

Kenai Peninsula Borough  
Finance Department

---

**MEMORANDUM**

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

**THRU:** Mike Navarre, Borough Mayor *MN*

**THRU:** Brandi Harbaugh, Finance Director *BH*

**FROM:** Sarah Hostetter, Payroll Accountant *SH*

**DATE:** January 19, 2023

**RE:** Budget Revisions – December 2022

---

Attached is a budget revision listing for December 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.

**DECEMBER 2022****INCREASE    DECREASE****FINANCE - SALES TAX**

To cover the envelope order distribution expense.

100-11441-00000-40110 (Regular Wages)		\$1,905.94
100-11441-00000-43410 (Printing)	\$1,905.94	

**MAINTENANCE DEPARTMENT**

To cover some minor machinery and equipment purchases.

241-41010-00000-43780 (Building & Grounds Maintenance)		\$2,500.00
241-41010-00000-48740 (Minor Machines & Equipment)	\$2,500.00	

**MAINTENANCE DEPARTMENT**

To cover costs for snow removal.

241-41010-00000-40110 (Regular Wages)		\$210,000.00
241-41010-00000-43764 (Snow Removal)	\$210,000.00	

**RISK MANAGEMENT - LIABILITY & ADMINISTRATION**

To cover unknown software costs associated with two budgeted desktop replacements. To also cover Zoom license renewals that were not accounted for.

700-11238-00000-43529 (Other Miscellaneous Coverage)		\$2,755.28
700-11234-00000-43019 (Software Licensing)	\$2,755.28	

**SELDOVIA RECREATION**

To cover project manager time spent on the sport court project.

227-61210-00000-48755 (Minor Recreational Equipment)		\$76.41
227-61210-00000-40322 (Life Insurance)	\$0.12	
227-61210-00000-40410 (Leave)	\$4.74	
227-61210-00000-40221 (PERS)	\$9.03	
227-61210-00000-40210 (FICA)	\$3.19	
227-61210-00000-40110 (Regular Wages)	\$41.04	
227-61210-00000-43220 (Car Allowance)	\$1.73	
227-61210-00000-40321 (Health Insurance)	\$16.56	

**SOLID WASTE - ADMINISTRATION**

To purchase tires for the department truck.

290-32010-00000-43750 (Vehicle Maintenance)		\$970.00
290-32010-00000-42360 (Motor Vehicle Repair Supplies)	\$970.00	

**DECEMBER 2022 CONTINUED**

**INCREASE    DECREASE**

**SOLID WASTE - ADMINISTRATION**

To repair the department truck's front end.

290-32010-00000-43600 (Project Management)

\$1,500.00

290-32010-00000-42360 (Motor Vehicle Repair Supplies)

\$1,500.00

**SOLID WASTE - ADMINISTRATION**

To purchase an Adobe software update.

290-32010-00000-43600 (Project Management)

\$490.00

290-32010-00000-42120 (Computer Software)

\$490.00