

# Kenai Peninsula Borough

## Finance Department

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### 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 *BHS*

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

**DATE:** July 24, 2024

**RE:** Budget Revisions – June 2024

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Attached is a budget revision listing for June 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.

**JUNE 2024****INCREASE****DECREASE****ASSESSING - ADMINISTRATION**

To purchase new uniforms for the department.

100-11510-00000-43210 (Transportation & Subsistence)		\$666.00
100-11510-00000-42250 (Uniforms)	\$666.00	

**ASSESSING - APPRAISAL**

To purchase new uniforms for the department.

100-11520-00000-43210 (Transportation & Subsistence)		\$392.00
100-11520-00000-42250 (Uniforms)	\$392.00	

**CLERK'S OFFICE - ADMINISTRATION**

To cover travel expenses and utilities for the rest of the fiscal year.

100-11120-00000-48710 (Minor Office Equipment)		\$2,000.00
100-11120-00000-43210 (Transportation & Subsistence)	\$1,960.00	
100-11120-00000-43610 (Public Utilities)	\$40.00	

**CLERK'S OFFICE - ADMINISTRATION**

To cover remaining advertising costs for the rest of the fiscal year.

100-11120-00000-40130 (Overtime Wages)		\$900.00
100-11120-00000-43310 (Advertising)	\$900.00	

**CLERK'S OFFICE - ADMINISTRATION**

To cover remaining public utilities for the fiscal year.

100-11120-00000-40110 (Regular Wages)		\$530.00
100-11120-00000-43610 (Public Utilities)	\$530.00	

**FINANCE - PROPERTY TAX & CASH MANAGEMENT**

To purchase a sit-to-stand.

100-11440-00000-40110 (Regular Wages)		\$600.00
100-11440-00000-42410 (Small Tools & Minor Equipment)	\$600.00	

**FINANCE - PROPERTY TAX & CASH MANAGEMENT**

To cover toner cartridge charge out costs.

100-11440-00000-43019 (Software Maintenance)		\$410.00
100-11440-00000-42210 (Operating Supplies)	\$410.00	

**JUNE 2024 Continued**

**INCREASE    DECREASE**

**GENERAL GOVERNMENT CAPITAL PROJECTS**

Moving funds from finished projects into the Borough Administration Roof Project, per code 5.04.100.

407-11140-24RCD-49999 (Records Center Control Panel)		\$5,000.00
407-11230-23474-49999 (HR Portable Foundation)		\$2,135.97
407-94910-22473-49999 (Poppy Ln Building Entry Remodel)		\$9,877.34
407-94910-23472-49999 (BAB Roof Replacement)	\$17,013.31	

**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	

**RISK MANAGEMENT**

Moving funds to purchase new logo gear for the Risk staff.

700-11234-00000-43210 (Transportation & Subsistence)		\$105.00
700-11234-00000-42250 (Uniforms)	\$105.00	

**RISK MANAGEMENT**

To upgrade the department's network for better connection speed.

700-11234-00000-43210 (Transportation & Subsistence)		\$750.00
700-11234-00000-48710 (Minor Office Equipment)	\$750.00	

**ROAD SERVICE AREA**

To cover utility expenses.

236-33950-00000-48710 (Minor Office Equipment)		\$100.00
236-33950-00000-43610 (Public Utilities)	\$100.00	

**ROAD SERVICE AREA**

To cover toner cartridge charge out costs.

236-33950-00000-43011 (Contract Services)		\$490.00
236-33950-00000-42210 (Operating Supplies)	\$490.00	

**ROAD SERVICE AREA**

To balance accounts.

236-33950-00000-40120 (Temporary Wages)		\$337.08
236-33950-16NRD-43220 (Car Allowance)	\$46.72	
236-33950-16NRD-43210 (Transportation & Subsistence)	\$290.36	

**JUNE 2024 Continued**

**INCREASE    DECREASE**

**SELDOVIA RECREATION**

To cover contact services overage due to a miscalculation from a missed payment.

227-61210-00000-48630 (Improvements Other Than Buildings)		\$3,000.00
227-61210-00000-43011 (Contract Services)	\$3,000.00	

**SOLID WASTE - HOMER TRANSFER**

To purchase gas monitoring equipment.

290-32310-00000-42410 (Small Tools & Minor Equipment)		\$2,500.00
290-32310-00000-48740 (Minor Machines & Equipment)	\$2,500.00	

**SOLID WASTE - HOMER TRANSFER**

To cover freight expenses for the gas monitoring equipment.

290-32310-00000-43810 (Rents & Operating Leases)		\$200.00
290-32310-00000-48740 (Minor Machines & Equipment)	\$200.00	

**SOLID WASTE - LANDFILL**

Adjusting the budget in order for Finance to reclassify a transmission replacement cost, due to extension of useful life timeline.

290-32122-00000-48311 (Machinery & Equipment)		\$106,294.60
290-32122-00000-43750 (Vehicle Maintenance)	\$106,294.60	