

GENERAL FUND

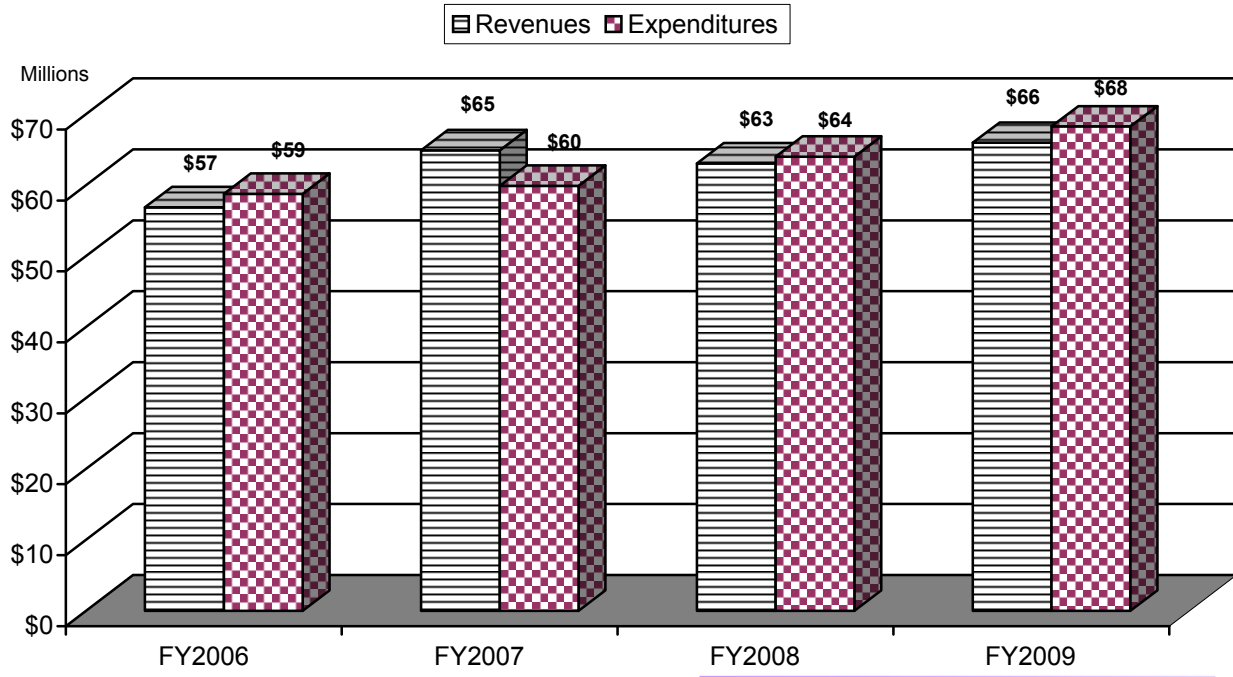
The General Fund is the general operating fund of the Borough. It is used to account for all financial resources except those that must be accounted for in another fund. The General Fund accounts for the normal recurring activities such as general government, assessing, finance, legal, planning, along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

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Fund: 100 General Fund

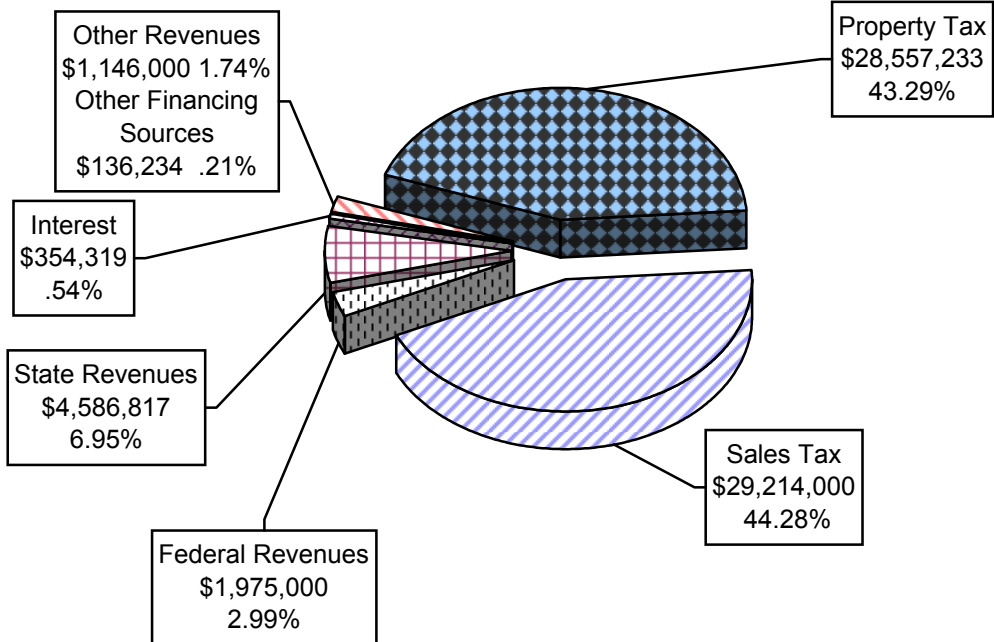
Fund Budget:	FY2006	FY2007	FY2008	FY2008	FY2009	FY2010	FY2011	FY2012
	Actual	Actual	Original Budget	Estimated Final Budget	Assembly Adopted	Projection	Projection	Projection
Taxable Values (000'S)								
Real	3,724,600	4,168,789	4,561,288	4,565,785	5,130,590	5,335,814	5,549,246	5,771,216
Personal	194,220	202,503	191,494	196,541	187,164	190,907	194,725	198,620
Oil & Gas (AS 43.56)	566,382	557,070	607,052	607,052	635,272	559,399	531,429	504,858
Total Taxable Values	4,485,202	4,928,362	5,359,834	5,369,378	5,953,026	6,086,120	6,275,401	6,474,694
Mill Rate	6.50	6.50	5.50	5.50	4.50	4.75	4.75	4.75
Revenues:								
Property Taxes:								
Real	\$ 24,053,490	\$ 26,339,396	\$ 25,087,084	\$ 24,656,087	\$ 23,087,655	\$ 25,345,115	\$ 26,358,919	\$ 27,413,276
Personal	1,237,183	1,289,946	1,478,099	1,059,357	825,393	888,673	906,447	924,576
Oil & Gas (AS 43.56)	3,654,148	3,662,708	3,338,786	3,338,786	2,858,724	2,657,145	2,524,288	2,398,074
Penalty and Interest	446,531	461,387	456,640	456,640	470,615	480,027	489,628	499,421
Flat Tax	462,926	450,938	-	455,731	464,846	474,143	483,626	493,299
Motor Vehicle Tax	831,638	844,507	850,000	850,000	850,000	867,000	884,340	902,027
Total Property Taxes	30,685,916	33,048,882	31,210,609	30,816,601	28,557,233	30,712,103	31,647,248	32,630,673
Sales Tax	16,755,426	18,321,611	21,880,000	22,667,968	29,214,000	30,236,490	31,294,767	32,390,084
Federal Revenue	1,998,340	2,039,305	1,925,000	1,925,000	1,975,000	1,925,000	1,925,000	1,925,000
State Revenue	3,852,990	6,235,379	4,026,474	4,026,474	4,586,817	4,558,676	4,553,496	3,983,942
Interest Revenue	1,109,826	2,187,061	1,500,000	2,200,000	354,319	666,672	801,491	799,235
Other Revenue	852,827	1,097,859	1,229,500	1,229,500	1,146,000	1,168,920	1,192,298	1,216,144
Total Revenues	55,255,325	62,930,097	61,771,583	62,865,543	65,833,369	69,267,861	71,414,300	72,945,078
Other Financing Sources:								
Transfers From Other Funds:	1,627,877	1,983,539	207,841	207,841	136,234	138,958	141,738	144,572
Total Other Financing Sources	1,627,877	1,983,539	207,841	207,841	136,234	138,958	141,738	144,572
Total Revenues and Other Financing Sources	56,883,202	64,913,636	61,979,424	63,073,384	65,969,603	69,406,819	71,556,038	73,089,650
Expenditures:								
Personnel	9,297,677	9,920,027	10,760,794	10,719,794	11,289,560	11,854,038	12,387,470	12,882,969
Supplies	190,798	181,871	217,645	260,170	254,455	259,544	264,735	270,030
Services	3,746,889	3,574,385	4,602,943	5,018,858	4,763,965	4,859,244	4,956,429	5,055,558
Capital Outlay	121,492	205,634	164,650	173,277	126,600	129,132	131,715	134,349
Interdepartmental Charges	(852,452)	(1,689,378)	(1,484,226)	(1,434,226)	(1,620,477)	(1,652,887)	(1,685,945)	(1,719,664)
Total Expenditures	12,504,404	12,192,539	14,261,806	14,737,873	14,814,103	15,449,071	16,054,404	16,623,242
Operating Transfers To:								
Special Revenue Fund - Schools	34,973,682	37,941,676	37,712,068	37,712,068	40,886,886	42,113,493	43,376,898	44,678,205
Special Revenue Fund - Solid Waste	5,106,901	4,984,390	6,034,273	6,034,273	6,812,194	6,855,432	7,483,794	7,870,256
Special Revenue Funds - Other	497,368	698,748	839,708	839,708	1,179,295	1,257,334	1,297,896	1,340,276
Debt Service - School Debt	3,719,707	2,139,422	2,384,887	2,384,887	2,334,738	2,334,738	2,294,537	1,479,688
Capital Projects - Schools	1,250,000	1,250,000	1,450,000	1,450,000	1,550,000	1,250,000	1,250,000	1,250,000
Capital Projects - Other	434,960	400,000	450,000	860,000	700,000	500,000	250,000	500,000
Proprietary Funds	300,000	300,000	-	-	-	-	-	-
Total Operating Transfers	46,282,618	47,714,236	48,870,936	49,280,936	53,463,113	54,310,997	55,953,125	57,118,425
Total Expenditures and Operating Transfers	58,787,022	59,906,775	63,132,742	64,018,809	68,277,216	69,760,068	72,007,529	73,741,667
Net Results From Operations	(1,903,820)	5,006,861	(1,153,318)	(945,425)	(2,307,613)	(353,249)	(451,491)	(652,017)
Projected Lapse	-	-	356,545	368,447	370,353	386,227	401,360	415,581
Change in Fund Balance	(1,903,820)	5,006,861	(796,773)	(576,978)	(1,937,260)	32,978	(50,131)	(236,436)
Beginning Fund Balance	17,189,123	15,285,303	17,526,813	20,292,164	19,715,186	17,777,926	17,810,905	17,760,773
Ending Fund Balance	\$ 15,285,303	\$ 20,292,164	\$ 16,730,040	\$ 19,715,186	\$ 17,777,926	\$ 17,810,905	\$ 17,760,773	\$ 17,524,338

GENERAL FUND REVENUES AND EXPENDITURES HISTORY

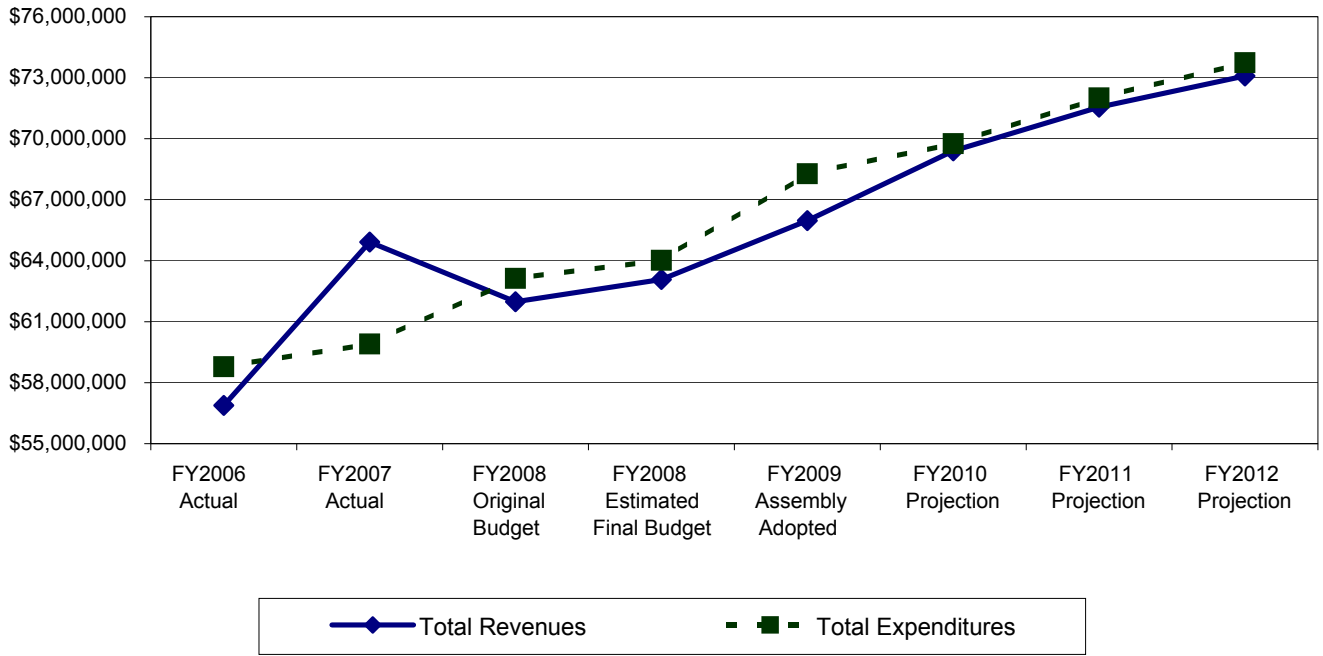


* FY2008 is based on estimates made prior to year end. FY2009 is based on projected budget.

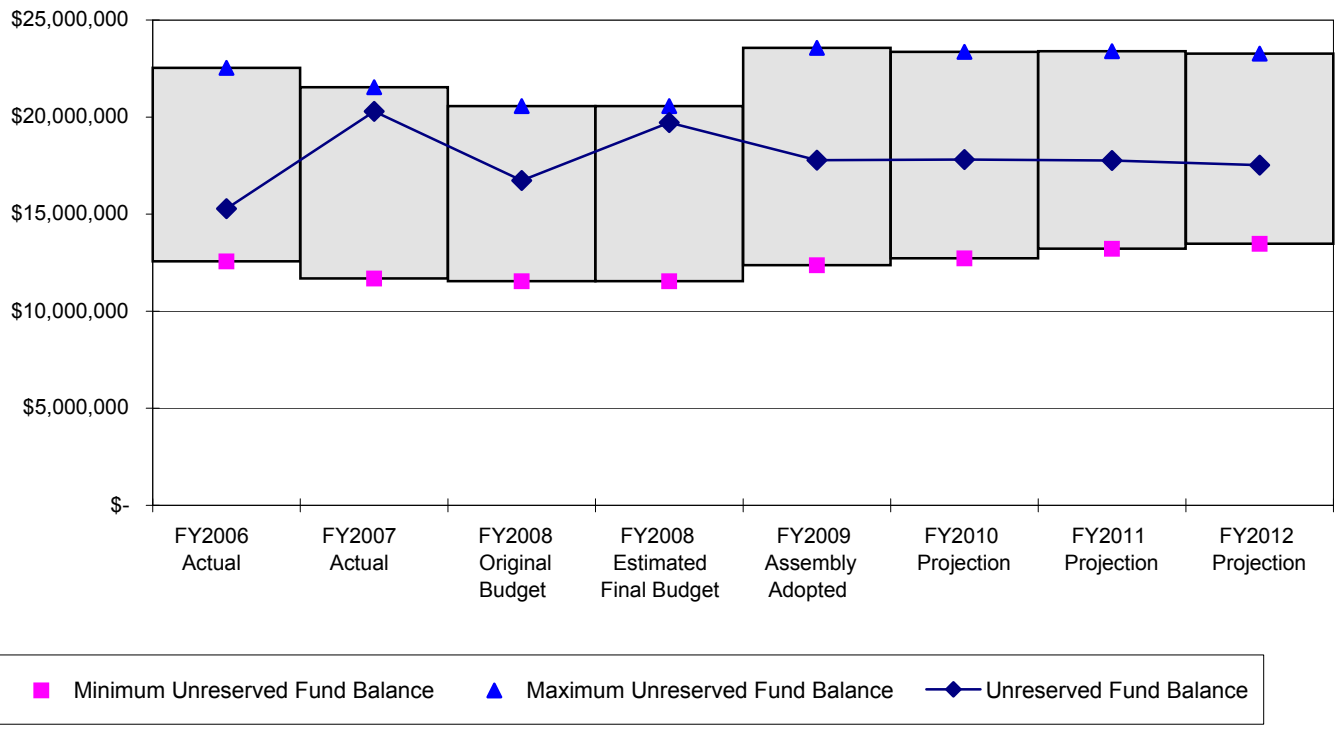
WHERE THE MONEY COMES FROM GENERAL FUND REVENUE PROJECTIONS - FY2009 \$65,969,603



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**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 5,314,440	\$ 5,437,220	\$ 6,176,768	\$ 6,078,768	\$ 6,482,661	\$ 403,893	6.64%
40120 Temporary Wages	262,100	243,112	261,723	318,623	310,763	(7,860)	-2.47%
40130 Overtime Wages	71,655	92,236	99,889	98,789	101,693	2,904	2.94%
40210 FICA	501,281	497,641	575,495	576,695	611,675	34,980	6.07%
40221 PERS	994,677	1,559,159	1,381,919	1,381,919	1,446,608	64,689	4.68%
40321 Health Insurance	1,382,898	1,328,640	1,473,472	1,473,472	1,509,765	36,293	2.46%
40322 Life Insurance	14,206	14,347	16,002	16,002	16,653	651	4.07%
40410 Leave	620,139	618,432	632,262	632,262	659,505	27,243	4.31%
40411 Sick Leave	118,115	120,036	132,660	132,660	136,931	4,271	3.22%
40511 Other benefits	18,166	9,204	10,604	10,604	13,306	2,702	25.48%
Total: Personnel	9,297,677	9,920,027	10,760,794	10,719,794	11,289,560	569,766	5.32%
SUPPLIES							
42021 Promotional Supplies	-	375	1,000	1,000	1,500	500	50.00%
42110 Office Supplies	54,527	47,528	68,200	70,059	66,150	(3,909)	-5.58%
42120 Computer Software	34,663	22,000	19,050	47,516	50,500	2,984	6.28%
42210 Operating Supplies	74,344	79,853	74,400	78,896	76,700	(2,196)	-2.78%
42230 Fuel, Oils and Lubricants	10,102	13,412	11,900	18,443	13,400	(5,043)	-27.34%
42250 Uniforms	625	488	645	990	945	(45)	-4.55%
42263 Training Supplies	-	-	-	1,000	-	(1,000)	-100.00%
42310 Repair/Maintenance Supplies	11,513	11,715	32,200	31,600	34,010	2,410	7.63%
42360 Motor Vehicle Repair Supplies	-	232	500	1,100	500	(600)	-54.55%
42410 Small Tools	5,024	6,268	9,750	9,566	10,750	1,184	12.38%
Total: Supplies	190,798	181,871	217,645	260,170	254,455	(5,715)	-2.20%
SERVICES							
43006 Senior Centers Grant Program	398,322	398,322	438,154	438,154	481,969	43,815	10.00%
43009 Contractual Services - EDD	50,000	50,000	50,000	50,000	50,000	-	0.00%
43010 Contractual Services - CARTS	30,000	25,000	25,000	25,000	75,000	50,000	200.00%
43011 Contractual Services	880,627	696,577	1,068,310	1,434,272	911,205	(523,067)	-36.47%
43012 Audit Services	32,000	23,000	34,500	48,500	72,000	23,500	48.45%
43013 Radio Broadcasts	10,542	12,814	14,000	14,000	14,000	-	0.00%
43015 Water/Air Sample Testing	-	50	5,000	5,000	5,000	-	0.00%
43017 Investment Portfolio Fees	47,401	36,357	62,000	59,028	58,000	(1,028)	-1.74%
43019 Software Licensing	118,419	287,560	366,575	349,865	404,784	54,919	15.70%
43021 Peninsula Promotion	228,858	152,996	230,000	230,000	325,500	95,500	41.52%
43031 Litigation	3,221	3,379	6,000	6,000	6,000	-	0.00%
43034 Atty's Fees - Special	21,561	37,169	25,000	53,264	25,000	(28,264)	-53.06%
43110 Communications	270,843	264,863	333,993	332,328	332,570	242	0.07%
43140 Postage	113,468	120,956	135,800	140,816	133,400	(7,416)	-5.27%
43210 Transportation/Subsistence	214,641	212,609	295,871	302,735	328,761	26,026	8.60%
43215 Travel - Out of State	9,204	10,332	11,515	11,515	7,330	(4,185)	-36.34%
43216 Travel - In State	6,873	5,996	24,550	24,550	29,445	4,895	19.94%
43220 Car Allowance	134,764	70,975	142,200	145,200	149,400	4,200	2.89%
43221 Car Allowance/PC	22,200	22,050	23,400	23,400	23,400	-	0.00%
43250 Freight and Express	803	460	3,650	3,755	2,450	(1,305)	-34.75%
43260 Training	40,753	43,302	61,460	70,705	73,130	2,425	3.43%
43270 Employee Development	5,694	5,479	7,500	7,500	7,500	-	0.00%
43310 Advertising	169,543	162,657	201,610	197,397	201,025	3,628	1.84%
43410 Printing	73,502	72,202	67,900	78,900	62,100	(16,800)	-21.29%
43510 Insurance Premium	118,762	119,751	127,465	127,465	154,662	27,197	21.34%
43610 Utilities	102,210	147,946	187,211	182,592	176,339	(6,253)	-3.42%
43720 Equipment Maintenance	96,437	112,527	208,816	205,350	221,288	15,938	7.76%
43750 Vehicle Maintenance	19	674	4,800	3,700	3,300	(400)	-10.81%
43780 Maintenance Buildings	-	118	3,266	4,766	10,000	5,234	109.82%
43810 Rents and Operating	52,426	24,181	29,780	30,068	27,700	(2,368)	-7.88%
43812 Equipment Replacement Pymt.	373,453	343,349	264,529	264,529	247,477	(17,052)	-6.45%
43920 Dues and Subscription	87,726	83,929	92,088	91,870	93,230	1,360	1.48%
43931 Recording Fees	20,037	6,835	16,000	13,704	11,000	(2,704)	-19.73%
43932 Litigation Reports	12,580	19,970	15,000	22,930	20,000	(2,930)	-12.78%
43999 Contingency	-	-	20,000	20,000	20,000	-	0.00%
Total: Services	3,746,889	3,574,385	4,602,943	5,018,858	4,763,965	(254,893)	-5.08%

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

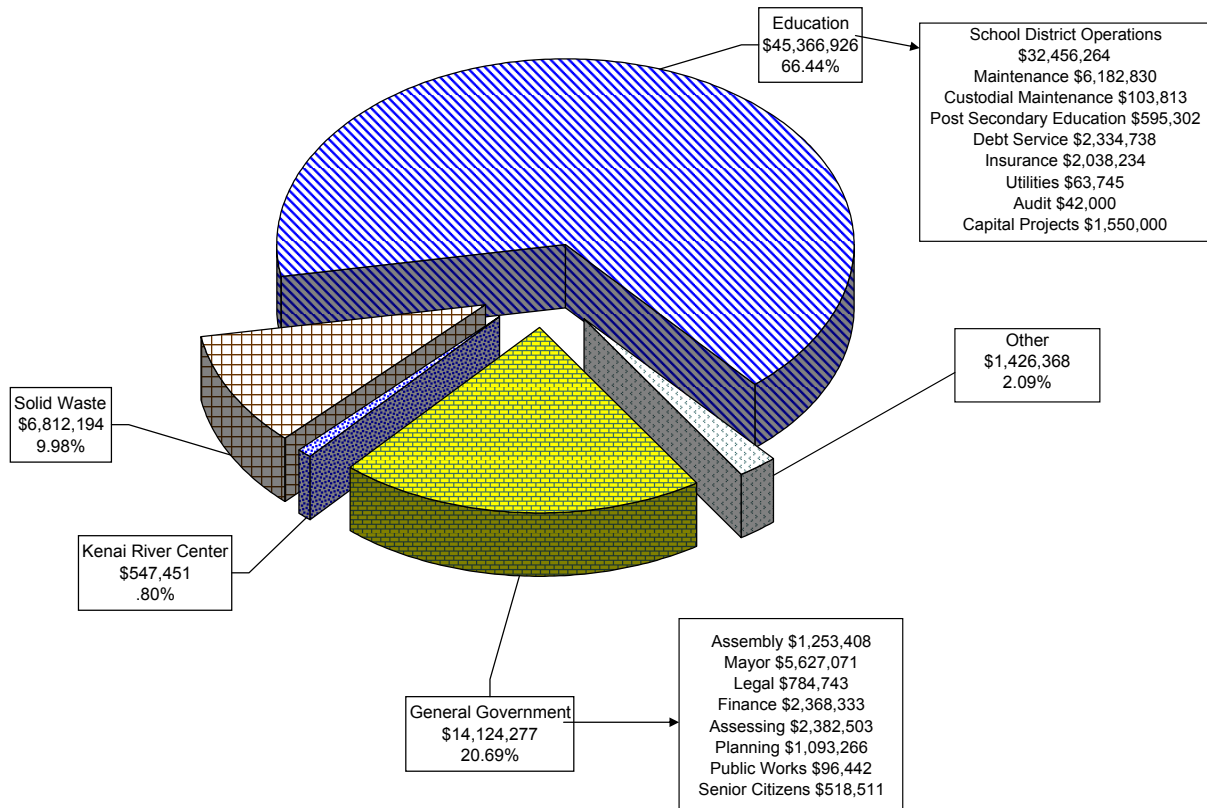
	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
CAPITAL OUTLAY							
48110 Office Furniture	-	8,755	5,000	5,000	5,000	-	0.00%
48120 Office Machines	43,137	64,254	23,000	23,483	27,000	3,517	14.98%
48210 Communications Equipment	1,651	-	-	-	-	-	-
48311 Machinery and Equipment	-	-	34,000	-	5,000	5,000	-
48710 Minor Office Equipment	67,990	123,002	85,450	91,219	76,100	(15,119)	-16.57%
48720 Minor Office Furniture	7,975	9,623	15,200	16,945	11,500	(5,445)	-32.13%
48740 Minor Machinery & Equipment	739	-	2,000	36,630	2,000	(34,630)	-94.54%
Total: Capital Outlay	121,492	205,634	164,650	173,277	126,600	(46,677)	-26.94%
TRANSFERS							
50241 Tfr S/D Operations	34,973,682	37,941,676	37,712,068	37,712,068	40,886,886	3,174,818	8.42%
50242 Tfr Postsecondary Education	-	-	420,289	420,289	595,302	175,013	41.64%
50251 Tfr Kenai River Fund	417,168	468,548	386,199	386,199	547,451	161,252	41.75%
50260 Tfr Disaster Relief	50,000	200,000	-	-	-	-	-
50280 Tfr Nikiski Senior Service Area	30,200	30,200	33,220	33,220	36,542	3,322	10.00%
50290 Tfr to Solid Waste	5,106,901	4,984,390	6,034,273	6,034,273	6,812,194	777,921	12.89%
50308 Tfr School Debt	3,719,707	2,134,823	2,359,887	2,359,887	2,309,738	(50,149)	-2.13%
50349 Tfr School Debt Expense	-	4,599	25,000	25,000	25,000	-	0.00%
50400 Tfr School Capital Projects	1,250,000	1,250,000	1,450,000	1,450,000	1,550,000	100,000	6.90%
50407 Tfr General Gov't. Cap Proj	184,960	150,000	200,000	300,000	450,000	150,000	50.00%
50443 Tfr Central Emergency SA Cap Proj.	250,000	250,000	250,000	250,000	250,000	-	0.00%
50455 Tfr 911 Communications Cap Proj.	-	-	-	310,000	-	(310,000)	-100.00%
50701 Tfr Self-Insurance Reserve Fund	-	300,000	-	-	-	-	-
50705 Tfr Equipment Replacement	300,000	-	-	-	-	-	-
Total: Transfers	46,282,618	47,714,236	48,870,936	49,280,936	53,463,113	4,182,177	8.49%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	(852,452)	(1,689,378)	(1,484,226)	(1,434,226)	(1,620,477)	(186,251)	12.99%
Total: Interdepartmental Charges	(852,452)	(1,689,378)	(1,484,226)	(1,434,226)	(1,620,477)	(186,251)	12.99%
DEPARTMENT TOTAL	\$ 58,787,022	\$ 59,906,775	\$ 63,132,742	\$ 64,018,809	\$ 68,277,216	\$ 4,258,407	6.65%

MILL RATE EQUIVALENTS FOR THE GENERAL FUND

	FY2006 ACTUAL		FY2007 ACTUAL		FY2008 BUDGET		FY2009 BUDGET	
	TAXABLE VALUE	MILL RATE	TAXABLE VALUE	MILL RATE	TAXABLE VALUE	MILL RATE	TAXABLE VALUE	MILL RATE
	4,485,202,000	EQUIVALENT	4,928,362,000	EQUIVALENT	5,359,834,000	EQUIVALENT	5,953,026,000	EQUIVALENT
REVENUES:								
Taxes:								
Property Tax	\$ 29,391,353	6.553	\$ 31,753,437	6.443	\$ 30,360,609	5.100	\$ 27,242,387	4.576
Motor Vehicle Tax	831,638	0.185	844,507	0.171	850,000	0.143	850,000	0.143
Flat Tax	462,925	0.103	450,938	0.091	-	0.000	464,846	0.078
Sales Tax	16,755,426	3.736	18,321,611	3.718	21,880,000	3.675	29,214,000	4.907
Total Taxes	47,441,342	10.577	51,370,493	9.584	53,090,609	8.918	57,771,233	9.705
Federal Revenues	1,998,341	0.446	2,039,305	0.380	29,214,000	4.907	1,975,000	0.332
State Revenues:								
Reimbursement for School Debt	2,603,187	0.580	1,494,377	0.303	1,651,921	0.277	1,616,817	0.272
State Fiscal Relief	268,680	0.060	3,938,212	0.799	1,749,553	0.294	2,150,000	0.361
Fish Tax	805,349	0.180	633,622	0.129	475,000	0.080	650,000	0.109
Fisheries Revitalization Grant	-	0.000	-	0.000	-	0.000	-	0.000
Other	175,773	0.039	169,168	0.034	150,000	0.025	170,000	0.029
Total State Revenues	3,852,989	0.859	6,235,379	1.265	4,026,474	0.676	4,586,817	0.771
Fees, Costs & Miscellaneous	852,827	0.190	1,097,859	0.223	1,229,500	0.207	1,146,000	0.193
Interest Earned	1,109,826	0.247	2,187,061	0.444	1,500,000	0.252	354,319	0.060
Total Revenues	55,255,325	12.319	62,930,097	12.769	89,060,583	14.961	65,833,369	11.059
Other Financing Sources:								
Operating Transfers:								
Special Revenue/Capital Projects	1,627,877	0.363	1,983,539	0.402	207,841	0.035	136,234	0.023
Total Other Financing Sources	1,627,877	0.363	1,983,539	0.402	207,841	0.035	136,234	0.023
Total Revenues and Other Financing Sources	\$ 56,883,202	12.682	\$ 64,913,636	13.171	\$ 89,268,424	14.995	\$ 65,969,603	11.082
EXPENDITURES:								
General Government:								
Assembly								
Administration	315,289	0.070	313,257	0.064	380,635	0.064	437,184	0.073
Clerk	377,682	0.084	391,644	0.079	440,534	0.074	450,065	0.076
Elections	126,639	0.028	123,642	0.025	123,372	0.021	159,103	0.027
Records Management	161,903	0.036	187,800	0.038	200,585	0.034	207,056	0.035
Total Assembly	981,513	0.219	1,016,343	0.206	1,145,126	0.192	1,253,408	0.211
Mayor								
Administration	701,801	0.156	650,742	0.132	686,460	0.115	732,286	0.123
Purchasing and Contracting	139,500	0.031	152,227	0.031	189,288	0.032	211,463	0.036
Emergency Management	312,092	0.070	416,947	0.085	520,761	0.087	448,021	0.075
911 Communications	822,506	0.183	1,001,223	0.203	1,222,636	0.205	1,227,722	0.206
General Services-Administration	372,520	0.083	383,352	0.078	444,164	0.075	477,999	0.080
General Services-MIS	1,477,874	0.329	1,619,995	0.329	1,613,019	0.271	1,673,912	0.281
General Services-GIS	439,537	0.098	458,241	0.093	479,084	0.080	497,159	0.084
Print/Mail Services	218,948	0.049	212,997	0.043	252,034	0.042	252,998	0.042
Custodial Maintenance	97,733	0.022	101,290	0.021	101,913	0.017	105,511	0.018
Total Mayor	4,582,511	1.022	4,997,014	1.014	5,509,359	0.925	5,627,071	0.945
Legal	622,867	0.139	655,462	0.133	757,675	0.127	784,743	0.132
Finance								
Administration	381,478	0.085	390,380	0.079	436,676	0.073	459,218	0.077
Financial Services	621,793	0.139	649,657	0.132	751,319	0.126	768,690	0.129
Property Tax & Collections	640,660	0.143	691,724	0.140	725,444	0.122	746,278	0.125
Sales Tax	331,045	0.074	373,275	0.076	391,194	0.066	394,147	0.066
Total Finance	1,974,976	0.440	2,105,036	0.427	2,304,633	0.387	2,368,333	0.398
Assessing								
Administration	695,816	0.155	765,616	0.155	883,843	0.148	912,813	0.153
Appraisal	1,191,385	0.266	1,191,777	0.242	1,381,331	0.232	1,469,690	0.247
Total Assessing	1,887,201	0.421	1,957,393	0.397	2,265,174	0.381	2,382,503	0.400
Planning								
Administration	910,173	0.203	946,279	0.192	1,055,499	0.177	1,093,266	0.184
Coastal Zone Management	24,876	0.006	-	0.000	-	0.000	-	0.000
Total Planning	935,049	0.208	946,279	0.192	1,055,499	0.177	1,093,266	0.184
Public Works								
Major Projects Division	53,556	0.012	53,596	0.011	28,446	0.005	96,442	0.016
Total Public Works	53,556	0.012	53,596	0.011	28,446	0.005	96,442	0.016
Senior Citizens	398,322	0.089	398,322	0.081	438,154	0.074	481,969	0.081

Non-Departmental								
Contract Services	450,765	0.101	382,559	0.078	642,592	0.108	565,292	0.095
Tourism Promotion	217,500	0.048	150,000	0.030	225,000	0.038	295,500	0.050
Insurance	118,762	0.026	119,751	0.024	127,465	0.021	154,662	0.026
Other	189,607	0.042	179,511	0.036	182,297	0.031	182,297	0.031
Interdepartmental Charges	91,775	0.020	(768,727)	-0.156	(419,614)	-0.070	(471,383)	-0.079
Total Non-Departmental	1,068,409	0.238	63,094	0.013	757,740	0.127	726,368	0.122
Total Operations	12,504,404	2.788	12,192,539	2.474	14,261,806	2.396	14,814,103	2.488
Other Financing Uses:								
Operating Transfers To:								
Special Revenue Funds:								
School District Operations	34,973,682	7.798	37,941,676	7.699	37,712,068	6.335	40,886,886	6.868
Postsecondary Education	-	-	-	-	420,289	0.071	595,302	0.100
Disaster Relief	50,000	0.011	200,000	0.041	-	0.000	-	0.000
Kenai River Center	417,168	0.093	468,548	0.095	386,199	0.065	547,451	0.092
Coastal Zone Management	-	0.000	-	0.000	-	0.000	-	0.000
Nikiski Senior	30,200	0.007	30,200	0.006	33,220	0.006	36,542	0.006
Solid Waste	5,106,901	1.139	4,984,390	1.011	6,034,273	1.014	6,812,194	1.144
Debt Service Fund:								
School Debt	3,719,707	0.829	2,139,422	0.434	2,384,887	0.401	2,334,738	0.392
Capital Projects Funds:								
School Revenue	1,250,000	0.279	1,250,000	0.254	1,450,000	0.244	1,550,000	0.260
911 Communications	-	0.000	-	0.000	-	0.000	-	0.000
General Government	184,960	0.041	150,000	0.030	200,000	0.034	450,000	0.076
Central Emergency Services	250,000	0.056	250,000	0.051	250,000	0.042	250,000	0.042
Proprietary Fund:								
Health Insurance Reserve Fund	-	0.000	300,000	0.061	-	0.000	-	0.000
Equipment Replacement Fund	300,000	0.056	-	0.000	-	0.000	-	0.000
Total Other Financing Uses	46,282,618	8.635	47,714,236	9.682	48,870,936	8.209	53,463,113	8.981
Total Expenditures and Other Financing Uses	58,787,022	10.968	59,906,775	12.156	63,132,742	10.605	68,277,216	11.469
Fund Balance Increase/(Decrease)	\$ (1,903,820)	(0.424)	\$ 5,006,861	1.016	\$ 26,135,682	4.390	\$ (2,307,613)	(0.388)

**WHERE THE MONEY GOES
GENERAL FUND EXPENDITURE PROJECTIONS - FY2009
\$68,277,216**



Fund: 100 General Fund
Dept: 11110 Assembly - Administration

DEPARTMENT FUNCTION

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

Major long-term issues and concerns:

- Addressing solution to Public Employees Retirement System (PERS) funding shortfall.
- Development of sustainable revenue sharing program by the State of Alaska.
- School District Funding.
- Increased value of property assessments.

Objectives FY2009/Budget highlights:

- Ensure that PERS funding is provided by the State for FY2009 in amount equal to that provided for in FY2008.
- Ensure that Revenue Sharing or comparable funding program is appropriated by the State for FY2009.
- Develop policy to reduce energy consumption.

Previous year accomplishments:

- New lease and operating agreement with Central Peninsula General Hospital Inc. for operations of Central Peninsula Hospital.
- New lease and operating agreement with South Peninsula General Hospital Inc. for operations of South Peninsula Hospital.
- Senior citizen property tax exemption changed to \$300,000 from previous unlimited amount and provided for hardship cases.

Significant budgetary changes:

- Due to new auditing standards required of CPA firms and the number of grants and entitlements the Borough receives, the cost of the Borough's annual audit has gone from \$34,500 to \$72,000.
- In-state travel up due to AML annual conference being in Ketchikan and AML summer legislative meeting being held in Wrangell.

KEY MEASURES

	Calendar 2005 <u>Actual</u>	Calendar 2006 <u>Actual</u>	Calendar 2007 <u>Actual</u>	Calendar 2008 <u>Projected</u>
Regular and special assembly meetings	23	23	23	23
Legislative priority community meetings	9	9	9	9
Number of Ordinances heard	117	95	75	75
Number of Resolutions heard	105	83	90	90

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11110 - Assembly Administration**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40120 Temporary Wages	\$ 49,100	\$ 44,400	\$ 45,400	\$ 45,400	\$ 45,400	\$ -	0.00%
40120 Temporary Wages - BOA	-	2,600	2,100	2,100	2,100	-	0.00%
40120 Temporary Wages - BOE	2,300	4,000	5,000	5,000	5,000	-	0.00%
40210 FICA	5,495	5,457	5,531	5,531	5,669	138	2.50%
40221 PERS	5,573	9,398	6,819	6,819	5,280	(1,539)	-22.57%
40321 Health Insurance	106,093	103,501	107,640	107,640	108,225	585	0.54%
40322 Life Insurance	410	410	510	510	510	-	0.00%
Total: Personnel	168,971	169,766	173,000	173,000	172,184	(816)	-0.47%
SUPPLIES							
42110 Office Supplies	1,533	1,120	4,000	4,000	3,000	(1,000)	-25.00%
Total: Supplies	1,533	1,120	4,000	4,000	3,000	(1,000)	-25.00%
SERVICES							
43011 Contractual Services	774	299	2,500	2,500	22,000	19,500	780.00%
43012 Audit Services	32,000	23,000	34,500	48,500	72,000	23,500	48.45%
43013 Radio Broadcast	10,542	12,814	14,000	14,000	14,000	-	0.00%
43110 Communications	3,339	3,313	4,000	4,000	4,000	-	0.00%
43140 Postage - BOE	-	18	-	-	-	-	-
43210 Transport/Subsistence	18,657	18,081	16,500	16,500	16,500	-	0.00%
43210 Transport/Subsistence -BOA	-	397	1,000	1,000	600	(400)	-40.00%
43210 Transport/Subsistence - BOE	523	928	2,000	2,000	1,500	(500)	-25.00%
43215 Travel out of State	9,204	10,332	11,515	11,515	7,330	(4,185)	-36.34%
43216 Travel in State	6,873	5,996	24,550	24,550	29,445	4,895	19.94%
43220 Car Allowance	19,800	19,800	19,800	19,800	19,800	-	0.00%
43250 Freight and Express	-	91	300	300	200	(100)	-33.33%
43260 Training	-	2,400	4,970	4,970	5,825	855	17.20%
43310 Advertising - BOA	-	775	900	900	600	(300)	-33.33%
43310 Advertising - BOE	-	391	600	600	600	-	0.00%
43610 Utilities	13,034	15,374	15,500	15,500	16,300	800	5.16%
43720 Equipment Maintenance	1,000	1,240	1,000	1,000	1,300	300	30.00%
43920 Dues and Subscriptions	29,039	27,122	30,000	30,000	30,000	-	0.00%
43999 Contingencies	-	-	20,000	20,000	20,000	-	0.00%
Total: Services	144,785	142,371	203,635	217,635	262,000	44,365	20.39%
DEPARTMENT TOTAL	\$ 315,289	\$ 313,257	\$ 380,635	\$ 394,635	\$ 437,184	\$ 42,549	10.78%

LINE-ITEM EXPLANATIONS

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

43011 Contractual Services. Increased to cover cost of potential legal counsel.

43012 Audit Services. Borough and service area audits, which includes the state and federal single audit. Compliance audits, as well as financial audits, are required of the borough and all component units.

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

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

43215 Travel Out of State. National Association of Counties Annual Conference, Legislative Conference and Western Interstate Region of the National Association of Counties (NACo) Conference and board meetings.

43216 Travel In State. Outside of borough travel to Alaska Municipal League (AML) annual conference, AML legislative committee meetings, and legislative lobbying trips to Juneau.

43920 Dues and Subscriptions. Alaska Municipal League and National Association of Counties.

Fund:	100	General Fund
Dept:	11120	Assembly-Clerk

DEPARTMENT FUNCTION

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

Major long-term issues and concerns

Continued demands put upon department by initiatives. From 2005 through FY2008, the department worked on over 29 citizen initiatives. The clerk spent 1990 hours in responding to these initiatives.

Objectives FY2009/Budget highlights

- Upgrade computers in the assembly chambers to provide quicker access to borough records.

Previous year accomplishments:

- Reviewed all submitted voter initiatives within required time frame.
- Increased the amount of information provided to the public via the Internet.
- Coordinated and produced the 2008 State Legislative Priority Project book.
- Coordinated and produced the 2008 Federal Transportation and Federal Priority books.

Significant budgetary changes

- Purchase of two PC's for assembly chambers.

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
Staffing history	3.67	3.67	3.67	3.67
Public notices for meetings & notices	35	44	40	40
Public records request	30	41	35	35
Board of Equalization appeal applications	370	380	375	375
Board of Equalization appeals heard	18	19	20	20
Regular and special assembly meetings	23	23	23	23
Legislative priority community meetings	9	9	9	9

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11120 - Assembly Clerk**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 169,538	\$ 171,554	\$ 187,774	\$ 187,774	\$ 194,297	\$ 6,523	3.47%
40130 Overtime Wages	2,483	1,430	5,478	5,478	5,706	228	4.16%
40210 FICA	14,918	14,641	17,087	17,087	17,833	746	4.37%
40221 PERS	30,672	48,839	44,287	44,287	44,674	387	0.87%
40321 Health Insurance	30,582	41,248	43,893	43,893	44,132	239	0.54%
40322 Life Insurance	430	439	472	472	487	15	3.18%
40410 Leave	17,436	16,495	17,802	17,802	20,077	2,275	12.78%
40411 Sick Leave	3,462	3,159	3,311	3,311	3,951	640	19.33%
40511 Other Benefits	96	68	96	96	96	-	0.00%
Total: Personnel	269,617	297,873	320,200	320,200	331,253	11,053	3.45%
SUPPLIES							
42110 Office Supplies	3,091	2,230	5,000	4,950	4,000	(950)	-19.19%
42120 Computer Software	1,674	321	750	750	-	(750)	-100.00%
Total: Supplies	4,765	2,551	5,750	5,700	4,000	(1,700)	-29.82%
SERVICES							
43011 Contractual Services	8,353	7,644	14,000	14,000	12,000	(2,000)	-14.29%
43019 Software Licensing	-	-	400	400	400	-	0.00%
43110 Communications	1,730	1,534	3,000	3,000	3,000	-	0.00%
43140 Postage	8,623	7,960	8,200	8,200	8,200	-	0.00%
43210 Transportation/Subsistence	8,784	8,629	11,022	11,022	11,100	78	0.71%
43220 Car Allowance	6,012	6,012	6,012	6,012	6,012	-	0.00%
43250 Freight and Express	146	-	200	200	200	-	0.00%
43260 Training	1,450	2,439	2,600	2,600	2,500	(100)	-3.85%
43310 Advertising	57,259	52,703	60,000	60,000	60,000	-	0.00%
43610 Utilities	1,771	2,075	4,650	4,650	3,500	(1,150)	-24.73%
43720 Equipment Maintenance	1,030	1,228	1,500	1,500	1,500	-	0.00%
43810 Rents and Operating Leases	125	-	100	100	100	-	0.00%
43920 Dues and Subscriptions	1,319	996	1,500	1,500	1,500	-	0.00%
Total: Services	96,602	91,220	113,184	113,184	110,012	(3,172)	-2.80%
CAPITAL OUTLAY							
48710 Minor Office Equipment	5,999	-	1,400	1,450	4,800	3,350	231.03%
48720 Minor Office Furniture	699	-	-	-	-	-	-
Total: Capital Outlay	6,698	-	1,400	1,450	4,800	3,350	231.03%
DEPARTMENT TOTAL	\$ 377,682	\$ 391,644	\$ 440,534	\$ 440,534	\$ 450,065	\$ 9,531	2.16%

LINE-ITEM EXPLANATIONS

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

43011 Contractual Services. Ordinance codification services.

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

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

43260 Training. Registration fees for AAMC Conference, AML annual conference, IIMC annual conference, Northwest Clerks Institute, and other miscellaneous training.

43310 Advertising. Cost of publishing agendas, meeting notices and public hearing notices in three borough newspapers.

43920 Dues and Subscriptions. AAMC, IIMC, National Association of Parliamentarians and subscriptions to local newspapers.

48710 Minor Office Equipment. Purchase a mobile phone/email/web access device for department and two new PC's for assembly chambers.

Fund:	100	General Fund
Dept:	11130	Assembly-Elections

DEPARTMENT FUNCTION

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

Major long-term issues and concerns

- Continued demands put upon department by initiatives. From 2005 through FY2008, the department worked on over 29 citizen initiatives. The clerk spent 1990 hours in responding to these initiatives
- Recruiting enough election workers for the October 2008 Borough elections.

Objectives FY2009/Budget highlights

- Administer all Borough elections occurring in FY2009 without challenge.
- Continue review of Alaska Statutes dealing with election laws.

Previous year accomplishments:

- Administered all Borough elections occurring in FY2008 with out challenge.
- Reviewed all submitted voter initiatives within required time frame.
- Updated web site to show election history back to 1963.
- Assisted the Alaska Division of Elections with the closing of the Kenai office.

Significant budgetary changes

- Budget has increased for possible mayoral runoff election.

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
Regular elections	1	1	1	1
Special/runoff elections	1	1	1	1
Initiatives reviewed	17	5	7	-
Initiatives certified	3	-	2	-
Absentee ballots mailed	800	329	800	350

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11130 - Assembly Elections**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 657	\$ 293	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	43,741	25,167	30,000	30,000	50,000	20,000	66.67%
40130 Overtime Wages	2,353	1,492	3,300	3,300	3,300	-	0.00%
40210 FICA	1,393	677	2,547	2,547	4,078	1,531	60.11%
40221 PERS	315	314	-	-	-	-	-
40321 Health Insurance	580	240	-	-	-	-	-
40322 Life Insurance	5	4	-	-	-	-	-
Total: Personnel	49,044	28,187	35,847	35,847	57,378	21,531	60.06%
SUPPLIES							
42110 Office Supplies	2,912	2,865	3,000	2,000	3,300	1,300	65.00%
Total: Supplies	2,912	2,865	3,000	2,000	3,300	1,300	65.00%
SERVICES							
43011 Contractual Services	5,180	6,568	5,000	5,000	7,000	2,000	40.00%
43019 Software Licensing	7,125	7,125	7,125	7,125	7,125	-	0.00%
43110 Communications	2,163	2,225	3,000	3,000	3,000	-	0.00%
43140 Postage	6,352	7,418	6,500	6,500	8,000	1,500	23.08%
43210 Transportation/Subsistence	2,838	2,298	3,000	3,000	12,500	9,500	316.67%
43250 Freight and Express	204	140	300	300	300	-	0.00%
43310 Advertising	16,331	16,245	19,000	19,000	20,000	1,000	5.26%
43410 Printing	34,113	38,511	40,000	40,000	40,000	-	0.00%
43720 Office Equipment Maintenance	-	-	-	2,000	-	(2,000)	-100.00%
43810 Rents and Operating Leases	180	120	300	300	300	-	0.00%
43920 Dues and Subscriptions	197	197	300	300	200	(100)	-33.33%
Total: Services	74,683	80,847	84,525	86,525	98,425	11,900	13.75%
CAPITAL OUTLAY							
48120 Office Machines	-	11,743	-	-	-	-	-
Total: Capital Outlay	-	11,743	-	-	-	-	-
DEPARTMENT TOTAL	\$ 126,639	\$ 123,642	\$ 123,372	\$ 124,372	\$ 159,103	\$ 34,731	27.93%

LINE-ITEM EXPLANATIONS

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

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

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

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

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

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

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

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

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

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

DEPARTMENT FUNCTION

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

Major long-term issues and concerns
None

Objectives FY2009/ Budget highlights
• None

Previous year accomplishments:
• None

Significant budgetary changes
• None

KEY MEASURES

	Calendar 2005 <u>Actual</u>	Calendar 2006 <u>Actual</u>	Calendar 2007 <u>Actual</u>	Calendar 2008 <u>Projected</u>
Staffing History	1.83	1.83	1.83	1.83
Files in	463	438	450	450
Files out	501	503	500	500
Boxes in	395	503	500	500
Boxes out	544	642	600	600
Microfilm reels processed and indexed	169	160	150	150
Boxes for retention	356	350	400	400

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 60,790	\$ 67,282	\$ 73,800	\$ 73,800	\$ 76,666	\$ 2,866	3.88%
40130 Temporary Wages	-	-	1,420	1,420	1,396	(24)	-1.69%
40210 FICA	5,560	6,097	6,834	6,834	7,108	274	4.01%
40221 PERS	12,064	20,514	17,252	17,252	17,675	423	2.45%
40321 Health Insurance	21,055	20,801	21,887	21,887	22,006	119	0.54%
40322 Life Insurance	178	187	191	191	199	8	4.19%
40410 Leave	8,514	9,328	8,492	8,492	9,109	617	7.27%
40411 Sick Leave	1,674	2,101	2,215	2,215	2,277	62	2.80%
40511 Other Benefits	8	28	-	-	-	-	-
Total: Personnel	109,843	126,338	132,091	132,091	136,436	4,345	3.29%
SUPPLIES							
42110 Office Supplies	957	962	1,000	1,000	1,200	200	20.00%
42210 Operating Supplies	5,850	12,099	9,000	9,000	9,000	-	0.00%
42230 Fuel, Oil, Lubricants	116	83	200	200	200	-	0.00%
Total: Supplies	6,923	13,144	10,200	10,200	10,400	200	1.96%
SERVICES							
43011 Contractual Services	8,743	4,264	11,000	11,000	11,000	-	0.00%
43019 Software Licensing	5,500	6,874	7,000	7,000	7,000	-	0.00%
43110 Communications	586	581	1,500	1,500	1,200	(300)	-20.00%
43140 Postage	304	338	600	600	600	-	0.00%
43210 Transport/Subsistence	2,435	2,160	6,254	6,254	9,390	3,136	50.14%
43220 Car Allowance	1,188	1,188	1,188	1,188	1,188	-	0.00%
43250 Freight and Express	-	-	100	100	100	-	0.00%
43260 Training	790	229	1,550	1,550	2,700	1,150	74.19%
43610 Utilities	17,130	19,099	15,000	15,000	16,000	1,000	6.67%
43720 Equipment Maintenance	320	2,132	4,500	4,500	4,000	(500)	-11.11%
43750 Vehicle Maintenance	-	12	200	200	200	-	0.00%
43812 Equipment Replacement Pymt.	7,631	7,631	8,752	8,752	6,192	(2,560)	-29.25%
43920 Dues and Subscriptions	510	510	650	650	650	-	0.00%
Total: Services	45,137	45,018	58,294	58,294	60,220	1,926	3.30%
CAPITAL OUTLAY							
48120 Office Machines	-	3,300	-	-	-	-	-
Total: Capital Outlay	-	3,300	-	-	-	-	-
DEPARTMENT TOTAL	\$ 161,903	\$ 187,800	\$ 200,585	\$ 200,585	\$ 207,056	\$ 6,471	3.23%

LINE-ITEM EXPLANATIONS

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

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

43011 Contractual Services. Processing of microfilm.

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

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

KENAI PENINSULA BOROUGH

BUDGET DETAIL

**Fund 100
Assembly Department Totals**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 230,985	\$ 239,129	\$ 261,574	\$ 261,574	\$ 270,963	\$ 9,389	3.59%
40120 Temporary Wages	95,141	76,167	82,500	82,500	102,500	20,000	24.24%
40130 Overtime Wages	4,836	2,922	10,198	10,198	10,402	204	2.00%
40210 FICA	27,366	26,872	31,999	31,999	34,688	2,689	8.40%
40221 PERS	48,624	79,065	68,358	68,358	67,629	(729)	-1.07%
40321 Health Insurance	158,310	165,790	173,420	173,420	174,363	943	0.54%
40322 Life Insurance	1,023	1,040	1,173	1,173	1,196	23	1.96%
40410 Leave	25,950	25,823	26,294	26,294	29,186	2,892	11.00%
40411 Sick Leave	5,136	5,260	5,526	5,526	6,228	702	12.70%
40511 Other Benefits	104	96	96	96	96	-	0.00%
TOTAL: PERSONNEL	597,475	622,164	661,138	661,138	697,251	36,113	5.46%
SUPPLIES							
42110 Office Supplies	8,493	7,177	13,000	11,950	11,500	(450)	-3.77%
42120 Computer Software	1,674	321	750	750	-	(750)	-100.00%
42210 Operating Supplies	5,850	12,099	9,000	9,000	9,000	-	0.00%
42230 Fuel, Oil, and Lubricant	116	83	200	200	200	-	0.00%
Total: Supplies	16,133	19,680	22,950	21,900	20,700	(1,200)	-5.48%
SERVICES							
43011 Contractual Services	23,050	18,775	32,500	32,500	52,000	19,500	60.00%
43012 Audit Services	32,000	23,000	34,500	48,500	72,000	23,500	48.45%
43013 Radio Broadcast	10,542	12,814	14,000	14,000	14,000	-	0.00%
43019 Software Licensing	12,625	13,999	14,525	14,525	14,525	-	0.00%
43110 Communication	7,818	7,653	11,500	11,500	11,200	(300)	-2.61%
43140 Postage	15,279	15,734	15,300	15,300	16,800	1,500	9.80%
43210 Transport/Subsistence	33,237	32,493	39,776	39,776	51,590	11,814	29.70%
43215 Travel out of State	9,204	10,332	11,515	11,515	7,330	(4,185)	-36.34%
43216 Travel in State	6,873	5,996	24,550	24,550	29,445	4,895	19.94%
43220 Car Allowance	27,000	27,000	27,000	27,000	27,000	-	0.00%
43250 Freight and Express	350	231	900	900	800	(100)	-11.11%
43260 Training	2,240	5,068	9,120	9,120	11,025	1,905	20.89%
43310 Advertising	73,590	70,114	80,500	80,500	81,200	700	0.87%
43410 Printing	34,113	38,511	40,000	40,000	40,000	-	0.00%
43610 Utilities	31,935	36,548	35,150	35,150	35,800	650	1.85%
43720 Equipment Maintenance	2,350	4,600	7,000	9,000	6,800	(2,200)	-24.44%
43750 Vehicle Maintenance	-	12	200	200	200	-	0.00%
43810 Rents and Operating Leases	305	120	400	400	400	-	0.00%
43812 Equipment Replacement Pymt.	7,631	7,631	8,752	8,752	6,192	(2,560)	-29.25%
43920 Dues and Subscriptions	31,065	28,825	32,450	32,450	32,350	(100)	-0.31%
43999 Contingency	-	-	20,000	20,000	20,000	-	0.00%
Total: Services	361,207	359,456	459,638	475,638	530,657	55,019	11.57%
CAPITAL OUTLAY							
48120 Office Machines	-	15,043	-	-	-	-	-
48710 Minor Office Machines	5,999	-	1,400	1,450	4,800	3,350	231.03%
48720 Minor Office Furniture	699	-	-	-	-	-	-
Total: Capital Outlay	6,698	15,043	1,400	1,450	4,800	3,350	231.03%
DEPARTMENT TOTAL	\$ 981,513	\$ 1,016,343	\$ 1,145,126	\$ 1,160,126	\$ 1,253,408	\$ 93,282	8.04%

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Fund:	100	General Fund
Dept:	11210	Mayor - Administration

DEPARTMENT FUNCTION

Mission: The mission of the Office of the Mayor is to efficiently and effectively administer ongoing operations and functions of the Borough, advocate for the best interest of the citizens, facilitate economic growth, and provide community direction and leadership. As the chief administrator, the Mayor's powers and duties include, but are not limited to: (1) the appointment of administrative officials; (2) supervision of the enforcement of municipal law and directives of the Borough Assembly; (3) preparation, submission, and execution of an annual budget; (4) preparation of reports on finances and operations of the Borough.

Major long-term issues and concerns:

- Resolving funding shortfall of the Public Employees Retirement System (PERS).
- Development of sustainable revenue sharing program by the State of Alaska.
- Further Exploration for Natural Gas in Cook Inlet.
- Construction of a North Slope Natural Gas Line to Cook Inlet or a Spur Line off of a major gas line project.
- Rapidly rising energy cost.

Objectives FY2009/Budget highlights:

- Secure passage of legislation that will address the past PERS/TRS liability and provide a fixed rate for the borough's portion of the debt.
- Secure passage of a permanent and sustainable municipal assistance and revenue sharing program from the State of Alaska.
- Develop and coordinate an Energy Efficiency Action Plan as well as a Climate Change Impact Plan.

Previous year accomplishments:

- Instituted a more broadened tax base through reduction of property taxes offset by an increase in sales tax.
- Completed Phase III of the Central Peninsula Hospital Expansion.
- Obtained final Certificate of Need approval for South Peninsula Hospital Phase III and completed Phase II of the expansion plan.
- Coordinated capital projects including the construction of the Kasilof Fire Station and Funny River Fire Station remodel
- Negotiated a new long-term lease and operating agreement for the South Peninsula Hospital.
- Worked cooperatively with peninsula mayors and the Tri-Borough mayors to address common issues including disasters, hospital expansions, bluff erosion, and energy related issues.

Significant budgetary changes:

- The Community & Economic Development Division was consolidated with Mayor's in FY2007. For comparative purposes, the FY2006 financial data has been combined into this department.

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
Staffing history	7	6	6	6

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11210 - Mayor Administration**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 351,674	\$ 371,981	\$ 382,221	\$ 382,221	\$ 400,433	\$ 18,212	4.76%
40120 Temporary Wages	21,993	-	5,000	5,000	5,000	-	0.00%
40130 Overtime	13	-	-	-	-	-	-
40210 FICA	33,976	31,361	33,453	33,453	35,797	2,344	7.01%
40221 PERS	59,478	80,967	68,032	68,032	70,941	2,909	4.28%
40321 Health Insurance	67,628	59,102	59,800	59,800	60,125	325	0.54%
40322 Life Insurance	938	914	946	946	783	(163)	-17.23%
40410 Leave	33,120	31,526	37,243	37,243	32,246	(4,997)	-13.42%
40411 Sick Leave	5,205	5,341	5,817	5,817	6,213	396	6.81%
40511 Other Benefits	72	48	48	48	48	-	0.00%
Total: Personnel	574,097	581,240	592,560	592,560	611,586	19,026	3.21%
SUPPLIES							
42021 Promotional Supplies	-	375	1,000	1,000	1,500	500	50.00%
42110 Office Supplies	4,408	3,222	3,500	3,190	4,500	1,310	41.07%
42120 Computer Software	3,074	-	-	310	-	(310)	-100.00%
Total: Supplies	7,482	3,597	4,500	4,500	6,000	1,500	33.33%
SERVICES							
43011 Contractual Services	2,767	200	10,000	5,000	10,000	5,000	100.00%
43021 Peninsula Promotion	11,358	2,996	5,000	5,000	30,000	25,000	500.00%
43110 Communications	12,997	4,918	5,000	5,000	5,000	-	0.00%
43140 Postage	2,179	1,500	1,500	1,500	1,500	-	0.00%
43210 Transportation/Subsistence	33,407	37,139	30,000	37,000	33,000	(4,000)	-10.81%
43220 Car Allowance	11,395	-	14,400	14,400	14,400	-	0.00%
43260 Training	-	495	1,000	1,000	2,500	1,500	150.00%
43310 Advertising	1,280	280	1,000	1,000	1,300	300	30.00%
43410 Printing	653	473	800	800	1,000	200	25.00%
43610 Utilities	4,797	5,699	6,000	6,000	6,000	-	0.00%
43720 Equipment Maintenance	1,743	1,548	2,200	1,200	2,500	1,300	108.33%
43810 Rents and Operating Leases	24,380	-	-	-	-	-	-
43920 Dues and Subscriptions	7,786	7,774	7,500	6,500	7,500	1,000	15.38%
Total: Services	114,742	63,022	84,400	84,400	114,700	30,300	35.90%
CAPITAL OUTLAY							
48710 Minor Office Equipment	5,482	2,883	5,000	5,000	-	(5,000)	-100.00%
Total: Capital Outlay	5,482	2,883	5,000	5,000	-	(5,000)	-100.00%
DEPARTMENT TOTAL*	\$ 701,803	\$ 650,742	\$ 686,460	\$ 686,460	\$ 732,286	\$ 45,826	6.68%

LINE-ITEM EXPLANATIONS

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

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

43021 Peninsula Promotion. In addition to promotional materials, this office plans to be represented at various community functions. Increased to match State of Alaska grant commemorating the state's 50th anniversary celebration.

43210 Transportation/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 higher costs.

43920 Dues and Subscriptions. Memberships to professional and community organizations, including the various chambers of commerce throughout the borough (\$1,241), subscriptions to local newspapers (\$469), and subscriptions to various professional reports, journals and magazines (\$3,440) and other miscellaneous subscriptions (\$2,350).

*In FY2007, the Community & Economic Development Division actual amounts were combined with Mayor Administration.

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

DEPARTMENT FUNCTION

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

Major long-term issues and concerns:

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

Objectives FY2009/Budget highlights:

- Provide, to all Borough purchasers, direct access to vendor/supplier database.
- Research procurement card programs.
- Continue implementation and promotion of the Purchasing internet and intranet sites.
- Improve the knowledge base of departmental staff through professional training.

Previous year accomplishments:

- Effectively streamlined the processing of insurance claims as it pertains to procurement.
- Affiliated the Borough with multiple cooperative purchasing programs.

Significant budgetary changes:

- None

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
Staffing History	4	4	4	4
Contracts/Agreements (Long Form)	88	85	108	82
Formal Solicitations	63	64	60	60
Supplier/Contractor Contacts	N/A	1,012	1,315	1,650
Short Form Contracts Issued	115	121	200	245
Surplus Property Auction Proceeds	\$38,370	\$40,622	\$72,484	\$70,222

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 199,785	\$ 176,261	\$ 218,628	\$ 218,628	\$ 226,357	\$ 7,729	3.54%
40120 Temporary Wages	2,090	32,417	2,880	2,880	2,880	-	0.00%
40130 Overtime Wages	4,761	3,829	4,997	4,997	5,190	193	3.86%
40210 FICA	18,946	18,113	19,746	19,746	20,784	1,038	5.26%
40221 PERS	37,196	52,829	50,345	50,345	52,134	1,789	3.55%
40321 Health Insurance	45,146	39,771	47,840	47,840	48,100	260	0.54%
40322 Life Insurance	506	438	553	553	568	15	2.71%
40410 Leave	25,376	23,109	21,043	21,043	22,708	1,665	7.91%
40411 Sick Leave	4,196	4,810	5,355	5,355	5,523	168	3.14%
40511 Other Benefits	48	48	48	48	48	-	0.00%
Total: Personnel	338,050	351,625	371,435	371,435	384,292	12,857	3.46%
SUPPLIES							
42110 Office Supplies	1,950	2,904	3,200	3,441	3,200	(241)	-7.00%
42120 Computer Software	-	-	1,000	1,000	-	(1,000)	-100.00%
42250 Uniforms	300	163	325	325	325	-	0.00%
Total: Supplies	2,250	3,067	4,525	4,766	3,525	(1,241)	-26.04%
SERVICES							
43011 Contractual Services	-	-	-	980	-	(980)	-100.00%
43110 Communications	1,658	1,839	2,500	2,500	2,500	-	0.00%
43140 Postage	205	243	500	500	500	-	0.00%
43210 Transportation/Subsistence	2,414	1,835	3,220	3,220	3,220	-	0.00%
43220 Car Allowance	3,600	-	3,600	3,600	3,600	-	0.00%
43260 Training	1,153	1,149	2,280	1,780	2,280	500	28.09%
43310 Advertising	3,365	769	4,600	2,720	4,600	1,880	69.12%
43610 Utilities	1,635	1,924	2,390	2,390	2,390	-	0.00%
43720 Equipment Maintenance	470	270	500	500	500	-	0.00%
43920 Dues and Subscriptions	415	415	650	1,150	650	(500)	-43.48%
Total: Services	14,915	8,444	20,240	19,340	20,240	900	4.65%
CAPITAL OUTLAY							
48710 Minor Office Equipment	2,262	3,303	2,500	3,977	2,500	(1,477)	-37.14%
48720 Minor Office Furniture	-	399	1,700	882	2,700	1,818	206.12%
Total: Capital Outlay	2,262	3,702	4,200	4,859	5,200	341	7.02%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	(217,977)	(214,611)	(211,112)	(211,112)	(201,794)	9,318	-4.41%
Total: Interdepartmental Charges	(217,977)	(214,611)	(211,112)	(211,112)	(201,794)	9,318	-4.41%
DEPARTMENT TOTAL							
	\$ 139,500	\$ 152,227	\$ 189,288	\$ 189,288	\$ 211,463	\$ 22,175	11.71%

LINE-ITEM EXPLANATIONS

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

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

42110 Office Supplies. To cover cost of printer cartridges and miscellaneous office supplies.

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

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

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

DEPARTMENT FUNCTION

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

Major long-term issues and concerns:

- None.

Objectives FY2009/Budget highlights:

- Pursue funding for and install Computer Aided Dispatch (CAD).
- Coordinate and development of information for processing master planning data including road conditions, emergency evacuation planning and routes, and sheltering areas for disaster preparedness. All such info could be used via the CAD system as well.
- Complete development of a Kenai Peninsula Borough Incident Management Team (KPB-IMT) and conduct training for KPB personnel from various departments in tabletop exercises at EOC.
- Establish voluntary registry of special needs populations for disaster response/evacuation.
- Coordinate enhanced mitigation efforts in floodplain areas in cooperation with State, Federal, Local agencies.

Previous year accomplishments:

- Responded to local disasters including: major floods, Caribou Hills fire, and Glacier Dam Lake release causing ice jams resulting in a State disaster declaration.
- In cooperation with Capital Projects, initiated and completed tsunami warning system replacement in Seward, Homer, Nanwalek, Port Graham and Seldovia.
- Coordinated activation and use of ALMR digital radio system on the Kenai Peninsula, continued efforts on providing a "gateway" system to enable non-digital radio users to access the new Alaska Land Mobile Radio digital system in area-wide disasters.
- Worked with Legal, Planning, GIS, MIS, Purchasing and Dispatch to spec, procure and install a 911 data management system and 911 call routing system to improve service and 911 data accuracy.
- Initiated revisions of KPB Emergency Response Plan (ERP), Evacuation Annex, and Animal Annex.
- Citizen Corps program provided borough-wide emergency response training to majority of KPBSD school staff, GPS training, bear safety training for emergency responders, (September) Preparedness Month outreach and education, and four 24-hr. Community Emergency Response Team (CERT) classes throughout the Peninsula.
- Participated in Seldovia Pandemic Flu education.
- Participated in COML (communications unit leader) education in EOC.

Significant budgetary changes:

- The FY2008 Budget estimated the costs for operations and maintenance of the newly constructed Emergency Operations Center. With one year of experience in this facility, the FY2009 Budget has been reduced to more accurate amounts.

KEY MEASURES

	FY06 <u>Actual</u>	FY07 <u>Actual</u>	FY08 <u>Estimated</u>	FY09 <u>Projected</u>
Staffing History	2.67	2.80	3.30	3.30
Emergency Operations and Disaster Preparedness Training Hours Provided	80	710	258	920
Emergency Incidents Responded to	1	6	4	4
Staff Time in Incident Response (hours)	400	700	500	500

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 116,163	\$ 125,135	\$ 174,403	\$ 174,403	\$ 181,284	\$ 6,881	3.95%
40120 Temporary Wages	7,450	4,310	6,050	7,150	6,050	(1,100)	-15.38%
40130 Overtime Wages	261	1,579	2,841	1,741	2,937	1,196	68.70%
40210 FICA	11,658	10,538	15,727	15,727	16,512	785	4.99%
40221 PERS	17,642	17,169	23,384	23,384	24,229	845	3.61%
40321 Health Insurance	21,761	15,045	27,508	27,508	27,683	175	0.64%
40322 Life Insurance	275	292	438	438	455	17	3.88%
40410 Leave	12,687	12,039	16,568	16,568	17,591	1,023	6.17%
40411 Sick Leave	1,946	1,591	2,654	2,654	3,851	1,197	45.10%
40511 Other Benefits	-	-	-	-	2,654	2,654	-
Total: Personnel	189,843	187,698	269,573	269,573	283,246	13,673	5.07%
SUPPLIES							
42110 Office Supplies	2,339	2,773	3,500	3,531	3,500	(31)	-0.88%
42120 Computer Software	-	500	500	330	500	170	51.52%
42210 Operating Supplies	1,013	8,588	1,000	3,664	2,000	(1,664)	-45.41%
42230 Fuels, Oils and Lubricants	818	1,233	1,500	1,500	1,000	(500)	-33.33%
42250 Uniforms	-	-	-	170	300	130	76.47%
42310 Repair/Maintenance Supplies	772	204	5,000	3,500	1,000	(2,500)	-71.43%
42360 Motor Vehicle Repair Supplies	-	232	500	500	500	-	0.00%
42410 Small Tools	456	640	1,000	1,000	2,500	1,500	150.00%
Total: Supplies	5,398	14,170	13,000	14,195	11,300	(2,895)	-20.39%
SERVICES							
43011 Contractual Services	88,757	161,092	129,515	128,342	80,992	(47,350)	-36.89%
43110 Communications	7,403	11,411	13,000	13,802	19,500	5,698	41.28%
43140 Postage	132	430	600	600	200	(400)	-66.67%
43210 Transportation/Subsistence	3,189	2,058	5,329	9,146	4,500	(4,646)	-50.80%
43250 Freight and Express	121	-	200	200	100	(100)	-50.00%
43260 Training	250	264	765	765	100	(665)	-86.93%
43310 Advertising	-	-	200	200	200	-	0.00%
43610 Utilities	6,292	15,360	25,200	20,581	15,750	(4,831)	-23.47%
43720 Equipment Maintenance	2,107	1,957	12,666	12,666	11,000	(1,666)	-13.15%
43750 Vehicle Maintenance	-	-	2,000	2,000	1,000	(1,000)	-50.00%
43780 Building Maintenance	-	58	1,700	1,700	5,000	3,300	194.12%
43810 Rents and Operating Leases	2,372	2,543	2,280	2,568	2,300	(268)	-10.44%
43812 Equipment Replacement Pymt	4,383	4,383	4,383	4,383	4,383	-	0.00%
43920 Dues and Subscriptions	288	413	650	650	650	-	0.00%
Total: Services	115,294	199,969	198,488	197,603	145,675	(51,928)	-26.28%
CAPITAL OUTLAY							
48311 Machinery & Equipment	-	-	34,000	-	5,000	5,000	-
48710 Minor Office Equipment	1,490	14,570	4,700	4,700	1,800	(2,900)	-61.70%
48720 Minor Office Furniture	-	540	1,000	1,280	1,000	(280)	-21.88%
48740 Minor Machinery & Equipment	67	-	-	33,720	-	(33,720)	-100.00%
Total: Capital Outlay	1,557	15,110	39,700	39,700	7,800	(31,900)	-80.35%
DEPARTMENT TOTAL	\$ 312,092	\$ 416,947	\$ 520,761	\$ 521,071	\$ 448,021	\$ (73,050)	-14.02%

LINE-ITEM EXPLANATIONS

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

43610 Utilities. Electricity (\$9,551), heating and cooling (\$5,934), water and sewer (\$265) in new facility.

43011 Contractual Services. USGS flood warning stations (\$47,292), Rapid Notify contract (\$11,500), Custodial (\$4,200), radio programming and antenna maintenance (\$18,000). Decrease due to reduction in the number of warning stations being monitored.

43720 Equipment Maintenance. Tsunami siren system maintenance & operation, (\$5,000); other emergency equipment, (\$4,000); and copier maintenance agreement, (\$2,000).

48311 Machinery & Equipment. Flood control equipment.

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

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

DEPARTMENT FUNCTION

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

Major long-term issues and concerns:

- None.

Objectives FY2009/Budget highlights:

- Coordinate with KPB Planning Department, municipalities, agencies and contract personnel to ensure 911 mapping and addressing system is used effectively and contains accurate information.
- Develop program and initiatives to improve 911-employee retention, including more localized training opportunities, and deployment of a non-emergency 3-digit system for calls from the public that is non-emergency in nature.
- Plan, procure and installation of Computer Assisted Dispatch (CAD) system area-wide. Estimated cost of \$500,000 included in State, Federal and Local priority lists.
- Revamp training program to include regular TDD/TTY training (hearing & vision impaired calls), wireless 911 systems deployment and use, and implementation of Emergency Medical Dispatch protocol training through the Kenai Peninsula College (KPC).
- Coordinate install of a “gateway” radio component to enable responders without ALMR ability to be patched onto the new digital system to provide true emergency interoperable communications between agencies and service areas. This will be provided by the State of Alaska.
- KPC provision of local training to reduce out of town training for Emergency Medical Dispatch protocols.
- Finalize protocols for use and assignment of ALMR (Digital) radio system for all agencies within KPB in mutual aid and disaster response, as well as for Tri-Borough mutual aid responses, upon installation of the “gateway”.

Previous year accomplishments:

- Participation in design, procurement and installation of the 911 data management system & 911 call routing system in cooperation with KPB Planning and OEM.
- Initiated planning in cooperation with KPC to provide more local opportunities for training emergency dispatchers rather than sending them out of the area.
- Update of 911 systems and process to accommodate new technology use and State regulatory changes.

Significant budgetary changes:

- None

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
Staffing History	7.33	7.20	8.70	8.70
911 Calls received	16,919	17,200	18,500	20,000

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11255 Emergency Management - 911 Communications

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 243,860	\$ 256,284	\$ 345,159	\$ 313,159	\$ 353,074	\$ 39,915	12.75%
40120 Temporary Wages	3,520	29,197	5,150	37,150	5,150	(32,000)	-86.14%
40130 Overtime Wages	20,277	25,127	19,771	19,771	19,732	(39)	-0.20%
40210 FICA	22,723	25,857	31,603	31,603	32,166	563	1.78%
40221 PERS	49,365	72,975	82,805	82,805	84,595	1,790	2.16%
40321 Health Insurance	78,637	76,584	104,052	104,052	104,618	566	0.54%
40322 Life Insurance	616	635	898	898	919	21	2.34%
40410 Leave	24,595	25,432	28,764	28,764	28,789	25	0.09%
40411 Sick Leave	2,744	2,893	3,120	3,120	2,012	(1,108)	-35.51%
40511 Other Benefits	-	1,350	-	-	-	-	-
Total: Personnel	446,337	516,334	621,322	621,322	631,055	9,733	1.57%
SUPPLIES							
42110 Office Supplies	456	233	2,000	1,500	1,000	(500)	-33.33%
42210 Operating Supplies	-	598	-	1,700	2,000	300	17.65%
Total: Supplies	456	831	2,000	3,200	3,000	(200)	-6.25%
SERVICES							
43011 Contractual Services	221,679	231,372	243,653	245,903	247,680	1,777	0.72%
43110 Communications	136,688	133,944	161,120	160,120	161,120	1,000	0.62%
43140 Postage	(5)	-	200	200	50	(150)	-75.00%
43210 Transportation/Subsistence	5,482	3,964	6,752	5,752	3,978	(1,774)	-30.84%
43260 Training	6,113	6,149	7,520	7,520	7,220	(300)	-3.99%
43310 Advertising	198	121	560	560	75	(485)	-86.61%
43610 Utilities	-	18,130	43,621	43,621	37,065	(6,556)	-15.03%
43720 Equipment Maintenance	-	29,655	47,750	46,250	47,750	1,500	3.24%
43780 Building/Ground Maintenance	-	60	1,566	3,066	5,000	1,934	63.08%
43920 Dues and Subscriptions	282	253	500	500	500	-	0.00%
Total: Services	370,437	423,648	513,242	513,492	510,438	(3,054)	-0.59%
CAPITAL OUTLAY							
48110 Office Furniture	-	8,755	-	-	-	-	-
48210 Communications Equipment	1,651	-	-	-	-	-	-
48710 Minor Office Equipment	3,625	1,958	-	1,825	-	(1,825)	-100.00%
48720 Minor Office Furniture	-	3,497	-	-	-	-	-
48740 Minor Machines & Equipment	-	-	-	1,000	-	(1,000)	-100.00%
Total: Capital Outlay	5,276	14,210	-	2,825	-	(2,825)	-100.00%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	-	46,200	86,072	86,072	83,229	(2,843)	-3.30%
Total: Interdepartmental Charges	-	46,200	86,072	86,072	83,229	(2,843)	-3.30%
DEPARTMENT TOTAL	\$ 822,506	\$ 1,001,223	\$ 1,222,636	\$ 1,226,911	\$ 1,227,722	\$ 811	0.07%

LINE-ITEM EXPLANATIONS

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

43011 Contractual Services. Contract with ACS for update on access lines and CAN database information, (\$78,000); payments to cities for E911 services, (\$146,894); custodial, (\$11,880); and miscellaneous items, (\$10,906).

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); and connectivity, (\$20,000).

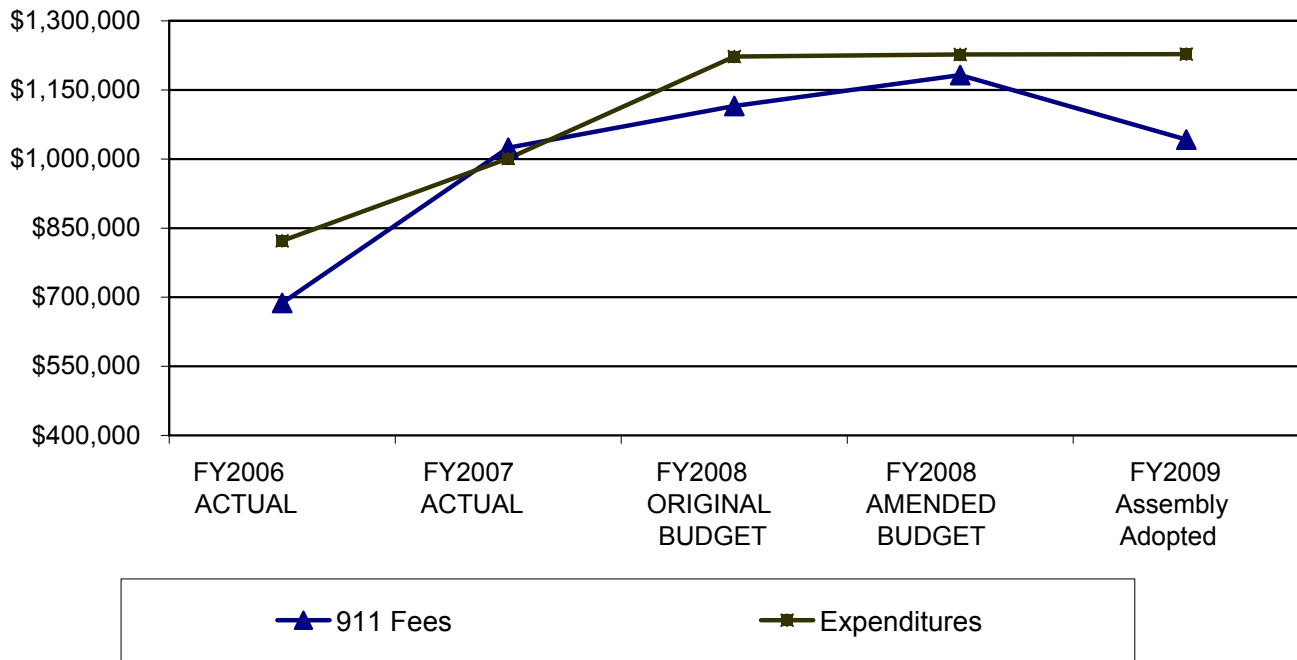
43260 Training. Annual Navigator Conference for Dispatch Supervisor, (\$1,120); NAED training for EMD recertifications, (\$3,500); BLS (\$700); APOA tactical training, (\$800); and ProQA training, (\$680).

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

60000 Charges (To) From Other Depts. (\$83,229) These are charges from Resource Planning for all wages and benefits of the Addressing Officer responsible for all 911 addressing and database management.

Fund 100
Department 11255 Emergency Management - 911 Communications - Continued

911 PROGRAM REVENUES & EXPENDITURES



The 911 program is projected to receive revenues of approximately \$1,050,583 during FY2009 with the City of Soldotna (\$70,000), Central Emergency Services (\$68,117), and Nikiski Fire Service Area (\$68,117) contributing for dispatching services and (\$836,000) generated from a \$1.15 per telephone line surcharge. The E911 for FY09 is being reduced from \$1.35 to reflect over recovery for FY07 and FY08.

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

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department - Emergency Management Totals**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 360,023	\$ 381,419	\$ 519,562	\$ 487,562	\$ 534,358	\$ 46,796	9.60%
40120 Temporary Wages	10,970	33,507	11,200	44,300	11,200	(33,100)	-74.72%
40130 Overtime Wages	20,538	26,706	22,612	21,512	22,669	1,157	5.38%
40210 FICA	34,381	36,395	47,330	47,330	48,678	1,348	2.85%
40221 PERS	67,007	90,144	106,189	106,189	108,824	2,635	2.48%
40321 Health Insurance	100,398	91,629	131,560	131,560	132,301	741	0.56%
40322 Life Insurance	891	927	1,336	1,336	1,374	38	2.84%
40410 Leave	37,282	37,471	45,332	45,332	46,380	1,048	2.31%
40411 Sick Leave	4,690	4,484	5,774	5,774	5,863	89	1.54%
40511 Other Benefits	-	1,350	-	-	2,654	2,654	-
Total: Personnel	636,180	704,032	890,895	890,895	914,301	23,406	2.63%
SUPPLIES							
42110 Office Supplies	2,795	3,006	5,500	5,031	4,500	(531)	-10.55%
42120 Computer Software	-	500	500	330	500	170	51.52%
42210 Operating Supplies	1,013	9,186	1,000	5,364	4,000	(1,364)	-25.43%
42230 Fuels, Oils & Lubricants	818	1,233	1,500	1,500	1,000	(500)	-33.33%
42250 Uniforms	-	-	-	170	300	130	76.47%
42310 Repair/Maint Supplies	772	204	5,000	3,500	1,000	(2,500)	-71.43%
42360 Motor Vehicle Repair Supplies	-	232	500	500	500	-	0.00%
42410 Small Tools	456	640	1,000	1,000	2,500	1,500	150.00%
Total: Supplies	5,854	15,001	15,000	17,395	14,300	(3,095)	-17.79%
SERVICES							
43011 Contractual Services	310,436	392,464	373,168	374,245	328,672	(45,573)	-12.18%
43110 Communications	144,091	145,355	174,120	173,922	180,620	6,698	3.85%
43140 Postage	127	430	800	800	250	(550)	-68.75%
43210 Transportation/Subsistence	8,671	6,022	12,081	14,898	8,478	(6,420)	-43.09%
43250 Freight and Express	121	-	200	200	100	(100)	-50.00%
43260 Training	6,363	6,413	8,285	8,285	7,320	(965)	-11.65%
43310 Advertising	198	121	760	760	275	(485)	-63.82%
43610 Utilities	6,292	33,490	68,821	64,202	52,815	(11,387)	-17.74%
43720 Equipment Maintenance	2,107	31,612	60,416	58,916	58,750	(166)	-0.28%
43750 Vehicle Maintenance	-	-	2,000	2,000	1,000	(1,000)	-50.00%
43780 Building/Ground Maintenance	-	118	3,266	4,766	10,000	5,234	109.82%
43810 Rents and Operating Leases	2,372	2,543	2,280	2,568	2,300	(268)	-10.44%
43812 Equipment Replacement Pymt.	4,383	4,383	4,383	4,383	4,383	-	0.00%
43920 Dues and Subscriptions	570	666	1,150	1,150	1,150	-	0.00%
Total: Services	485,731	623,617	711,730	711,095	656,113	(54,982)	-7.73%
CAPITAL OUTLAY							
48110 Office Furniture	-	8,755	-	-	-	-	-
48210 Communications Equipment	1,651	-	-	-	-	-	-
48311 Machinery & Equipment	-	-	34,000	-	5,000	5,000	-
48710 Minor Office Equipment	5,115	16,528	4,700	6,525	1,800	(4,725)	-72.41%
48720 Minor Office Furniture	-	4,037	1,000	1,280	1,000	(280)	-21.88%
48740 Minor Machinery & Equipment	67	-	-	34,720	-	(34,720)	-100.00%
Total: Capital Outlay	6,833	29,320	39,700	42,525	7,800	(34,725)	-81.66%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To) From Other Depts.	-	46,200	86,072	86,072	83,229	(2,843)	-3.30%
Total: Interdepartmental Charges	-	46,200	86,072	86,072	83,229	(2,843)	-3.30%
DEPARTMENT TOTAL	\$ 1,134,598	\$ 1,418,170	\$ 1,743,397	\$ 1,747,982	\$ 1,675,743	\$ (72,239)	-4.13%

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

DEPARTMENT FUNCTION

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

Major long-term issues and concerns:

- Managing Borough health care costs in connection with the rising cost of health care in the United States.
- Implementation and monitoring of more federal laws regarding benefits.

Objectives FY2009/Budget highlights:

- Maintain good labor relations.
- Continue publication of policy guidelines.
- Continue providing on-line training.
- Closely monitor health care expenditures.

Previous year accomplishments:

- Implemented new labor agreement.
- Implemented changes to health plan including separation of prescription drug coverage and increase in dependent premiums.
- Provided on-line harassment prevention training.
- Continued publication of policy guidelines.

Significant budgetary changes:

- Changed $\frac{3}{4}$ time administrative assistant shared by general services and risk management to full time.
- Purchase new copier to be shared with risk management.

KEY MEASURES

	FY06 <u>Actual</u>	FY07 <u>Actual</u>	FY08 <u>Estimated</u>	FY09 <u>Projected</u>
Staffing History	3.50	3.50	3.70	4.00
Regular/Temporary Employees Hired		92	98	100
Grievances Filed	N/A	2	5	3
Grievances Successfully Resolved	N/A	2	3 (2 pending)	3
Arbitrations	0	0	0	0
Arbitrations Successfully Resolved	N/A	N/A	N/A	N/A
Human Rights Complaints Filed	N/A	1	1	1
Human Rights Complaints Successfully Resolved	N/A	1	1	1

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 162,831	\$ 164,020	\$ 207,249	\$ 207,249	\$ 225,379	\$ 18,130	8.75%
40120 Temporary Wages	15,620	4,238	4,000	4,000	4,000	-	0.00%
40130 Overtime Wages	1,453	58	994	994	716	(278)	-27.97%
40210 FICA	17,297	14,820	18,626	18,626	20,687	2,061	11.07%
40221 PERS	33,081	54,504	46,263	46,263	50,879	4,616	9.98%
40321 Health Insurance	38,312	38,624	44,252	44,252	48,100	3,848	8.70%
40322 Life Insurance	464	480	514	514	564	50	9.73%
40410 Leave	22,033	24,035	23,630	23,630	25,492	1,862	7.88%
40411 Sick Leave	5,110	5,347	5,561	5,561	6,062	501	9.01%
40511 Other Benefits	24	-	-	-	-	-	-
Total: Personnel	296,225	306,126	351,089	351,089	381,879	30,790	8.77%
SUPPLIES							
42110 Office Supplies	980	486	1,000	880	800	(80)	-9.09%
42120 Computer Software	35	-	-	-	-	-	-
42210 Operating Supplies	806	102	200	320	500	180	56.25%
42230 Fuels, Oils and Lubricants	70	-	-	-	-	-	-
42310 Repair/Maintenance Supplies	-	899	-	-	-	-	-
Total: Supplies	1,891	1,487	1,200	1,200	1,300	100	8.33%
SERVICES							
43011 Contractual Services	12,068	10,316	15,000	15,000	15,000	-	0.00%
43110 Communications	5,727	5,450	3,800	3,800	3,800	-	0.00%
43140 Postage	762	725	800	800	800	-	0.00%
43210 Transportation/Subsistence	3,834	3,018	4,350	4,350	4,620	270	6.21%
43220 Car Allowance	3,600	-	3,600	3,600	3,600	-	0.00%
43250 Freight and Express	26	-	-	-	-	-	-
43260 Training	1,070	3,575	5,400	5,400	5,100	(300)	-5.56%
43270 Employee Development	5,694	5,479	7,500	7,500	7,500	-	0.00%
43310 Advertising	7,359	14,176	13,000	13,000	13,000	-	0.00%
43410 Printing	-	31	-	-	-	-	-
43610 Utilities	7,861	9,008	4,600	4,600	9,500	4,900	106.52%
43720 Equipment Maintenance	1,333	1,006	1,200	1,200	1,300	100	8.33%
43810 Rents and Operating Leases	21,124	21,168	22,000	22,000	23,000	1,000	4.55%
43920 Dues and Subscription	1,475	1,787	2,125	2,125	2,300	175	8.24%
Total: Services	71,933	75,739	83,375	83,375	89,520	6,145	7.37%
CAPITAL OUTLAY							
48120 Office Machines	-	-	-	-	3,000	3,000	-
48710 Minor Office Equipment	160	-	7,500	7,375	2,000	(5,375)	-72.88%
48720 Minor Office Furniture	2,311	-	1,000	1,125	300	(825)	-73.33%
Total: Capital Outlay	2,471	-	8,500	8,500	5,300	(3,200)	-37.65%
DEPARTMENT TOTAL	\$ 372,520	\$ 383,352	\$ 444,164	\$ 444,164	\$ 477,999	\$ 33,835	7.62%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: General Services Director, 1.5 Administrative Assistant (General Services), 1 Secretary (Homer Annex) and ½ time Secretary (Seward Annex).

Increased 0.3 Administrative assistant.

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

43270 Employee Development. Amount required by labor contract.

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

48120 Office Machines. Copier (shared cost with Risk Management).

48710 Minor Office Equipment. 1 Workstation, \$2,000.

48720 Minor Office Furniture. Chair for Seward Annex.

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

DEPARTMENT FUNCTION

Mission: To provide effective, courteous, and responsive end user support for the Kenai Peninsula Borough's computing systems. To provide direction, consultation, and guidance in regards to future planning as it relates to projects that have a computing based implementation.

Major long-term issues and concerns:

The borough's long term issues and concerns, as they relate to information technology are no different than those of any other institution. We continue to posture ourselves to take advantage of efficiencies that can be derived from technology. This means maintaining and guarding the health of our computing environment and, more specifically, our network. Striving for service delivery over a cost effective medium must be an ongoing and conscious effort; which requires growth and development of our staff's skill sets.

Objectives FY2009/Budget highlights:

- Introduce new flexibility and efficiencies by building the foundation for virtual server technology.
- Upgrade our 5-year IP telephony by replacing our call processing servers. This technology has grown from supporting 50 phones in a remote office setting (Poppy Lane) to servicing over 1400 phones on a Borough wide network (now encompasses KPBSD).
- Train staff in SQL Server 2005, and deploy vendor-approved applications to the SQL Server 2005 environment.
- Continue our transition from an in-house development environment to our application support roles with minor development projects.
- Develop front-end web-based applications for continued research capabilities into our historical legacy systems.
- Upgrade several of our minor in-house developed applications to the .NET development platform.
- Deploy the Web-based Sales Tax ETAX collection website for on-line Sales Tax reporting and collections.
- Reconfigure tech staff by changing one computer tech to helpdesk supervisor and one computer tech and one senior computer tech to senior helpdesk techs. This will complete implementation of our help desk service.

Previous year accomplishments:

- Expanded the Borough's IP Telephony system to the Kenai River Center and Kachemak Emergency Services.
- Provide clustered redundancy to voice mail services.
- Reorganized roles within the department to address the changing demands placed upon MIS.
- Implemented a help desk and incident flow system.
- Front ended our mail server for increased efficiencies.
- Initiated the process of migrating from in-house development environment to one including third-party application support roles.
- Initiated SQL Server 2005 in-house training via a CD training series.
- Developed and deployed the web-based Sales Tax Calculator to aid in the calculation of the new recreational sales tax requirement.
- Completed the configuration and integration of the Manatron electronic field PC Tablets for the Assessing department appraisers.
- Deployed the web-based WebEnvision student and employee injury reporting application for both the borough and school district.

Significant budgetary changes:

- Implementation of Help Desk Concept resulted in reclassification and new job descriptions for many department personnel.
- New release of SQL, replaces 5-year old data base management system, one time cost of \$20,000.

KEY MEASURES

	FY06 <u>Actual</u>	FY07 <u>Actual</u>	FY08 <u>Estimated</u>	FY09 <u>Projected</u>
Staffing History				
Help Desk Staff	3.00	3.00	3.00	4.00
Senior Staff	6.00	6.00	6.00	6.00
Management Staff	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>
Total Staffing History	11.00	11.00	11.00	11.00
Desktop Workstations Supported	350	370	390	400
Servers Supported	36	39	43	45
Local Area Networks (LAN'S) Supported	12	13	16	17
Wide Area Networks (WAN's) Supported	14	15	18	19
Telephony Sites Supported	8	8	10	14
Business Software Applications Supported	9	15	15	18
Average Number of Primary Responsibility areas, tasked to each senior staff member	N/A	N/A	6.6	6.5

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 629,867	\$ 650,311	\$ 705,835	\$ 649,835	\$ 717,468	\$ 67,633	10.41%
40130 Overtime Wages	20,141	15,616	14,555	14,555	15,710	1,155	7.94%
40210 FICA	56,143	58,890	62,944	62,944	63,742	798	1.27%
40221 PERS	117,792	191,017	159,755	159,755	163,066	3,311	2.07%
40321 Health Insurance	129,363	124,100	131,560	131,560	132,275	715	0.54%
40322 Life Insurance	1,597	1,627	1,729	1,729	1,760	31	1.79%
40410 Leave	79,164	80,386	77,690	77,690	75,051	(2,639)	-3.40%
40411 Sick Leave	16,481	17,627	18,954	18,954	16,973	(1,981)	-10.45%
40511 Other Benefits	144	120	96	96	96	-	0.00%
Total: Personnel	1,050,692	1,139,694	1,173,118	1,117,118	1,186,141	69,023	6.18%
SUPPLIES							
42110 Office Supplies	1,020	2,308	3,000	4,375	3,000	(1,375)	-31.43%
42120 Computer Software	14,242	8,073	5,000	29,500	39,000	9,500	32.20%
42210 Operating Supplies	30,892	26,916	20,000	21,822	18,500	(3,322)	-15.22%
42230 Fuel, Oils and Lubricants	-	239	500	87	-	(87)	-100.00%
42310 Repair/Maintenance Supplies	10,724	10,174	27,000	27,900	32,810	4,910	17.60%
42410 Small Tools	11	(80)	200	990	200	(790)	-79.80%
Total: Supplies	56,889	47,630	55,700	84,674	93,510	8,836	10.44%
SERVICES							
43011 Contractual Services	674	3,142	24,000	16,491	24,000	7,509	45.53%
43019 Software Licensing	68,236	121,306	141,200	123,800	143,200	19,400	15.67%
43110 Communications	65,277	69,437	88,430	88,430	91,000	2,570	2.91%
43210 Transportation/Subsistence	6,429	6,781	3,400	6,997	4,600	(2,397)	-34.26%
43250 Freight and Express	229	102	2,000	2,000	1,000	(1,000)	-50.00%
43260 Training	2,788	3,608	1,000	8,800	8,200	(600)	-6.82%
43610 Utilities	10,857	15,396	14,400	14,400	15,000	600	4.17%
43720 Equipment Maintenance	20,848	3,874	31,000	31,000	43,538	12,538	40.45%
43750 Vehicle Maintenance	-	-	500	-	-	-	-
43812 Equipment Replacement Pymt.	146,315	133,570	50,621	50,621	42,223	(8,398)	-16.59%
43920 Dues and Subscriptions	3,755	2,493	3,000	3,000	3,000	-	0.00%
Total: Services	325,408	359,709	359,551	345,539	375,761	30,222	8.75%
CAPITAL OUTLAY							
48120 Office Machines	33,507	22,638	-	6,000	-	(6,000)	-100.00%
48710 Minor Office Equipment	9,951	49,932	23,650	17,650	17,500	(150)	-0.85%
48720 Minor Office Furniture	1,427	392	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	44,885	72,962	24,650	24,650	18,500	(6,150)	-24.95%
DEPARTMENT TOTAL	\$ 1,477,874	\$ 1,619,995	\$ 1,613,019	\$ 1,571,981	\$ 1,673,912	\$ 101,931	6.48%

Fund 100
Department 11231 - General Services - MIS - Continued

LINE-ITEM EXPLANATIONS

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

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

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

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

43011 Contractual Services. Software modifications, (\$20,000); Help desk calls, (\$2,000); miscellaneous, (\$2,000).

43019 Software Licensing. IP phones, (\$18,000); GEMS, (\$28,750); NT runtime Development, (\$39,000); Anti-Virus, (\$2,500); Anti-Spam, (\$3,000); Spyware (\$2,850); MICROFOCUS COBOL Compiler, (\$2,000); Recurring charge for MS Office Pro, (\$35,000); GoToMyPC, (\$4,400); CommVault Backup, (\$2,500); FrontPage, (\$1,200); miscellaneous, (\$4,000).

43110 Communications. Increase internet bandwidth to 7Mb.

43260 Training. Web or media based training on VM Ware, web authoring, and ongoing application development tool training (\$8,200).

43720 Equipment Maintenance. Printer, (\$16,000); CommVault backup, (\$14,000), P/C and server contracts and miscellaneous charges (\$13,538).

43812 Equipment Replacement Payments. See schedule below.

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

48710 Minor Office Equipment. (3) Switches, (\$7,500) and (4) workstations (\$10,000).

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

<u>Items</u>	<u>Prior Years</u>	<u>FY2008 Estimated</u>	<u>FY2009 Projected</u>	<u>Future Projected Payments</u>
Uninterruptible Power Supply (UPS)	77,324	10,776	10,776	43,104
Network Switch	-	36,149	5,817	17,451
1 Server	-	1,848	2,070	6,210
1 Server	-	1,848	2,070	6,210
1 Virtual Server	-	-	11,095	72,512
3 Call Manager Servers	-	-	10,395	41,575
	<u>\$ 77,324</u>	<u>\$ 50,621</u>	<u>\$ 42,223</u>	<u>\$ 187,062</u>

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

DEPARTMENT FUNCTION

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

Major long-term issues and concerns:

- Geographic Information System technology is emerging from a back office map shop to a more mainstream, mission critical application in support of local government operations. As new software and data sources become available, our customers will demand we provide the tools for them to do their work in the office and in the field.
- Training technicians and analysts to provide advanced capabilities.

Objectives FY2009/Budget highlights:

- Focus on data quality.
- Data grooming work in support of map preparation work for the 2010 US Census.
- Implementation of enhanced E911 system features.
- Development of a digital terrain model using LIDAR data.
- Support cadastral map updates, digital map book production, further development of the Zoom tool for data consumers, and support for Oil & Gas industry mapping.

Previous year accomplishments:

- Completed development of the digital versions of our Emergency Services Map Books.
- Expanded the map book library to include one specifically for the Kenai River.
- Completed digitizing historical aerial photographs.
- Provided support for the search and selection of Microdata, Inc. software to allow the Borough to take ownership of the E911 database.

Significant budgetary changes:

- Enter into an Enterprise License Agreement (ELA) with ESRI, Inc. for unlimited ESRI software, virtual campus training, technical support and maintenance and a discount for instructor led training. This will enable us to provide better support to the cities and include them in the Enterprise.
- Contracted with Geodesy, Inc. to develop field computing applications.

KEY MEASURES

	<u>FY06</u> <u>Actual</u>	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Estimated</u>	<u>FY09</u> <u>Projected</u>
Staffing History	5.00	4.00	4.00	4.00
Emergency Service Map Books Distributed	265	132	150	150
Internet Map Services Accessed	7,500	9,500	11,000	12,000
Scanned Historical Aerial Photos	-	10,830	250	-
Basemap Updated Resulting From				
New Subdivision Plats	275	317	365	421

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 202,513	\$ 183,375	\$ 209,233	\$ 209,233	\$ 215,876	\$ 6,643	3.17%
40130 Overtime Wages	-	115	1,627	1,627	1,682	55	3.38%
40210 FICA	18,166	16,111	18,648	18,648	19,344	696	3.73%
40221 PERS	40,436	59,426	47,620	47,620	49,132	1,512	3.18%
40321 Health Insurance	56,541	45,894	47,840	47,840	48,100	260	0.54%
40322 Life Insurance	544	488	526	526	543	17	3.23%
40410 Leave	24,987	23,411	22,405	22,405	23,807	1,402	6.26%
40411 Sick Leave	4,425	4,374	4,902	4,902	5,727	825	16.83%
40511 Other Benefits	48	24	48	48	48	-	0.00%
Total: Personnel	347,660	333,218	352,849	352,849	364,259	11,410	3.23%
SUPPLIES							
42110 Office Supplies	640	450	500	500	750	250	50.00%
42120 Computer Software	11,799	10,494	6,000	6,000	5,000	(1,000)	-16.67%
42210 Operating Supplies	3,486	5,910	9,000	9,000	9,500	500	5.56%
Total: Supplies	15,925	16,854	15,500	15,500	15,250	(250)	-1.61%
SERVICES							
43011 Contractual Services	6,400	-	-	-	10,000	10,000	-
43019 Software Licensing	35,319	42,176	45,000	45,041	64,550	19,509	43.31%
43110 Communications	1,388	1,322	5,200	5,200	1,400	(3,800)	-73.08%
43140 Postage	-	93	-	-	-	-	-
43210 Transportation/Subsistence	6,834	8,895	11,445	11,445	10,535	(910)	-7.95%
43250 Freight and Express	66	127	300	300	300	-	0.00%
43260 Training	8,565	4,085	8,550	9,934	6,625	(3,309)	-33.31%
43410 Printing	13,750	20,602	10,000	10,000	5,000	(5,000)	-50.00%
43610 Utilities	3,630	4,277	6,500	6,500	6,000	(500)	-7.69%
43720 Equipment Maintenance	-	1,143	2,000	2,000	2,000	-	0.00%
43812 Equipment Replacement Pymt.	-	-	3,465	3,465	3,465	-	0.00%
43920 Dues and Subscriptions	-	150	275	275	275	-	0.00%
Total: Services	75,952	82,870	92,735	94,160	110,150	15,990	16.98%
CAPITAL OUTLAY							
48120 Office Machines	-	18,271	18,000	13,583	7,500	(6,083)	-44.78%
48710 Minor Office Equipment	-	7,028	-	4,417	-	(4,417)	-100.00%
Total: Capital Outlay	-	25,299	18,000	18,000	7,500	(10,500)	-58.33%
DEPARTMENT TOTAL	\$ 439,537	\$ 458,241	\$ 479,084	\$ 480,509	\$ 497,159	\$ 16,650	3.47%

LINE-ITEM EXPLANATIONS

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

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

43019 Software Licensing. ESRI \$45,250, GEODESY \$9,500, ER Mapper \$2,000, Autodesk \$600, Lizardtech \$4,000, Mapmakers \$3,200.

43410 Printing. Emergency Services Map Books to be provided to emergency responders. Decreased due to map book being available on CD has reduced printing needs.

43260 Training. ESRI related training/conference registration.

43812 Equipment Replacement Payments. See the payment schedule below.

48120 Office Machines: Replace (1) Mapping Computer \$7,500.

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

Items	Prior Years	FY2008	FY2009	Future
		Estimated	Projected	Projected Payments
Large Format Plotter	\$ -	\$ 3,465	\$ 3,465	\$ 10,395
	\$ -	\$ 3,465	\$ 3,465	\$ 10,395

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

DEPARTMENT FUNCTION

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

Major long-term issues and concerns:

- None

Objectives FY2009/ Budget highlights:

- Continue providing timely and quality services.

Previous year accomplishments:

- See "Key Measures " below.

Significant budgetary changes:

- None

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
Staffing History	1.80	1.80	1.80	1.80
Borough B&W copy images	1,275,895	1,592,964	1,800,000	2,000,000
Borough color images	54,800	65,082	70,000	100,000
School District B&W images	686,456	288,647	400,000	400,000
School District color images	3,203	4,910	5,000	5,000
Outgoing metered mail	176,384	252,775	275,000	300,000
Outgoing unmetered mail	161,277	296,943	325,000	350,000

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 56,535	\$ 61,044	\$ 63,616	\$ 63,616	\$ 66,827	\$ 3,211	5.05%
40120 Temporary Wages	264	-	1,200	1,200	1,200	-	0.00%
40130 Overtime Wages	1,718	2,315	2,728	2,728	2,876	148	5.43%
40210 FICA	4,932	5,022	5,850	5,850	6,186	336	5.74%
40221 PERS	10,708	18,195	15,156	15,156	15,924	768	5.07%
40321 Health Insurance	20,790	20,104	20,930	20,930	21,645	715	3.42%
40322 Life Insurance	145	154	165	165	177	12	7.27%
40410 Leave	4,968	5,278	5,813	5,813	6,271	458	7.88%
40411 Sick Leave	364	412	566	566	1,005	439	77.56%
Total: Personnel	100,424	112,524	116,024	116,024	122,111	6,087	5.25%
SUPPLIES							
42110 Office Supplies	487	307	800	400	800	400	100.00%
42120 Computer Software	-	-	-	310	-	(310)	-100.00%
42210 Operating Supplies	26,446	21,950	30,000	29,690	30,000	310	1.04%
42250 Uniforms	325	325	320	320	320	-	0.00%
Total: Supplies	27,258	22,582	31,120	30,720	31,120	400	1.30%
SERVICES							
43110 Communications	1,149	1,064	1,400	1,400	1,400	-	0.00%
43210 Transportation/Subsistence	992	1,207	1,300	1,300	1,400	100	7.69%
43610 Utilities	2,372	2,797	3,400	3,400	3,400	-	0.00%
43720 Equipment Maintenance	56,868	60,331	86,000	86,000	86,000	-	0.00%
43812 Equipment Replacement Pymt.	29,850	12,492	11,790	11,790	7,567	(4,223)	-35.82%
43920 Dues and Subscriptions	35	-	-	-	-	-	-
Total: Services	91,266	77,891	103,890	103,890	99,767	(4,123)	-3.97%
CAPITAL OUTLAY							
48720 Minor Office Furniture	-	-	1,000	1,400	-	(1,400)	-100.00%
Total: Capital Outlay	-	-	1,000	1,400	-	(1,400)	-100.00%
DEPARTMENT TOTAL	\$ 218,948	\$ 212,997	\$ 252,034	\$ 252,034	\$ 252,998	\$ 964	0.38%

LINE-ITEM EXPLANATIONS

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

42110 Operating Supplies. Paper \$26,000 plus \$4,000 for letterhead, tape, binding supplies, laminate, color ink, and miscellaneous supplies.

43720 Equipment Maintenance. Maintenance costs on main printers, color copier, folder, stuffers, mail processor and other miscellaneous equipment. Higher cost due to rise in mailing equipment maintenance.

43812 Equipment Replacement Payments. See the payment schedule below.

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

Items	Prior Years	FY2008 Estimated	FY2009 Projected	Future Projected Payments
Mail Processor	\$ 4,626	\$ 2,313	\$ 2,313	\$ 4,626
Color Copier	10,566	3,522	3,522	-
Folder/Stuffer	23,820	5,955	-	-
Tape Binding System	-	-	1,732	6,928
Digital Copier	-	-	-	36,800
Digital Copier	-	-	-	36,800
Folder/Stuffer	-	-	-	31,625
Folder/Stuffer	-	-	-	11,500
Automatic Si	-	-	-	3,450
	<u>\$ 39,012</u>	<u>\$ 11,790</u>	<u>\$ 7,567</u>	<u>\$ 131,729</u>

It is expected that in FY2010 new copiers and folder/stuffer machines will be needed for the print shop, resulting in an increase in the equipment replacement line of approximately \$10,000.

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

DEPARTMENT FUNCTION

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

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

Major long-term issues and concerns:

- None

Objectives FY2009/ Budget highlights:

- Continue to provide a satisfactory level of service to those we serve.

Previous year accomplishments:

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

Significant budgetary changes:

- None

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
Staffing History	1.30	1.30	1.30	1.30
Square Footage Maintained	47,590	47,590	45,630	45,630

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 43,805	\$ 43,928	\$ 46,136	\$ 46,136	\$ 48,360	\$ 2,224	4.82%
40120 Temporary Wages	2,222	3,721	2,200	2,200	2,200	-	0.00%
40130 Overtime Wages	820	980	1,078	1,078	1,078	-	0.00%
40210 FICA	4,151	4,071	4,435	4,435	4,654	219	4.94%
40221 PERS	8,064	13,556	10,795	10,795	11,302	507	4.70%
40321 Health Insurance	16,332	14,276	14,950	14,950	15,031	81	0.54%
40322 Life Insurance	105	110	118	118	127	9	7.63%
40410 Leave	5,345	5,668	5,361	5,361	5,807	446	8.32%
40411 Sick Leave	1,238	1,313	1,340	1,340	1,452	112	8.36%
Total: Personnel	82,082	87,623	86,413	86,413	90,011	3,598	4.16%
SUPPLIES							
42210 Janitorial Supplies	2,049	1,820	2,500	2,500	2,500	-	0.00%
42410 Small Tools	190	60	500	500	500	-	0.00%
Total: Supplies	2,239	1,880	3,000	3,000	3,000	-	0.00%
SERVICES							
43011 Contractual Supplies	13,150	11,587	11,600	11,600	11,600	-	0.00%
43210 Transportation/Subsistence	262	200	300	300	300	-	0.00%
43720 Equipment Maintenance	-	-	100	190	100	(90)	-47.37%
Total: Services	13,412	11,787	12,000	12,090	12,000	(90)	-0.74%
CAPITAL OUTLAY							
48740 Minor Machinery & Equipment	-	-	500	410	500	90	21.95%
Total: Capital Outlay	-	-	500	410	500	90	21.95%
DEPARTMENT TOTAL	\$ 97,733	\$ 101,290	\$ 101,913	\$ 101,913	\$ 105,511	\$ 3,598	3.53%

LINE-ITEM EXPLANATIONS

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

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

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

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

48740 Minor Machinery and Equipment. Vacuum cleaner replacement.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
General Services Department Totals**

		FY2006	FY2007	FY2008	FY2008	FY2009	Difference Between	
		Actual	Actual	Original Budget	Amended Budget	Assembly Adopted	Assembly Adopted & Amended Budget	%
PERSONNEL								
40110	Regular Wages	\$ 1,095,551	\$ 1,102,678	\$ 1,232,069	\$ 1,176,069	\$ 1,273,910	\$ 97,841	8.32%
40120	Temporary Wages	18,106	7,959	7,400	7,400	7,400	-	0.00%
40130	Overtime Wages	24,132	19,084	20,982	20,982	22,062	1,080	5.15%
40210	FICA	100,689	98,914	110,503	110,503	114,613	4,110	3.72%
40221	PERS	210,081	336,698	279,589	279,589	290,303	10,714	3.83%
40321	Health Insurance	261,338	242,998	259,532	259,532	265,151	5,619	2.17%
40322	Life Insurance	2,855	2,859	3,052	3,052	3,171	119	3.90%
40410	Leave	136,497	138,778	134,899	134,899	136,428	1,529	1.13%
40411	Sick Leave	27,618	29,073	31,323	31,323	31,219	(104)	-0.33%
40511	Other Benefits	216	144	144	144	144	-	0.00%
Total: Personnel		1,877,083	1,979,185	2,079,493	2,023,493	2,144,401	120,908	5.98%
SUPPLIES								
42110	Office Supplies	3,127	3,551	5,300	6,155	5,350	(805)	-13.08%
42120	Computer Software	26,076	18,567	11,000	35,810	44,000	8,190	22.87%
42210	Operating Supplies	63,679	56,698	61,700	63,332	61,000	(2,332)	-3.68%
42230	Fuels, Oils and Lubricants	70	239	500	87	-	(87)	-100.00%
42250	Uniforms	325	325	320	320	320	-	0.00%
42310	Repair/Maintenance Supplies	10,724	11,073	27,000	27,900	32,810	4,910	17.60%
42410	Small Tools	201	(20)	700	1,490	700	(790)	-53.02%
Total: Supplies		104,202	90,433	106,520	135,094	144,180	9,086	6.73%
SERVICES								
43011	Contractual Services	32,292	25,045	50,600	43,091	60,600	17,509	40.63%
43019	Software Licensing	103,555	163,482	186,200	168,841	207,750	38,909	23.04%
43110	Communications	73,541	77,273	98,830	98,830	97,600	(1,230)	-1.24%
43140	Postage	762	818	800	800	800	-	0.00%
43210	Transportation/Subsistence	18,351	20,101	20,795	24,392	21,455	(2,937)	-12.04%
43220	Car Allowance	3,600	-	3,600	3,600	3,600	-	0.00%
43250	Freight and Express	321	229	2,300	2,300	1,300	(1,000)	-43.48%
43260	Training	12,423	11,268	14,950	24,134	19,925	(4,209)	-17.44%
43270	Employee Development	5,694	5,479	7,500	7,500	7,500	-	0.00%
43310	Advertising	7,359	14,176	13,000	13,000	13,000	-	0.00%
43410	Printing	13,750	20,633	10,000	10,000	5,000	(5,000)	-50.00%
43610	Utilities	24,720	31,478	28,900	28,900	33,900	5,000	17.30%
43720	Equipment Maintenance	79,049	66,354	120,300	120,390	132,938	12,548	10.42%
43750	Vehicle Maintenance	-	-	500	-	-	-	-
43810	Rents and Operating Leases	21,124	21,168	22,000	22,000	23,000	1,000	4.55%
43812	Equipment Replacement Pymt.	176,165	146,062	65,876	65,876	53,255	(12,621)	-19.16%
43920	Dues and Subscriptions	5,265	4,430	5,400	5,400	5,575	175	3.24%
Total: Services		577,971	607,996	651,551	639,054	687,198	48,144	7.53%
CAPITAL OUTLAY								
48120	Office Machines	33,507	40,909	18,000	19,583	10,500	(9,083)	-46.38%
48710	Minor Office Equipment	10,111	56,960	31,150	29,442	19,500	(9,942)	-33.77%
48720	Minor Office Furniture	3,738	392	3,000	3,525	1,300	(2,225)	-63.12%
48740	Minor Machines & Equipment	-	-	500	410	500	90	21.95%
Total: Capital Outlay		47,356	98,261	52,650	52,960	31,800	(21,160)	-39.95%
DEPARTMENT TOTAL		\$ 2,606,612	\$ 2,775,875	\$ 2,890,214	\$ 2,850,601	\$ 3,007,579	\$ 156,978	5.51%

Fund	100	General Fund
Dept:	11310	Legal Department

DEPARTMENT FUNCTION

Mission: Provide effective legal services for the borough assembly, mayor, departments, school district, service areas, and borough boards and commissions.

Major long-term issues and concerns:

- Establish public officials training program regarding common issues faced by public officials with probable legal implications.
- Establish employee-training programs regarding common issues faced by employees with probable legal implications.
- Finish establishing a single database of standard contracts that have been approved for legal form and sufficiency, reducing the need to route such forms through legal.
- Scan legal research files for storage on the computer system.
- Finish implementing timekeeping and project tracking system.
- Update the Borough Code of Ordinances.

Objectives FY2009/Budget highlights:

- Favorably resolve outstanding claims and lawsuits throughout the year.
- Implement timekeeping system and issue regular internal reports, beginning July 1, 2008.
- Continue to improve department filing and organization systems throughout the year.
- Convert at least one file cabinet of research files to computerized format by June 30, 2009.
- Conduct training sessions for all service area boards, the Planning Commission, the Assembly, and advisory planning commissions regarding responsibilities, the Open Meetings Act, conflicts of interest, and other items as needed. Service Area Board training should be conducted commencing after the October 2008 election and completed by March 31, 2009.
- Conduct employee training in conjunction with other appropriate departments regarding matters likely to have legal ramifications. Deadline for completion is June 30, 2009, and annually thereafter.

Previous year accomplishments:

- During calendar year 2007 the superior court upheld two BOE decisions, one of which is now before the Alaska Supreme Court. The Superior Court also entered a judgment in favor of the school district and the state in a case regarding the PPD tuberculosis-testing requirement for admission to school. Two cases were settled; one for personal injuries and one was a construction contract claim. Finally, the court granted the borough's motion for summary judgment in a case challenging the increase in sales taxes to 3 percent.
- Advised Planning Department in three appeals to the Board of Adjustment, including briefing and arguing these appeals in calendar year 2007.
- Advised Assessing Department in 17 appeals to the Board of Equalization, including briefing and arguing in two of the appeals in calendar year 2007.
- Purchased and began implementing timekeeping/project tracking program.
- Collected \$149,894 in delinquent sales taxes, \$3,085 in personal property taxes, and \$21,531 in bankruptcy proceeds during calendar year 2007.
- Worked on team to negotiate South Peninsula Hospital Sublease and Operating Agreement.

Significant budgetary changes:

- None.

Legal Department – Continued

Key Measures				
	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Actual</u>	<u>FY2008</u> <u>Estimated</u>	<u>FY2009</u> <u>Projected</u>
Staffing History	6	5	5	5
	<u>CY2005</u> <u>Actual</u>	<u>CY2006</u> <u>Actual</u>	<u>CY2007</u> <u>Actual</u>	<u>CY2008</u> <u>Estimated</u>
Non-Tax Cases:				
Judgments entered for KPB	3	4	3	3
Cases Settled	4	7	2	4
Ordinances prepared and/or reviewed	93	90	97	95
Resolutions prepared and/or reviewed	75	100	80	90
Documented requests for legal opinions	475	400	450	500
Sales taxes collected	\$219,500	\$130,100	\$149,894	\$75,000
Personal property taxes collected	\$84,740	\$15,650	\$3,085	\$3,000
Bankruptcy collections	\$35,719	\$18,733	\$21,530	\$5,000
Sales & Personal Property judgment Amounts secured	\$2,471	\$104,406	\$117,286	\$100,000

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11310 - Legal Administration**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 306,991	\$ 335,274	\$ 355,195	\$ 355,195	\$ 373,291	\$ 18,096	5.09%
40120 Temporary Wages	462	875	4,318	4,318	4,318	-	0.00%
40130 Overtime Wages	1,712	1,604	3,796	3,796	3,940	144	3.79%
40210 FICA	26,350	26,315	31,164	31,164	33,697	2,533	8.13%
40221 PERS	56,581	97,061	79,442	79,442	83,919	4,477	5.64%
40321 Health Insurance	56,444	57,500	59,800	59,800	60,125	325	0.54%
40322 Life Insurance	778	840	861	861	913	52	6.04%
40410 Leave	35,918	39,083	39,123	39,123	40,889	1,766	4.51%
40411 Sick Leave	7,819	8,145	8,450	8,450	9,778	1,328	15.72%
40511 Other Benefits	72	72	96	96	96	-	0.00%
Total: Personnel	493,127	566,769	582,245	582,245	610,966	28,721	4.93%
SUPPLIES							
42110 Office Supplies	1,783	1,111	2,000	2,765	2,000	(765)	-27.67%
42120 Computer Software	690	(675)	500	2,566	500	(2,066)	-80.51%
42410 Small Tools	-	130	500	161	500	339	210.56%
Total: Supplies	2,473	566	3,000	5,492	3,000	(2,492)	-45.38%
SERVICES							
43011 Contractual Services	49,606	2,683	75,000	70,217	75,000	4,783	6.81%
43031 Litigation	3,221	3,379	6,000	6,000	6,000	-	0.00%
43034 Atty's Fees-Special Cases	21,561	37,169	25,000	53,264	25,000	(28,264)	-53.06%
43110 Communications	1,636	1,582	5,600	5,600	2,000	(3,600)	-64.29%
43140 Postage	373	991	850	850	600	(250)	-29.41%
43210 Transportation/Subsistence	1,988	1,959	3,980	3,980	4,758	778	19.55%
43220 Car Allowance	9,969	-	10,800	10,800	10,800	-	0.00%
43260 Training	486	1,003	2,000	2,000	2,000	-	0.00%
43410 Printing	190	61	200	200	200	-	0.00%
43610 Utilities	3,955	4,648	5,200	5,200	5,434	234	4.50%
43720 Equipment Maintenance	636	386	800	800	800	-	0.00%
43920 Dues and Subscriptions	30,849	30,657	32,000	32,022	33,185	1,163	3.63%
Total: Services	124,470	84,518	167,430	190,933	165,777	(25,156)	-13.18%
CAPITAL OUTLAY							
48710 Minor Office Equipment	2,797	3,609	4,000	4,000	4,000	-	0.00%
48720 Minor Office Furniture	-	-	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	2,797	3,609	5,000	5,000	5,000	-	0.00%
DEPARTMENT TOTAL	\$ 622,867	\$ 655,462	\$ 757,675	\$ 783,670	\$ 784,743	\$ 1,073	0.14%

LINE-ITEM EXPLANATIONS

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

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

43031 Litigation. For paying court and execution-related costs and process service fees.

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

43110 Communications. Reduced to more accurately reflect historical spending.

43140 Postage. Reduced to be consistent with historical spending.

43920 Dues and Subscriptions. For numerous publications and a national computerized legal research program.

48710 Minor Office Equipment. For the purchase of one new scanner (\$1,400), digital transcribing equipment (\$400) and one new computer (\$2,200).

Fund: 100 General Fund
Dept: 11410 Finance - Administration

DEPARTMENT FUNCTION

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

Major long-term issues and concerns:

The actions of the Government Accounting Standards Board (GASB) as well as recent legislation (Sarbanes-Oxely Act) indicates that more transparency in financial reporting at all levels is migrating to the government sector and should be expected to impact the Borough. This will result in increased workloads as well as placing new demands on an already stressed financial management system that will be challenged to offer greater functionality, efficiency, and easier access to information. During FY2007 & FY2008, the Borough saw twelve new auditing standards (SAS) implemented. These SAS's will impact the finance department budgets and cost of the Borough's financial statement audits.

Objectives FY2009/Budget highlights:

- Earn GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Earn GFOA Distinguished Budget Presentation Award.
- Documentation of systems/processes for compliance with new SAS's.

Previous year accomplishments:

- Earned GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2007 CAFR, 27th consecutive year.
- Earned GFOA Distinguished Budget Presentation Award, 16th year.
- Reviewed and documented the Borough's policies and procedures.
- Upgraded the Finance Department web page to allow access to the Borough's past and present Budgets and CAFR.

Significant budgetary changes:

- Purchase new copier for the finance department

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Actual</u>	<u>FY09 Projected</u>
Staffing History	3	3	3	3
Earned GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes
Earned GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes
Number of Ordinances reviewed/prepared	55	60	60	60
Number of Resolutions reviewed/prepared	61	40	60	60
Number of Bond Sales (including anticipated)	1	1	1	0
Bonds Sold (includes refinancing)	\$ 2,500,000	\$ 3,080,000	\$14,700,000	\$ 0

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 194,912	\$ 193,193	\$ 203,701	\$ 203,701	\$ 209,738	\$ 6,037	2.96%
40120 Temporary Wages	-	-	1,000	1,000	1,000	-	0.00%
40130 Overtime Wages	67	1,056	1,190	1,190	1,261	71	5.97%
40210 FICA	17,183	16,319	17,813	17,813	19,167	1,354	7.60%
40221 PERS	33,548	55,366	44,875	44,875	46,790	1,915	4.27%
40321 Health Insurance	34,352	33,774	35,880	35,880	36,075	195	0.54%
40322 Life Insurance	457	471	491	491	512	21	4.28%
40410 Leave	19,721	21,469	22,608	22,608	23,557	949	4.20%
40411 Sick Leave	3,676	5,080	5,255	5,255	6,100	845	16.08%
40511 Other Benefits	120	76	-	-	48	48	-
Total: Personnel	304,036	326,804	332,813	332,813	344,248	11,435	3.44%
SUPPLIES							
42110 Office Supplies	3,192	2,162	2,600	2,980	3,500	520	17.45%
Total: Supplies	3,192	2,162	2,600	2,980	3,500	520	17.45%
SERVICES							
43011 Contractual Services	250	-	7,500	23,000	7,500	(15,500)	-67.39%
43017 Investment Portfolio Fees	47,401	36,357	62,000	59,028	58,000	(1,028)	-1.74%
43019 Software Licensing	-	-	-	92	1,200	1,108	1204.35%
43110 Communication	2,095	2,119	2,750	2,750	2,750	-	0.00%
43140 Postage	143	142	500	500	500	-	0.00%
43210 Transportation/Subsistence	6,865	10,238	9,730	9,868	12,890	3,022	30.62%
43220 Car Allowance	6,923	-	7,200	7,200	7,200	-	0.00%
43260 Training	2,055	3,155	2,160	4,660	2,360	(2,300)	-49.36%
43310 Advertising	169	159	250	250	250	-	0.00%
43410 Printing	157	153	200	200	200	-	0.00%
43610 Utilities	3,042	3,585	3,800	3,800	3,900	100	2.63%
43720 Equipment Maintenance	195	370	500	500	1,100	600	120.00%
43920 Due and Subscriptions	2,325	2,454	2,573	2,573	2,120	(453)	-17.61%
Total: Services	71,620	58,732	99,163	114,421	99,970	(14,451)	-12.63%
CAPITAL OUTLAY							
48120 Major Office Equipment	-	-	-	-	11,500	11,500	-
48710 Minor Office Equipment	2,082	1,800	2,100	2,100	-	(2,100)	-100.00%
48720 Minor Office Furniture	548	882	-	-	-	-	-
Total: Capital Outlay	2,630	2,682	2,100	2,100	11,500	9,400	447.62%
DEPARTMENT TOTAL	\$ 381,478	\$ 390,380	\$ 436,676	\$ 452,314	\$ 459,218	\$ 6,904	1.53%

LINE-ITEM EXPLANATIONS

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

43011 Contractual Services. Miscellaneous financial services.

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

43017 Investment Portfolio Fees. Fees paid for managing a portion of the Borough's investment pool. Total costs are estimated at \$120,000, the general fund portion is approximately \$58,000; the balance is charged out to other funds and is shown as a reduction of interest earnings.

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

48120 Major Office Equipment. Replacement of copier for the finance department.

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

DEPARTMENT FUNCTION

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

Major long-term issues and concerns:

- The implementation of new and frequent Governmental Accounting Standards Board pronouncements as well as preparation for new Statement of Auditing Standards issued by the American Institute of Certified Public Accountants is placing a significant strain on the department’s resources.
- The Accountant/Auditor position is being utilized more and more as an Accountant resulting in a decrease in the number of sales tax audits performed.

Objectives FY2009/Budget highlights:

- Maintain highest level of financial accounting and reporting through training of department staff as well as staff of all departments and services areas.
- Integration of solid waste fee billing into the GEMS financial accounting and reporting system.
- Documentation of systems/processes for compliance with new SAS’s.

Previous year accomplishments:

- Reviewed and documented the Borough’s policies and procedures.
- Implemented CAFR 2000 software to assist in the preparation of the Borough’s Comprehensive Annual Financial Report.
- Completed system review of Borough’s financial management system.

Significant budgetary changes:

- None

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
Staffing History	8	8	8	8
Payroll Checks Issued	10,283	10,491	10,500	10,500
W-2’s Issued	802	791	800	800
Invoices Paid	9,259	9,343	9,500	9,500
Amount Paid (000’s)	\$101,090	\$93,753	\$85,000	\$85,000
1099’s Processed	250	235	240	240
Sales Tax Audits	59	54	60	60
Sales Tax Estimates	138	160	160	160
State and Federal Grants Administered	90	106	110	110
State and Federal Grant Reports Completed	316	324	308	340

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

		FY2006	FY2007	FY2008	FY2008	FY2009	Difference Between	
		Actual	Actual	Original	Amended	Assembly	Assembly Adopted &	Amended Budget %
				Budget	Budget	Adopted		
PERSONNEL								
40110	Regular Wages	\$ 334,841	\$ 333,940	\$ 408,769	\$ 408,769	\$ 417,464	\$ 8,695	2.13%
40120	Temporary Wages	12,899	11,786	8,077	8,077	8,077	-	0.00%
40130	Overtime Wages	1,318	2,105	3,910	3,910	4,111	201	5.14%
40210	FICA	29,853	29,914	36,950	36,950	38,010	1,060	2.87%
40221	PERS	64,374	94,943	91,824	91,824	94,662	2,838	3.09%
40321	Health Insurance	85,927	83,606	95,680	95,680	96,200	520	0.54%
40322	Life Insurance	866	881	1,018	1,018	1,054	36	3.54%
40410	Leave	40,914	39,486	41,275	41,275	43,695	2,420	5.86%
40411	Sick Leave	8,995	7,535	9,077	9,077	7,598	(1,479)	-16.29%
40511	Other Benefits	164	120	144	144	144	-	0.00%
	Total: Personnel	580,151	604,316	696,724	696,724	711,015	14,291	2.05%
SUPPLIES								
42110	Office Supplies	3,158	4,220	3,900	3,900	3,900	-	0.00%
	Total: Supplies	3,158	4,220	3,900	3,900	3,900	-	0.00%
SERVICES								
43110	Communication	2,355	1,995	4,250	4,250	3,000	(1,250)	-29.41%
43140	Postage	5,919	5,469	6,150	6,150	6,150	-	0.00%
43210	Transportation/Subsistence	11,054	13,132	19,640	19,640	20,020	380	1.93%
43220	Car Allowance	5,469	6,369	7,200	7,200	7,200	-	0.00%
43260	Training	3,932	5,314	4,000	4,000	4,000	-	0.00%
43310	Advertising	-	395	-	-	500	500	-
43410	Printing	2,205	715	2,200	2,200	2,200	-	0.00%
43610	Utilities	2,251	2,620	3,250	3,250	3,000	(250)	-7.69%
43720	Equipment Maintenance	195	195	600	600	600	-	0.00%
43920	Due and Subscriptions	1,391	531	1,205	1,205	1,205	-	0.00%
	Total: Services	34,771	36,735	48,495	48,495	47,875	(620)	-1.28%
CAPITAL OUTLAY								
48710	Minor Office Equipment	3,713	3,596	2,200	1,938	5,900	3,962	204.44%
48720	Minor Office Furniture	-	790	-	657	-	(657)	-100.00%
	Total: Capital outlay	3,713	4,386	2,200	2,595	5,900	3,305	127.36%
DEPARTMENT TOTAL		\$ 621,793	\$ 649,657	\$ 751,319	\$ 751,714	\$ 768,690	\$ 16,976	2.26%

LINE-ITEM EXPLANATIONS

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

43410 Printing. To cover the cost of W-2 and 1099 forms and check stock for payroll and accounts payable laser checks.

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

48710 Minor Office Equipment. Scheduled replacement of printer (\$2,300) and two desktop computers (\$1,800 each).

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

DEPARTMENT FUNCTION

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

Major long-term issues and concerns:

- None

Objectives FY2009/Budget highlights:

- Update the tax web page so more information will be available to the public regarding their accounts.
- Process most of the revenues using Check 21, which will send checks to the bank electronically ensuring maximum cash flow.

Previous year accomplishments:

- Processed the majority of miscellaneous cash receipts on the GRM application, which reduced the need for another cashing system.
- Processed refunds in a timely manner, resulting in less interest having to be paid out.
- Installed new payment processing remittance system, providing for imaging of all checks.
- Processed tax payments in a timelier manner with the implementation of the new AQ2 software by using the payment processing remittance scanner, which integrates with GRM.

Significant budgetary changes:

- None

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
Staffing History	8	8	8	8
Regular Property Tax Bills Issued	59,180	59,946	60,712	61,000
Foreclosure Notices	2,363	2,254	2,300	2,300
Property Tax Delinquencies %	4.00%	3.76%	3.79%	3.77%
Foreclosed Accounts	1,393	1,503	1,520	1,525
Clerk's Deeds Filed	19	11	30	25
Tax Refunds Processed	294	520	750	600
Internet Tax Payments (000's)	n/a	\$1,010	\$1,800	\$2,000
Delinquent Sales Tax/Personal Property (000's)	\$980	\$1,200	\$1,300	\$1,300

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 291,353	\$ 316,474	\$ 336,726	\$ 336,726	\$ 353,052	\$ 16,326	4.85%
40120 Temporary Wages	12,797	6,231	6,000	6,000	8,000	2,000	33.33%
40130 Overtime Wages	2,207	8,054	7,182	7,182	5,371	(1,811)	-25.22%
40210 FICA	28,261	27,676	30,655	30,655	32,147	1,492	4.87%
40221 PERS	56,499	93,826	78,047	78,047	81,357	3,310	4.24%
40321 Health Insurance	91,287	90,676	95,680	95,680	96,200	520	0.54%
40322 Life Insurance	806	830	870	870	910	40	4.60%
40410 Leave	36,119	34,177	33,560	33,560	35,421	1,861	5.55%
40411 Sick Leave	6,077	5,575	6,385	6,385	6,992	607	9.51%
40511 Other Benefits	144	76	-	-	-	-	-
Total: Personnel	525,550	583,595	595,105	595,105	619,450	24,345	4.09%
SUPPLIES							
42110 Office Supplies	4,760	4,217	4,000	4,000	4,000	-	0.00%
Total: Supplies	4,760	4,217	4,000	4,000	4,000	-	0.00%
SERVICES							
43011 Contractual Services	17,384	10,666	18,000	14,500	16,500	2,000	13.79%
43019 Software Licensing	-	-	-	-	2,250	2,250	-
43110 Communications	3,366	2,829	3,443	3,443	3,200	(243)	-7.06%
43140 Postage	27,909	30,383	35,100	35,100	32,000	(3,100)	-8.83%
43210 Transportation/Subsistence	2,026	2,191	1,946	2,564	2,928	364	14.20%
43250 Freight & Express	-	-	-	105	-	(105)	-100.00%
43260 Training	230	210	350	773	950	177	22.90%
43310 Advertising	15,395	14,956	20,000	17,590	18,000	410	2.33%
43410 Printing	3,350	3,605	5,000	14,200	4,000	(10,200)	-71.83%
43610 Utilities	3,723	4,362	4,800	4,800	4,900	100	2.08%
43720 Equipment Maintenance	195	195	500	900	1,000	100	11.11%
43920 Dues and Subscriptions	1,616	2,259	2,000	2,000	2,000	-	0.00%
43931 Recording Fees	19,508	6,503	15,000	12,704	10,000	(2,704)	-21.28%
43932 Litigation Reports	12,580	19,970	15,000	22,930	20,000	(2,930)	-12.78%
Total: Services	107,282	98,129	121,139	131,609	117,728	(13,881)	-10.55%
CAPITAL OUTLAY							
48710 Minor Office Equipment	1,964	5,129	4,200	6,610	4,100	(2,510)	-37.97%
48720 Minor Office Furniture	1,104	654	1,000	1,000	1,000	-	0.00%
Total: Capital Outlay	3,068	5,783	5,200	7,610	5,100	(2,510)	-32.98%
DEPARTMENT TOTAL	\$ 640,660	\$ 691,724	\$ 725,444	\$ 738,324	\$ 746,278	\$ 7,954	1.08%

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).

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

43019 Software Licensing. Yearly licensing fee for the payment processing remittance system.

43720 Equipment Maintenance. Additional maintenance fees for the two newly added check scanners.

48710 Minor Office Equipment. Scheduled computer upgrades to keep abreast with current technologies, one desktop (\$1,800) and replace one laser printer (\$2,300).

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

DEPARTMENT FUNCTION

Mission: Collection and distribution of Borough and Cities' sales tax as defined within the Borough Sales Tax Code section 5.18.100, while remaining in compliance with Borough policies and Alaska State Statutes. Compile and provide accurate and timely sales tax information to the general public and various government officials. Make recommendations regarding policies and ordinances related to sales tax.

Major long-term issues and concerns:

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

Objectives FY2009/ Budget highlights:

- Implementation of new sales tax cap for the City of Seward through TaxMantra® software modifications, e-tax module changes, revised joint sales tax return form, and training and assistance to business owners around the borough on changes and use of new form.

Previous year accomplishments:

- Implementation of borough sales tax rate increase from 2% to 3%.
- Continued implementation of new TaxMantra® sales tax software and e-tax module.
- Review of all accounts from conversion to determine active status or proper closure date within the TaxMantra system.

Significant budgetary changes:

- None

KEY MEASURES

	Calendar 2006 <u>Actual</u>	Calendar 2007 <u>Actual</u>	Calendar 2008 <u>Estimated</u>	Calendar 2009 <u>Projected</u>
Staffing History	4	4	4	4
Sales Tax Returns Processed	*56,590	38,573	40,000	40,000
Registered Businesses	7,339	7,778	7,800	7,800
Sales Tax Certificates Issued	n/a	1,043	1,100	1,100
Resale cards issued	2,498	2,043	2,100	2,100
Exempt cards issued	n/a	506	525	525
Owner Builder cards issued	n/a	431	450	450
Number of special assessments billed and maintained	129	527	575	575
Number of Land sales escrows maintained	84	57	52	50
Number of Land leases monitored	32	35	35	35

* Prior to conversion the old sales tax system required that a return be filed for all prefiled periods. The new sales tax system allows for no return to be filed for prefiled periods. There has also been a shift from monthly filers to quarterly, thereby reducing the number of prefiled periods.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

		FY2006	FY2007	FY2008	FY2008	FY2009	Difference Between	
		Actual	Actual	Original	Amended	Assembly	Assembly Adopted &	Amended Budget %
				Budget	Budget	Adopted		
PERSONNEL								
40110	Regular Wages	\$ 179,054	\$ 177,712	\$ 191,064	\$ 191,064	\$ 194,052	\$ 2,988	1.56%
40120	Temporary Wages	-	7,513	3,200	3,200	3,200	-	0.00%
40130	Overtime Wages	2,149	1,287	904	904	946	42	4.65%
40210	FICA	15,285	18,611	17,226	17,226	17,517	291	1.69%
40221	PERS	32,283	52,677	43,295	43,295	44,017	722	1.67%
40321	Health Insurance	35,785	46,000	47,840	47,840	48,100	260	0.54%
40322	Life Insurance	451	478	486	486	494	8	1.65%
40410	Leave	19,575	20,019	20,567	20,567	20,473	(94)	-0.46%
40411	Sick Leave	4,150	4,377	4,613	4,613	5,229	616	13.35%
40511	Other Benefits	96	124	144	144	144	-	0.00%
	Total: Personnel	288,828	328,798	329,339	329,339	334,172	4,833	1.47%
SUPPLIES								
42110	Office Supplies	1,823	1,123	2,000	2,000	2,000	-	0.00%
42120	Computer Software	-	142	-	-	-	-	-
	Total: Supplies	1,823	1,265	2,000	2,000	2,000	-	0.00%
SERVICES								
43011	Contractual Services	-	812	3,000	-	3,000	3,000	-
43019	Software Licensing	-	-	-	557	-	(557)	-100.00%
43110	Communications	1,658	1,327	3,500	2,033	2,200	167	8.21%
43140	Postage	21,830	22,458	25,000	30,000	25,000	(5,000)	-16.67%
43210	Transportation/Subsistence	1,279	3,266	4,100	2,100	4,100	2,000	95.24%
43260	Training	-	759	1,330	580	1,365	785	135.34%
43310	Advertising	5,464	6,982	9,500	9,577	9,500	(77)	-0.80%
43410	Printing	3,991	2,268	5,000	6,800	5,000	(1,800)	-26.47%
43610	Utilities	1,524	1,782	2,500	2,500	2,500	-	0.00%
43720	Equipment Maintenance	1,988	2,096	2,500	2,500	2,500	-	0.00%
43920	Dues and Subscriptions	192	124	725	585	510	(75)	-12.82%
	Total: Services	37,926	41,874	57,155	57,232	55,675	(1,557)	-2.72%
CAPITAL OUTLAY								
48710	Minor Office Equipment	2,468	1,338	2,700	2,400	2,300	(100)	-4.17%
48720	Minor Office Furniture	-	-	-	300	-	(300)	-100.00%
	Total: Capital Outlay	2,468	1,338	2,700	2,700	2,300	(400)	-14.81%
DEPARTMENT TOTAL		\$ 331,045	\$ 373,275	\$ 391,194	\$ 391,271	\$ 394,147	\$ 2,876	0.74%

LINE-ITEM EXPLANATIONS

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

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

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

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

43720 Equipment Maintenance. Maintenance contract for microfilm reader machine and other various equipment within the Finance Department.

43920 Dues and Subscriptions. Accounting Supervisor dues to AGFOA. Subscriptions to newspapers and publications to keep informed of sales tax related matters.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Finance Department Totals**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40110 Regular Wages	\$ 1,000,160	\$ 1,021,319	\$ 1,140,260	\$ 1,140,260	\$ 1,174,306	\$ 34,046	2.99%
40120 Temporary Wages	25,696	25,530	18,277	18,277	20,277	2,000	10.94%
40130 Overtime Wages	5,741	12,502	13,186	13,186	11,689	(1,497)	-11.35%
40210 FICA	90,582	92,520	102,644	102,644	106,841	4,197	4.09%
40221 PERS	186,704	296,812	258,041	258,041	266,826	8,785	3.40%
40321 Health Insurance	247,351	254,056	275,080	275,080	276,575	1,495	0.54%
40322 Life Insurance	2,580	2,660	2,865	2,865	2,970	105	3.66%
40410 Leave	116,329	115,151	118,010	118,010	123,146	5,136	4.35%
40411 Sick Leave	22,898	22,567	25,330	25,330	25,919	589	2.33%
40511 Other Benefits	524	396	288	288	336	48	16.67%
Total: Personnel	1,698,565	1,843,513	1,953,981	1,953,981	2,008,885	54,904	2.81%
SUPPLIES							
42110 Office Supplies	12,933	11,722	12,500	12,880	13,400	520	4.04%
42120 Computer Software	-	142	-	-	-	-	-
Total: Supplies	12,933	11,864	12,500	12,880	13,400	520	4.04%
SERVICES							
43011 Contractual Services	17,634	11,478	28,500	37,500	27,000	(10,500)	-28.00%
43017 Investment Portfolio Fees	47,401	36,357	62,000	59,028	58,000	(1,028)	-1.74%
43019 Software Licensing	-	-	-	649	3,450	2,801	431.59%
43110 Communication	9,474	8,270	13,943	12,476	11,150	(1,326)	-10.63%
43140 Postage	55,801	58,452	66,750	71,750	63,650	(8,100)	-11.29%
43210 Transportation/Subsistence	21,224	28,827	35,416	34,172	39,938	5,766	16.87%
43220 Car Allowance	12,392	6,369	14,400	14,400	14,400	-	0.00%
43250 Freight & Express	-	-	-	105	-	(105)	-100.00%
43260 Training	6,217	9,438	7,840	10,013	8,675	(1,338)	-13.36%
43310 Advertising	21,028	22,492	29,750	27,417	28,250	833	3.04%
43410 Printing	9,703	6,741	12,400	23,400	11,400	(12,000)	-51.28%
43610 Utilities	10,540	12,349	14,350	14,350	14,300	(50)	-0.35%
43720 Equipment Maintenance	2,573	2,856	4,100	4,500	5,200	700	15.56%
43920 Dues and Subscriptions	5,524	5,368	6,503	6,363	5,835	(528)	-8.30%
43931 Recording Fees	19,508	6,503	15,000	12,704	10,000	(2,704)	-21.28%
43932 Litigation Reports	12,580	19,970	15,000	22,930	20,000	(2,930)	-12.78%
Total: Services	251,599	235,470	325,952	351,757	321,248	(30,509)	-8.67%
CAPITAL OUTLAY							
48120 Major Office Equipment	-	-	-	-	11,500	11,500	-
48710 Minor Office Equipment	10,227	11,863	11,200	13,048	12,300	(748)	-5.73%
48720 Minor Office Furniture	1,652	2,326	1,000	1,957	1,000	(957)	-48.90%
Total: Capital Outlay	11,879	14,189	12,200	15,005	24,800	9,795	65.28%
DEPARTMENT TOTAL	\$ 1,974,976	\$ 2,105,036	\$ 2,304,633	\$ 2,333,623	\$ 2,368,333	\$ 34,710	1.49%

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**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 11510 - Assessing Administration**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %		
Personnel								
40110 Regular Wages	\$ 346,445	\$ 361,012	\$ 433,895	\$ 433,895	\$ 446,833	\$ 12,938	2.98%	
40120 Temporary Wages	14,934	9,364	23,400	23,400	23,400	-	0.00%	
40130 Overtime Wages	2,417	9,128	8,838	8,838	10,087	1,249	14.13%	
40210 FICA	31,879	33,138	40,602	40,602	42,819	2,217	5.46%	
40221 PERS	65,107	111,904	99,568	99,568	103,098	3,530	3.55%	
40321 Health Insurance	98,005	94,397	107,640	107,640	108,225	585	0.54%	
40322 Life Insurance	923	975	1,098	1,098	1,136	38	3.46%	
40410 Leave	40,989	43,462	44,319	44,319	49,774	5,455	12.31%	
40411 Sick Leave	7,861	9,717	10,438	10,438	10,726	288	2.76%	
40511 Other Benefits	36	48	48	48	48	-	0.00%	
Total: Personnel	608,596	673,145	769,846	769,846	796,146	26,300	3.42%	
Supplies								
42110 Office Supplies	3,011	4,625	6,000	6,000	6,000	-	0.00%	
42120 Computer Software	599	425	800	800	1,000	200	25.00%	
42410 Small Tools	897	951	1,000	1,000	800	(200)	-20.00%	
Total: Supplies	4,507	6,001	7,800	7,800	7,800	-	0.00%	
Services								
43011 Contractual Services	8,018	23,410	10,000	14,484	10,000	(4,484)	-30.96%	
43019 Software Licensing	2,239	2,469	3,200	3,200	3,200	-	0.00%	
43110 Communications	4,009	3,914	5,000	5,000	5,000	-	0.00%	
43140 Postage	25,004	27,881	34,000	34,000	34,000	-	0.00%	
43210 Transportation/Subsistence	9,503	5,929	12,557	12,169	10,797	(1,372)	-11.27%	
43220 Car Allowance	3,600	-	3,600	6,600	7,200	600	9.09%	
43260 Training	1,150	345	4,250	1,138	3,250	2,112	185.59%	
43310 Advertising	9,640	5,725	12,000	12,000	12,400	400	3.33%	
43410 Printing	6,080	5,730	4,000	4,000	4,000	-	0.00%	
43610 Utilities	3,688	4,315	6,200	6,200	5,200	(1,000)	-16.13%	
43720 Equipment Maintenance	2,648	810	1,500	1,500	1,500	-	0.00%	
43920 Dues and Subscriptions	863	1,112	890	890	1,220	330	37.08%	
Total: Services	76,442	81,640	97,197	101,181	97,767	(3,414)	-3.37%	
Capital Outlay								
48710 Minor Office Equipment	6,270	3,930	8,000	8,000	9,100	1,100	13.75%	
48720 Minor Office Furniture	-	900	1,000	1,000	2,000	1,000	100.00%	
Total: Capital Outlay	6,270	4,830	9,000	9,000	11,100	2,100	23.33%	
Department Total	\$ 695,815	\$ 765,616	\$ 883,843	\$ 887,827	\$ 912,813	\$ 24,986	2.81%	

LINE-ITEM EXPLANATIONS

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

43011 Contractual Services. Recording notification services for 6 recording districts.

43210 Transportation/Subsistence. Reduction due to past inclusion of Appraisal Manager in this category.

43220 Car Allowance. Increased to cover car allowance for Exemption Examiner perviously budgeted in Assessing Appraisal.

43720 Equipment Maintenance. Konica (copier) maintenance contract shared with Planning Department. Service calls for Microfilm and Microfiche machine.

48710 Minor Office Equipment. Scheduled replacement of 3 PC's (\$2,300 each) and replacement of failing network printer (\$2,200).

Fund: 100 General Fund
Dept: 11520 Assessing - Appraisal

DEPARTMENT FUNCTION

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

Major long-term issues and concerns:

- Frequency of anticipated future inspections of Caribou Hills new construction as a result of July 2007 fire.
- Continue to find efficiencies in use of CAMA System with GIS on field tablets/notebooks.

Objectives FY2009/Budget highlights:

- Field canvas Seward, Sunrise, Hope, Seldovia, and half of Soldotna.

Previous year accomplishments:

- Field canvassed Cooper Landing, Moose Pass, and one half of Kenai.

Significant budgetary changes:

- Travel costs have increased due to planned inspection area and increased presence at Manatron User Conference.
- Physical inspections have decreased with implementation of Manatron System due to need to update or acquire new information on all inspected parcels that was not previously required by former appraisal system.

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
Staffing History	13	13	13	13
Staff Miles Traveled	65,603	44,068	55,000	65,000
Real Property Assessment Roll				
Value (000's)	\$3,719,736	\$4,168,158	\$4,561,327	\$4,740,000
Increase From Prior Year (000's)	\$168,596	\$448,422	\$393,170	\$178,673
% Increase From Prior Year	4.75%	12.06%	9.43%	3.92%
New Construction Value (000's)	Unavailable	\$94,951	\$88,370	\$85,000
Appeals				
Filed	347	189	312	200
Forwarded to Board of Equalization	25	15	15	20
Inspections				
Improved Parcels	4,142	3,071	1,917	4,187
Vacant Parcels	<u>6,275</u>	<u>3,187</u>	<u>1,058</u>	<u>3,164</u>
Total Inspections	<u>10,417</u>	<u>6,258</u>	<u>2,975</u>	<u>7,351</u>

Inspection Areas	Parcels With Structure	Vacant Parcels	Total Parcels	FY04	FY05	FY06	FY07	FY08	FY09	FY10
Anchor Point	1,591	3,146	4,737		1,141	3,596				
Clam Gulch	136	350	486	486						
Cooper Landing	376	268	644					644		
Funny River	743	1,266	2,009	2,009						
Homer	4,565	4,303	8,868		8,868					
Hope/Sunrise	250	244	494						494	
K-Beach	3,092	2,398	5,490	5,490						
Kasilof	1,662	2,603	4,265	4,265						
Kenai	2,656	2,269	4,925				4,174	751		
Lowell Point	95	433	528			264			264	
Mobile Homes	434	-	434	434	434	434	434	434	434	434
Moose Pass	642	504	1,146					1,146		
Nikiski/North Kenai	2,328	4,159	6,487							6,487
Ninilchik/Deep Creek	1,466	2,657	4,123			4,123				
Point Possession	241	844	1,085							1,085
Port Graham/Nanwalek	432	1,031	1,463				731		732	
Ridgeway	1,638	1,578	3,216							3,216
Seldovia	248	236	484						484	
Seward	1,378	1,038	2,416						2,416	
Soldotna	1,614	913	2,527						2,527	
South Kachemak Bay	230	689	919				919			
Sterling	2,613	2,524	5,137	3,137	2,000					
West Side of Inlet	240	1,049	1,289	1,289						
Total	<u>28,670</u>	<u>35,402</u>	<u>63,172</u>	<u>17,110</u>	<u>10,443</u>	<u>10,417</u>	<u>6,258</u>	<u>2,975</u>	<u>7,351</u>	<u>11,222</u>

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

Fund 100

Department 11520 - Assessing Appraisal

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel							
40110 Regular Wages	\$ 592,297	\$ 583,479	\$ 671,240	\$ 671,240	\$ 692,375	\$ 21,135	3.15%
40120 Temporary Wages	18,018	15,243	43,680	43,680	70,720	27,040	61.90%
40130 Overtime Wages	3,298	11,053	11,152	11,152	11,435	283	2.54%
40210 FICA	55,886	55,677	67,358	67,358	71,484	4,126	6.13%
40221 PERS	112,017	177,458	155,517	155,517	160,375	4,858	3.12%
40321 Health Insurance	158,525	140,603	155,480	155,480	168,350	12,870	8.28%
40322 Life Insurance	1,594	1,552	1,718	1,718	1,854	136	7.92%
40410 Leave	69,357	66,640	70,641	70,641	74,811	4,170	5.90%
40411 Sick Leave	13,133	14,012	16,088	16,088	16,713	625	3.88%
40511 Other Benefits	72	48	48	48	48	-	0.00%
Total: Personnel	1,024,197	1,065,765	1,192,922	1,192,922	1,268,165	75,243	6.31%
Supplies							
42110 Office Supplies	2,171	1,349	3,200	3,292	3,200	(92)	-2.79%
42230 Fuel, Oil & Lubricants	7	32	200	156	200	44	28.21%
42250 Uniforms	-	-	-	175	-	(175)	-100.00%
42410 Small Tools	2,882	2,853	4,800	4,165	4,500	335	8.04%
Total: Supplies	5,060	4,234	8,200	7,788	7,900	112	1.44%
Services							
43011 Contractual Services	48,043	15,357	26,600	26,600	26,500	(100)	-0.38%
43110 Communications	3,468	2,933	4,000	4,000	4,000	-	0.00%
43210 Transportation/Subsistence	42,482	34,241	74,099	74,099	89,555	15,456	20.86%
43220 Car Allowance	42,785	37,606	46,800	46,800	43,200	(3,600)	-7.69%
43260 Training	8,700	3,995	4,550	5,050	6,400	1,350	26.73%
43610 Utilities	5,517	6,452	8,200	8,200	7,500	(700)	-8.54%
43720 Equipment Maintenance	-	143	-	44	300	256	581.82%
43920 Dues & Subscriptions	2,012	1,324	1,960	1,960	2,170	210	10.71%
Total: Services	153,007	102,051	166,209	166,753	179,625	12,872	7.72%
Capital Outlay							
48120 Office Machines	-	5,650	-	-	-	-	-
48710 Minor Office Equipment	9,322	13,575	10,000	9,677	14,000	4,323	44.67%
48720 Minor Office Furniture	(201)	502	4,000	4,783	-	(4,783)	-100.00%
Total: Capital Outlay	9,121	19,727	14,000	14,460	14,000	(460)	-3.18%
Department Total	\$ 1,191,385	\$ 1,191,777	\$ 1,381,331	\$ 1,381,923	\$ 1,469,690	\$ 87,767	6.35%

LINE-ITEM EXPLANATIONS

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

40120 Temporary Wages. Increased to complete implementation of the Manatron Computer Aided Mass Appraisal System (CAMAS) and to address backlog of data collection.

43011 Contractual Services. DAPA contract \$14,000, print development \$7,500, miscellaneous services for remote inspections, \$5,000. Reduced due to elimination of Capital Appraisal Group contract due to multi-year settlement.

43210 Transportation/Subsistence. Increase due to reappraisal areas being remote and additional participation in Manatron's User Conference.

43220 Car Allowance. Decrease, Exemption Examiner is accounted for in Assessing Administration.

43260 Training. Increase in registration fees and participation at Manatron User Conference.

48710 Minor Office Equipment. Purchase 2 rugged weather-rated tablet PC's for field use (\$4,700 each) and replace 2 office PC's (\$2,300 each).

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Assessing Department Totals**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel							
40110 Regular Wages	\$ 938,742	\$ 944,491	\$ 1,105,135	\$ 1,105,135	\$ 1,139,208	\$ 34,073	3.08%
40120 Temporary Wages	32,952	24,607	67,080	67,080	94,120	27,040	40.31%
40130 Overtime Wages	5,715	20,181	19,990	19,990	21,522	1,532	7.66%
40210 FICA	87,765	88,815	107,960	107,960	114,303	6,343	5.88%
40221 PERS	177,124	289,362	255,085	255,085	263,473	8,388	3.29%
40321 Health Insurance	256,530	235,000	263,120	263,120	276,575	13,455	5.11%
40322 Life Insurance	2,517	2,527	2,816	2,816	2,990	174	6.18%
40410 Leave	110,346	110,102	114,960	114,960	124,585	9,625	8.37%
40411 Sick Leave	20,994	23,729	26,526	26,526	27,439	913	3.44%
40511 Other Benefits	108	96	96	96	96	-	0.00%
Total: Personnel	1,632,793	1,738,910	1,962,768	1,962,768	2,064,311	101,543	5.17%
Supplies							
42110 Office Supplies	5,182	5,974	9,200	9,292	9,200	(92)	-0.99%
42120 Computer Software	599	425	800	800	1,000	200	25.00%
42230 Fuel, Oil & Lubricants	7	32	200	156	200	44	28.21%
42250 Uniforms	-	-	-	175	-	(175)	-100.00%
42410 Small Tools	3,779	3,804	5,800	5,165	5,300	135	2.61%
Total: Supplies	9,567	10,235	16,000	15,588	15,700	112	0.72%
Services							
43011 Contractual Services	56,061	38,767	36,600	41,084	36,500	(4,584)	-11.16%
43019 Software Licensing	2,239	2,469	3,200	3,200	3,200	-	0.00%
43110 Communications	7,477	6,847	9,000	9,000	9,000	-	0.00%
43140 Postage	25,004	27,881	34,000	34,000	34,000	-	0.00%
43210 Transportation/Subsistence	51,985	40,170	86,656	86,268	100,352	14,084	16.33%
43220 Car Allowance	46,385	37,606	50,400	53,400	50,400	(3,000)	-5.62%
43260 Training	9,850	4,340	8,800	6,188	9,650	3,462	55.95%
43310 Advertising	9,640	5,725	12,000	12,000	12,400	400	3.33%
43410 Printing	6,080	5,730	4,000	4,000	4,000	-	0.00%
43610 Utilities	9,205	10,767	14,400	14,400	12,700	(1,700)	-11.81%
43720 Equipment Maintenance	2,648	953	1,500	1,544	1,800	256	16.58%
43920 Dues and Subscriptions	2,875	2,436	2,850	2,850	3,390	540	18.95%
Total: Services	229,449	183,691	263,406	267,934	277,392	9,458	3.53%
Capital Outlay							
48120 Office Machines	-	5,650	-	-	-	-	-
48710 Minor Office Equipment	15,592	17,505	18,000	17,677	23,100	5,423	30.68%
48720 Minor Office Furniture	(201)	1,402	5,000	5,783	2,000	(3,783)	-65.42%
Total: Capital Outlay	15,391	24,557	23,000	23,460	25,100	1,640	6.99%
Department Total	\$ 1,887,200	\$ 1,957,393	\$ 2,265,174	\$ 2,269,750	\$ 2,382,503	\$ 112,753	4.97%

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Fund: 100 General Fund
Dept: 21110 Resource Planning Administration

DEPARTMENT FUNCTION

Mission: Provide professional advice and information to the Planning Commission, Borough Assembly, and other departments for the purpose of assisting in the ongoing socioeconomic development of the borough.

Major long-term issues and concerns:

- 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.

Objectives FY2009/Budget highlights:

- Establish better communication with the public through the use of the Internet.
- Establish greater interdepartmental communication to help facilitate public inquiries.
- Assess changes and monitor the Borough's population for the 2010 census.
- Determine a future network of collector and arterial roads to serve communities outside the cities through platting and vacations.
- Research public beach access for residents of the borough.
- Assist the Cities of Homer and Soldotna with Comprehensive Plan updates.
- Elimination of duplicate street names and provide correct assignment of numerical addresses to all houses and buildings.
- Improve the education and training of department staff.
- Audit flood prone property to comply with FEMA requirements.

Previous year accomplishments:

- Updated the Plat Committee hearing and review process and chapter 21.20 regarding Board of Adjustment proceedings.
- Established a prioritized project list for the 2007 Coastal Impact Assistance Program.
- Obtained a section 309 NOAA grant to identify coastal erosion hazards.
- Completed the amended Alaska Coastal Management Program to comply with the revised state Plan.
- Assisted with mapping and personnel for the Caribou Hills fire, and damage assessment for the Seward flood.

Significant budgetary changes:

- None.

KEY MEASURES

	FY06 <u>Actual</u>	FY07 <u>Actual</u>	FY08 <u>Estimated</u>	FY09 <u>Projected</u>
Staffing History	9.5	9	9	9
Platting Reports	667	681	700	710
Administrative Reviews	259	213	230	230
Public Hearing Notices	7,941	7,561	8,000	8,000
Inquiries on Population and Demographics filed	100	60	50	40
Flood Plain Permits	250	381	389	334
Street Name Changes	214	39	10	10
Front Counter Walk-Ins	3,333	3,666	3,600	3,600
Calls for Information	5,139	5,457	5,500	5,500
Special Order Maps	1,256	1,291	1,250	1,275
Code Compliance Issues	N/A	161	180	180

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %		
Personnel								
40110 Regular Wages	\$ 400,897	\$ 439,925	\$ 465,389	\$ 465,389	\$ 493,663	\$ 28,274	6.08%	
40120 Temporary Wages	9,585	1,805	12,318	26,118	12,318	(13,800)	-52.84%	
40120 Meeting Allowance PC	33,782	32,250	48,750	48,750	48,750	-	0.00%	
40130 Overtime Wages	4,207	5,408	4,128	4,128	4,219	91	2.20%	
40210 FICA	39,049	41,510	48,380	49,580	50,335	755	1.52%	
40221 PERS	72,664	122,781	106,723	106,723	110,678	3,955	3.71%	
40321 Health Insurance	98,423	99,175	107,640	107,640	108,225	585	0.54%	
40322 Life Insurance	1,016	1,091	1,184	1,184	1,227	43	3.63%	
40410 Leave	49,912	54,085	51,080	51,080	53,904	2,824	5.53%	
40411 Sick Leave	10,892	10,812	11,762	11,762	12,920	1,158	9.85%	
40511 Other Benefits	120	144	192	192	192	-	0.00%	
Total: Personnel	720,547	808,986	857,546	872,546	896,431	23,885	2.74%	
Supplies								
42110 Office Supplies	9,532	5,470	10,000	10,324	7,500	(2,824)	-27.35%	
42120 Computer Software	-	191	2,500	2,500	2,500	-	0.00%	
42210 Operating Supplies	3,053	901	2,000	500	2,000	1,500	300.00%	
42230 Fuel, Oil & Lubricants	5,331	9,167	7,500	12,500	10,000	(2,500)	-20.00%	
Total: Supplies	17,916	15,729	22,000	25,824	22,000	(3,824)	-14.81%	
Services								
43011 Contractual Services	18,016	7,216	55,000	157,430	55,000	(102,430)	-65.06%	
43015 Water/Air Sample Testing	-	50	5,000	5,000	5,000	-	0.00%	
43110 Communications	4,602	3,820	7,500	7,500	7,500	-	0.00%	
43140 Postage	13,545	14,745	15,000	15,016	15,000	(16)	-0.11%	
43210 Transportation/Subsistence	9,810	15,528	10,970	10,970	10,970	-	0.00%	
43210 Transportation/Subsistence PC	18,823	16,252	20,000	20,000	20,000	-	0.00%	
43220 Car Allowance	3,600	-	3,600	3,600	3,600	-	0.00%	
43221 Car Allowance PC	22,200	22,050	23,400	23,400	23,400	-	0.00%	
43260 Training	2,021	4,097	5,085	5,085	5,085	-	0.00%	
43310 Advertising	53,083	48,980	60,000	60,000	60,000	-	0.00%	
43410 Printing	8,978	22	500	500	500	-	0.00%	
43610 Utilities	6,159	7,238	8,000	8,000	9,000	1,000	12.50%	
43720 Equipment Maintenance	3,668	3,202	10,000	6,500	10,000	3,500	53.85%	
43750 Vehicle Maintenance	19	572	1,500	1,500	1,500	-	0.00%	
43810 Rents & Operating Leases	4,245	350	5,100	5,100	2,000	(3,100)	-60.78%	
43812 Equipment Replacement Pymt.	8,691	8,691	8,935	8,935	7,064	(1,871)	-20.94%	
43920 Dues and Subscriptions	2,781	3,176	2,935	2,935	2,945	10	0.34%	
43931 Recording Fees	529	332	1,000	1,000	1,000	-	0.00%	
Total: Services	180,770	156,321	243,525	342,471	239,564	(102,907)	-30.05%	
Capital Outlay								
48110 Office Furniture	-	-	5,000	5,000	5,000	-	0.00%	
48120 Office Machines	5,330	2,652	5,000	3,900	5,000	1,100	28.21%	
48710 Minor Office Equipment	7,726	8,791	5,000	6,100	5,000	(1,100)	-18.03%	
48720 Minor Office Furniture	2,087	-	2,000	2,000	2,000	-	0.00%	
48740 Minor Machinery & Equipment	672	-	1,500	1,500	1,500	-	0.00%	
Total: Capital Outlay	15,815	11,443	18,500	18,500	18,500	-	0.00%	
Interdepartmental Charges								
60000 Charges (To) From Other Depts.	-	(46,200)	(86,072)	(86,072)	(83,229)	2,843	-	
Total: Interdepartmental Charges	-	(46,200)	(86,072)	(86,072)	(83,229)	2,843	-	
Department Total	\$ 935,048	\$ 946,279	\$ 1,055,499	\$ 1,173,269	\$ 1,093,266	\$ (80,003)	-6.82%	

Fund 100
Department 21110 - Resource Planning Administration - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: 1 Planning Director, 1 Planner, 1 Code Compliance Officer, 1 Administrative Assistant (Planning), 1 Platting Officer, 1 Platting Specialist, 1 Platting Technician, 1 Addressing Officer and 1 Senior Clerk Typist.

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

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

43011 Contractual Services. Advisory planning commission budgets (\$5,000), department automation (\$15,000), aerial photos (\$15,000), address sign project (\$15,000), code compliance surveys (5,000).

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

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

43260 Training. For non-recurring Planning Commission Findings and Roberts Rules training.

43812 Equipment Replacement Payments. See the payment schedule below.

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

*In FY2006, the Coastal Zone Management actual amounts were combined with Resource Planning.

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

<u>Items</u>	<u>Prior Years</u>	<u>FY2008 Estimated</u>	<u>FY2009 Projected</u>	<u>FY2010-FY2012 Projected Payments</u>
Ford F250 Pick-up	\$ 22,457	\$ 3,743	\$ 1,872	\$ -
Dodge Ram 1500 Pick-up	9,576	3,192	3,192	6,383
** 2008 Sport Utility Vehicle	-	2,000	2,000	6,000
FY10 3/4 Ton 4X4 Ext Cab	-	-	-	12,000
FY12 1/2 Ton 4X4 Pickup	-	-	-	4,000
	<u>\$ 32,033</u>	<u>\$ 8,935</u>	<u>\$ 7,064</u>	<u>\$ 28,383</u>

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

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Fund: 100 General Fund
Dept: 31110 Major Projects

DEPARTMENT FUNCTION

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

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

Major long-term issues and concerns:

- The staffing level for this department is completely based upon the project management needs of the entire Borough. The number and size of projects will dictate the necessary size of this department in the future as it has in the past.

Objectives FY2009/Budget highlights:

- Continue to emphasize staff development and retention to increase staff proficiency.

Previous year accomplishments:

- Arsenic Systems Upgrade at 6 schools; Central Emergency Services (CES) Funny River living Quarters design & construction; CES Funny River Fire Fighting Water Source; Central Peninsula Hospital (CPH) Phase 3 construction; Nikolaevsk-APVFD Station Construction; Keystone Drive environmental/scoping phase; CPH Phase 2; CPL Landfill Closure; OEM Siren system construction; SoHi Sports Field Design; South Peninsula Hospital (SPH) Phase 2 construction; BAB duress alert panic button system, Diamond Ridge fire station-65% schematic designs; Nikiski pool filtration/tanks; Nikolaevsk School re-roof A roof area; Nanwalek Teachers Housing design; Kenai River Center ice damage repair; OEM Siren study design (completion 02/08); Seward Flood Board creek projects (Salmon Creek, Clear Creek, Lost Creek); Seward Flood Conveyance calculations; Kenai Spur extension; Keystone Drive environmental; Bear Creek fire station design 95%.

Significant budgetary changes:

- Transfer of Solid Waste Project Manager to this division for budgeting and oversight. Time spent on Solid Waste projects will be billed utilizing the standard major projects billing rate and procedures.

KEY MEASURES

	FY06 <u>Actual</u>	FY07 <u>Actual</u>	FY08 <u>Estimated</u>	FY09 <u>Projected</u>
Staffing History	8.00	8.00	8.00	9.00
Total Projects Billed	42	32	30	30
Project Hours Billed	10,375	8,870	9,830	11,400
Value of Hours Billed	\$726,250	\$706,040	\$776,700	\$952,000
Billing Rate Per Hour	\$70.00	\$80.00	\$79.00	\$83.00

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 31110 - Major Projects**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel							
40110 Regular Wages	\$ 429,632	\$ 424,743	\$ 496,735	\$ 486,735	\$ 596,172	\$ 109,437	22.48%
40120 Temporary Wages	11,323	7,995	2,000	12,000	2,000	(10,000)	-83.33%
40210 FICA	42,177	36,826	42,316	42,316	51,939	9,623	22.74%
40221 PERS	79,218	113,440	110,115	110,115	131,881	21,766	19.77%
40321 Health Insurance	91,330	83,619	95,680	95,680	108,225	12,545	13.11%
40322 Life Insurance	1,102	1,051	1,216	1,216	1,461	245	20.15%
40410 Leave	49,409	43,304	44,278	44,278	50,033	5,755	13.00%
40411 Sick Leave	8,667	5,815	6,797	6,797	5,829	(968)	-14.24%
40511 Other Benefits	92	96	96	96	96	-	0.00%
Total: Personnel	712,950	716,889	799,233	799,233	947,636	148,403	18.57%
Supplies							
42110 Office Supplies	4,324	3,391	4,000	5,031	5,000	(31)	-0.62%
42120 Computer Software	2,550	2,529	2,000	3,450	2,000	(1,450)	-42.03%
42210 Operating Supplies	749	969	700	700	700	-	0.00%
42230 Fuel, Oil & Lubricants	3,760	2,658	2,000	4,000	2,000	(2,000)	-50.00%
42263 Training Supplies	-	-	-	1,000	-	(1,000)	-100.00%
42310 Repair/Maintenance Supplies	17	438	200	200	200	-	0.00%
42360 Motor Vehicle Supplies	-	-	-	600	-	(600)	-100.00%
42410 Small Tools	588	1,714	1,750	1,750	1,750	-	0.00%
Total: Supplies	11,988	11,699	10,650	16,731	11,650	(5,081)	-30.37%
Services							
43011 Contractual Services	-	-	2,000	-	2,000	2,000	-
43110 Communications	7,549	7,306	6,000	6,000	6,000	-	0.00%
43140 Postage	193	162	300	300	300	-	0.00%
43210 Transportation/Subsistence	14,731	12,283	32,977	28,059	35,000	6,941	24.74%
43220 Car Allowance	16,823	-	14,400	14,400	21,600	7,200	50.00%
43250 Freight and Express	11	-	250	250	250	-	0.00%
43260 Training	-	31	2,100	3,100	4,670	1,570	50.65%
43410 Printing	35	31	-	-	-	-	-
43610 Utilities	2,972	3,805	4,000	4,000	4,000	-	0.00%
43720 Equipment Maintenance	1,193	746	2,000	2,000	2,000	-	0.00%
43750 Vehicle Maintenance	-	90	600	-	600	600	-
43812 Equipment Replacement Pymt.	3,786	3,785	3,786	3,786	3,786	-	0.00%
43920 Dues and Subscriptions	596	182	650	1,050	650	(400)	-38.10%
Total: Services	47,889	28,421	69,063	62,945	80,856	17,911	28.46%
Capital Outlay							
48120 Office Machines	4,300	-	-	-	-	-	-
48710 Minor Office Equipment	2,679	1,560	2,500	4,000	3,100	(900)	-22.50%
48720 Minor Office Furniture	-	1,067	500	518	500	(18)	-3.47%
Total: Capital Outlay	6,979	2,627	3,000	4,518	3,600	(918)	-20.32%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(726,250)	(706,040)	(853,500)	(803,500)	(947,300)	(143,800)	17.90%
Total: Interdepartmental Charges	(726,250)	(706,040)	(853,500)	(803,500)	(947,300)	(143,800)	17.90%
Department Total	\$ 53,556	\$ 53,596	\$ 28,446	\$ 79,927	\$ 96,442	\$ 16,515	20.66%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: Major Projects Director, one administrative assistant, six project managers, and one capital projects clerk. The Solid Waste Projects Manager has been recently moved from Solid Waste capital projects to Major Projects.

43260 Training. To cover course fees for Anchorage claims course, project estimating course, project management course and inclusion of solid waste project management requirements.

43812 Equipment Replacement Payment. Payment to the equipment replacement fund for vehicle.

48710 Minor Office Equipment. Purchase one laptop computer. Purchase new printer shared between departments.

60000 Charges (To) From Other Depts. Department cost estimated to be charged to other departments. See page 41 for a summary showing all interdepartmental charges.

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

DEPARTMENT FUNCTION

Mission: The Kenai Peninsula Borough Code of Ordinances, Chapter 5.22, established the Senior Citizens Grant Program funding. To be eligible for senior citizen program grants an organization, group or adult day care center must be nonprofit, tax exempt; located within the Kenai Peninsula Borough and may be sponsored by a city or recognized by the Kenai Peninsula Borough assembly or the Alaska Commission on Aging.

Organizations that receive funding shall administer those funds in accordance with the following regulations:

- Services are to be provided only to persons who are 60 years of age or older and their spouse.
- Services must be targeted to persons in greatest economic and social need.
- Transportation shall be provided to access services in the following order of priority:
 - Access to medical appointments, prescriptions, hospital, and essential (non-emergency) health services.
 - Access to nutrition and other essential support services;
 - Essential shopping and volunteers in services to older persons, disabled and children;
 - Attendance at senior organization meetings;
 - Non-essential shopping, business; beauticians, cultural and educational purposes.

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

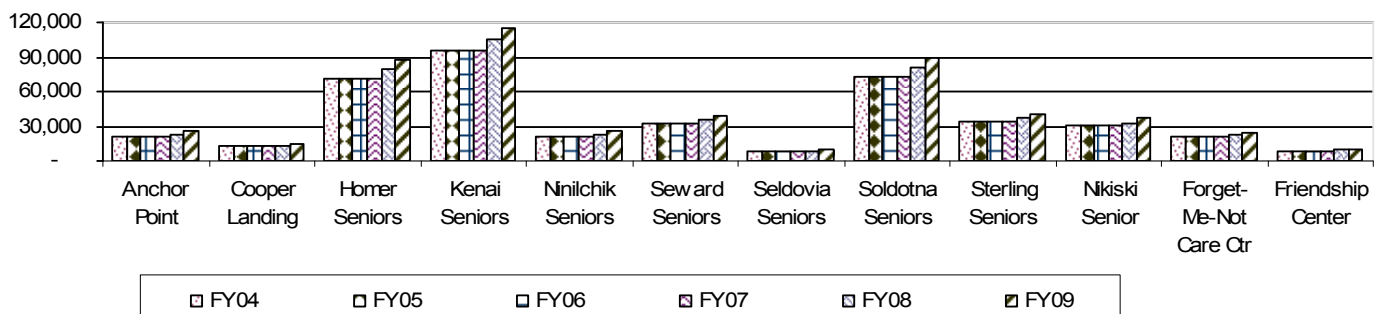
Significant budgetary changes:

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

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

	<u>No. of Seniors</u>	<u>% of Population</u>	<u>FY2009 Funding</u>
Anchor Point Seniors	281	5.33	\$ 25,797
Cooper Landing Seniors	163	3.09	14,956
Homer Seniors	948	17.97	86,975
Kenai Seniors	1,257	23.83	115,337
Nikiski Seniors*	398	7.55	36,542
Ninilchik Seniors	279	5.29	25,604
Seward Seniors	433	8.20	39,688
Seldovia Seniors	102	1.93	9,341
Soldotna Seniors	971	18.41	89,104
Sterling Seniors	<u>443</u>	<u>8.40</u>	<u>40,656</u>
Total Senior Centers	5,275	100.00	\$484,000
Friendship Center –Homer			9,867
Forget-Me-Not Day Care			<u>24,644</u>
Total Senior Program			<u>\$ 518,511</u>
Transfer to Nikiski Seniors Service Area			-36,542
Total Funding not handled as a transfer			<u>\$ 481,969</u>

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



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Senior Citizens Grant Program**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget	%
Senior Citizens Grant Program							
62110 Anchor Point Seniors	\$ 21,320	\$ 21,320	\$ 23,452	\$ 23,452	\$ 25,797	\$ 2,345	10.00%
62115 Cooper Landing Seniors	12,360	12,360	13,596	13,596	14,956	1,360	10.00%
62120 Homer Seniors	71,880	71,880	79,068	79,068	86,975	7,907	10.00%
62130 Kenai Seniors	95,320	95,320	104,852	104,852	115,337	10,485	10.00%
62140 Ninilchik Seniors	21,160	21,160	23,276	23,276	25,604	2,328	10.00%
62150 Seward Seniors	32,800	32,800	36,080	36,080	39,688	3,608	10.00%
62160 Seldovia Seniors	7,720	7,720	8,492	8,492	9,341	849	10.00%
62170 Soldotna Seniors	73,640	73,640	81,004	81,004	89,104	8,100	10.00%
62180 Sterling Seniors	33,600	33,600	36,960	36,960	40,656	3,696	10.00%
63190 Nikiski Seniors	30,200	30,200	33,220	33,220	36,542	3,322	10.00%
Total Senior Citizens	400,000	400,000	440,000	440,000	484,000	44,000	10.00%
Adult Day Care Centers							
62125 Friendship Center - Homer	8,155	8,155	8,970	8,970	9,867	897	10.00%
62195 Forget-Me-Not Care Center	20,367	20,367	22,404	22,404	24,644	2,240	10.00%
Total Adult Day Care Centers	28,522	28,522	31,374	31,374	34,511	3,137	10.00%
Total Senior Citizens Program	\$ 428,522	\$ 428,522	\$ 471,374	\$ 471,374	\$ 518,511	\$ 47,137	10.00%

LINE-ITEM EXPLANATIONS

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

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

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

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

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

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

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

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

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

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

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

63190 Nikiski Senior Citizens: Nikiski seniors funding is handled as a non-departmental transfer to their service area. See pages 112-113 and 240-243.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 100
Department 94910 - Non Departmental**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
PERSONNEL							
40511 Other Benefits	\$ 16,810	\$ 6,714	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0.00%
Total: Personnel	16,810	6,714	9,500	9,500	9,500	-	0.00%
SERVICES							
43009 Contractual Services - EDD	50,000	50,000	50,000	50,000	50,000	-	0.00%
43010 Contractual Services - CARTS	30,000	25,000	25,000	25,000	75,000	50,000	200.00%
43011 Contractual Services - CULVT	-	-	-	100,000	100,000	100,000	-
43011 Contractual Services - AWG	100,000	-	-	-	-	-	-
43011 Contractual Services - 06SOA	-	49,384	-	150,616	-	-	-
43011 Contractual Services - BLUGA	-	16,667	-	16,667	-	-	-
43011 Contractual Services - CISB	125,000	-	-	-	-	-	-
43011 Contractual Services - LOBBY	50,688	50,892	55,000	55,000	55,000	-	0.00%
43011 Contractual Services - SBDC	95,077	83,006	99,942	99,942	109,433	9,491	9.50%
43011 Contractual Svcs - Digital Elev. Data	-	-	250,000	250,000	-	(250,000)	-100.00%
43019 Software Licensing	-	107,610	162,650	162,650	175,859	13,209	8.12%
43021 Peninsula Promotion	217,500	150,000	225,000	225,000	295,500	70,500	31.33%
43510 Insurance Premium	118,762	119,751	127,465	127,465	154,662	27,197	21.34%
43812 Equipment Replacement Pymt.	172,797	172,797	172,797	172,797	172,797	-	0.00%
Total: Services	959,824	825,107	1,167,854	1,435,137	1,188,251	20,397	1.75%
TRANSFERS TO							
50241 S/D Operations	34,973,682	37,941,676	37,712,068	37,712,068	40,886,886	3,174,818	8.42%
50242 Postsecondary Education	-	-	420,289	420,289	595,302	175,013	41.64%
50251 Kenai River Fund	417,168	468,548	386,199	386,199	547,451	161,252	41.75%
50260 Disaster Relief Fund	50,000	200,000	-	-	-	-	-
50280 Nikiski Senior Svc. Area	30,200	30,200	33,220	33,220	36,542	3,322	10.00%
50290 Solid Waste	5,106,901	4,984,390	6,034,273	6,034,273	6,812,194	777,921	12.89%
50308 School Debt	3,719,707	2,134,823	2,359,887	2,359,887	2,309,738	(50,149)	-2.13%
50349 Bond Issue Expense Fund	-	4,599	25,000	25,000	25,000	-	0.00%
50400 School Capital Projects	1,250,000	1,250,000	1,450,000	1,450,000	1,550,000	100,000	6.90%
50407 General Govt. Capital Projects	184,960	150,000	200,000	300,000	450,000	250,000	125.00%
50443 Central Emergency SA Capital Projects	250,000	250,000	250,000	250,000	250,000	-	0.00%
50455 911 Communications Capital Projects	-	-	-	310,000	-	-	-
50701 Self-Insurance Reserve Fund	-	300,000	-	-	-	-	-
50705 Equipment Replacement Fund	300,000	-	-	-	-	-	-
Total: Transfers	46,282,618	47,714,236	48,870,936	49,280,936	53,463,113	4,592,177	9.40%
INTERDEPARTMENTAL CHARGES							
60000 Charges (To)/From Other Depts.	91,775	(768,727)	(419,614)	(419,614)	(471,383)	(51,769)	12.34%
Total: Interdepartmental Charges	91,775	(768,727)	(419,614)	(419,614)	(471,383)	(51,769)	12.34%
DEPARTMENT TOTAL	\$ 47,351,027	\$ 47,777,330	\$ 49,628,676	\$ 50,305,959	\$ 54,189,481	\$ 4,560,805	9.19%

Fund 100
Department 94910 - Non Departmental - Continued

LINE-ITEM EXPLANATIONS

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

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

43009 Contractual Services - EDD. 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 (\$50,000) to the Central Area Rural Transit System (CARTS). Funding can be used to match other federal funds, generally on a 90/10 ratio. Additional funding (\$25,000), as a one-time contribution, is to be used as matching funds on an 80/20 ratio to purchase replacement vehicles.

43011 Contractual Services - CULVT. Funds to improve fish passage on anadromous streams that are blocked or partially blocked by culverts that are not functioning correctly. The funds would be used to replace the culverts and open up sections of streams that had not been previously accessible. Approval by Assembly through a resolution required before award of contract.

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

43011 Contractual Services - SBDC. Small Business Development Center contract (\$109,433). Program provides counseling and workshops for small businesses.

43019 Software Licensing. \$125,302 for Manatron's CAMA systems annual maintenance fee. \$50,557 for TaxMantra system annual maintenance fee.

43021 Peninsula Promotion. Contract with Kenai Peninsula Tourism and Marketing Council (KPTMC) for marketing the Kenai Peninsula Borough as a prime destination for tourists on a non-areawide basis (\$150,000) and development of branding packet (\$75,000), plus funding for an expanding marketing program (\$70,500).

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

50241 Transfer to School District Operations. The local effort required for the School District operating budget and in-kind services, which are Maintenance, custodial, audit, insurance, and utilities.

50242 Transfer to Post-Secondary Education. Provide post-secondary education funding on an areawide basis to institutions that are a part of the University of Alaska system. Funding is restricted to operations and may only be used for instruction and the operations of facilities used to provide curriculum or programs offered within the Borough.

50290 Transfer to Solid Waste. For the operations and management of the Solid Waste Department (\$6,562,194). \$5,280,950 is for general operations, \$451,000 for solid waste capital projects and \$830,244 is for debt service payments on the FY2003 Landfill Expansion Bonds.

50308 Transfer to Debt Service. To cover the current portion of principal and interest on outstanding general obligation bonds for schools (\$2,334,738). Payment for the Solid Waste capital projects bonds is included in the transfer to the Solid Waste Department.

50400 Transfer to School Revenue Capital Projects. (\$1,550,000). Funding for improvements at various schools (\$1,250,000) and for local match toward Tyonek teacher housing (\$300,000).

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

60000 Charges (to) From other Departments. (-\$471,383). Amount included in the operating budget of the Maintenance department expected to be charged to the general fund \$225,000. Indirect cost recovery from Borough Service Areas (\$548,983) and indirect cost recovery from Borough capital projects and grants (\$147,400).

For capital projects information on this department - See the Capital Projects section - Pages 292-298 & 300

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