

Kenai Peninsula Borough

Finance Department

MEMORANDUM

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

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

THRU: Brandi Harbaugh, Finance Director *RHS*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: March 5, 2024

RE: Budget Revisions – February 2024

Attached is a budget revision listing for February 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.

ASSESSING - ADMINISTRATION & APPRAISAL

Funds for a microfilm reader/scanner were previously budgeted for FY24, but used to cover an increase in costs for a mass mailing.

Moving funds now from various accounts in order to proceed with the microfilm reader/scanner purchase.

100-11520-00000-43260 (Training)		\$2,400.00
100-11510-00000-43210 (Transportation & Subsistence)		\$1,500.00
100-11510-00000-40120 (Temporary Wages)		\$2,000.00
100-11510-00000-48720 (Minor Office Furniture)		\$3,000.00
100-11510-00000-48120 (Office Machines)	\$8,900.00	

CENTRAL EMERGENCY SERVICES

Moving money budgeted under Uniforms that is dedicated to cold weather items into the correct object code.

211-51610-00000-42250 (Uniforms)		\$3,528.00
211-51610-00000-48760 (Minor Fire Fighting Equipment)	\$3,528.00	

CENTRAL EMERGENCY SERVICES

To replace a smoke machine that is no longer serviceable, for training purposes.

211-51610-00000-42263 (Training Supplies)		\$4,639.25
211-51610-00000-48740 (Minor Machines & Equipment)	\$4,639.25	

CENTRAL PENINSULA GENERAL HOSPITAL

Reducing transfer of 14CPH remaining proceeds for debt repayment, in order to pay an arbitrage invoice. The future transfer will be reduced by the appropriation.

600-81110-00000-50360 (Transfer to Debt Service)		\$2,000.00
600-81110-00000-43011 (Contractual Services)	\$2,000.00	

FINANCE - PROPERTY TAX & CASH MANAGEMENT

To replace two out of date printers.

100-11440-00000-40110 (Regular Wages)		\$1,150.00
100-11440-00000-42410 (Small Tools & Minor Equipment)	\$1,150.00	

FEBRUARY 2024 CONTINUED

INCREASE DECREASE

MAINTENANCE DEPARTMENT

To replenish the Buildings & Grounds account, there have been many non-typical and emergency repairs this fiscal year.

241-41010-00000-40110 (Regular Wages)		\$125,000.00
241-41010-00000-43780 (Building & Grounds Maintenance)	\$125,000.00	

SCHOOL CAPITAL PROJECTS

Moving funds from the finished project Portables & Outbuildings to the project Drainage and Interior Renovations.

400-78010-21851-43011 (Contractual Services)		\$3,402.00
400-78050-24862-43011 (Contractual Services)	\$3,402.00	