

Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members of the Kenai Peninsula Borough Assembly

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

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Sara Dennis, Controller *SD*

DATE: February 11, 2025

RE: Budget Revisions – January 2025

Attached is a budget revision listing for January 2025. 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.

JANUARY 2025**INCREASE DECREASE****FINANCE - PROPERTY TAX**

Purchase of desk converter for employee to be able to sit or stand while working. Will not have time to attend training this fiscal year.

100-11440-00000-43260 (Training)		\$650.00
100-11440-00000-42410 (Small Tools/Equipment)	\$650.00	

FINANCE - SALES TAX

Replacing current department laptop that is out of date.

100-11441-00000-43210 (Transport/Subsistence)		\$140.00
100-11441-00000-48710 (Minor Office Equipment)	\$1,400.00	

SELDOVIA RECREATIONAL SERVICE AREA

Move funds to accommodate costs relating to boiler maintenance and furniture moving from Maintenance.

227-61210-00000-48630 (Improvements other than Buildings)		\$894.65
236-33950-00000-43780 (Building/Grounds Maintenance)	\$894.65	

SOLID WASTE - HOMER TRANSFER SITE

Move funds to purchase an unscheduled excavator in lieu of continuing rental.

290-32122-00000-40110 (Regular Wages)		\$55,000.00
290-32310-00000-48311 (Machinery & Equipment)	\$55,000.00	

Move funds to purchase annual cover dirt expenses plus extra due to the CD cell fire. Moving funds from cover material budgeted in 43011.

290-32310-00000-43011 (Contractual Services)		\$13,500.00
290-32310-00000-42210 (Operating Supplies)	\$13,500.00	