

KENAI PENINSULA BOROUGH

ORDINANCE 85-31

AMENDING KPB 5.04.100 TO PROVIDE FOR ASSEMBLY TRANSFER OF UNENCUMBERED BALANCES BETWEEN LINE ITEMS WITHIN A MAJOR CLASSIFICATION OR DEPARTMENT WHICH EXCEEDED TWENTY PERCENT OF ANY BUDGET LINE ITEM OTHER THAN CAPITAL PROJECTS AND TRANSFERS MADE FOR COST ACCOUNTING PURPOSES.

WHEREAS, the Mayor presents the annual Kenai Peninsula Borough budget to the Assembly each fiscal year for line item approval; and

WHEREAS, following adoption of the line item budget by the Assembly, the Mayor may transfer unencumbered balances between line items; and

WHEREAS, over expenditures for various line items by some departments may affect the credibility of the budget process;

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

Section 1. That subsections KPB 5.04.100 (B) and (C) are hereby amended as follows.

5.04.100 Transfer of funds--Authority of mayor and assembly. A. The assembly may, by resolution, transfer unencumbered balances between major budget classifications or departments.

B. [THE BOROUGH MAYOR MAY TRANSFER UNENCUMBERED BALANCES BETWEEN LINE ITEMS WITHIN A MAJOR CLASSIFICATION OR DEPARTMENT.] Except as otherwise provided by this subsection, the Borough Mayor may not transfer any unencumbered balance between line items within a major classification or department where the amount transferred exceeds 20% in the aggregate for that budget year, of either the line item to be decreased by the transfer or the line item to be increased by the transfer. This limitation does not apply and the Mayor may transfer without regard to that limitation, unencumbered line balances between line items within a capital project budget, within a road maintenance service area budget from line item appropriations for road repair and maintenance, and transfers between line items to a line item of the same type within a department, or a major budget classification where such transfers are for the purpose of allocating expenses to an individual project. Such transfers shall be reported to the next regular or special meeting of the assembly.

C. The assembly, by resolution or motion, may transfer

unencumbered balances between line items within [THE ASSEMBLY'S BUDGET] a major budget classification or department. The resolution or minutes of the assembly meeting recording such transfer shall be certified by the borough clerk and made a part of the assembly's budget document.

Section 2. That this ordinance shall take effect on July 1, 1985.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH ON THIS _____ DAY OF _____, 1985.

Marilyn Dimmick, Assembly President

ATTEST:

Borough Clerk