

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 *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: September 19, 2023

RE: Budget Revisions – August 2023

Attached is a budget revision listing for August 2023. 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.

AUGUST 2023**INCREASE DECREASE****FINANCE - PROPERTY TAX & CASH MANAGEMENT**

To cover a planned for copier, the quotes were higher than expected.

100-11440-00000-40110 (Regular Wages)		\$4,858.00
100-11440-00000-48120 (Office Machines)	\$4,858.00	

KACHEMAK EMERGENCY SERVICES CAPTIAL PROJECTS

Transfer partial budget from completed project, per code 5.04.100.

446-51810-17482-43011 (Contract Services)		\$245.03
446-51810-23481-49999 (Contingency)	\$93.44	
446-51810-23481-61990 (Admin Service Fee)	\$151.59	

NIKISKI FIRE SERVICE AREA

To purchase a Hydroflow for Station 3. This was originally budgeted in the wrong category.

206-51110-00000-43780 (Building & Grounds Maintenance)		\$15,569.08
206-51110-00000-48630 (Improvements Other Than Buildings)	\$15,569.08	

PLANNING - RIVER CENTER

To replace an AED, the old one is unusable and unrepairable.

100-21135-00000-43210 (Transportation & Subsistence)		\$1,244.00
100-21135-00000-43140 (Postage & Freight)		\$1,200.00
100-21135-00000-42210 (Operating Supplies)	\$2,444.00	

ROAD SERVICE AREA

To purchase a Spectra Precision dual grade laser level.

236-33950-00000-43011 (Contract Services)		\$2,400.00
236-33950-00000-48740 (Minor Machines & Equipment)	\$2,400.00	

SOLID WASTE - MISC LANDFILLS/HAULING/WASTE

Moving funds to support the rural refrigerant recovery program.

290-32570-00000-42210 (Operating Supplies)		\$847.49
290-32570-00000-48740 (Minor Machines & Equipment)	\$847.49	