

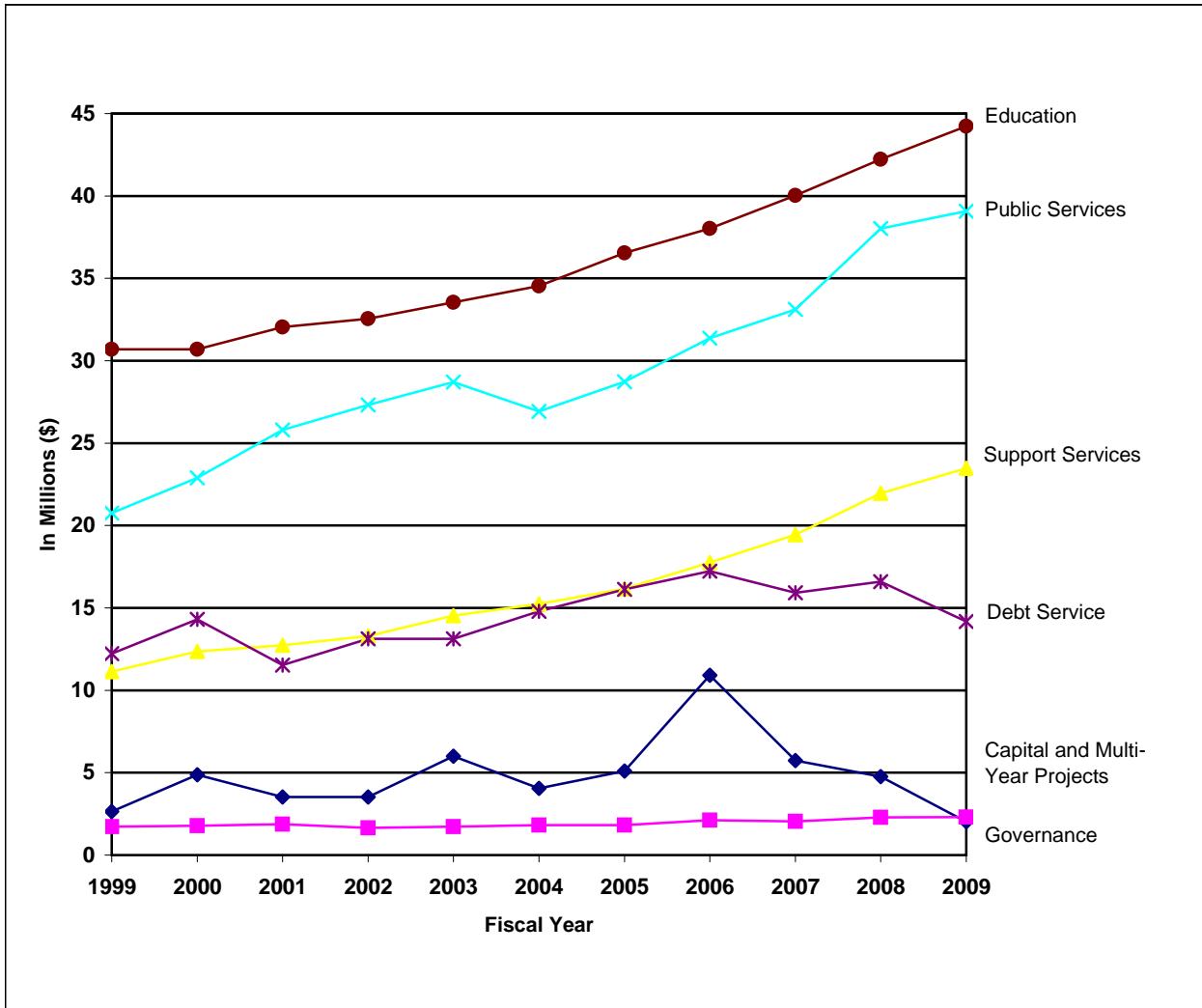
FY 2008-2009 Budget
Fairbanks North Star Borough

Summary of Budget by Funds
(includes operating transfers between funds)

Governmental Funds					
Fund	Revenue	Expenditure	Net Revenue / (Expenditure)	Estimated Beginning Undesignated Fund Balance	Estimated Ending Undesignated Fund Balance
General	101,021,110	104,794,140	(3,773,030)	9,597,267	5,824,237
Non-Areawide	2,594,760	2,571,380	23,380	637,526	660,906
Solid Waste Collection	5,242,200	5,402,330	(160,130)	1,560,422	1,400,292
Enhanced 911	902,480	1,049,650	(147,170)	1,224,610	1,077,440
Debt Service	14,167,840	14,167,840	-	288,099	288,099
Education *	44,222,700	44,222,700	-	-	-
Multi-Year Projects	2,031,500	2,031,500	-	-	-
Proprietary Funds and Internal Service Fund					
Fund	Revenue	Expenditure	Net Revenue / (Expenditure)	Estimated Beginning Unrestricted Net Assets	Estimated Ending Unrestricted Net Assets
Community Activity Center	1,202,050	1,202,050	-	192,572	192,572
Land Management	1,240,670	1,383,000	(142,330)	14,905,357	14,763,027
Solid Waste Disposal	7,142,720	6,082,220	1,060,500	(141,203)	919,297
Transportation	4,899,300	5,303,580	(404,280)	1,284,240	879,960
Vehicle Replacement	1,148,480	1,376,450	(227,970)	535,431	307,461
Total	185,815,810	189,586,840	(3,771,030)	30,084,321	26,313,291

* Education's fund balance includes the School District operating fund's revenues and expenditures and includes the local contribution from the Borough to the School District for operations.

Cost Comparison By Service Category



Due to the continuing declines in the purchasing power of state funding for education, local effort has increased 44% since FY 1999. Public Services has increased 88.2% since FY 1999 due to the implementation of the Solid Waste Management Plan, increased Parks and Recreation services, Enhanced 911 services and increases in Economic Development. The increase between FY 2004 and FY 2009 is due to collective bargaining agreement changes for personnel, and benefit rate. Debt Service reflects a steady increase due to the issuance of voter-approved bonds related to the construction and remodeling of schools. FY 2001 reflects a decrease in debt service due to the pay off of the 1988 Refunding debt series. FY 2009 Debt Service reflects a net decrease due to the pay off of the 1993 Series S debt series. Support Services increases between FY 1999 and FY 2009 were mainly related to collective bargaining agreement changes for personnel, benefit rate, the addition of the vehicle equipment fleet fund in FY 2000 and Records Management Division in FY 2006. Governance has remained relatively unchanged for the past ten years.

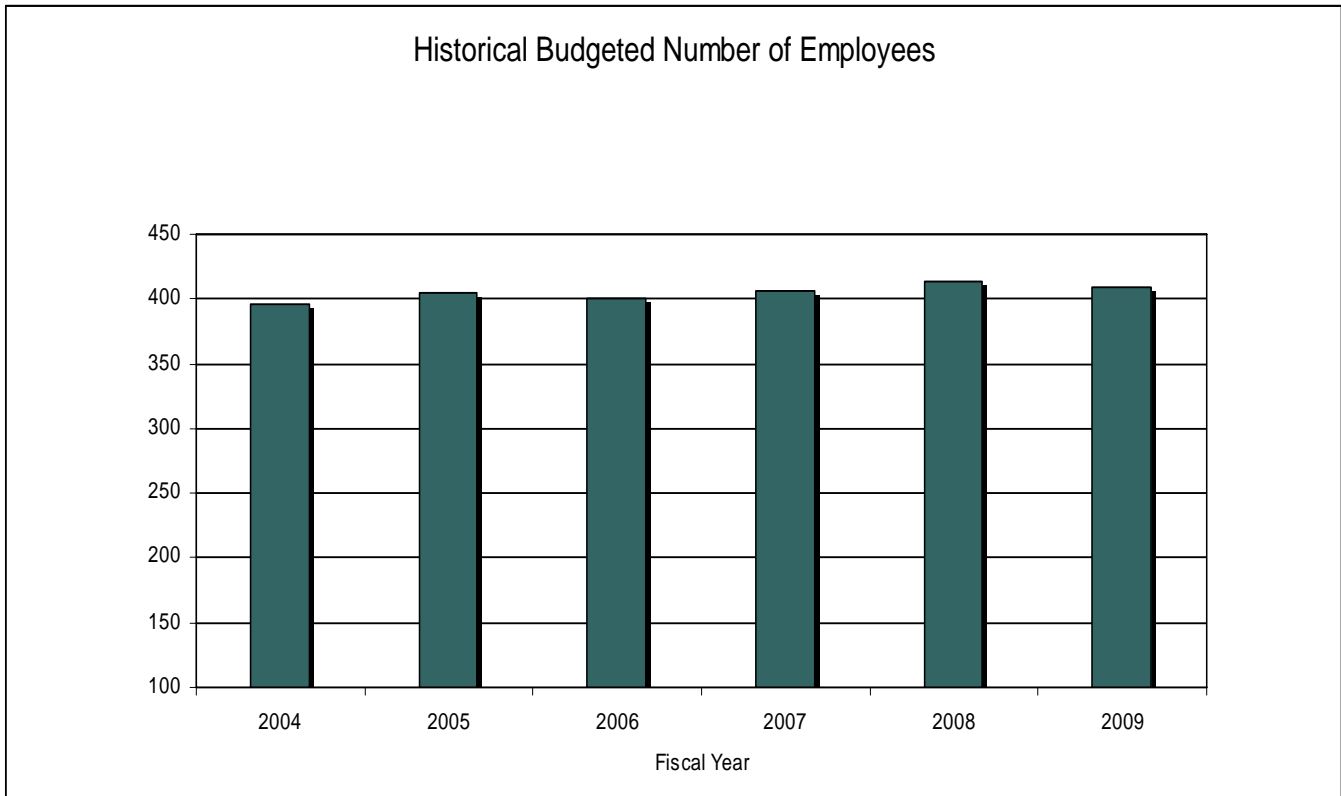
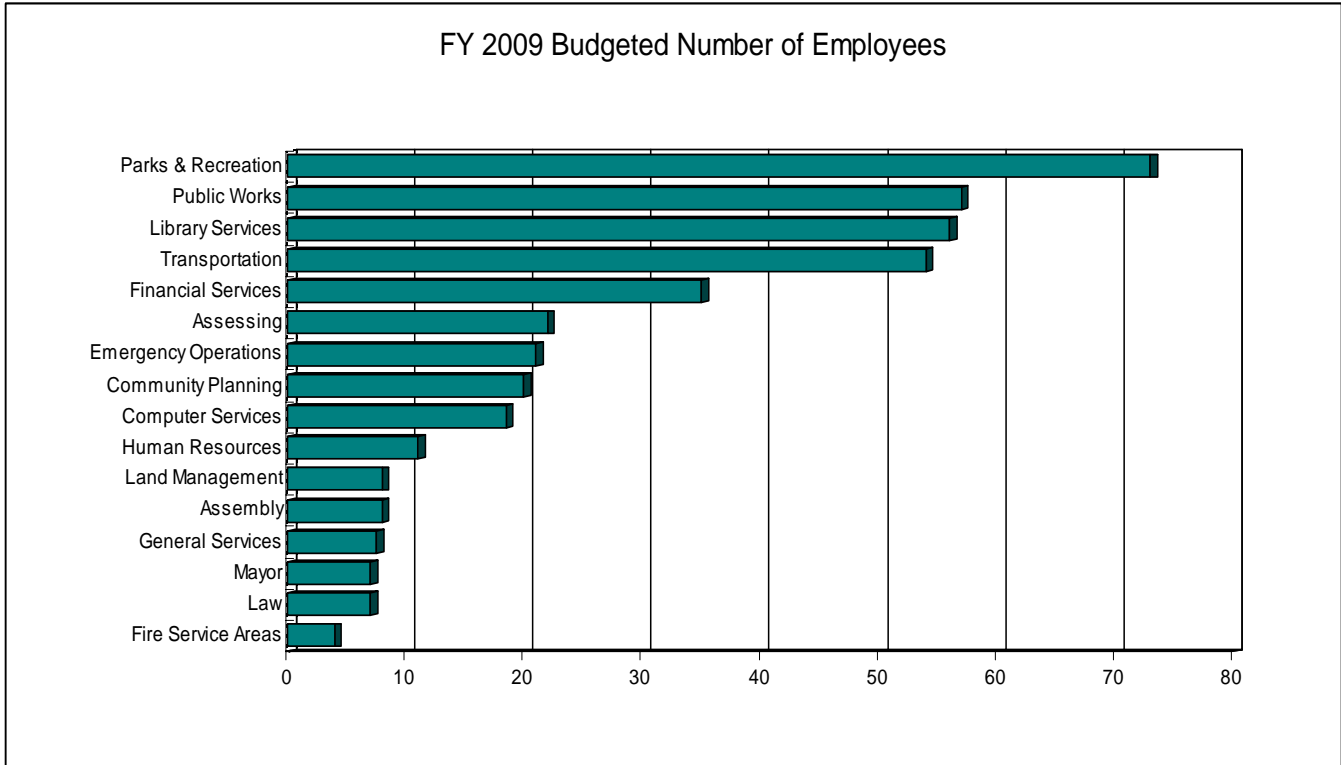
FY 2008-2009 Budget
Fairbanks North Star Borough

Cost Comparison by Service Category

	2005/06 Actual	2006/07 Actual	2007/08 Approved	2007/08 Revised	2008/09 Recommended	2008/09 Approved
DIRECT PUBLIC SERVICE CATEGORY:						
Community Planning Department	1,531,069	1,725,712	1,967,030	1,967,030	1,934,450	1,934,450
Economic Development	339,718	149,520	371,500	371,500	371,500	371,500
Library Services Department	4,021,564	4,570,320	4,871,470	4,871,470	5,029,460	5,029,460
Parks and Recreation Department	5,187,126	5,636,971	6,250,200	6,252,700	6,620,050	6,620,050
Emergency Operations Department	3,169,567	4,004,789	4,474,680	4,474,680	4,893,150	4,916,910
Child Care / HSS Division	1,090,817	1,147,615	1,402,966	1,383,676	1,371,540	1,371,540
Land Management Department	808,945	879,573	1,074,040	1,074,040	993,290	993,290
Community Activity Center Division	959,954	953,229	558,710	558,710	736,010	736,010
Transit - Air Quality Division	508,351	542,491	617,970	617,970	605,090	605,090
Transit Operations Division	1,779,503	2,395,743	2,742,620	2,742,620	2,649,080	2,653,360
Rural Services Division	366,414	386,881	433,070	433,070	425,580	425,580
Solid Waste Collection Division	3,809,845	4,159,951	4,930,620	4,930,620	5,242,420	5,242,420
Solid Waste Disposal Division	5,405,143	4,065,186	5,649,840	5,649,840	5,261,830	5,261,830
Intragovernmental Charges	2,391,740	2,335,410	2,696,860	2,696,860	2,922,430	2,922,430
TOTAL FOR DIRECT PUBLIC SERVICES	31,369,756	32,953,391	38,041,576	38,024,786	39,055,880	39,083,920
SUPPORT SERVICE CATEGORY:						
Assessing Department	2,109,308	2,239,254	2,507,960	2,507,960	2,456,070	2,456,070
Computer Services Department	2,212,474	2,507,142	2,841,930	2,841,930	3,309,480	3,309,480
Financial Services (w/o CC/HSS)	2,372,714	2,556,505	2,966,380	2,966,380	3,001,250	3,013,000
General Services Department	1,289,972	1,366,311	1,475,760	1,475,760	1,406,690	1,406,690
Human Resources Department	2,351,500	2,541,103	2,760,710	2,760,710	2,745,480	2,745,480
Law Department	746,386	856,181	926,560	926,560	950,910	952,660
Records Management Division	-	-	197,920	197,920	227,590	227,590
Public Works Dept (w/o Solid Waste)	4,671,450	5,014,377	6,073,280	6,073,280	6,730,560	6,730,560
Transportation Admin. & Vehicle Maint.	1,133,091	1,284,131	1,079,010	1,079,010	1,117,870	1,117,870
Vehicle Equipment Fleet Fund	506,221	544,125	969,630	969,630	1,342,310	1,342,310
Intragovernmental Charges	366,790	378,070	161,440	161,440	165,580	165,580
TOTAL FOR SUPPORT SERVICES	17,759,906	19,287,199	21,960,580	21,960,580	23,453,790	23,467,290
GOVERNANCE CATEGORY:						
Borough Assembly Division	365,107	438,790	443,560	443,560	461,360	451,060
Borough Clerk Division	861,798	777,640	826,000	826,000	843,460	843,460
Mayor's Department	860,195	947,275	922,440	922,440	947,690	947,690
Intragovernmental Charges	28,170	27,600	86,900	86,900	61,530	61,530
TOTAL FOR GOVERNANCE	2,115,270	2,191,305	2,278,900	2,278,900	2,314,040	2,303,740
Education	38,022,700	40,022,700	42,222,700	42,222,700	44,222,700	44,222,700
Debt Service	17,236,969	15,916,766	16,587,710	16,587,710	14,167,840	14,167,840
Non-Departmental	155,277	87,202	547,640	547,640	439,980	439,980
Non-Departmental Intragvrmtl Charges	4,220	3,340	22,220	22,220	8,200	8,200
Capital and Multi-Year Projects	10,918,597	5,732,751	4,754,760	4,754,760	2,061,500	2,031,500
Cont. to Fund Bal./Unrestricted Net Assets	-	-	408,650	408,650	2,428,580	1,083,880
TOTAL COSTS	117,582,695	116,194,654	126,824,736	126,807,946	128,152,510	126,809,050

FY 2008-2009 Budget
Fairbanks North Star Borough

Number of Regular and Term Employee Summary



FY 2008-2009 Budget
Fairbanks North Star Borough

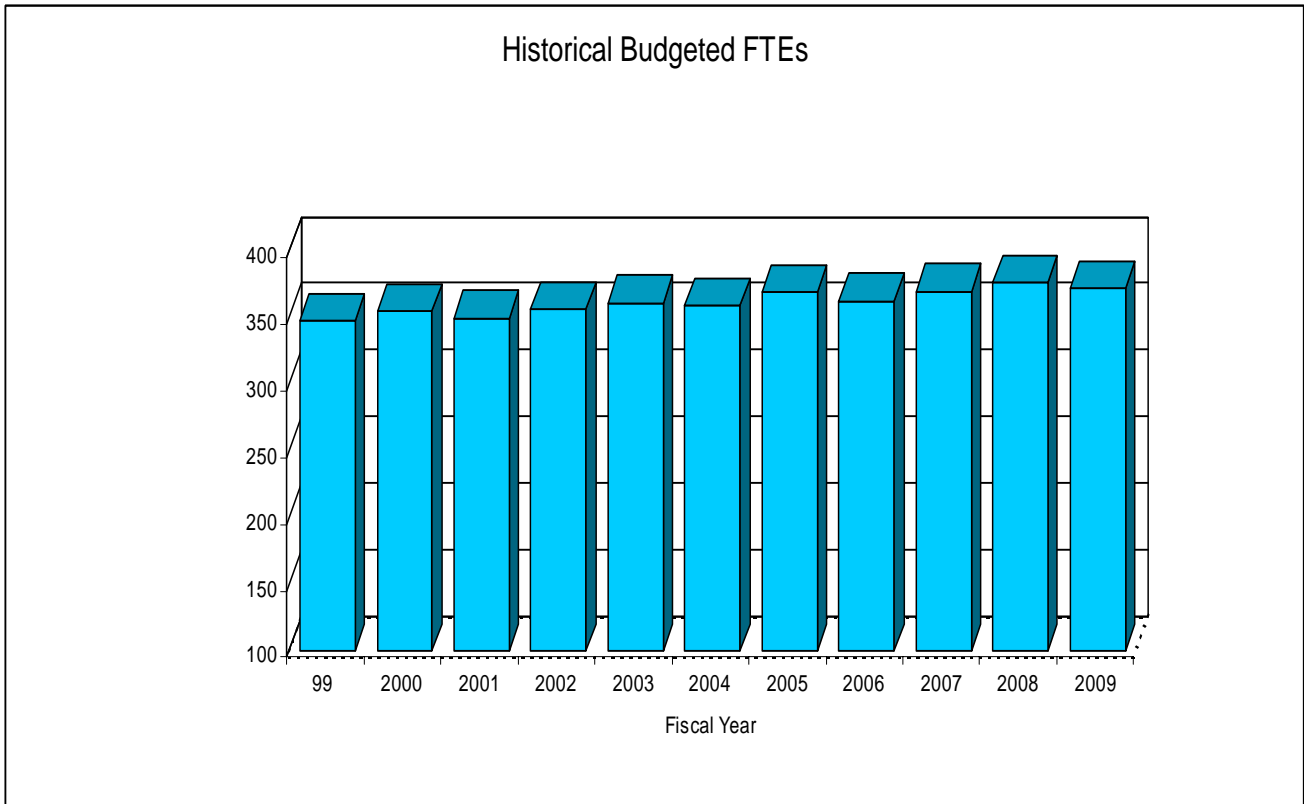
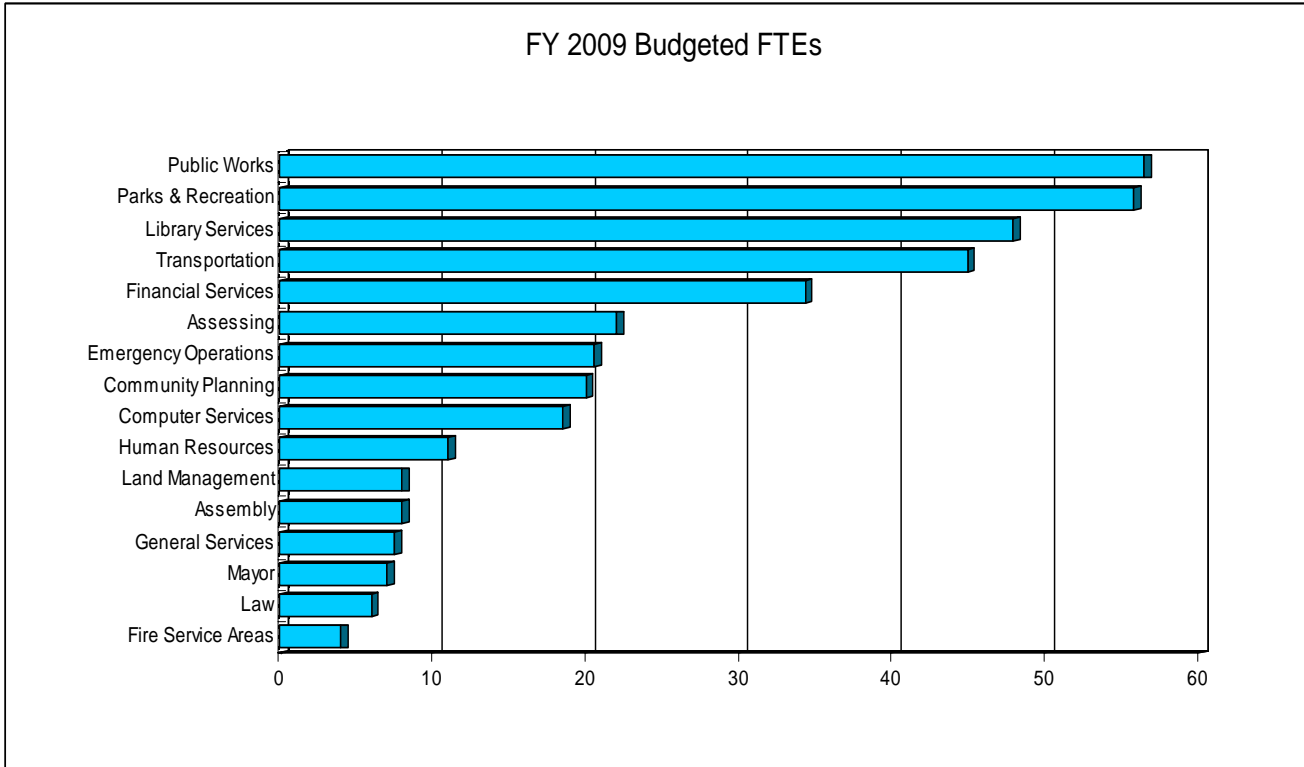
Number of Regular and Term Employee Summary

	2005/06 Approved	2006/07 Approved	2007/08 Approved	2007/08 Revised	2008/09 Recommended	2008/09 Approved
Assembly	8.00	8.00	8.00	8.00	8.00	8.00
Mayor	7.00	7.00	7.00	7.00	7.00	7.00
Law	7.00	7.00	7.00	7.00	7.00	7.00
Assessing	23.00	23.00	23.00	23.00	22.00	22.00
Community Planning	20.00	21.00	22.00	22.00	20.00	20.00
Computer Services	19.50	18.50	18.50	18.50	18.50	18.50
Direct Services	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Operations	20.00	21.00	21.00	21.00	21.00	21.00
Facilities Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
Financial Services	37.00	36.00	36.00	36.00	35.00	35.00
General Services	7.50	7.50	7.50	7.50	7.50	7.50
Human Resources	11.00	11.00	11.00	11.00	11.00	11.00
Land Management	9.00	9.00	9.00	9.00	8.00	8.00
Library Services	56.00	56.00	56.00	56.00	56.00	56.00
Parks and Recreation	64.00	71.00	72.00	72.00	73.00	73.00
Public Works	55.00	55.00	57.00	57.00	57.00	57.00
Transportation	<u>50.00</u>	<u>51.00</u>	<u>54.00</u>	<u>54.00</u>	<u>54.00</u>	<u>54.00</u>
Total	<u>394.00</u>	<u>402.00</u>	<u>409.00</u>	<u>409.00</u>	<u>405.00</u>	<u>405.00</u>
Fire Service Areas	5.00	4.00	4.00	4.00	4.00	4.00
Total	<u>399.00</u>	<u>406.00</u>	<u>413.00</u>	<u>413.00</u>	<u>409.00</u>	<u>409.00</u>

<u>SUMMARY OF EMPLOYEE CHANGES</u>	
FY 2008 Approved Employees	413.00
FY 2009 Mayor Changes	
<u>General Fund</u>	
Assessing - Appraiser	(1.00)
Community Planning - Planning & Zoning -Trails Coordinator	(1.00)
Community Planning - Platting & Mapping- Platting Officer II	(1.00)
Finance - Administrative Assistant	(1.00)
Land Management - Land Officer	(1.00)
Parks & Recreation - Parks Maintenance - Trails Planner	<u>1.00</u>
Subtotal:	(4.00)
FY 2009 Approved Employees	<u>409.00</u>

FY 2006-2007 Budget
Fairbanks North Star Borough

Budgeted FTE Summary



**FY 2008-2009 Budget
Fairbanks North Star Borough**

FTE Summary

	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Approved	Approved	Approved	Revised	Recommended	Approved
Assembly	18.00	8.00	8.00	8.00	8.00	8.00
Mayor	7.00	7.00	7.00	7.00	7.00	7.00
Law	5.50	6.00	6.00	6.00	6.00	6.00
Assessing	22.00	23.00	23.00	23.00	23.00	22.00
Community Planning	20.00	20.00	21.00	22.00	22.00	20.00
Computer Services	17.50	19.50	18.50	18.50	18.50	18.50
Direct Services	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Operations	18.01	19.01	21.00	21.00	21.00	20.50
Facilities Maintenance	16.00	0.00	0.00	0.00	0.00	0.00
Financial Services	34.90	34.90	35.30	35.30	35.30	34.30
General Services	7.50	7.50	7.50	7.50	7.50	7.50
Human Resources	11.00	11.00	11.00	11.00	11.00	11.00
Land Management	9.00	9.00	9.00	9.00	9.00	8.00
Library Services	47.35	47.35	47.85	47.85	47.85	47.85
Parks and Recreation	48.89	49.82	53.70	54.70	54.70	55.70
Public Works	40.00	54.00	54.38	56.38	56.38	56.38
Transportation	<u>41.36</u>	<u>41.36</u>	<u>42.67</u>	<u>44.88</u>	<u>44.88</u>	<u>44.88</u>
Total	<u>364.01</u>	<u>357.44</u>	<u>365.90</u>	<u>372.11</u>	<u>372.11</u>	<u>367.61</u>
Fire Service Areas	5.00	5.00	4.00	4.00	4.00	4.00
Total	<u>369.01</u>	<u>362.44</u>	<u>369.90</u>	<u>376.11</u>	<u>376.11</u>	<u>371.61</u>

SUMMARY OF FTE CHANGES	
FY 2008 Approved FTEs	376.11
FY 2009 Mayor Changes	
<u>General Fund</u>	
Assessing - Appraiser	(1.00)
Community Planning - Planning & Zoning -Trails Coordinator	(1.00)
Community Planning - Platting & Mapping- Platting Officer II	(1.00)
Emergency Service - Homeland Security Manager	(0.50)
Finance - Administrative Assistant	(1.00)
Land Management - Land Officer	(1.00)
Parks & Recreation - Parks Maintenance - Trails Planner	<u>1.00</u>
Subtotal:	(4.50)
FY 2009 Recommended FTEs	<u>371.61</u>

FY 2008-2009 Budget
Fairbanks North Star Borough

Comparative Summary of Revenues by Type and Expenditures by Function for all Operating Funds

	2005/06 Actual	2006/07 Actual	2007/08 Approved	2007/08 Revised	2008/09 Recommended	2008/09 Approved
REVENUES (BY TYPE)						
Property and Other Taxes	79,457,434	85,302,557	87,622,060	87,622,060	89,805,700	88,381,470
Charges for Services (AW, NAW, VEF)	2,390,289	2,547,031	2,758,260	2,760,760	2,827,970	2,851,180
Interest Earnings (all funds)	4,121,793	5,922,067	4,388,370	4,388,370	2,716,330	2,716,330
Other Financing Source - SWD	-	-	80,000	80,000	80,000	50,000
Other Local Revenues	55,413	181,026	500,080	500,080	641,820	641,820
State and Federal Revenue	14,752,846	15,404,746	13,361,413	13,342,123	11,441,530	11,441,530
Enhanced 911 Surcharge	809,279	866,822	787,500	787,500	872,140	872,140
Enterprise Fund Fees & Misc. Revenue	7,392,163	7,614,947	8,571,800	8,571,800	9,638,750	9,521,460
Intergovernmental Revenue	4,310,692	4,617,802	5,232,220	5,232,220	5,380,390	5,380,390
Contrib. from Fund Bal./Unrestricted Net Assets	-	-	3,523,033	3,523,033	4,747,880	4,952,730
TOTAL REVENUES	113,289,909	122,456,998	126,824,736	126,807,946	128,152,510	126,809,050
EXPENDITURES (BY FUNCTION)						
Assembly	1,226,905	1,342,405	1,467,480	1,467,480	1,532,410	1,522,110
Mayor	1,199,913	1,096,795	1,293,940	1,293,940	1,319,190	1,319,190
Law	746,386	856,181	926,560	926,560	950,910	952,660
Assessing	2,109,308	2,239,254	2,507,960	2,507,960	2,456,070	2,456,070
Community Planning	1,531,069	1,725,712	1,967,030	1,967,030	1,934,450	1,934,450
Computer Services	2,212,474	2,507,142	2,841,930	2,841,930	3,309,480	3,309,480
Emergency Operations	3,169,567	4,004,789	4,474,680	4,474,680	4,893,150	4,916,910
Financial Services	3,463,531	3,704,120	4,369,346	4,350,056	4,372,790	4,384,540
General Services	1,289,972	1,366,311	1,475,760	1,475,760	1,406,690	1,406,690
Human Resources	2,351,500	2,541,103	2,760,710	2,760,710	2,745,480	2,745,480
Land Management	808,945	879,573	1,074,040	1,074,040	993,290	993,290
Library Services	4,021,564	4,570,320	4,871,470	4,871,470	5,029,460	5,029,460
Parks and Recreation	6,147,080	6,590,200	6,808,910	6,811,410	7,356,060	7,356,060
Public Works	14,252,852	13,626,395	17,086,810	17,086,810	17,660,390	17,660,390
Transportation	3,927,166	4,766,490	5,409,230	5,409,230	5,714,350	5,718,630
Capital and Multi-Year Projects	10,918,597	5,732,751	4,754,760	4,754,760	2,061,500	2,031,500
Debt Service	17,236,969	15,916,766	16,587,710	16,587,710	14,167,840	14,167,840
Education	38,022,700	40,022,700	42,222,700	42,222,700	44,222,700	44,222,700
Non-Departmental	155,277	87,202	547,640	547,640	439,980	439,980
Contrib. To Fund Bal./Unrestricted Net Assets	-	-	408,650	408,650	2,428,580	1,083,880
Intragovernmental Charges	2,790,920	2,744,420	2,967,420	2,967,420	3,157,740	3,157,740
TOTAL EXPENDITURES	117,582,695	116,320,629	126,824,736	126,807,946	128,152,510	126,809,050
NET REV. OVER(UNDER) EXPEND.	(4,292,786)	6,136,369	-	-	-	-

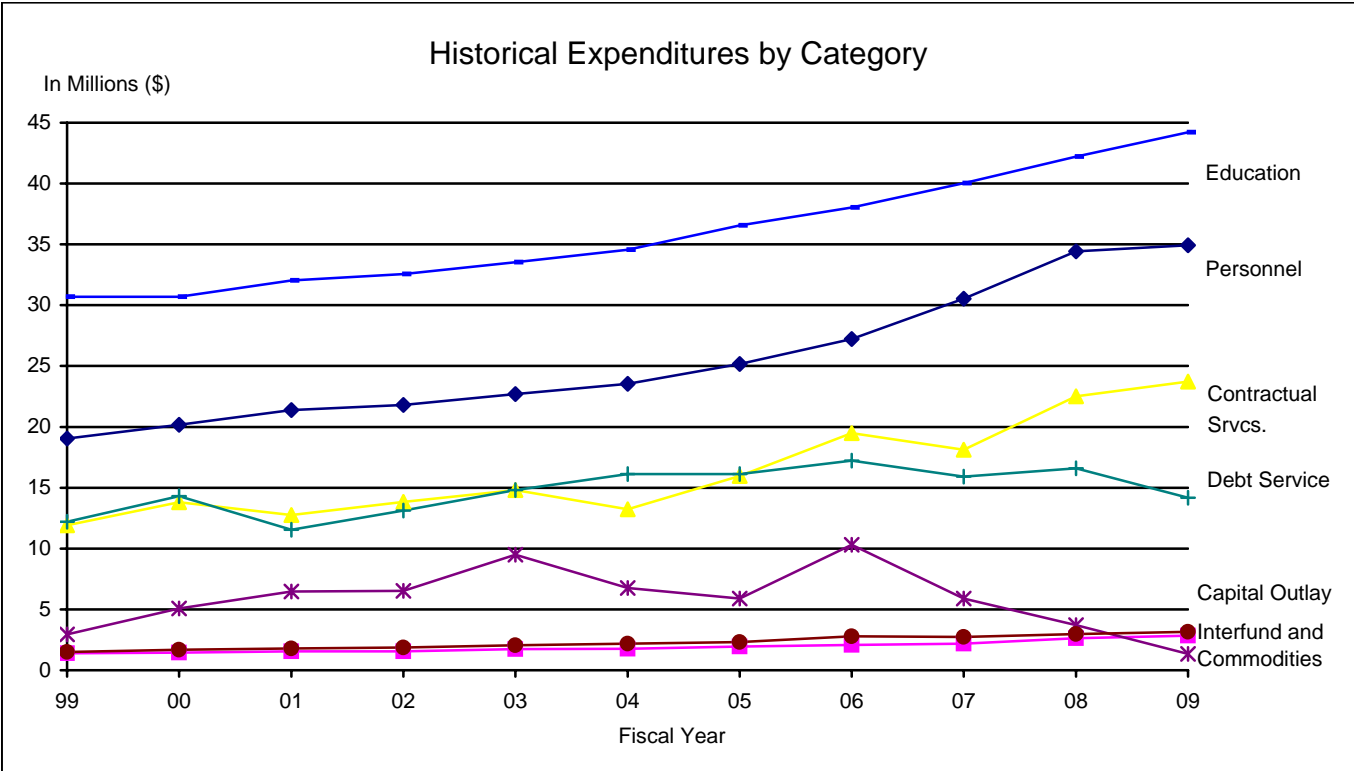
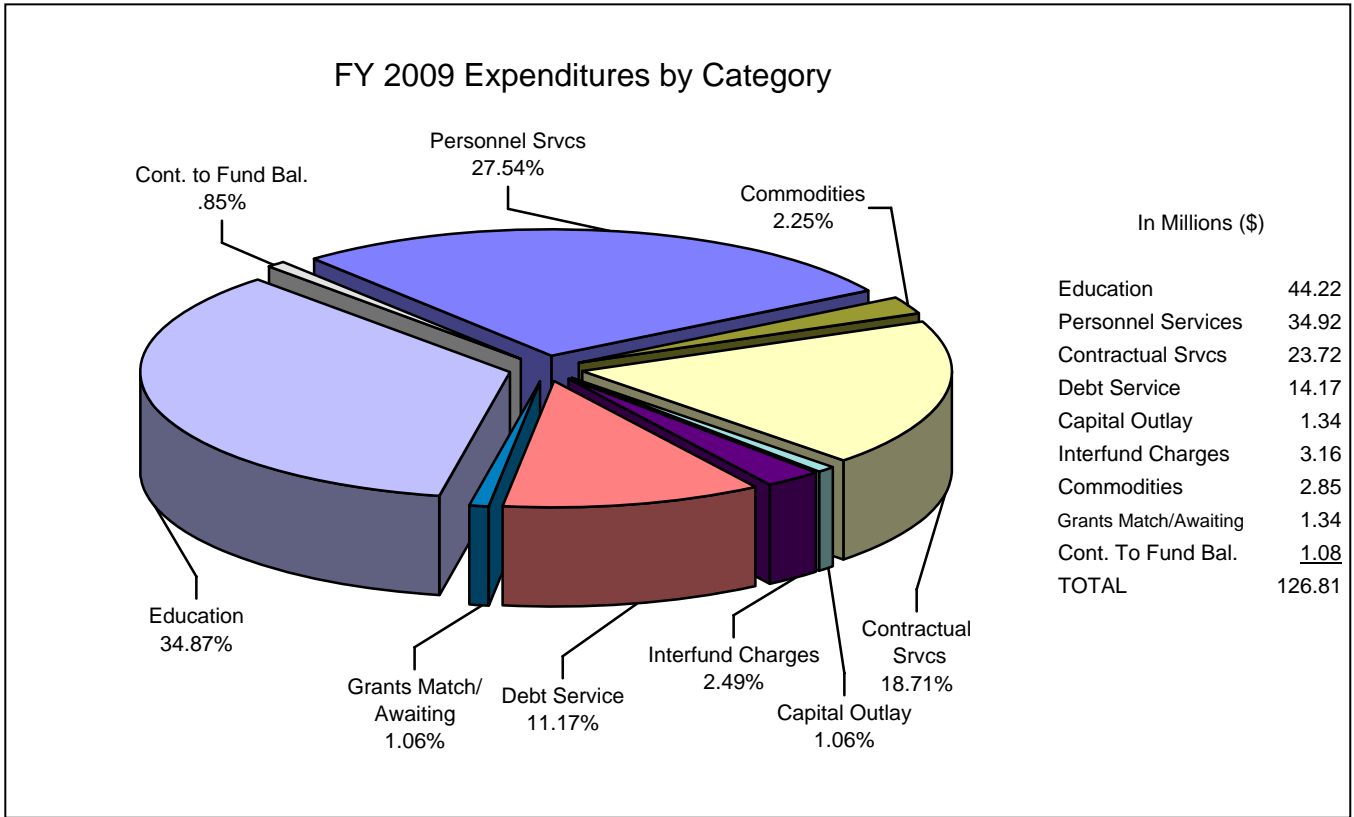
FY 2008-2009 Budget
Fairbanks North Star Borough

Variance Analysis of Revenues by Type and Expenditures by Function for all Operating Funds

	2007/08 Approved	2008/09 Approved	Dollar Variance	Percentage Variance
REVENUES (BY TYPE)				
Property Taxes:				
Areawide	77,166,450	77,280,970	114,520	0.15%
Non-Areawide	1,683,000	1,779,500	96,500	5.73%
Solid Waste Collection Dist.	4,952,110	5,242,200	290,090	5.86%
Hotel-Motel Room Tax - Areawide	1,601,500	1,693,000	91,500	5.71%
Alcoholic Beverage Tax - Areawide	1,227,500	1,385,000	157,500	12.83%
Tobacco Distribution Excise Tax - Areawide	991,500	1,000,800	9,300	0.94%
Charges for Services (AW, NAW, VEF)	3,213,340	3,438,000	224,660	6.99%
Interest Earnings (all funds)	4,388,370	2,716,330	(1,672,040)	-38.10%
Other Financing Source - SWD	80,000	50,000	(30,000)	100.00%
Other Local Revenues	45,000	55,000	10,000	18.18%
State and Federal Revenue:				
School Debt Reimbursement	11,450,640	9,433,120	(2,017,520)	-17.62%
Other State and Federal Revenue	1,910,773	2,008,410	97,637	5.11%
Enhanced 911 Surcharge	787,500	872,140	84,640	10.75%
Enterprise Fund Fees & Misc. Revenue	8,571,800	9,521,460	949,660	11.08%
Intragovernmental Revenue	5,232,220	5,380,390	148,170	2.83%
Contrib. fr. Fund Bal./Unrestricted Net Assets	<u>3,523,033</u>	<u>4,952,730</u>	<u>1,429,697</u>	<u>40.58%</u>
TOTAL REVENUES	126,824,736	126,809,050	(15,686)	-0.01%
EXPENDITURES (BY FUNCTION)				
Assembly	1,467,480	1,522,110	54,630	3.72%
Mayor	1,293,940	1,319,190	25,250	1.95%
Law	926,560	952,660	26,100	2.82%
Assessing	2,507,960	2,456,070	(51,890)	-2.07%
Community Planning	1,967,030	1,934,450	(32,580)	-1.66%
Computer Services	2,841,930	3,309,480	467,550	16.45%
Emergency Operations	4,474,680	4,916,910	442,230	9.88%
Financial Services	4,369,346	4,384,540	15,194	0.35%
General Services	1,475,760	1,406,690	(69,070)	-4.68%
Human Resources	2,760,710	2,745,480	(15,230)	-0.55%
Land Management	1,074,040	993,290	(80,750)	-7.52%
Library Services	4,871,470	5,029,460	157,990	3.24%
Parks and Recreation	6,808,910	7,356,060	547,150	8.04%
Public Works	17,086,810	17,660,390	573,580	3.36%
Transportation	5,409,230	5,718,630	309,400	5.72%
Capital and Multi-Year Projects	4,754,760	2,031,500	(2,723,260)	-57.27%
Debt Service	16,587,710	14,167,840	(2,419,870)	-14.59%
Education	42,222,700	44,222,700	2,000,000	4.74%
Non-Departmental	547,640	439,980	(107,660)	-19.66%
Contrib. to Fund Balance/Unrestricted Net Assets	408,650	1,083,880	675,230	165.23%
Intragovernmental Charges	<u>2,967,420</u>	<u>3,157,740</u>	<u>190,320</u>	<u>6.41%</u>
TOTAL EXPENDITURES	126,824,736	126,809,050	(15,686)	-0.01%

FY 2008-2009 Budget
Fairbanks North Star Borough

Expenditures by Category

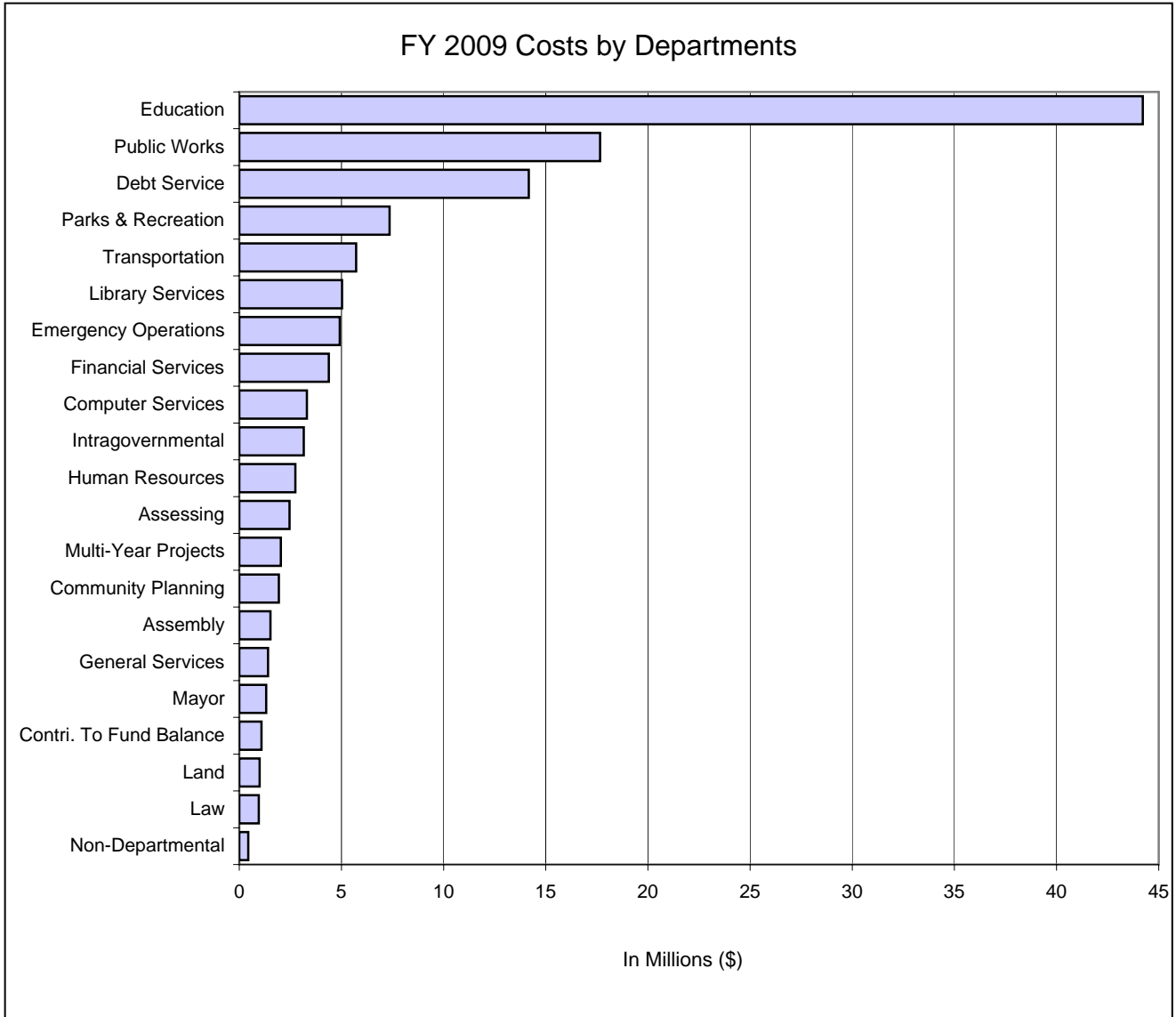


FY 2008-2009
Fairbanks North Star Borough

**Boroughwide Summary
Line Item Totals**

	2005/06 Actual	2006/07 Actual	2007/08 Approved	2007/08 Revised	2008/09 Recommended	2008/09 Approved
PERSONNEL SERVICES						
Permanent Salaries	16,561,027	17,875,889	19,713,190	19,699,322	20,012,610	20,022,370
Overtime Wages	219,071	283,568	264,430	264,462	288,540	288,540
Temporary Salaries	1,183,317	1,200,795	1,313,990	1,322,452	1,357,900	1,379,230
Benefits	9,247,249	11,163,701	13,143,010	13,135,038	13,223,540	13,231,690
Subtotal:	27,210,664	30,523,953	34,434,620	34,421,274	34,882,590	34,921,830
COMMODITIES						
Office Supplies	137,558	129,345	166,750	164,427	161,930	161,930
Computer Supplies	171,905	157,231	173,110	160,366	167,940	167,940
Operating Supplies	399,565	465,154	568,910	559,646	617,390	617,390
Books and Periodicals	38,131	50,087	66,770	70,295	70,550	70,550
Repair and Maint. Supplies	562,541	555,689	700,330	716,316	717,550	717,550
Clothing Supplies	19,140	33,552	37,060	37,585	35,810	35,810
Motor Fuels and Lubricants	561,567	622,640	669,640	669,640	806,130	806,130
Equipment Parts	193,599	176,628	269,070	264,070	272,070	272,070
Subtotal:	2,084,006	2,190,326	2,651,640	2,642,345	2,849,370	2,849,370
CONTRACTUAL SERVICES						
Professional Services	949,177	1,081,926	1,000,500	1,116,074	991,060	996,060
Communications	501,966	573,501	533,540	520,440	550,140	550,140
Travel	173,238	134,678	141,150	141,899	124,940	114,740
Professional Dues/Mtgs	87,287	141,308	128,090	145,596	128,990	123,890
Training	269,368	289,853	446,450	467,781	446,220	448,520
Advertising, Printing & Binding	307,162	340,983	393,660	428,760	389,940	389,940
Insurance and Bonding	1,205,618	1,309,580	1,398,600	1,399,100	1,330,290	1,330,290
Repairs & Maint. -Bldg. & Grounds	546,557	670,084	864,880	865,400	892,120	892,120
Repairs & Maint. -Office Equipment	80,155	71,091	104,910	104,910	108,350	108,350
Repairs & Maint. -Other Equipment	529,555	431,090	487,220	487,220	495,770	495,770
Rent	-	-	-	-	-	-
Utilities	1,907,145	2,005,842	2,272,530	2,272,530	2,884,730	2,884,730
Equipment Leases	850,806	935,952	1,511,660	1,511,660	1,884,320	1,884,320
Other Contractual Services	12,094,409	10,134,492	13,049,394	13,048,845	13,501,980	13,501,980
Subtotal:	19,502,443	18,120,380	22,332,584	22,510,215	23,728,850	23,720,850
Grants Match, Indirect, Awaiting Budget	431,723	898,006	1,526,932	1,346,092	1,371,840	1,341,840
CAPITAL OUTLAY						
Controlled Assets	306,382	276,774	241,800	250,860	220,970	220,970
Buildings & Structures	6,063,978	2,047,251	2,425,000	2,425,000	100,000	100,000
Office Furniture	-	-	-	-	-	-
Office Equipment	197,146	25,514	69,920	69,920	-	-
Rolling Equipment	448,995	765,719	392,570	392,570	556,820	556,820
Machinery and Equipment	924,698	6,041	217,100	217,100	6,500	6,500
Land & Land Improvements	195,000	60,000	-	-	-	-
Library Materials	283,457	319,103	346,090	346,090	353,710	353,710
Leasehold Improvements	-	-	-	-	-	-
Other Capital Items	1,883,614	2,403,676	-	-	105,000	105,000
Subtotal:	10,303,270	5,904,078	3,692,480	3,701,540	1,343,000	1,343,000
INTERFUND CHARGES						
	2,790,920	2,744,420	2,967,420	2,967,420	3,157,740	3,157,740
DEBT SERVICE						
	17,236,969	15,916,766	16,587,710	16,587,710	14,167,840	14,167,840
CONTRIBUTION TO EDUCATION						
	38,022,700	40,022,700	42,222,700	42,222,700	44,222,700	44,222,700
CONTRIBUTIONS TO FUND BALANCE						
	-	-	408,650	408,650	2,428,580	1,083,880
TOTAL EXPENDITURES BY LINE ITEM	117,582,695	116,320,629	126,824,736	126,807,946	128,152,510	126,809,050

Comparison of Direct Cost



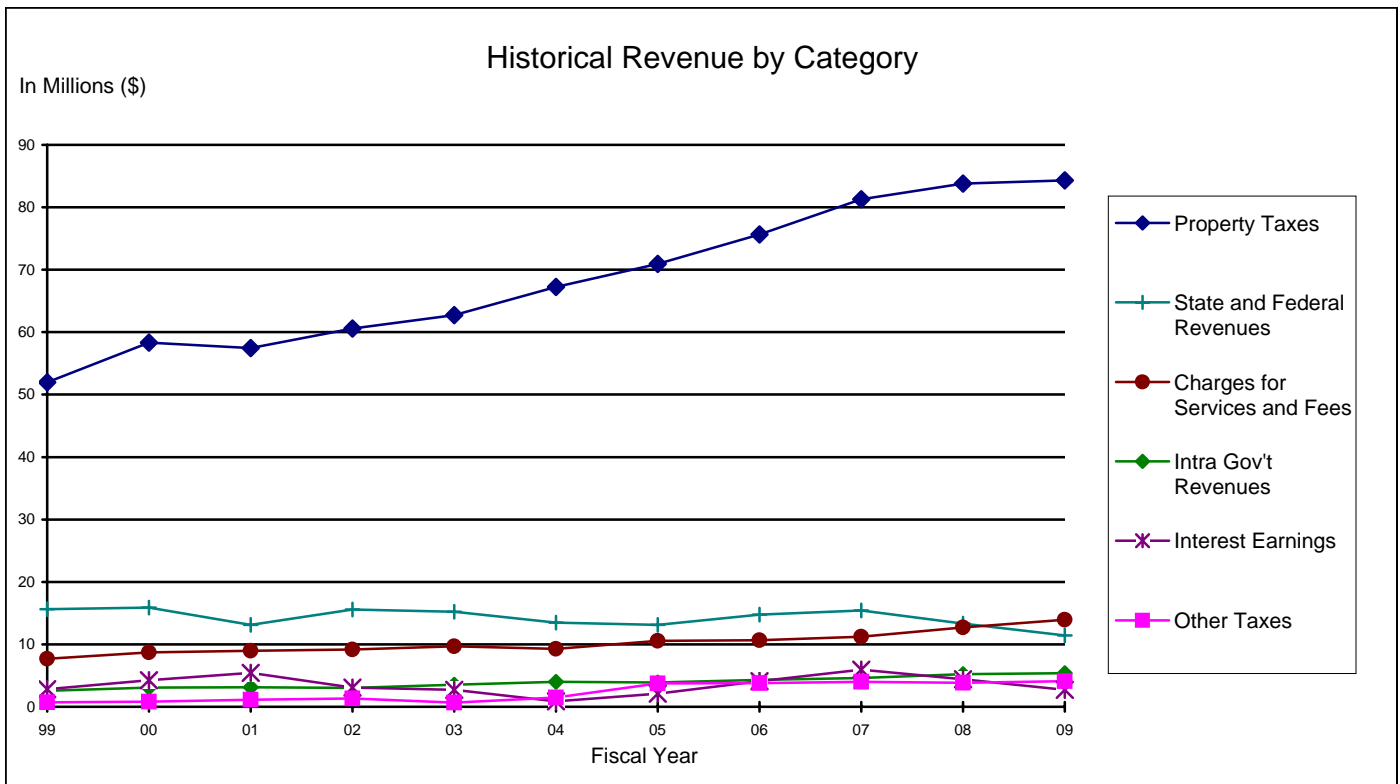
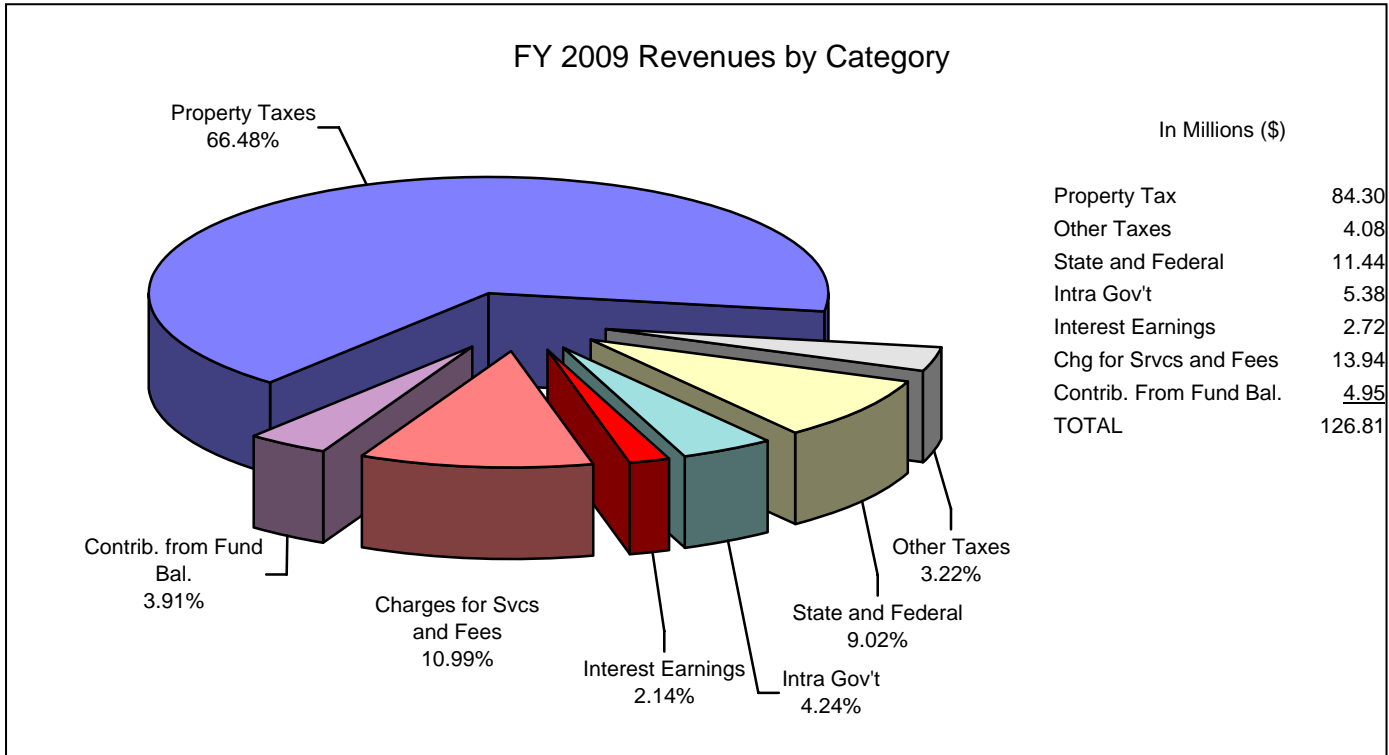
The above chart shows the total direct cost (i.e. excludes interfund charges) relationship of the departments.

FY 2008-2009 Budget
Fairbanks North Star Borough

Direct Cost Comparison by Departments

Department	2005/06 Actual	2006/07 Actual	2007/08 Approved	2007/08 Revised	2008/09 Recommended	2008/09 Approved
Assembly	1,226,905	1,342,405	1,467,480	1,467,480	1,532,410	1,522,110
Mayor	1,199,913	1,096,795	1,293,940	1,293,940	1,319,190	1,319,190
Law	746,386	856,181	926,560	926,560	950,910	952,660
Assessing	2,109,308	2,239,254	2,507,960	2,507,960	2,456,070	2,456,070
Community Planning	1,531,069	1,725,712	1,967,030	1,967,030	1,934,450	1,934,450
Computer Services	2,212,474	2,507,142	2,841,930	2,841,930	3,309,480	3,309,480
Emergency Operations	3,169,567	4,004,789	4,474,680	4,474,680	4,893,150	4,916,910
Financial Services	3,463,531	3,704,120	4,369,346	4,350,056	4,372,790	4,384,540
General Services	1,289,972	1,366,311	1,475,760	1,475,760	1,406,690	1,406,690
Human Resources	2,351,500	2,541,103	2,760,710	2,760,710	2,745,480	2,745,480
Land Management	808,945	879,573	1,074,040	1,074,040	993,290	993,290
Library Services	4,021,564	4,570,320	4,871,470	4,871,470	5,029,460	5,029,460
Parks and Recreation	6,147,080	6,590,200	6,808,910	6,811,410	7,356,060	7,356,060
Public Works	14,252,852	13,626,395	17,086,810	17,086,810	17,660,390	17,660,390
Transportation	3,927,166	4,766,490	5,409,230	5,409,230	5,714,350	5,718,630
Capital and Multi-Year Projects	10,918,597	5,732,751	4,754,760	4,754,760	2,061,500	2,031,500
Debt Service	17,236,969	15,916,766	16,587,710	16,587,710	14,167,840	14,167,840
Education	38,022,700	40,022,700	42,222,700	42,222,700	44,222,700	44,222,700
Non-Departmental Contribution to Fund	155,277	87,202	547,640	547,640	439,980	439,980
Bal./Unrestricted Net Assets	-	-	408,650	408,650	2,428,580	1,083,880
Intragovernmental Charges	2,790,920	2,744,420	2,967,420	2,967,420	3,157,740	3,157,740
TOTAL DIRECT COSTS	117,582,695	116,320,629	126,824,736	126,807,946	128,152,510	126,809,050

Revenues by Category



**FY 2008-2009 Budget
Fairbanks North Star Borough**

Revenue Summary

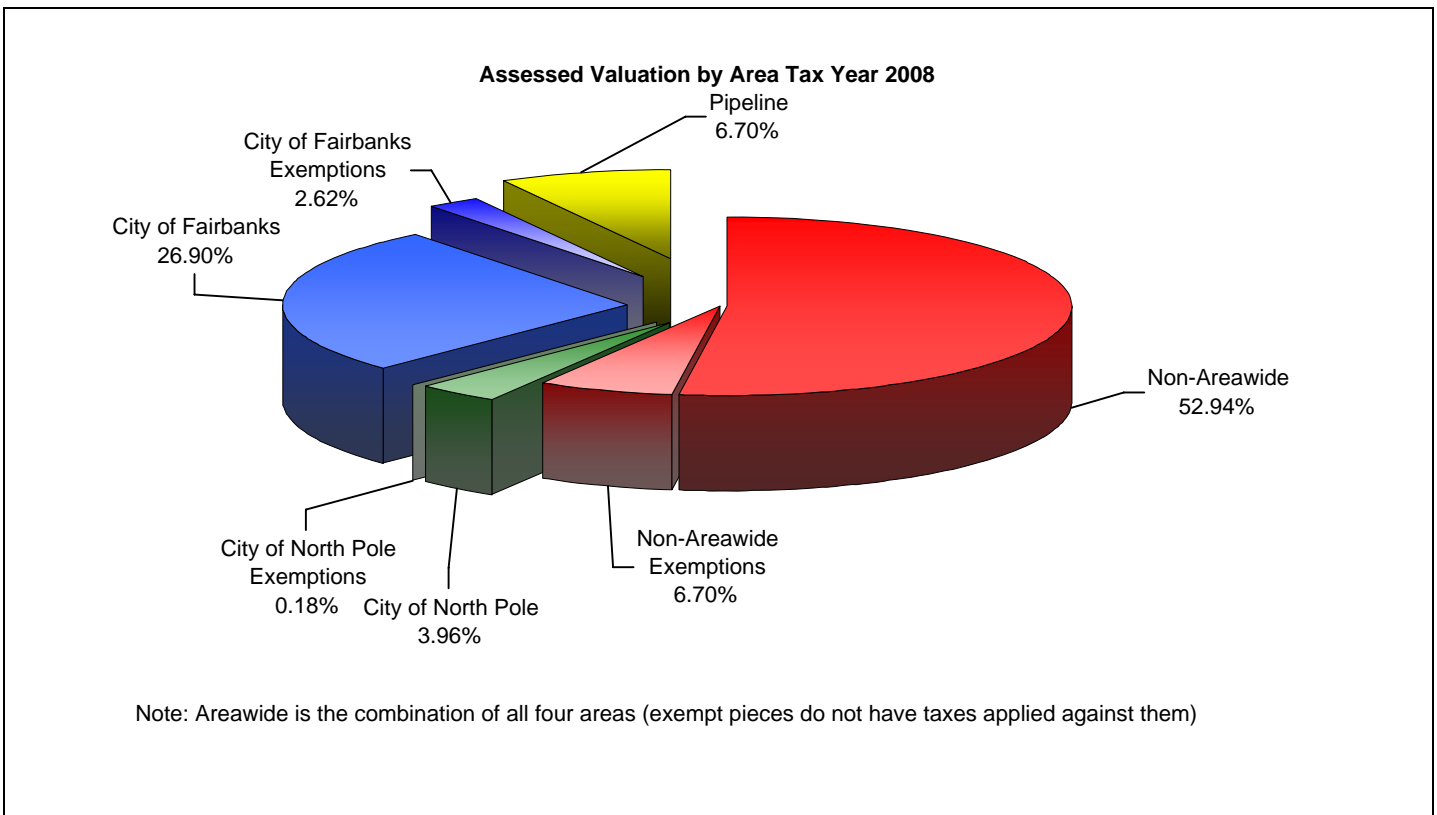
REVENUE SOURCE	2005/06 Actual	2006/07 Actual	2007/08 Approved	2007/08 Revised	2008/09 Recommended	2008/09 Approved
LOCAL REVENUE						
Property Taxes - Areawide	69,943,082	75,099,239	77,166,450	77,166,450	78,729,050	77,280,970
Property Taxes - Non-Areawide	1,447,265	1,567,416	1,683,000	1,683,000	1,774,200	1,779,500
Property Taxes - SW Collection District	4,263,341	4,615,767	4,952,110	4,952,110	5,223,650	5,242,200
Hotel-Motel Room Tax - Areawide	1,552,911	1,697,079	1,601,500	1,601,500	1,693,000	1,693,000
Alcoholic Beverage Tax - Areawide	1,234,645	1,329,016	1,227,500	1,227,500	1,385,000	1,385,000
Tobacco Distribution Excise Tax - Areawide	1,016,190	994,040	991,500	991,500	1,000,800	1,000,800
Charges for Services - Areawide	1,314,224	1,335,112	1,402,140	1,404,640	1,451,050	1,474,260
Charges for Services - Non-Areawide (EMS)	537,579	643,300	811,250	811,250	815,260	815,260
Charges for Services - Veh. Eq. Fleet Fund	511,220	539,440	544,870	544,870	561,660	561,660
Lease/Other Revenue - Veh. Eq. Fleet Fund	27,266	29,179	455,080	455,080	586,820	586,820
Other Financing Source - SWD	-	-	80,000	80,000	80,000	50,000
Miscellaneous Other Revenue - Areawide	55,413	181,026	45,000	45,000	55,000	55,000
Interest Earnings - Areawide	3,460,074	5,060,504	3,682,620	3,682,620	2,330,900	2,330,900
Interest Earnings - Enhanced 911	38,935	66,627	41,350	41,350	30,340	30,340
Interest Earnings - Solid Waste Disposal	388,441	462,082	413,530	413,530	209,720	209,720
Interest Earnings - Carlson Activity Center	8,956	10,317	9,370	9,370	4,670	4,670
Interest Earnings - Land Management	179,707	231,976	192,980	192,980	99,690	99,690
Interest Earnings- Transportation	45,680	90,561	48,520	48,520	41,010	41,010
Enhanced 911 Surcharge	809,279	866,822	787,500	787,500	872,140	872,140
Land Management Fees	852,972	628,212	651,190	651,190	1,130,100	1,012,810
Solid Waste Disposal Fees	5,332,760	5,615,008	6,530,000	6,530,000	6,933,000	6,933,000
Transportation Fees	1,206,431	1,371,727	1,390,610	1,390,610	1,575,650	1,575,650
Intragovernmental Revenues	4,310,692	4,617,802	5,232,220	5,232,220	5,380,390	5,380,390
Contrib. from Fund Bal./Unrestricted Net Assets	-	-	3,523,033	3,523,033	4,747,880	4,952,730
Total Local Revenue	98,537,063	107,052,252	113,463,323	113,465,823	116,710,980	115,367,520
Aid for School Construction	12,076,610	10,413,595	11,450,640	11,450,640	9,433,120	9,433,120
State Revenue	-	2,256,447	-	-	-	-
State Revenue - PERS	858,563	860,816	-	-	-	-
Alaska State Housing	14,040	14,243	14,000	14,000	14,000	14,000
Alaska Interior Regional	12,020	-	12,000	12,000	9,020	9,020
Telephone & Elec. Co-op/Fish Tax	306,352	338,866	306,000	306,000	339,000	339,000
Emergency Mngmt Grant	55,270	50,000	62,500	62,500	125,000	125,000
Child Care Assistance/HSS	819,090	864,047	911,273	891,983	915,390	915,390
ARDO Grant - Economic Development	-	-	-	-	-	-
TOTAL STATE REVENUE	14,141,945	14,798,014	12,756,413	12,737,123	10,835,530	10,835,530
FEDERAL REVENUE						
Federal Payment in Lieu of Taxes	610,901	606,732	605,000	605,000	606,000	606,000
TOTAL FEDERAL REVENUE	610,901	606,732	605,000	605,000	606,000	606,000
TOTAL REVENUES - ALL SOURCES	113,289,909	122,456,998	126,824,736	126,807,946	128,152,510	126,809,050

**FY 2008-2009 Budget
Fairbanks North Star Borough**

**Estimated Taxable Assessed Valuation
by
Jurisdiction
Tax Year 2008**

Area	New Construction Property Impv.	Prior Existing Real Property Valuation Net of BOE Adj.	Plus Pipeline Assessed (2)	2008 Full Value	Less Mandatory Exempt (3)	Less Resid. & Fire Exempt (4)	Taxable Assessed Value
Non-Areawide (1)	\$153,226,089	\$4,377,995,492	\$487,960,580	\$5,019,182,161	\$291,927,497	\$217,362,996	\$4,509,891,668
City of Fairbanks	91,652,225	2,150,739,000	20,844,390	2,263,235,615	141,620,175	57,314,273	2,064,301,167
City of North Pole	7,588,419	306,398,572	-	313,986,991	7,706,267	5,797,798	300,482,926
Totals:	\$252,466,733 +	\$6,835,133,064 +	\$508,804,970 =	\$7,596,404,767 -	\$441,253,939 -	\$280,475,067 =	6,874,675,761

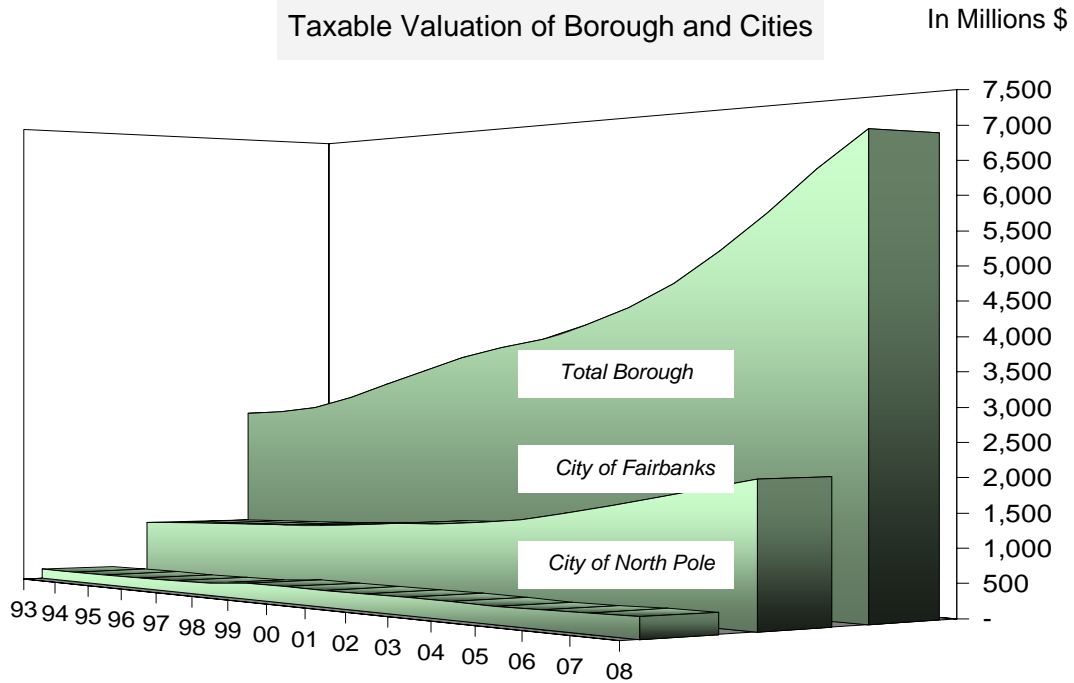
- (1) Outside of the Cities
(2) Pipeline Assessment from the Alaska Department of Revenue
(3) Estimated State Mandated Exemptions
(4) Estimated Residential and Fire Exemptions
Source: Borough Assessor BOE = Board of Equalization



FY 2008-2009 Budget
Fairbanks North Star Borough

Taxable Assessed Valuation

* Excludes Exempt Property Values



Tax Years

*Mandatory Exemptions:
(senior citizens, widow/widowers, and disabled veterans)
Optional Exemptions:
(partial residential, and community purpose)

Year	City of North Pole	City of Fairbanks	Fairbanks North Star Borough*
1988	\$145,266,526	\$930,757,690	2,938,854,477
1989	148,309,935	864,599,413	2,780,508,637
1990	150,286,497	826,372,551	2,614,790,263
1991	145,464,403	828,367,490	2,612,806,128
1992	143,804,996	845,154,734	2,669,450,360
1993	143,672,307	863,320,738	2,711,208,083
1994	152,719,281	910,975,881	2,756,962,309
1995	154,968,164	936,445,984	2,843,901,864
1996	155,715,877	961,552,639	3,020,102,254
1997	167,494,254	990,843,175	3,257,580,426
1998	185,682,280	1,033,913,622	3,428,460,972
1999	242,533,161	1,072,506,196	3,697,701,845
2000	243,425,567	1,140,048,030	3,849,675,466
2001	243,878,124	1,168,052,028	3,983,988,998
2002	249,762,217	1,239,597,426	4,189,976,499
2003	259,411,926	1,318,546,675	4,447,691,514
2004	266,133,121	1,443,462,123	4,798,307,827
2005	250,955,004	1,594,610,680	5,258,126,020
2006	265,721,292	1,750,438,331	5,776,355,911
2007	287,926,651	1,907,859,011	6,364,049,229
2008	300,482,926	2,064,301,167	6,874,675,761
	~Estimated		Source: Assessor

* Includes the cities of North Pole and Fairbanks

**FY 2008 - 2009 BUDGET
Fairbanks North Star Borough**

Mill Levies within the Borough

Mill Levy by Area						Mill Levy by Taxing District		
Year	Non-Areawide	Solid Waste District	Areawide	City of North Pole	City of Fairbanks	Total Outside Cities	Total City of North Pole	Total City of Fairbanks
1971	0.0	0.0	5.0	6.0	10.0	5.0	11.0	15.0
1972	0.0	0.0	5.8	5.8	12.0	5.8	11.6	17.8
1973	0.0	0.0	6.5	5.8	12.0	6.5	12.3	18.5
1974	0.0	0.0	6.5	2.0	11.0	6.5	8.5	17.5
1975	0.0	0.0	6.5	2.0*	11.5	6.5	8.5**	18.0
1976	0.0	0.0	6.3	5.8	10.0	6.3	12.1	16.3
1977	0.0	0.0	5.1	5.8	9.0	5.1	10.9	14.1
1978	0.0	0.0	7.2	5.8	8.5	7.2	13.0	15.7
1979	0.0	0.0	7.18	4.5	8.5	7.18	11.68	15.68
1980	0.0	0.0	6.2	4.0	7.5	6.2	10.2	13.7
1981	0.0	0.0	5.5	2.0	0.5	5.5	7.5	6.0
1982	0.0	0.0	6.4	2.0	0.5	6.4	8.4	6.9
1983	0.0	0.0	6.7	2.0	1.0	6.7	8.7	7.7
1984	0.0	0.0	7.0	2.0	1.8	7.0	9.0	8.8
1985	1.1	0.0	7.3	2.0	2.8	8.4	9.3	10.1
1986	.78	0.0	8.45	2.0	2.8	9.23	10.45	11.25
1987	.8246	0.0	9.692	2.0	2.8	10.5166	11.692	12.492
1988	1.065	0.0	11.178	2.0	2.8	12.243	13.178	13.978
1989	.995	0.0	11.756	2.0	7.0	12.751	13.756	18.756
1990	1.126	0.0	12.278	2.0	4.31	13.404	14.278	16.588
1991	.400	.738	13.112	2.0	4.967	14.250	15.85	18.079
1992	.424	1.050	14.061	2.0	5.152	15.535	17.111	19.213
1993	.438	1.088	14.377	2.0	5.393	15.903	17.465	19.77
1994	.620	1.145	14.340	2.35	4.803	16.105	17.835	19.143
1995	.594	1.158	13.777	2.35	5.055	15.529	17.285	18.832
1996	.543	1.136	13.495	2.30	4.964	15.174	16.931	18.459
1997	.552	1.159	13.390	2.30	5.966	15.101	16.849	19.356
1998	.511	1.166	13.775	2.30	5.999	15.452	17.241	19.774
1999	.516	1.188	14.480	2.30	6.000	16.184	17.968	20.480
2000	.522	1.159	13.662	2.40	6.442	15.343	17.221	20.104
2001	.521	1.162	13.860	2.40	6.426	15.543	17.422	20.286
2002	.525	1.187	13.693	3.00	6.511	15.405	17.880	20.204
2003	.523	1.187	13.693	3.00	6.516	15.403	17.880	20.209
2004	.435	1.183	13.606	3.00	7.171	15.224	17.789	20.777
2005	.425	1.167	13.219	3.00	6.804	14.811	17.386	20.023
2006	.418	1.150	12.923	3.00	6.700	14.491	17.073	19.623
2007	.409	1.126	12.209	3.00	6.594	13.744	16.335	18.803
2008	.400	1.103	11.287	3.00	5.991	12.790	15.390	17.278

*Improvements only.
**6.5 on land, 8.5 on improvements.
~Estimated

History of Areawide Mill Levy

Areawide Functions	Calendar Year											
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government	4.311	4.064	5.170	4.443	4.709	4.756	4.934	4.979	5.004	5.085	4.767	4.166
Education	8.497	8.831	8.300	8.324	8.169	8.006	7.767	7.616	7.231	6.929	6.635	6.432
Library Bonds	0.043	0.027	0.026	0.025	0.025	0.024	0.022	0.021	0.020	0.018	0.016	0.015
School Bonds	0.539	0.853	0.984	0.870	0.957	0.907	0.970	0.990	0.964	0.891	0.791	0.674
Total Areawide Mill Levy	13.390	13.775	14.480	13.662	13.860	13.693	13.693	13.606	13.219	12.923	12.209	11.287

Certified Assessed Valuations

Total Valuations Includes Exempt Properties Required To Be Assessed

The increase in the annual assessed valuation since 1991 is due to new construction and increases in residential values which have offset the decline in the pipeline valuation.

* includes City of Fairbanks and City of North Pole

Year	City of North Pole	City of Fairbanks	Fairbanks North Star Borough *
1973	1,056,175	197,922,075	344,987,500
1974	1,648,325	214,897,515	450,876,380
1975	2,367,275	278,808,375	610,249,995
1976	7,740,650	361,915,680	1,058,375,610
1977	11,386,625	417,157,225	1,361,445,355
1978	46,103,350	478,743,650	1,634,074,655
1979	48,954,050	530,001,850	1,950,563,235
1980	52,823,935	554,721,800	1,910,520,130
1981	60,259,000	607,650,600	2,022,635,830
1982	68,764,650	706,122,900	2,239,971,525
1983	77,867,757	783,733,529	2,528,942,719
1984	79,434,770	889,498,921	2,719,591,413
1985	132,139,742	1,028,480,928	3,228,913,024
1986	161,131,467	1,082,115,401	3,443,986,257
1987	166,364,882	1,131,444,215	3,506,661,179
1988	151,991,526	996,957,690	3,130,154,477
1989	151,667,649	934,388,859	2,962,269,535
1990	153,138,172	889,744,049	2,784,499,953
1991	148,247,054	888,935,828	2,785,983,101
1992	146,969,545	909,127,289	2,851,468,742
1993	146,817,438	931,115,941	2,905,687,944
1994	155,813,882	990,322,304	2,976,218,127
1995	158,501,213	1,025,109,698	3,090,824,209
1996	159,314,035	1,055,026,485	3,282,761,225
1997	171,347,896	1,084,370,672	3,538,325,405
1998	189,911,559	1,159,033,049	3,762,871,645
1999	246,816,613	1,180,012,875	4,018,358,313
2000	248,056,291	1,253,327,884	4,184,453,591
2001	248,985,033	1,283,272,753	4,340,749,676
2002	255,433,736	1,361,917,721	4,568,512,361
2003	265,693,576	1,449,755,340	4,854,771,052
2004	273,674,029	1,585,848,525	5,239,380,208
2005	258,956,444	1,746,439,420	5,739,614,003
2006	276,432,767	1,938,844,008	6,417,556,567
2007	299,991,338	2,101,483,593	7,043,522,263
2008	313,986,991	2,264,097,378	7,596,404,767

~Estimated Source: Assessor

