

Kenai Peninsula Borough

Finance Department

MEMORANDUM

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

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

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Sarah Hostetter, Payroll Accountant *SH*

DATE: February 7, 2024

RE: Budget Revisions – January 2024

Attached is a budget revision listing for January 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.

JANUARY 2024**INCREASE DECREASE****FINANCE - FINANCIAL SERVICES**

To purchase a new office chair. No repair/maintenance supplies are anticipated for the rest of the year.

100-11430-00000-42310 (Repair & Maintenance Supplies)		\$225.00
100-11430-00000-48720 (Minor Office Furniture)	\$225.00	

FINANCE - PROPERTY TAX & CASH MANAGEMENT

To cover car allowance expense for the rest of the fiscal year.

100-11440-00000-40110 (Regular Wages)		\$3,310.00
100-11440-00000-43220 (Car Allowance)	\$3,310.00	

GENERAL GOVERNMENT CAPITAL PROJECTS

To cover final freight costs for voting machines. Per code 5.04.100 transferring money from the completed HR Portable Foundation project.

407-11230-23474-49999 (Contingency)		\$5,612.78
407-11130-23VOT-48120 (Office Machines)	\$5,612.78	

KACHEMAK EMERGENCY SERVICES

To purchase new tires for an emergency response vehicle.

212-51810-00000-43750 (Vehicle Maintenance)		\$1,217.80
212-51810-00000-42360 (Motor Vehicle Repair Supplies)	\$1,217.80	

LEGAL DEPARTMENT

For KPB vs. Yragui pretrial/trial expenses, to purchase 3 computers compatible with Windows 11, and to purchase apparel with the new KPB logo.

100-11310-00000-43011 (Contract Services)		\$9,800.00
100-11310-00000-43031 (Litigation)	\$5,000.00	
100-11310-00000-48710 (Minor Office Equipment)	\$4,200.00	
100-11310-00000-42250 (Uniforms)	\$600.00	

MAYOR'S OFFICE

To cover Christmas party supplies, and to cover future expenses to this account.

100-11210-00000-43999 (Contingency)		\$300.00
100-11210-00000-42410 (Small Tools & Minor Equipment)	\$300.00	

JANUARY 2024 Continued**INCREASE DECREASE****PLANNING - LAND MANAGEMENT**

Moving funds that will not be needed this fiscal year to establish Land Surveying capabilities, and to purchase toner.

250-21210-00000-43011 (Contract Services)		\$36,800.00
250-21210-00000-43100 (Land Management Program Supplies)		\$2,853.64
250-21210-00000-48740 (Minor Machinery & Equipment)	\$1,100.00	
250-21210-00000-42210 (Operating Supplies)	\$23.97	
250-21210-00000-43026 (Software Licensing)	\$1,600.00	
250-21210-00000-42410 (Small Tools & Minor Equipment)	\$129.67	
250-21210-00000-48311 (Machinery & Equipment)	\$36,800.00	

RISK MANAGEMENT

To purchase a refrigerator, due to lack of storage space, for the department to use.

700-11234-00000-43210 (Transportation & Subsistence)		\$850.00
700-11234-00000-48740 (Minor Machines & Equipment)	\$850.00	