Kenai Peninsula Borough
Finance Department

MEMORANDUM

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

THRU: Peter A. Micciche, Borough Mayor

THRU: Brandi Harbaugh, Finance Director BH

FROM: Tyra Rivera, Payroll Accountant TR

DATE: July 23, 2026

RE: Budget Revisions – June 2026

Attached is a budget revision listing for June 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.

JUNE 2026	INCREASE	DECREASE
ASSESSING - APPRAISAL/ADMINISTRATION		
Move funds for utilities.		
100-11510-00000-43610 (Public Utilities)		$2,000.00
100-11520-00000-43610 (Public Utilities)	$2,000.00	
CLERK'S OFFICE - ADMINISTRATION		
Move funds to cover remaining supplies for FY26.		
100-11120-00000-43210 (Transport/Subsistence)		$820.00
100-11120-00000-42210 (Operating Supplies)	$820.00	
FINANCE - SALES TAX		
Move funds for the purchase of a replacement back up battery.		
100-11441-00000-43011 (Contract Services)		$357.91
100-11441-00000-48710 (Minor Office Equipment)	$357.91	
HUMAN RESOURCES - PRINT SHOP		
Move funds for copier billing/equipment maintenance.		
100-11233-00000-42210 (Operating Supplies)		$3,000.00
100-11233-00000-43720 (Equipment Maintenance)	$3,000.00	
KACHEMAK EMERGENCY SERVICES		
Move funds for vehicle maintenance.		
212-51810-00000-42230 (Fuel, Oils and Lubricants)		$2,500.00
212-51810-00000-43720 (Equipment Maintenance)	$2,500.00	
MAYOR'S OFFICE		
Move funds for monthly cost of a storage unit in Homer.		
100-11210-00000-43999 (Contingency)		$145.00
100-11210-00000-43810 (Rents and Operating Leases)	$145.00	
Move funds to cover purchase from Echo Lake Meats.		
100-11210-00000-43999 (Contingency)		$25.94
100-11210-00000-42021 (Promotional Supplies)	$25.94	
RISK MANAGEMENT		
Move funds for additional liability losses.		
700-11234-00000-40110 (Regular Wages)		$147,168.00
700-11238-00000-43999 (Contingency)	$147,168.00	
Move funds for gas monitor replacement parts.		
700-11234-00000-43720 (Equipment Maintenance)		$832.00
700-11234-00000-42310 (Repair/Maintenance Supplies)	$832.00	

JUNE 2026	INCREASE	DECREASE
SELDOVIA RECREATION		
Move funds to cover communications for remainder of fiscal year.		
227-61210-00000-42410 (Small Tools and Minor Equipment)		$100.00
227-61210-00000-43110 (Communications)	$100.00	
WESTERN EMERGENCY SERVICES		
Move funds for the purchase of tires to meet IRS guidelines.		
209-51410-00000-48760 (Minor Fire Fighting Equipment)		$10,000.00
209-51410-00000-48740 (Minor Machines & Equipment)	$10,000.00	