

Kenai Peninsula Borough

General Government Special Revenue Funds

The Borough has four (4) General Government special revenue funds, with annual budgets, that were established for specified purposes due to legal requirements restricting specific resources for expenditure or which are not appropriately budgeted elsewhere. These funds are the Land Trust Fund, the Kenai River Center Fund, the Disaster Relief Fund, and the Nikiski Senior Service Area Fund.

Land Trust Fund – this fund was established to account for all moneys accruing to the Borough in lieu of lands or from the use or sale of lands and to manage all Borough owned and municipal entitlement lands. The major sources of revenues are from land sales and interest earnings.

Kenai River Center – the Kenai River Center (KRC) was created to increase coordination and communication between permitting agencies in order to streamline the permitting process for landowners and improve protection of the Kenai Peninsula's natural resources. The agencies involved include the Kenai Peninsula Borough; the State of Alaska, Department of Natural Resources, Office of Habitat Management & Permitting, Department of Natural Resources, Division of Parks & Outdoor Recreation; the United States Environmental Protection Agency, and the Kenai Watershed Forum. The KRC is also designed to serve as a source of information and education for landowners and others concerned with resource management. The major source of revenue is a transfer from the Borough's General Fund.

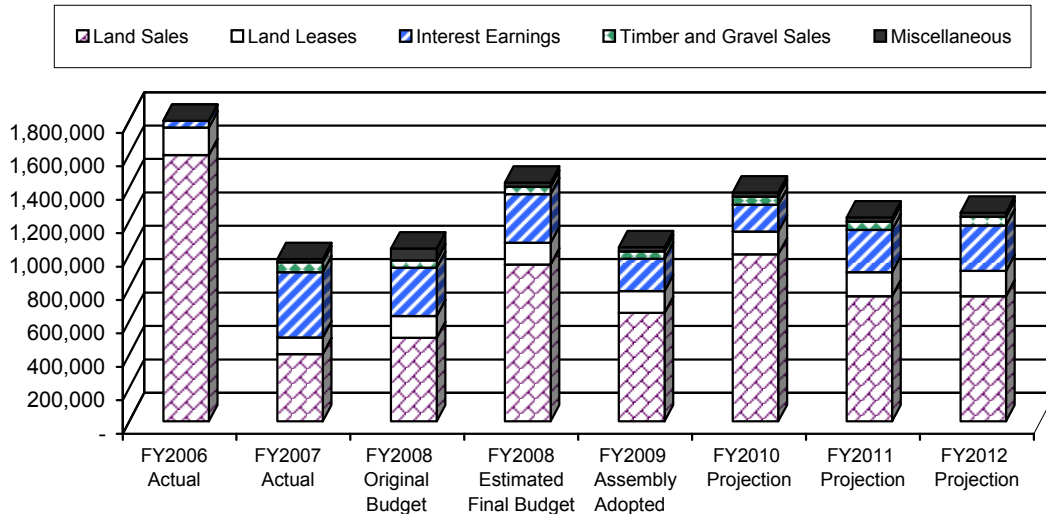
Disaster Relief Fund – this fund was established to provide funding for the initial response in the event of a disaster, and to account for funding provided by federal, state, and local sources in responding to a local, state, or federally declared disaster.

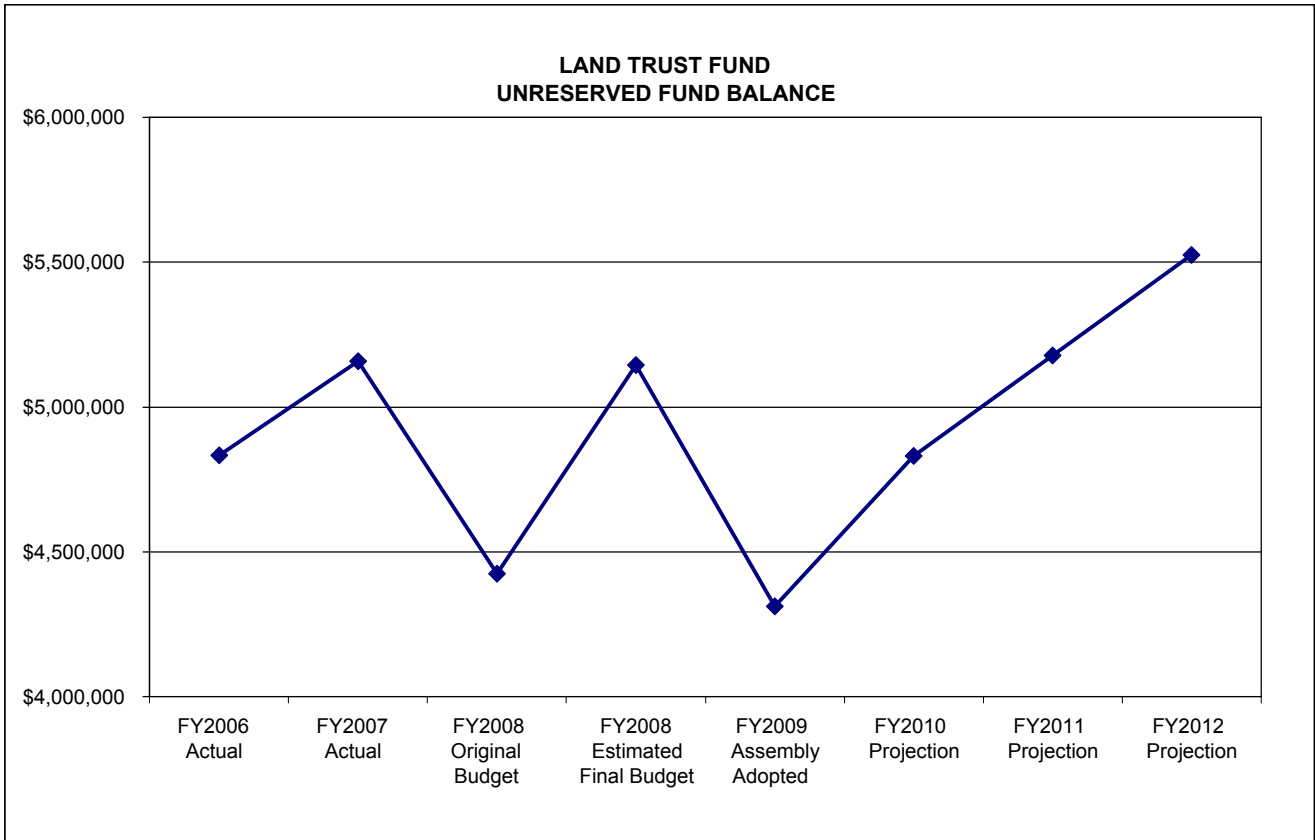
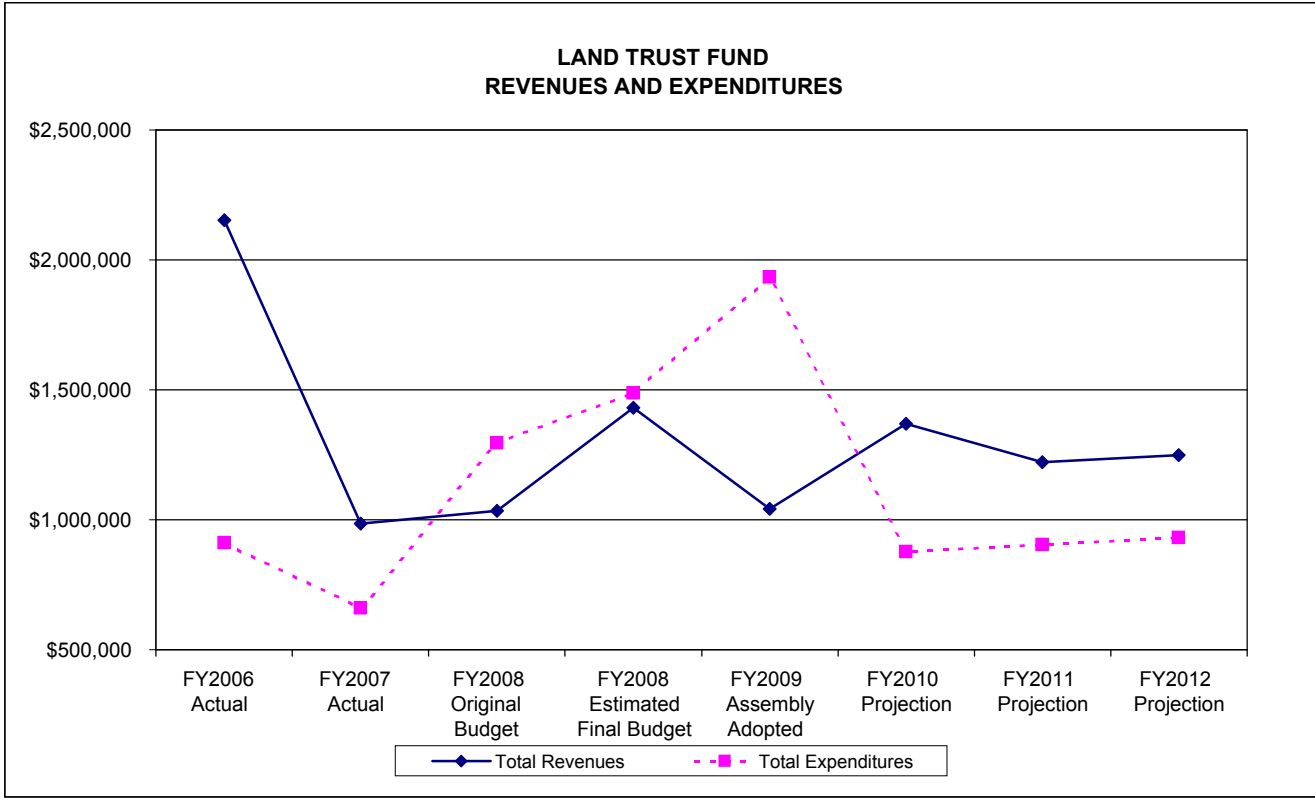
Nikiski Senior Service Area – the voters in the Nikiski and Tyonek area in 1993 created this service area. The purpose of the service area is to provide programs and services to seniors who live in the service area. The service area provides funding to Nikiski Senior Citizens, Inc., a non-profit organization that provides meals, transportation, social activities, and information and referral. The major source of revenue is from property taxes.

Fund: 250 Land Trust Fund

Fund Balance:	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Estimated Final Budget	FY2009 Assembly Adopted	FY2010 Projection	FY2011 Projection	FY2012 Projection
Revenues:								
State Revenue	\$ 10,745	\$ 12,313	\$ -	\$ -	-	\$ -	\$ -	\$ -
Other Revenue:								
Land Sales	1,595,425	402,428	500,000	940,000	650,000	1,000,000	750,000	750,000
Land Leases	163,441	100,065	130,000	130,000	130,000	136,500	143,325	150,491
Timber and Gravel Sales	63,045	58,882	45,000	45,000	45,000	47,250	49,613	52,093
Interest Earnings	302,760	391,345	290,085	290,137	192,944	161,691	253,660	271,809
Miscellaneous	18,063	19,741	70,000	25,000	25,000	25,000	25,000	25,000
Total Revenues	2,153,479	984,774	1,035,085	1,430,137	1,042,944	1,370,441	1,221,598	1,249,393
Other Financing Sources - Transfers From Other Funds	138,000	-	-	-	-	-	-	-
Total Revenues and Other Financing Sources	2,291,479	984,774	1,035,085	1,430,137	1,042,944	1,370,441	1,221,598	1,249,393
Expenditures:								
Personnel	343,919	390,085	447,648	452,959	447,241	460,658	474,478	488,712
Supplies	2,985	6,133	8,500	11,282	8,500	8,670	8,843	9,020
Services	563,184	209,500	667,027	850,823	1,407,527	368,253	379,301	390,680
Capital Outlay	1,061	17,542	132,500	132,500	12,500	12,750	13,005	13,265
Interdepartmental Charges	-	36,732	39,146	39,146	58,618	26,573	27,363	28,177
Total Expenditures	911,149	659,992	1,294,821	1,486,710	1,934,386	876,904	902,990	929,854
Transfers To - General Fund	1,438,705	-	-	-	-	-	-	-
Total Expenditures and Operating Transfers	2,349,854	659,992	1,294,821	1,486,710	1,934,386	876,904	902,990	929,854
Net Results From Operations	(58,375)	324,782	(259,736)	(56,573)	(891,442)	493,537	318,608	319,539
Projected Lapse (3%)	-	-	38,845	44,601	58,032	26,307	27,090	27,896
Change in Fund Balance	(58,375)	324,782	(220,891)	(11,972)	(833,410)	519,844	345,698	347,435
Beginning Fund Balance	4,890,741	4,832,366	4,645,286	5,157,148	5,145,176	4,311,766	4,831,610	5,177,308
Ending Fund Balance	\$ 4,832,366	\$ 5,157,148	\$ 4,424,395	\$ 5,145,176	\$ 4,311,766	\$ 4,831,610	\$ 5,177,308	\$ 5,524,743

**LAND TRUST FUND
HISTORICAL AND PROJECTED REVENUES**





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

DEPARTMENT FUNCTION

Mission: Administer the Borough's land inventory and natural resources by applying and enforcing KPB Chapter 17.10. Assist Borough departments and agencies in satisfying present and future land needs. Oversee conveyance of municipal grant land entitlements under A.S. 29.65. Manage programs that provide for responsible use and protection of borough lands. Protect and enhance the Borough's Land Trust both in terms of landholdings and Land Trust Fund principle.

Major long-term issues and concerns:

Promote goals for the Land Trust Fund to:

- Sustain all operating costs through reoccurring revenue;
- Retain principle from land sales to preserve the corpus of the Land Trust;
- Grow the Land Trust to obtain self-sustenance and ultimately endowment abilities;
- Obtain the best quality lands through municipal entitlement for the purpose of municipal needs, community growth, and revenue potential;
- Plan for and strategically secure lands to provide for municipal needs;
- Reinvest from the Land Trust Fund to enhance and add value to land holdings;
- Review of KPB Code of Ordinances Chapter 17.10 to promote effective management, planning, disposal, acquisition, and protection of borough lands.

Objectives FY2009/Budget highlights:

- Complete subdivision and construct roads and utilities for 2 residential subdivisions in Hope. Conduct initial sale of select parcels. (FY2009 funding request is \$450K. Estimated total project cost: \$600K; estimated total revenue: \$1.3M).
- Complete survey and design work on Widgeon Woods Phase 2 Subdivision. Begin construction of roads and utilities. (FY2009 funding request is \$650k. Estimated total project cost: \$800K; estimated total revenue: \$2.75M).
- Rework/renegotiate Ladd Option for presentation to Assembly.
- Apply for the conveyance of occupied/leased tidelands under Alaska Statute 38.05.125.
- Prepare 5-year land sale and land acquisition plans, including associated subdivision plans.
- Contract for development of gravel material site in Beluga.
- Prioritize and order 2-5 State survey instructions for approved municipal entitlement selections
- Complete Seward Rock Quarry Mine Engineering and Management Plan. Initiate phase 1 development.
- Update 2006 Land Management Report to include Land Trust fiscal plan and LM operating plan.
- Continue to develop municipal entitlement strategic plans.
- Work with Cooper Landing APC in updating the 1996 Cooper Landing Land Use Plan (CLLUP)
- Apply GIS analysis to land evaluation, planning, decision-making, and promoting efficiency in the delivery of services.
- Institute trespass policy and procedures for Borough lands.
- Develop an alternative to the one-year land use permit, allowing for multi-year authorizations and appropriate fee structures.
- Promote efforts to clean-up borough properties.
- Revisit land sale financing terms set forth in code; propose changes to allow for extended terms.
- Work with Solid Waste Department (SWD) in long-term landfill planning and with the Rocky Ridge Landfill resource management.
- Assist SWD in acquiring and classifying lands for solid waste transfer facilities in Moose Pass and Ninilchik
- Assist Bear Creek Flood Service Area with their office lease arrangements expiring 5/30/09.
- Promote Land Trust revenues through collection of land use fees, rents (leases), hard rock sales, and financed land sales.

Land Management Administration – Department Function (Continued)

Previous year accomplishments:

- Worked with Hope/Sunrise APC to develop objectives and criteria for subdivision development in Hope.
- Worked on 5 subdivision plats to facilitate land sales, exchanges, and right-of-way dedications.
- Managed 4 material sites, conducted storm water management improvements, administered small quantity permits, hard rock sales, resource exploration, management plan development, and quarry planning.
- Administered three existing Municipal Entitlement surveys and prepared contracting for two additional surveys.
- Established contacts and plans for resolution of 4 trespasses, successfully resolved one trespass.
- Researched, reviewed and outlined lease/option for Ladd Landing.
- Created digital filing systems and GIS datasets for management authority parcels, sold parcels, financed parcels, patents, market data.
- Administered community slash disposal sites in Cooper Landing and Hope.

Significant Budgetary Changes:

Emphasis on increased reoccurring revenues to offset operational costs. Shift toward long-term management of the Land Trust to: balance monetary and real-property assets, achieve long-term self-sustaining growth of the Fund; and deliver endowment capabilities to insure and finance future borough property related needs.

KEY MEASURES*

	<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Projected</u>
Staffing History	5	5	5
Land Sales	2	5	12
Land Acquisitions	2	0	1
Land Exchanges	0	2	1
Land Leases	1	2	2
Deeds of Trust (ending 12/31)	68	52	58
Active Land Leases	29	31	33
Properties Leased to KPB	11	11	11
Land Use Permits	13	19	19
Small Quantity Gravel Permits	11	17	15
Hard Rock Sales	1	2	3
ROW Utility Permits	212	243	235
Tax Foreclosed: Retained	0	13	0
Tax Foreclosed: Auctioned	0	18	0
Ordinances and Resolutions	2	11	10
Property Inspections	60	76	75
Property Cleanups	0	2	2
Patents – Acreage Received	310	959	120

*On a calendar year basis.

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 250
Department 21210 - Land 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	\$ 206,146	\$ 221,398	\$ 252,833	\$ 256,370	\$ 264,712	\$ 8,342	3.25%
40120 Temporary Wages	-	4,123	24,960	25,637	12,000	(13,637)	-53.19%
40130 Overtime Wages	64	347	-	-	-	-	-
40210 FICA	17,842	19,925	23,863	24,164	23,784	(380)	-1.57%
40221 PERS	39,043	61,206	56,825	56,843	59,060	2,217	3.90%
40321 Health Insurance	53,951	54,529	59,800	60,535	60,125	(410)	-0.68%
40322 Life Insurance	546	577	639	682	660	(22)	-3.23%
40410 Leave	23,110	24,269	24,590	24,590	23,627	(963)	-3.92%
40411 Sick Leave	3,169	3,667	4,090	4,090	3,225	(865)	-21.15%
40511 Other Benefits	48	44	48	48	48	-	0.00%
Total: Personnel	343,919	390,085	447,648	452,959	447,241	(5,718)	-1.26%
Supplies							
42110 Office Supplies	2,636	1,995	5,000	5,000	5,000	-	0.00%
42120 Computer Software	-	-	1,500	1,500	1,500	-	0.00%
42210 Operating Supplies	349	2,683	500	550	500	(50)	-9.09%
42230 Fuel, Oils and Lubricants	-	343	-	7	-	(7)	-100.00%
42310 Repair/Maintenance Supplies	-	1,112	-	2,725	-	(2,725)	-100.00%
42410 Small Tools	-	-	1,500	1,500	1,500	-	0.00%
Total: Supplies	2,985	6,133	8,500	11,282	8,500	(2,782)	-24.66%
Services							
43011 Contractual Services	415,303	66,073	465,000	629,048	1,210,000	580,952	92.35%
43015 Water/air Sample Testing	-	-	-	2,975	-	(2,975)	-100.00%
43110 Communications	743	959	1,500	1,500	1,500	-	0.00%
43140 Postage	11	411	1,000	1,000	1,000	-	0.00%
43210 Transportation/Subsistence	7,467	6,645	10,510	11,064	13,760	2,696	24.37%
43211 Per Diem	-	2,490	-	510	-	(510)	-100.00%
43220 Car Allowance	2,174	-	3,600	3,600	3,600	-	0.00%
43250 Freight and Express	-	118	75	75	75	-	0.00%
43260 Training	2,324	3,121	2,600	4,025	5,050	1,025	25.47%
43310 Advertising	8,424	737	12,000	12,350	12,000	(350)	-2.83%
43410 Printing	-	-	1,000	1,000	500	(500)	-50.00%
43510 Insurance Premium	6,767	6,006	5,961	5,961	5,961	-	0.00%
43600 Project Management	7,070	-	10,000	10,000	10,000	-	0.00%
43610 Utilities	3,309	3,881	13,850	13,850	4,500	(9,350)	-67.51%
43720 Equipment Maintenance	1,602	1,603	3,500	3,500	3,500	-	0.00%
43750 Vehicle Maintenance	-	-	1,000	1,000	1,000	-	0.00%
43810 Rents & Operating Leases	-	-	-	1,025	-	(1,025)	-100.00%
43812 Equipment Replacement Pymt.	1,757	1,757	2,000	2,000	2,000	-	0.00%
43920 Dues and Subscriptions	1,643	1,391	1,485	1,485	1,485	-	0.00%
43931 Recording Fees	2,617	331	3,000	3,000	2,500	(500)	-16.67%
43933 Collection Fees	60	48	1,000	1,000	1,000	-	0.00%
43936 USAD Assessments	-	2,319	15,000	15,000	5,000	(10,000)	-66.67%
43999 FY02 Nanwalek Clean Up	-	-	-	12,909	-	(12,909)	-100.00%
45110 Land Sale Property Tax	2,603	-	4,000	4,000	6,000	2,000	50.00%
Total: Services	463,874	97,890	558,081	741,877	1,290,431	548,554	73.94%
Capital Outlay							
48120 Office Machines	-	-	5,000	5,000	5,000	-	0.00%
48311 Machinery & Equipment	-	14,674	-	-	-	-	-
48610 Land Purchase	-	-	120,000	120,000	-	(120,000)	-100.00%
48710 Minor Office Equipment	1,061	2,868	5,000	5,200	5,000	(200)	-3.85%
48720 Minor Office Furniture	-	-	2,500	2,300	2,500	200	8.70%
Total: Capital Outlay	1,061	17,542	132,500	132,500	12,500	(120,000)	-90.57%
Transfers							
50100 Tfr General Fund	1,438,705	-	-	-	-	-	-
Total: Transfers	1,438,705	-	-	-	-	-	-

Fund 250
Department 21210 - Land Management Administration - Continued

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Interdepartmental Charges							
61990 Admin Service Fee	-	31,976	35,742	35,742	54,959	19,217	53.77%
Total: Interdepartmental Charges	-	31,976	35,742	35,742	54,959	19,217	53.77%
Department Total	\$ 2,250,544	\$ 543,626	\$ 1,182,471	\$ 1,374,360	\$ 1,813,631	\$ 439,271	31.96%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes 1 Land Management Officer, 1 Land Management Agent, 1 Land Management Technician (I, II, III), 1 Land and Resource Coordinator and 1 Lands Clerk/Land Information Tech.

Changing: 1 Senior Clerk Typist to 1 Lands Clerk/Land Infomation Tech.

40120 Temporary Wages. Seasonal/Temporary hire to continue land data collection and project tasks.

43011 Contractual Services. Widgeon Woods Phase 2 Subdivision Road and Utility construction (\$650,000), Hope Subdivision construction road and utility (\$450,000). Routine surveys (\$50,000), Property cleanup projects (\$30,000), Consulting services (\$30,000).

43210 Transportation/Subsistence. Inspection of borough property and land management project sites; meetings, and training.

43260 Training. Professional development courses and seminars for Land Management staff.

43600 Project Management. Project management and oversight for Hope Subdivision development.

43812 Equipment Replacement Payments. See the payment schedule below.

48710 Minor Office Machines. Computer (\$2,500) and mobile GIS/GPS (\$2,500).

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

Equipment Replacement Payment Schedule

<u>Items</u>	<u>Prior Years</u>	<u>FY2008 Estimated</u>	<u>FY2009 Projected</u>	<u>Future Projected Payments</u>
** 2008 Sport Utility Vehicle	-	2,000	2,000	6,000
	\$ -	\$ 2,000	\$ 2,000	\$ 6,000

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

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Services							
43510 Insurance Premium-Nikiski EI	\$ 28,837	\$ 34,089	\$ 28,146	\$ 28,146	\$ 28,146	\$ -	0.00%
43610 Utilities-Nikiski EI	40,570	53,640	48,800	48,800	54,950	6,150	12.60%
43764 Snow Removal-Nikiski EI	8,635	-	10,000	10,000	10,000	-	0.00%
43780 Bldg/Grounds Maintenance	21,268	23,881	22,000	22,000	24,000	2,000	9.09%
Total: Services	99,310	111,610	108,946	108,946	117,096	8,150	7.48%
Interdepartmental Charges							
61990 Admin Service Fee	-	4,756	3,404	3,404	3,659	255	7.49%
Total: Interdepartmental Charges	-	4,756	3,404	3,404	3,659	255	7.49%
Department Total	\$ 99,310	\$ 116,366	\$ 112,350	\$ 112,350	\$ 120,755	\$ 8,405	7.48%

LINE-ITEM EXPLANATIONS

43610 Utilities - Nikiski EI. Anticipated 2% decrease for natural gas and an estimated 6.5% increase for electricity.

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

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

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

		FY2006	FY2007	FY2008	FY2008	FY2009	Difference Between	
		Actual	Actual	Original Budget	Amended Budget	Assembly Adopted	Assembly Adopted & Amended Budget	%
Personnel								
40110	Regular Wages	\$ 206,146	\$ 221,398	\$ 252,833	\$ 256,370	\$ 264,712	\$ 8,342	3.25%
40120	Temporary Wages	-	4,123	24,960	25,637	12,000	(13,637)	-53.19%
40130	Overtime Wages	64	347	-	-	-	-	-
40210	FICA	17,842	19,925	23,863	24,164	23,784	(380)	-1.57%
40221	PERS	39,043	61,206	56,825	56,843	59,060	2,217	3.90%
40321	Health Insurance	53,951	54,529	59,800	60,535	60,125	(410)	-0.68%
40322	Life Insurance	546	577	639	682	660	(22)	-3.23%
40410	Leave	23,110	24,269	24,590	24,590	23,627	(963)	-3.92%
40411	Sick Leave	3,169	3,667	4,090	4,090	3,225	(865)	-21.15%
40511	Other Benefits	48	44	48	48	48	-	0.00%
	Total: Personnel	343,919	390,085	447,648	452,959	447,241	(5,718)	-1.26%
Supplies								
42110	Office Supplies	2,636	1,995	5,000	5,000	5,000	-	0.00%
42120	Computer Software	-	-	1,500	1,500	1,500	-	0.00%
42210	Operating Supplies	349	2,683	500	550	500	(50)	-9.09%
42230	Fuel, Oils & Lubricants	-	343	-	7	-	(7)	-100.00%
42310	Repair/Maintenance Supplies	-	1,112	-	2,725	-	(2,725)	-100.00%
42410	Small Tools	-	-	1,500	1,500	1,500	-	0.00%
	Total: Supplies	2,985	6,133	8,500	11,282	8,500	(2,782)	-24.66%
Services								
43011	Contractual Services	415,303	66,073	465,000	629,048	1,210,000	580,952	92.35%
43015	Water/Air Sample Testing	-	-	-	2,975	-	(2,975)	-100.00%
43110	Communications	743	959	1,500	1,500	1,500	-	0.00%
43140	Postage	11	411	1,000	1,000	1,000	-	0.00%
43210	Transportation/Subsistence	7,467	6,645	10,510	11,064	13,760	2,696	24.37%
43211	Per Diem	-	2,490	-	510	-	(510)	-100.00%
43220	Car Allowance	2,174	-	3,600	3,600	3,600	-	0.00%
43250	Freight and Express	-	118	75	75	75	-	0.00%
43260	Training	2,324	3,121	2,600	4,025	5,050	1,025	25.47%
43310	Advertising	8,424	737	12,000	12,350	12,000	(350)	-2.83%
43410	Printing	-	-	1,000	1,000	500	(500)	-50.00%
43510	Insurance Premium	35,604	40,095	34,107	34,107	34,107	-	0.00%
43600	Project Management	7,070	-	10,000	10,000	10,000	-	0.00%
43610	Utilities	43,879	57,521	62,650	62,650	59,450	(3,200)	-5.11%
43720	Equipment Maintenance	1,602	1,603	3,500	3,500	3,500	-	0.00%
43750	Vehicle Maintenance	-	-	1,000	1,000	1,000	-	0.00%
43764	Snow Removal-Nikiski Elem.	8,635	-	10,000	10,000	10,000	-	0.00%
43780	Bldg/Grounds Maintenance	21,268	23,881	22,000	22,000	24,000	2,000	9.09%
43810	Rents & Operating Leases	-	-	-	1,025	-	(1,025)	-100.00%
43812	Equipment Replacement Pymt.	1,757	1,757	2,000	2,000	2,000	-	0.00%
43920	Dues and Subscriptions	1,643	1,391	1,485	1,485	1,485	-	0.00%
43931	Recording Fees	2,617	331	3,000	3,000	2,500	(500)	-16.67%
43933	Collection Fees	60	48	1,000	1,000	1,000	-	0.00%
43936	USAD Assessments	-	2,319	15,000	15,000	5,000	(10,000)	-66.67%
43999	FY02 Nanwalek Clean Up	-	-	-	12,909	-	(12,909)	-100.00%
45110	Land Sale Property Tax	2,603	-	4,000	4,000	6,000	2,000	50.00%
	Total: Services	563,184	209,500	667,027	850,823	1,407,527	556,704	65.43%

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

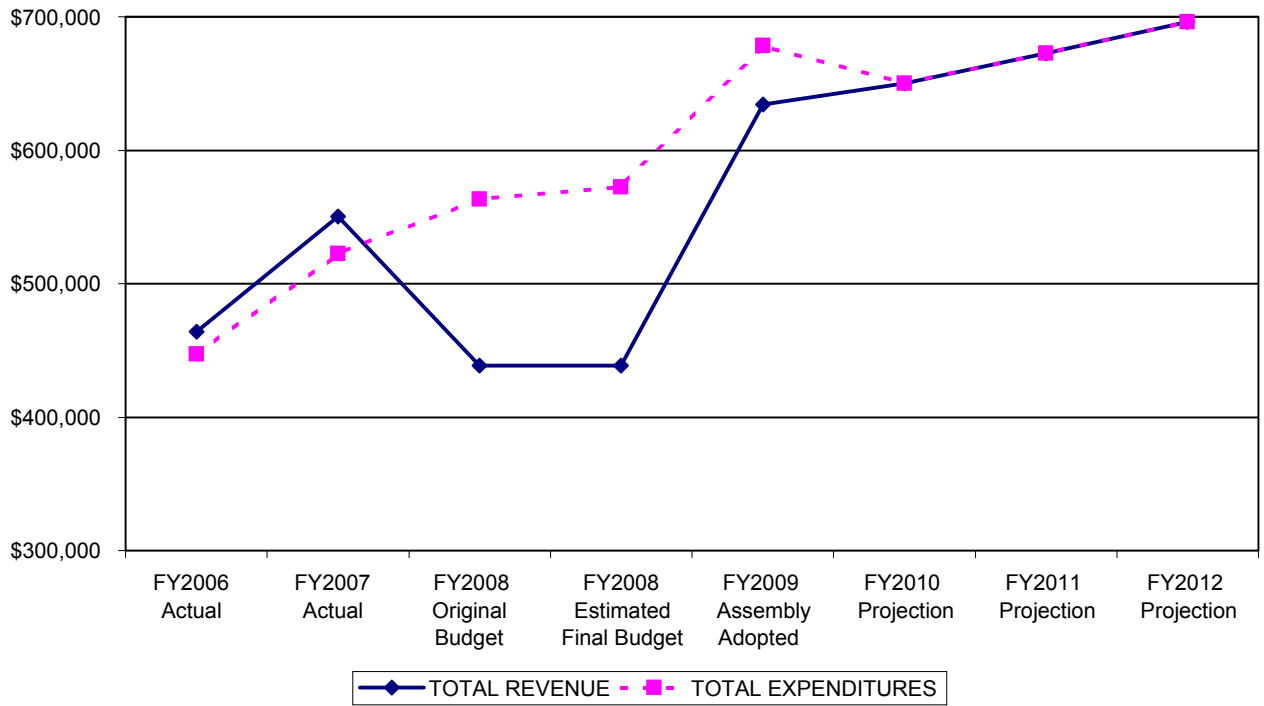
	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Capital Outlay							
48120 Office Machines	-	-	5,000	5,000	5,000	-	0.00%
48311 Machinery & Equipment	-	14,674	-	-	-	-	-
48610 Land Purchase	-	-	120,000	120,000	-	(120,000)	-100.00%
48710 Minor Office Equipment	1,061	2,868	5,000	5,200	5,000	(200)	-3.85%
48720 Minor Office Furniture	-	-	2,500	2,300	2,500	200	8.70%
Total: Capital Outlay	1,061	17,542	132,500	132,500	12,500	(120,000)	-90.57%
Transfers							
50100 Tfr General Fund	1,438,705	-	-	-	-	-	-
Total: Transfers	1,438,705	-	-	-	-	-	-
Interdepartmental Charges							
61990 Admin Service Fee	-	36,732	39,146	39,146	58,618	19,472	49.74%
Total: Interdepartmental Charges	-	36,732	39,146	39,146	58,618	19,472	49.74%
Department Total	\$ 2,349,854	\$ 659,992	\$ 1,294,821	\$ 1,486,710	\$ 1,934,386	\$ 447,676	30.11%

Fund: 251 Kenai River Center

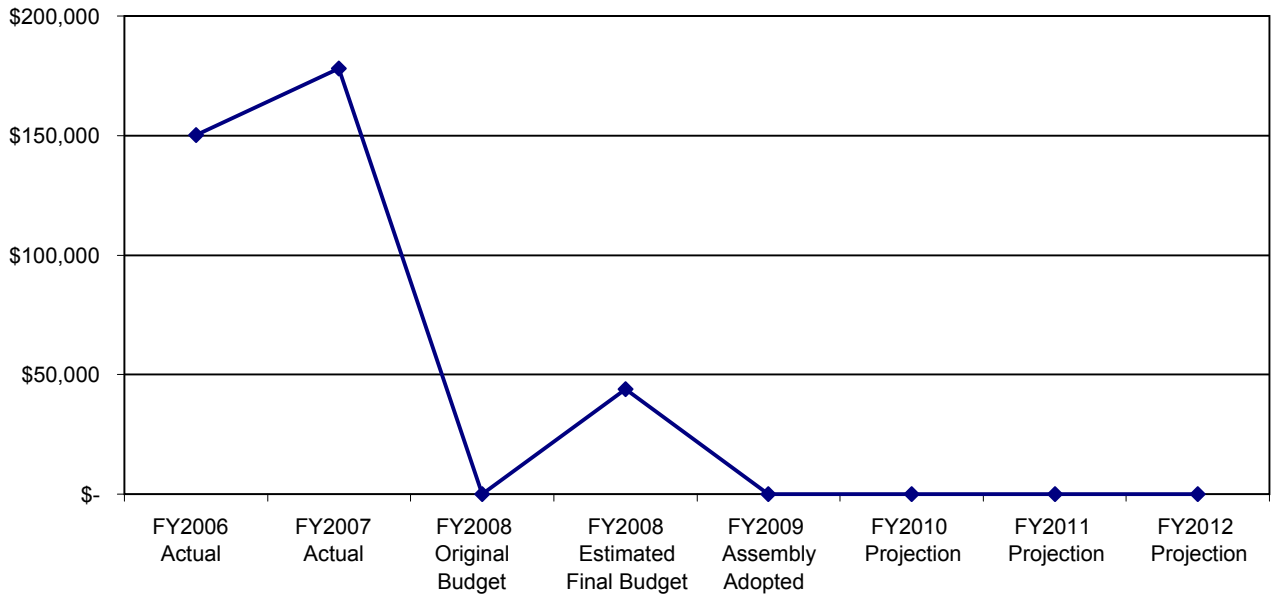
Fund Budget:	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Estimated Final Budget	FY2009 Assembly Adopted	FY2010 Projection	FY2011 Projection	FY2012 Projection
Revenues:								
State Revenues	\$ 13,385	\$ 13,078	\$ -	\$ -	\$ 38,500	\$ 38,500	\$ 38,500	\$ 38,500
Other Revenues	33,242	68,629	52,322	52,322	48,366	49,333	50,320	51,326
Total Revenues	46,627	81,707	52,322	52,322	86,866	87,833	88,820	89,826
Operating Transfers From:								
General Fund	417,168	468,548	386,199	386,199	547,451	562,180	583,814	606,265
Total Operating Transfers	417,168	468,548	386,199	386,199	547,451	562,180	583,814	606,265
Total Revenues and Operating Transfers	463,795	550,255	438,521	438,521	634,317	650,013	672,634	696,091
Expenditures:								
Personnel	331,176	400,902	405,936	405,936	462,513	481,014	500,255	520,265
Supplies	7,180	7,805	10,800	13,878	10,800	11,016	11,236	11,461
Services	94,035	98,604	135,574	141,832	198,135	151,098	154,120	157,202
Capital Outlay	5,001	15,162	11,000	11,000	6,750	6,885	7,023	7,163
Interdepartmental Charges	9,630	-	-	-	-	-	-	-
Total Expenditures	447,022	522,473	563,310	572,646	678,198	650,013	672,634	696,091
Total Expenditures and Operating Transfers	447,022	522,473	563,310	572,646	678,198	650,013	672,634	696,091
Net Results From Operations	16,773	27,782	(124,789)	(134,125)	(43,881)	-	-	-
Beginning Fund Balance	133,451	150,224	124,789	178,006	43,881	-	-	-
Ending Fund Balance	\$ 150,224	\$ 178,006	\$ -	\$ 43,881	\$ -	\$ -	\$ -	\$ -

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



**KENAI RIVER CENTER
UNRESERVED FUND BALANCE**



Fund: 251
Dept: 21135 Kenai River Center

DEPARTMENT FUNCTION

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

Major long-term issues and concerns:

Grant funding for the Kenai River Center Education Coordinator, a position established 5 years ago and funded by the Kenai Watershed Forum, will expire in April of 2009. \$2,500 has been included in the contractual services line of the Center's FY2009 budget to fund ¼ of this position for the remaining two-months of FY2009. Future funding will need to be secured to continue this key position at the center beyond FY2009.

Objectives FY2009/Budget highlights:

- To expand the public's knowledge of habitat restoration.
- Continue the coordination of issuing the 50-foot habitat protection and flood plain permits.
- Continue to perform high quality ACMP consistency reviews for coastal resource planning.
- Coordinate with the Kenai Peninsula Watershed Forum to continue the education and library resource programs at the Kenai River Center.
- Request federal monies to expand the Kenai River Center building to include US Army Corps of Engineers, Kenai Field Office staff.
- Complete the multi-agency coordinated Kenai River Access Plan.
- Produce educational material titled "A Guide to Owning and Managing Bluff and Coastal Property".

Previous year accomplishments:

- Since the beginning of its operation the center has been involved in over 5,154 projects, of which 2,720 were within the Borough's 50-foot habitat area, 2,070 were within the Borough's managed flood plain, and 532 of which were tax credit projects.
- The KPB Coastal Program accomplished grant-funding requirements through continued reviews of local, state and federal projects within the coastal boundary. Coordinated the adoption of a revision to the KPB Coastal Management Plan.
- The 2007 Kenai River ice & flood incident attributed to a record number of KRC applications. This created a 70% increase in our permit workload, and required the development of river and bank debris clean up plan. The average processing time for all Borough flood damage permits was 18 days, a result that was achieved from a committed and hard working permanent and temporary staff.

Significant budgetary changes:

- Inclusion of ½ position previously funded by grant funds. This program is now being accounted for in the KRC fund. Impact to the fund is zero as revenue is also being budgeted.

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
50 ft. Habitat Area Project Reviews	233	378	240	240
Flood Plain Project Reviews	294	381	289	289
Tax Credit Projects	66	78	60	60
Coastal Management Project Reviews	402	308	340	340

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %		
Personnel								
40110 Regular Wages	\$ 199,676	\$ 229,804	\$ 242,216	\$ 242,216	\$ 278,378	\$ 36,162	14.93%	
40120 Temporary Wages	155	328	1,800	1,800	1,800	-	0.00%	
40130 Overtime Wages	-	71	-	-	-	-	-	
40210 FICA	17,155	19,557	21,569	21,569	24,642	3,073	14.25%	
40221 PERS	35,809	67,358	54,811	54,811	62,034	7,223	13.18%	
40321 Health Insurance	46,099	50,932	53,820	53,820	60,125	6,305	11.71%	
40322 Life Insurance	507	591	614	614	691	77	12.54%	
40410 Leave	22,357	27,074	25,384	25,384	28,504	3,120	12.29%	
40411 Sick Leave	4,610	5,091	5,626	5,626	6,243	617	10.97%	
40511 Other Benefits	4,808	96	96	96	96	-	0.00%	
Total: Personnel	331,176	400,902	405,936	405,936	462,513	56,577	13.94%	
Supplies								
42110 Office Supplies	2,624	4,688	3,000	4,500	3,000	(1,500)	-33.33%	
42120 Computer Software	-	-	1,000	1,187	1,000	(187)	-15.75%	
42210 Operating Supplies	3,076	2,801	6,000	7,391	6,000	(1,391)	-18.82%	
42230 Fuel, Oils & Lubricants	-	-	500	500	500	-	0.00%	
42263 Training Supplies	-	133	-	-	-	-	-	
42250 Uniforms	1,000	-	-	-	-	-	-	
42410 Small Tools	480	183	300	300	300	-	0.00%	
Total: Supplies	7,180	7,805	10,800	13,878	10,800	(3,078)	-22.18%	
Services								
43011 Contractual Services	26,161	22,221	37,000	36,714	91,100	54,386	148.13%	
43110 Communications	10,885	11,342	16,000	16,000	16,000	-	0.00%	
43140 Postage	3,389	6,164	6,400	6,400	6,400	-	0.00%	
43210 Transportation/Subsistence	9,689	10,042	16,459	15,959	16,789	830	5.20%	
43220 Car Allowance	3,600	-	3,600	3,600	3,600	-	0.00%	
43260 Training	1,839	1,508	2,970	3,470	3,180	(290)	-8.36%	
43310 Advertising	1,833	2,420	3,000	3,000	3,000	-	0.00%	
43410 Printing	1,426	884	4,000	4,000	4,000	-	0.00%	
43510 Insurance Premium	9,452	14,546	12,742	12,742	12,742	-	0.00%	
43600 Project Management	2,590	1,920	4,000	4,000	4,000	-	0.00%	
43610 Utilities	19,332	23,915	22,600	22,600	25,500	2,900	12.83%	
43720 Equipment Maintenance	1,813	1,893	3,000	3,000	3,000	-	0.00%	
43780 Buildings/Grounds Maintenance	577	195	1,685	2,043	1,685	(358)	-17.52%	
43810 Rents and Operating Leases	-	-	-	4,286	2,400	(1,886)	-44.00%	
43812 Equipment Replacement Payment	-	-	-	-	2,600	2,600	-	
43920 Dues and Subscriptions	1,449	1,554	2,118	2,118	2,139	21	0.99%	
43999 Contingency	-	-	-	1,900	-	(1,900)	-100.00%	
Total: Services	94,035	98,604	135,574	141,832	198,135	56,303	39.70%	
Capital Outlay								
48110 Furniture & Furnishings	-	9,450	-	-	-	-	-	
48710 Minor Office Equipment	4,414	5,712	5,000	5,000	5,000	-	0.00%	
48720 Minor Office Furniture	587	-	6,000	6,000	1,750	(4,250)	-70.83%	
Total: Capital Outlay	5,001	15,162	11,000	11,000	6,750	(4,250)	-38.64%	
Interdepartmental Charges								
60000 Charges (To)/From Other Depts.	9,630	-	-	-	-	-	-	
Total: Interdepartmental Charges	9,630	-	-	-	-	-	-	
Department Total	\$ 447,022	\$ 522,473	\$ 563,310	\$ 572,646	\$ 678,198	\$ 105,552	18.43%	

Fund 251
Department 21135 - Kenai River Center - Continued

LINE-ITEM EXPLANATIONS

40110 Regular Wages. Staff includes: 1 KRC Manager, 2.5 Planners, and 1 administrative assistant. The increase reflects the cost of a position previously not included, as the funding source was uncertain. Confirmation has been received and estimated revenues have been increased to offset the cost and the net effect is zero.

43011 Contractual Services. Sanding, snow plowing, janitorial service, and education coordinator. \$50,000 for production of educational material titled "A Guide to Owning and Managing Bluff and Coastal Property". \$4,000 for Kenai Peninsula Fish Habitat program.

43610 Utilities. Increase to cover rise in utility costs.

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

43812 Equipment Replacement Payment. See the payment schedule below.

48710 Minor Office Equipment. Purchase 1 laptop computer (\$2,500), 1 desktop computer (\$2,000) and 1 printer (\$500).

48720 Minor Office Furniture. Purchase two office chairs (\$500) and a computer table. (\$750).

EQUIPMENT REPLACEMENT PAYMENT SCHEDULE

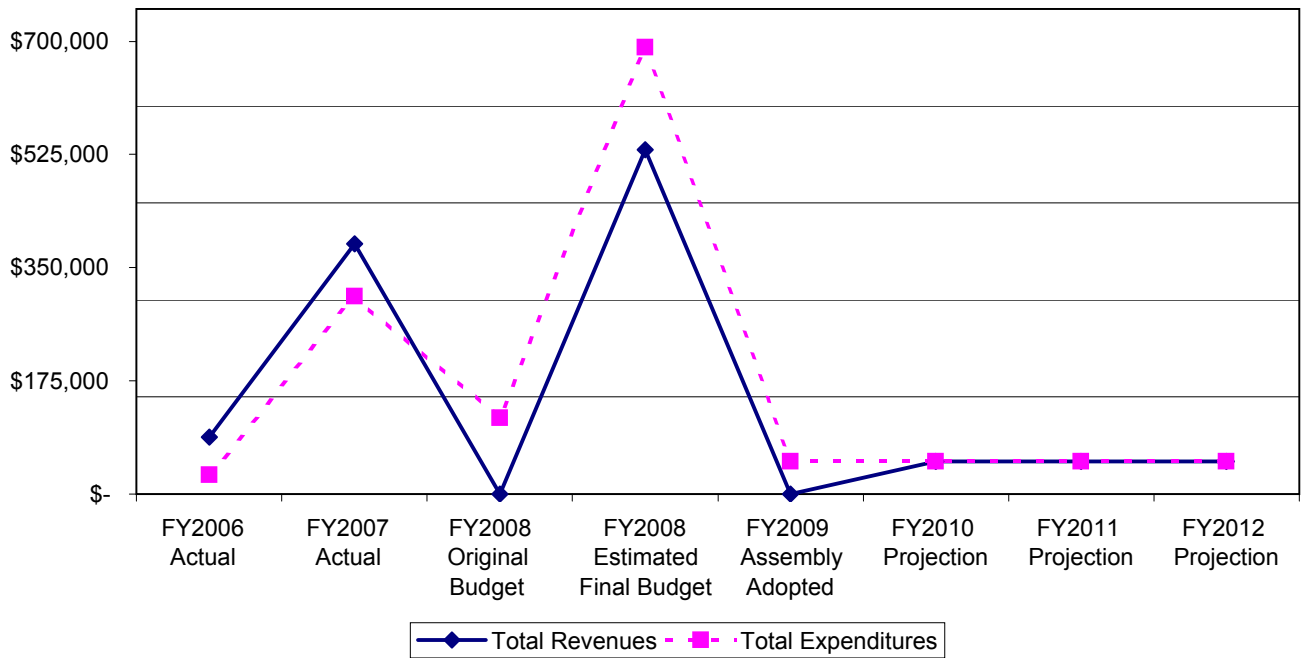
<u>Items</u>	<u>Prior Years</u>	<u>FY2008 Estimated</u>	<u>FY2009 Projected</u>	<u>Future Projected Payments</u>
River Boat	\$ -	\$ -	\$ 2,600	\$ 23,400

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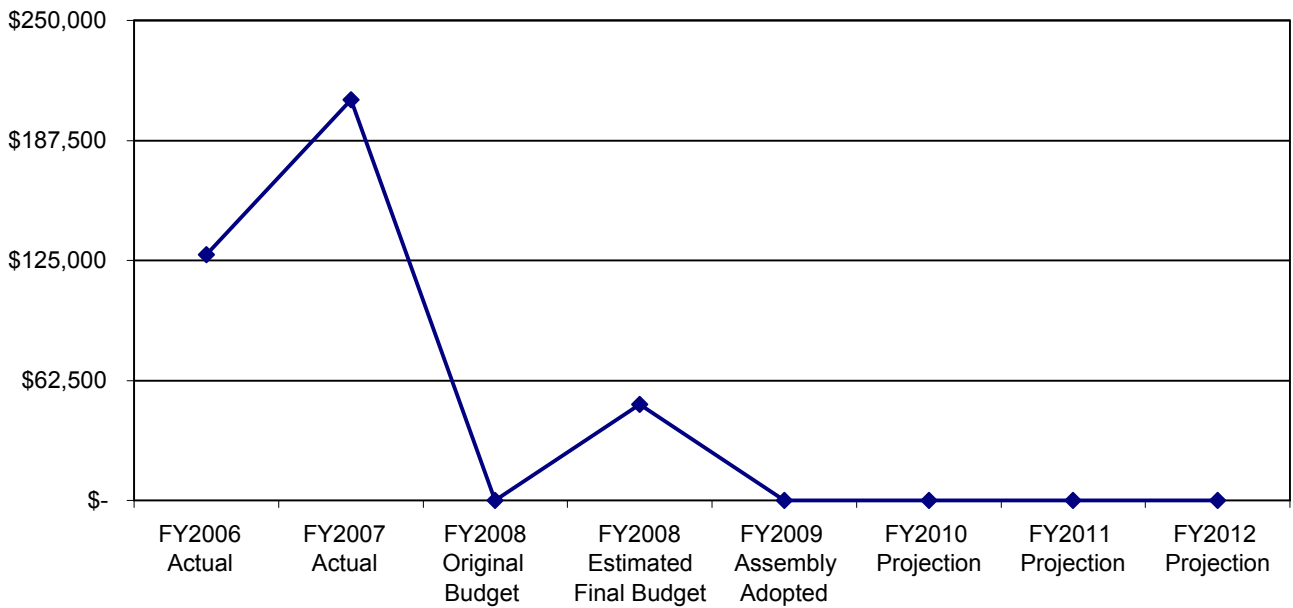
Fund: 260 Disaster Relief

Fund Budget:	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Estimated Final Budget	FY2009 Assembly Adopted	FY2010 Projection	FY2011 Projection	FY2012 Projection
Revenues:								
Federal Revenue	\$ 23,015	\$ 139,980	\$ -	398,872	\$ -	\$ -	\$ -	\$ -
State Revenue	14,917	46,660	-	132,957	-	-	-	-
Total Revenues	37,932	186,640	-	531,829	-	-	-	-
Operating Transfers From:								
General Fund	50,000	200,000	-	-	-	50,000	50,000	50,000
Total Operating Transfers	50,000	200,000	-	-	-	50,000	50,000	50,000
Total Revenues and Operating Transfers	87,932	386,640	-	531,829	-	50,000	50,000	50,000
Expenditures:								
Personnel	1,349	35,841	-	-	-	-	-	-
Supplies	151	1,233	-	-	-	-	-	-
Services	2,726	232,956	50,000	623,118	50,000	50,000	50,000	50,000
Capital Outlay	-	25,320	-	-	-	-	-	-
Total Expenditures	4,226	295,350	50,000	623,118	50,000	50,000	50,000	50,000
Operating Transfers To:								
General Fund	25,035	10,565	67,469	67,469	-	-	-	-
Total Operating Transfers	25,035	10,565	67,469	67,469	-	-	-	-
Total Expenditures and Operating Transfers	29,261	305,915	117,469	690,587	50,000	50,000	50,000	50,000
Net Results From Operations	58,671	80,725	(117,469)	(158,758)	(50,000)	-	-	-
Projected Lapse (Not Applicable)	-	-	-	-	-	-	-	-
Change in Fund Balance	58,671	80,725	(117,469)	(158,758)	(50,000)	-	-	-
Beginning Fund Balance	69,362	128,033	117,469	208,758	50,000	-	-	-
Ending Fund Balance	\$ 128,033	\$ 208,758	\$ -	\$ 50,000	-	\$ -	\$ -	\$ -

DISASTER RELIEF REVENUES AND EXPENDITURES



DISASTER RELIEF UNRESERVED FUND BALANCE



Fund: 260 Disaster Relief
Dept: 11251

DEPARTMENT FUNCTION

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

Major long-term issues and concerns:

- Frequency and severity of disasters occurring.

Objectives FY2009/Budget highlights:

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

Previous year accomplishments:

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

Significant budgetary changes:

- None

KEY MEASURES

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

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Fund 260
Department 11251 - Disaster Relief**

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel							
40110 Regular Wages	\$ 635	\$ 10,311	\$ -	\$ -	\$ -	-	-
40120 Temporary Wages	-	6,306	-	-	-	-	-
40130 Overtime Wages	385	10,487	-	-	-	-	-
40210 FICA	78	2,275	-	-	-	-	-
40221 PERS	120	4,338	-	-	-	-	-
40321 Health Insurance	128	2,084	-	-	-	-	-
40322 Life Insurance	3	40	-	-	-	-	-
Total: Personnel	1,349	35,841	-	-	-	-	-
Supplies							
42110 Office Supplies	-	183	-	-	-	-	-
42210 Operating Supplies	151	884	-	-	-	-	-
42230 Fuel, Oil & Lubricants	-	166	-	-	-	-	-
Total: Supplies	151	1,233	-	-	-	-	-
Services							
43011 Contractual Services	125	221,326	-	365,952	-	(365,952)	-100.00%
43110 Communications	2,494	-	-	-	-	-	-
43210 Transportation/Subsistence	18	7,680	-	-	-	-	-
43310 Advertising	-	990	-	-	-	-	-
43600 Project Management	-	2,960	-	-	-	-	-
43780 Building/Grounds Maintenance	89	-	-	-	-	-	-
43999 Contingency	-	-	50,000	257,166	50,000	(207,166)	-80.56%
Total: Services	2,726	232,956	50,000	623,118	50,000	(573,118)	-91.98%
Capital Outlay							
49311 Design	-	25,320	-	-	-	-	-
Total: Capital Outlay	-	25,320	-	-	-	-	-
Transfers							
50100 Transfer to General Fund	25,035	10,565	67,469	67,469	-	(67,469)	-100.00%
Total: Transfers	25,035	10,565	67,469	67,469	-	(67,469)	-100.00%
Department Total	\$ 29,261	\$ 305,915	\$ 117,469	\$ 690,587	\$ 50,000	\$ (640,587)	-92.76%

LINE-ITEM EXPLANATIONS

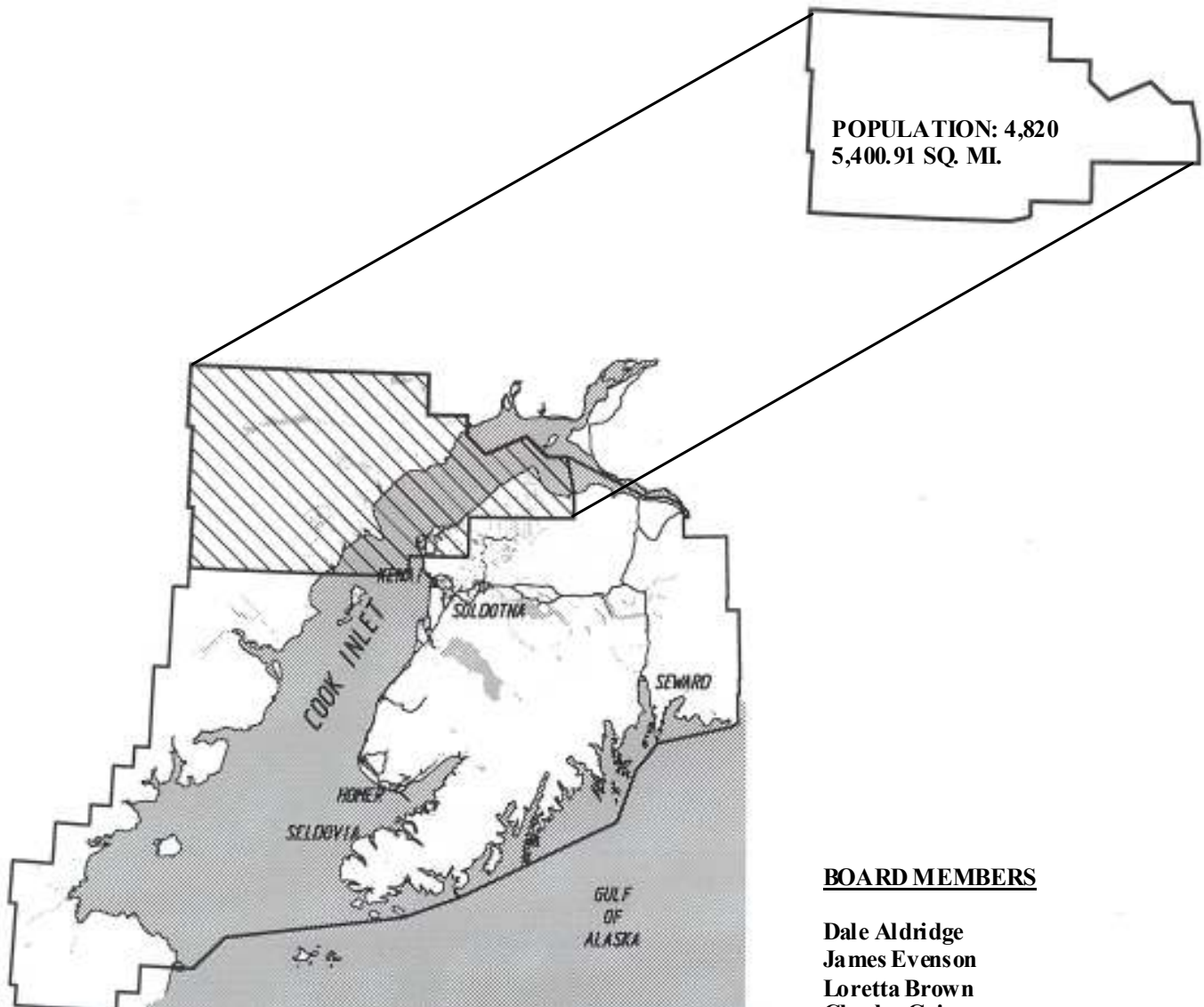
43999 Contingency. Response funds available in time of a disaster.

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NIKISKI SENIOR SERVICE AREA

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

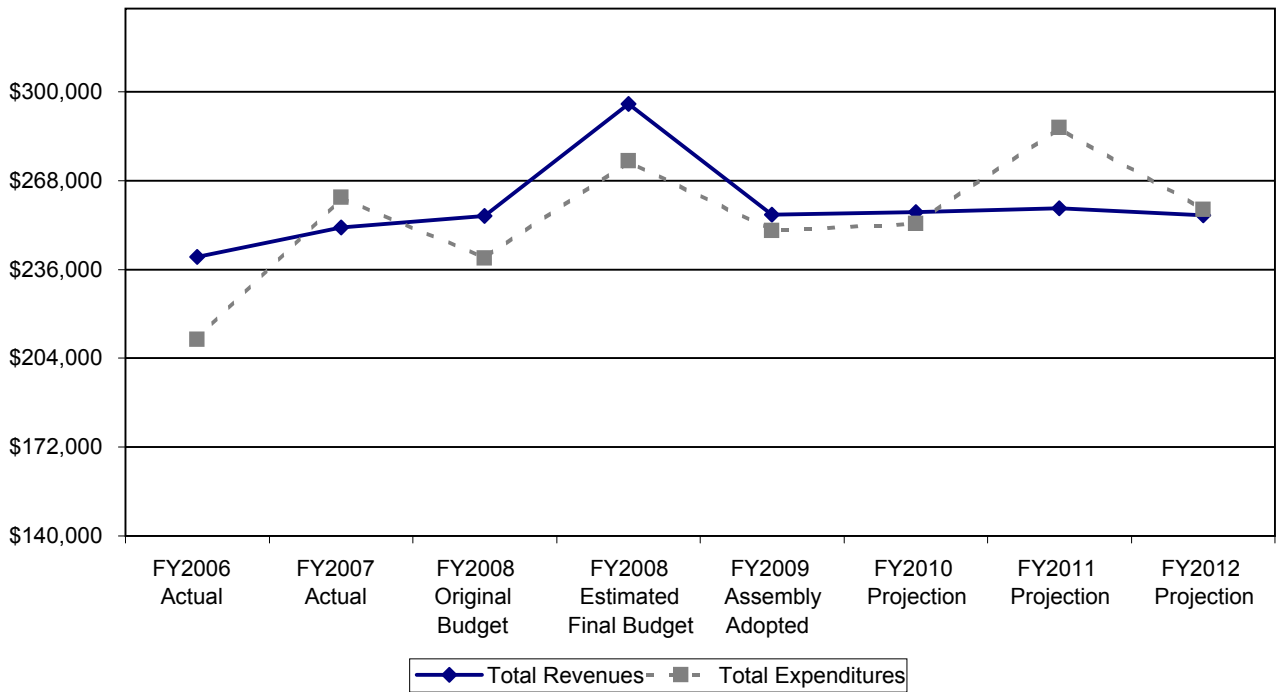
Funding is provided by a mill rate levy not to exceed 0.2 mills on taxable property and by a portion of grant funds provided by the Kenai Peninsula Borough to all senior citizen groups within the Borough. The mill rate for FY 2009 is set at .20 mills.



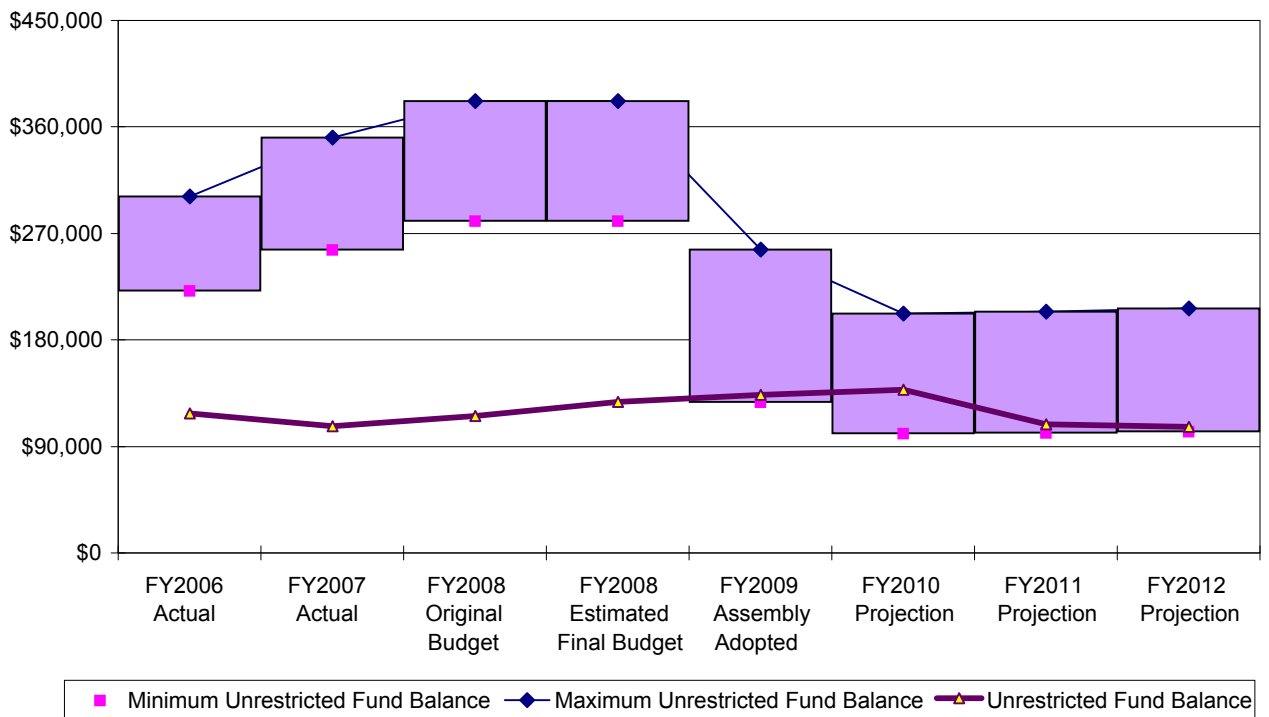
Fund: 280 Nikiski Seniors Service Area

Fund Budget:	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Estimated Final Budget	FY2009 Assembly Adopted	FY2010 Projection	FY2011 Projection	FY2012 Projection
Taxable Value (000's)								
Real	559,967	663,908	596,845	596,849	602,311	626,403	641,460	655,118
Personal	35,389	34,638	32,155	32,584	26,756	27,291	27,837	28,394
Oil & Gas (AS 43.56)	443,784	427,582	448,798	448,798	430,857	409,314	388,848	369,406
	<u>1,039,140</u>	<u>1,126,128</u>	<u>1,077,798</u>	<u>1,078,231</u>	<u>1,059,924</u>	<u>1,063,009</u>	<u>1,058,145</u>	<u>1,052,918</u>
Mill Rate	0.15	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Revenues:								
Property Taxes								
Real	\$ 110,368	\$ 114,199	\$ 119,369	\$ 119,369	\$ 120,462	\$ 125,281	\$ 128,292	\$ 131,024
Personal	6,936	6,789	6,302	6,386	5,244	5,349	5,456	5,565
Oil & Gas (AS 43.56)	88,366	85,968	89,760	89,760	86,171	81,863	77,770	73,881
Interest	253	297	258	258	303	309	315	321
Flat Tax	176	422	-	484	494	504	514	524
Motor Vehicle Tax	2,390	2,314	1,820	1,820	1,820	1,856	1,893	1,931
Total Property Taxes	<u>208,489</u>	<u>209,989</u>	<u>217,509</u>	<u>218,077</u>	<u>214,494</u>	<u>215,162</u>	<u>214,240</u>	<u>213,246</u>
State Revenue	1,890	2,160	-	35,000	-	-	-	-
Interest Earnings	-	8,775	4,536	9,400	4,793	5,012	7,235	5,708
Total Revenues	<u>210,379</u>	<u>220,924</u>	<u>222,045</u>	<u>262,477</u>	<u>219,287</u>	<u>220,174</u>	<u>221,475</u>	<u>218,954</u>
Operating Transfers From:								
General Fund	30,200	30,200	33,220	33,220	36,542	36,542	36,542	36,542
Total Operating Transfers	<u>30,200</u>	<u>30,200</u>	<u>33,220</u>	<u>33,220</u>	<u>36,542</u>	<u>36,542</u>	<u>36,542</u>	<u>36,542</u>
Total Revenues and Operating Transfers	<u>240,579</u>	<u>251,124</u>	<u>255,265</u>	<u>295,697</u>	<u>255,829</u>	<u>256,716</u>	<u>258,017</u>	<u>255,496</u>
Expenditures:								
Personnel	69,262	75,684	75,132	75,132	-	-	-	-
Services	141,601	181,609	162,556	162,556	246,154	248,616	251,102	253,613
Capital Outlay	-	-	-	33,967	-	-	32,000	-
Interdepartmental Charges	-	4,571	2,369	3,402	3,846	3,923	4,001	4,081
Total Expenditures	<u>210,863</u>	<u>261,864</u>	<u>240,057</u>	<u>275,057</u>	<u>250,000</u>	<u>252,538</u>	<u>287,103</u>	<u>257,694</u>
Change in fund balance	29,716	(10,740)	15,208	20,640	5,829	4,178	(29,086)	(2,198)
Beginning Fund Balance	88,196	117,912	100,799	107,172	127,812	133,641	137,819	108,732
Ending Fund Balance	<u>\$ 117,912</u>	<u>\$ 107,172</u>	<u>\$ 116,007</u>	<u>\$ 127,812</u>	<u>\$ 133,641</u>	<u>\$ 137,819</u>	<u>\$ 108,732</u>	<u>\$ 106,534</u>

**NIKISKI SENIOR SERVICE AREA
REVENUES AND EXPENDITURES**



**NIKISKI SENIOR SERVICE AREA
UNRESERVED FUND BALANCE**



Fund: 280 Nikiski Seniors Service Area
Dept: 63190

DEPARTMENT FUNCTION

Mission: The purpose of the service area is to provide programs and services to seniors (over 60) who live in the service area. The service area provides funding to Nikiski Senior Citizens, Inc., a non-profit organization that provides meals, transportation, social activities, and information and referral. The major source of revenue is from property taxes.

Major long-term issues and concerns:

- Providing funding and support to the non-profit organization to allow them to provide their program and services.

Previous year accomplishments:

- See key measures.

Significant budgetary changes:

- Transferred program administrator position to the non-profit organization from the Service Area. The minimum and maximum fund balance amounts have changed due to changes in factors used in determining the amounts.

KEY MEASURES

	<u>FY06 Actual</u>	<u>FY07 Actual</u>	<u>FY08 Estimated</u>	<u>FY09 Projected</u>
<u>Service Area</u>				
Mill rate	.20	.20	.20	.20
Property tax revenue	\$208,489	\$209,989	\$217,509	\$214,494
Borough contribution	\$30,200	\$30,200	\$33,220	\$36,542
<u>Nikiski Senior Citizens, Inc.</u>				
Meals served	11,794	12,373	12,744	13,126
Miles driven	18,820	18,870	19,436	20,019

**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

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

	FY2006 Actual	FY2007 Actual	FY2008 Original Budget	FY2008 Amended Budget	FY2009 Assembly Adopted	Difference Between Assembly Adopted & Amended Budget %	
Personnel							
40110 Regular Wages	\$ 42,413	\$ 43,154	\$ 44,030	\$ 44,030	\$ -	\$ (44,030)	-100.00%
40210 FICA	3,187	3,838	3,890	3,890	-	(3,890)	-100.00%
40221 PERS	7,290	12,282	10,074	10,074	-	(10,074)	-100.00%
40321 Health Insurance	11,768	11,500	11,960	11,960	-	(11,960)	-100.00%
40322 Life Insurance	104	111	114	114	-	(114)	-100.00%
40410 Leave	3,917	4,159	4,403	4,403	-	(4,403)	-100.00%
40411 Sick Leave	559	640	661	661	-	(661)	-100.00%
40511 Other Benefits	24	-	-	-	-	-	-
Total: Personnel	69,262	75,684	75,132	75,132	-	(75,132)	-100.00%
Services							
43011 Contractual Services	140,894	180,843	162,049	162,049	245,981	83,932	51.79%
43210 Transportation/Subsistence	20	-	-	-	-	-	-
43510 Insurance Premium	687	766	507	507	173	(334)	-65.88%
Total: Services	141,601	181,609	162,556	162,556	246,154	83,598	51.43%
Capital Outlay							
48310 Vehicles	-	-	-	33,967	-	(33,967)	-100.00%
Total: Capital Outlay	-	-	-	33,967	-	(33,967)	-100.00%
Interdepartmental Charges							
61990 Admin Service Fee	-	4,571	2,369	3,402	3,846	444	13.05%
Total: Interdepartmental Charges	-	4,571	2,369	3,402	3,846	444	13.05%
Department Total	\$ 210,863	\$ 261,864	\$ 240,057	\$ 275,057	\$ 250,000	\$ (25,057)	-9.11%

LINE-ITEM EXPLANATIONS

40110 Regular Wages. The Program Administrator position is being transferred to Nikiski Senior Citizens, Inc. and will no longer be an employee of the Borough.

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

43011 Contractual Services. Contracting with Nikiski Senior Citizens, Inc. to provide the services and programs to meet the general objects of the service area (\$220,981) and with the Native Village of Tyonek to provide for the administration of the Tyonek Senior Citizen programs (\$25,000).

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