

Kenai Peninsula Borough

Finance Department

MEMORANDUM

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

THRU: Peter A. Micciche, Borough Mayor *PAM*

THRU: Brandi Harbaugh, Finance Director *BA*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: August 6, 2024

RE: Budget Revisions – July 2024

Attached is a budget revision listing for July 2024. 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.

JULY 2024**INCREASE****DECREASE****FINANCE - SALES TAX**

To move software budget to the correct code.

100-11441-00000-42120 (Computer Software)		\$5,400.00
100-11441-00000-43019 (Software Maintenance)	\$5,400.00	

INFORMATION TECHNOLOGY

To move software budget to the correct code.

100-11231-00000-42120 (Computer Software)		\$4,900.00
100-11231-00000-43026 (Software Licensing)	\$4,900.00	

MAINTENANCE DEPARTMENT

To pay a previously unidentified software service agreement.

241-41010-00000-42310 (Repair & Maintenance Supplies)		\$3,889.00
241-41010-00000-43780 (Building & Grounds Maintenance)		\$3,889.00
241-41010-00000-43019 (Software Maintenance)	\$7,778.00	

MAYOR'S OFFICE

To purchase a conference camera/microphone. The item was ordered in FY24, but was not received before the fiscal year end.

100-11210-00000-40110 (Regular Wages)		\$1,250.00
100-11210-00000-48710 (Minor Office Equipment)	\$1,250.00	

MAYOR'S OFFICE

To purchase uniforms for the department.

100-11210-00000-40110 (Regular Wages)		\$1,000.00
100-11210-00000-42250 (Uniforms)	\$1,000.00	

MAYOR'S OFFICE

To pay for a lobbying consulting services contact.

100-11210-00000-40110 (Regular Wages)		\$41,000.00
100-11210-00000-43011 (Contract Services)	\$41,000.00	

JULY 2024 CONTINUED

INCREASE DECREASE

RISK MANAGEMENT

To cover additional insurance premiums for FY25. Over-budgeted premiums will be used to offset the deficit.

700-11236-00000-43530 (Disability Insurance)		\$747.00
700-11237-00000-43511 (Fire & Extended Coverage)		\$80,360.00
700-11238-00000-43529 (Other Misc Coverage)		\$19,523.00
700-11238-00000-43528 (Aviation Liability)		\$6,431.00
700-11238-00000-43515 (CGL Excess Liability)	\$107,061.00	

SOLID WASTE - SEWARD TRANSFER

To purchase a UPS that was budgeted for in FY24, but wasn't received before the fiscal year end.

290-32150-00000-43780 (Building & Grounds Maintenance)		\$1,098.28
290-32150-00000-48710 (Minor Office Equipment)	\$1,098.28	