

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 *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: December 4, 2023

RE: Budget Revisions – November 2023

Attached is a budget revision listing for November 2023. 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.

NOVEMBER 2023**INCREASE****DECREASE****CLERK'S OFFICE - RECORDS MANAGEMENT**

To purchase needed accessories and software for the Records Manager's new Surface laptop.

100-11140-00000-43720 (Equipment Maintenance)		\$1,650.00
100-11140-00000-48710 (Minor Office Equipment)	\$220.00	
100-11140-00000-43026 (Software Licensing)	\$930.00	
100-11140-00000-42120 (Computer Software)	\$500.00	

FINANCE - PROPERTY TAX & CASH MANAGEMENT

To purchase software that was quoted for last year, and costs have increased since then.

100-11440-00000-40110 (Regular Wages)		\$975.00
100-11440-00000-48525 (Computer Software & Intellectual Property)	\$975.00	

MAYOR'S OFFICE

To cover expenses for Lobbying consulting services.

100-11210-00000-40110 (Regular Wages)		\$33,000.00
100-11210-00000-43011 (Contract Services)	\$33,000.00	

NIKISKI FIRE SERVICE AREA - CAPITAL PROJECTS

To cover a change order that was not processed before the project funds were closed. Transferring funds per code 5.04.100. Out of project Response Vehicle/Plow, into project Station 2 light upgrade.

441-51110-22413-48310 (Vehicles)		\$2,142.00
441-51110-23412-43011 (Contract Services)	\$2,100.00	
441-51110-23412-61990 (Admin Service Fee)	\$42.00	

PLANNING - RIVER CENTER

To cover shipping costs for a standing desk.

100-21135-00000-43410 (Printing)		\$500.00
100-21135-00000-48720 (Minor Office Furniture)	\$500.00	

SCHOOL DISTRICT

To cover additional audit fees for the FY23 Single Audit.

241-41010-00000-40110 (Regular Wages)		\$19,600.00
241-94910-00000-43012 (Audit Services)	\$19,600.00	

NOVEMBER 2023 Continued

INCREASE DECREASE

SEWARD BEAR CREEK FLOOD SERVICE AREA

To purchase Trimble GIS survey equipment software.

259-21212-00000-43210 (Transportation & Subsistence)		\$500.00
259-21212-00000-42120 (Computer Software)	\$500.00	

SOLID WASTE - LANDFILL

To purchase a backup pump for the new and old leachate evaporation system and the landfill.

290-32122-00000-42310 (Repair & Maintenance Supplies)		\$6,500.00
290-32122-00000-48311 (Machinery & Equipment)	\$6,500.00	