

Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Wayne Ogle, 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: June 6, 2018

RE: Budget Revisions – May 2018

Attached is a budget revision listing for May 2018. 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 2018

INCREASE

DECREASE

BEAR CREEK FIRE SERVICE AREA

FY18 Swift Water training course is budgeted under contractual services, employee is certified and will teach the class in-house.

207.51210.00000.43011 (Contractual Services)		\$	776.96
207.51210.00000.40110 (Regular Wages)	\$	776.96	

INFORMATION TECHNOLOGY

Replacement of a 10-12 year old chair.

100.11231.00000.42410 (Small Tools/Equipment)		\$	320.00
100.11231.00000.48720 (Minor Furniture/Furnishings)	\$	320.00	

MAINTENANCE DEPARTMENT

Purchase of a trailer.

241.41010.00000.48311 (Machinery/Equipment)	\$	7,905.19	
241.41010.00000.48710 (Minor Office Equipment)			\$ 450.57
241.41010.00000.48740 (Minor Machinery/Equipment)			\$ 1,343.53
241.41010.00000.49433 (Plan Reviews/Permit Fees)			\$ 928.00
241.41010.00000.43011 (Contractual Services)			\$ 5,183.09

MAINTENANCE DEPARTMENT

Allocating surplus wages from employee vacancies for purchase of materials and equipment needs.

241.41010.00000.40110 (Regular Wages)			\$ 175,000.00
241.41010.00000.42310 (Repair/Maintenance Supplies)	\$	88,000.00	
241.41010.00000.42360 (Vehicle Repair Supplies)	\$	10,000.00	
241.41010.00000.43011 (Contractual Services)	\$	15,000.00	
241.41010.00000.43140 (Postage/Freight)	\$	5,000.00	
241.41010.00000.43210 (Transportation/Subsistence)	\$	30,000.00	
241.41010.00000.43260 (Training)	\$	1,500.00	
241.41010.00000.43750 (Vehicle Maintenance)	\$	7,500.00	
241.41010.00000.48311 (Machinery/Equipment)	\$	14,000.00	
241.41010.00000.48740 (Minor Machinery/Equipment)	\$	4,000.00	

INCREASE DECREASE

MAYOR'S ADMINISTRATION OFFICE

Upgrade for the Chief of Staff's computer.

100.11210.00000.43999 (Contingency)		\$ 950.00
100.11210.00000.48710 (Minor Office Equipment)	\$ 950.00	

MAYOR'S ADMINISTRATION OFFICE

Minnie Mac Software for Chief of Staff's computer.

100.11210.00000.43999 (Contingency)		\$ 250.00
100.11210.00000.42120 (Computer Software)	\$ 250.00	

PLANNING/LAND MANAGEMENT

Wages for a temporary employee who will be working on structuring the Land Trust Fund. This is called out as a long term issue in the FY18 budget document.

250.21210.00000.43011 (Contractual Services)		\$ 8,600.00
250.21210.00000.40120 (Temporary Wages)	\$ 8,000.00	
250.21210.00000.40210 (FICA)	\$ 600.00	

RISK MANAGEMENT

To purchase minor office equipment (computer, printer, phones) that are well beyond replacement schedule.

700.11234.00000.43011 (Contractual Services)		\$ 6,500.00
700.11234.00000.48710 (Minor Office Equipment)	\$ 6,500.00	

SOLID WASTE DEPARTMENT

Funds for replacement of fuel tank at Rocky Ridge LF, Seldovia.

290.32570.00000.42230 (Fuels, Oils/Lubricants)		\$ 3,000.00
290.32570.00000.43210 (Transportation/Subsistence)		\$ 2,596.00
290.32570.00000.43765 (Security/Surveillance)		\$ 1,500.00
290.32570.00000.48520 (Storage Equipment)	\$ 7,096.00	

SOLID WASTE DEPARTMENT

Laptop replacement deferred since 2016.

290.32570.00000.43011 (Contractual Services)		\$ 1,209.00
290.32570.00000.48710 (Minor Office Equipment)	\$ 1,209.00	