

Kenai Peninsula Borough
Finance Department

MEMORANDUM

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

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

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: July 31, 2023

RE: Budget Revisions – June 2023

Attached is a budget revision listing for June 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.

CLERK'S OFFICE - ADMINISTRATION & RECORDS

To cover transportation and subsistence costs for training that the Acting Clerk attended.

100-11140-00000-42210 (Operating Supplies)		\$2,000.00
100-11120-00000-43210 (Transportation & Subsistence)	\$2,000.00	

CLERK'S OFFICE - ADMINISTRATION

To cover advertising expenses for the rest of the fiscal year.

100-11120-00000-40110 (Regular Wages)		\$2,200.00
100-11120-00000-43310 (Advertising)	\$2,200.00	

FINANCE - ADMIN & PROPERTY TAX / CASH MANAGEMENT

To cover costs of the GFOA conference.

100-11440-00000-40110 (Regular Wages)		\$1,000.00
100-11410-00000-43210 (Transportation & Subsistence)	\$1,000.00	

HUMAN RESOURCES - PRINT SHOP

To cover freight costs for a humidifier for the print shop.

100-11233-00000-42410 (Small Tools & Equipment)		\$21.28
100-11233-00000-43140 (Postage & Freight)	\$21.28	

HUMAN RESOURCES - PRINT SHOP

To cover mileage reimbursements.

100-11233-00000-42410 (Small Tools & Equipment)		\$165.00
100-11233-00000-43210 (Transportation & Subsistence)	\$165.00	

KACHEMAK EMERGENCY SERVICES

Moving unused software funds to cover small tool costs.

212-51810-00000-43019 (Software Maintenance)		\$500.00
212-51810-00000-42410 (Small Tools & Minor Equipment)	\$500.00	

KACHEMAK EMERGENCY SERVICES

To cover expenses for the rest of the fiscal year.

212-51810-00000-43014 (Physical Examinations)		\$750.00
212-51810-00000-42230 (Fuel, Oils & Lubricants)	\$750.00	

JUNE 2023 CONTINUED**INCREASE DECREASE****KACHEMAK EMERGENCY SERVICES - CAPITAL PROJECTS**

Transfer funds from closed projects per KPB Code 5.04.100.

446-51810-23483-61990 (Admin Services Fees)		\$14.86
446-51810-23482-48514 (Firefighting & Rescue Equipment)		\$225.07
446-51810-23484-49999 (Contingency)		\$11,601.40
446-51810-23482-61990 (Admin Service Fees)		\$12.25
446-51810-23483-48515 (Medical Equipment)		\$986.38
446-51810-23484-61990 (Admin Service Fees)		\$119.01
446-51810-23481-61990 (Admin Service Fees)	\$128.30	
446-51810-23481-49999 (Contingency)	\$12,830.67	

MAINTENANCE DEPARTMENT

To cover costs for additional roof clearing, iPad purchases and grounds maintenance.

241-41010-00000-42230 (Fuel, Oils & Lubricants)		\$19,000.00
241-41010-00000-42210 (Operating Supplies)		\$6,000.00
241-41010-00000-43810 (Rents & Operating Leases)		\$8,000.00
241-41010-00000-43019 (Software Maintenance)		\$6,000.00
241-41010-00000-43780 (Building & Grounds Maintenance)	\$21,000.00	
241-41010-00000-48710 (Minor Office Equipment)	\$11,000.00	
241-41010-00000-43764 (Snow Removal)	\$7,000.00	

RISK MANAGEMENT

To purchase two desks needed due to the Department's relocation.

700-11234-00000-43210 (Transportation & Subsistence)		\$2,378.25
700-11234-00000-48720 (Minor Office Furniture)	\$2,378.25	

RISK MANAGEMENT

To purchase a guest couch/seating area for the new office location.

700-11234-00000-42210 (Operating Supplies)		\$600.00
700-11234-00000-48720 (Minor Office Furniture)	\$600.00	

SELDOVIA RECREATION

To cover chamber membership increases, maintenance supplies and Bitdefender software subscription.

227-61210-00000-43960 (Recreational Program Expenses)		\$146.12
227-61210-00000-43920 (Dues & Subscriptions)	\$2.55	
227-61210-00000-43019 (Software Licensing)	\$59.99	
227-61210-00000-42310 (Repair & Maintenance Supplies)	\$83.58	

JUNE 2023 CONTINUED**INCREASE****DECREASE****SOLID WASTE - ADMINISTRATION**

To cover fuel expenses for the office truck.

290-32010-00000-43210 (Transpiration & Subsistence)		\$1,165.91
290-32010-00000-42230 (Fuel, Oil & Lubricants)	\$1,165.91	

SOLID WASTE - CAPITAL PROJECTS

Transfer funds from closed projects per KPB Code 5.04.100.

411-32122-23495-48311 (Machinery & Equipment)		\$1,000.00
411-32122-23495-49999 (Contingency)		\$12,380.00
411-32122-23496-49999 (Contingency)		\$4,101.00
411-32122-LEACH-49999 (Contingency)	\$17,481.00	

SOLID WASTE - HOMER TRANSFER

To purchase a snowplow for the facility.

290-32310-00000-43011 (Contract Services)		\$12,000.00
290-32310-00000-48311 (Machinery & Equipment)	\$12,000.00	

SOLID WASTE - HOMER TRANSFER

To purchase pit run gravel for the facility.

290-32310-00000-43011 (Contract Services)		\$22,800.00
290-32310-00000-42210 (Operating Supplies)	\$22,800.00	

SOLID WASTE - LANDFILL

To install a culvert at the Landfill.

290-32122-00000-48311 (Machinery & Equipment)		\$10,500.00
290-32122-00000-43011 (Contract Services)	\$10,500.00	