

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: Revenue-Expenditure Report – June 2026

Attached is the Revenue-Expenditure Report of the General Fund for the month of June 2026. Please note that 100.00% of the year has elapsed, 103.62% of budgeted revenues have been collected, and 95.70% of budgeted expenditures have been made.

** These numbers are not final as there will be additional amounts posted due to fiscal year-end adjustments. **

KENAI PENINSULA BOROUGH
Revenue Report
For the Period
June 1 through June 30 2026

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 35,067,976	\$ 35,397,034	\$ 145,474	\$ 329,058	100.94%
31200	Personal Property Tax	2,027,307	2,156,114	2,093	128,807	106.35%
31300	Oil Tax	6,491,466	6,490,581	73,666	(885)	99.99%
31400	Motor Vehicle Tax	642,580	447,595	99,633	(194,985)	69.66%
31510	Property Tax Penalty & Interest	685,597	883,504	22,189	197,907	128.87%
31610	Sales Tax	47,975,000	48,860,610	1,105,709	885,610	101.85%
33110	In Lieu Property Tax	3,100,000	4,758,538	4,758,538	1,658,538	153.50%
33117	Other Federal Revenue	177,017	1,413,223	68,268	1,236,207	798.36%
33120	Forestry Service	500,000	-	-	(500,000)	0.00%
34110	School Debt Reimbursement	1,795,380	1,252,812	108,205	(542,568)	69.78%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	4,527	-	(495,473)	0.91%
37350	Interest on Investments	1,574,053	3,248,165	152,810	1,674,112	206.36%
39000	Other Local Revenue	266,935	408,432	25,948	141,497	153.01%
290	Solid Waste	1,577,000	1,255,320	14,399	(321,680)	79.60%
Total Revenues		\$ 103,385,311	\$ 107,127,698	\$ 6,576,931	\$ 3,742,387	103.62%

KENAI PENINSULA BOROUGH
Expenditure Report
For the Period
June 1 through June 30 2026

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 637,685	\$ 511,437	\$ 23,292	\$ 4,010	\$ 122,239	80.20%
Clerk	662,847	621,761	73,854	1,813	39,272	93.80%
Elections	269,432	214,738	5,318	427	54,267	79.70%
Records Management	496,060	372,082	30,702	16,235	107,742	75.01%
Mayor Administration	1,108,209	848,123	86,565	-	260,086	76.53%
Purch/Contracting/Cap Proj	825,326	638,543	61,959	2,035	184,748	77.37%
Human Resources:						
Administration	894,770	823,549	91,398	1,323	69,898	92.04%
Print/Mail	260,748	225,391	26,932	-	35,357	86.44%
Custodial Maintenance	144,691	130,275	9,448	-	14,416	90.04%
Information Technology	2,987,004	2,734,057	270,107	5,061	247,886	91.53%
Emergency Management	1,082,109	838,421	88,245	-	243,688	77.48%
Legal Administration	1,199,030	962,009	114,605	-	237,021	80.23%
Finance:						
Administration	673,867	664,661	79,241	20	9,186	98.63%
Services	1,308,270	1,168,626	132,636	39,000	100,644	89.33%
Property Tax	1,256,665	1,134,530	132,645	199	121,936	90.28%
Sales Tax	1,374,048	1,213,245	109,027	-	160,803	88.30%
Assessing:						
Administration	1,745,056	1,584,562	159,006	10,117	150,377	90.80%
Appraisal	1,888,731	1,677,045	186,820	5,937	205,749	88.79%
Resource Planning:						
Administration	1,476,458	1,048,083	107,736	180	428,196	70.99%
GIS	711,288	601,787	49,577	1,951	107,550	84.61%
River Center	999,018	907,895	140,110	5,938	85,185	90.88%
Senior Citizens Grant Program	838,634	674,242	11,270	145,574	18,818	80.40%
School District	75,050,843	75,040,842	5,196,590	-	10,001	99.99%
Solid Waste Operations	13,407,794	10,553,571	2,017,518	661,738	2,192,486	78.71%
Economic Development	520,000	286,623	15,945	121,651	111,726	55.12%
Non-Departmental	3,599,500	4,979,670	1,508,763	-	(1,380,170)	138.34%
Total Expenditures	\$ 115,418,083	\$ 110,455,768	\$ 10,729,311	\$ 1,023,209	\$ 3,939,106	95.70%