

Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Kelly Cooper, 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: August 10, 2020

RE: Budget Revisions – July 2020

Attached is a budget revision listing for July 2020. 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.

EASTERN PENINSULA HWY EMERGENCY SERVICE AREA

To cover an unexpected increase in cost for Extrication equipment and shipping.

235-51710-00000-43011 (Contract Services)		\$1,500.00
235-51710-00000-48514 (Firefighting/Rescue Equipment)	\$400.00	
235-51710-00000-48760 (Minor Firefighting/Rescue Equipment)	\$1,100.00	

HUMAN RESOURCES - ADMINISTRATION

To purchase an onboarding platform to help limit in-person contact with new hires due to COVID. CARES will cover half the expense.

100-11230-00000-48720 (Minor Office Equipment)		\$3,844.00
100-11230-00000-43019 (Software Licensing)	\$3,844.00	

RISK MANAGEMENT

Reallocating funds to cover a larger than usual increase in FY21 for excess liability & non-owned aircraft insurance expenses.

700-11237-00000-43511 (Fire and Extended Coverage)		\$97,676.00
700-11238-00000-43529 (Other Misc Coverage)		\$6,157.00
700-11238-00000-43999 (Claim Reserves)		\$69,334.00
700-11238-00000-43515 (CGL Excess Liability)	\$166,180.00	
700-11238-00000-43528 (Aviation Liability)	\$6,987.00	

SOLID WASTE - HOMER BAILING FACILITY

To cover fees associated with new ADEC storm water discharge permit for Homer Transfer Facility.

290-32310-00000-43015 (Water/Air Samples)		\$735.00
290-32310-00000-49433 (Plan Reviews)	\$735.00	

SOLID WASTE - LANDFILL

To purchase a Freon recovery tool that costed more than expected.

290-32122-00000-42410 (Small Tools/Minor Equipment)		\$1,037.20
290-32122-00000-48740 (Minor Machines/Equipment)	\$1,037.20	