

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 *PAM*

**THRU:** Brandi Harbaugh, Finance Director *BH*

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

**DATE:** May 2, 2023

**RE:** Budget Revisions – April 2023

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Attached is a budget revision listing for April 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.

**CENTRAL EMERGENCY SERVICES**

To cover fuel costs for the rest of the fiscal year, will not be purchasing the budgeted for AED this year.

211-51610-00000-42230 (Fuel, Oils & Lubricants)	\$15,000.00	
211-51610-00000-48515 (Medical Equipment)		\$15,000.00

**CENTRAL EMERGENCY SERVICES - CAPITAL PROJECTS**

Moving funds from a closed project to cover the admin service fees on the 21VAC signage project.

443-51610-23463-49999 (Contingency)		\$400.00
443-51610-21VAC-61990 (Admin Service Fee)	\$400.00	

**CLERK'S OFFICE - ADMINISTRATION & ASSEMBLY**

To purchase various furniture for the Clerk's Office.

100-11110-00000-43215 (Travel Out Of State)		\$2,000.00
100-11120-00000-42410 (Small Tools & Minor Equipment)	\$2,000.00	

**CLERK'S OFFICE - ADMINISTRATION & ELECTIONS**

To cover the cost of advertising the Borough Clerk position.

100-11120-00000-43310 (Advertising)	\$650.00	
100-11130-00000-43310 (Advertising)		\$650.00

**FINANCE - PROPERTY TAX & CASH MANAGEMENT**

To cover large increases for toner cartridge costs.

100-11440-00000-43932 (Litigation Reports)		\$756.04
100-11440-00000-42210 (Operating Supplies)	\$756.04	

**GENERAL FUND NON DEPARTMENTAL - SOLDOTNA PREP SCHOOL**

To purchase parts for the control compressor at Soldotna Prep.

100-94910-SPREP-42210 (Operating Supplies)	\$19.75	
100-94910-SPREP-43780 (Building & Grounds Maintenance)		\$2,519.75
100-94910-SPREP-42310 (Repair & Maintenance Supplies)	\$2,500.00	

**KACHEMAK EMERGENCY SERVICES**

Costs for new tires were budgeted under the wrong object code.

212-51810-00000-42360 (Motor Vehicle Repair Supplies)	\$2,000.00	
212-51810-00000-43750 (Vehicle Maintenance)		\$2,000.00

APRIL 2023 CONTINUED

INCREASE DECREASE

**KACHEMAK EMERGENCY SERVICES - CAPITAL PROJECTS**

Moving funds from a closed project to cover the admin service fees on the 21VAC signage project.

446-51810-23483-48515 (Medical Equipment)		\$100.00
446-51810-21VAC-61990 (Admin Service Fee)	\$100.00	

**NIKISKI FIRE SERVICE AREA - CAPITAL PROJECTS**

Moving funds from a closed project to cover the admin service fees on the 21VAC signage project.

441-51110-23413-48514 (Firefighting & Rescue Equipment)		\$370.00
441-51110-21VAC-61990 (Admin Service Fee)	\$370.00	

**PURCHASING DEPARTMENT**

To purchase a new computer for the new Project Manager.

100-11227-00000-43310 (Advertising)		\$1,641.05
100-11227-00000-48710 (Minor Office Equipment)	\$1,641.05	

**PURCHASING DEPARTMENT**

To purchase Microsoft for the new Project Manager.

100-11227-00000-43019 (Software Licensing)		\$500.00
100-11227-00000-42120 (Computer Software)	\$500.00	

**PURCHASING DEPARTMENT**

To purchase office furniture for the new Project Manager.

100-11227-00000-43210 (Transportation & Subsistence)		\$3,099.86
100-11227-00000-48720 (Minor Office Furniture)	\$3,099.86	

**PURCHASING DEPARTMENT**

To purchase a name plate for the new Project Manager.

100-11227-00000-42210 (Operating Supplies)		\$20.00
100-11227-00000-43011 (Contract Services)	\$20.00	

**ROAD SERVICE AREA**

To cover a sign order and operating supplies.

236-33950-00000-42210 (Operating Supplies)	\$157.00	
236-33950-00000-42020 (Signage Supplies)	\$1,950.00	
236-33950-00000-43952 (Road Maintenance)		\$2,107.00

APRIL 2023 CONTINUED

INCREASE DECREASE

**SEWARD BEAR CREEK FLOOD SERVICE AREA**

To purchase window blinds for the office. Using remaining FY23 funds in order to eliminate the cost in FY24.

259-21212-00000-42410 (Small Tools & Minor Equipment)	\$1,307.65	
259-21212-00000-43140 (Postage & Freight)		\$207.65
259-21212-00000-43260 (Training)		\$1,100.00

**SOLID WASTE - LANDFILL & MISC LANDFILLS**

To purchase recording servers for rural landfill sites: Sterling, Anchor Point, and Funny River.

290-32570-00000-48710 (Minor Office Equipment)	\$3,258.00	
290-32122-00000-48311 (Machinery & Equipment)		\$3,258.00

**SOLID WASTE - LANDFILL & HOMER TRANSFER**

To purchase an AED for the Homer transfer site.

290-32310-00000-48740 (Minor Machines & Equipment)	\$3,031.25	
290-32122-00000-48311 (Machinery & Equipment)		\$3,031.25

**SOLID WASTE - LANDFILL & ADMINISTRATION**

To cover utility expenses at the Landfill.

290-32122-00000-40110 (Regular Wages)		\$40,000.00
290-32010-00000-40110 (Regular Wages)		\$25,000.00
290-32122-00000-43610 (Public Utilities)	\$90,000.00	
290-32122-00000-43011 (Contract Services)		\$25,000.00

**WESTERN EMERGENCY SERVICES**

To cover utility costs through the rest of the fiscal year.

209-51410-00000-42120 (Computer Software)		\$709.50
209-51410-00000-43610 (Public Utilities)	\$7,000.00	
209-51410-00000-43019 (Software Licensing)		\$915.06
209-51410-00000-43140 (Postage & Freight)		\$153.70
209-51410-00000-48710 (Minor Office Equipment)		\$1,542.86
209-51410-00000-43310 (Advertising)		\$100.00
209-51410-00000-43210 (Transportation & Subsistence)		\$500.00
209-51410-00000-43014 (Physical Examinations)		\$959.00
209-51410-00000-43750 (Vehicle Maintenance)		\$687.04
209-51410-00000-48750 (Minor Medical Equipment)		\$200.00
209-51410-00000-43260 (Training)		\$997.00
209-51410-00000-48760 (Minor Fire Fighting Equipment)		\$235.84