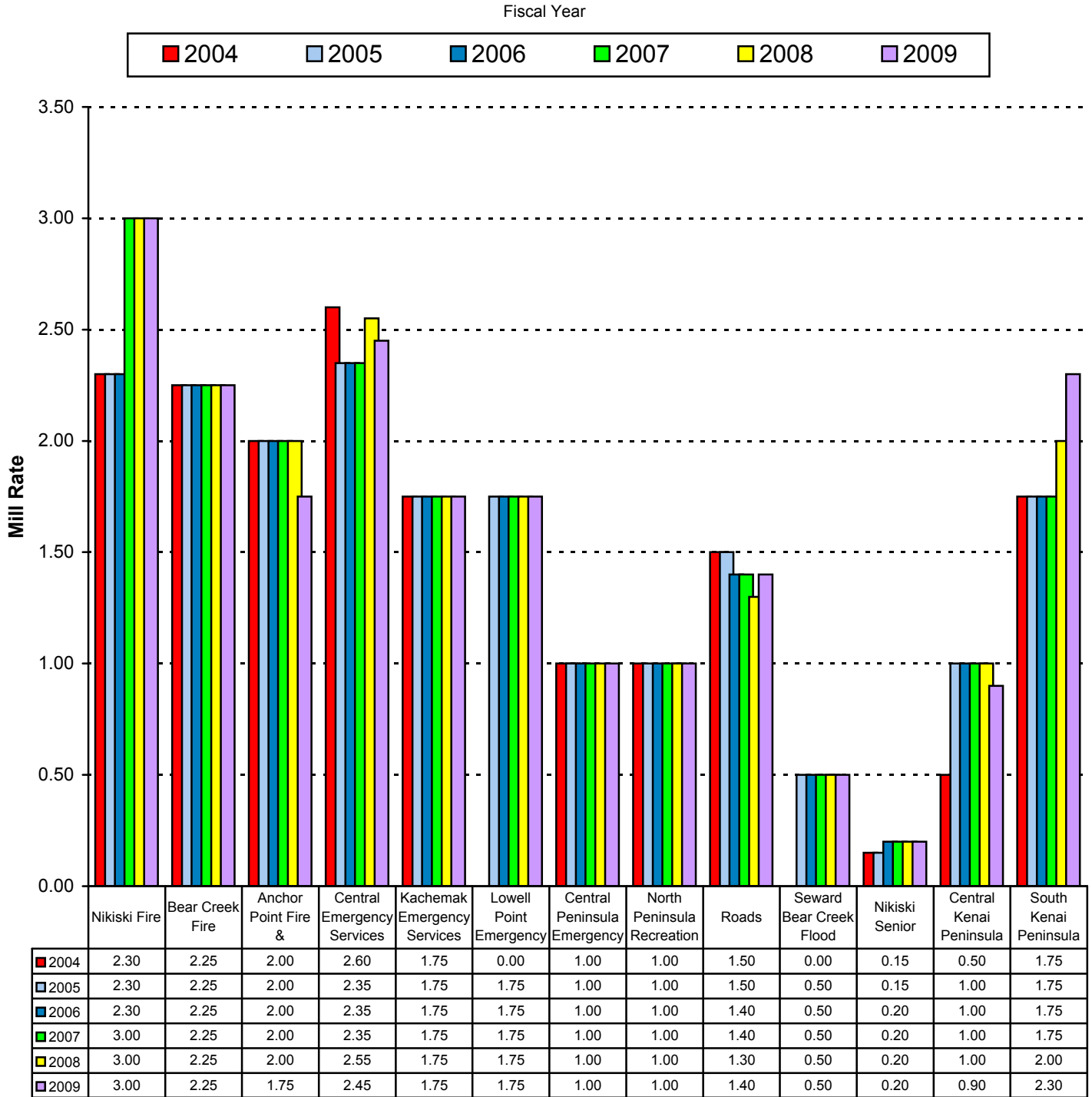


SPECIAL REVENUE FUNDS

Special revenue funds are established when there are legal requirements restricting specific resources to expenditure for specified purposes, which are not appropriately budgeted elsewhere. They are commonly used for voter-authorized services, grants, entitlements, and shared revenues. Kenai Peninsula Borough Special Revenue Funds are as follows:

	<u>PAGE #</u>
<u>Mill Rate History</u>	117
<u>Combined Revenues and Appropriations</u>	118
<u>Graphs</u>	
Where the Money Comes From.....	120
Appropriations by Function.....	121
<u>Special Revenue Funds Total Expenditures by Line Item</u>	122
<u>Emergency Service Areas</u>	
Nikiski Fire Service Area.....	127
Bear Creek Fire Service Area.....	133
Anchor Point Fire and Emergency Medical Service Area.....	141
Central Emergency Service Area.....	147
Central Peninsula Emergency Medical Service Area.....	155
Kachemak Emergency Service Area.....	159
Seward Bear Creek Flood Service Area.....	165
Lowell Point Fire Service Area.....	171
<u>Road Service Area</u>	
Road Service Area.....	179
Engineer’s Estimate Fund.....	185
RIAD Match Fund.....	188
<u>Recreation</u>	
North Peninsula Recreation Service Area.....	193
<u>Education</u>	
School.....	201
Postsecondary Education.....	212
Underground Storage Tank Removal and Upgrade.....	216
<u>General Government</u>	
Land Trust.....	219
Kenai River Center.....	228
Disaster Relief.....	234
Nikiski Senior Service Area.....	239
<u>Solid Waste</u>	
Solid Waste.....	247
<u>Hospital Service Areas</u>	
Central Kenai Peninsula Hospital Service Area.....	271
South Kenai Peninsula Hospital Service Area.....	277

SPECIAL REVENUE FUNDS MILL RATE HISTORY

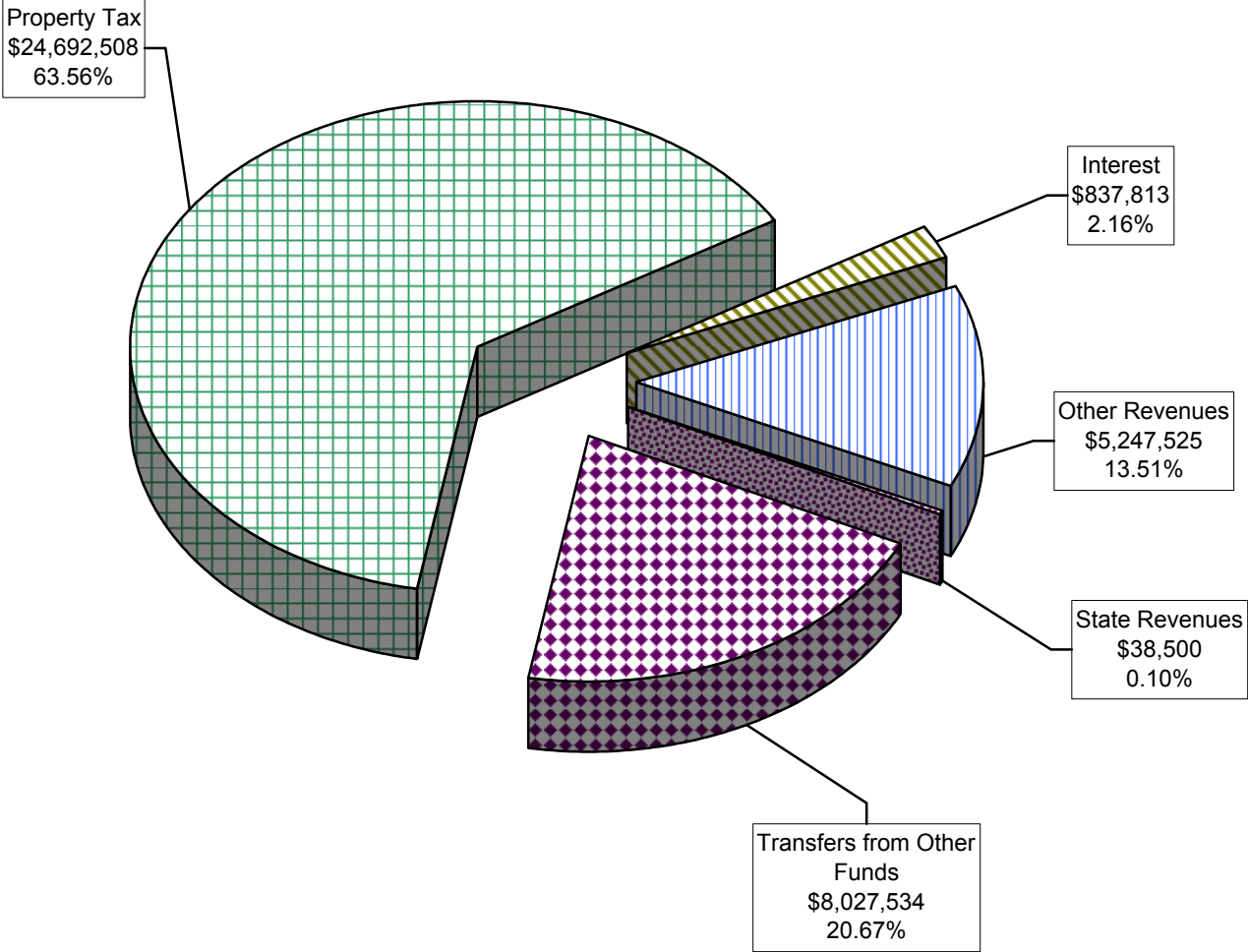


**COMBINED REVENUES AND APPROPRIATIONS
SPECIAL REVENUE FUNDS
FISCAL YEAR 2009**

	EMERGENCY SERVICES								ROAD IMPROVEMENT		
	Nikiski Fire	Bear Creek Fire	Anchor Point Fire & Emergency Medical	Central Emergency Services	Central Peninsula Emergency Medical	Kachemak Emergency	Seward Bear Creek Flood	Lowell Point Emergency	Roads	Engineer's Estimate Fund	RIAD Match Fund
Taxable Value (000'S):											
Real	651,739	123,592	191,262	2,027,507	4,617	347,692	333,819	8,405	3,287,681	-	-
Personal	29,473	1,776	1,867	73,389	2,547	1,156	19,959	-	94,864	-	-
Oil & Gas (AS 43.56)	435,982	-	13,304	82,639	-	-	8,802	-	606,447	-	-
Total Taxable Value	1,117,194	125,368	206,433	2,183,535	7,164	348,848	362,580	8,405	3,988,992	-	-
Mill Rate	3.00	2.25	1.75	2.45	1.00	1.75	0.50	1.75	1.40		
Property Taxes											
Real	\$ 1,955,217	\$ 278,082	\$ 334,709	4,967,392	\$ 4,617	\$ 608,461	\$ 166,910	\$ 14,415	\$ 4,602,753	\$ -	\$ -
Personal	86,651	3,916	3,202	176,207	2,496	1,983	9,780	-	130,153	-	-
Oil & Gas (AS 43.56)	1,307,946	-	23,282	202,466	-	-	4,401	-	849,026	-	-
Interest	6,700	777	937	11,467	-	1,191	146	28	11,164	-	-
Flat Tax	8,765	1,411	2,448	33,239	2,379	2,243	10,082	964	29,782	-	-
Motor Vehicle Tax	34,914	12,664	13,314	104,011	-	19,738	6,224	480	133,483	-	-
Total Property Taxes	3,400,193	296,850	377,892	5,494,782	9,492	633,616	197,543	15,887	5,756,361	-	-
Interest Revenue	129,496	6,155	8,012	66,346	-	8,628	10,724	468	69,256	2,189	16,158
State Revenue	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	250,000	-	-	665,856	-	-	-	-	-	-	-
Transfer From Other Funds	-	-	-	13,872	-	-	-	-	-	-	22,173
Total Revenues and Other Financing Sources	3,779,689	303,005	385,904	6,240,856	9,492	642,244	208,267	16,355	5,825,617	2,189	38,331
Expenditures											
Personnel	2,440,763	64,836	120,234	3,849,838	-	85,700	39,272	-	832,114	-	-
Supplies	169,448	23,000	34,200	354,655	-	13,200	2,950	1,052	66,920	-	-
Services	510,283	64,602	88,489	772,903	-	306,587	79,681	10,598	3,553,590	-	-
Capital Outlay	135,524	21,000	16,500	130,479	-	43,900	1,000	-	3,800	-	-
Payment to School District	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental Charges	101,751	5,420	8,107	159,152	-	14,005	3,753	364	60,158	-	-
Total Expenditures	3,357,769	178,858	267,530	5,267,027	-	463,392	126,656	12,014	4,516,582	-	-
Transfers to Other Funds	368,117	125,000	115,000	735,695	13,872	150,000	-	-	1,272,173	-	-
Total Expenditures and Operating Transfers	3,725,886	303,858	382,530	6,002,722	13,872	613,392	126,656	12,014	5,788,755	-	-
Net Results From Operations	53,803	(853)	3,374	238,134	(4,380)	28,852	81,611	4,341	36,862	2,189	38,331
Projected Lapse	83,944	8,943	26,753	131,676	-	13,902	12,666	1,201	135,497	-	-
Change in Fund Balance	137,747	8,090	30,127	369,810	(4,380)	42,754	94,277	5,542	172,359	2,189	38,331
Beginning Fund Balance	3,453,218	164,143	213,666	1,769,229	4,380	230,068	285,961	12,484	1,846,824	62,549	461,669
Ending Fund Balance	\$ 3,590,965	\$ 172,233	\$ 243,793	\$ 2,139,039	\$ -	\$ 272,822	\$ 380,238	\$ 18,026	\$ 2,019,183	\$ 64,738	\$ 500,000

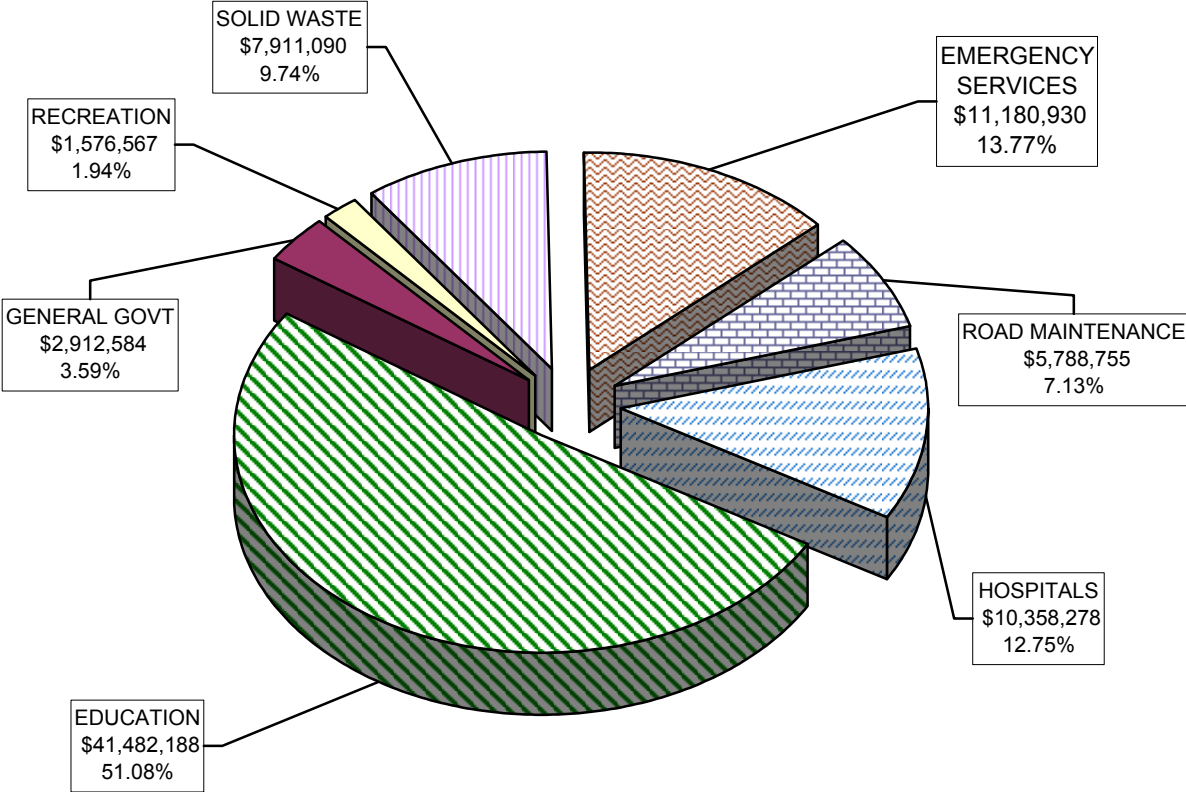
RECREATION	EDUCATION		GENERAL GOVERNMENT				SOLID WASTE	HOSPITALS		Total	
	North Peninsula Recreation	School Fund	Post-Secondary Education	Land Trust	Kenai River Center	Disaster Relief	Nikiski Senior	Solid Waste	Central Kenai Peninsula Hospital		South Kenai Peninsula Hospital
651,739	-	-	-	-	-	-	602,311	-	3,196,512	1,369,273	
30,066	-	-	-	-	-	-	26,756	-	126,246	33,795	
443,431	-	-	-	-	-	-	430,857	-	538,645	87,825	
1,125,236	-	-	-	-	-	-	1,059,924	-	3,861,403	1,490,893	
1.00							0.20		0.90	2.30	
\$ 651,739	\$ -	\$ -	\$ -	\$ -	-	-	\$ 120,462	\$ -	\$ 2,876,861	\$ 3,149,328	\$ 19,730,946
29,465	-	-	-	-	-	-	5,244	-	111,349	76,174	636,620
443,431	-	-	-	-	-	-	86,171	-	484,781	201,998	3,603,502
4,756	-	-	-	-	-	-	303	-	6,946	6,855	51,270
2,927	-	-	-	-	-	-	494	-	28,135	63,072	185,941
15,467	-	-	-	-	-	-	1,820	-	81,000	61,114	484,229
1,147,785	-	-	-	-	-	-	214,494	-	3,589,072	3,558,541	24,692,508
67,280	-	-	192,944	-	-	-	4,793	137,378	77,436	40,550	837,813
-	-	-	-	38,500	-	-	-	-	-	-	38,500
183,600	-	-	850,000	48,366	-	-	-	441,643	2,808,060	-	5,247,525
-	40,886,886	595,302	-	547,451	-	-	36,542	6,812,194	-	-	48,914,420
1,398,665	40,886,886	595,302	1,042,944	634,317	-	-	255,829	7,391,215	6,474,568	3,599,091	79,730,766
739,113	4,718,187	-	447,241	462,513	-	-	-	1,837,985	-	-	15,637,796
109,800	954,830	-	8,500	10,800	-	-	-	554,956	2,000	-	2,306,311
479,440	3,119,011	595,302	1,407,527	198,135	50,000	246,154	-	4,020,529	594,930	459,000	16,556,761
6,500	36,800	-	12,500	6,750	-	-	-	26,376	-	-	441,129
-	32,456,264	-	-	-	-	-	-	-	-	-	32,456,264
41,714	(398,206)	-	58,618	-	-	-	3,846	-	10,935	4,960	74,577
1,376,567	40,886,886	595,302	1,934,386	678,198	50,000	250,000	-	6,439,846	607,865	463,960	67,472,838
200,000	-	-	-	-	-	-	-	1,471,244	6,167,125	3,119,328	13,737,554
1,576,567	40,886,886	595,302	1,934,386	678,198	50,000	250,000	-	7,911,090	6,774,990	3,583,288	81,210,392
(177,902)	-	-	(891,442)	(43,881)	(50,000)	5,829	-	(519,875)	(300,422)	15,803	(1,479,626)
34,414	-	-	58,032	-	-	-	-	193,195	-	-	700,223
(143,488)	-	-	(833,410)	(43,881)	(50,000)	5,829	-	(326,680)	(300,422)	15,803	(779,403)
1,794,110	1,058,189	-	5,145,176	43,881	50,000	127,812	-	3,785,289	2,064,969	1,081,341	23,654,958
\$ 1,650,622	\$ 1,058,189	\$ -	\$ 4,311,766	\$ -	-	\$ 133,641	\$ -	\$ 3,458,609	\$ 1,764,547	\$ 1,097,144	\$ 22,875,555

**WHERE THE MONEY COMES FROM
SPECIAL REVENUE FUNDS PROJECTIONS - BY SOURCE
FY2009
\$38,843,880**



GRAPH DOES NOT INCLUDE SCHOOL DISTRICT

**TOTAL SPECIAL REVENUE FUNDS APPROPRIATIONS
BY FUNCTION - FY2009
\$81,210,392**



**KENAI PENINSULA BOROUGH
BUDGET DETAIL**

**Special Revenue Fund Total
Expenditure Summary 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	\$ 6,488,377	\$ 7,001,595	\$ 7,988,139	\$ 7,919,676	\$ 8,304,414	\$ 384,738	4.86%
40111 Special Pay	19,585	20,845	29,250	29,250	29,250	-	0.00%
40120 Temporary Wages	642,543	691,111	808,213	888,115	813,876	(74,239)	-8.36%
40130 Overtime Wages	423,754	548,587	495,728	495,728	512,737	17,009	3.43%
40131 FLSA Overtime Wages	81,558	91,346	105,694	105,694	108,889	3,195	3.02%
40210 FICA	666,593	731,102	810,715	810,955	855,235	44,280	5.46%
40221 PERS	1,302,549	2,239,195	1,955,913	1,955,931	2,016,907	60,976	3.12%
40321 Health Insurance	1,581,360	1,605,925	1,779,040	1,779,775	1,813,647	33,872	1.90%
40322 Life Insurance	16,857	18,469	20,296	20,339	21,030	691	3.40%
40410 Leave	859,449	915,636	927,725	927,725	951,887	24,162	2.60%
40411 Sick Leave	126,182	135,917	160,711	160,711	174,844	14,133	8.79%
40511 Other Benefits	42,951	26,548	23,120	23,120	35,080	11,960	51.73%
Total: Personnel	12,251,758	14,026,276	15,104,544	15,117,019	15,637,796	520,777	3.44%
Supplies							
42020 Signage Supplies	-	33,799	30,000	31,723	25,000	(6,723)	-21.19%
42110 Office Supplies	39,714	36,176	44,928	49,725	48,651	(1,074)	-2.16%
42120 Computer Software	24,106	36,321	17,050	11,037	18,835	7,798	70.65%
42210 Operating Supplies	93,103	118,291	121,487	128,119	127,338	(781)	-0.61%
42220 Medical Supplies	88,476	88,487	111,810	115,163	135,102	19,939	17.31%
42221 Para Rescue Supplies	200	-	100	100	100	-	0.00%
42222 Fire Prevention Supplies	25,005	14,422	19,160	20,368	21,980	1,612	7.91%
42223 Fire Fighting Supplies	-	6,063	-	3,900	-	(3,900)	-100.00%
42230 Fuel, Oils and Lubricants	303,129	338,425	416,654	477,038	519,982	42,944	9.00%
42240 Janitorial Supplies	-	190	-	-	-	-	-
42250 Uniforms	57,330	54,491	64,597	71,387	68,291	(3,096)	-4.34%
42263 Training Supplies	17,701	13,013	20,100	15,600	24,400	8,800	56.41%
42310 Repair/Maint Supplies	750,172	775,311	1,113,725	1,096,239	1,128,582	32,343	2.95%
42360 Motor Vehicle Repair	56,054	70,773	104,332	107,796	104,433	(3,363)	-3.12%
42410 Small Tools	69,622	73,419	66,498	78,208	75,567	(2,641)	-3.38%
42424 Safety Equipment	-	-	-	1,239	50	(1,189)	-95.96%
42960 Recreational Program Supplies	8,898	8,784	7,000	7,000	8,000	1,000	14.29%
Total: Supplies	1,533,510	1,667,965	2,137,441	2,214,642	2,306,311	91,669	4.14%
Services							
43011 Contractual Services	3,320,649	3,443,016	4,854,708	5,745,395	5,764,144	18,749	0.33%
43012 Audit Services	82,499	41,500	68,500	98,000	107,000	9,000	9.18%
43014 Physical Examinations	70,085	81,482	104,770	79,547	90,070	10,523	13.23%
43015 Water/Air Sample Test	76,711	84,605	128,280	142,335	120,494	(21,841)	-15.34%
43019 Software Licensing	1,382	578	6,855	21,822	8,010	(13,812)	-63.29%
43020 Sign Installation	25,688	-	-	-	-	-	-
43023 Kenai Peninsula College	502,600	530,800	535,983	535,983	595,302	59,319	11.07%
43050 Solid Waste Fees	1,006	623	750	750	750	-	0.00%
43095 SW Closure/Post Closure	243,439	263,763	382,579	382,579	601,450	218,871	57.21%
43110 Communications	110,590	123,226	148,791	150,791	158,575	7,784	5.16%
43140 Postage	9,007	11,536	19,301	19,231	19,606	375	1.95%
43210 Transport/Subsistence	176,601	205,679	225,787	236,975	246,805	9,830	4.15%
43211 Per Diem	35,170	41,780	50,000	50,510	50,000	(510)	-1.01%
43220 Car Allowance	9,374	-	10,800	14,400	10,800	(3,600)	-25.00%
43250 Freight and Express	6,464	8,886	11,375	16,125	11,302	(4,823)	-29.91%
43260 Training	42,051	55,827	86,191	95,573	105,351	9,778	10.23%
43310 Advertising	37,377	31,201	57,800	64,568	58,372	(6,196)	-9.60%
43410 Printing	5,003	1,904	14,825	13,781	13,835	54	0.39%
43510 Insurance Premium	2,323,392	2,627,728	2,695,686	2,695,686	2,751,988	56,302	2.09%
43600 Project Management	9,660	4,880	14,000	14,000	14,000	-	0.00%
43610 Utilities	616,605	712,198	827,076	858,476	869,251	10,775	1.26%
43720 Office Equipment Maintenance	27,577	32,053	57,149	63,239	55,405	(7,834)	-12.39%
43750 Vehicles Maintenance	125,675	171,734	171,560	277,625	246,385	(31,240)	-11.25%
43764 Snow Removal	247,457	246,140	332,500	405,800	332,500	(73,300)	-18.06%
43765 Policing Sites	7,250	1,250	8,650	8,650	8,823	173	2.00%
43780 Maint Buildings & Grounds	283,998	320,239	476,871	417,089	484,764	67,675	16.23%
43810 Rents and Operating Leases	91,427	101,266	128,991	148,055	128,486	(19,569)	-13.22%
43812 Equipment Replacement Pymt.	314,334	304,137	289,366	289,366	288,326	(1,040)	-0.36%
43920 Dues and Subscriptions	16,939	20,939	28,251	29,601	30,769	1,168	3.95%

**Special Revenue Fund Total
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 %	
Services - Continued							
43931 Recording Fees	2,749	507	3,500	3,500	3,000	(500)	-14.29%
43933 Collection Fees	60	48	1,000	1,000	1,000	-	0.00%
43936 USAD Assessment	-	2,319	15,000	15,000	5,000	(10,000)	-66.67%
43960 Recreational Program Expenses	3,150	3,244	6,000	6,000	6,000	-	0.00%
43999 Contingency	-	-	50,000	271,975	50,000	(221,975)	-81.62%
45110 Land Sale Property Tax	2,603	-	4,000	4,000	6,000	2,000	50.00%
46910 Road Maintenance	2,273,604	2,012,253	2,332,981	2,582,981	2,988,198	405,217	15.69%
46911 Road Maint - Dust Control	225,102	242,416	275,000	275,000	325,000	50,000	18.18%
Total: Services	11,327,278	11,729,757	14,424,876	16,035,408	16,556,761	521,353	3.25%
Capital Outlay							
48110 Office Furniture	-	9,450	-	-	-	-	-
48120 Office Machines	4,600	-	17,000	15,949	7,000	(8,949)	-56.11%
48310 Vehicles	2,260	33,988	34,000	67,967	-	(67,967)	-100.00%
48311 Machinery and Heavy Equipment	111,365	110,020	24,500	128,922	35,000	(93,922)	-72.85%
48513 Recreational Equipment	247	69,829	-	-	5,150	5,150	-
48514 Firefighting/Rescue Equipment	97,344	5,186	15,000	77,619	15,000	(62,619)	-80.67%
48515 Medical Equipment	-	23,278	11,000	21,338	14,300	(7,038)	-32.98%
48610 Land Purchase	-	-	120,000	120,000	-	(120,000)	-100.00%
48630 Improvements Other Than Bldgs.	-	14,638	-	-	-	-	-
48710 Minor Office Equipment	49,973	39,857	33,142	73,240	38,200	(35,040)	-47.84%
48720 Minor Office Furniture	26,014	11,519	25,332	33,510	17,330	(16,180)	-48.28%
48730 Minor Communication Equipment	4,802	12,348	6,300	56,779	6,306	(50,473)	-88.89%
48740 Minor Machines & Equipment	47,375	70,177	65,900	68,313	64,210	(4,103)	-6.01%
48750 Minor Medical Equipment	14,598	12,498	21,118	18,800	25,198	6,398	34.03%
48755 Minor Recreational Equipment	3,336	2,922	2,500	12,156	14,399	2,243	18.45%
48760 Minor Fire Fighting Equipment	203,350	131,955	162,527	165,366	184,276	18,910	11.44%
48770 Minor Improvements Other Than Bldgs	-	-	-	2,500	-	(2,500)	-100.00%
49125 Remodel	10,692	26,823	3,000	13,879	-	(13,879)	-100.00%
49311 Design	-	25,320	-	8,682	-	(8,682)	-100.00%
49433 Plan Reviews	7,117	7,056	16,500	18,000	14,760	(3,240)	-18.00%
Total: Capital Outlay	583,073	606,864	557,819	903,020	441,129	(461,891)	-51.15%
Transfers To							
50100 General Fund	1,590,536	145,539	207,841	207,841	136,234	(71,607)	-34.45%
50211 Central Emergency Services	4,800	26,828	9,400	9,400	13,872	4,472	47.57%
50237 Engineer's Estimate Fund	-	28,863	-	-	-	-	-
50238 RIAD Match Fund	316,149	200,000	28,430	28,430	22,173	(6,257)	-22.01%
50241 KPBSD Operations	27,587,592	30,062,253	29,558,128	29,558,128	32,456,264	2,898,136	9.80%
50340 SW Debt Service Fund	830,662	827,463	828,225	828,225	830,244	2,019	0.24%
50358 Debt Service- CES	-	185,385	-	192,378	192,578	200	0.10%
50360 Debt Service- CPGH	4,031,370	3,758,075	3,764,775	3,764,775	3,767,125	2,350	0.06%
50361 Debt Service- SPH	803,263	1,142,472	1,548,959	1,548,959	2,319,328	770,369	49.73%
50411 SWD Capital Projects	110,000	70,000	550,000	550,000	641,000	91,000	16.55%
50434 Roads Capital Projects	755,955	1,666,153	1,250,000	1,200,000	1,250,000	50,000	4.17%
50441 NFSA Capital Projects	100,000	400,000	175,000	175,000	300,000	125,000	71.43%
50442 BCFSA Capital Projects	115,000	115,000	125,000	125,000	125,000	-	0.00%
50443 CES Capital Project	475,000	475,000	475,000	475,000	475,000	-	0.00%
50444 APFEMSA Capital Project	185,000	115,000	115,000	115,000	115,000	-	0.00%
50446 KES Capital Project	154,881	230,000	150,000	150,000	150,000	-	0.00%
50459 NPRSA Capital Project	50,000	50,000	75,000	75,000	200,000	125,000	166.67%
50490 CPH Capital Project	-	1,487,439	5,715,897	5,715,897	2,400,000	(3,315,897)	-58.01%
50491 SPH Capital Project	973,936	1,000,000	354,065	354,065	800,000	445,935	125.95%
Total: Transfers	38,084,144	41,985,470	45,123,098	45,073,098	46,193,818	1,120,720	2.49%
Interdepartmental Charges							
60000 Charges (To) From Other Depts.	(121,442)	(371,826)	(518,125)	(521,725)	(474,406)	47,319	-9.07%
61990 Administrative Service Fee	64	836,145	484,714	489,412	548,983	59,571	12.17%
Total: Interdepartmental Charges	(121,378)	464,319	(33,411)	(32,313)	74,577	106,890	-319.92%
Department Total	\$ 63,658,385	\$ 70,480,651	\$ 77,314,367	\$ 79,310,874	\$ 81,210,392	\$ 1,899,518	2.40%

This page intentionally left blank