

Kenai Peninsula Borough
Finance Department

MEMORANDUM

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

THRU: Charlie Pierce, Borough Mayor *CP for CP*

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: April 8, 2022

RE: Budget Revisions – March 2022

Attached is a budget revision listing for March 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.

MARCH 2022**INCREASE****DECREASE**

CENTRAL EMERGENCY SERVICES

To reverse a budget adjustment from last month's report, which was to purchase 7 modems for Lifepak units to interface with iPads.

211-51610-00000-43720 (Equipment Maintenance)		\$10,057.95
211-51610-00000-48740 (Minor Machines & Equipment)	\$10,057.95	

CENTRAL EMERGENCY SERVICES - CAPITAL PROJECTS

Transfer budget between Capital Projects per Borough Code.

443-51610-22462-48515 (Medical Equipment)		\$994.50
443-51610-J026C-49999 (Contingency)	\$994.50	

FINANCE - PROPERTY TAX & CASH MANAGEMENT

To cover unexpected software licensing costs and required end of redemption legal ad.

100-11440-00000-40110 (Regular Wages)		\$822.65
100-11440-00000-43310 (Advertising)	\$822.65	

KACHEMAK EMERGENCY SERVICES

To cover training materials purchases.

212-51810-00000-43260 (Training)		\$400.00
212-51810-00000-42263 (Training Supplies)	\$400.00	

KACHEMAK EMERGENCY SERVICES

Moving funds to cover software purchase.

212-51810-00000-43019 (Software Licensing)		\$408.93
212-51810-00000-42120 (Computer Software)	\$408.93	

LEGAL DEPARTMENT

To upgrade new hire workstations for correct ergonomics.

100-11310-00000-40110 (Regular Wages)		\$3,528.00
100-11310-00000-48720 (Minor Office Furniture)	\$3,528.00	

SOLID WASTE - ADMINISTRATION

To replace an old computer.

290-32010-00000-48720 (Minor Office Furniture)		\$500.00
290-32010-00000-43720 (Equipment Maintenance)		\$908.00
290-32010-00000-48710 (Minor Office Equipment)	\$1,408.00	

MARCH 2022 CONTINUED**INCREASE DECREASE****SOLID WASTE - HOMER TRANSFER FACILITY**

To purchase a pressure washer for daily operations.

290-32310-00000-43011 (Contract Services)		\$4,948.99
290-32310-00000-48740 (Minor Machines & Equipment)	\$4,948.99	

SOLID WASTE - HOMER TRANSFER FACILITY

To replace an old computer.

290-32310-00000-43011 (Contract Services)		\$779.00
290-32310-00000-48710 (Minor Office Equipment)	\$779.00	

SOLID WASTE - HOMER TRANSFER FACILITY

To clean up payroll accounts now that the facility isn't handled through contract services.

290-32310-00000-43011 (Contract Services)		\$187,402.85
290-32310-00000-40110 (Regular Wages)	\$96,445.08	
290-32310-00000-40210 (FICA)	\$5,130.80	
290-32310-00000-40120 (Temporary Wages)	\$57,198.68	
290-32310-00000-40221 (PERS)	\$7,021.17	
290-32310-00000-40322 (Life Insurance)	\$41.40	
290-32310-00000-40321 (Health Insurance)	\$8,867.05	
290-32310-00000-40130 (Overtime Wages)	\$7,682.54	
290-32310-00000-40410 (Leave)	\$5,016.13	

SOLID WASTE - LANDFILL

To purchase leachate process chemicals for evaporation.

290-32122-00000-43011 (Contract Services)		\$8,000.00
290-32122-00000-42210 (Operating Supplies)	\$8,000.00	