



KENAI PENINSULA BOROUGH

Finance Department

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MIKE NAVARRE
BOROUGH MAYOR

To: Dale Bagley, Assembly President
Members of the Kenai Peninsula Borough Assembly

Thru: Mike Navarre, Borough Mayor *MN*

Thru: Craig C. Chapman, Finance Director *cchaps*

From: Brandi Harbaugh, Controller *brh*

From: Lauri Lingafelt, Auditor/Accountant *W*

Date: June 8, 2015

Subject: Budget Revisions –May 2015

Attached is a budget revision listing for May 2015. 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.

May-15

INCREASE

DECREASE

ASSESSING: Funds needed to cover additional health care cost Borough-wide.

100.11510.00000.40321 (Health Insurance)	25,450.00	
100.11520.00000.40321 (Health Insurance)	35,630.00	
100.11510.00000.40120 (Temporary Wages)		21,000.00
100.11510.00000.40130 (Overtime Wages)		8,000.00
100.11520.00000.40130 (Overtime Wages)		6,000.00
100.11520.00000.43210 (Travel & Subsistence)		26,080.00

BEAR CREEK FIRE SERVICE AREA: Replacement of Batteries Unit 118.

207.51210.00000.42360 (Motor Vehicle Supplies)	500.00	
207.51210.00000.43750 (Vehicle Maintenance)		500.00

CENTRAL EMERGENCY SERVICES: Budget revision needed to allow the the ordering of three pair of bunker boots for new volunteer fire fighters.

211.51610.00000.43720 (Equipment Maintenance)		1,000.00
211.51610.00000.48760 (Minor Fire Fighting Equipment)	1,000.00	

FINANCE: Federal government reduced their contribution for school debt, resulting in the state increasing their reimbursement by \$165.90. Budget authorization is needed to move funds for additional state contribution.

100.94910.00000.50308 (Transfer to School Debt Service)	165.90	
100.94910.00000.50349 (School Bond Issue)		165.90

GIS: Funds needed to cover additional health care cost Borough-wide.

100.11232.00000.40130 (Overtime Wages)		2,000.00
100.11232.00000.42120 (Computer Software)		2,000.00
100.11232.00000.43019 (Software Licensing)		2,200.00
100.11232.00000.43410 (Printing)		4,000.00
100.11232.00000.40321 (Health Insurance)	10,200.00	

INFORMATION TECHNOLOGY: Funds needed to cover additional health care cost Borough-wide.

100.11231.00000.43011 (Contract Services)		7,082.83
100.11231.00000.43260 (Training)		15,805.00
100.11231.00000.43210 (Transportation/Subsistence)		1,500.00
100.11231.00000.43019 (Software Licensing)		4,612.17
100.11231.00000.40321 (Health Insurance)	29,000.00	

LAND MANAGEMENT: Moving monies to correct categories per IT department. Computer software licensing needs to come out of Software Licensing. (Purchase of 1 Microsoft VISIO license.)

250.21210.00000.42120 (Computer Software)		165.00
250.21210.00000.43019 (Software Licensing)	165.00	

LAND MANAGEMENT: Increase health insurance due to higher than expected claims.

250.21210.00000.40120 (Temporary Wages)		3,500.00
250.21210.00000.40130 (Overtime Wages)		4,500.00
250.21210.00000.48120 (Office Machines)		4,700.00
250.21210.00000.40321 (Health Insurance)	12,700.00	

MAINTENANCE: Moving funds for year end expenses.

241.41010.00000.42210 (Operating Supplies)	10,000.00	
241.41010.00000.42310 (Repair & Maintenance Supplies)	30,000.00	
241.41010.00000.43764 (Snow Removal)		40,000.00

MAINTENANCE: Facilitate Year-end Material purchases, and purchase of a dump truck.

241.41010.00000.42310 (Repair Maintenance Supplies)	35,000.00	
241.41010.00000.43764 (Snow Removal)		100,000.00
241.41010.00000.48310 (Vehicles)	65,000.00	

MAINTENANCE: Transfer from closed project to already appropriated project; closed project within 5% limit per code 5.04.100. From 13856 safety project to 15756 asbestos abatement.

400.78050.13856.43780 (Building & Grounds Maintenance)		105.00
400.78050.13856.42310 (Repair & Maintenance)		1,271.26
400.78050.15756.43780 (Building & Grounds Maintenance)	1,376.26	

MAINTENANCE: Set up USAD Assessment line to pay for the 6 utility assessment bills from the city of Homer for the gas.

241.41010.00000.40110 (Wages)		19,576.62
241.41010.00000.43936 (USAD Assessment)	19,576.62	

MAINTENANCE: Move extra wage funds down to repair maintenance supplies to facilitate year end purchases.

241.41010.00000.40110 (Wages)		120,000.00
241.41010.00000.42310 (Repair Maintenance Supplies)	120,000.00	

MAINTENANCE: Move balance of snow removal funds and extra building grounds maintenance funds to repair maintenance supplies.

241.41010.00000.42310 (Repair Maintenance Supplies)	16,808.41	
241.41010.00000.43764 (Snow Removal)		6,808.41
241.41010.00000.43780 (Building Grounds Maintenance)		10,000.00

NORTH PENINSULA RECREATION SERVICE AREA: Revision necessary to replace two AED units at the Nikiski Community Recreation Center.

225.61110.00000.43780 (Building/Grounds Maintenance)		3,300.00
225.61110.00000.48740 (Minor Machinery & Equipment)	3,300.00	

PLANNING ADMINISTRATION : Funds needed to cover additional health care cost Borough-wide.

100.21110.00000.40130 (Overtime Wages)		14,300.00
100.21110.00000.43210 (Transportation/Subsistence)		4,000.00
100.21110.00000.48120 (Office Machines)		3,700.00
100.21110.00000.40321 (Health Insurance)	22,000.00	

RISK MANAGEMENT: Moving funds to replace failed computer.

700.11234.00000.42263 (Training Supplies)		886.86
700.11234.00000.48710 (Minor Office Equipment)	886.86	

ROADS: Funds needed to cover additional health care cost Borough-wide.

236.33950.00000.40321 (Health Insurance)	20,000.00	
236.33950.00000.43952 (Road Maintenance)		20,000.00

SELDOVIA RECREATIONAL SERVICE AREA: Funding to purchase new computer for the SOCC office.

227.61210.00000.43960 (Recreation Program)		1,000.00
227.61210.00000.48710 (Minor Office Equipment)	1,000.00	

SELDOVIA RECREATIONAL SERVICE AREA: Funds are needed to pay for the work for the installation of a new hot water heater at the SOCC.

227.61210.00000.42210 (Operating Supplies)		1,350.00
227.61210.00000.43011 (Contract Services)	1,350.00	

SELDOVIA RECREATIONAL SERVICE AREA: To allow for the purchase of paints and other supplies for the painting of the outside of the SOCC.

227.61210.00000.43780 (Building & Grounds Maintenance)		1,203.43
227.61210.00000.42310 (Repair/Maintenance Supplies)	1,203.43	

SELDOVIA RECREATIONAL SERVICE AREA: Funds necessary to pay for the purchase of a new hot water heater at the SOCC and to pay for its installation in the right account.

227.61210.00000.43011 (Contractual Services)		1,350.00
227.61210.00000.42310 (Repair/Maintenance Supplies)	1,350.00	

SOLID WASTE DISPOSAL: Transfer funds for loader tires and leachate evaporation supplies (anti-foam).

290.32122.00000.43011 (Contract Services)		37,143.00
290.32122.00000.42310 (Repair Maintenance Supplies)	23,943.00	
290.32122.00000.42210 (Operating Supplies)	13,200.00	

SOLID WASTE DISPOSAL - CPL: Funds needed to cover additional health care cost Borough-wide.

290.32122.00000.43310 (Advertising)		2,000.00
290.32122.00000.43011 (Contract Services)		13,000.00
290.32122.00000.43810 (Rents/Operating Leases)		12,400.00
290.32122.00000.43014 (Physical Exams)		500.00
290.32122.00000.43750 (Vehicle Maintenance)		2,600.00
290.32122.00000.40321 (Health Insurance)	30,500.00	

SOLID WASTE DISPOSAL - ADMIN: Funds needed to cover additional health care cost Borough-wide.

290.32010.00000.42250 (Uniforms)		987.50
290.32010.00000.43011 (Contract Services)		6,898.95
290.32010.00000.43310 (Advertising)		1,000.00
290.32010.00000.43410 (Printing)		500.00
290.32010.00000.43750 (Vehicle Maintenance)		653.43
290.32570.00000.42310 (Reair/Maintenance Supplies)		3,000.00
290.32010.00000.40321 (Health Insurance)	13,039.98	

SOLID WASTE DISPOSAL: To fund the deficiencies and operational needs of the CPL evaporator.

290.32122.00000.43014 (Water/Air Sample Testing)	65,105.00	
290.32122.00000.43610 (Public Utilities)	84,895.00	
290.32010.00000.50411 (Solid Waste Capital Project Fund)		150,000.00