

Introduced by: Mayor
Date: 12/13/22
Hearing: 01/17/23
Action: Enacted
Vote: 9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2022-47**

**AN ORDINANCE AMENDING KPB 5.04.095(B) TO REMOVE THE RIVER CENTER
AS A LISTED GENERAL FUND DEPARTMENT AND KPB 5.20.030 TO REMOVE
THE RIVER CENTER FUND FROM THE SPECIAL REVENUE FUND LIST**

- WHEREAS,** Chapter 5.04, Budget Procedure and Fiscal Year, Kenai Peninsula Borough (“Borough”) Code of Ordinances, indicates that the Donald E. Gilman River Center (“River Center”) is a distinct department general fund department; and
- WHEREAS,** the River Center is organized inside the Planning Department; operating under a special revenue fund since 2006; and
- WHEREAS,** in 2012, as a result of GASB 54 required fund type changes, the River Center was re-classified as a department of the general fund; and
- WHEREAS,** per KPB 5.20.030 the “Kenai River Center Fund” is included within the list of Borough special revenue funds; and
- WHEREAS,** the River Center has evolved away from initial construction and startup that was largely funded by federal sources and now encompasses Planning Department and 911/Dispatch staff not associated with the River Center’s special fund; and
- WHEREAS,** neither the day-to-day operations nor the financial accounting systems benefit from maintaining separate fund accounts for the Planning Department and River Center special fund; and
- WHEREAS,** keeping the funds separate reduces flexibility and efficiency within the Planning Department; and
- WHEREAS,** this ordinance reclassifies the River Center as a division of the Planning Department, which will increase/improve flexibility and efficiency for the Planning Department as a whole;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That KPB 5.04.095(B) is hereby amended to read as follows:

5.04.095. Level of budgetary control.

- B. That departments for the general fund are defined as assembly, clerk (to include elections and record management), mayor, purchasing and contracting, human resources (to include print shop, and custodial), information technology, office of emergency management, legal, finance, assessing, planning, [RIVER CENTER], capital projects, and non-departmental.

SECTION 2. That KPB 5.20.030 is hereby amended to read as follows:

5.20.030. Special revenue funds.

Special revenue funds account for the proceeds from specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes. These funds consist of the following:

Nikiski Fire Service Area Fund
Bear Creek Fire Service Area Fund
Anchor Point Fire and Emergency Medical Service Area Fund
Central Emergency Service Area Fund
Kachemak Emergency Service Area Fund
Lowell Point Fire Service Area
Central Peninsula Emergency Medical Service Area Fund
North Peninsula Recreation Service Area Fund
Road Service Area Fund
Road Improvement Assessment District Engineer's Estimate Fund
RIAD Match Fund
School Fund
Post-Secondary Education Fund
Land Trust Fund
Land Trust Investment Fund
[KENAI RIVER CENTER FUND]
Coastal Zone Management Fund
Seward Bear Creek Flood Service Area
Disaster Relief Fund
Environmental Protection Programs Fund
Underground Storage Tank Removal and Upgrade Fund
Pass-Through Grants Fund
Miscellaneous Grants Fund
Nikiski Senior Citizen Service Area Fund
Solid Waste Fund
Local Emergency Planning Committee Fund
Central Kenai Peninsula Hospital Service Area Fund

South Peninsula Hospital Service Area Fund

SECTION 3. That this ordinance shall become effective on July 1, 2023.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 17TH DAY OF JANUARY, 2023.


Brent Johnson, Assembly President

ATTEST:


Michele Turner, CMC, Acting Borough Clerk



Yes: Chesley, Cox, Derkevorkian, Ecklund, Elam, Hibbert, Ribbens, Tupper, Johnson
No: None
Absent: None