

# Kenai Peninsula Borough

Finance Department

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## MEMORANDUM

**TO:** Ryan Tunseth, Assembly President  
Members of the Kenai Peninsula Borough Assembly

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

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

**FROM:** Tyra Rivera, Payroll Accountant *TR*

**DATE:** June 25, 2026

**RE:** Budget Revisions – May 2026

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Attached is a budget revision listing for May 2026. 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.

**ASSESSING - APPRAISAL/ADMINISTRATION**

Move funds for utilities.

100-11510-00000-43610 (Public Utilities)		\$743.00
100-11520-00000-43610 (Public Utilities)	\$743.00	

**BEAR CREEK FIRE SERVICE AREA**

Move funds for apparatus fuel.

207-51210-00000-43780 (Building/Grounds Maintenance)		\$1,500.00
207-51210-00000-42230 (Fuel, Oils and Lubricants)	\$1,500.00	

**FINANCE - SALES TAX**

Move funds for the purchase of operating supplies.

100-11441-00000-43011 (Contract Services)		\$750.00
100-11441-00000-42210 (Operating Supplies)	\$750.00	

**KACHEMAK EMERGENCY SERVICES**

Move funds for vehicle repairs.

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

Move funds for vehicle repairs.

212-51810-00000-42360 (Motor Vehicle Repair Supplies)		\$10,000.00
212-51810-00000-43750 (Vehicle Maintenance)	\$10,000.00	

**LEGAL DEPARTMENT**

Move funds for a replacement backup battery.

100-11310-00000-42310 (Repair/Maintenance Supplies)		\$15.00
100-11310-00000-48710 (Minor Office Equipment)	\$15.00	

**MAINTENANCE DEPARTMENT**

Move funds for the Nikiski North Star Septic Project.

400-78050-25782-48311 (Machinery & Equipment)		\$7,000.00
400-78050-25782-49999 (Contingency - FY25 A/W ADA Upgrades)		\$3,843.84
400-78050-25782-40110 (Regular Wages)		\$1,566.27
400-71081-26NSS-49999 (Contingency)	\$12,410.11	

**NIKISKI FIRE SERVICE AREA**

Move funds for a sparky suit for public education.

206-51110-00000-42220 (Medical Supplies)		\$4,800.00
206-51110-00000-48760 (Minor Fire Fighting Equipment)	\$4,800.00	

Move funds for a backup battery for admin assistant.

206-51110-00000-48720 (Minor Office Furniture)		\$1,800.00
206-51110-00000-42410 (Small Tools and Minor Equipment)	\$1,800.00	

**MAY 2026****INCREASE    DECREASE****ROAD SERVICE AREA**

Move funds for asphalt patch mix for KPB paved roads.

236-33950-00000-43952 (Road Maintenance) \$1,500.00

236-33950-00000-42310 (Repair/Maintenance Supplies) \$1,500.00

Move funds for vehicle fuel.

236-33950-00000-43952 (Road Maintenance) \$11,000.00

236-33950-00000-42230 (Fuels, Oils and Lubricants) \$11,000.00

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

236-33950-00000-43952 (Road Maintenance) \$1,400.00

236-33950-00000-48740 (Minor Machines &amp; Equipment) \$1,400.00

**SELDOVIA RECREATION**

Move funds for the purchase of a liner for the ice rink.

227-61210-00000-43610 (Public Utilities) \$2,000.00

227-61210-00000-43960 (Recreational Program Expenses) \$1,750.00

227-61210-00000-48755 (Minor Recreational Equipment) \$3,750.00

Move funds for an antivirus software.

227-61210-00000-42410 (Small Tools and Minor Equipment) \$68.78

227-61210-00000-43026 (Software Licensing) \$68.78

**SEWARD BEAR CREEK FLOOD SERVICE AREA**

Move funds to complete an FAA Drone Pilot Certification.

259-21212-00000-42410 (Small Tools and Minor Equipment) \$350.00

259-21212-00000-43260 (Training) \$350.00