	-1.42%
43220 CAR ALLOWANCE	3,240	3,600	3,600	3,600	3,600	3,600	-	0.00%
43250 FREIGHT AND EXPRESS	-	-	50	50	50	50	-	0.00%
43260 TRAINING	1,790	710	1,800	1,800	1,750	1,750	(50)	-2.78%
43310 ADVERTISING	-	-	400	400	400	400	-	0.00%
43410 PRINTING	193	-	600	600	300	300	(300)	-50.00%
43510 INSURANCE PREMIUM	4,534	5,243	8,371	8,371	7,044	7,044	(1,327)	-15.85%
43610 UTILITIES	1,608	1,802	2,300	2,300	2,300	2,300	-	0.00%
43720 EQUIPMENT MAINTENANCE	1,078	1,033	3,000	3,000	3,000	3,000	-	0.00%
43920 DUES AND SUBSCRIPTION	899	655	950	950	950	950	-	0.00%
TOTAL: SERVICES	21,797	21,438	33,591	33,591	38,354	38,354	4,763	14.18%
CAPITAL OUTLAY								
48120 OFFICE MACHINES	-	4,250	4,500	4,500	-	-	(4,500)	-100.00%
48710 MINOR OFFICE EQUIPMENT	4,396	190	-	-	-	-	-	-
48720 MINOR OFFICE FURNITURE	2,618	970	1,000	1,000	500	500	(500)	-50.00%
TOTAL: CAPITAL OUTLAY	7,014	5,410	5,500	5,500	500	500	(5,000)	-90.91%
TRANSFERS								
50340 SOLID WASTE DEBT SERVICE	-	828,563	830,662	830,662	827,463	827,463	(3,199)	-0.39%
50411 SOLID WASTE CAPITAL PROJECTS	529,700	81,800	110,000	110,000	-	-	(110,000)	-100.00%
TOTAL: TRANSFERS	529,700	910,363	940,662	940,662	827,463	827,463	(113,199)	-12.03%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO)/FROM OTHER DEPT'S	(19,732)	-	-	-	-	-	-	-
TOTAL: INTERDEPARTMENTAL CHARGES	(19,732)	-	-	-	-	-	-	-
DEPARTMENT TOTAL	\$ 822,137	\$ 1,215,563	\$ 1,262,239	\$ 1,271,584	\$ 1,185,563	\$ 1,185,563	\$ (86,021)	-6.76%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Solid Waste Director, Administrative Assistant/Contract Administrator, .75 Environmental Field Coordinator, and .5 Secretary.

43011 Contractual Services. Miscellaneous contracted services (\$3,300). Added funds to assist with solid waste plan technical writing (\$6,700).

50340 Transfer for 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.

50411 Transfer to Capital Project Fund. No capital projects are budgeted this year. Several construction projects are pending resolution of land issues.

FOR CAPITAL PROJECTS INFORMATION ON THIS DEPARTMENT - SEE THE CAPITAL PROJECTS SECTION - PAGES 258-265.

FUND: 290 SOLID WASTE
DEPT: 32122 CENTRAL PENINSULA LANDFILL

DEPARTMENT BUDGET:					
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 59,377	\$ 401,562	\$ 771,646	\$ 793,459	\$ 905,284
SUPPLIES	23,392	118,331	157,400	177,400	184,400
SERVICES	1,136,914	802,718	554,660	535,340	571,736
CAPITAL OUTLAY	3,404	25,331	8,300	8,300	6,800
INTERDEPARTMENTAL CHARGES	-	1,029	-	-	-
TOTAL EXPENDITURES	\$ 1,223,087	\$ 1,348,971	\$ 1,492,006	\$ 1,514,499	\$ 1,668,220
STAFFING HISTORY:	0.80	0.80	11.80	11.80	11.80

DEPARTMENT FUNCTION

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

FY 2007 OBJECTIVES: Cap and close the landfill that has been operating since 1959, complete new landfill construction activities, and assist with other solid waste and diversion/reduction programs.

PROGRAM CHANGES: Commenced operations of the new nine-acre lined landfill and continued filling the old section to obtain final elevations.

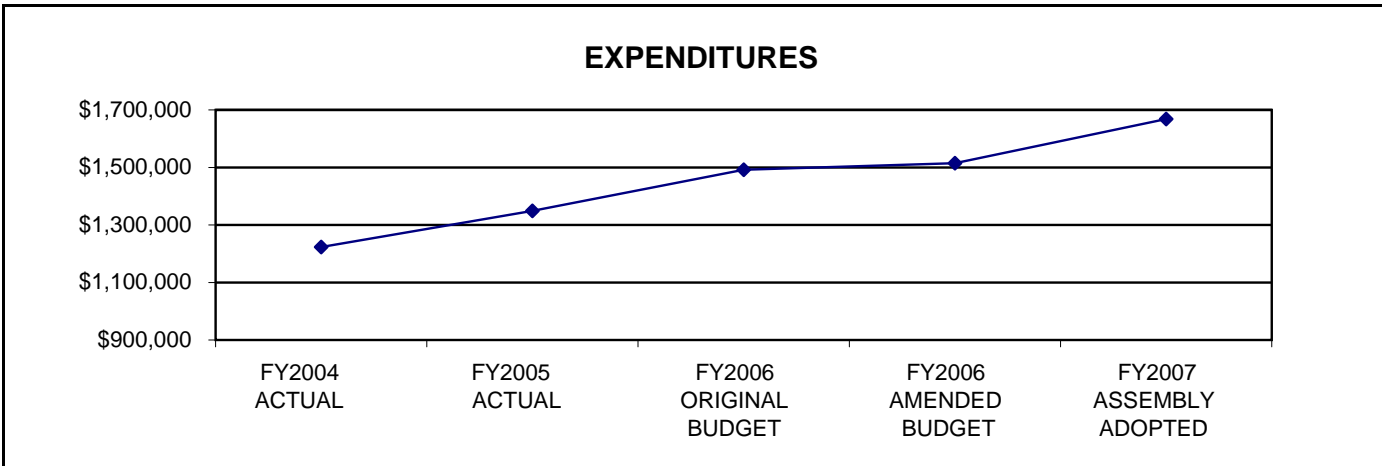
ACCOMPLISHMENTS: FY 2006

- Managed the expansion area to control operations cost for the cell, leachate and gas management systems, mechanical building, blowers, pumps and other controls.
- Constructed new roads and stormwater systems for the landfill closure and expansion area.
- Performed extensive site and facility safety and code improvements.

- Constructed landfill entry improvements with the Alaska Department of Transportation.
- Managed special waste to reduce the material requiring hazardous waste management by a contractor.
- Collected, transported and marketed lead-acid batteries and obtained revenue instead of paying to get rid of batteries.
- Marketed materials with anticipated revenue of \$40,000/year. Program will be expanded to generate more revenue in future years.
- Obtained an air curtain burner for landclearing debris through a Denali Commission Grant.
- Landfill staff performed services for other solid waste department projects resulting in cost savings in other departments.

PERFORMANCE MEASURES:

	FY2005 <u>Actual</u>	FY2006 <u>Estimated</u>	FY2007 <u>Projected</u>
Tons buried	47,764	50,000	52,000
Tons recycled	1,237	1,500	1,600



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 290
DEPARTMENT 32122 - CENTRAL PENINSULA LANDFILL**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 36,240	\$ 240,333	\$ 454,279	\$ 454,279	\$ 498,989	\$ 498,989	\$ 44,710	9.84%
40120 TEMPORARY WAGES	136	8,756	29,760	29,760	29,760	29,760	-	0.00%
40130 OVERTIME WAGES	246	3,632	12,183	12,183	19,101	19,101	6,918	56.78%
40210 FICA	3,170	20,497	41,041	41,041	47,150	47,150	6,109	14.89%
40221 PERS	3,163	30,487	62,094	83,907	122,172	122,172	38,265	45.60%
40321 HEALTH INSURANCE	10,062	72,008	130,980	130,980	135,701	135,701	4,721	3.60%
40322 LIFE INSURANCE	100	604	1,042	1,042	1,293	1,293	251	24.09%
40410 LEAVE	5,108	23,071	36,254	36,254	46,111	46,111	9,857	27.19%
40411 SICK LEAVE	1,152	2,174	4,013	4,013	4,863	4,863	850	21.18%
40511 OTHER BENEFITS	-	-	-	-	144	144	144	-
TOTAL: PERSONNEL	59,377	401,562	771,646	793,459	905,284	905,284	111,825	14.09%
SUPPLIES								
42110 OFFICE SUPPLIES	-	114	400	400	400	400	-	0.00%
42120 COMPUTER SOFTWARE	800	800	1,000	1,000	1,000	1,000	-	0.00%
42210 OPERATING SUPPLIES	-	10	-	-	-	-	-	-
42230 FUEL, OILS AND LUBRICANTS	6,825	33,431	62,000	62,000	80,000	80,000	18,000	29.03%
42250 UNIFORMS	263	3,388	4,000	4,000	3,000	3,000	(1,000)	-25.00%
42310 REPAIR/MAINT SUPPLIES	15,504	80,588	90,000	110,000	100,000	100,000	(10,000)	-9.09%
TOTAL: SUPPLIES	23,392	118,331	157,400	177,400	184,400	184,400	7,000	3.95%
SERVICES								
43011 CONTRACTUAL SERVICES	1,094,665	659,399	130,000	60,605	50,000	50,000	(10,605)	-17.50%
43015 WATER/AIR SAMPLE TESTING	31,292	38,058	56,000	56,000	56,000	56,000	-	0.00%
43095 SW CLOSURE/POST CLOSURE	-	-	171,695	171,695	193,300	193,300	21,605	12.58%
43110 COMMUNICATIONS	461	1,411	3,500	3,500	3,200	3,200	(300)	-8.57%
43210 TRANSPORT/SUBSISTENCE	735	1,152	3,250	3,325	2,740	2,740	(585)	-17.59%
43250 FREIGHT AND EXPRESS	18	116	1,000	1,000	800	800	(200)	-20.00%
43260 TRAINING	885	760	4,480	4,480	4,400	4,400	(80)	-1.79%
43310 ADVERTISING	353	512	1,000	1,000	1,000	1,000	-	0.00%
43510 INSURANCE PREMIUM	6,140	8,520	58,889	58,889	46,062	46,062	(12,827)	-21.78%
43610 UTILITIES	-	41,307	85,000	105,000	95,000	95,000	(10,000)	-9.52%
43720 EQUIPMENT MAINTENANCE	-	-	1,000	1,000	200	200	(800)	-80.00%
43750 VEHICLE MAINTENANCE	-	-	-	8,000	20,000	20,000	12,000	150.00%
43780 BUILDINGS/GROUNDS MAINTENANCE	-	-	-	22,000	60,000	60,000	38,000	172.73%
43810 RENTS AND OPERATING LEASE	15	49,413	15,000	15,000	15,000	15,000	-	0.00%
43812 EQUIPMENT REPLACEMENT PYMT	1,926	1,926	23,396	23,396	23,584	23,584	188	0.80%
43920 DUES AND SUBSCRIPTION	424	144	450	450	450	450	-	0.00%
TOTAL: SERVICES	1,136,914	802,718	554,660	535,340	571,736	571,736	36,396	6.80%
CAPITAL OUTLAY								
48311 MACHINERY & EQUIPMENT	-	14,370	-	-	-	-	-	-
48710 MINOR OFFICE EQUIPMENT	488	250	-	359	1,000	1,000	641	178.55%
48730 MINOR COMMUNICATION EQUIPMENT	-	472	300	300	300	300	-	0.00%
48740 MINOR MACHINES & EQUIPMENT	518	7,841	4,000	3,641	1,500	1,500	(2,141)	-58.80%
49433 PLAN REVIEWS	2,398	2,398	4,000	4,000	4,000	4,000	-	0.00%
TOTAL: CAPITAL OUTLAY	3,404	25,331	8,300	8,300	6,800	6,800	(1,500)	-18.07%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO)/FROM OTHER DEPT'S	-	1,029	-	-	-	-	-	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	1,029	-	-	-	-	-	-
DEPARTMENT TOTAL	\$ 1,223,087	\$ 1,348,971	\$ 1,492,006	\$ 1,514,499	\$ 1,668,220	\$ 1,668,220	\$ 153,721	10.15%

FUND 290
DEPARTMENT 32122 - CENTRAL PENINSULA LANDFILL - CONTINUED

LINE-ITEM EXPLANATIONS

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| <p>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.</p> <p>In the first year of the new landfill's operations, positions were budgeted at step one level of pay, however, when the positions were filled, several employees were transferred from other areas of the Borough and were hired at their current step per the Union Contract. This caused an increase over the original projected personnel costs in FY2006.</p> <p>42230 Fuel, Oils, and Lubricants. Increase due to new landfill operations and to address fuel increases. In a seven (7) month period, fuel increased 40%.</p> <p>42310 Repair/Maintenance Supplies. Site, facility, and equipment, materials, supplies, parts, tools, signs, etc. Work conducted by on-site staff.</p> <p>43011 Contractual Services. Surveying, engineering, septic, leachate and recycling hauling, junk vehicles recycling, and other projects. Some items are now budgeted in 43750 and 43780.</p> | <p>43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure (30 years after the landfill reaches capacity). Sufficient funds had been set aside for the closure of the old landfill and annual funding was not needed from FY03-FY05. The FY07 budget includes the <u>first</u> full year of new cell operations.</p> <p>43610 Utilities. Enstar and HEA rates have increased twice in one year. Staff has implemented operation changes to save energy and minimize cost increases.</p> <p>43750 Vehicle Maintenance. Contract services for maintenance and repairs of vehicles and equipment. Previously budgeted with 43011, Contract Services.</p> <p>43780 Buildings/Grounds Maintenance. Contract services for electrical, mechanical, plumbing, gravel, and other facility and grounds services. Previously budgeted with 43011, Contract Services.</p> <p>48710 Minor Office Equipment. Combination copier, printer and fax machine.</p> |
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FUND: 290	SOLID WASTE
DEPT: 32150	SEWARD TRANSFER FACILITY

DEPARTMENT BUDGET:	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 14,831	\$ 21,604	\$ 16,992	\$ 17,479	\$ 19,660
SUPPLIES	4,217	1,101	8,150	8,150	8,150
SERVICES	354,784	449,268	579,790	578,589	589,187
CAPITAL OUTLAY	3,798	775	1,000	2,201	1,000
INTERDEPARTMENTAL CHARGES	-	707	-	-	-
TOTAL EXPENDITURES	\$ 377,630	\$ 473,455	\$ 605,932	\$ 606,419	\$ 617,997
STAFFING HISTORY:	0.20	0.20	0.20	0.20	0.20

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: 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 2007 OBJECTIVES:
Develop the Seward inert waste monofill in an efficient manner in order to reduce the amount of material requiring transfer to Soldotna.

PROGRAM CHANGES:
The Borough took over some cover material acquisitions, a portion of the facility fuel costs and utilities, which were previously performed by a contractor.

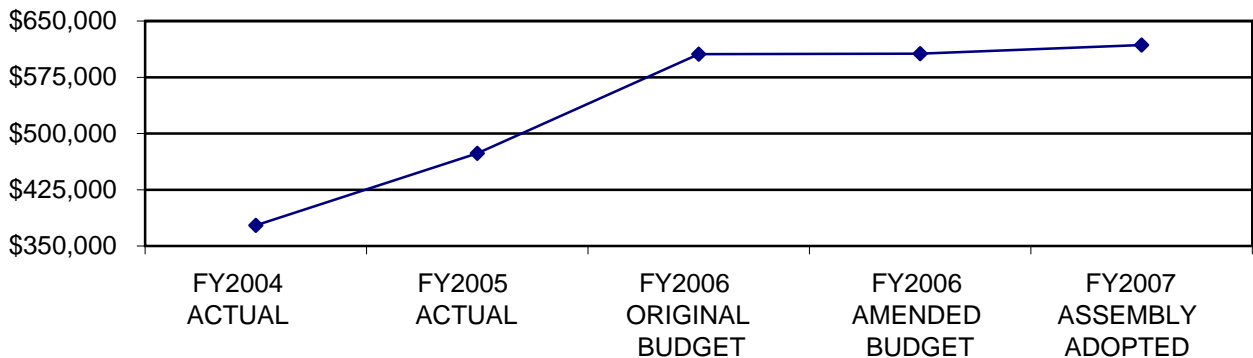
ACCOMPLISHMENTS: FY 2006

- Expanded 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.
- Coordinated with the transfer site contractor to re-route transfer trucks through Kenai to avoid Kenai River Bridge Construction.
- Modified the washwater burner to operate more efficiently.
- Coordinated with the City of Seward for the shooting range lease at the closed Seward Landfill.

PERFORMANCE MEASURES:

	FY2005 <u>Actual</u>	FY2006 <u>Estimate</u>	FY2007 <u>Projected</u>
Tons transported	5,440	5,600	5,700
Ton recycled	162	170	200

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 290
DEPARTMENT 32150 - SEWARD TRANSFER FACILITY**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 9,060	\$ 13,811	\$ 10,170	\$ 10,170	\$ 10,734	\$ 10,734	\$ 564	5.55%
40120 TEMPORARY WAGES	-	-	480	480	480	480	-	0.00%
40130 OVERTIME WAGES	61	585	229	229	725	725	496	216.59%
40210 FICA	790	1,210	949	949	1,070	1,070	121	12.75%
40221 PERS	791	1,957	1,387	1,874	2,712	2,712	838	44.72%
40321 HEALTH INSURANCE	2,539	2,323	2,220	2,220	2,297	2,297	77	3.47%
40322 LIFE INSURANCE	25	35	32	32	27	27	(5)	-15.63%
40410 LEAVE	1,277	1,386	1,220	1,220	1,292	1,292	72	5.90%
40411 SICK LEAVE	288	297	305	305	323	323	18	5.90%
TOTAL: PERSONNEL	14,831	21,604	16,992	17,479	19,660	19,660	2,181	12.48%
SUPPLIES								
42230 FUEL, OILS AND LUBRICANTS	2,193	966	5,000	5,000	5,000	5,000	-	0.00%
42250 UNIFORMS	150	-	150	150	150	150	-	0.00%
42310 REPAIR/MAINT SUPPLIES	1,874	135	3,000	3,000	3,000	3,000	-	0.00%
TOTAL: SUPPLIES	4,217	1,101	8,150	8,150	8,150	8,150	-	0.00%
SERVICES								
43011 CONTRACTUAL SERVICES	347,384	438,955	561,100	552,899	540,000	540,000	(12,899)	-2.33%
43015 WATER/AIR SAMPLE TESTING	1,837	1,837	5,000	5,000	5,000	5,000	-	0.00%
43095 SW CLOSURE/POST CLOSURE	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
43110 COMMUNICATIONS	418	477	500	500	500	500	-	0.00%
43210 TRANSPORT/SUBSISTENCE	96	495	1,000	1,000	1,000	1,000	-	0.00%
43260 TRAINING	100	-	300	300	300	300	-	0.00%
43310 ADVERTISING	-	816	1,000	1,000	1,000	1,000	-	0.00%
43510 INSURANCE PREMIUM	1,943	2,363	2,854	2,854	3,351	3,351	497	17.41%
43610 UTILITIES	-	1,315	4,000	4,000	4,000	4,000	-	0.00%
43780 BUILDINGS/GROUNDS MAINTENANCE	-	-	-	7,000	30,000	30,000	23,000	328.57%
43810 RENTS AND OPERATING LEASES	80	84	100	100	100	100	-	0.00%
43812 EQUIPMENT REPLACEMENT PYMT	1,926	1,926	2,936	2,936	2,936	2,936	-	0.00%
TOTAL: SERVICES	354,784	449,268	579,790	578,589	589,187	589,187	10,598	1.83%
CAPITAL OUTLAY								
48740 MINOR MACHINES & EQUIPMENT	2,923	-	-	1,201	-	-	(1,201)	-100.00%
49433 PLAN REVIEWS	875	775	1,000	1,000	1,000	1,000	-	0.00%
TOTAL: CAPITAL OUTLAY	3,798	775	1,000	2,201	1,000	1,000	(1,201)	-54.57%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO)/FROM OTHER DEPT'S	-	707	-	-	-	-	-	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	707	-	-	-	-	-	-
DEPARTMENT TOTAL	\$ 377,630	\$ 473,455	\$ 605,932	\$ 606,419	\$ 617,997	\$ 617,997	\$ 11,578	1.91%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Contract Administrator/Operator (20% of time with 80% in the Central Peninsula Landfill budget).	43610 Utilities. Utilities paid by the Borough under the current operating contract.
43011 Contractual Services. Monofill and transfer facility operations and maintenance and waste transfer to Soldotna. Cell excavation, surveying and other contract services. Some items are now budgeted in account 43780.	43780 Buildings/Grounds Maintenance. Contracted services for electrical, mechanical, plumbing, snow removal and road maintenance, fencing and other services. Previously budgeted with 43011.

FUND: 290 SOLID WASTE
DEPT: 32310 HOMER BALER

DEPARTMENT BUDGET:					
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 269,918	\$ 295,417	\$ 296,449	\$ 304,949	\$ 336,701
SUPPLIES	75,495	85,790	93,250	103,250	105,750
SERVICES	211,712	207,300	252,075	240,775	253,980
CAPITAL OUTLAY	4,838	15,106	7,500	8,800	12,500
TOTAL EXPENDITURES	\$ 561,963	\$ 603,613	\$ 649,274	\$ 657,774	\$ 708,931
STAFFING HISTORY:	4.00	4.00	4.00	4.00	4.00

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: Collect, bale and dispose of waste generated in the Southern Peninsula, recycle to reduce waste requiring burial, and provide for proper hazardous materials disposal.

FY2007 OBJECTIVES: Develop the landfill in a vertical manner in order to utilize the existing landfill to the fullest extent possible. Complete construction and demolition cell development. Prepare the site for partial closure/capping.

PROGRAM CHANGES: None

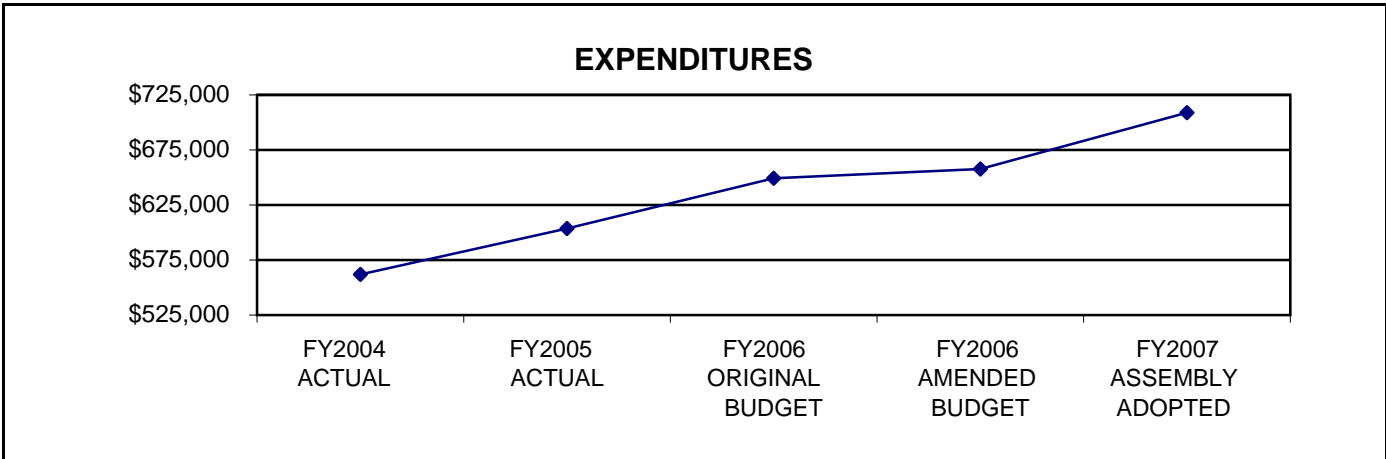
ACCOMPLISHMENTS: FY2006

- Constructed temporary closure of a portion of the landfill, new roads, and stormwater improvements.
- Constructed facility improvements and fabrication on heavy equipment/rolling stock, baler rebuild, dumpsters and other solid waste equipment to control construction costs.
- Performed site and facility safety and code improvements.

- Developed new cell utilizing the excavator that was purchased in FY2006. The excavator is shared with the Central Peninsula Landfill and other borough sites.
- Collected, transported and marketed lead acid batteries and obtained revenue instead of paying to get rid of batteries.
- Marketed a variety of materials with anticipated revenue of \$15,000/year.
- Landfill staff performed services for other solid waste department projects. Primarily assisted with the Nanwalek Landfill maintenance and projects in Seldovia and Port Graham.

PERFORMANCE MEASURES:

	FY2005 <u>Actual</u>	FY2006 <u>Estimated</u>	FY2007 <u>Projected</u>
Waste bales	8,083	8,200	8,300
Recycle bales	317	340	360



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 290
DEPARTMENT 32310 - HOMER BALER**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 155,080	\$ 163,138	\$ 173,810	\$ 173,810	\$ 185,841	\$ 185,841	\$ 12,031	6.92%
40120 TEMPORARY WAGES	7,162	16,971	9,600	9,600	9,600	9,600	-	0.00%
40130 OVERTIME WAGES	9,632	8,877	8,094	8,094	8,634	8,634	540	6.67%
40210 FICA	14,841	15,690	16,161	16,161	17,884	17,884	1,723	10.66%
40221 PERS	13,891	23,403	24,196	32,696	46,075	46,075	13,379	40.92%
40321 HEALTH INSURANCE	49,631	45,808	44,400	44,400	46,000	46,000	1,600	3.60%
40322 LIFE INSURANCE	408	433	431	431	481	481	50	11.60%
40410 LEAVE	17,239	18,831	16,273	16,273	18,471	18,471	2,198	13.51%
40411 SICK LEAVE	2,034	2,266	3,484	3,484	3,715	3,715	231	6.63%
TOTAL: PERSONNEL	269,918	295,417	296,449	304,949	336,701	336,701	31,752	10.41%
SUPPLIES								
42110 OFFICE SUPPLIES	358	257	250	250	250	250	-	0.00%
42230 FUEL, OILS AND LUBRICANTS	17,945	20,998	21,000	31,000	32,000	32,000	1,000	3.23%
42250 UNIFORMS	1,808	1,679	2,000	2,000	1,500	1,500	(500)	-25.00%
42310 REPAIR/MAINT SUPPLIES	55,384	62,856	70,000	70,000	72,000	72,000	2,000	2.86%
TOTAL: SUPPLIES	75,495	85,790	93,250	103,250	105,750	105,750	2,500	2.42%
SERVICES								
43011 CONTRACTUAL SERVICES	54,587	42,162	55,000	35,700	30,000	30,000	(5,700)	-15.97%
43015 WATER/AIR SAMPLE TESTING	19,155	18,372	30,000	30,000	30,000	30,000	-	0.00%
43095 SW CLOSURE/POST CLOSURE	21,967	21,620	26,150	26,150	35,000	35,000	8,850	33.84%
43110 COMMUNICATIONS	2,206	2,546	2,900	2,900	2,900	2,900	-	0.00%
43210 TRANSPORT/SUBSISTENCE	2,976	2,536	2,880	2,880	2,120	2,120	(760)	-26.39%
43250 FREIGHT AND EXPRESS	721	1,803	1,000	1,000	500	500	(500)	-50.00%
43260 TRAINING	2,645	2,580	2,200	2,200	2,150	2,150	(50)	-2.27%
43310 ADVERTISING	239	35	1,000	1,000	1,000	1,000	-	0.00%
43510 INSURANCE PREMIUM	13,128	16,506	22,589	22,589	18,414	18,414	(4,175)	-18.48%
43610 UTILITIES	19,744	22,917	26,000	26,000	30,000	30,000	4,000	15.38%
43720 EQUIPMENT MAINTENANCE	-	185	250	250	250	250	-	0.00%
43750 VEHICLE MAINTENANCE	-	-	-	6,000	10,000	10,000	4,000	66.67%
43780 BUILDINGS/GROUNDS MAINTENANCE	-	-	-	-	10,000	10,000	10,000	-
43810 RENTS AND OPERATING LEASES	8,708	7,547	2,000	4,000	4,000	4,000	-	0.00%
43812 EQUIPMENT REPLACEMENT PYMT	65,376	68,491	79,856	79,856	77,396	77,396	(2,460)	-3.08%
43920 DUES AND SUBSCRIPTION	260	-	250	250	250	250	-	0.00%
TOTAL: SERVICES	211,712	207,300	252,075	240,775	253,980	253,980	13,205	5.48%
CAPITAL OUTLAY								
48311 MACHINERY & EQUIPMENT	-	13,030	-	-	-	-	-	-
48710 MINOR OFFICE EQUIPMENT	490	-	-	-	500	500	500	-
48740 MINOR MACHINES & EQUIPMENT	2,272	-	4,500	5,800	9,000	9,000	3,200	55.17%
49433 PLAN REVIEWS	2,076	2,076	3,000	3,000	3,000	3,000	-	0.00%
TOTAL: CAPITAL OUTLAY	4,838	15,106	7,500	8,800	12,500	12,500	3,700	42.05%
DEPARTMENT TOTAL	\$ 561,963	\$ 603,613	\$ 649,274	\$ 657,774	\$ 708,931	\$ 708,931	\$ 51,157	7.78%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Landfill Supervisor, 2 Landfill Operator II and 1 Landfill Operator I positions.	43610 Utilities. HEA rates have increased twice in one year.
42230 Fuel, Oil, Lubricants. Increase due to fuel prices. In a seven (7) month period, fuel increased 40%.	43750 Vehicle Maintenance. Contract services for maintenance and repairs of vehicles and equipment. Previously budgeted with 43011.
42310 Repair/Maintenance Supplies. Site, facility, and equipment, materials, supplies, parts, tools, signs, etc. Work conducted by on-site staff.	43780 Buildings/Grounds Maintenance. Contract services for electrical, mechanical, plumbing, gravel, and other facility and grounds services. Previously budgeted with 43011.
43011 Contractual Services. Surveying, engineering, septic/water and recycling hauling, junk vehicle recycling, and other projects. Some items are now budgeted in 43750 and 43780.	48710 Minor Office Machines. Copier for the office.
43095 Solid Waste Closure/Post-Closure. Annual amount funded toward landfill closure and post-closure activities (30 years after the landfill reaches capacity).	48740 Minor Machines and Equipment. Portable welder and pressure washer for facility and equipment maintenance.

FUND: 290 SOLID WASTE
DEPT: 32570 LANDFILLS, HAULING AND WASTE PROGRAMS

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
PERSONNEL	\$ 15,626	\$ 8,290	\$ 10,334	\$ 10,334	\$ 10,334
SUPPLIES	28,104	28,458	32,800	33,023	43,900
SERVICES	1,356,406	1,280,141	1,536,485	1,536,485	1,626,678
CAPITAL OUTLAY	14,230	1,002	3,600	3,600	3,600
INTERDEPARTMENTAL CHARGES	-	1,110	-	-	-
TOTAL EXPENDITURES	\$ 1,414,366	\$ 1,319,001	\$ 1,583,219	\$ 1,583,442	\$ 1,684,512
STAFFING HISTORY:	0.00	0.00	0.00	0.00	0.00

DEPARTMENT FUNCTION

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

Provide an integrated solid waste program, including the development, operations, and maintenance of landfills in Seldovia, Port Graham, Nanwalek, Beluga, and Tyonek; eight waste drop-box/transfer sites; three transfer sites (Kenai, Nikiski, Sterling); 13 mobile recyclable collection stations; hazardous waste collection program; solid waste environmental monitoring; and litter program.

FY 2007 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 2006

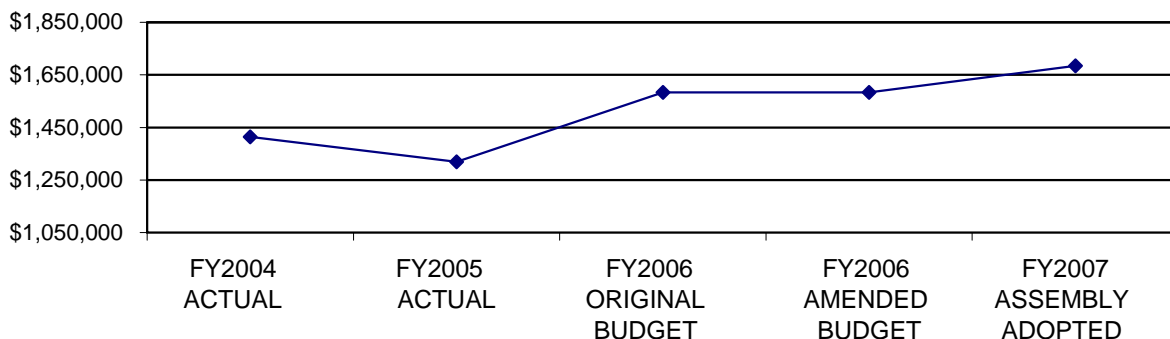
- Performed extensive site cleanup and development in Nanwalek.
- Modified the lead-acid battery collection and marketing program to obtain revenue from the batteries. Expanded management of other special waste by borough staff to avoid costly disposal.

- Installed and commenced operations of burn boxes in Seldovia, Nanwalek and Tyonek to reduce the amount of material requiring burial. A \$110,200 Denali Commission Grant provided for a portion of the equipment.
- Purchased an air curtain burner for management of landclearing and construction/demolition debris at various solid waste sites. Burner was purchased with a \$96,179 Denali Commission Grant.
- 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:

<u>Collected:</u>	FY2004 Actual	FY2005 Actual	FY2006 Estimated	FY2007 Projected
Lead acid batteries	7,622	7,109	8,000	8,100
Gallons of used oil	14,644	20,189	18,000	19,000
Drums of hazardous waste	588	517	600	600

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 290
DEPARTMENT 32570 - LANDFILLS, HAULING, & WASTE PROGRAM**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %
PERSONNEL							
40110 REGULAR WAGES	\$ -	\$ 2,997	\$ -	\$ -	\$ -	\$ -	-
40120 TEMPORARY WAGES	14,408	3,770	9,600	9,600	9,600	9,600	0.00%
40130 OVERTIME WAGES	99	450	-	-	-	-	-
40210 FICA	1,119	549	734	734	734	734	0.00%
40221 PERS	-	527	-	-	-	-	-
40321 HEALTH INSURANCE	-	(10)	-	-	-	-	-
40322 LIFE INSURANCE	-	7	-	-	-	-	-
TOTAL: PERSONNEL	15,626	8,290	10,334	10,334	10,334	10,334	0.00%
SUPPLIES							
42230 FUEL, OILS AND LUBRICANTS	1,669	3,000	5,800	5,800	5,900	5,900	100 1.72%
42310 REPAIR/MAINT SUPPLIES	26,435	25,458	27,000	27,223	38,000	38,000	10,777 39.59%
TOTAL: SUPPLIES	28,104	28,458	32,800	33,023	43,900	43,900	10,877 32.94%
SERVICES							
43011 CONTRACTUAL SERVICES	1,165,980	1,181,454	1,401,500	1,383,500	1,448,800	1,448,800	65,300 4.72%
43015 WATER/AIR SAMPLE TESTING	14,491	25,017	23,000	22,100	20,000	20,000	(2,100) -9.50%
43095 SW CLOSURE/POST CLOSURE	89,442	40,471	44,594	44,594	34,463	34,463	(10,131) -22.72%
43110 COMMUNICATIONS	504	500	600	650	600	600	(50) -7.69%
43140 POSTAGE	-	-	1,200	1,200	1,200	1,200	- 0.00%
43210 TRANSPORT/SUBSISTENCE	5,453	4,517	4,500	5,350	4,600	4,600	(750) -14.02%
43250 FREIGHT AND EXPRESS	639	1,698	2,500	2,500	2,000	2,000	(500) -20.00%
43310 ADVERTISING	3,192	2,657	4,000	4,000	3,700	3,700	(300) -7.50%
43410 PRINTING	-	-	200	200	200	200	- 0.00%
43510 INSURANCE PREMIUM	1,563	2,118	2,607	2,607	2,331	2,331	(276) -10.59%
43610 UTILITIES	6,505	6,912	18,500	18,500	11,000	11,000	(7,500) -40.54%
43750 VEHICLE MAINTENANCE	-	-	-	-	3,000	3,000	3,000 -
43765 POLICING SITES	7,700	7,250	8,400	8,400	8,400	8,400	- 0.00%
43780 BUILDINGS/GROUNDS MAINTENANCE	-	-	-	18,000	69,500	69,500	51,500 286.11%
43810 RENTS AND OPERATING LEASES	53,490	100	14,500	14,500	6,500	6,500	(8,000) -55.17%
43812 EQUIPMENT REPLACEMENT PYMT	7,447	7,447	10,384	10,384	10,384	10,384	- 0.00%
TOTAL: SERVICES	1,356,406	1,280,141	1,536,485	1,536,485	1,626,678	1,626,678	90,193 5.87%
CAPITAL OUTLAY							
48310 VEHICLES	445	-	-	-	-	-	-
48311 MACHINERY & EQUIPMENT	11,799	-	-	-	-	-	-
48720 MINOR OFFICE FURNITURE	619	-	500	500	500	500	- 0.00%
49433 PLAN REVIEWS	1,367	1,002	3,100	3,100	3,100	3,100	- 0.00%
TOTAL: CAPITAL OUTLAY	14,230	1,002	3,600	3,600	3,600	3,600	- 0.00%
INTERDEPARTMENTAL CHARGES							
60000 CHARGES (TO)/FROM OTHER DEPT'S	-	1,110	-	-	-	-	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	1,110	-	-	-	-	-
DEPARTMENT TOTAL	\$ 1,414,366	\$ 1,319,001	\$ 1,583,219	\$ 1,583,442	\$ 1,684,512	\$ 1,684,512	\$ 101,070 6.38%

LINE-ITEM EXPLANATIONS

40120 Temporary Wages. Includes temporary staff to conduct battery hauling and special waste management.	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.
42310 Repair/Maintenance Supplies. Solid waste containers and facility materials for repair and maintenance – portion of work to be performed by Central Peninsula and Homer Landfill staff.	43750 Vehicle Maintenance. Contracted services for equipment maintenance and repair. Previously budgeted with 43011.
43011 Contractual Services. Contract Services include the hazardous, used oil, and special waste programs (\$237,500); Operations, maintenance, and improvements at five rural landfills (\$401,800); and operations, maintenance, and improvements at three transfer facilities and eight drop-box/transfer sites (\$809,500). Some items are now budgeted in 43780.	43780 Building/Grounds Maintenance. Contract services for electrical, mechanical, plumbing, gravel, and other facility and grounds services. Previously budgeted with 43011.
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.	43810 Rents and Operating Leases. Reduction due to amount needed for the <u>closed</u> Seldovia Landfill Lease.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 290 SOLID WASTE
DEPARTMENT TOTAL BY LINE ITEM**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 375,518	\$ 588,463	\$ 813,508	\$ 813,508	\$ 881,704	\$ 881,704	\$ 68,196	8.38%
40120 TEMPORARY WAGES	21,706	33,450	50,640	50,640	50,640	50,640	-	0.00%
40130 OVERTIME WAGES	10,262	14,980	21,354	21,354	30,292	30,292	8,938	41.86%
40210 FICA	35,145	52,340	74,438	74,438	83,823	83,823	9,385	12.61%
40221 PERS	33,062	79,744	110,862	149,807	214,819	214,819	65,012	43.40%
40321 HEALTH INSURANCE	106,281	155,970	213,675	213,675	221,373	221,373	7,698	3.60%
40322 LIFE INSURANCE	1,002	1,509	1,981	1,981	2,268	2,268	287	14.49%
40410 LEAVE	47,180	65,173	72,056	72,056	86,468	86,468	14,412	20.00%
40411 SICK LEAVE	8,382	9,770	11,899	11,899	13,248	13,248	1,349	11.34%
40511 OTHER BENEFITS	144	209	144	144	240	240	96	66.67%
TOTAL: PERSONNEL	638,682	1,001,608	1,370,557	1,409,502	1,584,875	1,584,875	175,373	12.44%
SUPPLIES								
42110 OFFICE SUPPLIES	2,958	2,969	2,900	4,100	2,900	2,900	(1,200)	-29.27%
42120 COMPUTER SOFTWARE	800	800	1,800	1,800	1,800	1,800	-	0.00%
42210 OPERATING SUPPLIES	-	10	-	-	-	-	-	-
42230 FUEL, OILS AND LUBRICANTS	28,632	58,395	93,800	103,800	122,900	122,900	19,100	18.40%
42250 UNIFORMS	2,278	5,277	6,450	6,450	4,950	4,950	(1,500)	-23.26%
42310 REPAIR/MAINT SUPPLIES	100,968	169,846	194,000	214,223	216,000	216,000	1,777	0.83%
TOTAL: SUPPLIES	135,636	237,297	298,950	330,373	348,550	348,550	18,177	5.50%
SERVICES								
43011 CONTRACTUAL SERVICES	2,662,759	2,322,120	2,150,900	2,036,004	2,078,800	2,078,800	42,796	2.10%
43015 WATER/AIR SAMPLE TEST	66,775	83,284	114,000	113,100	111,000	111,000	(2,100)	-1.86%
43095 SW CLOSURE/POST CLOSURE	112,409	63,091	243,439	243,439	263,763	263,763	20,324	8.35%
43110 COMMUNICATIONS	6,117	8,233	11,700	11,750	11,200	11,200	(550)	-4.68%
43140 POSTAGE	433	237	2,000	2,000	2,000	2,000	-	0.00%
43210 TRANSPORT/SUBSISTENCE	14,611	13,409	15,850	16,775	14,620	14,620	(2,155)	-12.85%
43220 CAR ALLOWANCE	3,240	3,600	3,600	3,600	3,600	3,600	-	0.00%
43250 FREIGHT AND EXPRESS	1,378	3,617	4,550	4,550	3,350	3,350	(1,200)	-26.37%
43260 TRAINING	5,420	4,050	8,780	8,780	8,600	8,600	(180)	-2.05%
43310 ADVERTISING	3,784	4,020	7,400	7,400	7,100	7,100	(300)	-4.05%
43410 PRINTING	193	-	800	800	500	500	(300)	-37.50%
43510 INSURANCE PREMIUM	27,308	34,750	95,310	95,310	77,202	77,202	(18,108)	-19.00%
43610 UTILITIES	27,857	74,253	135,800	155,800	142,300	142,300	(13,500)	-8.66%
43720 EQUIPMENT MAINTENANCE	1,078	1,218	4,250	4,250	3,450	3,450	(800)	-18.82%
43750 VEHICLE MAINTENANCE	-	-	-	14,000	33,000	33,000	19,000	135.71%
43765 POLICING SITES	7,700	7,250	8,400	8,400	8,400	8,400	-	0.00%
43780 BUILDING/GROUNDS MAINTENANCE	-	-	-	47,000	169,500	169,500	122,500	260.64%
43810 RENTS AND OPERATING LEASES	62,293	57,144	31,600	33,600	25,600	25,600	(8,000)	-23.81%
43812 EQUIPMENT REPLACEMENT PAYMENT	76,675	79,790	116,572	116,572	114,300	114,300	(2,272)	-1.95%
43920 DUES AND SUBSCRIPTION	1,583	799	1,650	1,650	1,650	1,650	-	0.00%
TOTAL: SERVICES	3,081,613	2,760,865	2,956,601	2,924,780	3,079,935	3,079,935	155,155	5.30%
CAPITAL OUTLAY								
48120 OFFICE MACHINES	-	4,250	4,500	4,500	-	-	(4,500)	-100.00%
48310 VEHICLES	445	-	-	-	-	-	-	-
48311 HEAVY EQUIPMENT	11,799	27,400	-	-	-	-	-	-
48710 MINOR OFFICE EQUIPMENT	5,374	440	-	359	1,500	1,500	1,141	317.83%
48720 MINOR OFFICE FURNITURE	3,237	970	1,500	1,500	1,000	1,000	(500)	-33.33%
48730 MINOR COMMUNICATION EQUIPMENT	-	472	300	300	300	300	-	0.00%
48740 MINOR MACHINES & EQUIPMENT	5,713	7,841	8,500	10,642	10,500	10,500	(142)	-1.33%
49433 PLAN REVIEWS	6,716	6,251	11,100	11,100	11,100	11,100	-	0.00%
TOTAL: CAPITAL OUTLAY	33,284	47,624	25,900	28,401	24,400	24,400	(4,001)	-14.09%
TRANSFERS								
50340 SOLID WASTE DEBT SERVICE	-	828,563	830,662	830,662	827,463	827,463	(3,199)	-0.39%
50411 SOLID WASTE CAPITAL PROJECTS	529,700	81,800	110,000	110,000	-	-	(110,000)	-100.00%
TOTAL: TRANSFERS	529,700	910,363	940,662	940,662	827,463	827,463	(113,199)	-12.03%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	(19,732)	2,846	-	-	-	-	-	-
TOTAL: INTERDEPARTMENTAL CHARGES	(19,732)	2,846	-	-	-	-	-	-
DEPARTMENT TOTAL	\$ 4,399,183	\$ 4,960,603	\$ 5,592,670	\$ 5,633,718	\$ 5,865,223	\$ 5,865,223	\$ 231,505	4.11%

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

FUND 290 TOTAL

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
TOTAL: PERSONNEL	\$ 638,682	\$ 1,001,608	\$ 1,370,557	\$ 1,409,502	\$ 1,584,875	\$ 1,584,875	\$ 175,373	12.44%
TOTAL: SUPPLIES	135,636	237,297	298,950	330,373	348,550	348,550	18,177	5.50%
TOTAL: SERVICES	3,081,613	2,760,865	2,956,601	2,924,780	3,079,935	3,079,935	155,155	5.30%
TOTAL: CAPITAL OUTLAY	33,284	47,624	25,900	28,401	24,400	24,400	(4,001)	-14.09%
TOTAL: TRANSFERS	529,700	910,363	940,662	940,662	827,463	827,463	(113,199)	-12.03%
TOTAL: INTERDEPARTMENTAL CHARGES	(19,732)	2,846	-	-	-	-	-	-
FUND TOTALS	\$ 4,399,183	\$ 4,960,603	\$ 5,592,670	\$ 5,633,718	\$ 5,865,223	\$ 5,865,223	\$ 231,505	4.11%

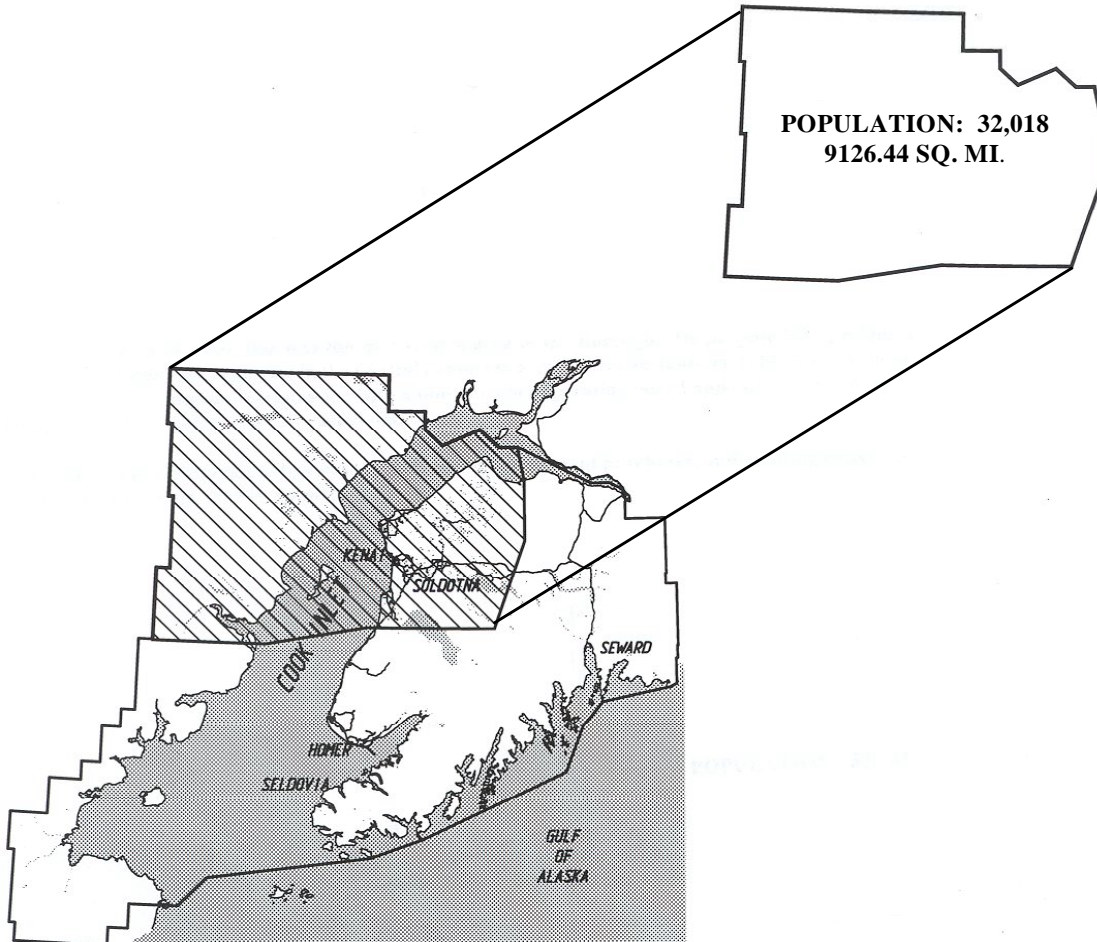
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CENTRAL KENAI PENINSULA HOSPITAL SERVICE AREA

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 2007 is 1.00 mills.



**SERVICE AREA
BOARD MEMBERS**

- Ryan Kapp
- Neal Duperron
- Gene Dyson
- Linda Barclay
- Vacant
- Esther Hopkins
- Kathy Phillips

CEO: Ryan Smith

**HOSPITAL
BOARD MEMBERS**

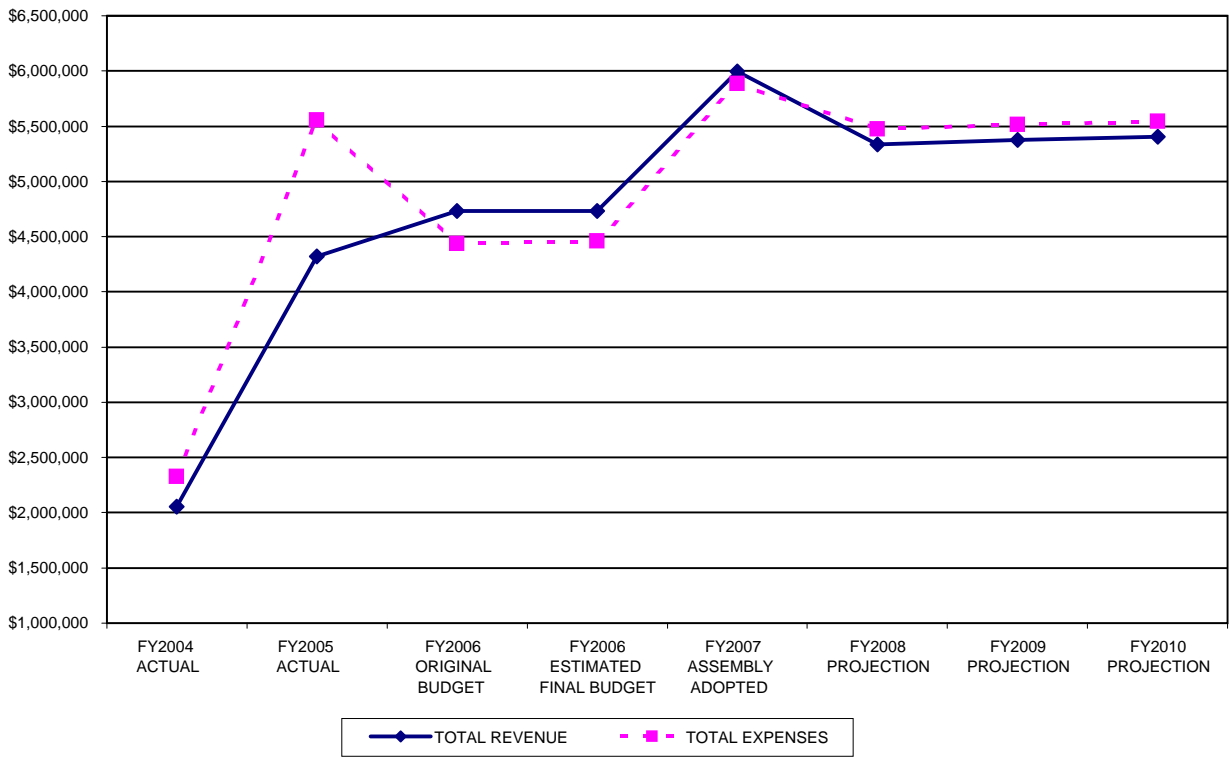
- Loretta Flanders, Ph.D.
- Sue Carter
- Thomas Boedeker
- Steve Hoogland
- William Kelley, M.D.
- John Hoyt
- Julie Derry
- Russell R. Peterson
- Alyson Stogsdill
- Loren Karp Weimer

FUND: 600 CENTRAL PENINSULA HOSPITAL SERVICE AREA

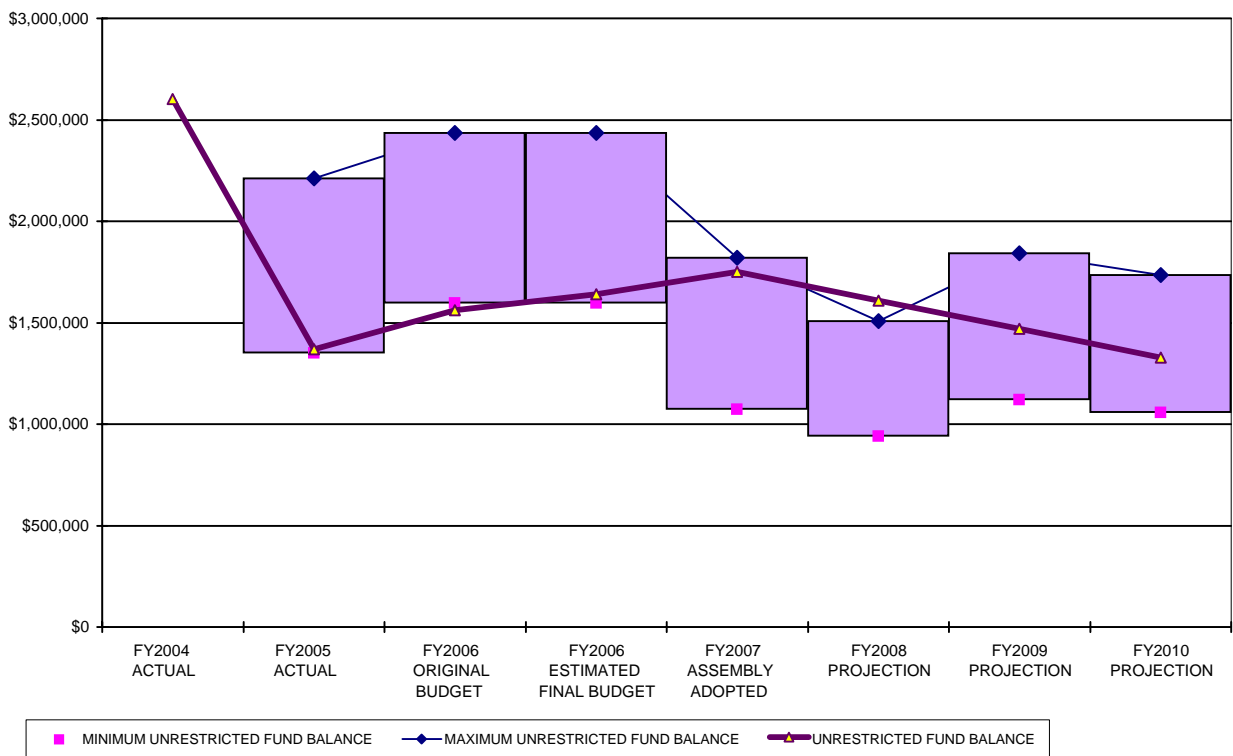
FUND BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 ESTIMATED FINAL BUDGET	FY2007 ASSEMBLY ADOPTED	FY2008 PROJECTION	FY2009 PROJECTION	FY2010 PROJECTION
TAXABLE VALUE (000'S)								
REAL	2,177,460	2,242,028	2,345,184	2,345,184	2,551,889	2,641,205	2,733,648	2,829,325
PERSONAL	142,185	123,194	133,548	133,548	135,474	138,183	140,947	143,766
OIL & GAS (AS 43.56)	665,324	600,024	513,201	513,201	498,926	483,959	469,440	445,968
TOTAL TAXABLE VALUE:	2,984,969	2,965,246	2,991,933	2,991,933	3,186,289	3,263,347	3,344,035	3,419,059
MILL RATE:	0.50	1.00	1.00	1.00	1.00	0.95	0.95	0.95
REVENUES:								
PROPERTY TAXES								
REAL	\$ 1,081,984	\$ 2,218,852	\$ 2,345,184	\$ 2,345,184	\$ 2,551,889	\$ 2,509,145	\$ 2,596,966	\$ 2,687,859
PERSONAL	89,906	150,566	138,377	138,377	132,765	128,649	131,222	133,846
OIL & GAS (AS 43.56)	326,656	610,127	513,201	513,201	498,926	459,761	445,968	423,670
INTEREST	4,608	8,480	5,994	6,014	6,367	6,195	6,348	6,491
MOTOR VEHICLE TAX	39,375	79,793	35,000	35,000	80,977	83,406	85,908	88,485
TOTAL PROPERTY TAXES	1,542,529	3,067,818	3,037,756	3,037,776	3,270,924	3,187,156	3,266,412	3,340,351
INTEREST EARNINGS	(1,461)	35,278	-	-	10,000	13,137	12,065	11,016
CPGH-ERF	-	-	-	-	516,244	-	-	-
MISCELLANEOUS REVENUE	3,019	721	-	-	-	-	-	-
CPH - DEBT MRI/CT LEASE	512,524	-	-	-	-	-	-	-
CPH - DEBT HSP EXP BONDS	-	1,218,184	1,695,000	1,695,000	2,197,189	2,133,101	2,095,107	2,051,051
TOTAL REVENUES	2,056,611	4,322,001	4,732,756	4,732,776	5,994,357	5,333,394	5,373,584	5,402,418
EXPENDITURES:								
SUPPLIES	714	1,434	2,000	1,000	2,000	2,040	2,081	2,122
SERVICES	400,983	464,451	406,026	427,026	585,385	597,093	609,035	621,215
INTERDEPARTMENTAL CHARGES	-	-	-	-	11,712	12,446	13,195	13,959
TOTAL EXPENDITURES:	401,697	465,885	408,026	428,026	599,097	611,579	624,310	637,297
OPERATING TRANSFERS TO:								
DEBT SERVICE FUND - MRI/CT LEASE	512,524	268,545	268,545	268,545	-	-	-	-
DEBT SERVICE FUND - HSP EXP BONDS	-	3,769,184	3,762,825	3,762,825	3,758,075	3,764,775	3,767,125	3,760,581
CAPITAL PROJECTS FUND	1,412,000	1,053,000	-	-	1,527,439	1,100,000	1,122,000	1,144,440
TOTAL OPERATING TRANSFERS:	1,924,524	5,090,729	4,031,370	4,031,370	5,285,514	4,864,775	4,889,125	4,905,021
TOTAL EXPENDITURES AND OPERATING TRANSFERS	2,326,221	5,556,614	4,439,396	4,459,396	5,884,611	5,476,354	5,513,435	5,542,318
NET RESULTS FROM OPERATIONS	(269,610)	(1,234,613)	293,360	273,380	109,746	(142,960)	(139,851)	(139,900)
FUND BALANCE APPROPRIATED	269,610	1,234,613	-	-	-	142,960	139,851	139,900
EXCESS/(DEFICIT)	-	-	293,360	273,380	109,746	-	-	-
BEGINNING FUND BALANCE	2,872,694	2,603,084	1,266,967	1,368,471	1,641,851	1,751,597	1,608,637	1,468,786
FUND BALANCE APPROPRIATED	(269,610)	(1,234,613)	-	-	-	(142,960)	(139,851)	(139,900)
SURPLUS FROM OPERATIONS	-	-	293,360	273,380	109,746	-	-	-
ENDING FUND BALANCE	\$ 2,603,084	\$ 1,368,471	\$ 1,560,327	\$ 1,641,851	\$ 1,751,597	\$ 1,608,637	\$ 1,468,786	\$ 1,328,886

**CENTRAL PENINSULA HOSPITAL SERVICE AREA
REVENUES AND EXPENDITURES**



**CENTRAL PENINSULA HOSPITAL SERVICE AREA
UNRESERVED FUND BALANCE**



FUND: 600 CENTRAL PENINSULA HOSPITAL SERVICE AREA
DEPT: 81110 CENTRAL HOSPITAL SERVICE AREA ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
SUPPLIES	\$ 714	\$ 1,434	\$ 2,000	\$ 1,000	\$ 2,000
SERVICES	400,983	464,451	406,026	427,026	585,385
INTERDEPARTMENTAL CHARGES	-	-	-	-	11,712
TOTAL EXPENDITURES	401,697	465,885	408,026	428,026	599,097
OPERATING TRANSFERS TO:					
DEBT SERVICE FUND	512,524	4,037,729	4,031,370	4,031,370	3,758,075
CAPITAL PROJECTS FUND	1,412,000	1,053,000	-	-	1,527,439
TOTAL OPERATING TRANSFERS:	1,924,524	5,090,729	4,031,370	4,031,370	5,285,514
TOTAL EXPENDITURES AND OPERATING TRANSFERS:	\$ 2,326,221	\$ 5,556,614	\$ 4,439,396	\$ 4,459,396	\$ 5,884,611

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

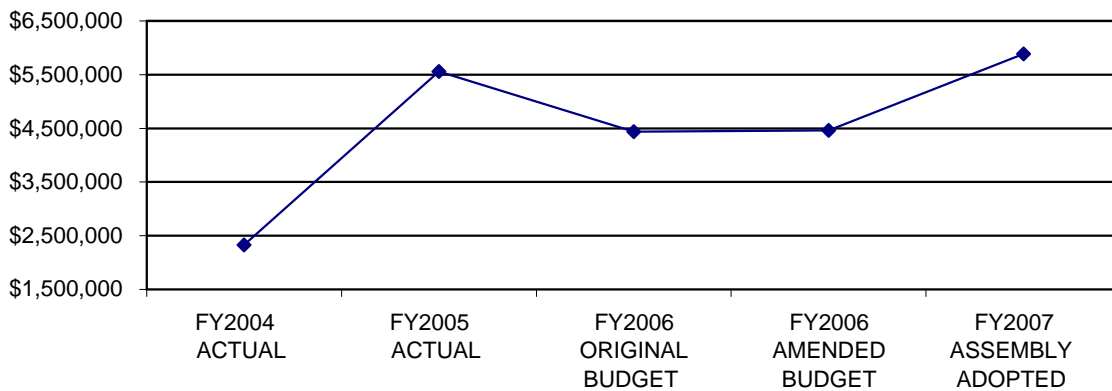
FY 2007 OBJECTIVES:

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

ACCOMPLISHMENTS: FY2006

- Provided an operating subsidy to fund the Serenity House Drug and Treatment Program.
- Provided an operating subsidy to CICADA, Cook Inlet Council on Alcohol and Drug Abuse.
- Provided funds to CPGH, Inc. for capital projects and equipment purchases.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 600
DEPARTMENT 81110 - CENTRAL HOSPITAL SERVICE AREA ADMINISTRATION**

		FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
SUPPLIES									
42210	OPERATING SUPPLIES	\$ 714	\$ 1,434	\$ 2,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 1,000	100.00%
	TOTAL: SUPPLIES	714	1,434	2,000	1,000	2,000	2,000	1,000	100.00%
SERVICES									
43011	CONTRACTUAL SERVICES	61,436	70,031	25,200	45,200	45,000	45,000	(200)	-0.44%
43011	CONTRACTUAL SERVICES-S HOUSE	287,000	315,000	305,000	305,000	400,000	400,000	95,000	31.15%
43012	AUDIT SERVICES	18,000	19,000	19,000	19,000	19,000	19,000	-	0.00%
43140	POSTAGE	167	3	500	500	500	500	-	0.00%
43210	TRANSPORTATION/SUBSISTENCE	3,231	10,938	1,800	3,800	6,390	6,390	2,590	68.16%
43260	TRAINING	575	3,400	2,550	1,550	4,750	4,750	3,200	206.45%
43310	ADVERTISING	707	477	1,500	1,500	1,500	1,500	-	0.00%
43410	PRINTING	131	53	1,500	1,500	1,500	1,500	-	0.00%
43510	INSURANCE PREMIUM	29,606	45,099	48,716	48,716	105,695	105,695	56,979	116.96%
43810	RENTS & OPERATING LEASES	100	450	200	200	300	300	100	50.00%
43920	DUES AND SUBSCRIPTIONS	30	-	60	60	750	750	690	1150.00%
	TOTAL: SERVICES	400,983	464,451	406,026	427,026	585,385	585,385	158,359	37.08%
TRANSFERS									
50360	CPGH-DEBT SERVICE	512,524	4,037,729	4,031,370	4,031,370	3,758,075	3,758,075	(273,295)	-6.78%
50490	CPGH-CAPITAL PROJECTS FUND	1,412,000	1,053,000	-	-	1,527,439	1,527,439	1,527,439	-
	TOTAL: TRANSFERS	1,924,524	5,090,729	4,031,370	4,031,370	5,285,514	5,285,514	1,254,144	31.11%
INTERDEPARTMENTAL									
61990	ADMIN SERVICE FEE	-	-	-	-	11,712	11,712	11,712	-
	TOTAL: INTERDEPARTMENTAL	-	-	-	-	11,712	11,712	11,712	-
DEPARTMENT TOTAL		\$ 2,326,221	\$ 5,556,614	\$ 4,439,396	\$ 4,459,396	\$ 5,884,611	\$ 5,884,611	\$ 1,425,215	31.96%

LINE-ITEM EXPLANATIONS

43011	Contractual Services. Secretarial services for the service area board (\$15,000), health needs assessment (\$30,000).	43260	Training. Costs associated with service area board training. This will assist members in areas of responsibilities and duties.
43011	Contractual Services – S House. \$300,000 operating subsidy for the Serenity House program and \$100,000 for the SART/SANE program.	50300	CPGH Debt Service Fund. Final Lease Payment for CT Scanner and payments on hospital expansion bonds issued in FY2004. Acquisition of a CT Scanner via a lease-purchase arrangement was entered into in FY2002 with a payoff in FY2006. Hospital Expansion Bonds totaling \$49,900,000 were issued in FY2004 with a scheduled payback period of 20 years.
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."	50490	CPGH-Capital Projects Fund. Transfer to capital projects fund for equipment and major remodel expenditures. No request for capital project funds received for FY2007.
43012	Transport/Subsistence. Travel for one board member to Planetree Conference providing philosophy on hospital patient care and service.	61990	Admin Service Fee. Fees charged to service areas and departments to cover a portion of the costs associated with providing general government services.

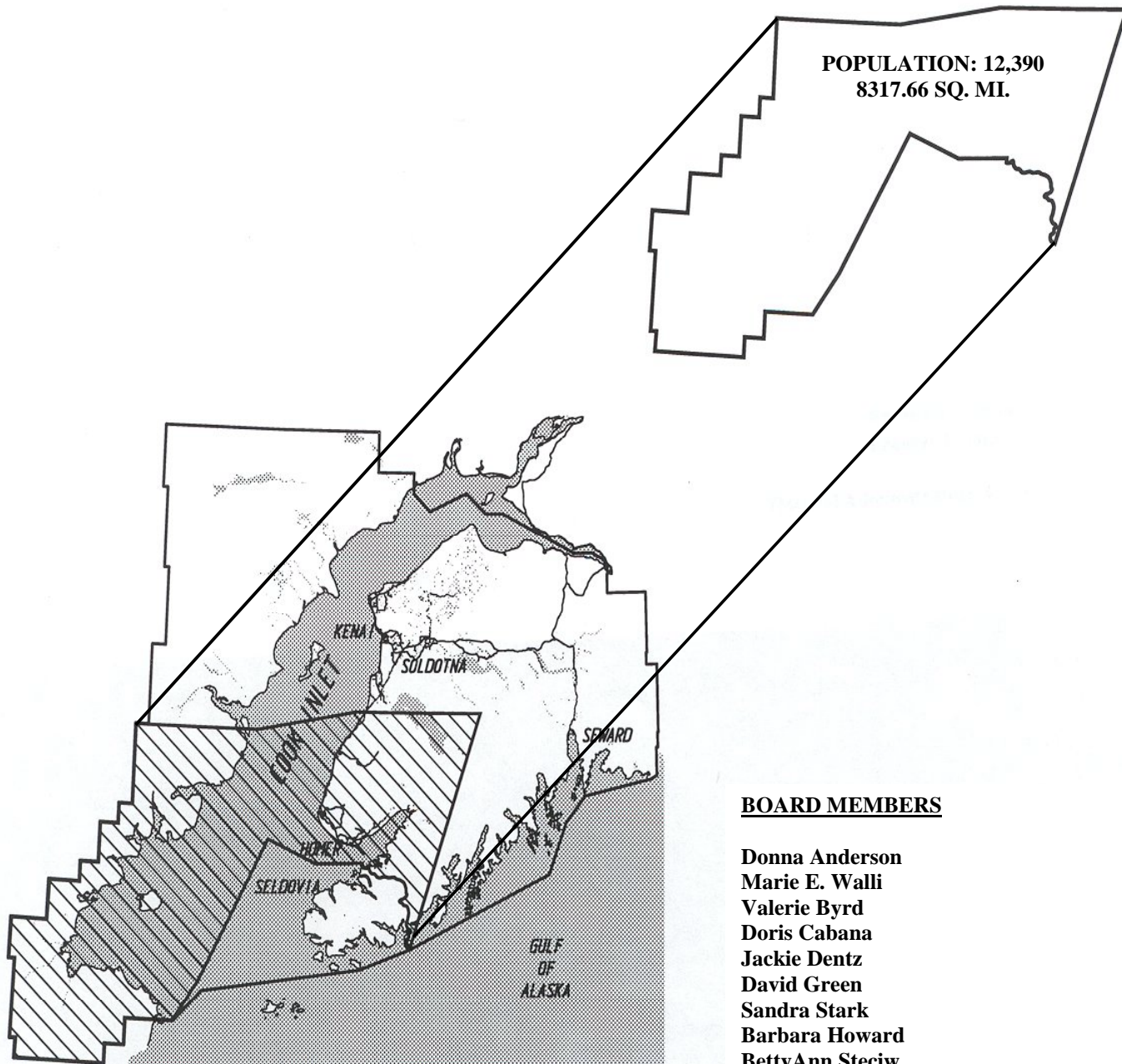
FOR CAPITAL PROJECTS INFORMATION ON THIS DEPARTMENT - SEE THE CAPITAL PROJECTS SECTION - PAGES 258-259 & 273.

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SOUTH 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 2007 is 1.75.



BOARD MEMBERS

Donna Anderson
Marie E. Walli
Valerie Byrd
Doris Cabana
Jackie Dentz
David Green
Sandra Stark
Barbara Howard
BettyAnn Steciw

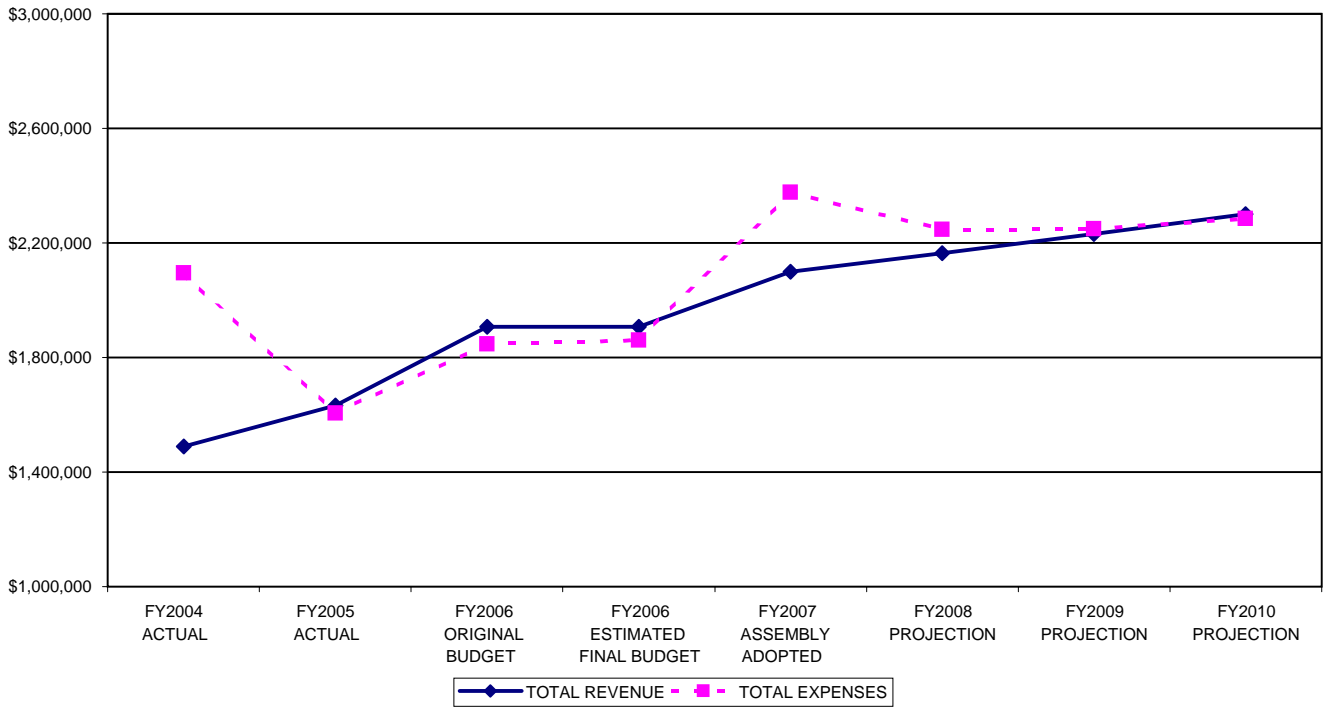
Hospital Administrator: Charles C. Franz

FUND: 601 SOUTH PENINSULA HOSPITAL SERVICE AREA

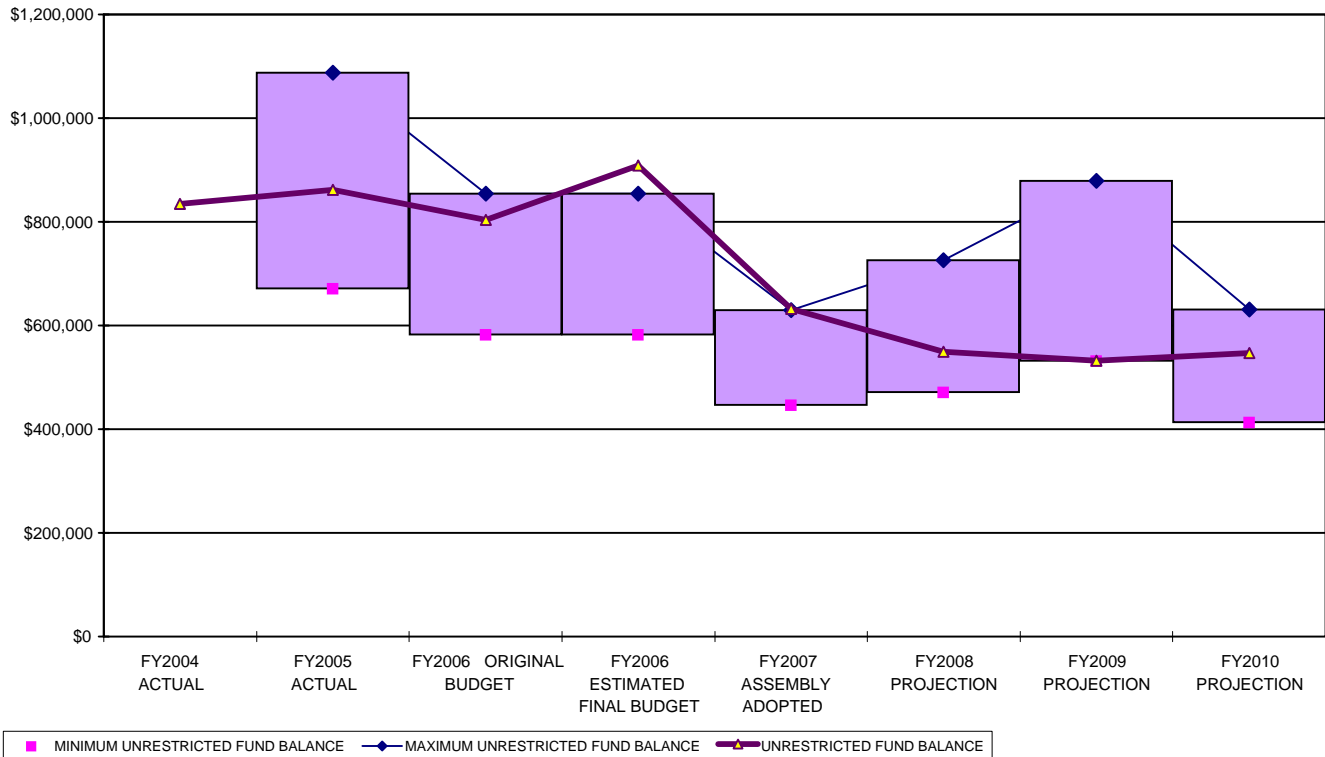
FUND BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 ESTIMATED FINAL BUDGET	FY2007 ASSEMBLY ADOPTED	FY2008 PROJECTION	FY2009 PROJECTION	FY2010 PROJECTION
TAXABLE VALUE (000'S)								
REAL	750,315	800,417	951,504	951,504	1,072,092	1,109,616	1,148,452	1,188,648
PERSONAL	31,730	20,643	26,371	26,371	26,546	29,117	29,699	30,293
OIL & GAS (AS 43.56)	8,043	15,546	53,182	53,182	58,144	56,399	54,707	51,972
TOTAL TAXABLE VALUE:	790,088	836,606	1,031,057	1,031,057	1,156,782	1,195,132	1,232,858	1,270,913
MILL RATE:	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
REVENUES:								
PROPERTY TAXES								
REAL	\$ 1,313,302	\$ 1,398,416	\$ 1,665,132	\$ 1,665,132	\$ 1,876,161	\$ 1,941,828	\$ 2,009,791	\$ 2,080,134
PERSONAL	108,492	120,278	92,154	92,154	45,526	49,936	50,934	51,952
OIL & GAS (AS 43.56)	14,075	27,205	93,069	93,069	101,752	98,698	95,737	90,951
INTEREST	6,733	12,596	3,701	3,701	4,047	4,181	4,313	4,446
MOTOR VEHICLE TAX	52,104	54,881	52,500	52,500	59,334	61,114	62,948	64,836
TOTAL PROPERTY TAXES	1,494,706	1,613,376	1,906,556	1,906,556	2,086,820	2,155,757	2,223,723	2,292,319
INTEREST EARNINGS	(4,948)	19,124	-	-	12,000	9,476	8,239	7,986
OTHER REVENUE	729	-	-	-	-	-	-	-
TOTAL REVENUES:	1,490,487	1,632,500	1,906,556	1,906,556	2,098,820	2,165,233	2,231,962	2,300,305
EXPENDITURES:								
SERVICES	627,205	106,779	70,246	82,246	112,233	89,495	91,285	124,199
INTERDEPARTMENTAL CHARGES	-	-	-	-	7,015	5,593	5,705	7,762
TOTAL EXPENDITURES	627,205	106,779	70,246	82,246	119,248	95,088	96,990	131,961
OPERATING TRANSFERS TO:								
DEBT SERVICE FUND - HSP EXP BONDS	293,091	724,913	803,263	803,263	805,663	801,937	801,063	803,319
DEBT SERVICE FUND - LEASED EQUIPMENT	-	-	-	-	450,738	450,738	450,738	450,738
CAPITAL PROJECTS FUND	1,174,976	774,461	973,936	973,936	1,000,000	900,000	900,000	900,000
TOTAL OPERATING TRANSFERS:	1,468,067	1,499,374	1,777,199	1,777,199	2,256,401	2,152,675	2,151,801	2,154,057
TOTAL EXPENDITURES AND OPERATING TRANSFERS	2,095,272	1,606,153	1,847,445	1,859,445	2,375,649	2,247,763	2,248,791	2,286,018
NET RESULTS FROM OPERATIONS	(604,785)	26,347	59,111	47,111	(276,829)	(82,530)	(16,829)	14,287
FUND BALANCE APPROPRIATED	604,785	-	-	-	276,829	82,530	16,829	-
EXCESS/(DEFICIT)	-	26,347	59,111	47,111	-	-	-	14,287
BEGINNING FUND BALANCE	1,439,921	835,136	744,586	861,483	908,594	631,765	549,235	532,406
FUND BALANCE APPROPRIATED	(604,785)	-	-	-	(276,829)	(82,530)	(16,829)	-
SURPLUS FROM OPERATIONS	-	26,347	59,111	47,111	-	-	-	14,287
ENDING FUND BALANCE	\$ 835,136	\$ 861,483	\$ 803,697	\$ 908,594	\$ 631,765	\$ 549,235	\$ 532,406	\$ 546,693

**SOUTH PENINSULA HOSPITAL SERVICE AREA
REVENUES AND EXPENDITURES**



**SOUTH PENINSULA HOSPITAL SERVICE AREA
UNRESERVED FUND BALANCE**



FUND: 601 SOUTH PENINSULA HOSPITAL SERVICE AREA
DEPT: 81210 SOUTH HOSPITAL SERVICE AREA ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENDITURES:					
SERVICES	\$ 627,205	\$ 106,779	\$ 70,246	\$ 82,246	\$ 112,233
INTERDEPARTMENTAL CHARGES	-	-	-	-	7,015
TOTAL EXPENDITURES	627,205	106,779	70,246	82,246	119,248
OPERATING TRANSFERS TO:					
DEBT SERVICE FUND	293,091	724,913	803,263	803,263	1,256,401
CAPITAL PROJECTS FUND	1,174,976	774,461	973,936	973,936	1,000,000
TOTAL OPERATING TRANSFERS	1,468,067	1,499,374	1,777,199	1,777,199	2,256,401
TOTAL EXPENDITURES AND OPERATING TRANSFERS	\$ 2,095,272	\$ 1,606,153	\$ 1,847,445	\$ 1,859,445	\$ 2,375,649

DEPARTMENT FUNCTION

GENERAL OBJECTIVES: South Peninsula Hospital (SPH) is a service district hospital currently 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: Delayed and reduced scope of construction project due to escalating construction costs.

FY2007 OBJECTIVES:

- Begin construction of hospital expansion.
- Complete 95% of Phase I expansion project.
- Obtain construction financing for hospital wing.
- Conduct a community needs survey.

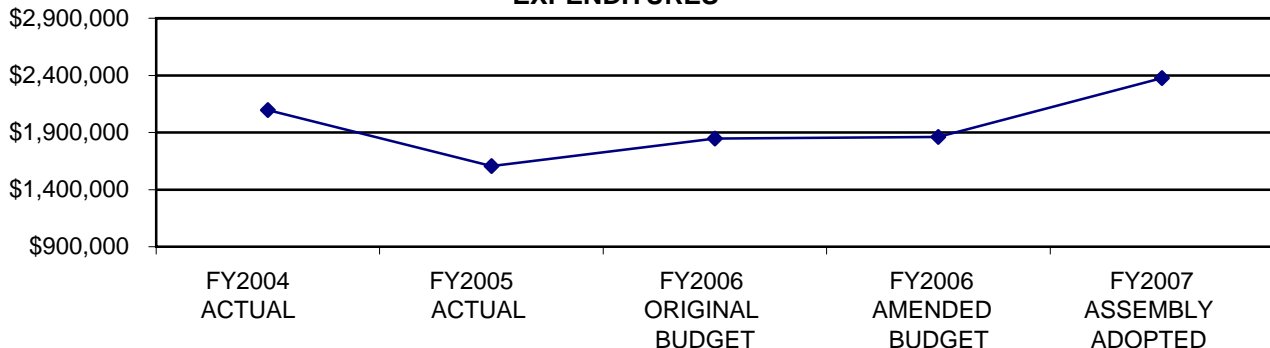
ACCOMPLISHMENTS: FY2006

- Award construction contract for hospital expansion in May 2006.
- Revised construction project to stay within budget constraints and meet community needs.
- Installed state-of-the-art Hematology Analyzer in the Laboratory Department.
- Installed Multiplate Reader in Radiology Department.
- Replaced hospital generator.

PERFORMANCE MEASURES:

- Procured capital equipment to meet community needs.
- Maintain hospital market share of services.

EXPENDITURES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 601
DEPARTMENT 81210 - SOUTH HOSPITAL SERVICE AREA ADMINISTRATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
SERVICES								
43011 CONTRACTUAL SERVICES	\$ 585,000	\$ 8,652	\$ 12,000	\$ 12,000	\$ 27,000	\$ 27,000	\$ 15,000	125.00%
43012 AUDIT SERVICES	21,000	10,780	19,000	31,000	19,000	19,000	(12,000)	-38.71%
43140 POSTAGE	-	-	-	-	2,000	2,000	2,000	-
43210 TRANSPORT/SUBSISTENCE	396	1,866	5,000	5,000	8,454	8,454	3,454	69.08%
43260 TRAINING	-	-	-	-	15,900	15,900	15,900	-
43510 INSURANCE PREMIUM	20,809	85,481	34,246	34,246	39,879	39,879	5,633	16.45%
TOTAL: SERVICES	627,205	106,779	70,246	82,246	112,233	112,233	29,987	36.46%
TRANSFERS								
50361 SPH-DEBT SERVICE FUND	293,091	724,913	803,263	803,263	1,256,401	1,256,401	453,138	56.41%
50491 SPH-CAPITAL PROJECTS FUND	1,174,976	774,461	973,936	973,936	1,000,000	1,000,000	26,064	2.68%
TOTAL: OTHER COSTS	1,468,067	1,499,374	1,777,199	1,777,199	2,256,401	2,256,401	479,202	26.96%
INTERDEPARTMENTAL CHARGES								
61990 ADMIN SERVICE FEE	-	-	-	-	7,015	7,015	7,015	-
TOTAL: INTERDEPARTMENTAL CHARGE	-	-	-	-	7,015	7,015	7,015	-
DEPARTMENT TOTAL	\$ 2,095,272	\$ 1,606,153	\$ 1,847,445	\$ 1,859,445	\$ 2,375,649	\$ 2,375,649	\$ 516,204	27.76%

LINE-ITEM EXPLANATIONS

43011 Contractual Services. Secretarial services (\$8,000); Kachemak Bay Family Planning (\$4,000), Community needs survey (\$15,000).

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 (\$900); speaker for board retreat (\$5,000); Mia Oxley training (\$2,000); and board member education (\$8,000).

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

50361 Transfer for Debt Service Fund. To pay lease payment for CT Machine and various components.

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 258-259 & 274-275.

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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

Summary of School Debt Service Requirements to Maturity

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006-07	\$ 1,320,000	\$ 777,238	\$ 2,097,238
2007-08	1,335,000	712,163	2,047,163
2008-09	1,350,000	645,412	1,995,412
2009-10	1,370,000	584,013	1,954,013
2010-11	1,424,000	521,813	1,945,813
Out Years	<u>9,965,000</u>	<u>3,285,446</u>	<u>13,250,446</u>
	\$ <u>16,764,000</u>	\$ <u>6,526,085</u>	\$ <u>23,290,085</u>

Summary of Central Emergency Service Area Debt Service Requirements to Maturity

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006-07	\$ 76,774	\$ 119,022	\$ 195,796
2007-08	80,000	112,377	192,377
2008-09	85,000	107,578	192,578
2009-10	90,000	102,477	192,477
2010-11	95,000	97,078	192,078
Out Years	<u>2,073,226</u>	<u>789,536</u>	<u>2,862,762</u>
	\$ <u>2,500,000</u>	\$ <u>1,328,068</u>	\$ <u>3,828,068</u>

Summary of Solid Waste Debt Service Requirements to Maturity

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006-07	\$ 670,000	\$ 157,463	\$ 827,463
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	81,437	831,437
Out Years	<u>1,575,000</u>	<u>85,125</u>	<u>1,660,125</u>
	\$ <u>5,110,000</u>	\$ <u>696,588</u>	\$ <u>5,806,588</u>

Summary of Central Peninsula Hospital Debt Service Requirements to Maturity

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006-07	\$ 1,690,000	\$ 2,068,075	\$ 3,758,075
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
Out Years	<u>35,990,000</u>	<u>12,920,719</u>	<u>48,910,719</u>
	\$ <u>45,020,000</u>	\$ <u>22,698,463</u>	\$ <u>67,718,463</u>

Summary of South Peninsula Hospital Debt Service Requirements to Maturity

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006-07	\$ 752,974	\$ 503,427	\$ 1,256,401
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
Out Years	<u>7,605,000</u>	<u>2,741,175</u>	<u>10,646,175</u>
	\$ <u>11,625,000</u>	\$ <u>4,966,150</u>	\$ <u>16,591,150</u>

Authorized but Non-Issued Debt as of June 30, 2006

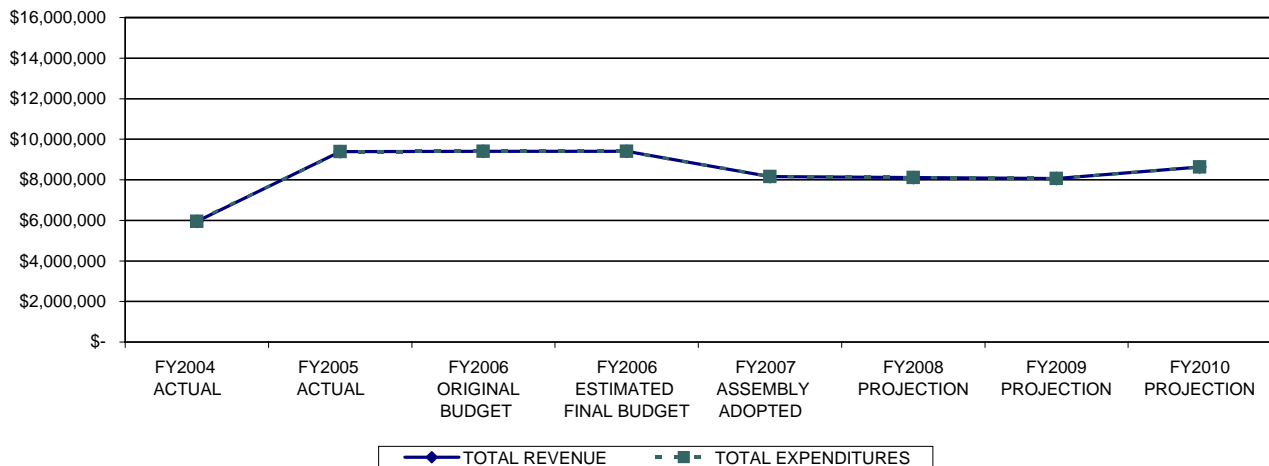
Summary of Solid Waste Debt Service Requirements to Maturity (Projected to be issued in 2009)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008-09	\$ 406,771	\$ 208,361	\$ 615,132
Out Years	<u>4,553,229</u>	<u>982,961</u>	<u>5,536,190</u>
	\$ <u>4,960,000</u>	\$ <u>1,191,322</u>	\$ <u>6,151,322</u>

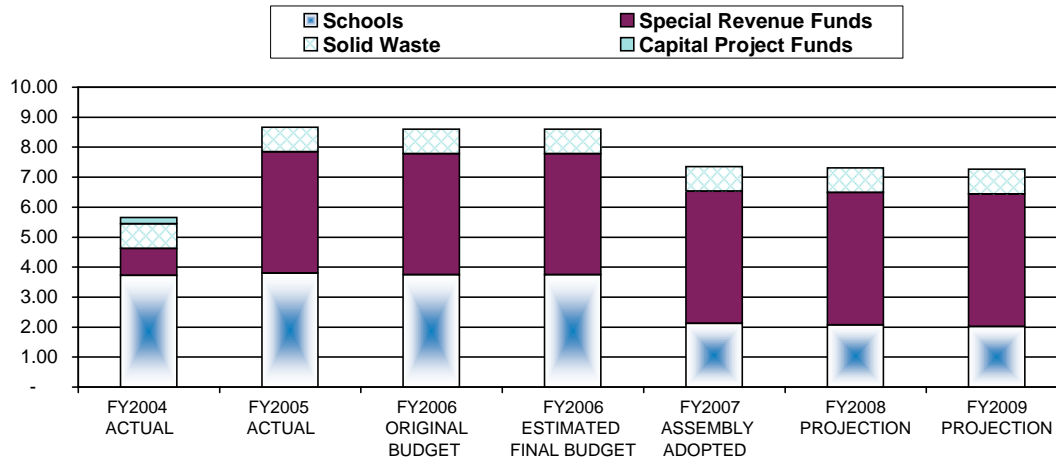
DEBT SERVICE FUNDS

FUND BUDGET:	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL BUDGET	ESTIMATED FINAL BUDGET	ASSEMBLY ADOPTED	PROJECTION	PROJECTION	PROJECTION
OPERATING TRANSFERS FROM:								
GENERAL FUND	\$ 3,724,715	\$ 3,802,966	\$ 3,743,837	\$ 3,743,837	\$ 2,122,238	\$ 2,072,162	\$ 2,020,413	\$ 1,979,012
SPECIAL REVENUE FUND	2,010,829	5,591,205	5,665,295	5,665,295	6,037,735	6,041,472	6,044,965	6,654,660
CAPITAL PROJECT FUND	210,800	-	-	-	-	-	-	-
TOTAL OPERATING TRANSFERS	5,946,344	9,394,171	9,409,132	9,409,132	8,159,973	8,113,634	8,065,378	8,633,672
EXPENDITURES:								
SERVICES	5,946,344	9,394,171	9,409,132	9,409,132	8,159,973	8,113,634	8,065,378	8,633,672
TOTAL EXPENDITURES	5,946,344	9,394,171	9,409,132	9,409,132	8,159,973	8,113,634	8,065,378	8,633,672
EXCESS/(DEFICIT)	-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-	-	-
FUND BALANCE APPROPRIATED	-	-	-	-	-	-	-	-
SURPLUS FROM OPERATIONS	-	-	-	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

REVENUES AND EXPENDITURES



GENERAL GOVERNMENT DEBT REQUIREMENTS FISCAL YEARS 2004 TO 2010



**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 1994 election authorized the issuance of general obligation bonds to be issued in the amount of \$11,735,000 for construction of the West Homer Elementary School. In FY2004 the final debt payment was made on the 1994 school bonds.

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.

OTHER ISSUED DEBT:

North Peninsula Recreation Bonds: In the May 1993 election, voters in the North Peninsula Recreation Service Area approved general obligation bond debt to be issued in the amount of \$3,000,000 for the planning, designing, acquiring property for, equipping, and constructing renovations to the Nikiski Pool facility. Bonds were issued through an agreement with the Alaska Municipal Bond Bank Authority. In FY2004 the final debt payment was made on the North Peninsula Recreation GO bonds.

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.

On 1/05/1999, Ordinance 98-75 authorized the lease-purchase of a Magnetic Resonance Imaging (MRI) System for CPGH at a cost not to exceed \$1,450,000. On May 17, 2000, the Kenai Peninsula Borough entered into a five-year lease-purchase agreement with National Bank of Alaska, now Wells Fargo Bank, for the purchase of the MRI. In FY2004 the final payment was made on the MRI lease.

South 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 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.

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 2009.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

DEBT SERVICE FUNDS

ACCT	DESCRIPTION	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET	%
308.79000	SCHOOL DEBT SERVICE 2000 ISSUE	\$ 1,030,975	\$ 995,825	\$ 960,675	\$ 960,675	\$ 925,525	\$ 925,525	\$ (35,150)	-3.66%
308.79000	SCHOOL DEBT SERVICE 2004 ISSUE	1,100,670	1,202,713	1,184,962	1,184,962	1,171,713	1,171,713	(13,249)	-1.12%
309.79000	SCHOOL DEBT SERVICE 1994 ISSUE	210,800	-	-	-	-	-	-	-
310.79000	SCHOOL DEBT SERVICE 1995 ISSUE	1,578,155	1,579,428	1,573,200	1,573,200	-	-	(1,573,200)	-100.00%
349.94910	BOND ISSUE EXPENSE	14,915	25,000	25,000	25,000	25,000	25,000	-	0.00%
340.32000	SOLID WASTE 2003 ISSUE	825,964	828,563	830,662	830,662	827,463	827,463	(3,199)	-0.39%
355.69001	NORTH PENINSULA RECREATION DEBT SERVICE 1993 ISSUE	379,250	-	-	-	-	-	-	-
358.51610	CES DEBT SERVICE FUND	-	-	-	-	195,796	195,796	195,796	-
360.81110	CPGH MRI	243,979	-	-	-	-	-	-	-
360.81110	CPGH CT SCANNER	268,545	268,545	268,545	268,545	-	-	(268,545)	-100.00%
360.81110	CPGH DEBT SERVICE 2004 ISSUE	-	3,769,184	3,762,825	3,762,825	3,758,075	3,758,075	(4,750)	-0.13%
361.81210	SPH DEBT SERVICE 2004 ISSUE	293,091	724,913	803,263	803,263	805,663	805,663	2,400	0.30%
361.81210	SPH CT SCANNER	-	-	-	-	-	450,738	450,738	-
	TOTAL CURRENT DEBT SERVICE	\$ 5,946,344	\$ 9,394,171	\$ 9,409,132	\$ 9,409,132	\$ 7,709,235	\$ 8,159,973	(1,249,159)	-13.28%

Summary By Issuance Date

Date of Issue	Amount Issued	Amount Reimbursable from the State of Alaska Department of Education	Interest Rate	Maturity Dates	Annual Principal Installments	Outstanding 6/30/06
School Bonds:						
08/07/03	\$ 14,700,000	70%	4.00 - 6.00	2004-2023	\$545,000 to \$1,020,000	\$ 13,035,000
12/12/00	<u>7,429,000</u>	70%	4.75 - 5.00	2002-2011	\$740,000 to \$769,000	<u>3,729,000</u>
	<u>22,129,000</u>					<u>16,764,000</u>
Solid Waste Bonds:						
05/22/03	<u>7,040,000</u>		2.00 - 3.625	2003-2013	\$625,000 to \$800,000	<u>5,110,000</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>2,500,000</u>
Central 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>45,020,000</u>
	<u>47,985,000</u>					<u>45,020,000</u>
South Peninsula Hospital Debt:						
09/30/03	10,290,000		2.00 - 5.25	2004-2024	\$290,000 to \$770,000	9,625,000
06/27/06	<u>2,000,000</u>		4.110	2006-2011	\$90,588 to \$110,007	<u>2,000,000</u>
	<u>\$ 12,290,000</u>					<u>\$ 11,625,000</u>

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CAPITAL PROJECTS FUNDS

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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 FY07 budget includes funding for the following projects: \$400,000 soffit replacement at the Nikolaevsk school; \$50,000 Chapman School siding/window replacement; \$100,000 KCHS kitchen flooring replacement; \$30,000 Seward High parking lot lighting upgrade; \$300,000 Soldotna Elementary window replacement; \$30,000 Homer Middle School kitchen remodel; \$50,000 for asbestos abatement; \$50,000 for electrical upgrades; \$50,000 for portable classrooms; \$40,000 for area wide water quality, \$100,000 for flooring replacement district-wide; and \$50,000 playground equipment upgrades.

Service Area Capital Budgets

Service area capital budgets include equipment purchases or capital improvements of \$935,690 by the Roads Service Area, \$300,000 at Nikiski Fire Service Area, \$150,000 at Bear Creek Fire Service Area, \$763,683 at Central Emergency Services, \$134,000 at Kachemak Emergency Services, \$1,527,439 at Central Peninsula Hospital Service Area, and \$572,956 at South Peninsula Hospital Service Area.

**KENAI PENINSULA BOROUGH
PROGRAM DESCRIPTION**

CAPITAL PROJECT FUNDS - CAPITAL IMPROVEMENT PROGRAM

GENERAL OBJECTIVES: To oversee the capital improvements program, including ongoing and future projects.

FY2007 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. The issuance and sale of \$7,040,000 will 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. The next phase including the liner installation, leachate and gas collection and treatment, and other improvements will be conducted during May - November 2004. The second phase of the project will occur in approximately 2008-2009 with issuance and sale of general obligation bonds as needed to fund the remainder of the project.

Central 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, has recently completed; Phase 2, new building construction and facility tie-in, is presently underway. Phase 3, renovation of the existing building is expected to be bid by early 2007. This plan is for repairs, improvements, upgrades and expansion to the entire facility.

South 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. A new master planning effort was completed by summer of 2003. The design phase activities for the east-end expansion were recently completed. Land ownership and Master Planning issues need to be resolved to prior to the Service Area initiating bidding of this project.

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. School opening is slated for the end of 2005. The final phase of disposal of the former middle school building is anticipated for early 2006.

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: FY2006

Major Projects Division -- Arsenic System Upgrade Study at 8 schools; Bean Creek Road Design/Construction commencement; Cooper Landing borough lands soils investigation; Central Peninsula General Hospital (CPGH) Major Addition design; Central Emergency Services (CES), 911/OEM Building Design; CES Station 4 Generator and Water Well Plumbing; Maintenance Shop Drainage Design; Flood Conveyance Calculations; Flood Work (misc.); Homer High Track Repair Design; Kachemak FSA Building Construction; Kenai Middle Bleacher Replacement; Nanwalek School Roof Design and Construction; Nikiski Community Building Renovation Design; Nikiski Fire Station #3 Design; Nikolaevsk School Eve Repair Design; Kenai Spur Highway Extension Scoping; Seldovia B&G Club construction; Seward Middle School Design/Phase 1 construction; Skyview High School water ADEC improvements; Soldotna Middle School Fire Alarm Design/Construction; South Peninsula Hospital (SPH) Clinic Demolition; SPH East Addition Design; SPH Portable Classroom; Tyonek Teacher Housing Economic Study.

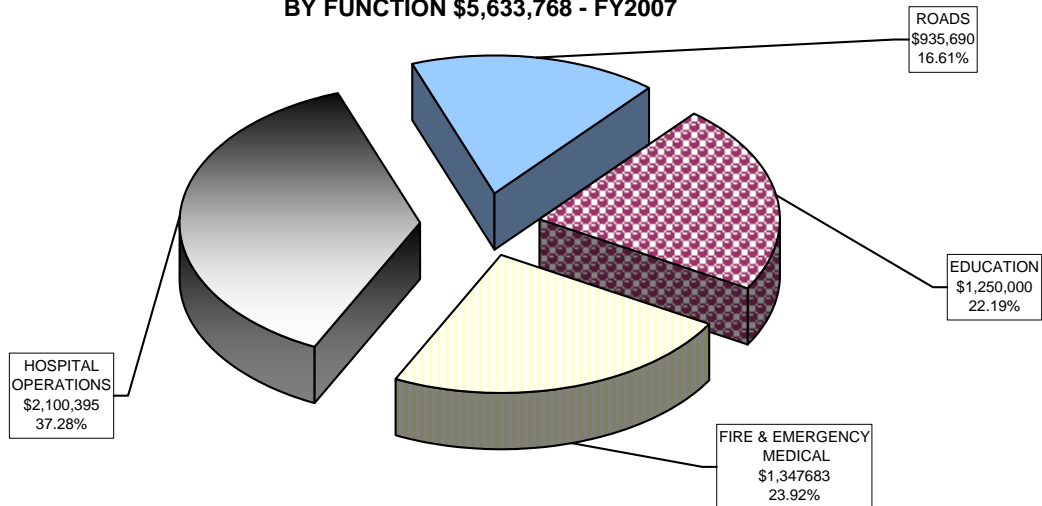
Maintenance Department -- Flooring replacement at Kenai Central High Gym and Auditorium hallway, Kenai Alternative, Nikiski High, and Nikiski/North Star Elementary. Boiler tube replacement at Homer High. Mechanical room valve replacement at Homer High. Intercom installations at K-Beach, Tyonek, Soldotna Middle and Redoubt Elementary. Electrical Ballast upgrades completed on all South Peninsula schools and Soldotna High and K-Beach. Fire Alarm enhancements at K-Beach and Redoubt Elementary. Asbestos abatement at Nikiski elementary boiler room and Kenai Central auditorium and Pool Hallways. Ventilation installations at Nikiski high school, Kenai Central high school and Skyview high school.

Solid Waste Department -- Solid Waste Department -- Landfill expansion and improvements for Port Graham, hazardous waste/special waste collection shed for Tyonek, transfer site maintenance in Kasilof, Ninilchik and Sterling, and continuing the second phase of the Central Peninsula Landfill expansion and related improvements.

PROJECTS PROPOSED and/or UNDERWAY:

Remote Station Preliminary Design at Nikolaevsk Arsenic System Upgrade at 8 schools; Bean Creek Road Final Phase Construction; Borough lands Kustatan investigation; CES, 911/OEM Building construction; Station 1 Renovation Design; CPGH Addition Phase 2 Construction; Homer High Track Repair; Kenai High Roof C&D Repairs; Keystone Drive design; Nikiski Community Building Renovations; Nikolaevsk School old wing roof repair; OEM Siren system upgrades; Old Seward Middle School disposal; Redoubt EI Fire Alarm System; South Peninsula Hospital Expansion Design and Construction; and Tebughna Teacher Housing Construction.

**TOTAL CAPITAL PROJECT APPROPRIATIONS
BY FUNCTION \$5,633,768 - FY2007**



**COMBINED REVENUES AND APPROPRIATIONS
CAPITAL PROJECT FUNDS
FISCAL YEAR 2007**

	SCHOOL REVENUE	BOND FUNDED	GENERAL GOVERNMENT	911 COMMUNICATIONS	RESOURCE MANAGEMENT	SOLID WASTE	ROAD SERVICE AREA
REVENUES -							
INTEREST EARNINGS	\$ -	\$ 159,600	\$ -	\$ -	\$ -	\$ -	\$ 28,268
OTHER FINANCING SOURCES -							
PROCEEDS FROM CAPITAL LEASE	-	-	-	-	-	-	-
PROCEEDS FROM ISSUANCE OF DEBT	-	-	-	-	-	-	-
TRANSFERS FROM OTHER FUNDS	1,250,000	-	-	-	-	-	1,000,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,250,000	159,600	-	-	-	-	1,028,268
EXPENDITURES - FY2007 APPROPRIATIONS	1,250,000	-	-	-	-	-	935,690
TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,250,000	-	-	-	-	-	935,690
NET RESULTS FROM OPERATIONS	-	159,600	-	-	-	-	92,578
BEGINNING FUND BALANCE	196,241	2,990,341	124,358	54,911	20,001	1,564	775,506
ADJUSTMENT TO FUND BALANCE FOR PRIOR YEAR PROJECTS AUTHORIZED BUT NOT COMPLETED	-	-	-	-	-	-	-
ENDING FUND BALANCE	\$ 196,241	\$ 3,149,941	\$ 124,358	\$ 54,911	\$ 20,001	\$ 1,564	\$ 868,084

NIKISKI 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 PENINSULA HOSPITAL SERVICE AREA	SOUTH PENINSULA HOSPITAL SERVICE AREA	TOTAL
\$ 33,466	\$ 3,213	\$ 40,799	\$ 4,388	\$ 8,923	\$ 8,980	\$ 80,191	\$ 42,469	\$ 410,297
-	-	-	-	-	-	-	-	-
400,000	115,000	475,000	115,000	230,000	50,000	1,527,439	1,000,000	6,162,439
433,466	118,213	515,799	119,388	238,923	58,980	1,607,630	1,042,469	6,572,736
300,000	150,000	763,683	-	134,000	-	1,527,439	572,956	5,633,768
-	-	-	-	-	-	-	-	-
300,000	150,000	763,683	-	134,000	-	1,527,439	572,956	5,633,768
133,466	(31,787)	(247,884)	119,388	104,923	58,980	80,191	469,513	938,968
706,166	51,805	690,693	10,371	91,940	206,566	572,525	499,885	6,992,873
-	-	-	-	-	-	-	-	-
\$ 839,632	\$ 20,018	\$ 442,809	\$ 129,759	\$ 196,863	\$ 265,546	\$ 652,716	\$ 969,398	\$ 7,931,841

**KENAI PENINSULA BOROUGH
BUDGET DOCUMENT**

CAPITAL IMPROVEMENTS PROGRAMS

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN MAYOR PROPOSED & ORIGINAL BUDGET %
SCHOOL REVENUE CAPITAL PROJECTS							
400-71010 CHAPMAN ELEMENTARY	\$ 20,043	\$ 14,028	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000 -
400-71020 COOPER LANDING SCHOOL	2,165	458	-	-	-	-	-
400-71030 NANWALEK	10,094	18,701	-	-	-	-	-
400-71050 K-BEACH ELEMENTARY	78,100	14,913	-	-	-	-	-
400-71060 MCNEIL CANYON	2,757	2,751	-	985	-	-	(985) -100.00%
400-71070 MOOSE PASS SCHOOL	27,849	11,998	-	3,399	-	-	(3,399) -100.00%
400-71080 NIKISKI ELEMENTARY	7,043	27,549	-	210,000	-	-	(210,000) -100.00%
400-71081 NORTHSTAR ELEMENTARY	56,707	43,872	-	-	-	-	-
400-71082 NIKISKI HIGH SCHOOL	12,152	23,211	-	353,816	-	-	(353,816) -100.00%
400-71090 NIKOLAEVSK	6,521	7,918	-	267,856	400,000	400,000	132,144 49.33%
400-71100 NINILCHIK ELEMENTARY/HIGH	7,538	65,139	60,000	585,000	-	-	(585,000) -100.00%
400-71110 PORT GRAHAM ELEM/HIGH	5,964	10,405	-	-	-	-	-
400-71120 STERLING ELEMENTARY	32,430	26,023	-	45,000	-	-	(45,000) -100.00%
400-71130 TUSTUMENA	8,729	17	-	-	-	-	-
400-71140 TEBUGHNA	46,645	25,359	-	557,190	-	-	(557,190) -100.00%
400-71180 SKYVIEW HIGH SCHOOL	46,674	39,212	-	4,800	-	-	(4,800) -100.00%
400-72010 HOMER HIGH SCHOOL	185,193	88,093	60,000	202,779	-	-	(202,779) -100.00%
400-72030 HOMER MIDDLE SCHOOL	10,231	20,573	210,000	410,000	30,000	30,000	(380,000) -92.68%
400-72040 PAUL BANKS ELEMENTARY	1,600	4,611	-	-	-	-	-
400-73010 KENAI ELEMENTARY SCHOOL	25,971	9,686	-	-	-	-	-
400-73020 KENAI HIGH SCHOOL	173,359	127,922	100,000	805,413	100,000	100,000	(705,413) -87.58%
400-73030 KENAI MIDDLE SCHOOL	166,071	63,053	-	-	-	-	-
400-73040 SEARS ELEMENTARY	14,521	-	-	-	-	-	-
400-73050 MOUNTAIN VIEW ELEMENTARY	28,291	15,522	-	3,112	-	-	(3,112) -100.00%
400-74010 SUSAN B. ENGLISH	37,279	177,241	-	4,668	-	-	(4,668) -100.00%
400-75010 SEWARD ELEMENTARY	-	1,998	-	238,002	-	-	(238,002) -100.00%
400-75020 SEWARD JR/SR HIGH SCHOOL	14,201	34,491	-	1,468	30,000	30,000	28,532 1943.60%
400-75030 SEWARD MIDDLE SCHOOL	31,220	-	-	30,000	-	-	(30,000) -100.00%
400-76010 SOLDOTNA ELEMENTARY	8,781	27,851	-	100,000	300,000	300,000	200,000 200.00%
400-76020 SOLDOTNA HIGH SCHOOL	80,521	107,858	50,000	226,831	-	-	(226,831) -100.00%
400-76030 SOLDOTNA MIDDLE SCHOOL	155,848	99,462	-	12,793	-	-	(12,793) -100.00%
400-76040 REDOUBT ELEMENTARY	21,600	113,911	-	145,117	-	-	(145,117) -100.00%
400-78010 PORTABLE CLASSROOMS	74,990	714	-	-	-	-	-
400-78030 SCHOOL DIST WAREHOUSE MEDIA CENTE	3,563	5,545	-	-	-	-	-
400-78035 SOLDOTNA MAINTENANCE SHOP	55,652	13,645	-	34,580	-	-	(34,580) -100.00%
400-78050 AREAWIDE FACILITIES	144,907	155,756	770,000	2,447,356	340,000	340,000	(2,107,356) -86.11%
TOTAL SCHOOL REVENUE CAPITAL PROJECTS	1,605,210	1,399,486	1,250,000	6,690,165	1,250,000	1,250,000	(5,440,165) -81.32%
BONDS CAPITAL PROJECTS							
401-32122 BOROUGH LANDFILL EXPANSION	1,536,788	4,216,568	-	1,286,643	-	-	(1,286,643) -100.00%
400-71030 NANWALEK	45,908	264,380	-	14,394	-	-	(14,394) -100.00%
401-71070 MOOSE PASS	58,953	-	-	8,882	-	-	(8,882) -100.00%
401-71080 NIKISKI ELEMENTARY	1,950	-	-	15,451	-	-	(15,451) -100.00%
401-71100 NINILCHIK ELEM/HIGH	198,665	-	-	503	-	-	(503) -100.00%
400-71180 SKYVIEW HIGH SCHOOL	88,985	1,595	-	643	-	-	(643) -100.00%
401-73040 SEARS ELEMENTARY	23,984	-	-	7,945	-	-	(7,945) -100.00%
401-75030 SEWARD MIDDLE SCHOOL	2,035,164	6,513,141	-	6,151,695	-	-	(6,151,695) -100.00%
401-76020 SOLDOTNA HIGH SCHOOL	1,950	-	-	-	-	-	-
401-76030 SOLDOTNA MIDDLE SCHOOL	907,844	192,894	-	49,905	-	-	(49,905) -100.00%
401-78050 AREAWIDE FACILITIES	3,900	5,628	-	-	-	-	-
401-81111 CENTRAL PENINSULA HOSP. EXPANSION	1,410,668	6,312,768	-	42,176,564	-	-	(42,176,564) -100.00%
401-81211 SOUTH PENINSULA HOSP. EXPANSION	604,791	638,979	-	14,829,080	-	-	(14,829,080) -100.00%
TOTAL BONDS CAPITAL PROJECTS	6,919,550	18,145,953	-	64,541,705	-	-	(64,541,705) -100.00%
GENERAL GOV'T CAPITAL PROJECTS							
407-19010 BOROUGH ADMINISTRATION BLDG	24,107	-	100,000	161,945	-	-	(161,945) -100.00%
407-19015 BOROUGH AREAWIDE SOFTWARE	144,952	97,892	600,000	866,709	-	-	(866,709) -100.00%
TOTAL GENERAL GOV'T CAPITAL PROJECTS	169,059	97,892	700,000	1,028,654	-	-	(1,028,654) -100.00%
RESOURCE MGMT CAPITAL PROJECTS							
409-21135 KENAI RIVER CENTER	54,262	122	-	20,853	-	-	(20,853) -100.00%
TOTAL RESOURCE MGMT CAPITAL PROJECTS	54,262	122	-	20,853	-	-	(20,853) -100.00%
SOLID WASTE CAPITAL PROJECTS							
411-32122 CENTRAL PENINSULA LANDFILL	32,837	5,757	-	108,892	-	-	(108,892) -100.00%
411-32140 SELDOVIA LANDFILL	280,119	143,684	-	16,525	-	-	(16,525) -100.00%
411-32150 SEWARD TRANSFER FACILITY	11,544	-	-	-	-	-	-
411-32160 NANWALEK LANDFILL	-	70,637	-	6,863	-	-	(6,863) -100.00%
411-32170 PORT GRAHAM LANDFILL	-	-	45,000	95,000	-	-	(95,000) -100.00%
411-32180 TYONEK LANDFILL	-	77,780	15,000	16,800	-	-	(16,800) -100.00%
411-32220 TRANSFER SITE MAINTENANCE	62,402	63,022	50,000	60,396	-	-	(60,396) -100.00%
411-32310 HOMER BALER	47,104	19,193	-	66,453	-	-	(66,453) -100.00%
TOTAL SOLID WASTE CAPITAL PROJECTS	434,006	380,073	110,000	370,929	-	-	(370,929) -100.00%

**KENAI PENINSULA BOROUGH
BUDGET DOCUMENT**

CAPITAL IMPROVEMENTS PROGRAMS - CONTINUED

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTS & AMENDED BUDGET %	
911 COMMUNICATIONS CAPITAL PROJECTS								
455-53110 911 COMMUNICATIONS CENTER	126,805	370,293	-	4,553,447	-	-	(4,553,447)	-100.00%
TOTAL 911 COMMUNICATIONS CAPITAL PROJECTS	126,805	370,293	-	4,553,447	-	-	(4,553,447)	-100.00%
SERVICE AREAS - CAPITAL PROJECTS								
434-33950 ROAD SERVICE AREA	2,207,628	1,486,671	95,000	7,540,288	935,690	935,690	(6,604,598)	-87.59%
441-51111 NIKISKI FIRE SERVICE AREA	667,419	189,868	290,000	343,858	300,000	300,000	(43,858)	-12.75%
442-51210 BEAR CREEK FIRE SERVICE AREA	59,064	426,180	150,000	543,486	150,000	150,000	(393,486)	-72.40%
443-51611 CENTRAL EMERGENCY SERVICES	108,470	185,751	392,000	882,549	763,683	763,683	(118,866)	-13.47%
444-51410 ANCHOR POINT FIRE	60,181	28,216	365,000	711,605	-	-	(711,605)	-100.00%
446-51810 KACHEMAK EMERGENCY SERVICES	296,828	1,119,758	60,000	265,161	134,000	134,000	(131,161)	-49.46%
459-61110 NORTH PENINSULA RECREATION	258,087	47,632	-	421,794	-	-	(421,794)	-100.00%
490-81111 CENTRAL PENINSULA HOSPITAL	1,586,709	2,171,697	-	1,654,491	1,527,439	1,527,439	(127,052)	-7.68%
491-81211 SOUTH PENINSULA HOSPITAL	1,018,511	455,090	973,936	2,164,785	572,956	572,956	(1,591,829)	-73.53%
TOTAL SERVICE AREAS - CAPITAL PROJECTS	6,262,897	6,110,863	2,325,936	14,528,017	4,383,768	4,383,768	(10,144,249)	-69.83%
MISCELLANEOUS CAPITAL GRANTS								
470-61110 SENIOR CITIZEN HOUSING PROJECT	151,952	199,739	-	129,883	-	-	(129,883)	-100.00%
TOTAL MISCELLANEOUS CAPITAL GRANTS	151,952	199,739	-	129,883	-	-	(129,883)	-100.00%
TRANSFERS								
401-94910 TRANSFER TO OTHER FUNDS	210,971	60,000	-	-	-	-	-	-
441-94910 TRANSFER TO OTHER FUNDS	-	-	300,000	300,000	-	-	(300,000)	-100.00%
443-51611 TRANSFER TO OTHER FUNDS	-	1,000,000	-	-	-	-	-	-
459-94910 TRANSFER TO OTHER FUNDS	-	-	550,000	550,000	-	-	(550,000)	-100.00%
TOTAL TRANSFERS	210,971	1,060,000	850,000	850,000	-	-	(850,000)	-100.00%
TOTAL CAPITAL PROJECTS	\$ 15,934,712	\$ 27,764,421	\$ 5,235,936	\$ 92,713,653	\$ 5,633,768	\$ 5,633,768	\$ (87,079,885)	-93.92%

LINE-ITEM EXPLANATIONS

School Revenue Capital Projects:

- 400.71010 Chapman Elementary.** (\$50,000) – Siding/Window replacement, 07714.
- 400.71090 Nikolaevsk Elem/High School.** (\$400,000) – Re-roof/Soffit Replacement, #07711.
- 400.72030 Homer Middle School.** (\$30,000) – Kitchen Upgrade, #07712.
- 400.73020 Kenai High School.** (\$100,000) – Kitchen Flooring Upgrade, #07713.
- 400.75020 Seward High School.** (\$30,000) - Parking lot lighting upgrade, #07716.
- 400.76010 Soldotna Elementary** (\$300,000) Window Replacement, #07715.
- 400.78050 Areawide Facilities.** (\$340,000) - Flooring replacement, #07755 (\$100,000); Asbestos Abatement/Build Back, #07756 (\$50,000), Electrical upgrades/ballast replacement, #07758 (\$50,000); Water Quality, #07759 (\$40,000); Playground Equipment Upgrades, #07780 (\$50,000); Portable Classrooms, #07851 (\$50,000).

Service Area Capital Projects:

- 434.33950 Road Service Area.** (\$935,690)
Pre-engineering & Cost Estimation. (\$96,900) #07ENG – Funds available for pre-engineering and Cost Estimation of road improvement projects on the Road Service Area Capital Priorities List.

Capital Improvement Projects. (\$838,790) – 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.

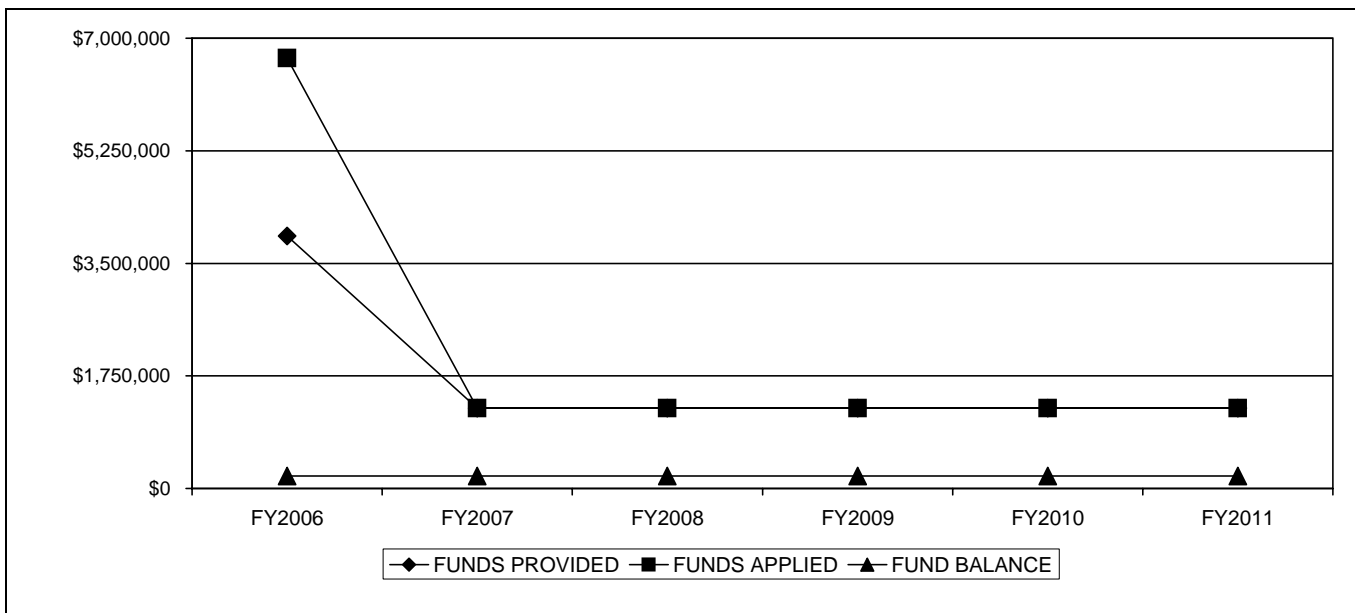
- 441.51111 Nikiski Fire Service Area.** (\$300,000) #07411 – Replace pumper 415.
- 442.51210 Bear Creek Fire Service Area.** (\$150,000) – Purchase a new tanker, #07421.
- 443.51611 Central Emergency Services.** (\$763,683) – Replace engine 911, #07461 (\$308,683); replace ambulance 931, #07462 (\$160,000); CAFS system, #07463 (\$45,000); Funny River high capacity well, #07464 (\$250,000).
- 446.51810 Kachemak Emergency Service Area.** (\$134,000) – Diamond Ridge Station Development, #07481.
- 490.81111 Central Peninsula Hospital** (\$1,527,439) **Hospital Equipment** – HCIC system replacement, #07CH1 (\$474,119); MRI upgrade, #07CH2 (\$175,000); Computerized radiography units, #07CH3 (\$272,000); Health information management build out, #07CH4 (\$345,510); Data center expansion, #07CH5 (\$128,280); UPS, #07CH6 (\$132,530).
- 491.81211 South Peninsula Hospital** (\$572,956) **Hospital Equipment** – Copiers, #07SH1 (\$11,000); Update PACU patient monitoring system, #07SH2 (\$62,000); Replace alarm monitor panel, #07SH3 (\$34,000); Maintenance van, #07SH4 (\$29,700); Invacare 9000 and Invacare iris tilt-in-space wheelchairs, #07SH5 (\$23,000); Computer equipment: Symantic network/workstations, #07SH6 (\$20,500); Ultrasound system for vascular access, #07SH7 (\$20,150); Other hospital equipment (\$372,606).

**PROJECTED REVENUES AND APPROPRIATIONS
SCHOOL REVENUE CAPITAL PROJECTS FUND
FISCAL YEARS 2006 THROUGH 2011**

	FY2006 ESTIMATED	FY2007 ADOPTED	FY2008 PROJECTED	FY2009 PROJECTED	FY2010 PROJECTED	FY2011 PROJECTED
FUNDS PROVIDED:						
TRANSFER FROM OTHER FUNDS	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
STATE GRANT REVENUE	2,673,651	-	-	-	-	-
TOTAL FUNDS PROVIDED	3,923,651	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
FUNDS APPLIED:						
CAPITAL OUTLAY						
PRIOR YEAR DESIGNATIONS:						
ADA HANDICAP IMPROVEMENTS	79,396	-	-	-	-	-
ASBESTOS ABATEMENT	84,788	-	-	-	-	-
ASPHALT/SIDEWALK/CURB REPAIR	131,662	-	-	-	-	-
AUTO SHOP EPA UPGRADES	42,873	-	-	-	-	-
PORTABLE CLASSROOMS	-	-	-	-	-	-
ELECTRIC UPGRADES	78,708	-	-	-	-	-
SOLDOTNA MIDDLE SCHOOL FIRE ALARM DESIGN	11,087	-	-	-	-	-
FIRE MARSHALL CODE COMPLIANCE	266,413	-	-	-	-	-
FLOORING REPLACEMENT	129,745	-	-	-	-	-
GYM FLOOR RENOVATIONS	72,318	-	-	-	-	-
HVAC/DDC UPGRADES	51,715	-	-	-	-	-
INTERCOM SYSTEM UPGRADES	112,328	-	-	-	-	-
LOCKER REPLACEMENT	-	-	-	-	-	-
PLAYGROUND SAFETY	96,135	-	-	-	-	-
HOMER HIGH SCHOOL EXTERIOR REFURBISH	-	-	-	-	-	-
SOLDOTNA MIDDLE SCHOOL RECONFIGURATION	248	-	-	-	-	-
ROOF REPAIRS	-	-	-	-	-	-
NINILCHIK SCHOOL BUS TURNAROUND	40,000	-	-	-	-	-
SCHOOL SITE DRAINAGE	25,279	-	-	-	-	-
SPRINKLER SYSTEM UPGRADES	41,891	-	-	-	-	-
NIKISKI HIGH SCHOOL WATER HAMMER SUPPRESION	22,640	-	-	-	-	-
WATER QUALITY	44,076	-	-	-	-	-
SKYVIEW WATER SYSTEM	-	-	-	-	-	-
ARSENIC FEASIBILITY STUDY	6,352	-	-	-	-	-
KENAI MIDDLE SCHOOL BLEACHER REPLACEMENT	-	-	-	-	-	-
HOMER HIGH SCHOOL DRAINAGE & TRACK REPAIR	139,777	-	-	-	-	-
TEBUGHNA TEACHER HOUSING	557,190	-	-	-	-	-
SUSAN B ENGLISH WALLS AND SOUNDPROOFING	-	-	-	-	-	-
SOLDOTNA MIDDLE SCHOOL FIRE ALARM UPGRADE	-	-	-	-	-	-
SEWARD MIDDLE SCHOOL BLEACHERES	30,000	-	-	-	-	-
WATER QUALITY / ARSENIC REMOVAL	417,940	-	-	-	-	-
NIKOLAEVSK SOFFIT DETERIORATION	267,856	-	-	-	-	-
KENAI HIGH REROOF SECTIONS C & D	251,097	-	-	-	-	-
TOTAL PRIOR YEAR DESIGNATIONS	3,001,514	-	-	-	-	-
CURRENT AND FUTURE YEAR DESIGNATIONS:						
WATER QUALITY / ARSENIC REMOVAL	320,000	40,000	-	-	-	-
SEPTIC TANK AND FIELD REPLACEMENT	-	-	-	-	-	60,000
ASBESTOS ABATEMENT	-	50,000	100,000	-	100,000	-
ELECTRICAL UPGRADES/BALLAST REPLACEMENTS	100,000	50,000	150,000	100,000	100,000	100,000
ASPHALT/SIDEWALK/CURB REPAIR	-	-	75,000	75,000	75,000	-
HVAC/DDC UPGRADES	70,000	-	75,000	-	75,000	-
FLOORING REPLACEMENT	-	100,000	100,000	50,000	100,000	100,000
ADA HANDICAP IMPROVEMENTS	-	-	75,000	50,000	50,000	-
PLAYGROUND EQUIPMENT	150,000	50,000	50,000	-	50,000	50,000
NIKOLAEVSK SOFFIT DETERIORATION	-	400,000	-	-	-	-
STERLING HEATING UPGRADE	-	-	-	-	-	150,000
KENAI HIGH REROOF SECTIONS C & D	-	-	-	-	-	-
GYM FLOOR RENOVATION	100,000	-	100,000	-	100,000	-
ELEVATOR UPGRADES	30,000	-	-	-	50,000	50,000
HOMER MIDDLE SCHOOL REROOF SECTION C	210,000	-	-	-	-	-
HOMER HIGH SCHOOL POOL PARKING RECONFIG.	60,000	-	-	-	-	-
NINILCHIK PARKING EXPANSION	60,000	-	-	-	-	-
KCHS AUDITORIUM SPEAKER/AMP REPLACEMENT	50,000	-	-	-	-	-
SOLDOTNA HS AUDITORIUM SPEAKERS/AMP RPLMT	50,000	-	-	-	-	-
KCHS UPPER GYM BLEACHERS	50,000	-	-	-	-	-
KCHS PARKING LOT REPAIR/UPGRADE	450,000	-	-	-	-	-
NIKISKI HIGH AUDITORIUM UPGRADE	25,000	-	-	-	-	-
NINILCHIK PARKING EXPANSION	100,000	-	-	-	-	-
NIKISKI HIGH TRACK REPAIR	305,000	-	-	-	-	-
NINILCHIK ELEMENTARY CARPET REPLACEMENT	50,000	-	-	-	-	-
STERLING ELEMENTARY CARPET REPLACEMENT	45,000	-	-	-	-	-
SEWARD ELEMENTARY CARPET REPLACEMENT	170,000	-	-	-	-	-
NINILCHIK ELEMENTARY HANDICAP ACCESS	65,000	-	-	-	-	-
SOLDOTNA ELEMENTARY REROOF SECTION 400	100,000	-	-	-	-	-

**PROJECTED REVENUES AND APPROPRIATIONS
SCHOOL REVENUE CAPITAL PROJECTS FUND
FISCAL YEARS 2006 THROUGH 2011 - CONTINUED**

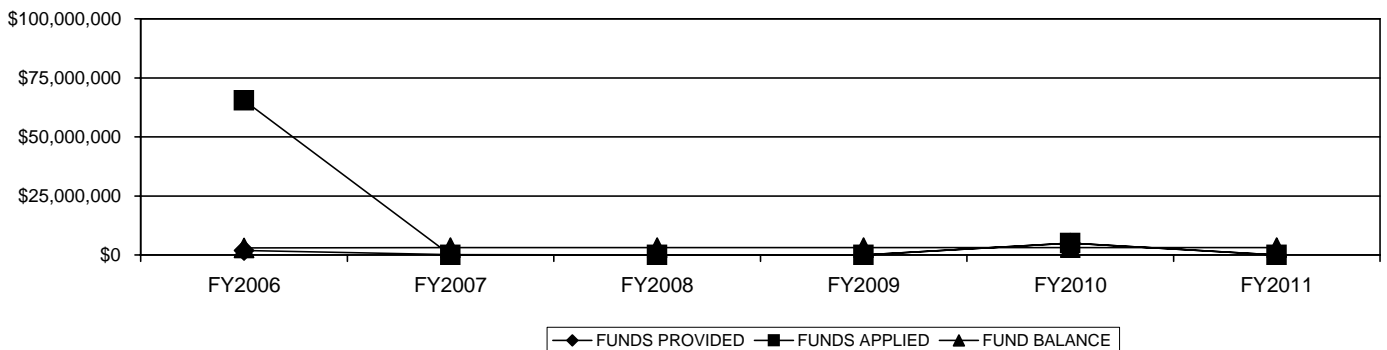
	FY2006 ESTIMATED	FY2007 ADOPTED	FY2008 PROJECTED	FY2009 PROJECTED	FY2010 PROJECTED	FY2011 PROJECTED
CURRENT AND FUTURE YEAR DESIGNATIONS - CONTINUED:						
NIKISKI ELEMENTARY CROSSWALK/BIKE PATH	210,000	-	-	-	-	-
KCHS/HOMER MIDDLE SCHOOL REROOF	298,651	-	-	-	-	-
NINILCHIK ELEMENTARY REROOF SECTIONS D & E	150,000	-	-	-	-	-
HOMER MIDDLE SCHOOL ROOFING UPGRADE	200,000	-	-	-	-	-
SOHI SPORT FIELD CONSTRUCTION	150,000	-	-	-	-	-
NINILCHIK ELEMENTARY WINDOW REPLACEMENT	120,000	-	-	-	-	-
PORTABLE CLASSROOMS	-	50,000	-	50,000	50,000	50,000
CHAPMAN SIDING/WINDOW REPLACEMENT	-	50,000	-	-	-	-
KCHS KITCHEN FLOORING REPLACEMENT	-	100,000	-	-	-	-
SEWARD HIGH SCHOOL PARK LOT LIGHTING UPGRD	-	30,000	-	-	-	-
SOLDOTNA ELEMENTARY WINDOW REPLACEMENT	-	300,000	-	-	-	-
HOMER MIDDLE SCHOOL KITCHEN REMODLE	-	30,000	-	650,000	-	-
LOCKER REPLACEMENT	-	-	25,000	25,000	25,000	100,000
NANWALEK PROPANE TANK UPGRADE	-	-	50,000	-	-	-
HOMER HIGH GYM FLOOR	-	-	-	-	-	-
DISTRICT WAREHOUSE REROOF	-	-	-	-	-	-
MCNEIL CANYON REROOF SECTIONS B & E	-	-	300,000	-	-	-
SOLDOTNA MIDDLE SCHOOL GYM SIDING	-	-	150,000	-	-	-
HOMER MIDDLE SCHOOL UPPER FIELD	-	-	-	250,000	-	440,000
SEARS ELEM UNIT VENTILATOR UPGRADES	-	-	-	-	125,000	-
HOMER FLEX PARKING LOT UPGRADE	-	-	-	-	-	150,000
TEACHER HOUSING @ REMOTE SCHOOLS	-	-	-	-	350,000	-
TOTAL CURRENT AND FUTURE YEAR DESIGNATIONS	3,688,651	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
TRANSFER TO OTHER FUND	-	-	-	-	-	-
TOTAL FUNDS APPLIED	6,690,165	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
NET RESULTS FROM OPERATIONS	(2,766,514)	-	-	-	-	-
BEGINNING FUND BALANCE	2,962,755	196,241	196,241	196,241	196,241	196,241
ENDING FUND BALANCE	\$ 196,241	\$ 196,241	\$ 196,241	\$ 196,241	\$ 196,241	\$ 196,241
FUND BALANCE:						
DESIGNATED FOR AUTHORIZED CAPITAL PROJECTS	-	-	-	-	-	-
UNDESIGNATED FUND BALANCE	196,241	196,241	196,241	196,241	196,241	196,241
TOTAL FUND BALANCE	\$ 196,241	\$ 196,241	\$ 196,241	\$ 196,241	\$ 196,241	\$ 196,241



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**PROJECTED REVENUES AND APPROPRIATIONS
BOND CAPITAL PROJECTS FUNDS
FISCAL YEARS 2006 THROUGH 2011**

	FY2006 ESTIMATED	FY2007 ADOPTED	FY2008 PROJECTED	FY2009 PROJECTED	FY2010 PROJECTED	FY2011 PROJECTED
FUNDS PROVIDED:						
STATE GRANT FUNDS	\$ 927,151	\$ -	\$ -	\$ -	\$ -	\$ -
PROCEEDS FROM DEBT ISSUANCE:						
SOLDOTNA LANDFILL EXPANSION	-	-	-	-	4,960,000	-
TOTAL PROCEEDS FROM DEBT ISSUANCE	927,151	-	-	-	4,960,000	-
INTEREST EARNINGS						
2000 SCHOOL BONDS INTEREST	3,000	-	-	-	-	-
SEWARD MIDDLE SCHOOL INTEREST	110,000	-	-	-	-	-
SOUTH PENINSULA HOSPITAL INTEREST	150,000	94,600	-	-	-	-
CENTRAL PENINSULA HOSPITAL INTEREST	750,000	65,000	-	-	-	-
SOLDOTNA LANDFILL EXPANSION INTEREST	4,000	-	-	-	-	-
TOTAL INTEREST EARNINGS	1,017,000	159,600	-	-	-	-
TOTAL FUNDS PROVIDED	1,944,151	159,600	-	-	4,960,000	-
FUNDS APPLIED:						
CAPITAL OUTLAY						
PRIOR YEAR DESIGNATIONS -						
2000 SCHOOL BONDS	97,723	-	-	-	-	-
SOLDOTNA LANDFILL EXPANSION	1,286,643	-	-	-	-	-
SEWARD MIDDLE SCHOOL CONSTRUCTION	6,151,695	-	-	-	-	-
SOUTH PENINSULA HOSPITAL EXPANSION	15,756,231	-	-	-	-	-
CENTRAL PENINSULA HOSPITAL EXPANSION	42,176,564	-	-	-	-	-
TOTAL PRIOR YEAR DESIGNATIONS	65,468,856	-	-	-	-	-
CURRENT AND FUTURE YEAR DESIGNATIONS:						
SOLDOTNA LANDFILL EXPANSION	-	-	-	-	4,960,000	-
TOTAL CURRENT & FUTURE YEAR DESIGNATIONS	-	-	-	-	4,960,000	-
TOTAL FUNDS APPLIED	65,468,856	-	-	-	4,960,000	-
NET RESULTS FROM OPERATIONS	(63,524,705)	159,600	-	-	-	-
BEGINNING FUND BALANCE						
2000 SCHOOL BONDS	120,771	26,048	26,048	26,048	26,048	26,048
SEWARD MIDDLE SCHOOL CONSTRUCTION	6,607,912	566,217	566,217	566,217	566,217	566,217
SOUTH PENINSULA HOSPITAL EXPANSION	15,155,607	476,527	571,127	571,127	571,127	571,127
CENTRAL PENINSULA HOSPITAL EXPANSION	43,213,599	1,787,035	1,852,035	1,852,035	1,852,035	1,852,035
SOLDOTNA LANDFILL EXPANSION	1,417,157	134,514	134,514	134,514	134,514	134,514
TOTAL BEGINNING FUND BALANCE	66,515,046	2,990,341	3,149,941	3,149,941	3,149,941	3,149,941
ENDING FUND BALANCE						
2000 SCHOOL BONDS	26,048	26,048	26,048	26,048	26,048	26,048
SEWARD MIDDLE SCHOOL CONSTRUCTION	566,217	566,217	566,217	566,217	566,217	566,217
SOUTH PENINSULA HOSPITAL EXPANSION	476,527	571,127	571,127	571,127	571,127	571,127
CENTRAL PENINSULA HOSPITAL EXPANSION	1,787,035	1,852,035	1,852,035	1,852,035	1,852,035	1,852,035
SOLDOTNA LANDFILL EXPANSION	134,514	134,514	134,514	134,514	134,514	134,514
TOTAL ENDING FUND BALANCE	\$ 2,990,341	\$ 3,149,941	\$ 3,149,941	\$ 3,149,941	\$ 3,149,941	\$ 3,149,941
FUND BALANCE:						
OUTSTANDING PRIOR YEAR DESIGNATIONS	-	-	-	-	-	-
DESIGNATED FOR SUBSEQUENT YEAR						
EXPENDITURES	-	-	-	-	-	-
UNDESIGNATED FUND BALANCE	2,990,341	3,149,941	3,149,941	3,149,941	3,149,941	3,149,941
TOTAL FUND BALANCE	\$ 2,990,341	\$ 3,149,941	\$ 3,149,941	\$ 3,149,941	\$ 3,149,941	\$ 3,149,941

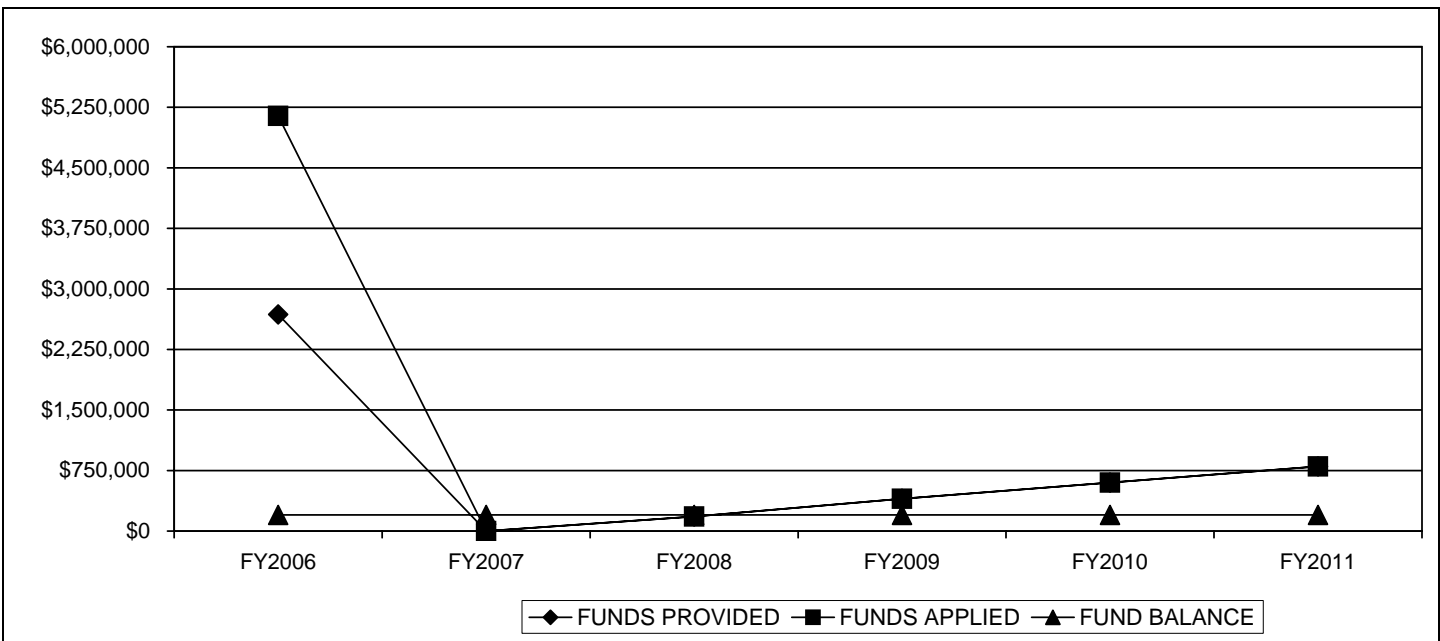


**PROJECTED REVENUES AND APPROPRIATIONS
GENERAL FUND CAPITAL PROJECTS FUNDS
FISCAL YEARS 2006 THROUGH 2011**

	FY2006 ESTIMATED	FY2007 RECOMMENDED	FY2008 PROJECTED	FY2009 PROJECTED	FY2010 PROJECTED	FY2011 PROJECTED
FUNDS PROVIDED:						
TRANSFER FROM OTHER FUNDS						
GENERAL GOVERNMENT	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
SOLID WASTE	110,000	-	180,000	400,000	600,000	800,000
TOTAL TRANSFER FROM OTHER FUNDS	210,000	-	180,000	400,000	600,000	800,000
FEDERAL GRANT REVENUE	2,473,693	-	-	-	-	-
TOTAL FUNDS PROVIDED	2,683,693	-	180,000	400,000	600,000	800,000
FUNDS APPLIED:						
CAPITAL OUTLAY						
PRIOR YEAR DESIGNATIONS -						
GENERAL GOVERNMENT -						
ADMINISTRATION BUILDING RENOVATIONS	61,945	-	-	-	-	-
CAMAS/TAX BILLING SYSTEM ACQUISITION	317,781	-	-	-	-	-
ACCOUNTS RECEIVABLE REPORTING	79,751	-	-	-	-	-
WEB TAX FILING AND PAYMENT SYSTEM	183,299	-	-	-	-	-
ERP SYSTEM PLANNING AND DESIGN	141,342	-	-	-	-	-
SALES TAX SYSTEM UPGRADE PROJECT	144,536	-	-	-	-	-
TOTAL GENERAL GOVERNMENT	928,654	-	-	-	-	-
RESOURCE MANAGEMENT -						
KENAI RIVER CENTER	13,678	-	-	-	-	-
KENAI RIVER CENTER BANK RESTORATION	7,174	-	-	-	-	-
TOTAL RESOURCE MANAGEMENT	20,852	-	-	-	-	-
SOLID WASTE -						
CENTRAL BAILING FACILITY UPGRADES	12,713	-	-	-	-	-
TRANSFER SITE UPGRADES	17,260	-	-	-	-	-
HOMER BAILING FACILITY UPGRADES	66,453	-	-	-	-	-
SELDOVIA LANDFILL DESIGN AND CONSTRUCTION	16,525	-	-	-	-	-
PORT GRAHAM SITE INVESTIGATION AND STUDY	50,000	-	-	-	-	-
TYONEK LANDFILL WASTE PROCESSING UNIT	1,800	-	-	-	-	-
TOTAL SOLID WASTE	164,751	-	-	-	-	-
911 COMMUNICATIONS CENTER						
PHASE I SIREN SYSTEM UPGRADE	134,509	-	-	-	-	-
PHASE II 911 SYSTEM UPGRADE	21,963	-	-	-	-	-
FINAL PHASE E911 SYSTEM UPGRADE	91,949	-	-	-	-	-
EMERGENCY RESPONSE CENTER	2,033	-	-	-	-	-
EMERGENCY RESPONSE CENTER SCHEMATIC	3,454,350	-	-	-	-	-
TOTAL 911 COMMUNICATIONS CENTER	3,704,804	-	-	-	-	-
TOTAL PRIOR YEAR DESIGNATIONS	4,819,061	-	-	-	-	-
CURRENT AND FUTURE YEAR DESIGNATIONS:						
GENERAL GOVERNMENT -						
BAB GENERATOR/TRANSFER SWITCH UPGRADE	100,000	-	-	-	-	-
TOTAL GENERAL GOVERNMENT	100,000	-	-	-	-	-
RESOURCE MANAGEMENT -						
SOLID WASTE -						
PORT GRAHAM LANDFILL EXPANSION AND IMPROV.	45,000	-	-	-	-	-
TYONEK LANDFILL HAZARDOUS WASTE SHED	15,000	-	-	-	-	-
TRANSFER SITE UPGRADES	146,179	-	-	-	-	-
PORT GRAHAM LANDFILL EXPANSION AND IMPROV.	-	-	-	-	300,000	-
TRANSFER SITE UPGRADES	-	-	160,000	-	-	-
HOMER BAILING FACILITY UPGRADES	-	-	20,000	-	-	800,000
CENTRAL PENINSULA LANDFILL	-	-	-	100,000	-	-
TYONEK LANDFILL	-	-	-	300,000	-	-
NANWALEK LANDFILL	-	-	-	-	300,000	-
TOTAL SOLID WASTE	206,179	-	180,000	400,000	600,000	800,000

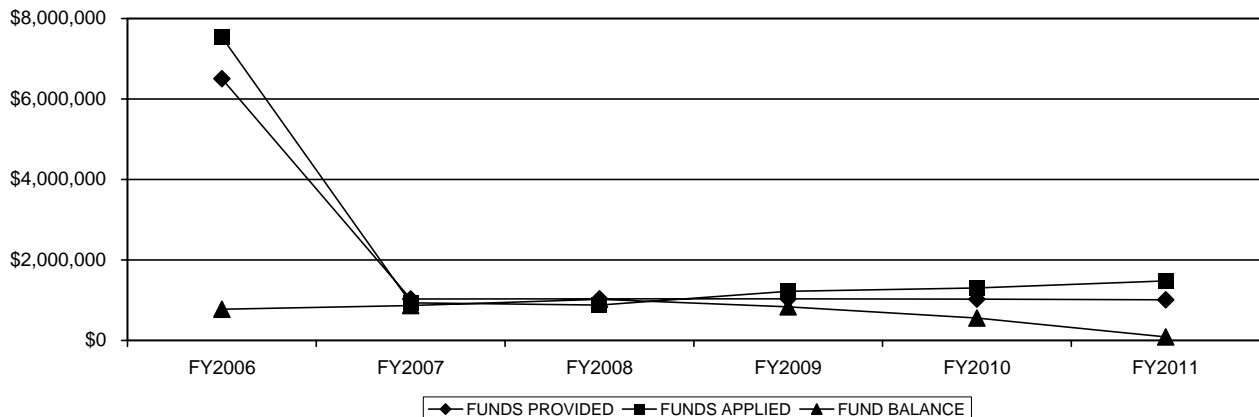
**PROJECTED REVENUES AND APPROPRIATIONS
GENERAL FUND CAPITAL PROJECTS FUNDS
FISCAL YEARS 2006 THROUGH 2011 - CONTINUED**

	FY2006 ESTIMATED	FY2007 RECOMMENDED	FY2008 PROJECTED	FY2009 PROJECTED	FY2010 PROJECTED	FY2011 PROJECTED
911 COMMUNICATIONS CENTER -	-	-	-	-	-	-
TOTAL CURRENT AND FUTURE YEAR DESIGNATIONS	306,179	-	180,000	400,000	600,000	800,000
TRANSFER TO OTHER FUND	18,000	-	-	-	-	-
TOTAL FUNDS APPLIED	5,143,240	-	180,000	400,000	600,000	800,000
NET RESULTS FROM OPERATIONS	(2,459,547)	-	-	-	-	-
BEGINNING FUND BALANCE						
GENERAL GOVERNMENT	1,053,012	124,358	124,358	124,358	124,358	124,358
RESOURCE MANAGEMENT	40,853	20,001	20,001	20,001	20,001	20,001
SOLID WASTE	166,315	1,564	1,564	1,564	1,564	1,564
911 COMMUNICATIONS CENTER	1,304,022	54,911	54,911	54,911	54,911	54,911
TOTAL BEGINNING FUND BALANCE	2,564,202	200,834	200,834	200,834	200,834	200,834
ENDING FUND BALANCE						
GENERAL GOVERNMENT	124,358	124,358	124,358	124,358	124,358	124,358
RESOURCE MANAGEMENT	20,001	20,001	20,001	20,001	20,001	20,001
SOLID WASTE	1,564	1,564	1,564	1,564	1,564	1,564
911 COMMUNICATIONS CENTER	54,911	54,911	54,911	54,911	54,911	54,911
TOTAL ENDING FUND BALANCE	\$ 200,834	\$ 200,834	\$ 200,834	\$ 200,834	\$ 200,834	\$ 200,834
FUND BALANCE:						
OUTSTANDING PRIOR YEAR DESIGNATIONS DESIGNATED FOR SUBSEQUENT YEAR EXPENDITURES	-	-	-	-	-	-
UNDESIGNATED FUND BALANCE	200,834	200,834	200,834	200,834	200,834	200,834
TOTAL FUND BALANCE	\$ 200,834	\$ 200,834	\$ 200,834	\$ 200,834	\$ 200,834	\$ 200,834



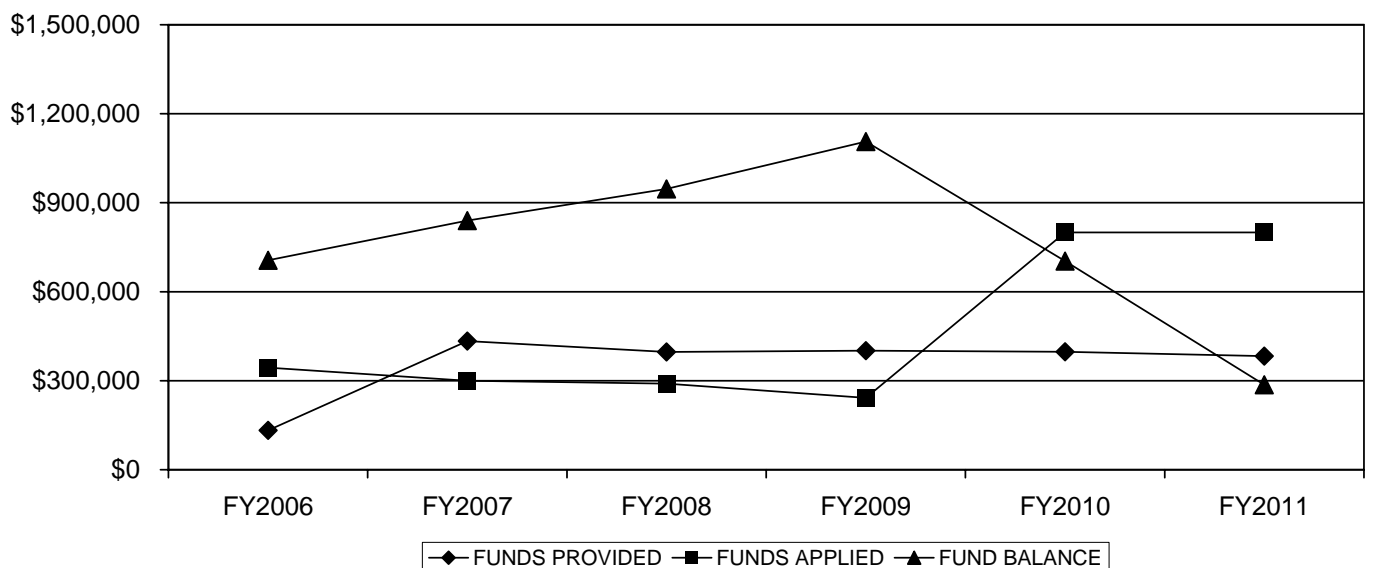
**PROJECTED REVENUES AND APPROPRIATIONS
ROAD SERVICE AREA CAPITAL PROJECTS FUND
FISCAL YEARS 2006 THROUGH 2011**

	FY2006 ESTIMATED	FY2007 ADOPTED	FY2008 PROJECTED	FY2009 PROJECTED	FY2010 PROJECTED	FY2011 PROJECTED
FUNDS PROVIDED:						
INTEREST REVENUE	\$ 40,100	\$ 28,268	\$ 32,495	\$ 31,912	\$ 23,899	\$ 11,076
TRANSFER FROM OTHER FUNDS	755,955	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
FEDERAL GRANT REVENUE - SPURR ROAD EXTENSION						
SPURR ROAD EXTENSION	2,043,845	-	-	-	-	-
KEYSTONE DRIVE UPGRADE	901,774	-	-	-	-	-
KASILOF RIVER ROAD RELOCATION	140,555	-	-	-	-	-
STATE GRANT REVENUE						
BOROUGH-WIDE ROAD IMPROVEMENT PROJECTS	-	-	-	-	-	-
COOPER LANDING SENIOR ROADS	132,240	-	-	-	-	-
SPURR ROAD EXTENSION	444,961	-	-	-	-	-
KEYSTONE DRIVE UPGRADE	2,000,000	-	-	-	-	-
KASILOF RIVER ROAD RELOCATION	46,851	-	-	-	-	-
TOTAL FUNDS PROVIDED	6,506,281	1,028,268	1,032,495	1,031,912	1,023,899	1,011,076
FUNDS APPLIED:						
CAPITAL OUTLAY						
PRIOR YEAR DESIGNATIONS:						
SPURR ROAD EXTENSION	718,450	-	-	-	-	-
EDGINGTON ROAD PROJECT	-	-	-	-	-	-
KEYSTONE DRIVE UPGRADE	991,288	-	-	-	-	-
COOPER LANDING SENIOR ROADS	61,240	-	-	-	-	-
BOROUGH-WIDE ROAD IMPROVEMENT PROJECTS	-	-	-	-	-	-
PROJECT PREENGINEERING AND COST ESTIMATION	7,785	-	-	-	-	-
SOUTH REGION PROJECTS	306,689	-	-	-	-	-
CENTRAL REGION PROJECTS	591,951	-	-	-	-	-
NORTH REGION PROJECTS	97,821	-	-	-	-	-
WEST REGION PROJECTS	313,891	-	-	-	-	-
EAST REGION PROJECTS	267,769	-	-	-	-	-
TOTAL PRIOR YEAR DESIGNATIONS	3,356,884	-	-	-	-	-
CURRENT AND FUTURE YEAR DESIGNATIONS:						
RSA CAPITAL IMPROVEMENT LIST 01434	-	-	-	-	-	-
BOROUGH-WIDE ROAD IMPROVEMENT PROJECTS	-	-	-	-	-	-
PROJECT PREENGINEERING AND COST ESTIMATION	95,000	96,900	98,838	100,815	102,831	104,888
COOPER LANDING SENIOR ROADS	71,000	-	-	-	-	-
KEYSTONE DRIVE UPGRADE	2,000,000	-	-	-	-	-
KASILOF RIVER ROAD RELOCATION	187,406	-	-	-	-	-
SPURR ROAD EXTENSION	1,830,000	-	-	-	-	-
SOUTH REGION PROJECTS	-	105,500	90,000	203,100	288,900	253,100
CENTRAL REGION PROJECTS	-	244,000	181,800	344,400	326,100	261,500
NORTH REGION PROJECTS	-	104,600	112,400	162,700	59,500	156,000
EAST REGION PROJECTS	-	119,700	175,000	275,400	287,100	265,400
WEST REGION PROJECTS	-	264,990	221,300	132,500	238,400	436,800
TOTAL CURRENT AND FUTURE YEAR DESIGNATIONS	4,183,406	935,690	879,338	1,218,915	1,302,831	1,477,688
TOTAL FUNDS APPLIED	7,540,290	935,690	879,338	1,218,915	1,302,831	1,477,688
NET RESULTS FROM OPERATIONS	(1,034,009)	92,578	153,157	(187,003)	(278,932)	(466,612)
BEGINNING FUND BALANCE	1,809,515	775,506	868,084	1,021,241	834,238	555,306
ENDING FUND BALANCE	\$ 775,506	\$ 868,084	\$ 1,021,241	\$ 834,238	\$ 555,306	\$ 88,694
FUND BALANCE:						
DESIGNATED FOR SUBSEQUENT YEAR EXPENDITURES	-	-	187,003	278,932	466,612	-
UNDESIGNATED FUND BALANCE	775,506	868,084	834,238	555,306	88,694	88,694
TOTAL FUND BALANCE	\$ 775,506	\$ 868,084	\$ 1,021,241	\$ 834,238	\$ 555,306	\$ 88,694



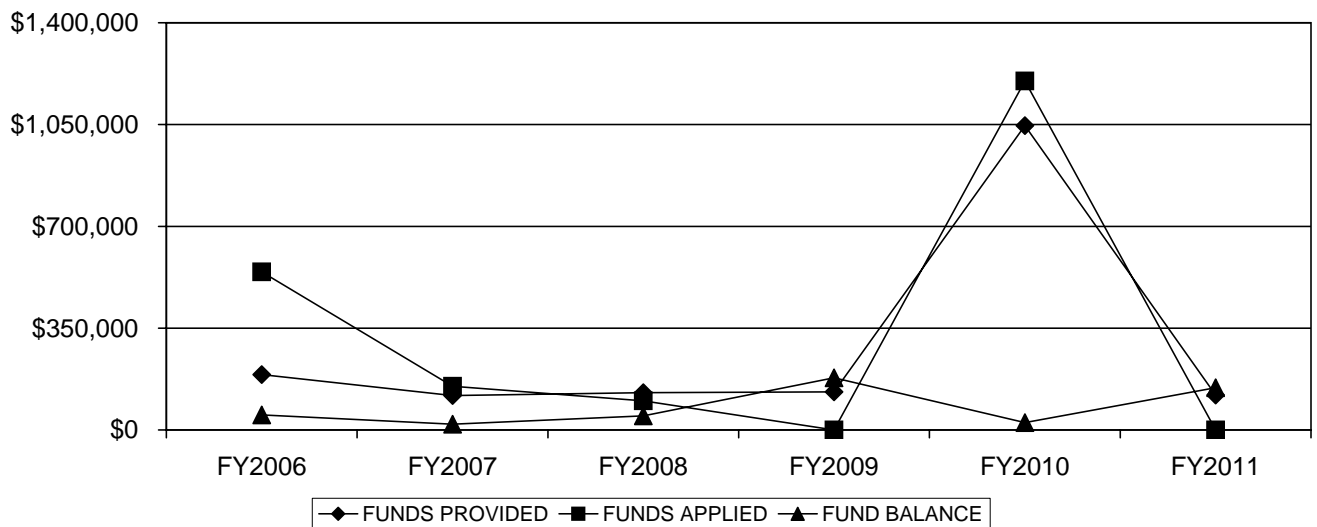
**PROJECTED REVENUES AND APPROPRIATIONS
NIKISKI FIRE SERVICE AREA CAPITAL PROJECTS FUND
FISCAL YEARS 2006 THROUGH 2011**

	FY2006 ESTIMATED	FY2007 ADOPTED	FY2008 PROJECTED	FY2009 PROJECTED	FY2010 PROJECTED	FY2011 PROJECTED
FUNDS PROVIDED:						
INTEREST REVENUE	\$ 32,921	\$ 33,466	\$ 36,912	\$ 41,494	\$ 37,311	\$ 23,217
OPERATING TRANSFERS IN	100,000	400,000	360,000	360,000	360,000	360,000
STATE GRANT REVENUE	-	-	-	-	-	-
TOTAL FUNDS PROVIDED	132,921	433,466	396,912	401,494	397,311	383,217
FUNDS APPLIED:						
CAPITAL OUTLAY						
PRIOR YEAR DESIGNATIONS:						
REPLACE WATER TANKS ON TANKERS 421 AND 422	-	-	-	-	-	-
NEW STATION DEVELOPMENT	-	-	-	-	-	-
REPLACE AMBULANCE 431	-	-	-	-	-	-
NIKISKI ESCAPE ROUTE IMPROVEMENTS	-	-	-	-	-	-
FIRE MITIGATION EQUIPMENT	-	-	-	-	-	-
REPLACE PICKUP 406	3,858	-	-	-	-	-
TOTAL PRIOR YEAR DESIGNATIONS	3,858	-	-	-	-	-
CURRENT AND FUTURE YEAR DESIGNATIONS:						
REPLACE PICKUP 406	-	-	-	-	-	-
PURCHASE THERMAL IMAGING DEVICES	40,000	-	-	-	-	-
REPLACE TANKER 423	300,000	-	-	-	-	-
REPLACE PUMPER 415	-	300,000	-	-	-	-
REPLACE PICKUP	-	-	40,000	-	-	-
REPLACE RESCUE BOAT	-	-	75,000	-	-	-
REPLACE AMBULANCE 432	-	-	175,000	-	-	-
REPLACE TANKER 424	-	-	-	200,000	-	-
REPLACE PICKUP	-	-	-	42,000	-	-
REPLACE ENGINE 411	-	-	-	-	400,000	-
REPLACE ENGINE 412	-	-	-	-	400,000	-
REPLACE TOWER 414	-	-	-	-	-	600,000
REPLACE AMBULANCE 433	-	-	-	-	-	200,000
TOTAL CURRENT AND FUTURE YEAR DESIGNATIONS	340,000	300,000	290,000	242,000	800,000	800,000
TOTAL FUNDS APPLIED	343,858	300,000	290,000	242,000	800,000	800,000
TRANSFER TO OTHER FUND	(300,000)	-	-	-	-	-
NET RESULTS FROM OPERATIONS	(510,937)	133,466	106,912	159,494	(402,689)	(416,783)
BEGINNING FUND BALANCE	1,217,103	706,166	839,632	946,544	1,106,038	703,349
ENDING FUND BALANCE	\$ 706,166	\$ 839,632	\$ 946,544	\$ 1,106,038	\$ 703,349	\$ 286,566
FUND BALANCE:						
DESIGNATED FOR SUBSEQUENT YEAR EXPENDITURES	-	-	-	402,689	416,783	-
UNDESIGNATED FUND BALANCE	706,166	839,632	946,544	703,349	286,566	286,566
TOTAL FUND BALANCE	\$ 706,166	\$ 839,632	\$ 946,544	\$ 1,106,038	\$ 703,349	\$ 286,566



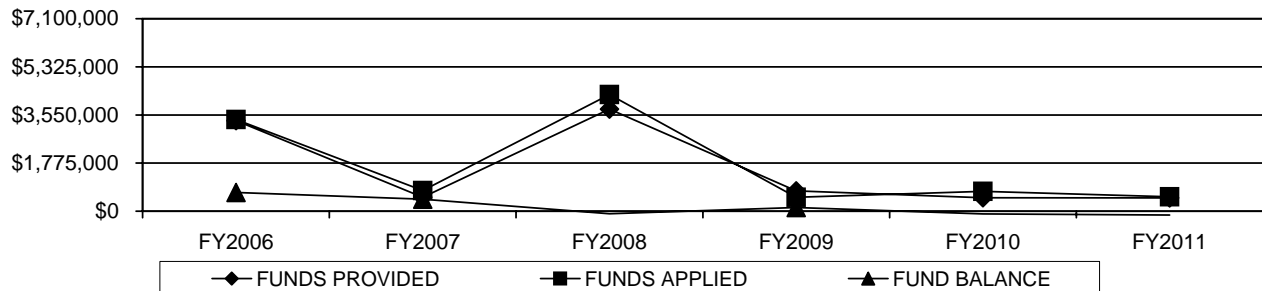
**PROJECTED REVENUES AND APPROPRIATIONS
BEAR CREEK FIRE SERVICE AREA CAPITAL PROJECTS FUND
FISCAL YEARS 2006 THROUGH 2011**

	FY2006 ESTIMATED	FY2007 ADOPTED	FY2008 PROJECTED	FY2009 PROJECTED	FY2010 PROJECTED	FY2011 PROJECTED
FUNDS PROVIDED:						
INTEREST REVENUE	\$ 4,050	\$ 3,213	\$ 3,326	\$ 6,067	\$ 21,154	\$ 4,920
OPERATING TRANSFERS IN	115,000	115,000	125,000	125,000	125,000	115,000
GRANT REVENUE	71,500	-	-	-	900,000	-
TOTAL FUNDS PROVIDED	190,550	118,213	128,326	131,067	1,046,154	119,920
FUNDS APPLIED:						
CAPITAL OUTLAY						
PRIOR YEAR DESIGNATIONS						
PURCHASE NEW ENGINE	61,986	-	-	-	-	-
SCBA UPGRADE FEMA GRANT	25,000	-	-	-	-	-
FIRE MITIGATION EQUIPMENT	55,000	-	-	-	-	-
NEW STATION PLANNING	95,000	-	-	-	-	-
LARGE DIM HOSE/WATER SUPPLY	35,000	-	-	-	-	-
NEW WATER SUPPLY	50,000	-	-	-	-	-
TOTAL PRIOR YEAR DESIGNATIONS	321,986	-	-	-	-	-
CURRENT AND FUTURE YEAR DESIGNATIONS:						
LAND FOR FUTURE STATION	100,000	-	-	-	-	-
SUPPLEMENTAL FOR NEW WATER SUPPLY VEHICLE	50,000	-	-	-	-	-
HYDRATION UNIT - 06206	71,500	-	-	-	-	-
PURCHASE NEW TANKER	-	150,000	-	-	-	-
BRUSH SKID PUMP AND TANK UNIT	-	-	100,000	-	-	-
NEW STATION CONSTRUCTION	-	-	-	-	1,200,000	-
4 TOTAL CURRENT AND FUTURE YEAR DESIGNATIONS	221,500	150,000	100,000	-	1,200,000	-
TOTAL FUNDS APPLIED	543,486	150,000	100,000	-	1,200,000	-
NET RESULTS FROM OPERATIONS	(352,936)	(31,787)	28,326	131,067	(153,846)	119,920
BEGINNING FUND BALANCE	404,741	51,805	20,018	48,344	179,411	25,565
ENDING FUND BALANCE	\$ 51,805	\$ 20,018	\$ 48,344	\$ 179,411	\$ 25,565	\$ 145,485
FUND BALANCE:						
DESIGNATED FOR SUBSEQUENT YEAR EXPENDITURES	31,787	-	-	153,846	-	181,133
UNDESIGNATED FUND BALANCE	20,018	20,018	48,344	25,565	25,565	(35,648)
TOTAL FUND BALANCE	\$ 51,805	\$ 20,018	\$ 48,344	\$ 179,411	\$ 25,565	\$ 145,485



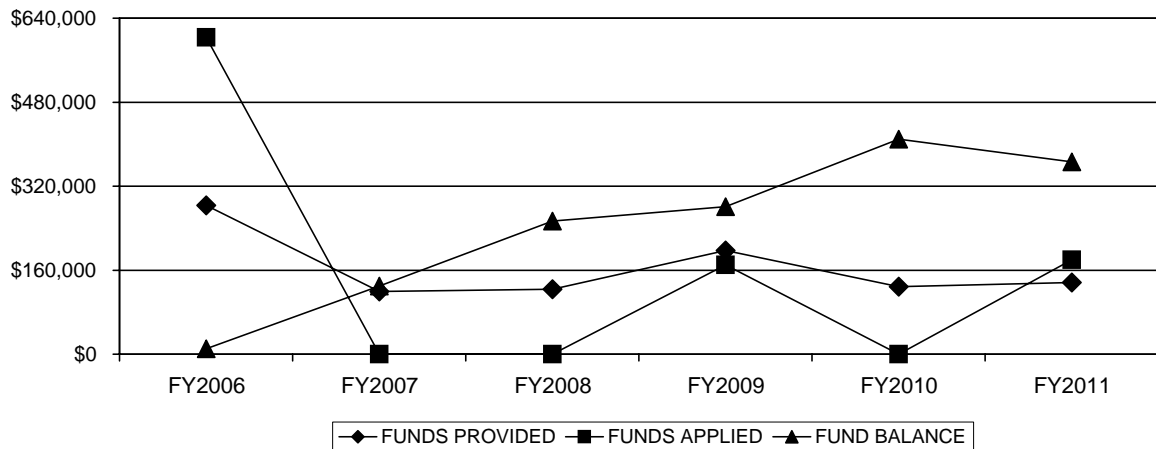
**PROJECTED REVENUES AND APPROPRIATIONS
CENTRAL EMERGENCY SERVICES CAPITAL PROJECTS FUND
FISCAL YEARS 2006 THROUGH 2011**

	FY2006 ESTIMATED	FY2007 ADOPTED	FY2008 PROJECTED	FY2009 PROJECTED	FY2010 PROJECTED	FY2011 PROJECTED
FUNDS PROVIDED:						
INTEREST REVENUE	\$ 19,638	\$ 40,799	\$ 40,873	\$ 22,004	\$ 21,444	\$ 13,165
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	-	-
FEDERAL GRANT REVENUE	93,084	-	-	-	-	-
PROCEEDS FROM DEBT ISSUANCE-AUTHORIZED	2,500,000	-	-	-	-	-
PROCEEDS FROM DEBT ISSUANCE	-	-	3,000,000	-	-	-
TOTAL FUNDS PROVIDED	3,337,722	515,799	3,765,873	747,004	496,444	488,165
FUNDS APPLIED:						
CAPITAL OUTLAY						
PRIOR YEAR DESIGNATIONS:						
STATION 1 REMODEL SCHEMATIC	41,182	-	-	-	-	-
LAND FOR FUTURE STATION	30,000	-	-	-	-	-
REPLACE RESCUE 3 - 941	257,801	-	-	-	-	-
STATION 3 REROOF & REFLOOR	58,140	-	-	-	-	-
TOTAL PRIOR YEAR DESIGNATIONS	387,123	-	-	-	-	-
CURRENT AND FUTURE YEAR DESIGNATIONS:						
STATION 1 BAY DOORS	50,000	-	-	-	-	-
STATION 3 FLOOR & DRAIN REPAIR	17,000	-	-	-	-	-
KASILOF STATION SCHEMATIC	50,000	-	-	-	-	-
REPLACE TANKER 922	275,000	-	-	-	-	-
FIRE SAFETY HOUSE	103,426	-	-	-	-	-
FUNNY RIVER STATION UPGRADES	300,000	-	-	-	-	-
KASILOF STATION CONSTRUCTION	1,750,000	-	-	-	-	-
KASILOF STATION TANKER/PUMPER	350,000	-	-	-	-	-
KASILOF BRUSH UNIT	100,000	-	-	-	-	-
REPLACE ENGINE 911	-	308,683	-	-	-	-
REPLACE AMBULANCE 931	-	160,000	-	-	-	-
CAFS SYSTEM	-	45,000	-	-	-	-
FUNNY RIVER HIGH CAPACITY WELL	-	250,000	-	-	-	-
REMODEL STATION 1	-	-	3,000,000	-	-	-
STATION 1 BAY REROOF	-	-	275,000	-	-	-
REPLACE ENGINE 914 & TANKER 924	-	-	620,000	-	-	-
REPLACE AMBULANCE 935	-	-	160,000	-	-	-
KASILOF HIGH CAPACITY WELL	-	-	250,000	-	-	-
STATION 3 TURNOUT WASHER & DRYER	-	-	-	13,000	-	-
REPLACE PICKUP 993	-	-	-	40,000	-	-
REPLACE AMBULANCE 936 & 937	-	-	-	370,000	-	-
REPLACE VEHICLE 900 & PICKUP 905	-	-	-	90,000	-	-
STATION 4 TURNOUT WASHER & DRYER	-	-	-	-	13,000	-
REPLACE PICKUP 904	-	-	-	-	45,000	-
REPLACE ENGINE 912	-	-	-	-	275,000	-
FUNNY RIVER & KASILOF BRUSH UNITS	-	-	-	-	400,000	-
STATION 1 TURNOUT WASHER & DRYER	-	-	-	-	-	13,000
SIM MAN TRAINER	-	-	-	-	-	40,000
REPLACE AMBULANCE 938 & KASILOF AMBULANCE	-	-	-	-	-	380,000
REPLACE PICKUPS 994 & 995	-	-	-	-	-	100,000
TOTAL CURRENT AND FUTURE YEAR DESIGNATIONS	2,995,426	763,683	4,305,000	513,000	733,000	533,000
TOTAL FUNDS APPLIED	3,382,549	763,683	4,305,000	513,000	733,000	533,000
NET RESULTS FROM OPERATIONS	(44,827)	(247,884)	(539,127)	234,004	(236,556)	(44,835)
BEGINNING FUND BALANCE	735,520	690,693	442,809	(96,318)	137,686	(98,870)
ENDING FUND BALANCE	\$ 690,693	\$ 442,809	\$ (96,318)	\$ 137,686	\$ (98,870)	\$ (143,705)
FUND BALANCE:						
DESIGNATED FOR SUBSEQUENT YEAR						
EXPENDITURES	247,884	539,127	-	236,556	44,835	-
UNDESIGNATED FUND BALANCE	442,809	(96,318)	(96,318)	(98,870)	(143,705)	(143,705)
TOTAL FUND BALANCE	\$ 690,693	\$ 442,809	\$ (96,318)	\$ 137,686	\$ (98,870)	\$ (143,705)



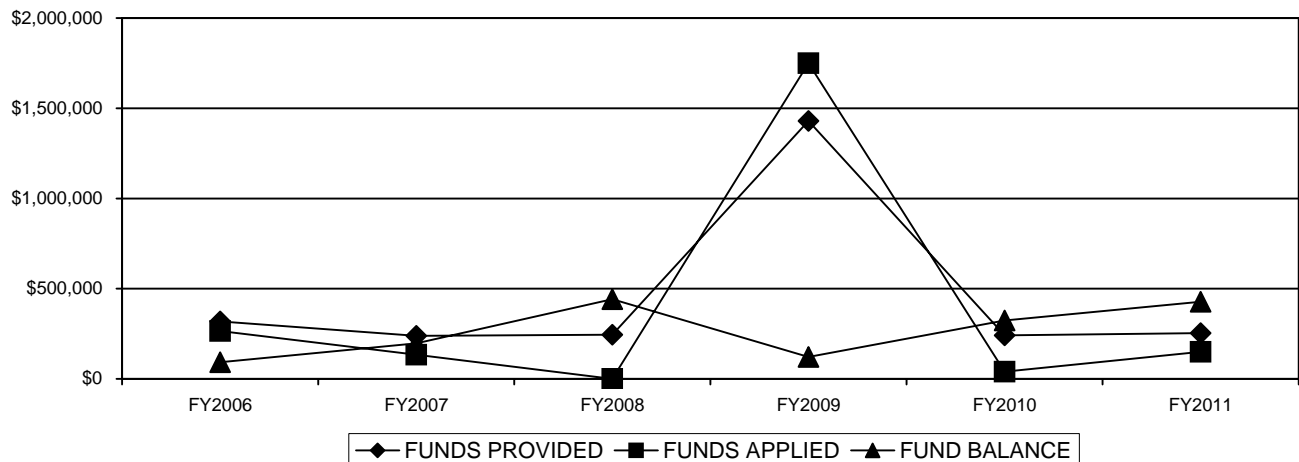
**PROJECTED REVENUES AND APPROPRIATIONS
ANCHOR POINT FIRE AND EMERGENCY SERVICE AREA CAPITAL PROJECTS FUND
FISCAL YEARS 2006 THROUGH 2011**

	FY2006 ESTIMATED	FY2007 ADOPTED	FY2008 PROJECTED	FY2009 PROJECTED	FY2010 PROJECTED	FY2011 PROJECTED
FUNDS PROVIDED:						
INTEREST REVENUE	\$ 9,826	\$ 4,388	\$ 8,567	\$ 12,366	\$ 13,849	\$ 21,727
TRANSFER FROM OTHER FUNDS	185,000	115,000	115,000	115,000	115,000	115,000
STATE GRANT REVENUE	88,375	-	-	70,000	-	-
TRANSFER FROM ENVIR PROTECTION FUND	-	-	-	-	-	-
TOTAL FUNDS PROVIDED	283,201	119,388	123,567	197,366	128,849	136,727
FUNDS APPLIED:						
CAPITAL OUTLAY						
PRIOR YEAR DESIGNATIONS -						
FIRE MITIGATION EQUIPMENT	23,076	-	-	-	-	-
FIRE FIGHTING/RESCUE EQUIPMENT	-	-	-	-	-	-
NEW STATION SITE DEVELOPMENT	117,154	-	-	-	-	-
CODE BLUE AMBULANCE	10,000	-	-	-	-	-
EMERGENCY RESPONSE VEHICLE	88,375	-	-	-	-	-
RESCUE TRUCK	-	-	-	-	-	-
TOTAL PRIOR YEAR DEISGNATIONS	238,605	-	-	-	-	-
CURRENT AND FUTURE YEAR DESIGNATIONS:						
TANKER	-	-	-	-	-	-
PURCHASE NEW PUMPER TRUCK	-	-	-	-	-	-
PAVING AT STATION	-	-	-	-	-	-
PURCHASE NEW AMBULANCE	-	-	-	-	-	-
LAND PURCHASE	-	-	-	-	-	-
FIRE MITIGATION EQUIPMENT	-	-	-	-	-	-
FIRE FIGHTING / RESCUE EQUIPMENT	-	-	-	-	-	-
EMERGENCY RESPONSE VEHICLE	-	-	-	-	-	-
SUPPLEMENTAL NEW STATION DEVELOPMENT	365,000	-	-	-	-	-
EMERGENCY LIFEPAK DEFIBULATOR	-	-	-	-	-	-
2000 GALLON TANKER	-	-	-	170,000	-	-
REPLACE ENGINE 2	-	-	-	-	-	180,000
REPLACE ENGINE 2	-	-	-	-	-	-
REPLACE MEDIC 2	-	-	-	-	-	-
TOTAL CURRENT AND FUTURE YEAR DESIGNATIONS	365,000	-	-	170,000	-	180,000
TOTAL FUNDS APPLIED	603,605	-	-	170,000	-	180,000
NET RESULTS FROM OPERATIONS	(320,404)	119,388	123,567	27,366	128,849	(43,273)
BEGINNING FUND BALANCE	330,775	10,371	129,759	253,326	280,692	409,541
ENDING FUND BALANCE	\$ 10,371	\$ 129,759	\$ 253,326	\$ 280,692	\$ 409,541	\$ 366,268
FUND BALANCE:						
OUTSTANDING PRIOR YEAR DESIGNATIONS	-	-	-	-	-	-
PURCHASE NEW AMBULANCE	-	-	-	-	-	-
DESIGNATED FOR SUBSEQUENT YEAR EXPENDITURES	-	-	-	-	43,273	76,187
UNDESIGNATED FUND BALANCE	10,371	129,759	253,326	280,692	409,541	366,268
TOTAL FUND BALANCE	\$ 10,371	\$ 129,759	\$ 253,326	\$ 280,692	\$ 409,541	\$ 366,268



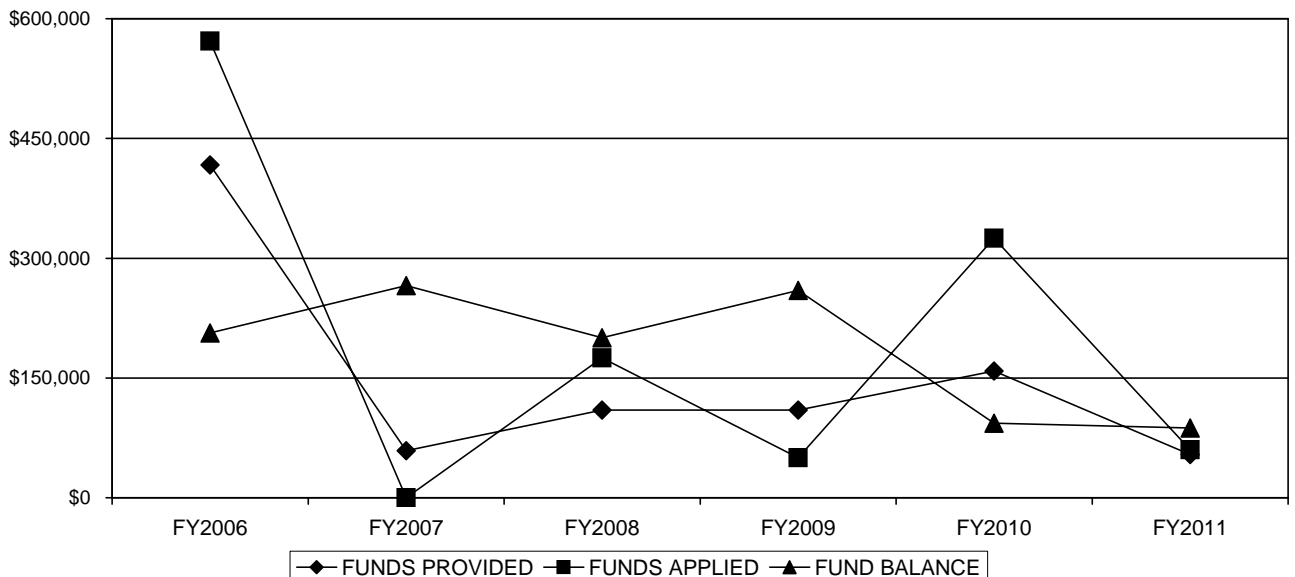
**PROJECTED REVENUES AND APPROPRIATIONS
KACHEMAK EMERGENCY SERVICE AREA CAPITAL PROJECTS FUND
FISCAL YEARS 2006 THROUGH 2011**

	FY2006 ESTIMATED	FY2007 ADOPTED	FY2008 PROJECTED	FY2009 PROJECTED	FY2010 PROJECTED	FY2011 PROJECTED
FUNDS PROVIDED:						
INTEREST REVENUE	\$ 3,862	\$ 8,923	\$ 14,940	\$ 0	\$ 11,613	\$ 23,921
TRANSFER FROM OTHER FUNDS	154,881	230,000	230,000	230,000	230,000	230,000
FEDERAL GRANT REVENUE	84,973	-	-	-	-	-
STATE GRANT REVENUE	75,000	-	-	1,200,000	-	-
TOTAL FUNDS PROVIDED	318,716	238,923	244,940	1,430,000	241,613	253,921
FUNDS APPLIED:						
CAPITAL OUTLAY						
PRIOR YEAR DESIGNATIONS						
FIRE FIGHTING RESCUE EQUIPMENT	57,575	-	-	-	-	-
NEW AMBULANCE	7,500	-	-	-	-	-
NEW STATION DEVELOPMENT	22,050	-	-	-	-	-
TOTAL PRIOR YEAR DESIGNATIONS	87,125	-	-	-	-	-
CURRENT AND FUTURE YEAR DESIGNATIONS						
NEW STATION DEVELOPMENT						
FUTURE STATION LAND PURCHASE & SITE PREPARATION	60,000	-	-	-	-	-
SCBA ACCESSORIES	8,136	-	-	-	-	-
VHF RADIOS & EQUIPMENT	34,900	-	-	-	-	-
PURCHASE WATER TENDER	75,000	-	-	-	-	-
DIAMOND RIDGE STATION DEVELOPMENT	-	134,000	-	-	-	-
DIAMOND RIDGE STATION CONSTRUCTION	-	-	-	1,500,000	-	-
CLASS A PUMPER/TANKER	-	-	-	250,000	-	-
SCBA 'S FOR DIAMOND RIDGE STATION	-	-	-	-	40,000	-
PURCHASE WATER TENDER	-	-	-	-	-	150,000
TOTAL CURRENT AND FUTURE YEAR DESIGNATIONS	178,036	134,000	-	1,750,000	40,000	150,000
TOTAL FUNDS APPLIED	265,161	134,000	-	1,750,000	40,000	150,000
NET RESULTS FROM OPERATIONS	53,555	104,923	244,940	(320,000)	201,613	103,921
BEGINNING FUND BALANCE	38,385	91,940	196,863	441,803	121,803	323,416
ENDING FUND BALANCE	\$ 91,940	\$ 196,863	\$ 441,803	\$ 121,803	\$ 323,416	\$ 427,337
FUND BALANCE:						
OUTSTANDING PRIOR YEAR DESIGNATIONS DESIGNATED FOR SUBSEQUENT YEAR EXPENDITURES	-	-	320,000	-	-	-
UNDESIGNATED FUND BALANCE	91,940	196,863	121,803	121,803	323,416	427,337
TOTAL FUND BALANCE	\$ 91,940	\$ 196,863	\$ 441,803	\$ 121,803	\$ 323,416	\$ 427,337



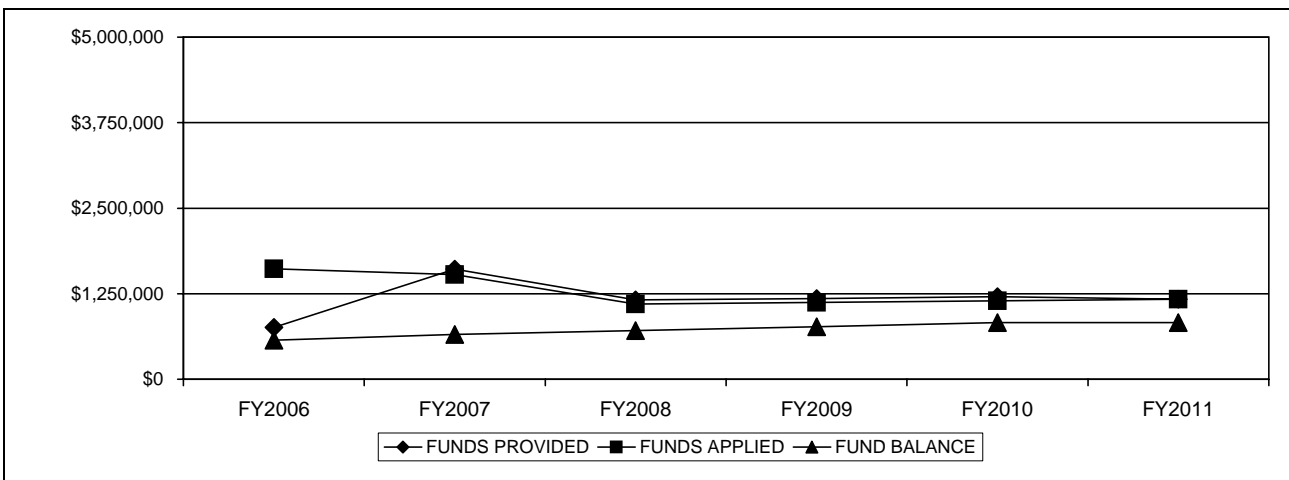
**PROJECTED REVENUES AND APPROPRIATIONS
NORTH PENINSULA RECREATION SERVICE AREA CAPITAL PROJECTS FUND
FISCAL YEARS 2006 THROUGH 2011**

	FY2006 ESTIMATED	FY2007 ADOPTED	FY2008 PROJECTED	FY2009 PROJECTED	FY2010 PROJECTED	FY2011 PROJECTED
FUNDS PROVIDED:						
INTEREST REVENUE	\$ 5,000	\$ 8,980	\$ 9,732	\$ 9,635	\$ 8,659	\$ 3,975
TRANSFER FROM OTHER FUNDS	50,000	50,000	100,000	100,000	150,000	50,000
STATE GRANT REVENUE	361,794	-	-	-	-	-
TOTAL FUNDS PROVIDED	416,794	58,980	109,732	109,635	158,659	53,975
FUNDS APPLIED:						
CAPITAL OUTLAY						
COMMUNITY CENTER	186,794	-	-	-	-	-
YOUTH FACILITY	175,000	-	-	-	-	-
NIKISKI COMMUNITY CENTER	45,000	-	-	-	-	-
FEASIBILITY STUDY	15,000	-	-	-	-	-
TOTAL PRIOR YEAR DESIGNATIONS	421,794	-	-	-	-	-
CURRENT AND FUTURE YEAR DESIGNATIONS:						
REPLACE OZONE WATER QUALITY SYSTEM	150,000	-	-	-	-	-
FILTRATIONS SYSTEM MAINTENANCE AND UPGRADE	-	-	175,000	-	-	-
REPLACE JOHN DEER TRACTOR	-	-	-	50,000	-	-
REPLACE WHITE WATER SLIDE	-	-	-	-	325,000	-
VEHICLE REPLACEMENT	-	-	-	-	-	60,000
TOTAL CURRENT AND FUTURE YEAR DESIGNATIONS	150,000	-	175,000	50,000	325,000	60,000
TOTAL FUNDS APPLIED	571,794	-	175,000	50,000	325,000	60,000
TRANSFER TO OTHER FUND	(550,000)	-	-	-	-	-
NET RESULTS FROM OPERATIONS	(705,000)	58,980	(65,268)	59,635	(166,341)	(6,025)
BEGINNING FUND BALANCE	911,566	206,566	265,546	200,278	259,913	93,572
ENDING FUND BALANCE	\$ 206,566	\$ 265,546	\$ 200,278	\$ 259,913	\$ 93,572	\$ 87,547
FUND BALANCE:						
OUTSTANDING PRIOR YEAR DESIGNATIONS -	-	-	-	-	-	-
FY99 & 01 RAQUETBALL/WALLEYBALL FACILITY	-	-	-	-	-	-
FY2000 REPLACE EXISTING COMPUTER SYSTEM	-	-	-	-	-	-
FY2001 TRAIL IMPROVEMENTS	-	-	-	-	-	-
DESIGNATED FOR SUBSEQUENT YEAR	-	-	-	-	-	-
EXPENDITURES	-	65,268	-	166,341	6,025	-
UNDESIGNATED FUND BALANCE	206,566	200,278	200,278	93,572	87,547	87,547
TOTAL FUND BALANCE	\$ 206,566	\$ 265,546	\$ 200,278	\$ 259,913	\$ 93,572	\$ 87,547



**PROJECTED REVENUES AND APPROPRIATIONS
CENTRAL PENINSULA HOSPITAL SERVICE AREA CAPITAL PROJECTS FUND
FISCAL YEARS 2006 THROUGH 2011**

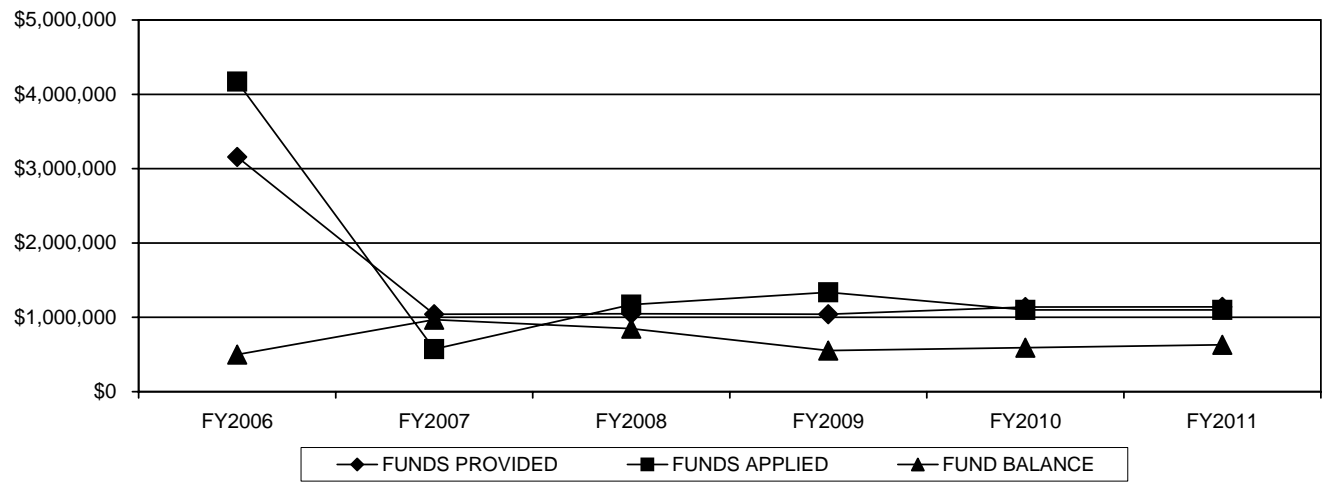
	FY2006 ESTIMATED	FY2007 ADOPTED	FY2008 PROJECTED	FY2009 PROJECTED	FY2010 PROJECTED	FY2011 PROJECTED
FUNDS PROVIDED:						
INTEREST REVENUE	\$ 7,324	\$ 80,191	\$ 57,750	\$ 58,905	\$ 60,083	87,550
TRANSFER FROM OTHER FUNDS	-	1,527,439	1,100,000	1,122,000	1,144,440	\$ 1,167,329
STATE GRANTS	-	-	-	-	-	-
HOSPITAL EQUIPMENT REPLACEMENT FUNDS	750,249	-	-	-	-	-
TOTAL FUNDS PROVIDED	757,573	1,607,630	1,157,750	1,180,905	1,204,523	1,167,329
FUNDS APPLIED:						
CAPITAL OUTLAY						
PRIOR YEAR DESIGNATIONS:						
VARIOUS EQUIPMENT	-	-	-	-	-	-
DATA ARCHIVING SYSTEM	43,370	-	-	-	-	-
NORTH ANNEX AIR CONDITIONING	102,150	-	-	-	-	-
NURSE CALL SYSTEM	42,680	-	-	-	-	-
REPLACE MEDICAL GAS SYSTEM	-	-	-	-	-	-
PACS/CR/3D WORKSTATION	673,828	-	-	-	-	-
ADMISSIONS TRIAD REMODEL	-	-	-	-	-	-
DIGITAL RADIOGRAPHIC UNIT	750,249	-	-	-	-	-
DUAL HEAD NUCLEAR GAMMA CAMERA	-	-	-	-	-	-
MRI BUILDING REMODEL	-	-	-	-	-	-
MRI UPGRADE	-	-	-	-	-	-
TOTAL PRIOR YEAR DESIGNATIONS	1,612,277	-	-	-	-	-
CURRENT AND FUTURE YEAR DESIGNATIONS:						
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	-	-	-	-
VARIOUS EQUIPMENT	-	-	1,100,000	1,122,000	1,144,440	1,167,329
TOTAL CURRENT AND FUTURE YEAR DESIGNATIONS	-	1,527,439	1,100,000	1,122,000	1,144,440	1,167,329
TOTAL FUNDS APPLIED	1,612,277	1,527,439	1,100,000	1,122,000	1,144,440	1,167,329
NET RESULTS FROM OPERATIONS	(854,704)	80,191	57,750	58,905	60,083	-
BEGINNING FUND BALANCE	1,427,229	572,525	652,716	710,466	769,371	829,454
ENDING FUND BALANCE	\$ 572,525	\$ 652,716	\$ 710,466	\$ 769,371	\$ 829,454	\$ 829,454
FUND BALANCE:						
DESIGNATED FOR SUBSEQUENT YEAR EXPENDITURES	-	-	-	-	-	-
RESTRICTD-KENAI HEALTH CENTER	184,297	205,116	225,935	246,754	267,573	288,392
UNDESIGNATED FUND BALANCE	388,228	447,600	484,531	522,617	561,881	541,062
TOTAL FUND BALANCE	\$ 572,525	\$ 652,716	\$ 710,466	\$ 769,371	\$ 829,454	\$ 829,454



PROJECTED REVENUES AND APPROPRIATIONS
SOUTH PENINSULA HOSPITAL SERVICE AREA CAPITAL PROJECTS FUND
FISCAL YEARS 2006 THROUGH 2011

	FY2006 ESTIMATED	FY2007 ADOPTED	FY2008 PROJECTED	FY2009 PROJECTED	FY2010 PROJECTED	FY2011 PROJECTED
FUNDS PROVIDED:						
INTEREST REVENUE	\$ 13,087	\$ 42,469	\$ 48,440	\$ 41,268	\$ 38,583	\$ 39,934
TRANSFER FROM OTHER FUNDS	973,936	1,000,000	1,000,000	1,000,000	1,100,000	1,100,000
STATE GRANTS	10,000	-	-	-	-	-
DENALI COMMISSION GRANT	152,885	-	-	-	-	-
LEASE PURCHASING	2,007,240	-	-	-	-	-
TOTAL FUNDS PROVIDED	3,157,148	1,042,469	1,048,440	1,041,268	1,138,583	1,139,934
FUNDS APPLIED:						
CAPITAL OUTLAY						
PRIOR YEAR DESIGNATIONS:						
MASTER PLAN	137,513	-	-	-	-	-
UNDERGROUND STORAGE TANK REMOVAL	52,945	-	-	-	-	-
MAIN CHEMISTRY ANALYZER	114,907	-	-	-	-	-
HOSPITAL REROOF	181,349	-	-	-	-	-
REMODEL	44,642	-	-	-	-	-
ROOF REPAIR	55,000	-	-	-	-	-
FIRE ALARM SYSTEM	71,000	-	-	-	-	-
DRY FIRE SUPPRESSION SYSTEM	7,568	-	-	-	-	-
ACUTE BATHROOMS AND SHOWERS REMODEL	52,000	-	-	-	-	-
BULK OXGEN GENERATING SYSTEM	152,885	-	-	-	-	-
SURGICAL EQUIPMENT	115,000	-	-	-	-	-
SONOCT UPGRADE FOR HI5800 ULTRASOUND	54,040	-	-	-	-	-
ENDOSCOPY SYSTEM	92,000	-	-	-	-	-
REMODEL LONG TERM CARE BATHROOMS	50,000	-	-	-	-	-
COMMUNICATION EQUIPMENT	10,000	-	-	-	-	-
TOTAL PRIOR YEAR DESIGNATIONS	1,190,849	-	-	-	-	-
CURRENT AND FUTURE YEAR DESIGNATIONS:						
VARIOUS EQUIPMENT	405,015	372,606	1,170,783	1,335,947	1,100,000	1,100,000
HEMATOLOGY ANALYZER	104,500	-	-	-	-	-
FETAL MONITORING SYSTEM	50,500	-	-	-	-	-
GENERATOR	82,000	-	-	-	-	-
MULTIPLATE READER	158,400	-	-	-	-	-
CATARACT MICROSCOPE	36,709	-	-	-	-	-
DEFIBRILLATOR W/CRASHCART	22,000	-	-	-	-	-
ANESTHESIA SOFTWARE & COMPUTER UPGRADE	51,370	-	-	-	-	-
HVAC UPGRADE	30,442	-	-	-	-	-
MOTORIZED RADIOLOGY VIEWER	33,000	-	-	-	-	-
COPIERS	-	11,000	-	-	-	-
UPDATE PACU PATIENT MONITORING SYSTEM	-	62,000	-	-	-	-
REPLACE ALARM MONITOR PANEL	-	34,000	-	-	-	-
MAINTAINENCE VAN	-	29,700	-	-	-	-
INVACARE 9000 AND INVACARE IRIS TILT-IN-SPACE W	-	23,000	-	-	-	-
COMPUTER EQUIP: SYMANTIC NETWORK/WORKSTAT	-	20,500	-	-	-	-
ULTRASOUND SYSTEM FOR VASCULAR ACCESS	-	20,150	-	-	-	-
MULTIDETECTOR CT MACHINE	1,650,000	-	-	-	-	-
PICTURE ARCHIVING & COMMUNICATION SYSTEM (P/	284,000	-	-	-	-	-
FUJI SMART CR	73,240	-	-	-	-	-
TOTAL CURRENT AND FUTURE YEAR DESIGNATIONS	2,981,176	572,956	1,170,783	1,335,947	1,100,000	1,100,000
TOTAL FUNDS APPLIED	4,172,025	572,956	1,170,783	1,335,947	1,100,000	1,100,000
NET RESULTS FROM OPERATIONS	(1,014,877)	469,513	(122,343)	(294,679)	38,583	39,934
BEGINNING FUND BALANCE	1,514,762	499,885	969,398	847,055	552,376	590,959
ENDING FUND BALANCE	\$ 499,885	\$ 969,398	\$ 847,055	\$ 552,376	\$ 590,959	\$ 630,893
FUND BALANCE:						
DESIGNATED FOR SUBSEQUENT YEAR EXPENDITURES	-	122,343	294,679	-	-	602,054
UNDESIGNATED FUND BALANCE	499,885	847,055	552,376	552,376	590,959	28,839
TOTAL FUND BALANCE	\$ 499,885	\$ 969,398	\$ 847,055	\$ 552,376	\$ 590,959	\$ 630,893

**PROJECTED REVENUES AND APPROPRIATIONS
SOUTH PENINSULA HOSPITAL SERVICE AREA CAPITAL PROJECTS FUND
FISCAL YEARS 2006 THROUGH 2011 - CONTINUED**



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INTERNAL SERVICE FUNDS

<u>FUND #</u>	<u>FUND NAME</u>	<u>PAGE #</u>
700	Insurance and Litigation Fund	282
700.11234	Risk Management - Administration	284
700.11236	Risk Management – Workers’ Compensation	286
700.11237	Risk Management - Property	288
700.11238	Risk Management - Liability	290
700.11239	Risk Management – Unemployment Compensation	292
701	Health Insurance Reserve Fund	296
705	Equipment Replacement Fund	300
705.94910	Non-Departmental	302

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.

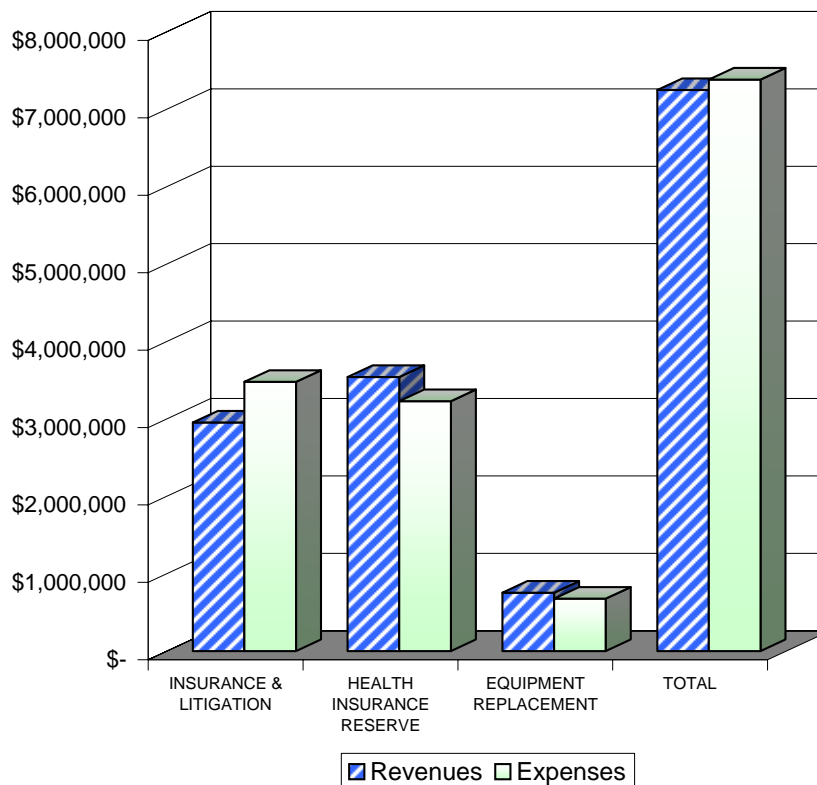
Equipment Replacement Fund

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 2007**

<u>REVENUES:</u>	INSURANCE & LITIGATION	HEALTH INSURANCE RESERVE	EQUIPMENT REPLACEMENT	TOTAL
INTEREST REVENUE	\$ 141,228	\$ 12,000	\$ 62,016	\$ 215,244
CHARGES TO OTHER DEPT'S	2,811,249	3,151,000	677,120	6,639,369
MISCELLANEOUS REVENUE	-	77,560	15,000	92,560
TOTAL REVENUES	2,952,477	3,240,560	754,136	6,947,173
OPERATING TRANSFERS FROM: GENERAL FUND	-	300,000	-	300,000
TOTAL REVENUES AND OPERATING TRANSFERS	2,952,477	3,540,560	754,136	7,247,173
<u>EXPENSES:</u>				
PERSONNEL	453,216	-	-	453,216
SUPPLIES	6,400	-	-	6,400
SERVICES	3,017,788	3,228,560	676,833	6,923,181
CAPITAL OUTLAY	200	-	-	200
TOTAL EXPENSES	3,477,604	3,228,560	676,833	7,382,997
NET RESULTS FROM OPERATIONS	(525,127)	312,000	77,303	(135,824)
BEGINNING RETAINED EARNINGS	4,345,477	-	3,368,761	7,714,238
RETAINED EARNINGS APPROPRIATED	(525,127)	-	-	(525,127)
SURPLUS FROM OPERATIONS	-	312,000	77,303	389,303
ENDING RETAINED EARNINGS	\$ 3,820,350	\$ 312,000	\$ 3,446,064	\$ 7,578,414

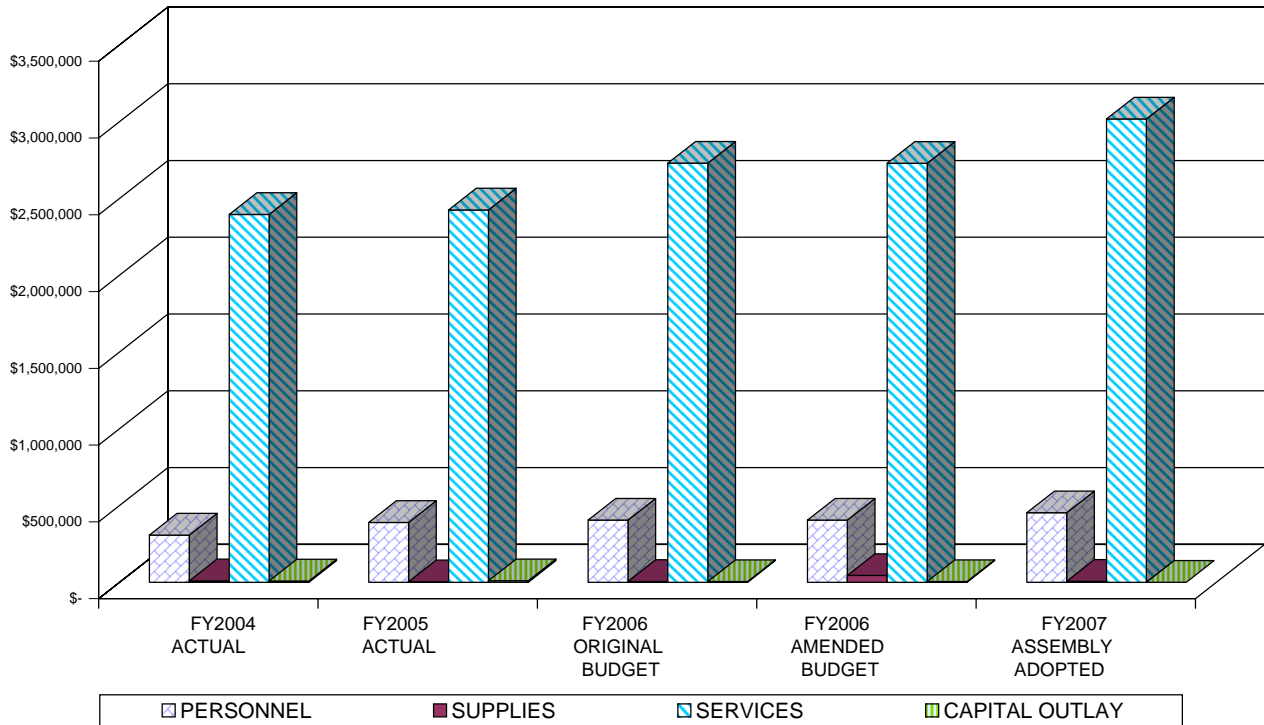
**COMBINED
REVENUES & EXPENSES**



RECAPITULATION OF INTERNAL SERVICE FUNDS BUDGETS

	PERMANENT POSITIONS			PERSONNEL			SUPPLIES		
	Original FY2006	Adopted FY2007	Increase (Decrease)	Original FY2006	Adopted FY2007	Increase (Decrease)	Original FY2006	Adopted FY2007	Increase (Decrease)
INSURANCE AND LITIGATION FUND									
RISK MANAGEMENT:									
-ADMINISTRATION	3.60	3.60	-	\$ 319,731	\$ 358,216	\$ 38,485	\$ 3,900	\$ 3,900	\$ -
-WORKERS' COMPENSATION	1.00	1.00	-	85,534	95,000	9,466	2,500	2,500	-
-PROPERTY	-	-	-	-	-	-	-	-	-
-LIABILITY	-	-	-	-	-	-	-	-	-
-UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-	-
TOTAL INSURANCE AND LITIGATION	4.60	4.60	-	405,265	453,216	47,951	6,400	6,400	-
HEALTH INSURANCE RESERVE FUND	-	-	-	-	-	-	-	-	-
EQUIPMENT REPLACEMENT FUND	-	-	-	-	-	-	-	-	-
TOTAL INTERNAL SERVICE FUNDS	4.60	4.60	-	\$ 405,265	\$ 453,216	\$ 47,951	\$ 6,400	\$ 6,400	\$ -

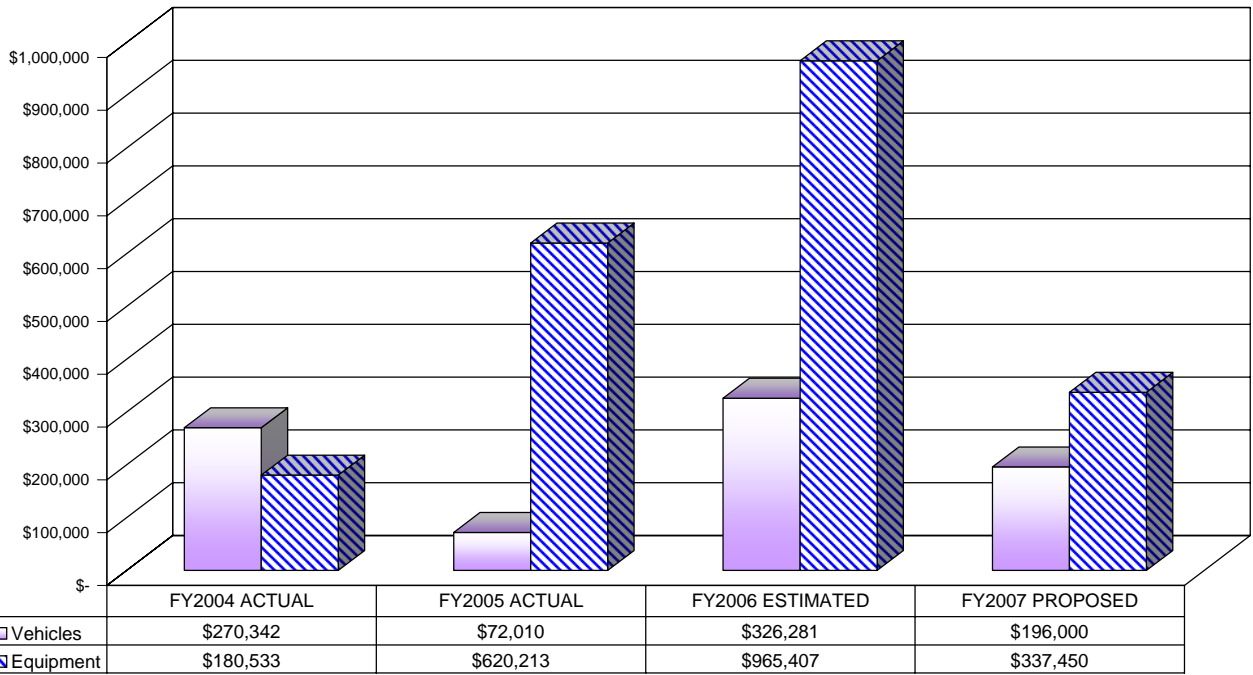
INSURANCE AND LITIGATION BY CATEGORY



RECAPITULATION OF INTERNAL SERVICE FUNDS BUDGETS

SERVICES			CAPITAL OUTLAY & EQUIPMENT			TOTALS			
Original FY2006	Adopted FY2007	Increase (Decrease)	Original FY2006	Adopted FY2007	Increase (Decrease)	Original FY2006	Adopted FY2007	Increase (Decrease)	Percent Change
\$ 78,263	\$ 69,256	\$ (9,007)	\$ 673	\$ 200	\$ (473)	\$ 402,567	\$ 431,572	\$ 29,005	7.21%
1,156,057	1,262,432	106,375	4,300	-	(4,300)	1,248,391	1,359,932	111,541	8.93%
1,000,000	1,245,000	245,000	-	-	-	1,000,000	1,245,000	245,000	24.50%
380,921	379,800	(1,121)	-	-	-	380,921	379,800	(1,121)	-0.29%
115,000	61,300	(53,700)	-	-	-	115,000	61,300	(53,700)	-46.70%
2,730,241	3,017,788	287,547	4,973	200	(4,773)	3,146,879	3,477,604	330,725	10.51%
-	3,228,560	3,228,560	-	-	-	-	3,228,560	3,228,560	0.00%
553,090	676,833	123,743	-	-	-	553,090	676,833	123,743	22.37%
\$ 3,283,331	\$ 6,923,181	\$ 3,639,850	\$ 4,973	\$ 200	\$ -	\$ 3,699,969	\$ 7,382,997	\$ 3,683,028	99.54%

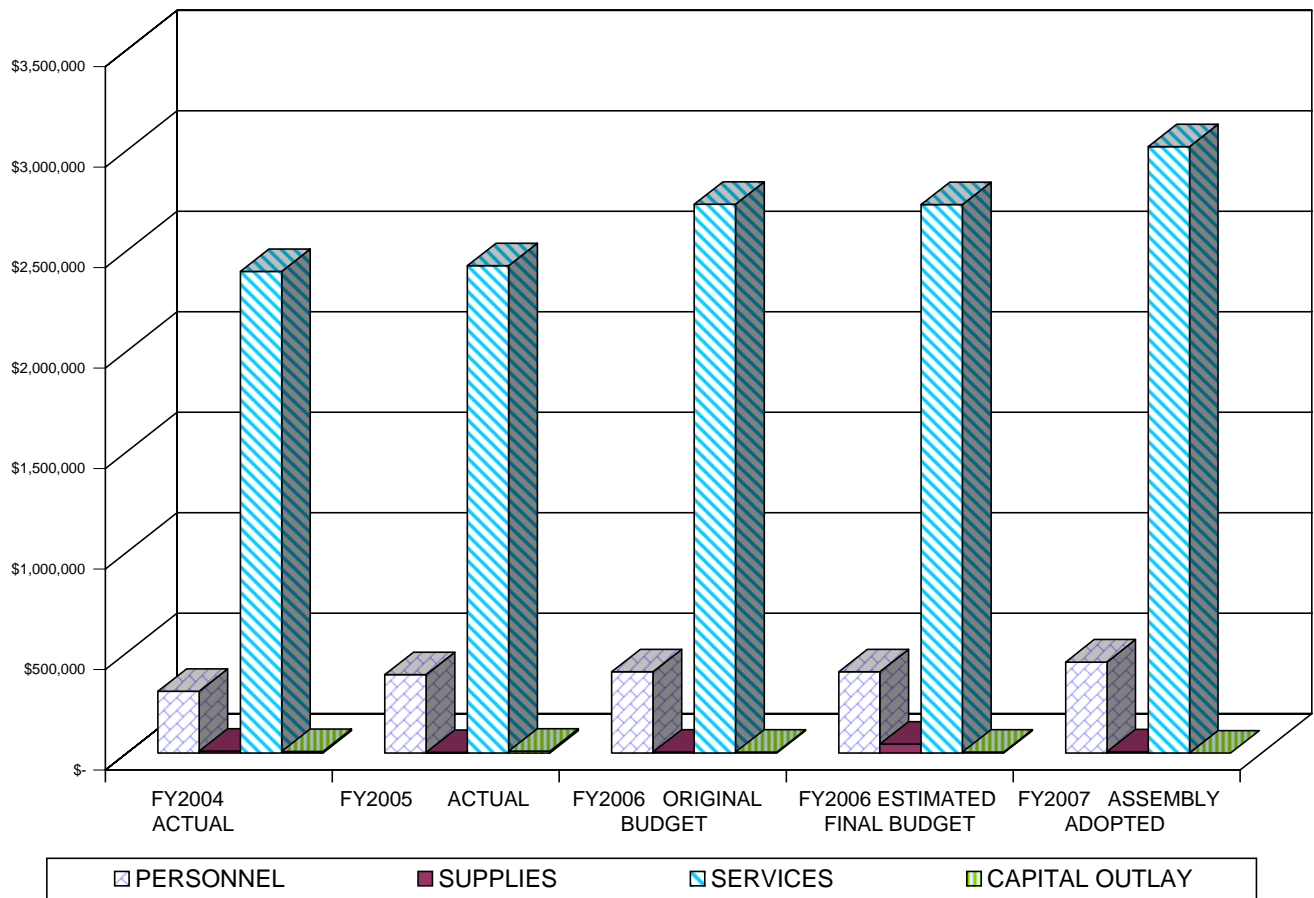
VEHICLE & EQUIPMENT PURCHASES



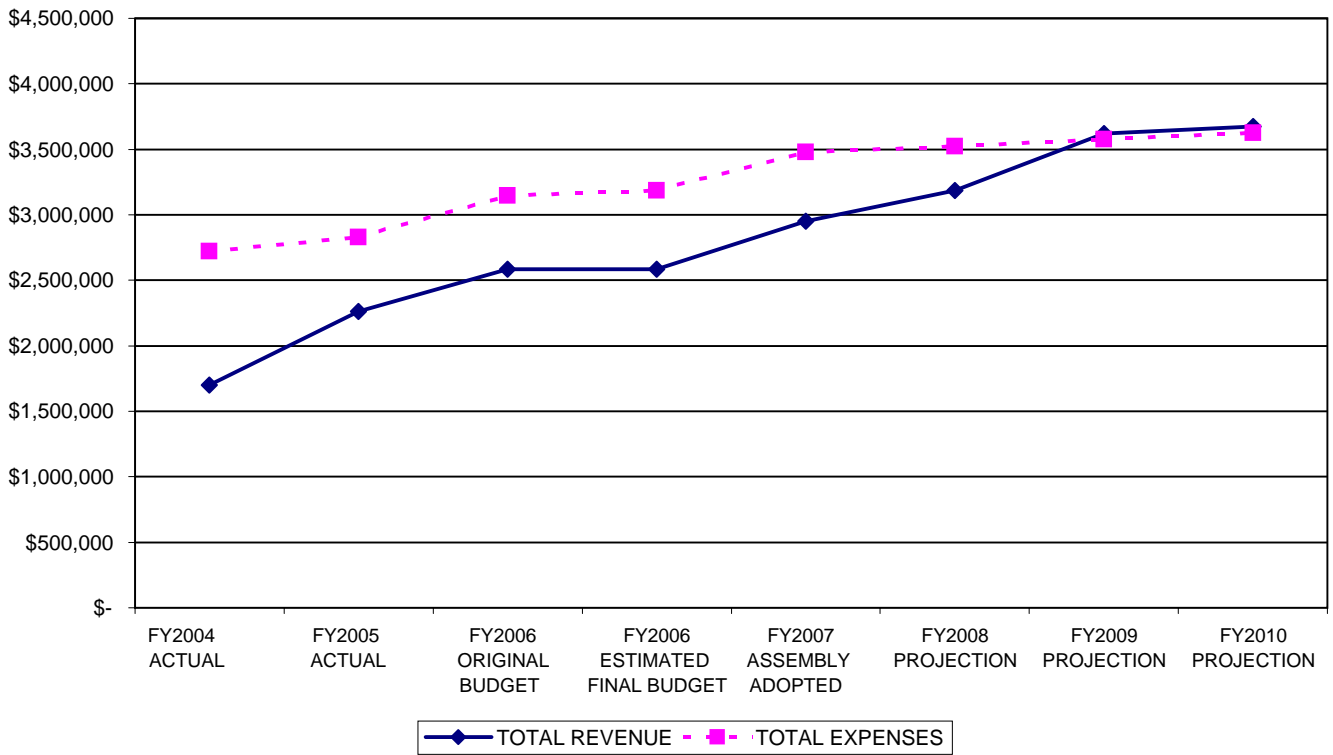
FUND: 700 INSURANCE AND LITIGATION FUND

FUND BUDGET:	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 ESTIMATED FINAL BUDGET	FY2007 ASSEMBLY ADOPTED	FY2008 PROJECTION	FY2009 PROJECTION	FY2010 PROJECTION
REVENUES:								
INTEREST REVENUE	\$ 7,314	\$ 129,176	\$ 135,753	\$ 135,753	\$ 141,228	\$ 133,712	\$ 121,804	\$ 123,463
CHARGES TO OTHER DEPT'S	1,693,443	2,131,204	2,450,995	2,450,995	2,811,249	3,051,055	3,500,009	3,550,782
TOTAL REVENUES:	1,700,757	2,260,380	2,586,748	2,586,748	2,952,477	3,184,767	3,621,813	3,674,245
EXPENSES:								
PERSONNEL	308,034	389,948	405,265	405,265	453,216	471,345	490,199	509,807
SUPPLIES	9,410	3,407	5,400	44,535	6,400	5,500	5,555	5,611
SERVICES	2,396,378	2,424,912	2,730,241	2,729,241	3,017,788	3,047,966	3,078,446	3,109,230
CAPITAL OUTLAY	8,664	10,235	4,973	4,973	200	202	204	206
TOTAL EXPENSES:	2,722,486	2,828,502	3,145,879	3,184,014	3,477,604	3,525,013	3,574,404	3,624,854
CHARGES TO (FROM) OTHER DEPT.	-	-	-	-	-	-	-	-
NET RESULTS FROM OPERATIONS	(1,021,729)	(568,122)	(559,131)	(597,266)	(525,127)	(340,246)	47,409	49,391
RETAINED EARNINGS APPROPRIATED	1,021,729	568,122	559,131	597,266	525,127	340,246	-	-
EXCESS/(DEFICIT)	-	-	-	-	-	-	47,409	49,391
BEGINNING RETAINED EARNINGS	6,532,594	5,510,865	4,176,634	4,942,743	4,345,477	3,820,350	3,480,104	3,527,513
RETAINED EARNINGS APPROPRIATED	(1,021,729)	(568,122)	(559,131)	(597,266)	(525,127)	(340,246)	-	-
SURPLUS FROM OPERATIONS	-	-	-	-	-	-	47,409	49,391
ENDING RETAINED EARNINGS	\$ 5,510,865	\$ 4,942,743	\$ 3,617,503	\$ 4,345,477	\$ 3,820,350	\$ 3,480,104	\$ 3,527,513	\$ 3,576,904

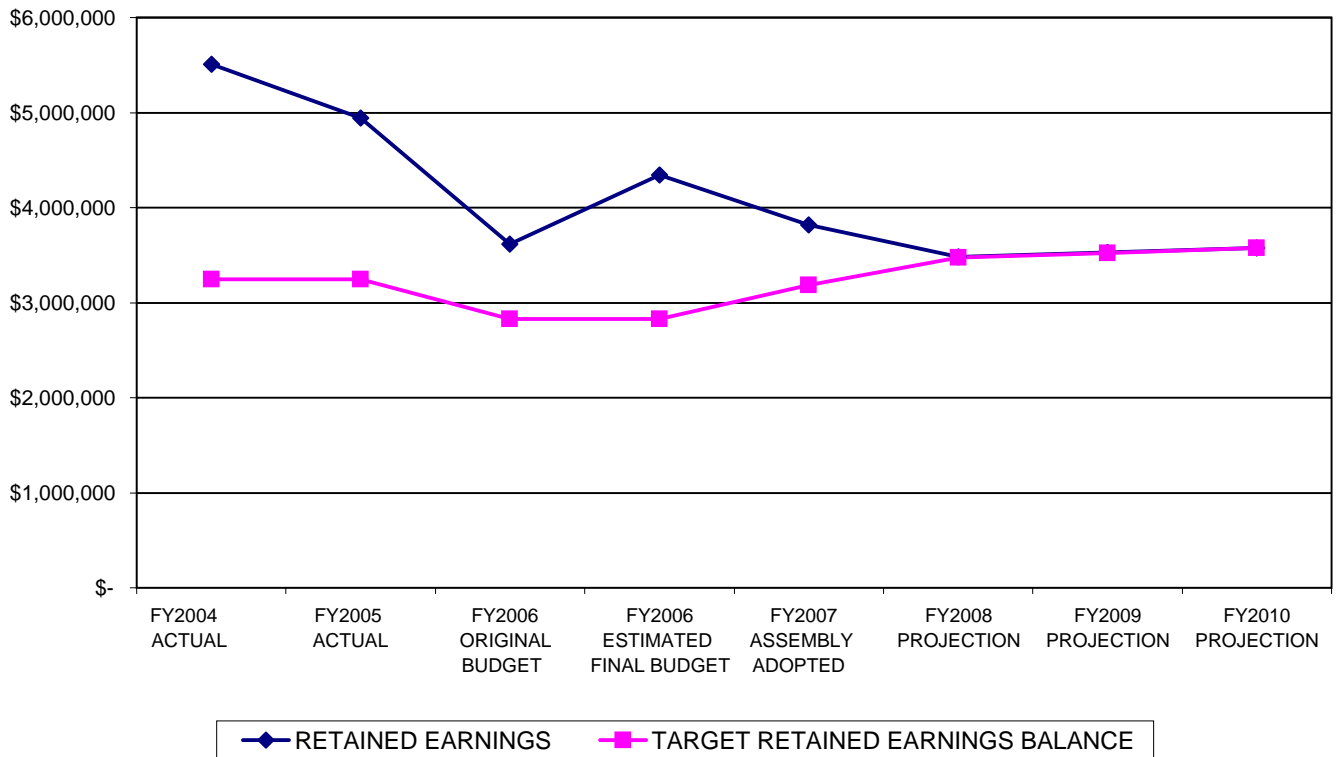
INSURANCE AND LITIGATION BY CATEGORY



INSURANCE & LITIGATION FUND REVENUES AND EXPENSES



INSURANCE & LITIGATION FUND RETAINED EARNINGS



FUND: 700 INSURANCE AND LITIGATION FUND
DEPT: 11234 RISK MANAGEMENT - ADMINISTRATION

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENSES:					
PERSONNEL	\$ 243,278	\$ 304,276	\$ 319,731	\$ 319,731	\$ 358,216
SUPPLIES	9,042	2,457	3,900	4,525	3,900
SERVICES	76,737	82,771	78,263	78,263	69,256
CAPITAL OUTLAY	5,191	8,315	673	673	200
TOTAL EXPENSES	334,248	397,819	402,567	403,192	431,572
CHARGES TO OTHER DEPT'S	(334,248)	(397,819)	(402,567)	(403,192)	(431,572)
TOTAL EXPENSES	-	-	-	-	-
STAFFING HISTORY:	2.50	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.

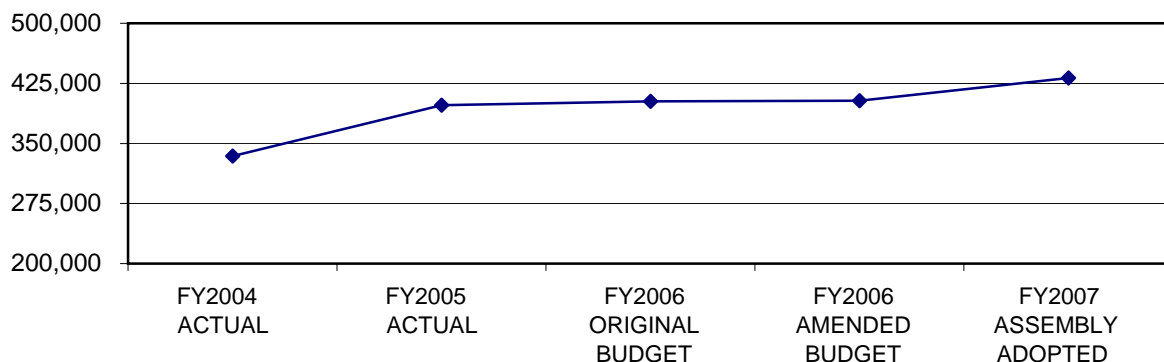
The Risk Management office is responsible for the analysis of the insurance needs of the Borough, School District, and Service Areas; securing insurance coverage and bonding for all exposures; administering a comprehensive self-insurance program for liability, property, environmental, and workers' compensation 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 2007 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. Refine cost allocation system that includes a component for claims experience and potential risk exposures in each department and service area. Complete 2 remaining SPCC's as required by ADEC and EPA. Implement drinking water quality improvement programs for arsenic as required by the EPA and ADEC.

PROGRAM CHANGES: None

FY2006 ACCOMPLISHMENTS: Completed an organization-wide safety compliance review utilizing the consultative branch of the state, OSHA. Completed 10 Spill Prevention Containment and Control plans (SPCC) for above ground fuel storage tanks. Implemented the Envision software for accident statistics and analysis.

EXPENSES BEFORE ALLOCATION OF CHARGES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 700
DEPARTMENT 11234 - RISK MANAGEMENT - ADMINISTRATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %
PERSONNEL							
40110 REGULAR WAGES	\$ 150,634	\$ 195,251	\$ 211,995	\$ 211,995	\$ 220,704	\$ 220,704	\$ 8,709 4.11%
40210 FICA	14,118	16,793	18,492	18,492	19,485	19,485	993 5.37%
40221 PERS	13,479	26,156	27,280	27,280	50,567	50,567	23,287 85.36%
40321 HEALTH INSURANCE	43,095	42,928	38,850	38,850	39,960	39,960	1,110 2.86%
40322 LIFE INSURANCE	409	502	492	492	542	542	50 10.16%
40410 LEAVE	18,459	19,187	19,959	19,959	21,231	21,231	1,272 6.37%
40411 SICK LEAVE	2,944	2,495	2,567	2,567	4,583	4,583	2,016 78.54%
40511 OTHER BENEFITS	140	964	96	96	1,144	1,144	1,048 1091.67%
TOTAL: PERSONNEL	243,278	304,276	319,731	319,731	358,216	358,216	38,485 12.04%
SUPPLIES							
42110 OFFICE SUPPLIES	1,472	2,457	1,200	1,200	1,200	1,200	- 0.00%
42120 COMPUTER SOFTWARE	76	-	500	500	500	500	- 0.00%
42210 OPERATING SUPPLIES	3,946	-	1,200	1,825	1,200	1,200	(625) -34.25%
42410 SMALL TOOLS	3,548	-	1,000	1,000	1,000	1,000	- 0.00%
TOTAL: SUPPLIES	9,042	2,457	3,900	4,525	3,900	3,900	(625) -13.81%
SERVICES							
43011 CONTRACTUAL SERVICES	28,902	33,566	30,000	30,000	30,000	30,000	- 0.00%
43110 COMMUNICATIONS	2,770	2,926	2,000	2,000	2,000	2,000	- 0.00%
43140 POSTAGE	219	328	200	200	200	200	- 0.00%
43210 TRANSPORT/SUBSISTENCE	13,654	13,429	9,500	9,500	9,500	9,500	- 0.00%
43220 CAR ALLOWANCE	5,770	7,200	7,200	7,200	7,200	7,200	- 0.00%
43260 TRAINING	5,325	2,562	4,000	4,000	4,000	4,000	- 0.00%
43510 INSURANCE PREMIUM	-	4,034	6,943	6,943	9,856	9,856	2,913 41.96%
43610 PUBLIC UTILITIES	239	271	-	-	3,500	3,500	3,500 -
43720 EQUIPMENT MAINTENANCE	-	595	1,000	1,000	1,000	1,000	- 0.00%
43810 RENTS & OPERATING LEASES	17,460	15,420	15,420	15,420	-	-	(15,420) -100.00%
43920 DUES AND SUBSCRIPTION	2,398	2,440	2,000	2,000	2,000	2,000	- 0.00%
TOTAL: SERVICES	76,737	82,771	78,263	78,263	69,256	69,256	(9,007) -11.51%
CAPITAL OUTLAY							
48710 MINOR OFFICE EQUIPMENT	4,325	8,315	223	223	-	-	(223) -100.00%
48720 MINOR OFFICE FURNITURE	866	-	-	-	-	-	- -
48730 MINOR COMMUNICATIONS EQUIP.	-	-	200	200	200	200	- 0.00%
48740 MINOR MACHINES & EQUIPMENT	-	-	250	250	-	-	(250) -100.00%
TOTAL: CAPITAL OUTLAY	5,191	8,315	673	673	200	200	(473) -70.28%
INTERDEPARTMENTAL CHARGES							
60000 CHARGES (TO) FROM OTHER DEPT'S	(334,248)	(397,819)	(402,567)	(403,192)	(431,572)	(431,572)	(28,380) -
TOTAL: INTERDEPARTMENTAL CHARGES	(334,248)	(397,819)	(402,567)	(403,192)	(431,572)	(431,572)	(28,380) -
DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LINE-ITEM EXPLANATIONS

<p>40110 Regular Wages. Staff includes: Risk Manager, Safety Manager, Environmental Coordinator and part-time Secretary.</p>	<p>43220 Car Allowance. For Risk Manager and Safety Manager.</p>
<p>40511 Other Benefits. Effective FY2005, unemployment insurance benefits are budgeted in each department. FY2007 budget includes \$1,000.</p>	<p>43510 Insurance Premium. The allocated portion of actual insurance costs charged to each user department. This was a program change for FY2005. Prior to Fy2005, insurance costs for this department was directly charged to the General Fund, Non-Departmental.</p>
<p>42120 Computer Software. Training materials for Borough and School District training programs and documentation for regulatory compliance.</p>	<p>43810 Rents & Operating Leases. Three year lease (\$1,285 per month) at Red Diamond Center expires July 1, 2006.</p>
<p>42210 Operating Supplies. Need for laboratory services to analyze industrial hygiene samples.</p>	<p>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.</p>
<p>43011 Contractual Services. To reimburse School District for use of administrative assistance by the Safety Manager.</p>	

FUND: 700	INSURANCE AND LITIGATION FUND
DEPT: 11236	RISK MANAGEMENT - WORKERS' COMPENSATION

DEPARTMENT BUDGET:	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENSES:					
PERSONNEL	\$ 64,756	\$ 85,672	\$ 85,534	\$ 85,534	\$ 95,000
SUPPLIES	368	950	1,500	40,010	2,500
SERVICES	1,031,947	818,721	1,156,057	1,155,057	1,262,432
CAPITAL OUTLAY	3,473	1,920	4,300	4,300	-
TOTAL DIRECT EXPENSES:	1,100,544	907,263	1,247,391	1,284,901	1,359,932
CHARGES FROM OTHER DEPT'S	50,137	59,673	60,384	60,479	64,746
TOTAL EXPENSES	\$ 1,150,681	\$ 966,936	\$ 1,307,775	\$ 1,345,380	\$ 1,424,678
STAFFING HISTORY:	0.00	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 2007 OBJECTIVES:

- Develop Return to Work Policy for Borough and School District. Policy will provide guide to supervisors to accommodate employees in temporary transitional work resulting in reduced time away from work and productivity.
- Utilize Envision software to help identify hazards for increased emphasis on safety for accident prevention.
- Develop procedure 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 2006).

ACCOMPLISHMENTS: FY 2006:

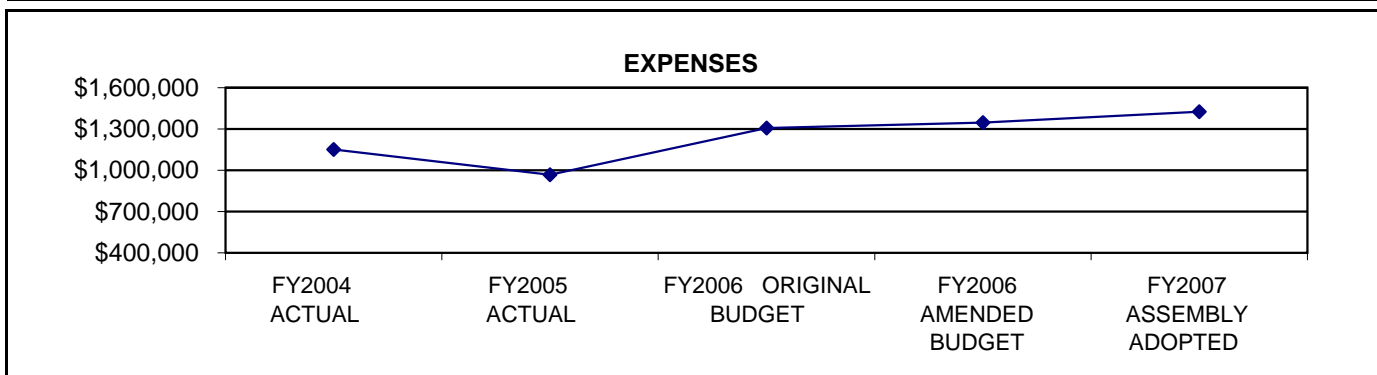
- Replaced the Third Party Administrator (TPA) with a new contractor (SeaBright).
- Returned 11 KPB injured employees to temporary transitional duty until they could return to full duty. Reduced time loss by 325 days for KPB employees. Returned 21 KPBSD employees to temporary transitional duty. Reduced time loss by 664 days for KPBSD employees.

PERFORMANCE MEASURES: Prevention and reduction of claims against Workers' Compensation.

Workers' Compensation Claims History:

<u>Calendar Year:</u>	2003	2004	2005
Claims recorded with State of Alaska, W.C. Board.	94	93	88
Claims filed but were not compensable claims under State of Alaska, W.C. Board.	1	1	1
KPB* Total Compensable Claims:	30	25	29
KPB School District Total Compensable Claims	63	67	58
KPB Total Days Lost:	168	81	402
KPB School District Total Days Lost:	594	526	417

* Includes KPB and all service areas.



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 700
DEPARTMENT 11236 - RISK MANAGEMENT - WORKERS' COMPENSATION**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 48,706	\$ 58,018	\$ 57,261	\$ 57,261	\$ 59,294	\$ 59,294	\$ 2,033	3.55%
40210 FICA	3,985	4,656	5,010	5,010	5,243	5,243	233	4.65%
40221 PERS	3,799	7,160	7,349	7,349	13,525	13,525	6,176	84.04%
40321 HEALTH INSURANCE	6,407	11,783	11,100	11,100	11,100	11,100	-	0.00%
40322 LIFE INSURANCE	113	136	132	132	146	146	14	10.61%
40410 LEAVE	1,730	3,871	4,634	4,634	4,789	4,789	155	3.34%
40411 SICK LEAVE	-	-	-	-	855	855	855	-
40511 OTHER BENEFITS	16	48	48	48	48	48	-	0.00%
TOTAL: PERSONNEL	64,756	85,672	85,534	85,534	95,000	95,000	9,466	11.07%
SUPPLIES								
42110 OFFICE SUPPLIES	133	-	500	500	500	500	-	0.00%
42120 COMPUTER SOFTWARE	235	-	1,000	38,510	1,000	1,000	(37,510)	-97.40%
42210 OPERATING SUPPLIES	-	950	-	-	-	-	-	-
42263 TRAINING SUPPLIES	-	-	-	1,000	1,000	1,000	-	0.00%
TOTAL: SUPPLIES	368	950	1,500	40,010	2,500	2,500	(37,510)	-93.75%
SERVICES								
43011 CONTRACTUAL SERVICES	-	6,753	34,000	33,000	21,500	21,500	(11,500)	-34.85%
43140 POSTAGE	7	-	250	250	250	250	-	0.00%
43210 TRANSPORT/SUBSISTENCE	653	1,027	4,000	4,000	3,000	3,000	(1,000)	-25.00%
43220 CAR ALLOWANCE	3,091	3,600	3,600	3,600	3,600	3,600	-	0.00%
43260 TRAINING	-	-	1,200	1,200	1,200	1,200	-	0.00%
43310 ADVERTISING	-	177	-	-	-	-	-	-
43508 WORKERS' COMPENSATION	1,018,034	795,645	1,096,049	1,096,049	1,218,382	1,218,382	122,333	11.16%
43510 INSURANCE PREMIUM	-	1,083	1,958	1,958	2,500	2,500	542	27.68%
43530 DISABILITY COVERAGE	10,162	10,436	15,000	15,000	12,000	12,000	(3,000)	-20.00%
TOTAL: SERVICES	1,031,947	818,721	1,156,057	1,155,057	1,262,432	1,262,432	107,375	9.30%
CAPITAL OUTLAY								
48710 MINOR OFFICE EQUIPMENT	3,473	1,920	3,500	3,500	-	-	(3,500)	-100.00%
48720 MINOR OFFICE FURNITURE	-	-	800	800	-	-	(800)	-100.00%
TOTAL: CAPITAL OUTLAY	3,473	1,920	4,300	4,300	-	-	(4,300)	-100.00%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	50,137	59,673	60,384	60,479	64,746	64,746	4,267	7.06%
TOTAL: INTERDEPARTMENTAL CHARGES	50,137	59,673	60,384	60,479	64,746	64,746	4,267	7.06%
DEPARTMENT TOTAL	\$ 1,150,681	\$ 966,936	\$ 1,307,775	\$ 1,345,380	\$ 1,424,678	\$ 1,424,678	\$ 116,903	8.69%

LINE-ITEM EXPLANATIONS			
40110	Regular Wages.	Staff includes: Workers' Compensation Manager.	43260 Training. Cost to attend classes for continuing education on safety and workers' compensation.
42120	Computer Software.	Adobe Professional 7.0, Visio Standard, and upgrade for AutoCad LT.	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), spill prevention, control and countermeasure plan for above ground fuel tanks (\$1,500), updated actuarial studies for self-insurance program (\$11,000), maintenance agreement for claims management software (\$4,000).	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.
43220	Car Allowance.	For Workers' Compensation Manager.	

FUND: 700 INSURANCE AND LITIGATION FUND
DEPT: 11237 RISK MANAGEMENT - PROPERTY

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENSES:					
SERVICES	\$ 952,055	\$ 928,379	\$ 1,000,000	\$ 1,000,000	\$ 1,245,000
TOTAL DIRECT EXPENSES:	952,055	928,379	1,000,000	1,000,000	1,245,000
CHARGES FROM OTHER DEPT'S	217,261	258,582	261,669	262,075	280,522
TOTAL EXPENSES	\$ 1,169,316	\$ 1,186,961	\$ 1,261,669	\$ 1,262,075	\$ 1,525,522

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 FY2006 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 \$670 million.

FY 2007 OBJECTIVES: Continued use of a Broker of Record to obtain the most competitive excess property insurance policies possible and to tap the broker's loss prevention services available to help reduce loss exposures.

PROGRAM CHANGES: None

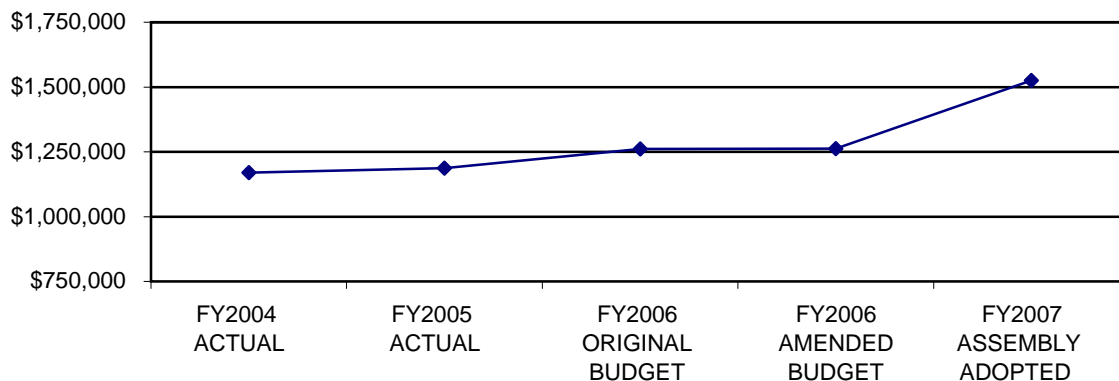
PERFORMANCE MEASURES:

Property insurance rates are expected to increase approximately 10% over FY06. Updated appraisals have increased overall insurable property values by approximately \$120 million.

Property Claim Payment History:

	FY2004 <u>Actual</u>	FY2005 <u>Actual</u>	FY2006 <u>Estimated</u>	FY2007 <u>Projected</u>
Claim Payment	\$114,365	\$169,339	\$250,000	\$250,000
% Change	-65.70%	48.07%	47.63%	0.00%

EXPENSES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 700
DEPARTMENT 11237 - RISK MANAGEMENT - PROPERTY**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
SERVICES								
43511 FIRE AND EXTENDED COVERAGE	\$ 837,690	\$ 759,040	\$ 750,000	\$ 750,000	\$ 995,000	\$ 995,000	\$ 245,000	32.67%
43999 CLAIM RESERVES	114,365	169,339	250,000	250,000	250,000	250,000	-	0.00%
TOTAL: SERVICES	952,055	928,379	1,000,000	1,000,000	1,245,000	1,245,000	245,000	24.50%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	217,261	258,582	261,669	262,075	280,522	280,522	18,447	7.04%
TOTAL: INTERDEPARTMENTAL CHARGES	217,261	258,582	261,669	262,075	280,522	280,522	18,447	7.04%
DEPARTMENT TOTAL	\$ 1,169,316	\$ 1,186,961	\$ 1,261,669	\$ 1,262,075	\$ 1,525,522	\$ 1,525,522	\$ 263,447	20.87%

LINE-ITEM EXPLANATIONS

43511 Fire and Extended Coverage. Costs for excess property insurance, which covers Borough and School District buildings and vehicles.

43999 Claim Reserves. To cover estimated costs of self-insured losses for property losses. Estimate based on a 5-year average of actual property losses.

60000 Charges to Other Dept's. Allocation of risk management administration costs to insurances provided by the fund. (15%) Workers Compensation, (65%) Property Insurance, and (20%) General Liability.

FUND: 700 INSURANCE AND LITIGATION FUND
DEPT: 11238 RISK MANAGEMENT - LIABILITY

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENSES:					
SERVICES	\$ 222,981	\$ 541,156	\$ 380,921	\$ 380,921	\$ 379,800
TOTAL DIRECT EXPENSES:	222,981	541,156	380,921	380,921	379,800
CHARGES FROM OTHER DEPT'S	66,850	79,564	80,514	80,638	86,304
TOTAL EXPENSES	\$ 289,831	\$ 620,720	\$ 461,435	\$ 461,559	\$ 466,104

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 FY2006 was \$250,000 per claim with insured general liability limits at \$12 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 2007 OBJECTIVES: Continued use a Broker of Record to obtain the most competitive excess liability insurance policies possible. Tap broker risk management services to help reduce loss exposures.

PROGRAM CHANGES: None

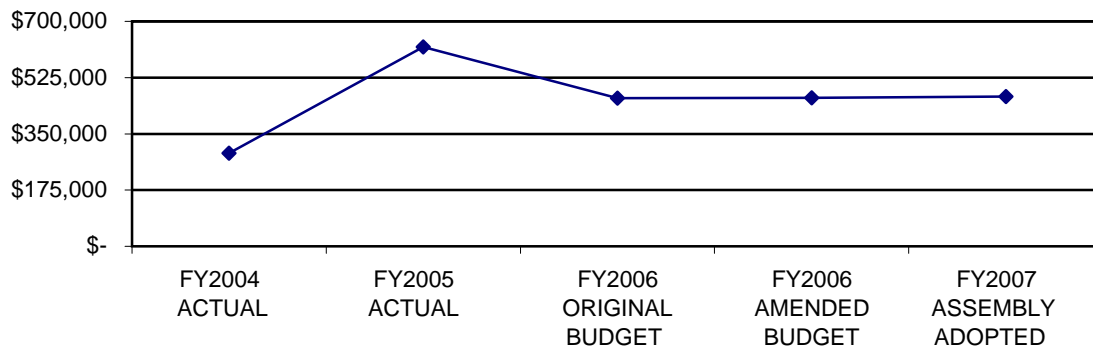
PERFORMANCE MEASURES:

Liability insurance rates are expected to remain fairly stable and comparable to those in FY2006.

Liability Claim Payment History:

	FY2004 <u>Actual</u>	FY2005 <u>Actual</u>	FY2006 <u>Estimated</u>	FY2007 <u>Projected</u>
Claim Payment	\$47,721	\$384,990	\$190,121	\$200,000
% Change	-78.53%	706.75%	-50.62%	5.20%

EXPENSES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

FUND 700

DEPARTMENT 11238 - RISK MANAGEMENT - LIABILITY

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
SERVICES								
43515 CGL EXCESS LIABILITY	\$ 146,767	\$ 123,198	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0.00%
43519 FINANCE OFFICER BOND	200	1,100	2,100	2,100	2,100	2,100	-	0.00%
43520 EMPLOYEE BOND	2,833	2,900	4,000	4,000	4,000	4,000	-	0.00%
43521 OTHER BONDS	120	160	400	400	400	400	-	0.00%
43525 TRAVEL ACCIDENT COVERAGE	-	1,275	1,300	1,300	1,300	1,300	-	0.00%
43528 AVIATION LIABILITY	25,340	27,533	28,000	28,000	17,000	17,000	(11,000)	-39.29%
43529 OTHER MISC COVERAGES	-	-	5,000	5,000	5,000	5,000	-	0.00%
43999 CLAIM RESERVES	47,721	384,990	190,121	190,121	200,000	200,000	9,879	5.20%
TOTAL: SERVICES	222,981	541,156	380,921	380,921	379,800	379,800	(1,121)	-0.29%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES TO OTHER DEPT'S	66,850	79,564	80,514	80,638	86,304	86,304	5,666	7.03%
TOTAL: INTERDEPARTMENTAL CHARGES	66,850	79,564	80,514	80,638	86,304	86,304	5,666	7.03%
DEPARTMENT TOTAL	\$ 289,831	\$ 620,720	\$ 461,435	\$ 461,559	\$ 466,104	\$ 466,104	\$ 4,545	0.98%

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. The heliport at the Nikiski Fire Service Area station #2 has been decommissioned.</p>	<p>43529 Other Misc. Coverage. Potential unforeseen cost overruns in policy coverage due to improvements of facilities and vehicle/equipment purchases and changes to terms of liability policies.</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:

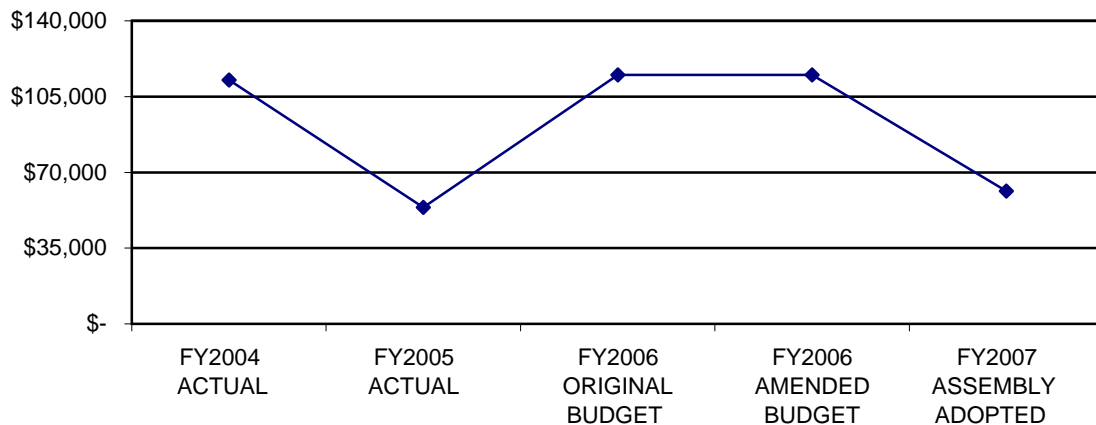
	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENSES:					
SERVICES	\$ 112,658	\$ 53,885	\$ 115,000	\$ 115,000	\$ 61,300
TOTAL DIRECT EXPENSES:	112,658	53,885	115,000	115,000	61,300
CHARGES TO OTHER DEPT'S	-	-	-	-	-
TOTAL EXPENSES AFTER ALLOCATED CHARGES:	\$ 112,658	\$ 53,885	\$ 115,000	\$ 115,000	\$ 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

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
SERVICES								
43509 UNEMPLOYMENT COMPENSATION	\$ 112,658	\$ 53,885	\$ 115,000	\$ 115,000	\$ 61,300	\$ 61,300	\$ (53,700)	-46.70%
TOTAL: SERVICES	112,658	53,885	115,000	115,000	61,300	61,300	(53,700)	-46.70%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	-	-	-	-	-	-	-	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	-	-	-	-	-	-	-
DEPARTMENT TOTAL	\$ 112,658	\$ 53,885	\$ 115,000	\$ 115,000	\$ 61,300	\$ 61,300	\$ (53,700)	-46.70%

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**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
PERSONNEL								
40110 REGULAR WAGES	\$ 199,340	\$ 253,269	\$ 269,256	\$ 269,256	\$ 279,998	\$ 279,998	\$ 10,742	3.99%
40210 FICA	18,103	21,449	23,502	23,502	24,728	24,728	1,226	5.22%
40221 PERS	17,278	33,316	34,629	34,629	64,092	64,092	29,463	85.08%
40321 HEALTH INSURANCE	49,502	54,711	49,950	49,950	51,060	51,060	1,110	2.22%
40322 LIFE INSURANCE	522	638	624	624	688	688	64	10.26%
40410 LEAVE	20,189	23,058	24,593	24,593	26,020	26,020	1,427	5.80%
40411 SICK LEAVE	2,944	2,495	2,567	2,567	5,438	5,438	2,871	111.84%
40511 OTHER BENEFITS	156	1,012	144	144	1,192	1,192	1,048	727.78%
TOTAL: PERSONNEL	308,034	389,948	405,265	405,265	453,216	453,216	47,951	11.83%
SUPPLIES								
42110 OFFICE SUPPLIES	1,605	2,457	1,700	1,700	1,700	1,700	-	0.00%
42120 COMPUTER SOFTWARE	311	-	1,500	39,010	1,500	1,500	(37,510)	-96.15%
42210 OPERATING SUPPLIES	3,946	950	1,200	1,825	1,200	1,200	(625)	-34.25%
42263 TRAINING SUPPLIES	-	-	-	1,000	1,000	1,000	-	0.00%
42410 SMALL TOOLS	3,548	-	1,000	1,000	1,000	1,000	-	0.00%
TOTAL: SUPPLIES	9,410	3,407	5,400	44,535	6,400	6,400	(38,135)	-85.63%
SERVICES								
43011 CONTRACTUAL SERVICES	28,902	40,319	64,000	63,000	51,500	51,500	(11,500)	-18.25%
43110 COMMUNICATIONS	2,770	2,926	2,000	2,000	2,000	2,000	-	0.00%
43140 POSTAGE	226	328	450	450	450	450	-	0.00%
43210 TRANSPORT/SUBSISTENCE	14,307	14,456	13,500	13,500	12,500	12,500	(1,000)	-7.41%
43220 CAR ALLOWANCE	8,861	10,800	10,800	10,800	10,800	10,800	-	0.00%
43260 TRAINING	5,325	2,562	5,200	5,200	5,200	5,200	-	0.00%
43310 ADVERTISING	-	177	-	-	-	-	-	-
43508 WORKERS' COMPENSATION	1,018,034	795,645	1,096,049	1,096,049	1,218,382	1,218,382	122,333	11.16%
43509 UNEMPLOYMENT COMPENSATION	112,658	53,885	115,000	115,000	61,300	61,300	(53,700)	-46.70%
43510 INSURANCE PREMIUM	-	5,117	8,901	8,901	12,356	12,356	3,455	38.82%
43511 FIRE AND EXTENDED COVERAGE	837,690	759,040	750,000	750,000	995,000	995,000	245,000	32.67%
43515 CGL LIABILITY	146,767	123,198	150,000	150,000	150,000	150,000	-	0.00%
43519 FINANCE OFFICER BOND	200	1,100	2,100	2,100	2,100	2,100	-	0.00%
43520 EMPLOYEE BOND	2,833	2,900	4,000	4,000	4,000	4,000	-	0.00%
43521 OTHER BONDS	120	160	400	400	400	400	-	0.00%
43525 TRAVEL ACCIDENT COVERAGE	-	1,275	1,300	1,300	1,300	1,300	-	0.00%
43528 AVIATION LIABILITY	25,340	27,533	28,000	28,000	17,000	17,000	(11,000)	-39.29%
43529 OTHER MISC COVERAGES	-	-	5,000	5,000	5,000	5,000	-	0.00%
43530 DISABILITY COVERAGE	10,162	10,436	15,000	15,000	12,000	12,000	(3,000)	-20.00%
43610 PUBLIC UTILITIES	239	271	-	-	3,500	3,500	3,500	-
43720 MAINT OFFICE EQUIPMENT	-	595	1,000	1,000	1,000	1,000	-	0.00%
43810 RENTS & OPERATING LEASES	17,460	15,420	15,420	15,420	-	-	(15,420)	-100.00%
43920 DUES AND SUBSCRIPTION	2,398	2,440	2,000	2,000	2,000	2,000	-	0.00%
43999 CLAIM RESERVES	162,086	554,329	440,121	440,121	450,000	450,000	9,879	2.24%
TOTAL: SERVICES	2,396,378	2,424,912	2,730,241	2,729,241	3,017,788	3,017,788	288,547	10.57%
CAPITAL OUTLAY								
48710 MINOR OFFICE MACHINES	7,798	10,235	3,723	3,723	-	-	(3,723)	-100.00%
48720 MINOR OFFICE FURNITURE	866	-	800	800	-	-	(800)	-100.00%
48730 MINOR COMMUNICATION EQUIP.	-	-	200	200	200	200	-	0.00%
48740 MINOR MACHINES & EQUIPMENT	-	-	250	250	-	-	(250)	-100.00%
TOTAL: CAPITAL OUTLAY	8,664	10,235	4,973	4,973	200	200	(4,773)	-95.98%
INTERDEPARTMENTAL CHARGES								
60000 CHARGES (TO) FROM OTHER DEPT'S	-	-	-	-	-	-	-	-
TOTAL: INTERDEPARTMENTAL CHARGES	-	-	-	-	-	-	-	-
DEPARTMENT TOTAL	\$ 2,722,486	\$ 2,828,502	\$ 3,145,879	\$ 3,184,014	\$ 3,477,604	\$ 3,477,604	\$ 293,590	9.22%

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

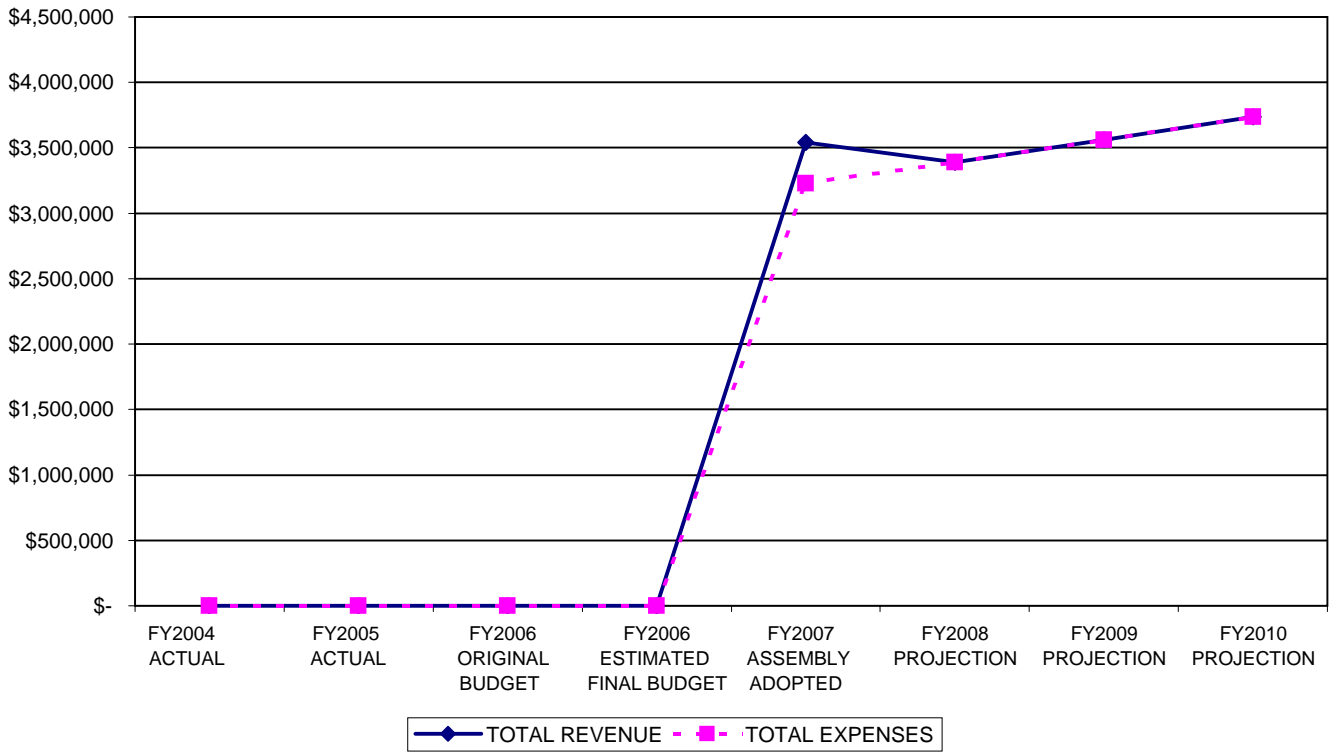
FUND 700 TOTAL

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
TOTAL: PERSONNEL	\$ 308,034	\$ 389,948	\$ 405,265	\$ 405,265	\$ 453,216	\$ 453,216	\$ 47,951	11.83%
TOTAL: SUPPLIES	9,410	3,407	5,400	44,535	6,400	6,400	(38,135)	-85.63%
TOTAL: SERVICES	2,396,378	2,424,912	2,730,241	2,729,241	3,017,788	3,017,788	288,547	10.57%
TOTAL: CAPITAL OUTLAY	8,664	10,235	4,973	4,973	200	200	(4,773)	-95.98%
TOTAL: INTERDEPARTMENTAL	-	-	-	-	-	-	-	-
DEPARTMENT TOTAL	<u>\$ 2,722,486</u>	<u>\$ 2,828,502</u>	<u>\$ 3,145,879</u>	<u>\$ 3,184,014</u>	<u>\$ 3,477,604</u>	<u>\$ 3,477,604</u>	<u>\$ 293,590</u>	<u>9.22%</u>

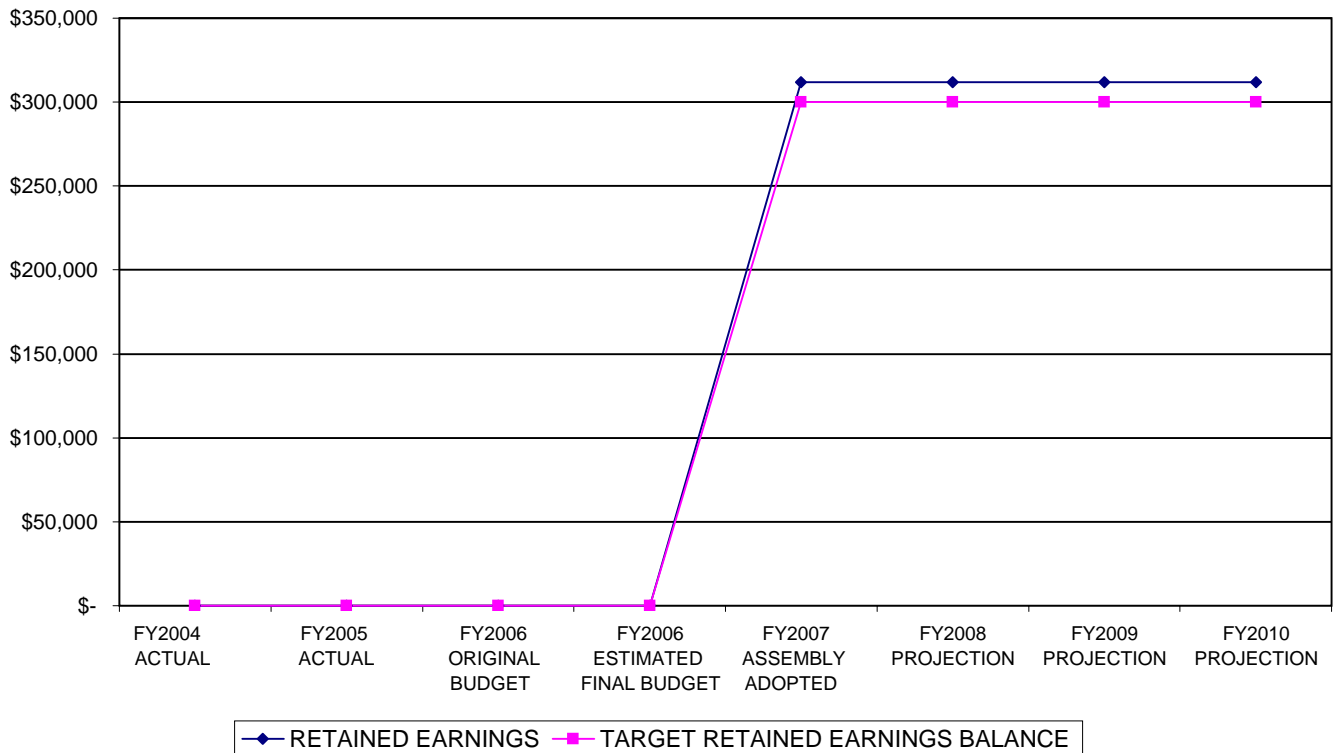
FUND: 701 HEALTH INSURANCE RESERVE FUND

FUND BUDGET:	FY2004	FY2005	FY2006	FY2006	FY2007	FY2008	FY2009	FY2010
	ACTUAL	ACTUAL	ORIGINAL BUDGET	ESTIMATED FINAL BUDGET	ASSEMBLY ADOPTED	PROJECTION	PROJECTION	PROJECTION
REVENUES:								
INTEREST REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,480	\$ 12,480	\$ 12,480
EMPLOYEE INSURANCE PREMIUMS	-	-	-	-	77,560	77,560	77,560	77,560
CHARGES FROM OTHER DEPT'S	-	-	-	-	3,151,000	3,299,948	3,469,447	3,647,422
TOTAL REVENUES:	-	-	-	-	3,240,560	3,389,988	3,559,487	3,737,462
OPERATING TRANSFERS FROM:								
GENERAL FUND	-	-	-	-	300,000	-	-	-
TOTAL REVENUES AND OPERATING TRANSFERS	-	-	-	-	3,540,560	3,389,988	3,559,487	3,737,462
EXPENSES:								
SERVICES	-	-	-	-	3,228,560	3,389,988	3,559,487	3,737,462
TOTAL EXPENSES:	-	-	-	-	3,228,560	3,389,988	3,559,487	3,737,462
NET RESULTS FROM OPERATIONS	-	-	-	-	312,000	-	-	-
RETAINED EARNINGS APPROPRIATED	-	-	-	-	-	-	-	-
EXCESS/(DEFICIT)	-	-	-	-	312,000	-	-	-
BEGINNING RETAINED EARNINGS	-	-	-	-	-	312,000	312,000	312,000
RETAINED EARNINGS APPROPRIATED	-	-	-	-	-	-	-	-
SURPLUS FROM OPERATIONS	-	-	-	-	312,000	-	-	-
ENDING RETAINED EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ 312,000	\$ 312,000	\$ 312,000	\$ 312,000

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:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENSES:					
SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 3,228,560
TOTAL DIRECT EXPENSES:	-	-	-	-	3,228,560
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ 3,228,560

DEPARTMENT FUNCTION

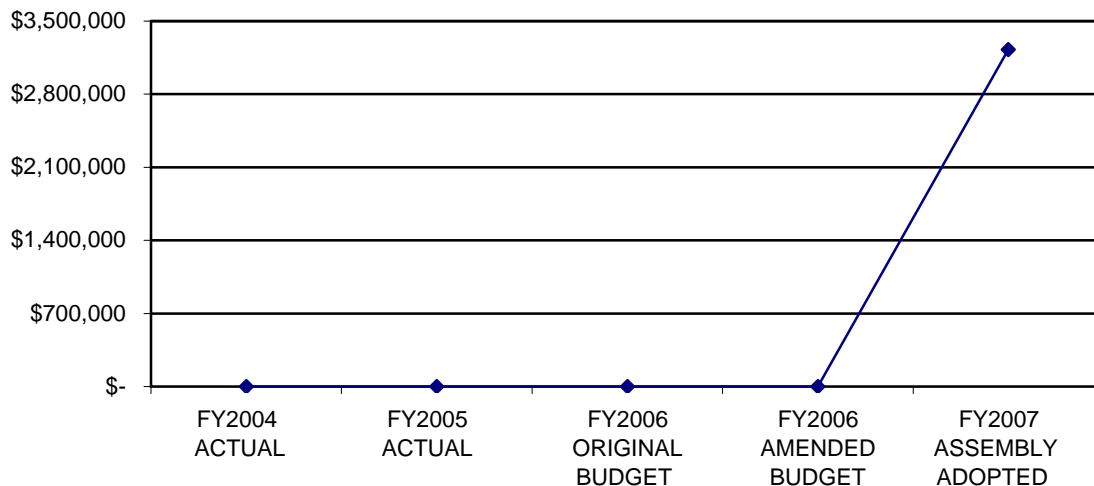
GENERAL OBJECTIVES: To account for the administration and claims of the Borough's employee health insurance plan.

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 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

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %
SERVICES							
43011 CONTRACT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 132,080	\$ 132,080	\$ 132,080 -
43501 MEDICAL, DENTAL, & VISION COVERAGE	-	-	-	-	2,970,980	2,970,980	2,970,980 -
43502 MEDICAL STOP LOSS COVERAGE	-	-	-	-	125,500	125,500	125,500 -
TOTAL: SERVICES	-	-	-	-	3,228,560	3,228,560	3,228,560 -
DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 3,228,560	\$ 3,228,560	\$ 3,228,560 -

LINE-ITEM EXPLANATIONS

43011 Contract Services. (\$132,080) Claims administrator services (\$82,080). Claims administrator and plan monitoring (\$50,000).

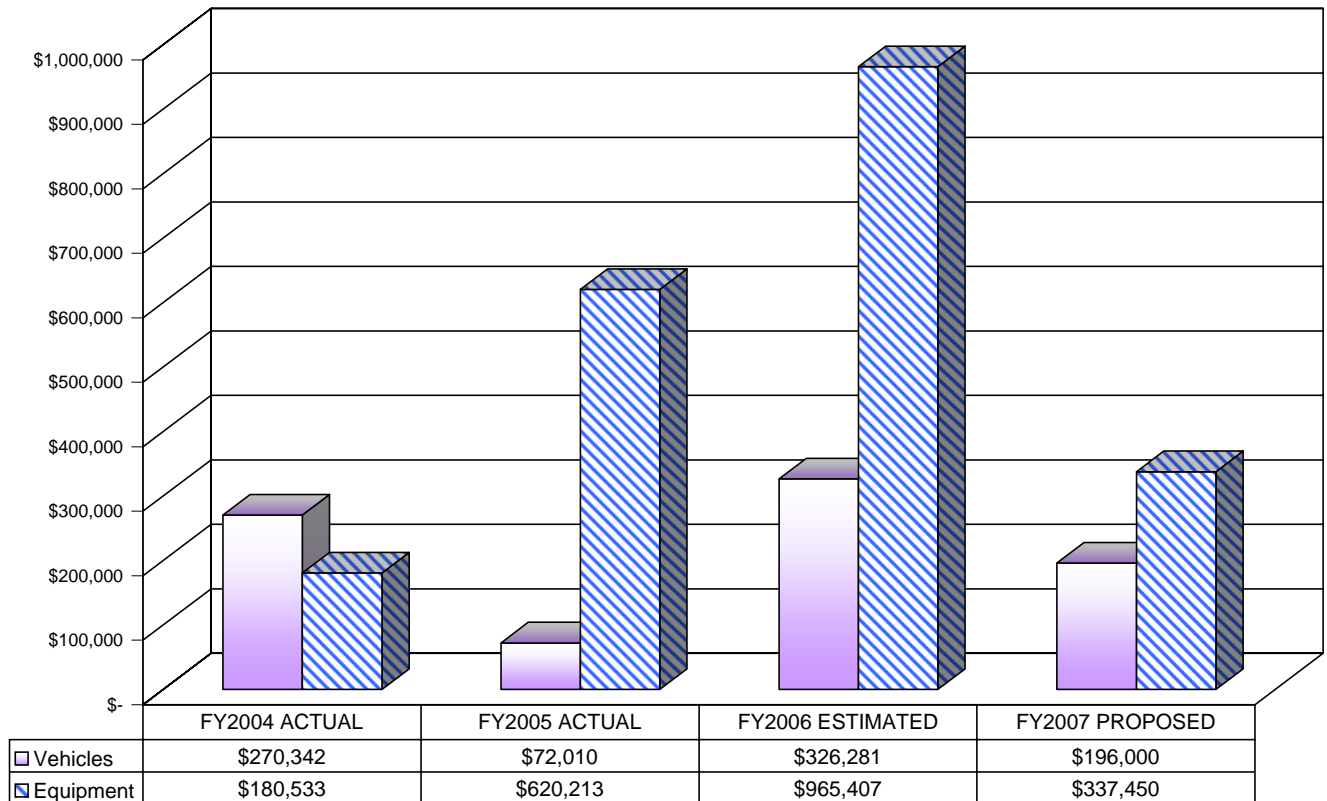
43502 Medical Stop Loss Coverage. Coverage purchase to limit plan payments to no more than \$200,000 per covered incident per year.

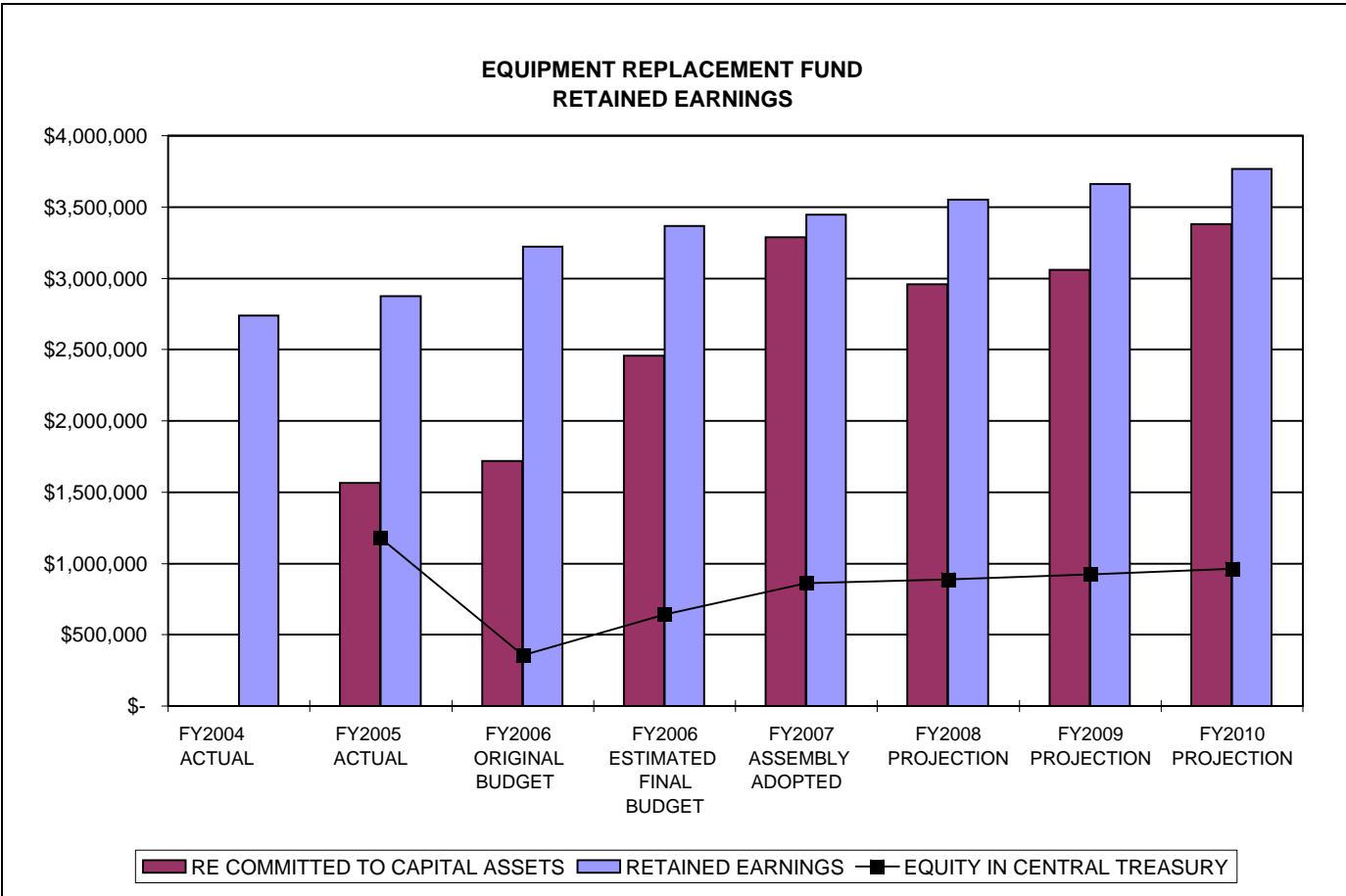
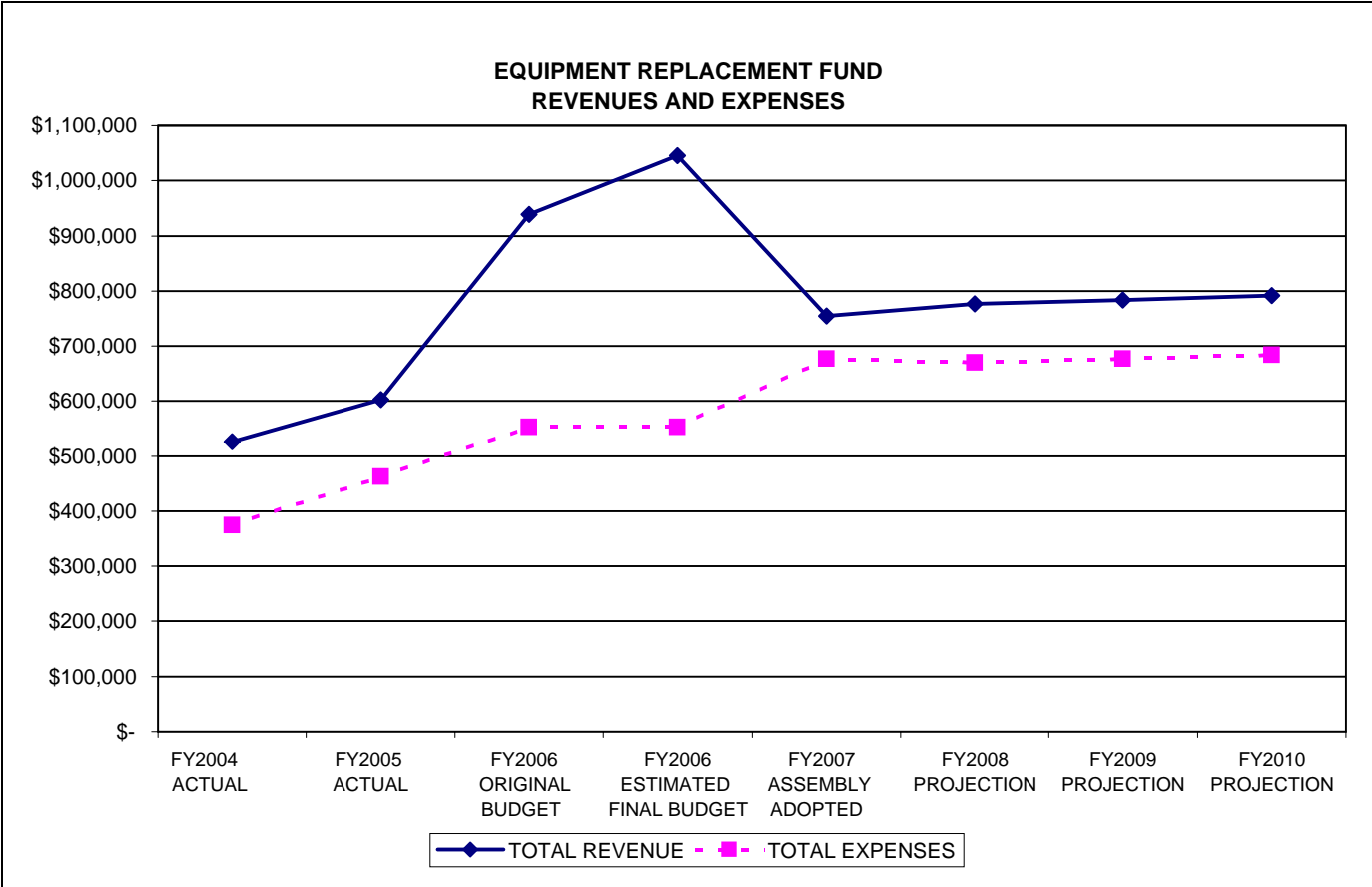
43501 Medical, Dental, & Vision Coverage. Payments made for actual medical, dental, and vision claims by plan participants.

FUND: 705 EQUIPMENT REPLACEMENT FUND

FUND BUDGET:	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 ESTIMATED FINAL BUDGET	FY2007 ASSEMBLY ADOPTED	FY2008 PROJECTION	FY2009 PROJECTION	FY2010 PROJECTION
REVENUES:								
INTEREST REVENUE	\$ 2,700	\$ 33,376	\$ 32,785	\$ 32,785	\$ 62,016	62,636	63,262	63,895
CHARGES FROM OTHER DEPT'S	484,412	524,614	575,612	696,402	677,120	683,891	690,730	697,637
SALE OF FIXED ASSETS	38,776	44,588	30,000	16,188	15,000	30,000	30,000	30,000
TOTAL REVENUES:	525,888	602,578	638,397	745,375	754,136	776,527	783,992	791,532
OPERATING TRANSFERS FROM:								
GENERAL FUND	-	-	300,000	300,000	-	-	-	-
TOTAL OPERATING TRANSFERS	-	-	300,000	300,000	-	-	-	-
TOTAL REVENUES AND OPERATING TRANSFERS	525,888	602,578	938,397	1,045,375	754,136	776,527	783,992	791,532
EXPENSES:								
SERVICES	374,051	462,888	553,090	553,090	676,833	670,213	676,915	683,684
TOTAL EXPENSES:	374,051	462,888	553,090	553,090	676,833	670,213	676,915	683,684
NET RESULTS FROM OPERATIONS	151,837	139,690	385,307	492,285	77,303	106,314	107,077	107,848
RETAINED EARNINGS APPROPRIATED	-	-	-	-	-	-	-	-
EXCESS/(DEFICIT)	151,837	139,690	385,307	492,285	77,303	106,314	107,077	107,848
BEGINNING RETAINED EARNINGS	2,584,949	2,736,786	2,835,192	2,876,476	3,368,761	3,446,064	3,552,378	3,659,455
RETAINED EARNINGS APPROPRIATED	-	-	-	-	-	-	-	-
SURPLUS FROM OPERATIONS	151,837	139,690	385,307	492,285	77,303	106,314	107,077	107,848
ENDING RETAINED EARNINGS	\$ 2,736,786	\$ 2,876,476	\$ 3,220,499	\$ 3,368,761	\$ 3,446,064	\$ 3,552,378	\$ 3,659,455	\$ 3,767,302

VEHICLE & EQUIPMENT PURCHASES





FUND: 705 EQUIPMENT REPLACEMENT FUND
DEPT: 94910 NON-DEPARTMENTAL

DEPARTMENT BUDGET:

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 ASSEMBLY ADOPTED
EXPENSES:					
SERVICES	\$ 374,051	\$ 462,888	\$ 553,090	\$ 553,090	\$ 676,833
TOTAL EXPENSES:	\$ 374,051	\$ 462,888	\$ 553,090	\$ 553,090	\$ 676,833

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.

PERFORMANCE MEASURES: The following equipment has been purchased in FY2006

FY 2007 OBJECTIVES: Purchase the following equipment and vehicles.

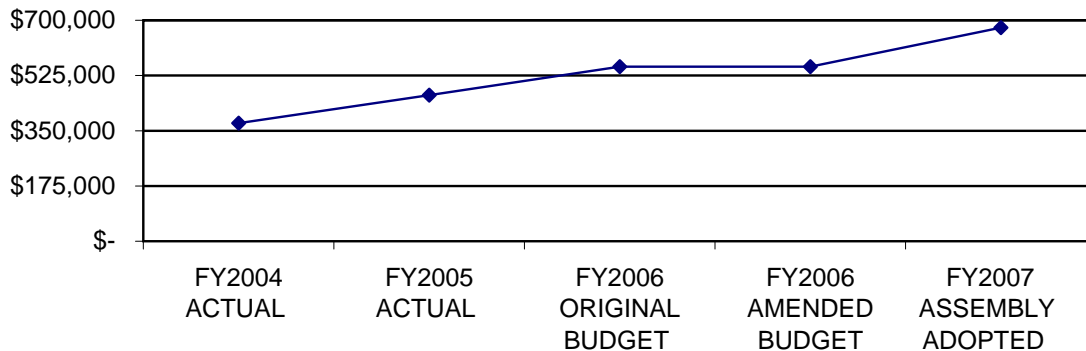
1. Maintenance Department	
4-Cargo Vans 1-ton	\$ 112,000
2-Pickups 4x4 3/4 ton	\$ 56,000
	<u>\$ 168,000</u>
2. Solid Waste Department	
1-Pickup 4x4 1/2 ton	\$ 28,000
	<u>\$ 28,000</u>
3. General Services Department (Print Shop)	
1-Mail Processor	\$ 10,450
	<u>\$ 10,450</u>
4. General Services Department (MIS)	
5-Servers	\$ 52,000
	<u>\$ 52,000</u>
5. Non-Departmental	
Tax Mantra and e-Tax-Sales Tax implementation continued from FY2006.	\$ 275,000
	<u>\$ 275,000</u>
Total Purchases for FY2007:	\$ 533,450

1. Maintenance Department:	
1-Pickup 1 ton ⁽¹⁾	\$ 28,000
2. Solid Waste Department:	
1-Wide pad excavator w/bucket	\$ 140,407
3. School District:	
15-20 passenger buses-this is a 17% grant match and is being treated as a loan from the ER Fund to the School District with the School District retaining ownership (Ord.2005-19-02).	\$ 298,281
4. General Services Department: ⁽¹⁾	
1-Uninterruptible Power Supply(UPS)	\$ 100,000
5. Non-Departmental:	
Tax Mantra and e-Tax (a fully integrated web enabled, Sales Tax System)-Budgeted in FY2006 and will continue into FY2007.	\$ 725,000
Total Purchases for FY2006:	\$ 1,291,688

¹ Amount reflected is FY2006 budget. Equipment will be acquired in FY2006. Procurement in progress at this time.

Program Changes: Vehicles budgeted in FY2006 were postponed to FY2007.

EXPENSES



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**FUND 705
DEPARTMENT 94910 - NON-DEPARTMENTAL**

	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 ORIGINAL BUDGET	FY2006 AMENDED BUDGET	FY2007 MAYOR PROPOSED	FY2007 ASSEMBLY ADOPTED	DIFFERENCE BETWEEN ASSEMBLY ADOPTED & AMENDED BUDGET %	
SERVICES								
43916 EQUIPMENT DEPRECIATION	\$ 374,051	\$ 462,888	\$ 553,090	\$ 553,090	\$ 676,833	\$ 676,833	\$ 123,743	22.37%
TOTAL: SERVICES	374,051	462,888	553,090	553,090	676,833	676,833	123,743	22.37%
DEPARTMENT TOTAL	<u>\$ 374,051</u>	<u>\$ 462,888</u>	<u>\$ 553,090</u>	<u>\$ 553,090</u>	<u>\$ 676,833</u>	<u>\$ 676,833</u>	<u>\$ 123,743</u>	<u>22.37%</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, 2006

All Employee (Except 56 Hour and Appendix A)

Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
A	8.6531	9.0079	9.3043	9.4904	9.6765	9.8627	10.0487	10.2348	10.4209	10.6070
B	9.2588	9.6072	9.9557	10.1547	10.3539	10.5530	10.7521	10.9512	11.1504	11.3495
C	9.9069	10.2797	10.6526	10.8656	11.0786	11.2917	11.5047	11.7179	11.9309	12.1439
D	10.6003	10.9993	11.3982	11.6262	11.8541	12.0821	12.3101	12.5381	12.7660	12.9940
E	11.3423	11.7692	12.1961	12.4400	12.6839	12.9279	13.1718	13.4158	13.6597	13.9035
F	12.1363	12.5931	13.0498	13.3108	13.5718	13.8328	14.0935	14.3548	14.6158	14.8768
G	12.9859	13.4746	13.9634	14.2426	14.5218	14.8012	15.0804	15.3597	15.6389	15.9182
H	13.8949	14.4179	14.9407	15.2396	15.5384	15.8372	16.1361	16.4349	16.7336	17.0324
I	14.8676	15.4271	15.9866	16.3063	16.6261	16.9458	17.2655	17.5852	17.9050	18.2248
J	15.9083	16.5070	17.1057	17.4478	17.7900	18.1320	18.4742	18.8162	19.1584	19.5005
K	17.0219	17.6625	18.3030	18.6691	19.0352	19.4012	19.7673	20.1334	20.4994	20.8655
L	18.2134	18.8989	19.5843	19.9759	20.3676	20.7593	21.1510	21.5427	21.9344	22.3261
M	19.4883	20.2218	20.9552	21.3743	21.7934	22.2125	22.6316	23.0507	23.4698	23.8889
N	20.8525	21.6373	22.4220	22.8705	23.3189	23.7674	24.2158	24.6642	25.1127	25.5611
O	22.3122	23.1519	23.9916	24.4714	24.9512	25.4311	25.9109	26.3907	26.8706	27.3504
P	23.8741	24.7725	25.6710	26.1844	26.6979	27.2180	27.7247	28.2381	28.7516	29.2649
Q	25.5452	26.5066	27.4680	28.0173	28.5667	29.1160	29.6654	30.2148	30.7642	31.3135
R	27.3334	28.3621	29.3908	29.9786	30.5664	31.1542	31.7420	32.3299	32.9176	33.5054

56-Hour Employees

Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
J	11.1736	11.5942	12.0147	12.2551	12.4953	12.7356	12.9759	13.2161	13.4565	13.6968
K	11.9558	12.4058	12.8557	13.1128	13.3699	13.6271	13.8842	14.1413	14.3984	14.6555
L	12.7928	13.2742	13.7557	14.0308	14.3058	14.5810	14.8561	15.1312	15.4064	15.6815
M	13.6883	14.2034	14.7186	15.0129	15.3073	15.6016	15.8961	16.1904	16.4848	16.7791
N	14.6464	15.1976	15.7488	16.0638	16.3788	16.6938	17.0087	17.3238	17.6387	17.9536
O	15.6717	16.2615	16.8513	17.1882	17.4828	17.8623	18.1994	18.5363	18.8734	19.2104
P	16.7687	17.3998	18.0308	18.3915	18.7521	19.1128	19.4733	19.8339	20.1946	20.5551
Q	17.9425	18.6178	19.2930	19.6789	20.0647	20.4506	20.8365	21.2223	21.6082	21.9940
R	19.1984	19.9210	20.6436	21.0564	21.4692	21.8829	22.2950	22.7078	23.1208	23.5336

Management

Level	Minimum	Mid Point	Maximum	Spread	Spread %
1	48,171	56,601	65,031	16,860	35.00%
2	51,534	60,560	69,586	18,051	35.03%
3	55,124	64,770	74,417	19,293	35.00%
4	59,062	69,398	79,734	20,673	35.00%
5	63,236	74,302	85,369	22,133	35.00%
6	67,651	79,490	91,330	23,678	35.00%
7	72,424	86,908	101,392	28,969	40.00%

increase of 3.8% from FY06

Kenai Peninsula Borough

**Full-time Equivalent Borough Government Employees by Function
Last Ten Fiscal Years**

Function	Full-time Equivalent Employee as of June 30								Budgeted	Adopted
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
General Government:										
Assembly	5.00	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Mayoral	4.00	4.00	4.00	7.00 (1)	6.00	10.00 (3)	11.00	11.00	11.00	20.00 (5)
General Services	26.85	27.95	28.00	30.00	31.10	31.55	31.60	32.60	32.60	22.60 (5)
Legal	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00
Finance	24.00	24.50	24.50	27.00 (2)	27.00	23.00 (3)	23.00	23.00	23.00	23.00
Assessing	18.00	20.00	20.75	19.75	19.75	20.75	21.00	21.00	21.00	21.00
Planning	10.50	11.75	11.75	9.80	8.80	9.10	9.50	8.50	8.50	8.00
Major Projects	6.00	6.00	6.00	6.00	7.00	8.00	9.00	8.00	8.00	8.00
Other	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Total	100.35	105.70	106.50	111.05	112.15	113.90	116.60	114.60	114.60	113.10
Non General Government:										
School Maintenance	46.00	46.50	48.50	46.00 (2)	46.00	46.00	46.00	46.00	44.00	43.00
Custodial Maintenance	1.25	1.30	1.30	1.30	1.30	1.25	1.30	1.30	1.30	1.30
Total	47.25	47.80	49.80	47.30	47.30	47.25	47.30	47.30	45.30	44.30
Special Revenue Funds:										
Fire and Emergency Services:										
Nikiski Fire	20.00	20.00	21.00	21.00	21.00	23.00	24.00	24.00	23.00	23.00
Bear Creek Fire	-	-	-	-	-	0.40	0.40	0.40	0.40	0.00
Anchor Point	-	-	-	-	0.40	1.00	1.00	1.00	1.00	1.00
CES	23.00	23.00	23.00	23.00	23.00	26.00	27.00	27.00	28.00	30.50
Seward Bear Creek Flood	-	-	-	-	-	-	-	0.50	0.50	0.50
Recreation	12.25	12.25	12.25	12.25	13.25	13.25	14.00	13.25	13.25	13.25
Roads	5.00	5.00	5.00	5.00	5.00	6.00	6.00	7.00	7.00	7.00
Land Trust Fund	4.50	4.50	4.50	4.50	4.50	4.50	5.00	5.00	5.00	5.00
Kenai River Center	2.00	2.00	2.00	3.50	4.50	4.20	4.50	4.50	4.00	4.50
Nikiski Seniors	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Solid Waste	7.00	7.00	7.00	7.00	7.25	7.25	8.75	19.25 (4)	19.25	19.25
Risk Management	2.55	2.55	2.55	2.55	3.55	3.60	4.60	4.60	4.60	4.60
Total	76.30	76.30	77.30	78.80	82.45	90.20	96.25	107.50	107.00	109.60
Total	223.90	229.80	233.60	237.15	241.90	251.35	260.15	269.40	266.90	267.00

(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) The Office of Emergency Management and 911 Communications transferred from General Services to Mayoral department.

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2005				Fiscal Year 2006				Fiscal Year 2007			
	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		
Administrative Assistant	L	2.00		200.00	L	2.00		200.00	L	1.00		100.00
Secretary									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			3,000.00	200.00			4,545.00	200.00			3,000.00	200.00
Total Assembly - Elections		0.00	3,000.00	200.00		0.00	4,545.00	200.00		0.00	3,000.00	200.00
Assembly - Records Management												
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 Management		1.83	0.00	50.00		1.83	0.00	50.00		1.83	0.00	50.00
TOTAL ASSEMBLY		5.50	3,000.00	450.00		5.50	4,545.00	450.00		5.50	3,000.00	450.00
Mayor - Administration												
Mayor		1.00				1.00				1.00		
Chief of Staff									7	1.00		
Assistant to the Mayor	2	1.00			2	1.00						
Administrative Assistant (Mayor)	L	1.00	750.00	10.00	L	1.00	500.00		L	1.00	500.00	
Oil, Mining and Gas Liaison									4	1.00		
Grants Manager									2	1.00		
Economic Analyst									O	1.00		
Total Mayor - Administration		3.00	750.00	10.00		3.00	500.00	0.00		6.00	500.00	0.00
Mayor - Community and Economic Development¹												
Business Development Manager	4	1.00			4	1.00						
Oil, Mining and Gas Liaison	4	1.00			4	1.00						
Grants Manager	2	1.00			2	1.00						
Economic Analyst	O	1.00			O	1.00						
Total Mayor - Community and Economic Development		4.00	0.00	0.00		4.00	0.00	0.00		0.00	0.00	0.00
Mayor - Purchasing and 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 and Contracting		4.00	240.00	150.00		4.00	240.00	150.00		4.00	240.00	150.00
Mayor - Office of Emergency Management												
Emergency Manager	5M	1.00			5M	1.00			5	1.00		
Administrative Assistant I/II	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	0.67		50.00	J	0.80		50.00
Temporary Personnel			400.00				400.00				400.00	
Total Mayor - Office of Emergency Management		2.67	400.00	100.00		2.67	400.00	100.00		2.80	400.00	100.00
Mayor - 911 Communications												
Communication Center Supervisor					O	1.00			O	1.00		
Public Safety Dispatcher Supervisor	M	2.00			M	1.00			M	1.00		
Public Safety Dispatcher	K	4.00	300.00	700.00	K	5.00	300.00	700.00	K	5.00	300.00	700.00
Secretary	J	0.33			J	0.33			J	0.20		
Total Mayor - 911 Communications		6.33	300.00	700.00		7.33	300.00	700.00		7.20	300.00	700.00
Mayor - General Services - Human Resources												
General Services Director	6	1.00			6	1.00			6	1.00		
Administrative Assistant I/II	L/M	1.00	160.00	100.00	L/M	1.00		100.00	L/M	1.00		100.00
Secretary (Homer/Seward Annex)	J	1.50	300.00		J	1.50	200.00		J	1.50	200.00	
Total General Services - Human Resources		3.50	460.00	100.00		3.50	200.00	100.00		3.50	200.00	100.00
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	L	2.00		240.00	M	2.00		240.00	M	2.00		240.00
Student Helper (MIS)			260.00									
Total General Services - MIS		11.00	260.00	400.00		11.00	0.00	400.00		11.00	0.00	400.00

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2005				Fiscal Year 2006				Fiscal Year 2007			
	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours
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 ⁴	M	3.00		150.00	M	3.00		150.00	M	2.00		50.00
Total General Services - GIS		5.00	0.00	150.00		5.00	0.00	150.00		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
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 Maintenance³												
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	16.00	H	0.80	180.00	16.00
Total Mayor - General Services - Custodial Maintenance		1.30	180.00	48.00		1.30	180.00	32.00		1.30	180.00	32.00
TOTAL MAYOR		42.60	2,710.00	1,758.00		43.60	1,940.00	1,732.00		41.60	1,940.00	1,632.00
Legal Department												
Borough Attorney	7	1.00			7	1.00			7	1.00		
Assistant Borough Attorney II	5M	2.00										
Assistant Borough Attorney I	2M	1.00										
Deputy Borough Attorney					5M	1.00			5M	1.00		
Assistant Borough Attorney					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		6.00	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		
Administrative 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			P	1.00			Q	1.00		
Auditor	P	1.00			P	1.00			P	1.00		
Treasury/Budget Analyst	N	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	
Total Finance - Financial Services		8.00	160.00	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 Tax)	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	K	2.00		120.00
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	K	1.00		10.00	L	1.00		10.00	L	1.00		10.00
Senior Account Clerk	J	1.00		10.00	K	1.00		10.00	K	1.00		10.00
Account Clerk (Sales Tax)	I	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	1,160.00	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		
Title Examiner	M	1.00			M	1.00			M	1.00		
Administrative Assistant (Assessing)									L	1.00		16.00
Secretary	J	1.00		20.00	J	1.00		40.00				

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2005				Fiscal Year 2006				Fiscal Year 2007			
	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours
Senior Assessing Clerk	K	1.00		40.00	K	1.00		65.00	K	1.00		40.00
Assessing Clerk	J	3.00		200.00	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	260.00		8.00	2,600.00	355.00		8.00	2,600.00	290.00
Assessing - Appraisal												
Residential 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		300.00	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		
Appraisal Technician	L	2.00			L	2.00			L	1.00		
Temporary Personnel			4,160.00				3,120.00				3,120.00	
Total Assessing - Appraisal		13.00	4,160.00	480.00		13.00	3,120.00	280.00		13.00	3,120.00	280.00
TOTAL ASSESSING DEPARTMENT		21.00	6,760.00	740.00		21.00	5,720.00	635.00		21.00	5,720.00	570.00
Resource Planning - Administration												
Planning Director	6	1.00			6	1.00			6	1.00		
Platting Officer	P	1.00			P	1.00			P	1.00		
Platting Specialist	O	1.00			O	1.00			O	1.00		
Planner	O	2.00			O	1.00			O	1.00		
Addressing Officer ⁴									O	1.00		
Code Compliance Officer	O	1.00			O	1.00			O	1.00		
Administrative 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		9.00	1,040.00	125.00		8.00	1,040.00	125.00		9.00	1,040.00	125.00
Coastal Zone Management												
Planner ²	O	0.50			O	0.50						
TOTAL COASTAL ZONE MANAGEMENT		0.50	0.00	0.00		0.50	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	6.00			3M	5.00			3M	5.00		
Administrative 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 - ADMINISTRATION		9.00	200.00	0.00		8.00	200.00	0.00		8.00	200.00	0.00
TOTAL GENERAL GOVERNMENT		116.60	15,230.00	3,603.00		114.60	15,215.00	3,472.00		113.10	13,670.00	3,307.00
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	100.00	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	1,450.00	O	6.00	250.00	1,550.00
Engineer-Paramedic	P	8.00	450.00	3,050.00	P	7.00	450.00	3,050.00	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
Administrative Assistant	L	1.00		30.00	L	1.00		30.00	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		24.00	4,150.00	5,630.00		23.00	4,150.00	5,630.00		23.00	4,150.00	5,850.00
Bear Creek Fire Service Area												
Temporary Personnel			1,040.00				1,840.00				1,840.00	
TOTAL BEAR CREEK FIRE SERVICE AREA			1,040.00				1,840.00				1,840.00	
Anchor Point Fire & Emergency Medical												
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												

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2005				Fiscal Year 2006				Fiscal Year 2007			
	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours
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		200.00	R	1.00			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		1,000.00	P	3.00		1,500.00
Engineer-EMT/Paramedic	O	9.00		1,668.00	O	10.00		1,668.00	O	12.00		2,068.00
Firefighter I-EMT/Paramedic	N	9.00		1,459.00	N	9.00		1,459.00	N	9.00		1,859.00
Administrative Assistant	L	1.00	240.00	140.00	L/M	1.00	240.00	140.00	L/M	1.00		80.00
Senior Clerk Typist									I	0.50		
Firefighters-EMT's (On-Call)			6,120.00				6,600.00				8,448.00	
Accreditation Manager			1,960.00									
TOTAL CENTRAL EMERGENCY SERVICE AREA		27.00	8,320.00	4,867.00		28.00	6,840.00	4,667.00		30.50	8,448.00	6,107.00
Lowell Point Emergency Service Area												
Temporary Personnel			350.00								60.00	
TOTAL LOWELL POINT EMERGENCY SERVICE AREA		0.00	350.00	0.00		0.00	0.00	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		15.00	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
Maintenance Mechanic I/II	M/N	1.00		20.00	M	1.00		25.00	M/N	1.00		25.00
Shift Supervisor	I	1.25		20.00	I	1.00		20.00	I	1.00		20.00
Senior Clerk-Typist	I	1.00		10.00	I	1.00						
Secretary									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			11,000.00				11,000.00				11,000.00	
Temporary			5,680.00				3,000.00				3,000.00	
Temporary Maintenance Personnel			1,750.00				1,500.00				1,500.00	
TOTAL NORTH PENINSULA RECREATION SERVICE AREA		8.00	18,430.00	85.00		7.75	15,500.00	90.00		7.75	15,500.00	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		
Administrative Assistant/Contract Coordinator	N	1.00		175.00	M	1.00		175.00	M	1.00		175.00
Secretary					K	1.00		160.00	K	1.00		
Senior Clerk Typist	I	1.00		160.00								
Temporary Personnel			1,315.00				1,500.00				1,660.00	
TOTAL ROAD SERVICE AREA		7.00	1,475.00	175.00		7.00	1,660.00	175.00		7.00	1,660.00	175.00
School Fund - Custodial Maintenance³												
Lead Custodian	I	0.50		16.00	I	0.50		16.00	I	0.50		16.00
Custodian	H	0.80		180.00	H	0.80		180.00	H	0.80		180.00
Total School Fund - Custodial Maintenance		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	3.00			3M	4.00			3M	3.00		
Project Manager									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			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	3.00			N/O	2.00			N/O	2.00		
Lead Energy Systems Mechanic	P	2.00			P	2.00			P	1.00		
Energy Systems Mechanic I/II	N/O	4.00			N/O	4.00			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	2.00		
Electronics Technician I/II	N/O	1.00			N/O	1.00			N/O	1.00		
Plumber-General Maintenance Mechanic I/II	N/O	1.00			N/O	1.00			N/O	1.00		
Locksmith-General Maintenance Mechanic I/II	N/O	2.00			N/O	2.00			N/O	2.00		
Lead Plumber-General Maintenance	P	1.00			P	1.00			P	1.00		
Plumber I/II	N/O	1.00			N/O	1.00			N/O	1.00		
Roofer-General Maintenance Mechanic I/II	N/O	1.00			N/O	1.00			N/O	1.00		
Carpenter-General Maintenance Mechanic I/II	N/O	2.00			N/O	2.00			N/O	2.00		
Lead General Maintenance Mechanic	P	3.00			P	3.00			P	3.00		
General Maintenance Mechanic I/II Seward					N/O	1.00			N/O	1.00		
General Maintenance Mechanic I/II	M/N	5.00		1,125.00	M/N	3.00		1,125.00	M/N	3.00		1,000.00
Millwright-General Maintenance Mechanic I/II	N/O	1.00			N/O	2.00			N/O	2.00		

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2005				Fiscal Year 2006				Fiscal Year 2007			
	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours	Salary Range	Permanent Positions	Temporary Hours	Overtime Hours
Safety Coordinator	P	1.00			P	1.00			P	1.00		
Maintenance Contracts Coordinator	O	1.00										
Administrative Assistant	L	1.00							M	1.00		
Secretary (Maintenance)	L	1.00			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			45,900.00				24,625.00				20,000.00	
Total School Fund - Maintenance Department		46.00	45,900.00	1,125.00		44.00	24,625.00	1,125.00		43.00	20,000.00	1,125.00
TOTAL SCHOOL FUND		47.30	46,080.00	1,173.00		45.30	24,805.00	1,173.00		44.30	20,180.00	48.00
Land Trust Fund - Land Mgmt Administration												
Land Management Officer	4M	1.00			4M	1.00			4M	1.00		
Land Management Agent	O	2.00			O	2.00			O	1.00		
Land Management Technician	L	1.00			L	1.00			L	1.00		
Land and Resource Coordinator									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 ²	O	2.50			O	2.00			O	2.50		
Administrative Assistant	L	1.00			L	1.00			L	1.00		
Temporary Personnel			150.00				150.00				150.00	
TOTAL KENAI RIVER CENTER FUND		4.50	150.00	0.00		4.00	150.00	0.00		4.50	150.00	0.00
Seward-Bear Creek Flood Service Area												
Administrative Assistant					J	0.50			J	0.50		
Temporary Personnel			1,040.00									
TOTAL SEWARD-BEAR CREEK FLOOD SERVICE AREA		0.00	1,040.00	0.00		0.50	0.00	0.00		0.50	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		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
Administrative Assistant/Contract	N	1.00		20.00	N	1.00		20.00	N	1.00		20.00
Secretary	J	1.00		10.00	J	0.50		10.00	J	0.50		10.00
Temporary Personnel			100.00				100.00				100.00	
Total Solid Waste Fund - Administration		3.75	100.00	50.00		3.25	100.00	50.00		3.25	100.00	50.00
Solid Waste Fund - Central Peninsula Landfill²												
Landfill Manager					3M	1.00			3M	1.00		
Contract Administrator/Landfill Operator	O	0.80		30.00	O	0.80		60.00	O	0.80		60.00
Landfill Operator I					M	2.00		120.00	M	2.00		120.00
Landfill Operator II					N	2.00		140.00	N	2.00		140.00
Landfill Operator/General Maintenance Mechanic					N	1.00		60.00	N	1.00		60.00
Landfill Operator/Mechanic					N	1.00		60.00	N	1.00		60.00
Scale Attendant/Clerk					I	2.00		80.00	I	2.00		80.00
Landfill Laborer/Operator									K	2.00		80.00
Landfill Laborer					H	2.00		80.00				
Temporary Personnel			80.00	10.00			2,480.00				2,480.00	
Total Solid Waste Fund - Central Peninsula Landfill		0.80	80.00	40.00		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		20.00	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	20.00		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

AUTHORIZED PERSONNEL AND HOURS BY ACTIVITY

Authorized Personnel	Fiscal Year 2005				Fiscal Year 2006				Fiscal Year 2007			
	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			800.00				800.00				800.00	
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		8.75	1,820.00	350.00		19.25	4,220.00	920.00		19.25	4,220.00	920.00
TOTAL SPECIAL REVENUE FUNDS		133.55	86,735.00	12,280.00		141.80	63,045.00	12,655.00		143.80	60,088.00	13,190.00
Insurance and Litigation Fund - Risk												
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		
Environmental Compliance Manager	4M	1.00			4M	1.00			4M	1.00		
Secretary (Risk Management/ General Services)	L	0.60			L	0.60			L	0.60		
TOTAL INSURANCE AND LITIGATION FUND		4.60	0.00	0.00		4.60	0.00	0.00		4.60	0.00	0.00
TOTAL BOROUGH		254.75	101,965.00	15,883.00		261.00	78,260.00	16,127.00		261.50	73,758.00	16,497.00

¹Community and Economic Development Department as a separate office was eliminated along with Managers position.
²Resolution 2004-106 established 11 position to operate Central Peninsula Landfill instead of being operated by a contractor.
³Fifty percent of custodial maintenance personnel budgeted under Fund 100, General Fund, and remaining fifty percent budgeted under Fund 241, School Fund.
⁴Transferred 1 GIS Technician from GIS to Planning and changed title to Addressing Officer to better reflect duties.
"M" following salary range designation for administration and managers designates the position as "Middle Management".

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CHART OF ACCOUNTS

Code	Title	Description
Personnel Services - 40XXX		
40110	Regular Wages	Wages paid to budgeted staff.
40120	Temporary Wages	Wages paid to temporary help.
40130	Overtime Wages	Wages paid to regular staff for time exceeding 40 hours per week and wages paid to firemen and paramedics for holidays worked, overtime and double-time fire, additional meal allowances, and Fair Labor Standards Act settlement.
40210	FICA	Federal Insurance Contributions Act. Social security payroll taxes.
40221	Public Employees Retirement System	Payment to the Public Employees Retirement System (PERS).
40321	Health Insurance	Cost of health insurance for employees.
40322	Life Insurance	Cost of life insurance for employees.
40410	Annual Leave	Annual leave benefits.
40411	Sick Leave	Sick leave benefits.
40599	Other Benefits	Other employee benefits including unemployment and flexible benefit program administrative fees.
Supplies & Materials – 42XXX		
42110	Office Supplies	Calendars, pens, pencils, tape, staples, adding machine tape, typewriter supplies, etc.
42120	Computer Software	Software purchased separately from computer hardware.
42210	Operating Supplies	All operating type supplies, such as chemicals and laboratory supplies, cleaning and sanitation supplies, household and institutional supplies.
42222	Safety Promotion Supplies	Supplies purchased to promote safety.
42230	Fuel, Oils, & Lubricants	Gasoline and oil used for the operations of vehicles or other machinery.
42250	Uniforms	Clothing purchases and uniform allowances.
42263	Training Supplies	Video tapes, fluids, manikins, & slides/photos.
42310	Repair & Maintenance Supplies	All repair and maintenance type supplies, such as building materials and supplies, paint and painting supplies, plumbing supplies electrical supplies, etc.
42360	Motor Vehicle Supplies	Parts and other supplies used to maintain vehicles.

42410	Small Tools & Equipment	Small tools and equipment with a useful life of 2 years and a cost of less than \$500.00.
42424	Safety Supplies	Safety supplies of all types.

Services – 43XXX

43011	Contractual Services	All contracted services, such as consulting services and other contract services.
43012	Audit Services	Fees for annual audit of Borough and Service areas.
43013	Radio Broadcasts	Cost for broadcasting Assembly meetings.
43014	Physical Examinations	Cost for new employee and renewal physical examinations.
43015	Water/Air Sample Testing	Costs to administer water and air monitoring tests.
43019	Software Licensing	Periodic charges for software updates.
43030	Legal Services	All legal services.
43050	Solid Waste Fees	Fees for the disposal of refuse.
43095	Solid Waste Closure	Costs associated with closing out landfills and Post Closure and monitoring those landfills after closure.
43110	Communications	Telephone and long distance phone charges.
43140	Postage	Stamps, certified mail, registered letters.
43210	Transportation and Subsistence	All transportation and subsistence, such as mileage, per diem, meals, airfare, hotels, cab fare, meeting allowance, Call-outs.
43211	Per Diem	Per diem for out-of-town travel.
43215	Travel Out of State	Airfare, cab fare, hotel bills for travel out of state by Assembly members.
43216	Travel in State	Airfare, cab fare, hotel bills for travel in state by Assembly Members.
43220	Car Allowance	For those employees who receive car allowance.
43250	Freight and Express	Cost to deliver purchases.
43260	Training	All cost of educational, training, and developmental classes, seminars and courses. Cost of transportation to and from event should NOT be in this account.
43270	Employee Development	Per employees' contract, Borough-related training through career development grants.
43310	Advertising	Newspaper and radio advertising.

43410	Printing	Printing of forms, including tax bills, letterhead and envelopes, assessment notices, pamphlets, booklets, etc.; printing paper, ink, and other printing machine supplies; charges on copy machines.
43500	Insurance Premiums	All insurance premiums.
43503	Worker's Compensation	Premium for coverage on occupational injuries or illnesses.
43510	Insurance and Litigation Fund Premiums	Premiums paid to the Borough Self-insurance fund.
43610	Utilities	Electricity, water, sewer, gas, trash removal.
43720	Equipment Maintenance	Maintenance of office and other equipment. Does not include vehicles, building and grounds.
43750	Vehicle Maintenance	Maintenance contracts and repair bill on vehicles.
43764	Snow Removal	Cost of snow removal.
43780	Building and Grounds Maintenance	All contracted repairs and Maintenance.
43810	Rents and Operating Leases	Includes rents and operating lease payments on land, buildings, machinery, and equipment.
43920	Dues and Subscriptions	Dues for professional organizations; subscriptions to newspapers, magazines, trade journals, and publications.
43931	Recording Fees	Fees to record land sales and transfers of property.
43933	Collection fees	Escrow charges on payment contracts.
43936	USAD Assessment	Utility Special Assessment District - Assessment for borough-owned properties.
43950	Service to Cities	Costs to maintain computer modems in the cities for taxpayer information.

Debt Services – 44XXX

44010	Principal on Bonds	Principal payments on bonds.
44020	Interest on Bonds	Interest payments on bonds.

Capital Outlay – 48XXX

48110	Furniture and Furnishings	Office furniture and furnishings costing \$5,000 or more (each item).
48120	Office Equipment	Includes typewriters, copy machines, machines for sorting, batching, stamping or folding, etc., with a cost of \$5,000 or more (each item).
48310	Vehicles	Automobile, trucks, ATV, Snow machines, etc. Does not include emergency response vehicles.

48311	Machinery and Equipment	Purchase of machinery and equipment, with a cost of \$5,000 or more.
48514	Fire Fighting Rescue Equipment	Purchase of fire fighting and rescue equipment costing \$5,000 or more (each item).
48610	Land Purchase	Land purchases.
48620	Building Purchase	Buildings purchases.
48630	Improvements Other Than Buildings	Fences, parking lots, etc. over costing over \$5,000.
48710	Minor Office Equipment	Capital office machines costing less than \$5,000 with a life of more than one year.
48720	Minor Office Furniture	Capital furniture and furnishings costing less than \$5,000 with a life of more than one year.
48740	Minor Machinery and Equipment	Machinery and equipment costing less than \$5,000 with a life of more than one year.
48750	Minor Medical Equipment	Medical equipment costing less than \$5,000 with a life of more than one year.
48755	Minor Recreation Equipment	Recreational/Physical fitness equipment costing less than \$5,000 with a life of more than one year.
48760	Minor Fire Fighting Equipment-Minor	Fire fighting equipment costing less than \$5,000, with a life of more than one year.
48513	Recreational Equipment	Recreational/Physical fitness equipment with a cost of \$5,000 or more.
49101	Construction	Cost associated with new construction or major remodel.
49311	Design	New building design.
49313	Reimbursable	Reimbursed fees paid to architects/engineers.
49424	Surveying	Survey cost on new construction.
49313	Permits	Permit cost on new construction.
49125	Remodel	Office renovations.

Transfers – 50XXX

50***	Interfund Transfers	Transfer of funds from one fund to another. *** denotes receiving fund.
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Interdepartment Charges – 6XXXX

60000	Charges (To) From Other Depts.	Interdepartmental charges.
61990	Admin. Service Fee	Fees charged to cover portion of costs associated with providing general government services.

GLOSSARY OF KEY TERMS

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 containing 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.

GLOSSARY OF KEY TERMS

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.

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.

GLOSSARY OF KEY TERMS

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.

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).

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.

GLOSSARY OF KEY TERMS

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 are the Borough's share of costs for Social Security and the various pension, medical, and life insurance plans.

ENCUMBRANCES – Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.

ENTERPRISE FUND - A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case the intent of the governing body is that the expenses including depreciation of providing goods as services to the general public on a continuing basis be financed or recovered primarily through user charges. Included in this category are two hospitals.

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 incurrences 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.

GLOSSARY OF KEY TERMS

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 are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

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.

GLOSSARY OF KEY TERMS

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 (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.

MILLAGE 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

GLOSSARY OF KEY TERMS

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 - 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 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.

GLOSSARY OF KEY TERMS

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.

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.

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
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

ABBREVIATIONS

ICS	Incident Command System
IMT	Incident Management Team
IFB	Invitation for Bid
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
LEPC	Local Emergency Planning Committee
LNG	Liquid Natural Gas
LTC	Long Term Care
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
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 which 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.

DISABLED 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.

TAX EXEMPTIONS

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 their own home. The exemption is a maximum of \$20,000 assessed value of the home and the land on which it sits. This exemption 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

Table VIII

**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
1996	8.59	0.03	5.50	2.00	1.00	2.00	3.50	0.50	7.25	0.00	3.00	0.00	1.65	3.35
1997	8.30	0.04	5.50	2.00	1.00	2.00	3.50	0.50	7.25	0.00	3.00	0.00	1.65	3.35
1998	8.30	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
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

(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 entity and the 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	Percentage of Estimated Actual Taxable Value of Property (Area Wide)	Debt Per Capita (2)		
	General Obligation Bonds (Area Wide)	General Obligation Bonds	Capital Leases				Area Wide	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	1,220	1,226
1997	49,265,000	-	115,000	49,380,000	4.19%	1.52%	1,053	1,053	1,057
1998	40,010,000	-	60,000	40,070,000	3.29%	1.20%	832	832	834
1999	30,045,000	-	-	30,045,000	2.42%	0.88%	614	614	614
2000	19,315,000	-	-	19,315,000	1.38%	0.58%	389	389	389
2001	15,889,000	-	2,037,282	17,926,282	1.24%	0.51%	318	318	383
2002	13,409,000	-	1,525,056	14,934,056	0.99%	0.40%	265	265	314
2003	17,874,000	-	989,722	18,863,722	1.25%	0.47%	348	348	380
2004	28,734,000	58,275,000	511,562	87,520,562	5.81%	2.07%	564	1,388	2,071
2005	25,359,000	56,655,000	261,351	82,275,351	5.46%	1.93%	497	1,305	1,963

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) 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	Assessed Value as a Percentage of Actual Value
	Real	Oil & Gas	Personal Property	Real	Personal			
1996	3,047,047	500,884	329,781	705,287	5,731	3,166,694	8.59	81.66%
1997	3,168,525	506,796	347,952	777,409	5,941	3,239,923	8.30	80.53%
1998	3,242,895	559,137	362,327	806,690	4,743	3,352,926	8.30	80.51%
1999	3,365,038	515,033	347,934	829,403	255	3,398,347	8.00	80.38%
2000	3,536,988	448,685	257,051	852,658	31,762	3,358,304	8.00	79.15%
2001	3,766,118	465,766	279,242	930,645	32,097	3,548,384	7.50	78.66%
2002	3,850,227	606,604	285,653	983,356	41,415	3,717,713	7.00	78.39%
2003	4,143,668	680,522	290,369	1,029,520	40,998	4,044,041	6.50	79.07%
2004	4,384,033	673,367	276,616	1,070,801	40,811	4,222,404	6.50	79.16%
2005	4,569,677	611,303	253,567	1,128,277	42,023	4,264,247	6.50	78.47%

Note: Borough code requires a a revaluation of all property no less than every 5 years, current average is approximately every 7 y

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. Estimated actual values as determined by the State of Alaska full and true value determination

Kenai Peninsula Borough

**Principal Property Taxpayers
June 30, 2005**

Taxpayer	2005			1996		
	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value
Union Oil/Unocal	\$ 264,044,690	1	6.25%	\$ 617,508,627	1	19.83%
Tesoro Petroleum Co.	146,426,542	2	3.47%	86,708,501	3	2.78%
ConocoPhillips Co.	131,038,332	3	3.10%	101,248,336	2	3.25%
Agrium	120,470,332	4	2.85%	-	-	-
BP Exploration	80,855,640	5	1.91%	-	-	-
Forest Oil Corp	80,193,960	6	1.90%	-	-	-
Alaska Communication Systems	76,740,031	7	1.82%	-	-	-
Marathon Oil	50,612,810	8	1.20%	41,698,717	5	1.34%
XTO Energy Inc	27,330,870	9	0.65%	-	-	-
Alaska Pipeline Company	17,310,876	10	0.41%	16,313,043	10	0.52%
Shell Western Exploration and Production	-	-	-	43,155,168	4	1.39%
Telephone Utilities of the Northland	-	-	-	37,207,876	6	1.19%
Cook Inlet Pipeline	-	-	-	24,645,700	7	0.79%
ARCO Alaska	-	-	-	19,308,228	8	0.62%
Fred Meyer	-	-	-	16,931,133	9	0.54%
Totals	\$ 995,024,083		23.56%	\$1,004,725,329		32.26%

(1) Information received from Borough's assessing department

Kenai Peninsula Borough

**Demographic and Economic Statistics
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Population ⁽¹⁾</u>	<u>Personal Income (amount expressed in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate ⁽²⁾</u>
1996	47,101	\$ 1,131,095	25,162 *	32.0	10,270	**
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	9,963	8.00%
2002	50,621	1,508,201	29,794	36.3	9,799	8.00%
2003	51,398	1,505,864	29,298	36.7	9,661	9.30%
2004	50,980	1,505,864 *	29,538	38.1	9,467	10.10%
2005	50,980 *	1,505,864 *	29,538 *	38.1	9,534	9.60%

⁽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.

* Data unavailable at this time, 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