

Kenai Peninsula Borough
Finance Department

MEMORANDUM

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

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

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Tyra Rivera, Payroll Accountant *TR*

DATE: January 22, 2026

RE: Budget Revisions – December 2025

Attached is a budget revision listing for December 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.

DECEMBER 2025

INCREASE

DECREASE

SOLID WASTE - LANDFILL

Move funds for contracts to move baler to final location.

290-32122-00000-42210 (Operating Supplies)

\$14,000.00

290-32122-00000-48311 (Machinery & Equipment)

\$14,000.00

RISK MANAGEMENT

Move funds for cost of Neogov software for employee training.

700-11237-00000-43999 (Claim Reserve)

\$41,567.05

700-11234-00000-43026 (Software Licensing)

\$29,591.45

700-11234-00000-43011 (Contract Services)

\$11,975.60