



## **KENAI PENINSULA BOROUGH**

### **Finance Department**

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**TO:** Pete Sprague, Assembly President  
Members, Kenai Peninsula Borough Assembly

**THRU:** David R. Carey, Borough Mayor *Craig C. Chapman*

**FROM:** Craig Chapman, Finance Director *C. Chapman*

**DATE:** August 4, 2010

**SUBJECT:** Proposed amendment to Ordinance 2009-19-40, Appropriating Supplemental Funding and Increasing Charges to Departments to Cover Health Insurance Cost in Excess of Budgeted Amounts

Ordinance 2009-19-40 would appropriate \$64,691 and increase charges to departments in the amount of \$368,859 to cover health insurance cost in excess of budgeted amounts. There are a couple of rounding errors that need to be corrected; in addition the amount to be charged to the Spruce Bark Beetle program of \$5,580 was included in the total amount but not charged separately to the program in the ordinance. Therefore the following amendments are offered to make these changes.

➤ Change the 2nd whereas as follows,

**WHEREAS,** the Health Insurance Fund needs to increase its charges to all departments for FY2010 in the amount of \$[368,859] 368,858 to cover claims that were incurred during the year; and

➤ Change the 3rd whereas as follows,

**WHEREAS,** the amount to be charged out to the respective funds is as follows:

General fund	\$[158,484] <u>158,483</u>
Nikiski Fire Service Area	\$ 26,684
Bear Creek Fire	\$ 939
Anchor Point Fire Service Area	\$ 1,304
CES	\$ 47,624
KESA	\$ 3,176
North Peninsula Recreation Service Area	\$ 10,582
Road Service Area	\$ 10,491

School Maintenance	\$ 58,578
Land Trust	\$ 6,146
River Center	\$ 7,753
Seward Bear Creek Flood	\$ 439
Solid Waste	\$ 25,800
Risk Management	\$ 5,009
<u>Spruce Bark Beetle</u>	<u>\$ 5,580</u>

➤ Change Section 1 as follows:

**SECTION 1.** That FY2010 revenue and expenditure budget accounts for the Health Insurance Trust Fund are increased as follows:

701.00000.00000.36702 \$[368,859] 368,858  
701.11240.00000.43501 \$[368,859] 368,858

➤ Change Section 2 as follows:

**SECTION 2.** That \$[158,484] 158,483 is charged to the Borough's General Fund, to the following accounts:

Fund	Department	Object	Amount
100	11110	40321	\$ 10,682
100	11120	40321	\$ 4,295
100	11140	40321	\$ 2,386
100	11210	40321	\$ 6,409
100	11227	40321	\$ 5,094
100	11230	40321	\$ 5,382
100	11231	40321	\$ 14,348
100	11232	40321	\$ 5,207
100	11233	40321	\$ 2,294
100	11235	40321	\$ 1,640
100	11250	40321	\$ 3,316
100	11255	40321	\$ 11,692
100	11310	40321	\$ 6,369
100	11410	40321	\$ 3,624
100	11430	40321	\$ 10,049
100	11440	40321	\$ 10,373
100	11441	40321	\$ 4,929
100	11510	40321	\$ 11,622
100	11520	40321	\$ 17,325
100	21110	40321	\$ 11,714
100	31110	40321	\$ 9,733
100	94910	50251	\$ [7,754] <u>7,753</u>

- Renumber Section 18 to Section 19
- Add a new Section 18 as follows:

**SECTION 18.** That \$5,850 is charged to the Spruce Bark Beetle Program, account number 262.21320.00000.40321 to cover the cost of increased health insurance.