

Introduced by:	Mayor
Date:	09/15/09
Hearing:	10/13/09
Action:	Enacted
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2008-19-62**

AN ORDINANCE TO RECORD EXPENDITURES OF \$1,985,582 PAID BY THE STATE OF ALASKA DEPARTMENT OF ADMINISTRATION ON BEHALF OF THE BOROUGH TOWARD THE BOROUGH'S UNFUNDED PERS LIABILITY

WHEREAS, the 2008 Alaska legislature enacted HB 310 which appropriated funds to the Department of Administration, Division of Retirement & Benefits, on behalf of the borough, to reduce the liability of political subdivisions to the Public Employees' Retirement System (PERS) for FY2009; and

WHEREAS, the borough was notified on August 25, 2009, that the amount received by the Department of Administration, Division of Retirement & Benefits, on behalf of the borough was \$1,985,582, an amount estimated to be equal to the difference the borough's budgeted PERS rate of 22 percent and the actuarially determined rate of 35.22 percent; and

WHEREAS, Generally Accepted Accounting Principals (GAAP) require the borough to record expenditures paid on its behalf; and

WHEREAS, FY2009 expenditure budgets will need to be increased (for which there will be a corresponding revenue adjustment), by the following amounts to reflect the receipt of these funds by the Department of Administration, Division of Retirement & Benefits, on behalf of the borough:

General Fund	\$838,136
Nikiski Fire Service Area	\$189,862
Bear Creek Fire	\$ 3,887
Anchor Point Fire Service Area	\$ 7,733
Central Emergency Services	\$280,712
Kachemak Emergency Services Area	\$ 8,733
North Peninsula Recreation Service Area	\$ 47,728
Road Service Area	\$ 60,571
School Maintenance	\$318,676
Land Trust	\$ 34,155

Kenai River Center	\$ 36,187
Seward Bear Creek Flood Service Area	\$ 3,640
Solid Waste	\$125,807
Risk Management	\$ 29,257

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

SECTION 1. That FY2009 revenue budgets should be increased by the following amounts to reflect funds the Department of Administration, Division of Retirement & Benefits received on behalf of the Borough:

General fund	\$838,136
Nikiski Fire Service Area	\$189,862
Bear Creek Fire	\$ 3,887
Anchor Point Fire Service Area	\$ 7,733
CES	\$280,712
KESA	\$ 8,733
North Peninsula Recreation Service Area	\$ 47,728
Road Service Area	\$ 60,571
School Maintenance	\$318,676
Land Trust	\$ 34,155
Kenai River Center	\$ 36,187
Seward Bear Creek Flood Service Area	\$ 3,640
Solid Waste	\$125,807
Risk Management	\$ 29,257

SECTION 2. That \$1,985,582 should be appropriated to the following accounts:

Fund	Department	Object	Amount
100	11110 Assembly Administration	40221	\$ 3,134
100	11120 Assembly Clerk	40221	\$ 22,977
100	11130 Elections	40221	\$ 298
100	11140 Records Management	40221	\$ 9,522
100	11210 Mayor Administration	40221	\$ 49,585
100	11227 Purchasing & Contracting	40221	\$ 29,839
100	11230 General Services – HR	40221	\$ 28,580
100	11231 General Services – MIS	40221	\$ 89,895
100	11232 General Services – GIS	40221	\$ 24,576
100	11233 Gen Svcs – Print/Mail	40221	\$ 8,081
100	11235 Gen Svcs – Custodial Maintenance	40221	\$ 6,389

100	11250	Emergency Mgmt-Administration	40221	\$	22,771
100	11255	Emer. Mgmt – 911 Communications	40221	\$	47,108
100	11310	Legal Administration	40221	\$	50,737
100	11410	Finance – Administration	40221	\$	28,593
100	11430	Finance – Financial Services	40221	\$	55,293
100	11440	Finance – Property Tax & Collections	40221	\$	45,468
100	11441	Finance – Sales Tax	40221	\$	23,352
100	11510	Assessing – Administration	40221	\$	57,164
100	11520	Assessing – Appraisal	40221	\$	87,806
100	21110	Resource Planning – Administration	40221	\$	67,227
100	31110	Major Projects – Administration	40221	\$	79,740
206	51110	Nikiski Fire Service Area	40221	\$	189,862
207	51210	Bear Creek Fire Service Area	40221	\$	3,887
		Anchor Point Fire & Emergency			
209	51410	Medical Service Area	40221	\$	7,733
211	51610	Central Emergency Service Area	40221	\$	280,712
212	51810	Kachemak Emergency Service Area	40221	\$	8,733
		North Peninsula Recreation Service			
225	61110	Area	40221	\$	47,728
236	33950	Road Service Area	40221	\$	60,571
241	11235	School Fund – Custodial Maintenance	40221	\$	6,373
241	41010	School Fund – Maintenance Dept.	40221	\$	312,303
		Land Trust Fund – Land Management			
250	21210	Administration	40221	\$	34,155
251	21135	Kenai River Center	40221	\$	36,687
259	21212	Seward-Bear Creek Flood Service Area	40221	\$	3,640
		SWD – Landfills, Hauling & Waste			
290	32570	Programs	40221	\$	12
		Solid Waste Department -			
290	32010	Administration	40221	\$	36,186
290	32122	SWD – Central Peninsula Landfill	40221	\$	64,108
290	32310	SWD – Homer Baler	40221	\$	25,501
700	11234	Risk Management Administration	40221	\$	29,257
		Total			<u>\$ 1,985,582</u>

SECTION 3. That upon enactment this ordinance shall be effective retroactively on June 30, 2009.

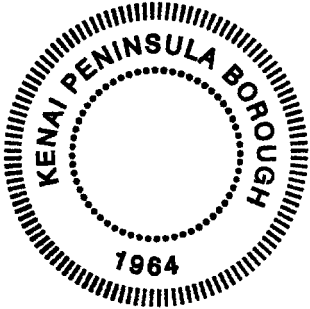
ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 13TH DAY OF OCTOBER, 2009.

Milli Martin

Milli Martin, Assembly President

ATTEST:

Johni Blankenship
Johni Blankenship, Borough Clerk



- Yes: Fischer, Knopp, Long, Pierce, Smalley, Smith, Sprague, Superman, Martin
- No: None
- Absent: None