

Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Brent Hibbert, Assembly President
Members of the Kenai Peninsula Borough Assembly

THRU: Charlie Pierce, Borough Mayor *cp*

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: September 8, 2021

RE: Budget Revisions – August 2021

Attached is a budget revision listing for August 2021. The attached list contains budget revisions between major expenditure categories (i.e., maintenance & operations and capital outlay). Other minor transfers were processed between object codes within major expenditure categories.

AUGUST 2021**INCREASE****DECREASE****CLERK'S OFFICE - ELECTIONS**

To cover newly required background checks on election workers.

100-11130-00000-40120 (Temporary Wages)		\$3,200.00
100-11130-00000-43011 (Contractual Services)	\$3,200.00	

NIKISKI FIRE SERVICE AREA

Transfer remaining budgets from completed Nikiski Fire Capital projects to another project in the fund. Per Borough Code 5.04.100.

441-51110-16412-49999 (Project 16412 Contingency)		\$5,567.92
441-51110-19413-49999 (Project 19413 Contingency)		\$1,500.51
441-51110-19GEN-49999 (Project 19GEN Contingency)		\$1,319.66
441-51110-21413-49999 (Project 21413 Contingency)		\$216.44
441-51110-20412-49999 (Project 20412 Contingency)		\$1,007.22
441-51110-18412-49999 (Project 18412 Contingency)	\$9,423.28	
441-51110-18412-61990 (Project 18412 Admin Service Fee)	\$188.47	

RISK MANAGEMENTTo cover annual insurance renewals that were under budgeted.
ORD (21-19-07)

700-11237-00000-43999 (Claim Reserves)		\$339,325.00
700-11236-00000-43508 (Workmen's Compensation)		\$20,525.00
700-11238-00000-43999 (Claim Reserves)		\$5,883.00
700-11237-00000-43511 (Fire and Extended Coverage)	\$359,850.00	
700-11238-00000-43528 (Aviation Liability)	\$3,401.00	
700-11238-00000-43529 (Other Misc Coverage)	\$2,482.00	

SOLID WASTE - ADMINISTRATION & LANDFILL

To cover the Landfill's leachate tank repairs. FEMA funds have not been approved yet.

290-32010-00000-50411 (Transfer Solid Waste Cap Proj Fund)		\$100,000.00
290-32122-00000-43011 (CPL Contract Services)	\$100,000.00	

SOLID WASTE - ADMINISTRATION & LANDFILL

To cover unexpected repairs to the Landfill's cell 3's liner that was damaged by bear activity.

290-32010-00000-50411 (Transfer Solid Waste Cap Proj Fund)		\$38,000.00
290-32122-00000-43011 (CPL Contract Services)	\$38,000.00	