

Kenai Peninsula Borough  
Finance Department

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**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:** July 16, 2019

**RE:** Budget Revisions – June 2019

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Attached is a budget revision listing for June 2019. 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.

**JUNE 2019**

**INCREASE   DECREASE**

**ASSESSING - ADMINISTRATION**

To upgrade Adobe for two employees.

100-11510-00000-43019 (Software Licensing)		\$600.00
100-11510-00000-42120 (Computer Software)	\$600.00	

**ASSESSING - APPRAISAL**

To purchase safety kits per KPB vehicle policy.

100-11520-00000-43210 (Transport/Subsistence)		\$100.00
100-11520-00000-42410 (Small Tools/Minor Equipment)	\$100.00	

**CENTRAL EMERGENCY SERVICES**

To pay for shipping hydrant flow testing materials, vendor was not able to provide a shipping estimate before PO was issued.

211-51610-00000-43810 (Rents/Operating Leases)		\$330.42
211-51610-00000-48740 (Minor Machines/Equipment)	\$330.42	

**CLERKS - RECORDS MANAGEMENT**

To replace an aging scanner.

100-11140-00000-43019 (Software Licensing)		\$6,000.00
100-11140-00000-48120 (Office Machines)	\$6,000.00	

**FINANCE - ADMINISTRATION**

To purchase NACHA rule book.

100-11410-00000-43210 (Transport/Subsistence)		\$63.00
100-11410-00000-42210 (Operating Supplies)	\$63.00	

**FINANCE - ADMINISTRATION**

Move funds to cover year end purchases.

100-11410-00000-43210 (Transport/Subsistence)		\$349.80
100-11410-00000-42210 (Operating Supplies)	\$108.75	
100-11410-00000-43019 (Software Licensing)	\$241.05	

**JUNE 2019 CONT.**

**INCREASE   DECREASE**

**HUMAN REOURCES**

To move additional funds to complete a monitor purchase.

100-11230-00000-43011 (Contract Services)		\$9.00
100-11230-00000-48710 (Minor Office Equipment)	\$9.00	

**LEGAL DEPARTMENT**

To cover postage shortage due to increase in exemption packet mailings for collections.

100-11310-00000-40130 (Overtime Wages)		\$200.00
100-11310-00000-43140 (Postage/Freight)	\$200.00	

**LEGAL DEPARTMENT**

To cover year end shortage due to increased subscription costs.

100-11310-00000-42210 (Operating Supplies)		\$300.00
100-11310-00000-43920 (Dues and Subscriptions)	\$300.00	

**MAINTENANCE DEPARTMENT**

Move funds to cover repair materials for the remainder of the fiscal year and to purchase 2 connex containers to replace old storage sheds at Homer High School.

241-41010-00000-40110 (Regular Wages)		\$33,000.00
241-41010-00000-42210 (Operating Supplies)	\$2,000.00	
241-41010-00000-42310 (Repair/Maintenance Supplies)	\$23,000.00	
241-41010-00000-48740 (Minor Machines/Equipment)	\$8,000.00	

**PURCHASING**

To purchase Bluebeam Revu software to help with design and construction phases of projects.

100-11227-00000-43019 (Software Licensing)		\$675.00
100-11227-00000-43210 (Transport/Subsistence)		\$1,425.00
100-11227-00000-42120 (Computer Software)	\$2,100.00	

JUNE 2019 CONT.

INCREASE   DECREASE

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**SELDOVIA RECREATION**

To cover utilities and recreational supplies costs for the remainder of the fiscal year.

227-61210-00000-43140 (Postage/Freight)		\$100.00
227-61210-00000-43410 (Printing)		\$52.33
227-61210-00000-42960 (Recreational Program Supplies)	\$113.38	
227-61210-00000-48710 (Minor Office Equipment)		\$300.00
227-61210-00000-48740 (Minor Machinery/Equipment)		\$500.00
227-61210-00000-43610 (Public Utilities)	\$838.95	