

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: July 16, 2021

RE: Budget Revisions – June 2021

Attached is a budget revision listing for June 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.

CENTRAL EMERGENCY SERVICES

To purchase new safety cones for the new apparatus.

211-51610-00000-48740 (Minor Machines & Equipment)		\$150.00
211-51610-00000-43810 (Rents and Operating Leases)		\$169.10
211-51610-00000-48760 (Minor Fire Fighting Equipment)	\$319.10	

CENTRAL EMERGENCY SERVICES

To cover additional expense associated with exchanging a safety gas can mount for tanker 918.

211-51610-00000-43810 (Rents & Operating Leases)		\$69.25
211-51610-00000-48760 (Minor Fire Fighting Equipment)	\$96.25	

CENTRAL EMERGENCY SERVICES

To cover an additional cost associated with returning and exchanging recently purchased tools.

211-51610-00000-43810 (Rents & Operating Leases)		\$299.85
211-51610-00000-48760 (Minor Fire Fighting Equipment)	\$299.85	

CLERK'S OFFICE - ADMINISTRATION

To purchase the latest version of "Mason's Manual of Legislative Procedures".

100-11120-00000-43260 (Training)		\$85.00
100-11120-00000-42210 (Operating Supplies)	\$85.00	

FINANCE - FINANCIAL SERVICES & PROP TAX/CASH MANAGEMENT

To cover the expense for a printer toner replacement.

100-11430-00000-42210 (Operating Supplies)		\$610.03
100-11430-00000-42310 (Repair & Maintenance Supplies)		\$100.00
100-11440-00000-42210 (Operating Supplies)	\$710.03	

HUMAN RESOURCES - ADMINISTRATION

To cover fiscal year end operating supplies purchases and toner charge backs.

100-11230-00000-48720 (Minor Office Furniture)		\$621.84
100-11230-00000-42210 (Operating Supplies)	\$400.00	
100-11230-00000-43720 (Equipment Maintenance)	\$221.84	

HUMAN RESOURCES - ADMINISTRATION

To cover training materials and exam fees.

100-11230-00000-42210 (Operating Supplies)		\$400.00
100-11230-00000-43260 (Training)	\$400.00	

HUMAN RESOURCES - CUSTODIAL

To cover year end purchases for operating supplies.

100-11235-00000-43720 (Equipment Maintenance)		\$86.00
100-11235-00000-42210 (Operating Supplies)	\$86.00	

HUMAN RESOURCES - PRINT SHOP

Transfer funds for year end minor office equipment purchases.

100-11233-00000-43720 (Equipment Maintenance)		\$200.00
100-11233-00000-42410 (Small Tools & Equipment)	\$200.00	

HUMAN RESOURCES - PRINT SHOP

To purchase hardware for the print shop headset.

100-11233-00000-43720 (Equipment Maintenance)		\$53.29
100-11233-00000-48710 (Minor Office Equipment)	\$53.29	

MAINTENANCE DEPARTMENT

Moving extra snow removal money to cover year end purchases.

241-41010-00000-43764 (Snow Removal)		\$112,561.45
241-41010-00000-42310 (Repair & Maintenance Supplies)	\$110,561.45	
241-41010-00000-42410 (Small Tools & Minor Equipment)	\$2,000.00	

NORTH PENINSULA RECREATION

To cover Engineering services for the supply/header replacement project at the recreation center.

225-61110-00000-43610 (Public Utilities)		\$5,000.00
225-61110-00000-49311 (Design Services)	\$5,000.00	

RISK MANAGEMENT

To cover an unexpected freight expense for a gas meter.

700-11234-00000-42210 (Operating Supplies)		\$63.06
700-11234-00000-48740 (Minor Machines & Equipment)	\$63.06	

RISK MANAGEMENT

To return/exchange a chair that is too large. The replacement chair is more expensive.

700-11234-00000-42250 (Uniforms)		\$83.00
700-11234-00000-48720 (Minor Office Furniture)	\$83.00	

RISK MANAGEMENT

To cover liability claims through the end of the fiscal year.

700-11234-00000-43210 (Transportation & Subsistence)		\$7,500.00
700-11238-00000-43999 (Claim Reserves)	\$7,500.00	

SELDOVIA RECREATION

To cover a recreational equipment purchase.

227-61210-00000-42960 (Recreational Program Supplies)		\$32.05
227-61210-00000-48755 (Minor Recreational Equipment)	\$32.05	

SELDOVIA RECREATION

To cover communication expense for the rest of the fiscal year.

227-61210-00000-42960 (Recreational Program supplies)		\$100.00
227-61210-00000-43110 (Communications)	\$100.00	

SELDOVIA RECREATION

To cover Amazon Prime subscription allocation.

227-61210-00000-42960 (Recreational Program Supplies)		\$30.90
227-61210-00000-43920 (Dues & Subscriptions)	\$30.90	

SOLID WASTE - ADMINISTRATION & LANDFILL

To cover landfill utilities for leachate evaporation for the rest of the Fiscal Year.

290-32010-00000-40110 (Regular Wages)	\$35,000.00
290-32122-00000-43140 (Postage & Freight)	\$259.17
290-32122-00000-43210 (Transportation & Subsistence)	\$1,402.50
290-32122-00000-43260 (Training)	\$1,000.00
290-32122-00000-43750 (Vehicle Maintenance)	\$1,030.59
290-32122-00000-42210 (Operating Supplies)	\$1,835.69
290-32122-00000-42230 (Fuels, Oils & Lubricants)	\$15,000.00
290-32122-00000-42250 (Uniforms)	\$29.50
290-32122-00000-43011 (Contract Services)	\$22,303.00
290-32122-00000-42360 (Motor Vehicle Repair Supplies)	\$1,325.37
290-32122-00000-43410 (Printing)	\$29.92
290-32122-00000-42310 (Repair & Maintenance Supplies)	\$5,000.00
290-32122-00000-42410 (Small Tools & Minor Equipment)	\$2,621.26
290-32122-00000-43015 (Water & Air Sample Testing)	\$95.00
290-32122-00000-43920 (Dues & Subscriptions)	\$1,068.00
290-32122-00000-43610 (Public Utilities)	\$88,000.00

SOLID WASTE - HOMER TRANSFER

To cover an unexpected increase in utilities for the rest of the Fiscal Year.

290-32310-00000-42230 (Fuels, Oils & Lubricants)	\$1,000.00
290-32310-00000-43019 (Software Licensing)	\$33.83
290-32310-00000-43310 (Advertising)	\$57.21
290-32310-00000-42310 (Repair & Maintenance Supplies)	\$2,000.00
290-32310-00000-42210 (Operating Supplies)	\$5,228.52
290-32310-00000-42020 (Signage Supplies)	\$250.00
290-32310-00000-42410 (Small Tools & Minor Equipment)	\$180.44
290-32310-00000-43780 (Building & Grounds Maintenance)	\$4,000.00
290-32310-00000-43610 (Public Utilities)	\$12,750.00

SOLID WASTE - MISC LANDFILLS/HAUL/WASTE

To replace damaged totes and lids for hazardous waste collections.

290-32570-00000-43011 (Contract Services)	\$12,800.00
290-32570-00000-42410 (Small Tools & Equipment)	\$12,800.00