

Kenai Peninsula Borough

Finance Department

MEMORANDUM

TO: Brent Johnson, Assembly President
Members, Kenai Peninsula Assembly

THRU: Peter A. Micciche, Mayor *PM*

FROM: Brandi Harbaugh, Finance Director *BH*

DATE: August 15, 2023

SUBJECT: LAYDOWN AMENDMENT to Ordinance 2022-19-81, Recording FY2023 Expenditures Paid by the State of Alaska Department of Administration, Division of Retirement & Benefits on behalf of the Kenai Peninsula Borough toward the Borough's Unfunded PERS Liability (Mayor) (Hearing on 08/15/23)

In July of 2023, notice was received that the Borough will be receiving the FY2023 on-behalf of PERS amount in early August 2023. In order to expedite the appropriation process to complete the FY23 year-end closing in a timely manner, the amounts were left blank for introduction. As the on-behalf amount was received on August 10, 2023, this amendment is requested to complete the ordinance.

[Please note, the bold underlined text is new.]

➤ Amend Section 1, as follows:

SECTION 1. That FY2023 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:

Fund	Amount
General fund	<u>\$ 216,110.00</u>
Nikiski Fire Service Area	<u>69,136.00</u>
Bear Creek Fire Service Area	<u>5,564.00</u>
Western Emergency Service Area	<u>24,116.00</u>
Central Emergency Services	<u>122,698.00</u>
Kachemak Emergency Service Area	<u>15,585.00</u>
North Peninsula Recreation Service Area	<u>16,790.00</u>
Road Service Area	<u>16,427.00</u>
School Maintenance	<u>99,151.00</u>
Land Trust	<u>9,140.00</u>

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Seward Bear Creek Flood Service Area	<u>2,781.00</u>
911 Emergency Communications	<u>44,168.00</u>
Solid Waste	<u>41,375.00</u>
Risk Management	<u>9,062.27</u>
Fund	<u><u>\$ 692,103.27</u></u>

➤ Amend Section 2, as follows:

SECTION 2. That \$692,103.27 is appropriated to the following accounts:

<u>Account</u>	<u>Amount</u>
100-11120-00000-40221	<u>\$ 6,101.00</u>
100-11140-00000-40221	<u>4,905.00</u>
100-11210-00000-40221	<u>8,321.00</u>
100-11227-00000-40221	<u>19,441.00</u>
100-11230-00000-40221	<u>10,731.00</u>
100-11231-00000-40221	<u>25,701.00</u>
100-11232-00000-40221	<u>6,317.00</u>
100-11233-00000-40221	<u>2,376.00</u>
100-11235-00000-40221	<u>1,837.00</u>
100-11250-00000-40221	<u>8,739.00</u>
100-11310-00000-40221	<u>14,083.00</u>
100-11410-00000-40221	<u>8,346.00</u>
100-11430-00000-40221	<u>16,434.00</u>
100-11440-00000-40221	<u>11,180.00</u>
100-11441-00000-40221	<u>6,800.00</u>
100-11510-00000-40221	<u>17,741.00</u>
100-11520-00000-40221	<u>23,606.00</u>
100-21110-00000-40221	<u>15,407.00</u>
100-21135-00000-40221	<u>8,044.00</u>
206-51110-00000-40221	<u>69,136.00</u>
207-51210-00000-40221	<u>5,564.00</u>
209-51410-00000-40221	<u>24,116.00</u>
211-51610-00000-40221	<u>122,698.00</u>
212-51810-00000-40221	<u>15,585.00</u>

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225-61110-00000-40221	<u>16,790.00</u>
236-33950-00000-40221	<u>16,427.00</u>
241-11235-00000-40221	<u>1,837.00</u>
241-41010-00000-40221	<u>97,314.00</u>
250-21210-00000-40221	<u>9,140.00</u>
259-21212-00000-40221	<u>2,781.00</u>
264-11255-00000-40221	<u>44,168.00</u>
290-32010-00000-40221	<u>11,221.00</u>
290-32122-00000-40221	<u>22,654.00</u>
290-32310-00000-40221	<u>7,500.00</u>
700-11234-00000-40221	<u>9,062.27</u>
	<u><u>\$ 692,103.27</u></u>

Your consideration is appreciated.