

Kenai Peninsula Borough  
Finance Department

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**MEMORANDUM**

**TO:** Brent Johnson, 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:** December 13, 2021

**RE:** Budget Revisions – November 2021

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Attached is a budget revision listing for November 2021. 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.

**FINANCE - PROPERTY TAX & CASH MANAGEMENT**

To cover shipping costs for two check scanners recently purchased.

100-11440-00000-43140 (Postage & Freight)		\$366.00
100-11440-00000-48710 (Minor Office Equipment)	\$366.00	

**HUMAN RESOURCES - ADMINISTRATION**

To cover higher than budgeted cost for Attorney license renewal.

100-11230-00000-42210 (Operating Supplies)		\$85.00
100-11230-00000-43920 (Dues & Subscriptions)	\$85.00	

**KACHEMAK EMERGENCY SERVICES**

Transfer remaining budget from completed capital project to another project in the fund. Per Borough Code 5.01.100.

446-51810-21484-49999 (Project 21484 Contingency)		\$13,000.00
446-51810-22485-61990 (Admin Service Fee)	\$260.00	
446-51810-22485-49999 (Project 22485 Contingency)	\$12,740.00	

**KACHEMAK EMERGENCY SERVICES**

Moving funds from services to supplies. Repairs are continuing to be done in house to save money.

212-51810-00000-43750 (Vehicle Maintenance)		\$6,000.00
212-51810-00000-42360 (Motor Vehicle Repair Supplies)	\$6,000.00	

**LEGAL DEPARTMENT**

To replace old office furniture.

100-11310-00000-40110 (Regular Wages)		\$950.00
100-11310-00000-48720 (Minor Office Furniture)	\$950.00	

**MAINTENANCE DEPARTMENT**

To replace old ladder racks on work van.

241-41010-00000-42310 (Repair & Maintenance Supplies)		\$2,500.00
241-41010-00000-48740 (Minor Machines & Equipment)	\$2,500.00	

**NOVEMBER 2021 CONTINUED**

**INCREASE    DECREASE**

**MAINTENANCE DEPARTMENT**

To replace the wastewater evaporator system in the maintenance shop that failed unexpectedly.

241-41010-00000-42310 (Repair & Maintenance Supplies)		\$31,818.00
241-41010-00000-48311 (Machinery & Equipment)	\$31,818.00	

**SOLID WASTE - LANDFILL**

To cover the cost of landfill loader differential repairs.

290-32122-00000-42310 (Repair & Maintenance Supplies)		\$6,500.00
290-32122-00000-43750 (Vehicle Maintenance)	\$6,500.00	