

Kenai Peninsula Borough
Finance Department

MEMORANDUM

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

THRU: Mike Navarre, Borough Mayor *MN*

THRU: Brandi Harbaugh, Finance Director *BY*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: December 12, 2022

RE: Budget Revisions – November 2022

Attached is a budget revision listing for November 2022. 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.

NOVEMBER 2022**INCREASE DECREASE****CLERK'S OFFICE - ELECTIONS**

To cover overlooked contract fees for the use of election software.

| | | |
|--|-------------|-------------|
| 100-11130-00000-43410 (Printing) | | \$5,323.50 |
| 100-11130-00000-40120 (Temporary Wages) | | \$10,013.50 |
| 100-11130-00000-43019 (Software Licensing) | \$15,337.00 | |

FINANCE - PROPERTY TAX & CASH MANAGEMENT

To cover an unexpected printer replacement.

| | | |
|--|----------|----------|
| 100-11440-00000-40110 (Regular Wages) | | \$421.19 |
| 100-11440-00000-48710 (Minor Office Equipment) | \$421.19 | |

NORTH PENINSULA RECREATION

To cover an unemployment claim that came in.

| | | |
|--|------------|------------|
| 225-61110-00000-42210 (Operating Supplies) | | \$1,480.00 |
| 225-61110-00000-40511 (Other Benefits) | \$1,480.00 | |

PLANNING - GEOGRAPHIC INFO SYSTEMS

To cover time for a Seward flood event that was not declared a disaster.

| | | |
|--|---------|----------|
| 100-11232-00000-42210 (Operating Supplies) | | \$234.14 |
| 100-11232-23F1A-40410 (Leave) | \$18.91 | |
| 100-11232-23F1A-40130 (Overtime Wages) | \$60.45 | |
| 100-11232-23F1A-40210 (FICA) | \$9.78 | |
| 100-11232-23F1A-40321 (Health Insurance) | \$33.13 | |
| 100-11232-23F1A-40110 (Regular Wages) | \$80.60 | |
| 100-11232-23F1A-40221 (PERS) | \$31.03 | |
| 100-11232-23F1A-40322 (Life Insurance) | \$0.24 | |

PLANNING - RIVER CENTER

To cover a higher than expected router replacement.

| | | |
|--|------------|------------|
| 100-21135-00000-48720 (Minor Office Furniture) | | \$66.02 |
| 100-21135-00000-48710 (Minor Office Equipment) | | \$1,362.00 |
| 100-21135-00000-43920 (Dues & Subscriptions) | | \$52.47 |
| 100-21135-00000-48740 (Minor Machines & Equipment) | | \$761.74 |
| 100-21135-00000-48120 (Office Machines) | \$2,242.23 | |

PLANNING - RIVER CENTER

To purchase supplies related to an unexpected ATS switch replacement.

| | | |
|--|------------|------------|
| 100-21135-00000-43780 (Building & Grounds Maintenance) | | \$2,200.00 |
| 100-21135-00000-42310 (Repair & Maintenance Supplies) | \$2,200.00 | |

NOVEMBER 2022 CONTINUED**INCREASE** **DECREASE****PURCHASING DEPARTMENT**

To cover a nameplate engraving.

| | | |
|--|---------|---------|
| 100-11227-00000-42210 (Operating Supplies) | | \$30.00 |
| 100-11227-00000-43011 (Contract Services) | \$30.00 | |

SOLID WASTE - ADMINISTRATION

To purchase a 2023 ZOOM license.

| | | |
|--|----------|----------|
| 290-32010-00000-48710 (Minor Office Equipment) | | \$260.00 |
| 290-32010-00000-43019 (Software Licensing) | \$260.00 | |

SOLID WASTE - HOMER TRANSFER

To purchase coir logs.

| | | |
|---|------------|------------|
| 290-32310-00000-43780 (Buildings & Grounds Maintenance) | | \$2,000.00 |
| 290-32310-00000-42210 (Operating Supplies) | \$2,000.00 | |