

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 *AM*

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

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

**DATE:** March 5, 2026

**RE:** Budget Revisions – January/February 2026

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Attached is a budget revision listing for January/February 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.

**JANUARY/FEBRUARY 2026****INCREASE      DECREASE****911 DISPATCH**

Move funds for Q Plus Expert Case Review/Reporting Services.

264-11255-00000-40110 (Regular Wages)		\$45,968.00
264-11255-00000-43011 (Contractual Services)	\$45,968.00	

**CLERK'S OFFICE - ELECTIONS**

Move funds for election room monitor and equipment.

100-11130-00000-43011 (Contractual Services)		\$705.00
100-11130-00000-48710 (Minor Office Equipment)	\$705.00	

**FINANCE - PROPERTY TAX & CASH MANAGEMENT**

Move funds for the purchase of a replacement money counter.

100-11440-00000-43932 (Litigation Reports)		\$1,989.00
100-11440-00000-48710 (Minor Office Equipment)	\$1,989.00	

**KACHEMAK EMERGENCY SERVICES**

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

212-51810-00000-42360 (Motor Vehicle Repair Supplies)		\$5,823.70
212-51810-00000-48311 (Machinery and Equipment)	\$5,823.70	

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

212-51810-00000-42360 (Motor Vehicle Repair Supplies)		\$5,823.70
212-51810-00000-48311 (Machinery and Equipment)	\$5,823.70	

**LEGAL DEPARTMENT**

Move funds for attorney relocation expenses.

100-11310-00000-40110 (Regular Wages)		\$2,500.00
100-11310-00000-43210 (Transport/Subsistence)	\$2,500.00	

Move funds for an ergonomic chair per Risk recommendation.

100-11310-00000-43011 (Contract Services)		\$600.00
100-11310-00000-42410 (Small Tools and Minor Equipment)	\$600.00	

**MAYOR'S OFFICE**

Move funds for Christmas party tablecloths.

100-11210-00000-43999 (Contingency)		\$234.00
100-11210-00000-43810 (Rents and Operating Leases)	\$234.00	

Move funds for FY26 iStock photo subscription.

100-11210-00000-43920 (Dues and Subscriptions)		\$348.00
100-11210-00000-43026 (Software Licensing)	\$348.00	

**JANUARY/FEBRUARY 2026****INCREASE    DECREASE****RISK MANAGEMENT**

Move insurance proceeds due to an increase in property claims.

700-11236-00000-43508 (Workmen's Compensation)		\$44,448.74
700-11236-00000-43999 (Work Comp Claim Reserve)		\$270,000.00
700-11238-00000-43999 (Claim Reserves)		\$100,000.00
700-11237-00000-43999 (Claim Reserve)	\$44,448.74	
700-11237-00000-43999 (Claim Reserve)	\$270,000.00	
700-11237-00000-43999 (Claim Reserve)	\$100,000.00	

**SELDOVIA RECREATION**

Move funds for rebar for ice rink.

227-61210-00000-42410 (Small Tools and Minor Equipment)		\$55.96
227-61210-00000-42310 (Repair/Maintenance Supplies)	\$55.96	

**SOLID WASTE - LANDFILL**

Move funds for FY26 CPL signs.

290-32122-00000-42020 (Signage Supplies)		\$950.00
290-32122-00000-43011 (Contractual Services)	\$950.00	

**SOLID WASTE - SEWARD TRANSFER**

Move funds for FY26 Seward ADEC Annual Fees.

290-32150-00000-43011 (Contractual Services)		\$975.00
290-32150-00000-49433 (Plan Reviews)	\$975.00	