

APPENDIX

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Effective July 1, 2008

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G	13.6564	14.1703	14.6843	14.9780	15.2776	15.5832	15.8949	16.2128	16.5371	16.8678	17.2052	17.5493
H	14.6123	15.1623	15.7122	16.0264	16.3469	16.6738	17.0073	17.3474	17.6943	18.0482	18.4092	18.7774
I	15.6353	16.2237	16.8121	17.1483	17.4913	17.8411	18.1979	18.5619	18.9331	19.3118	19.6980	20.0920
J	16.7297	17.3593	17.9889	18.3487	18.7157	19.0900	19.4718	19.8612	20.2584	20.6636	21.0769	21.4984
K	17.9007	18.5744	19.2481	19.6331	20.0258	20.4263	20.8348	21.2515	21.6765	22.1100	22.5522	23.0032
L	19.1538	19.8747	20.5955	21.0074	21.4275	21.8561	22.2932	22.7391	23.1939	23.6578	24.1310	24.6136
M	20.4946	21.2659	22.0372	22.4779	22.9275	23.3861	23.8538	24.3309	24.8175	25.3139	25.8202	26.3366
N	21.9292	22.7545	23.5798	24.0514	24.5324	25.0230	25.5235	26.0340	26.5547	27.0858	27.6275	28.1801
O	23.4643	24.3473	25.2304	25.7350	26.2497	26.7747	27.3102	27.8564	28.4135	28.9818	29.5614	30.1526
P	25.1067	26.0516	26.9965	27.5364	28.0871	28.6488	29.2218	29.8062	30.4023	31.0103	31.6305	32.2631
Q	26.8643	27.8753	28.8863	29.4640	30.0533	30.6544	31.2675	31.8929	32.5308	33.1814	33.8450	34.5219
R	28.7447	29.8265	30.9083	31.5265	32.1570	32.8001	33.4561	34.1252	34.8077	35.5039	36.2140	36.9383

56-HOUR

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12
K	12.5732	13.0464	13.5196	13.7900	14.0658	14.3471	14.6340	14.9267	15.2252	15.5297	15.8403	16.1571
L	13.4534	13.9597	14.4660	14.7553	15.0504	15.3514	15.6584	15.9716	16.2910	16.6168	16.9491	17.2881
M	14.3951	14.9368	15.4786	15.7882	16.1040	16.4261	16.7546	17.0897	17.4315	17.7801	18.1357	18.4984
N	15.4028	15.9824	16.5621	16.8933	17.2312	17.5758	17.9273	18.2858	18.6515	19.0245	19.4050	19.7931
O	16.4809	17.1012	17.7214	18.0758	18.4373	18.8060	19.1821	19.5657	19.9570	20.3561	20.7632	21.1785
P	17.6346	18.2982	18.9619	19.3411	19.7279	20.1225	20.5250	20.9355	21.3542	21.7813	22.2169	22.6612
Q	18.8690	19.5791	20.2892	20.6950	21.1089	21.5311	21.9617	22.4009	22.8489	23.3059	23.7720	24.2474
R	20.1897	20.9496	21.7094	22.1436	22.5865	23.0382	23.4990	23.9690	24.4484	24.9374	25.4361	25.9448

Management

Level	Minimum	Mid Point	Maximum	Spread	Spread %
1	50,659	59,524	68,389	17,731	35.00%
2	54,195	63,680	73,164	18,969	35.00%
3	57,971	68,115	78,260	20,289	35.00%
4	62,111	72,981	83,851	21,740	35.00%
5	66,501	78,139	89,777	23,276	35.00%
6	71,144	83,595	96,046	24,902	35.00%
7	76,163	91,396	106,628	30,465	40.00%

increase of 2.9% from FY08

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

	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	Change between FY2000 & FY2009
Assembly											
Clerk's Office	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	3.67	0.00
Records Management	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	0.00
Department Total	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	0.00
Mayor											
Administration	4.00	4.00	4.00	3.00	4.00	4.00	4.00	6.00	6.00	6.00	2.00
Community and Economic	0.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-	-	0.00
Purchasing and Contracting	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Total	8.00	11.00	11.00	10.00	11.00	11.00	11.00	10.00	10.00	10.00	2.00
Office of Emergency Mgmt											
Administration	2.67	2.67	2.67	2.67	2.67	2.67	2.67	2.80	3.30	3.30	0.63
911 Communications	6.33	6.33	6.33	6.33	6.33	6.33	7.33	7.20	8.70	8.70	2.37
Total	9.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00	12.00	12.00	3.00
General Services											
Administration/Human Resources	3.00	3.00	3.00	3.50	3.50	3.50	3.50	3.50	3.70	4.00	1.00
MIS	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	0.00
GIS	2.00	4.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	2.00
Printing/Mail	1.70	1.70	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	0.10
Custodial Maintenance	1.30	1.30	1.30	1.25	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Department Total	19.00	21.00	22.10	22.55	22.60	22.60	22.60	21.60	21.80	22.10	3.10
Legal											
Legal	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	(1.00)
Finance											
Administration	2.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.50
Financial Services	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	0.00
Property Tax and Collections	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	0.00
Sales Tax	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Department Total	22.50	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	0.50
Assessing											
Administration	9.75	8.75	7.75	7.75	8.00	8.00	8.00	8.00	9.00	9.00	(0.75)
Appraisal	11.00	11.00	12.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	2.00
Department Total	20.75	19.75	19.75	20.75	21.00	21.00	21.00	21.00	22.00	22.00	1.75
Resource Planning											
Resource Planning	9.25	8.80	8.80	9.10	9.50	8.50	8.50	9.00	9.00	9.00	(0.25)
Major Projects											
Major Projects	6.00	6.00	7.00	8.00	9.00	8.00	8.00	8.00	8.00	9.00	3.00
Total General Government	106.00	110.05	112.15	113.90	116.60	114.60	114.60	113.10	116.30	117.60	12.10

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

	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	Change between FY2000 & FY2009
Other Funds:											
School											
Custodial Maintenance	1.30	1.30	1.30	1.25	1.30	1.30	1.30	1.30	1.30	1.30	0.00
Maintenance Department	46.50	46.00	46.00	46.00	46.00	46.00	44.00	43.00	44.00	45.00	(1.50)
Department Total	47.80	47.30	47.30	47.25	47.30	47.30	45.30	44.30	45.30	46.30	(1.50)
Nikiski Fire Service Area	21.00	21.00	21.00	23.00	24.00	24.00	23.00	23.00	23.00	21.00	0.00
Bear Creek Fire Service Area	-	-	-	0.40	0.40	0.40	0.40	0.40	0.40	0.75	0.75
Anchor Point Fire & Emergency Medical Service Area	-	-	0.40	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Central Emergency Service Area	23.00	23.00	23.00	26.00	27.00	27.00	28.00	30.50	33.50	33.50	10.50
Kachemak Emergency Service Area	-	-	-	-	-	-	-	-	0.75	1.00	1.00
Seward-Bear Creek Flood Service Area	-	-	-	-	-	0.50	0.50	0.50	0.75	0.75	0.75
North Peninsula Recreation Service Ar	12.25	12.25	13.25	13.25	14.00	13.25	13.25	13.25	13.25	13.25	1.00
Roads Service Area	5.00	5.00	5.00	6.00	6.00	7.00	7.00	7.00	7.00	8.00	3.00
Land Trust	4.50	4.50	4.50	4.50	5.00	5.00	5.00	5.00	5.00	5.00	0.50
Kenai River Center	4.50	4.50	4.50	4.20	4.50	4.50	4.00	4.50	4.50	5.00	0.50
Nikiski Senior Service Area	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	-	0.00
Solid Waste											
Administration	3.00	3.00	3.25	3.25	3.75	3.75	3.25	3.25	4.25	4.75	1.75
Central Peninsula Landfill	0.80	0.80	0.80	0.80	0.80	11.30	11.80	11.80	11.80	12.00	11.20
Seward Landfill/Transfer Facility	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.00	(0.20)
Homer Baler	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	1.00
Department Total	7.00	7.00	7.25	7.25	8.75	19.25	19.25	19.25	20.25	20.75	13.75
Insurance and Litigation	2.55	2.55	3.55	3.60	4.60	4.60	4.60	4.60	4.60	3.50	0.95
Total Other Funds	127.60	127.10	129.75	137.45	143.55	154.80	152.30	154.30	160.30	159.80	32.20
Total - All Funds	233.60	237.15	241.90	251.35	260.15	269.40	266.90	267.40	276.60	277.40	44.30

CHART OF ACCOUNTS

Personnel Services - 40XXX

- 40110 Regular Wages:** Wages paid to budgeted staff.
- 40120 Temporary Wages:** Wages paid to temporary help.
- 40111 Special Pay:** Employee taxable commutes and contractual meals for emergency personnel.
- 40130 Overtime Wages:** Wages paid to regular staff for time exceeding 40 hours per week and wages paid to firemen and paramedics for holidays worked, overtime and double-time fire, additional meal allowances, and Fair Labor Standards Act settlement.
- 40210 FICA:** Federal Insurance Contributions Act. Social security payroll taxes.
- 40221 PERS:** Payment to the Public Employees Retirement System.
- 40321 Health Insurance:** Cost of health insurance for employees.
- 40322 Life Insurance:** Cost of life insurance for employees.
- 40410 Annual Leave:** Annual leave benefits.
- 40411 Sick Leave:** Sick leave benefits.
- 40511 Other Benefits:** Other employee benefits including unemployment and flexible benefits program administrative fees.

Supplies & Materials – 42XXX

- 42020 Signage Supplies:** Supplies purchased for signs and installation of signs.
- 42021 Promotional Supplies:** Supplies purchases for the promotion of the Borough at various community functions.
- 42110 Office Supplies:** Calendars, pens, pencils, tape, staples, adding machine tape, typewriter supplies, etc.
- 42120 Computer Software:** Software purchased separately from computer hardware.
- 42210 Operating Supplies:** All operating type supplies, such as chemicals and laboratory supplies, cleaning and sanitation supplies, household and institutional supplies.
- 42220 Medical Supplies:** All supplies purchased for the administering of medical attention by EMS personnel.
- 42221 Para Rescue Supplies:** Supplies utilized in the performance of para rescue.
- 42222 Fire Prevention Supplies:** Supplies purchased to promote safety from and prevention of fires.
- 42223 Fire Fighting Supplies:** Supplies utilized in the process of extinguishing fires.
- 42230 Fuel, Oils, & Lubricants:** Gasoline and oil used for the operations of vehicles or other machinery.

- 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

- 43006 - 43011 Contractual Services:** All contracted services, such as consulting services and other contract services.
- 43012 Audit Services:** Fees for annual audit of Borough and Service areas.
- 43013 Radio Broadcasts:** Cost for broadcasting Assembly meetings.
- 43014 Physical Examinations:** Cost for new employee and renewal physical examinations.
- 43015 Water/Air Sample Testing:** Costs to administer water and air monitoring tests.
- 43017 Investment Portfolio Fees:** Fees paid to external investment advisors charged with investing borough funds.
- 43019 Software Licensing:** Periodic charges for software updates.
- 43020 Sign Installation:** Charges for the services of installing signs.
- 43021 Peninsula Promotion:** Services purchased for the promotion of the Borough at various community functions.
- 43023 Kenai Peninsula College:** Funding provided to the Kenai Peninsula College for funding of post secondary education.
- 43031 Litigation:** Fees paid for process server services, court and execution related costs.
- 43034 Legal Services:** For the hiring of outside counsel in situations where a conflict of interest may exist.
- 43050 Solid Waste Fees:** Fees for the disposal of refuse.
- 43095 Solid Waste Closure:** Costs associated with closing out landfills and Post Closure and monitoring those landfills after closure.
- 43110 Communications:** Telephone and long distance phone charges.
- 43140 Postage:** Stamps, certified mail, registered letters.

CHART OF ACCOUNTS

- 43210 Transportation and Subsistence:** All transportation and subsistence, such as mileage, per diem, meals, airfare, hotels, cab fare, meeting allowance, Call-outs.
- 43211 Per Diem:** Per diem for out-of-town travel.
- 43215 Travel Out of State:** Airfare, cab fare, hotel bills for travel out of state by Assembly members.
- 43216 Travel in State:** Airfare, cab fare, hotel bills for travel in state by Assembly Members.
- 43220 -43221 Car Allowance:** For those employees who receive car allowance.
- 43250 Freight and Express:** Cost to deliver purchases.
- 43260 Training:** All cost of educational, training, and developmental classes, seminars and courses. Cost of transportation to and from the event should NOT be in this account.
- 43270 Employee Development:** Per employees' contract, Borough-related training through career development grants.
- 43310 Advertising:** Newspaper and radio advertising.
- 43410 Printing:** Printing of forms, including tax bills, letterhead and envelopes, assessment notices, pamphlets, booklets, etc.; printing paper, ink, and other printing machine supplies; charges on copy machines.
- 43500 Insurance Premiums:** All insurance premiums.
- 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.
- 43600 Project Management:** Fees charged by the Borough's Major Projects department for the management of capital projects.
- 43610 Utilities:** Electricity, water, sewer, gas, trash removal.
- 43720 Equipment Maintenance:** Maintenance of office and other equipment. Does not include vehicles, buildings and grounds.
- 43750 Vehicle Maintenance:** Maintenance contracts and repair bill on vehicles.
- 43764 Snow Removal:** Cost of snow removal.
- 43765 Policing Sites:** Services related to providing security and surveillance and solid waste transfer facilities.
- 43780 Building and Grounds Maintenance:** All contracted repairs and Maintenance.
- 43810 Rents and Operating Leases:** Includes rents and operating lease payments on land, buildings, machinery, and equipment.
- 43812 Equipment Replacement Payment:** Rental payments to the Borough's Equipment Replacement Fund for equipment.
- 43920 Dues and Subscriptions:** Dues for professional organizations; subscriptions to newspapers, magazines, trade journals, and publications.
- 43931 Recording Fees:** Fees to record land sales and transfers of property.
- 43932 Litigation Reports:** The purchase of title and other reports required in the real property tax collection process.
- 43933 Collection Fees:** Escrow charges on payment contracts.
- 43936 USAD Assessment:** Utility Special Assessment District - Assessment for Borough-owned properties.
- 43950 Service to Cities:** Costs to maintain computer modems in the cities for taxpayer information.
- 43960 Recreational Program Expenses:** Services utilized in providing recreational services.
- 43999 Contingency:** Amount for emergency or unexpected outflow of funds.
- 45110 Land Sale Property Tax:** The payment of property taxes on land retained for ownership by the Borough's Land Trust Fund.
- 46910 - 46911 Road Maintenance:** Services purchase in the maintenance of all Borough maintained roads.
- ### Debt Services – 44XXX
- 44010 Principal on Bonds:** Principal payments on bonds.
- 44020 Interest on Bonds:** Interest payments on bonds.
- ### Capital Outlay – 48XXX
- 48110 Furniture and Furnishings:** Office furniture and furnishings costing \$5,000 or more (each item).
- 48120 Office Machines:** Includes typewriters, copy machines, machines for sorting, batching, stamping or folding, etc., with a cost of \$5,000 or more (each item).
- 48210 Communication Equipment:** Purchase of communication equipment with a cost of \$5,000 or more.
- 48310 Vehicles:** Automobile, trucks, ATV, Snow machines, etc. **DOES NOT** include emergency response vehicles.
- 48311 Machinery and Equipment:** Purchase of machinery and equipment, with a cost of \$5,000 or more.
- 48513 Recreational Equipment:** Recreational/Physical fitness equipment with a cost of \$5,000 or more.
- 48514 Fire Fighting/Rescue Equipment:** Purchase of fire fighting and rescue equipment costing \$5,000 or more (each item).
- 48610 Land Purchase:** Land purchases.

CHART OF ACCOUNTS

- 48515 Medical Equipment:** Purchase of medical 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, garage doors, etc. over costing over \$5,000.
- 48710 Minor Office Equipment:** Capital office machines costing less than \$5,000 with a life of more than one year.
- 48720 Minor Office Furniture:** Capital furniture and furnishings costing less than \$5,000 with a life of more than one year.
- 48730 Minor Communication Equipment:** Communications equipment costing less than \$5,000 with a life of more than one year.
- 48740 Minor Machinery and Equipment:** Machinery and equipment costing less than \$5,000 with a life of more than one year.
- 48750 Minor Medical Equipment:** Medical equipment costing less than \$5,000 with a life of more than one year.
- 48755 Minor Recreation Equipment:** Recreational/Physical fitness equipment costing less than \$5,000 with a life of more than one year.
- 48760 Minor Fire Fighting Equipment:** Fire fighting equipment costing less than \$5,000, with a life of more than one year.
- 49101 Construction:** Costs associated with new construction or major remodel.
- 49125 Remodel:** Office Renovations
- 49311 Design:** New building design.
- 49313 Reimbursable:** Reimbursed fees paid to architects/engineers.
- 49424 Surveying:** Survey costs on new construction.
- 49313 Permits:** Permit costs on new construction.
- 49433 Plan Reviews:** Fees paid for the review of plans for compliance with fire and building codes.

Transfers – 50XXX

- 50*** Interfund Transfers:** Transfer of funds from one fund to another. *** denotes receiving fund number.

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

Accrual Basis - The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.

Adopted Budget - Refers to the budget amounts as originally approved by the Kenai Peninsula Borough assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.

Annual Budget - A budget developed and enacted to apply to a single fiscal year.

Appraise - To estimate the value, particularly the value of property. If the property is valued for taxations, the narrower term "assess" is substituted.

Appropriation Ordinance - The official enactment by the borough assembly establishing the legal authority for the borough administrative staff to obligate and expend resources.

Assess - To establish an official property value for taxation.

Assessed Valuation - The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Assessment Roll - With real property, the official list contains the legal description of each parcel of property and its assessed valuation, as well as the name and address of the last known owner. With personal property, the assessment roll contains the name and address of the owner, a description of the personal property and its assessed value.

Audit - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.

Available Fund Balance - The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

Baler - Specialized equipment used to compress solid waste materials into compact bales such that the useful lives of landfills are extended.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

Bond - Most often, a written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and bond is that the latter is issued for a longer period and requires greater legal formality.

Bond Ordinance - An ordinance authorizing a bond issue.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Document - The official written statement prepared by the borough's administrative staff to present a comprehensive financial program to the borough assembly. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.

Capital Improvement Plan - A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate for each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.

Capital Projects - Projects which purchase or construct fixed assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

GLOSSARY OF KEY TERMS

Capital Projects Funds – Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than proprietary and trust funds).

Component Unit – A separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.

Comprehensive Annual Financial Report (CAFR) - The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes support schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.

Contingency - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

Contractual Services - Items of expenditure from services the borough receives primarily from an outside company.

Debt Service Funds – Funds established to account for the accumulation of resources for and the payment of, general long-term debt principal and interest that resulted from the issuance of bonds.

Deficit - The excess of expenditures over revenues during an accounting period, or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Department – The borough administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.

Depreciation – In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of the asset. Each period is charged with a portion of the cost. Through this process, the entire cost of the asset less the salvage value is ultimately charged off as an expense.

Division – A major organization unit within a department. Usually divisions are responsible for carrying out a major component of the department.

Employee Benefits – Contributions made by the borough to designated funds to meet commitments or obligations for employee fringe benefits. Included is the

borough's share of costs for social security and the various pension, medical, and life insurance plans.

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

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

Expenditure - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.

Expenses - Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Fiduciary Fund Types - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units and/or other funds.

Financial Resources - Cash and other assets that, in the normal course of operations, will become cash.

Fiscal Year - The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. the borough's fiscal year extends from July 1 to the following June 30.

Fixed Assets - long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land.

Foreclosure - The seizure of property as payment for delinquent tax. Ordinarily, property foreclosed is sold to liquidate delinquent tax, but on occasion governments retain possession for their own needs.

GLOSSARY OF KEY TERMS

Function - A group of related activities aims at accomplishing a major service for which a government is responsible.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund Balance Appropriated - The amount of fund balance budgeted as a revenue source.

Fund Categories - Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.

Fund Type - The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.

General Fund - A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the borough, including the school district, which is not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

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

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grants - Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

Interfund Transfers - Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlements, or shared revenues or payments in lieu of taxes.

Internal Service Fund - A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.

Investment - Securities held for the production of income in the form of interest in compliance with the policies set out by the borough code of ordinances.

Landfill Closure/Postclosure - Funds used for municipal solid waste landfill closure and postclosure care costs that are required to be incurred by federal, state, or local laws or regulations.

Levy - To impose taxes, special assessments or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments or service charges imposed by a government.

Liabilities - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Measurement Focus - The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Mill - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

Mill Rate - The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.

Modified Accrual Basis of Accounting - A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be

GLOSSARY OF KEY TERMS

considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Non-Departmental - Refers to a group of governmental activities, which are not associated with and cannot be allocated to any particular department.

Ordinance - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

Other Financing Sources – Increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.. Governmental fund general long-term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

Performance Measures - Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

Personnel Services - Items of expenditures in the operating budget for salaries and wages paid for services performed by borough employees, including employee benefit costs such as the borough's contribution for retirement, social security, and health and life insurance.

Program - Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Property Tax - A tax levied on the assessed value of property.

Proprietary Funds - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the borough include the enterprise and internal service funds.

Purchase Order - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

Replacement Cost - The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

Reserve For Working Capital - A portion of the general fund balance set aside to provide the necessary cash flow to fund the day to day operations of the borough. This reserve is not available for appropriation.

Retained Earnings - An equity account reflecting the accumulated 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.

Sales Tax - State legislation allows local governments to levy a sales tax on retail sales in its jurisdiction. The borough currently levies and collects 3% on all taxable retail sales and also collects 3% sales tax on behalf of the cities located within the borough.

Self-Insurance - The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

Single Audit - An audit performed in accordance with the single audit act of 1984 and the office of management and budget (OMB) circular a-128, audits of state and local governments. The single audit act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

Tax Levy - The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

ABBREVIATIONS

AAMC	Alaska Association of Municipal Clerks
ACLS	Advanced Cardiac Life Support
ACMP	Alaska Coastal Management Program
ADA	Americans with Disabilities Act
ADEC	Alaska Department of Environmental Conservation
AGFOA	Alaska Government Finance Officers Association
AKDOT/PF	Alaska Department of Transportation/Public Facilities
ALPAR	Alaskans for Litter Prevention and Recycling
AML	Alaska Municipal League
BOA	Board of Adjustments
BOE	Board of Equalization
CAFR	Comprehensive Annual Financial Report
CAN	Community Alert Network
CARTS	Central Area Rural Transit System
CEDD	Community and Economic Development Division
CES	Central Emergency Services
CIP	Capital Improvement Projects
CIRCAC	Cook Inlet Regional Citizens Advisory Council
CPBF	Central Peninsula Baling Facility
CPGH	Central Peninsula General Hospital
CPEMSA	Central Peninsula Emergency Medical Service Area
EDD	Economic Development District
EMS	Emergency Medical
EMT	Emergency Medical Technician
EOC	Emergency Operation Center
EPA	Environmental Protection Agency
ETT	Emergency Trauma Technician
FEMA	Federal Emergency Management Agency
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
HBF	Homer Baling Facility
HVAC	Heating, Ventilation and Air Conditioning
IIMC	International Institute of Municipal Clerks
KCHS	Kenai Central High School
KES	Kachemak Emergency Services
KPB	Kenai Peninsula Borough
KPTMC	Kenai Peninsula Tourism Marketing Council
KRC	Kenai River Center
LEPC	Local Emergency Planning Committee
LNG	Liquid Natural Gas
MIS	Management Information Systems
NACO	National Association of Counties
NFSA	Nikiski Fire Service Area
NPRSA	North Peninsula Recreation Service Area
OEM	Office of Emergency Management
PACS	Picture Archiving and Communication System
PERS	Public Employees Retirement System
RIAD	Road Improvement Assessment District
ROW	Right-of-Way
SBA	Small Business Administration
SBCFSA	Seward Bear Creek Flood Service Area
SOHI	Soldotna High School
SPH	South Peninsula Hospital
TFR	Transfer
USGS	United States Geological Survey
UST	Underground Storage Tank

TAX EXEMPTIONS

\$10,000 Volunteer Firefighter/EMS Provider – Exempts \$10,000 of assessed value of the home of an active volunteer firefighter or EMS provider. Maximum of 2 per household allowed. Also recognized by Seward, Homer and Kachemak cities.

\$20,000 Homeowner - Available to any Borough resident who owns their own home. The exemption is a maximum of \$20,000 assessed value of the home and the land on which it sits. This exemption also applies to the City of Homer tax.

\$100,000 Personal Property – Exempts the first \$100,000 of personal property owned by a taxpayer, excluding motor vehicles and U.S. Coast Guard registered vessels.

\$300,000 Senior Citizen - Available to any Borough resident who is at least 65 years old, owns their home, and qualifies for a PFD. The State exempts up to \$150,000 of their total assessment. The Borough exempts an additional \$150,000. If a senior citizen lives inside the city boundaries, the city only recognizes the exemption to \$150,000 value. The amount of exemption is proportional to the seniors' ownership and/or use of the property.

Agriculture Deferment - Mandated by the State of Alaska, this deferment is available to people whose farmlands produce a minimum of 10% of their annual income.

ANCSA Native - Exempts property deeded to Alaskan native corporations under the Alaska Native Land Claims Settlement Act.

Cemetery - Completely exempts those properties used exclusively for cemetery purposes.

Charitable - Completely exempts those properties owned by charitable organizations that are used exclusively for charitable purposes.

Community Purpose - Exempts property of an organization not organized for business or profit-making purposes and used exclusively for community purposes.

Conservation Easement Deferment - To secure this deferment, the property owner of land subject to a conservation easement created under AS 34.17 must apply annually by May 15th. The Assessor shall maintain records valuing the land for both full and true value and value subject to the easement.

Disabled Resident - Available to any disabled Peninsula resident who is receiving Social Security disability payments. Maximum available is \$500 in taxes owed.

Disabled Veteran - Granted to honorably discharged veterans of the US armed forces who have a service connected disability rating of 50% or more.

Electrical Cooperative - Exempts property held by electricity producing associations.

Fire Suppression – Partially exempts commercial properties whose owners have installed fire prevention systems approved by the Fire Marshall.

Government - Completely exempts all City, Borough, State, and Federal properties from taxation.

Habitat Protection - Provides tax credits as partial reimbursement for habitat protection and restoration project expenses to promote the health of the Kenai River system.

Hospital - Completely exempts those properties owned by nonprofit organizations and used exclusively for hospital purposes.

Housing Authority - Granted in accordance with rules governing the Housing and Urban Development Authority.

Mental Health Trust - Exempts Mental Health Trust property from taxation as a branch of state government.

Multi Purpose Senior Center – Exempts a parcel which has a multi-purpose senior center developed and operated by a nonprofit corporation.

Native Allotment - BIA issues to native individuals a restricted deed for homestead purposes, which expressly states that the land is inalienable and nontaxable until otherwise provided by Congress.

Religious - Completely exempts those properties owned by religious organizations that are used exclusively for nonprofit, religious purposes.

River Restoration and Rehabilitation – Exempts all or part of the improvement value for 4 years when the improvement meets the criteria defined for habitat protection and restoration along the river.

State Educational - This exemption is applied to state nonprofit educational property used exclusively for classroom space.

Vessel Exclusion - Vessels having a homeport location outside the Borough, but are brought into the Borough solely for lay-up or repair, are not deemed to have established taxable situs. This exclusion does not apply to city tax.

Veteran - Exempts property of a non-business organization or its auxiliary composed entirely of persons with 90 days or more of active service in the armed services of the United States.

University - Exempts property owned by the University of Alaska as a branch of state government.

Kenai Peninsula Borough

Property Tax Rates
Direct and Overlapping Governments (1)
Last Ten Fiscal Years

Fiscal Year	Borough (1)		City of Homer		City of Kachemak		City of Kenai		City of Seldovia		City of Seward		City of Soldotna	
	Operating	Special District	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts	Operating	Special Districts
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
2006	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2007	6.50	0.10	4.50	1.75	2.00	1.75	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.35
2008	5.50	0.00	4.50	2.00	2.00	2.00	4.50	1.00	7.25	0.00	3.12	0.50	1.65	3.55

(1) Borough's General Fund maximum mill rate for FY2008 was 8.3 mills

(2) Overlapping rates are those of the first class cities located within the Borough. The mill rate shown consist of two components; the mill rate for the operating entity and the mill rate for special district, which includes fire and emergency response, higher education, and local support for hospitals.

Kenai Peninsula Borough

Ratios of Outstanding Debt by Type and Per Capita
Fiscal Years 1998 to 2007

Fiscal Year	Governmental Activities			Business-Type Activities (1)			Debt Per Capita (2) (3) Service Areas				
	General Obligation Bonds (Area Wide)	General Obligation Bonds (Service Area)	General Obligation Bonds	Capital Leases	Total	Percentage of Personal Income	Percentage of Estimated Actual Taxable Value of Property (Area Wide)	Area Wide	Central Emergency Services Service Area	South Peninsula Hospital Service Area	Central Peninsula Hospital Service Area
1998	\$ 40,010,000	\$ -	\$ -	\$ 60,000	40,070,000	3.29%	1.20%	\$ 832	\$ -	\$ -	\$ 2
1999	30,045,000	-	-	-	30,045,000	2.42%	0.88%	614	-	-	-
2000	19,315,000	-	-	-	19,315,000	1.38%	0.58%	389	-	-	-
2001	15,889,000	-	-	2,037,282	17,926,282	1.24%	0.51%	317	-	-	65
2002	13,409,000	-	-	1,525,056	14,934,056	0.99%	0.40%	257	-	-	49
2003	17,874,000	-	-	989,722	18,863,722	1.25%	0.47%	335	-	-	32
2004	28,734,000	-	-	511,562	87,520,562	5.76%	2.07%	555	-	824	1,508
2005	25,359,000	-	-	261,351	82,275,351	5.16%	1.93%	490	-	807	1,465
2006	21,874,000	2,500,000	-	-	79,019,000	4.96%	1.75%	423	127	777	1,406
2007	22,399,000	2,425,000	-	1,450,192	79,069,192	4.96%	1.62%	433	123	881	1,353

- (1) Business-type activities debt is for the South Peninsula Hospital Service Area and Central Peninsula Hospital Service Area and is debt of the Service Areas not the Primary Government
- (2) Other Governmental Fund type debt is for the Central Emergency Services Service Area and is debt of the Service Area not the Primary Government
- (3) Due to overlapping taxing jurisdictions, the Debt Per Capita of the Area Wide must be combined with each overlapping Service Area to determine the total Debt Per Capita within each Tax Code Area

Kenai Peninsula Borough

Assessed Value and Estimated Actual Value of Taxable Property
Fiscal Years 1998 TO 2007
(In thousands of dollars)

Fiscal Year	Assessed Values			Tax Exempt Values (1)			Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real	Oil & Gas	Personal Property	Real	Personal	Personal			
1998	2,530,599	559,137	362,327	94,394	4,743	4,743	3,352,926	8.30	97.13%
1999	2,652,617	515,033	347,934	116,982	255	255	3,398,347	8.00	96.67%
2000	2,812,154	448,685	257,051	127,824	31,762	31,762	3,358,304	8.00	95.46%
2001	2,976,229	465,766	279,242	140,756	32,097	32,097	3,548,384	7.50	95.35%
2002	3,027,956	606,604	285,766	161,085	41,528	41,528	3,717,713	7.00	94.83%
2003	3,290,671	680,522	290,369	176,523	40,998	40,998	4,044,041	6.50	94.90%
2004	3,509,442	673,367	276,649	196,210	40,844	40,844	4,222,404	6.50	94.68%
2005	3,656,476	611,303	253,595	215,076	42,051	42,051	4,264,247	6.50	94.31%
2006	4,009,648	561,689	285,351	304,702	44,210	44,210	4,507,776	6.50	92.82%
2007	4,402,946	558,190	295,431	340,356	28,161	28,161	4,888,050	6.50	92.99%

Note: Borough code requires a revaluation of all property no less than every 5 years, current average is approximately every 7 years. Figures in this table have been revised from the FY05 CAFR to exclude state and federal exemptions previously included

1. Tax exempt values represents only those exemptions provide by the Borough. It does not include those exemptions provided by federal or state requirements

Kenai Peninsula Borough

**Principal Property Taxpayers
June 30, 2008**

Taxpayer	2008		Percentage of total Taxable Assessed Value
	Taxable Assessed Value ⁽¹⁾	Rank	
Tesoro Alaska Company	\$ 200,081,694	1	3.36%
UNOCAL	188,295,930	2	3.16%
Conoco-Phillips Petroleum Co.	162,640,779	3	2.73%
Marathon Oil Company	130,856,530	4	2.20%
BP Exploration Alaska Inc.	71,539,503	5	1.20%
ACS of the Northland, Inc.	64,142,999	6	1.08%
XTO Energy, Inc.	44,716,770	7	0.75%
Kenai Kachemak Pipeline	42,857,780	8	0.72%
Agrium US, Inc.	19,161,536	9	0.32%
Fred Meyer, Inc.	18,928,022	10	0.32%
	<u>\$ 943,221,543</u>		<u>15.84%</u>

⁽¹⁾ Values are based on certified 2008 Main Roll Taxable Values.

Kenai Peninsula Borough
Demographic and Economic Statistics
Fiscal Years 1998 to 2007

Fiscal Year	Population (1)	Personal Income (amount expressed in thousands)	Per Capita Personal Income	Median Age (3)	School Enrollment	Unemployment Rate (2)
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	49,673	1,398,638	28,157	36.1	9,896	**
2001	50,172	1,446,609	28,833	35.9	9,963	8.00%
2002	52,245	1,508,201	28,868	36.4	9,799	7.90%
2003	53,316	1,505,864	28,244	36.6	9,661	9.40%
2004	51,733	1,519,711	29,376	37.4	9,467	10.00%
2005	51,765	1,594,109	30,795	38.0	9,534	9.50%
2006	51,765 *	1,594,109 *	30,795 *	39.7	9,382	8.80%
2007	51,765 *	1,594,109 *	30,795 *	39.7 *	9,135	8.30%

(1) Alaska Department of Labor estimates as of July 1 of each fiscal year

(2) Data is provided by the State of Alaska Department of Labor and is the average rate for the previous calendar year

(3) Data is provided by the State of Alaska Department of Labor

* Current year information is not available as of the date of this report, prior year information is used

** The Bureau of Labor Statistics, changed their method of calculating unemployment rates. They have recalculated the unemployment rate back to 2001. Unemployment rates for 1996-2000 are not available using the new method.
http://www.labor.state.ak.us/research/emp_ue/kblf.htm

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