

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: December 18, 2025

RE: Budget Revisions – November 2025

Attached is a budget revision listing for November 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.

NOVEMBER 2025**INCREASE****DECREASE****LEGAL DEPARTMENT**

Move funds for professional services & fees trademark registration.

| | | |
|---|------------|------------|
| 100-11310-00000-43011 (Contract Services) | | \$2,500.00 |
| 100-11310-00000-48525 (Computer Software/Intellectual Property) | \$2,500.00 | |

SOLID WASTE - LANDFILL

Move funds for equipment for technician.

| | | |
|---|-------------|-------------|
| 290-32122-00000-42310 (Repair/Maintenance Supplies) | | \$15,000.00 |
| 290-32122-00000-43750 (Vehicle Maintenance) | \$15,000.00 | |

Move funds for CPL unemployment FY26.

| | | |
|--|------------|------------|
| 290-32122-00000-42210 (Operating Supplies) | | \$1,416.00 |
| 290-32122-00000-40511 (Other Benefits) | \$1,416.00 | |

Move funds for plastics recycling signs.

| | | |
|--|----------|----------|
| 290-32122-00000-42230 (Fuels, Oils and Lubricants) | | \$500.00 |
| 290-32122-00000-43011 (Contract Services) | \$500.00 | |

SOLID WASTE - ADMINISTRATION

Move funds for environmental compliance contract.

| | | |
|---|-------------|-------------|
| 290-32010-00000-40110 (Regular Wages) | | \$60,770.00 |
| 290-32010-00000-43011 (Contract Services) | \$60,770.00 | |

WESTERN EMERGENCY SERVICES

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

| | | |
|---|-------------|-------------|
| 209-51410-00000-42360 (Motor Vehicle Repair Supplies) | | \$20,000.00 |
| 209-51410-00000-48740 (Minor Machines & Equipment) | \$20,000.00 | |