

# Kenai Peninsula Borough

## Finance

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### MEMORANDUM

**TO:** Brent Hibbert, Assembly President  
Members, Kenai Peninsula Borough Assembly

**THRU:** Charlie Pierce, Mayor *CP*

**FROM:** Brandi Harbaugh, Finance Director *BH*

**DATE:** August 5, 2021

**SUBJECT:** Amendment to Ordinance 2020-19-37, to Record FY2021 Expenditures Paid by the State of Alaska Department of Administration, Division of Retirement & Benefits on Behalf of the Kenai Peninsula Borough towards the Borough's Unfunded PERS Liability (Mayor)

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In July 2021, we received notice that the Kenai Peninsula Borough will be receiving the FY2021 on-behalf PERS amount in early August 2021. In order to expedite the appropriation process to complete the FY2021 year-end closing in a timely manner, the amounts were left blank for introduction. As the on-behalf amount was received on August 06, 2021, this amendment is requested to complete the ordinance:

[Please note, the bold underline text is new and the bold strikeout language in brackets is to be deleted.]

➤ Amend Section 1, as follows:

**SECTION 1.** That FY2021 revenue budgets are increased by the following amounts to reflect funds the Department of Administration, Division of Retirement & Benefits received on behalf of the Kenai Peninsula Borough:

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<b>Fund</b>	<b>Amount</b>
General fund	<u>651,920.00</u>
Nikiski Fire Service Area	<u>187,347.00</u>
Bear Creek Fire Service Area	<u>11,143.00</u>
Anchor Point Fire Service Area	<u>41,213.00</u>
Central Emergency Services	<u>320,279.00</u>
Kachemak Emergency Service Area	<u>25,545.00</u>
North Peninsula Recreation Service Area	<u>48,430.00</u>
Road Service Area	<u>48,541.00</u>
School Maintenance	<u>271,341.00</u>
Land Trust	<u>24,734.00</u>
Seward Bear Creek Flood Service Area	<u>8,441.00</u>
911 Emergency Communications	<u>106,985.00</u>
Solid Waste	<u>90,803.00</u>
Risk Management	<u>27,590.00</u>
	<u><u>1,864,312.00</u></u>

➤ Amend Section 2, as follows:

**SECTION 2.** That \$1,864,312.00 is appropriated to the following accounts:

<b>Fund</b>	<b>Department</b>	<b>Project</b>	<b>Object</b>	<b>Amount</b>
100	11120	00000	40221	<u>25,182.00</u>
100	11140	00000	40221	<u>11,240.00</u>
100	11210	00000	40221	<u>33,911.00</u>
100	11227	00000	40221	<u>58,364.00</u>
100	11230	00000	40221	<u>31,419.00</u>
100	11231	00000	40221	<u>78,878.00</u>
100	11232	00000	40221	<u>19,978.00</u>
100	11233	00000	40221	<u>4,735.00</u>

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100	11235	00000	40221	<u>6,583.00</u>
100	11250	00000	40221	<u>30,946.00</u>
100	11310	00000	40221	<u>41,655.00</u>
100	11410	00000	40221	<u>22,721.00</u>
100	11430	00000	40221	<u>44,941.00</u>
100	11440	00000	40221	<u>34,465.00</u>
100	11441	00000	40221	<u>21,402.00</u>
100	11510	00000	40221	<u>49,688.00</u>
100	11520	00000	40221	<u>73,832.00</u>
100	21110	00000	40221	<u>41,048.00</u>
100	21135	00000	40221	<u>20,932.00</u>
206	51110	00000	40221	<u>187,347.00</u>
207	51210	00000	40221	<u>11,143.00</u>
209	51410	00000	40221	<u>41,213.00</u>
211	51610	00000	40221	<u>320,279.00</u>
212	51810	00000	40221	<u>25,545.00</u>
225	61110	00000	40221	<u>48,430.00</u>
236	33950	00000	40221	<u>48,541.00</u>
241	11235	00000	40221	<u>5,616.00</u>
241	41010	00000	40221	<u>265,725.00</u>
250	21210	00000	40221	<u>24,734.00</u>
259	21212	00000	40221	<u>8,441.00</u>
264	11255	00000	40221	<u>106,985.00</u>
290	32010	00000	40221	<u>30,286.00</u>
290	32122	00000	40221	<u>60,517.00</u>
700	11234	00000	40221	<u>27,590.00</u>
				<u><u>1,864,312.00</u></u>

Your consideration of this ordinance is appreciated.