

Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Assembly President
Members of the Kenai Peninsula Borough Assembly

THRU: Peter A. Micciche, Borough Mayor

THRU: Brandi Harbaugh, Finance Director *BA*

FROM: Tyra Rivera, Payroll Accountant *TR*

DATE: October 16, 2025

RE: Budget Revisions – September 2025

Attached is a budget revision listing for September 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.

SEPTEMBER 2025**INCREASE DECREASE****CENTRAL EMERGENCY SERVICES**

Move funds for the purchase of tires to meet IRS guidelines.

211-51610-00000-42360 (Motor Vehicle Repair Supplies)		\$4,000.00
211-51610-00000-42410 (Small Tools & Minor Equipment)		\$5,000.00
211-51610-00000-48740 (Minor Machines & Equipment)	\$5,000.00	
211-51610-00000-48740 (Minor Machines & Equipment)	\$4,000.00	

FINANCE - PROPERTY TAX & CASH MANAGEMENT

Move funds to purchase UPS battery backup for cashier.

100-11440-00000-40110 (Regular Wages)		\$450.00
100-11440-00000-48710 (Minor Office Equipment)	\$450.00	

PLANNING - LAND MANAGEMENT

Move funds for the purchase of tires to meet IRS guidelines.

250-21210-00000-42360 (Motor Vehicle Repair Supplies)		\$1,200.00
250-21210-00000-48740 (Minor Machinery & Equipment)	\$1,200.00	

SOLID WASTE

Move funds for baler building demo design project at CPL.

290-32010-00000-40110 (Regular Wages)		\$7,475.00
290-32122-00000-49311 (Design Service)	\$7,475.00	