

# Kenai Peninsula Borough

## Finance Department

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### MEMORANDUM

**TO:** Peter Ribbens, 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:** June 26, 2025

**RE:** Revenue-Expenditure Report – May 2025

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Attached is the Revenue-Expenditure Report of the General Fund for the month of May 2025. Please note that 91.67% of the year has elapsed, 90.92% of budgeted revenues have been collected, and 84.30% of budgeted expenditures have been made.

# KENAI PENINSULA BOROUGH

## Revenue Report

For the Period

May 1 through May 31 2025

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 36,244,128	\$ 36,382,817	\$ 49,199	\$ 138,689	100.38%
31200	Personal Property Tax	2,101,066	2,224,245	7,654	123,179	105.86%
31300	Oil Tax	6,958,780	6,956,966	19,933	(1,814)	99.97%
31400	Motor Vehicle Tax	642,580	373,199	41,776	(269,381)	58.08%
31510	Property Tax Penalty & Interest	746,815	739,818	22,090	(6,997)	99.06%
31610	Sales Tax	45,835,931	37,254,276	2,727,206	(8,581,655)	81.28%
33110	In Lieu Property Tax	3,100,000	-	-	(3,100,000)	0.00%
33117	Other Federal Revenue	451,882	251,258	-	(200,624)	55.60%
33120	Forestry Service	500,000	15,432	15,432	(484,568)	3.09%
34110	School Debt Reimbursement	1,795,641	1,605,609	-	(190,032)	89.42%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	(117,054)	-	(617,054)	-23.41%
34210	Revenue Sharing	850,000	953,721	-	103,721	112.20%
37350	Interest on Investments	812,722	4,453,947	170,478	3,641,225	548.03%
39000	Other Local Revenue	297,235	408,749	30,026	111,514	137.52%
290	Solid Waste	1,027,000	1,255,472	26,131	228,472	122.25%
Total Revenues		\$ 102,018,780	\$ 92,758,456	\$ 3,109,925	\$ (9,260,324)	90.92%

**KENAI PENINSULA BOROUGH**  
**Expenditure Report**  
For the Period  
May 1 through May 31 2025

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 650,187	\$ 505,387	\$ 30,356	\$ 16,872	\$ 127,929	77.73%
Clerk	664,699	489,224	44,734	9,066	166,409	73.60%
Elections	202,992	172,001	11	4,553	26,439	84.73%
Records Management	479,206	356,631	24,803	11,483	111,092	74.42%
Mayor Administration	1,108,382	662,188	74,277	25,512	420,682	59.74%
Purch/Contracting/Cap Proj	848,452	674,793	53,094	16,037	157,622	79.53%
Human Resources:						
Administration	913,368	717,272	60,791	5,719	190,377	78.53%
Print/Mail	220,493	189,479	16,946	13,713	17,302	85.93%
Custodial Maintenance	146,585	128,202	11,622	111	18,272	87.46%
Information Technology	2,963,502	2,488,671	182,339	6,124	468,707	83.98%
Emergency Management	1,079,815	758,682	53,082	27,037	294,096	70.26%
Legal Administration	1,205,372	880,071	80,565	35,952	289,349	73.01%
Finance:						
Administration	652,312	576,137	51,778	305	75,870	88.32%
Services	1,309,532	1,055,989	82,014	395	253,148	80.64%
Property Tax	1,223,836	978,262	69,437	10,234	235,340	79.93%
Sales Tax	1,209,309	1,052,930	100,797	5,717	150,663	87.07%
Assessing:						
Administration	1,695,147	1,413,591	105,881	1,950	279,605	83.39%
Appraisal	1,881,755	1,491,622	120,088	5,040	385,093	79.27%
Resource Planning:						
Administration	1,758,405	1,018,929	94,589	10,125	729,351	57.95%
GIS	922,674	567,162	25,695	31,509	324,003	61.47%
River Center	869,856	663,509	58,548	11,477	194,871	76.28%
Senior Citizens Grant Program	843,878	720,777	159,096	123,101	-	85.41%
School District	66,515,781	60,479,566	5,638,122	-	6,036,215	90.93%
Solid Waste Operations	13,102,842	8,925,528	685,244	1,747,810	2,429,504	68.12%
Economic Development	584,000	341,118	13,185	120,368	122,515	58.41%
Non-Departmental	2,467,381	1,647,520	91,687	27,878	791,984	66.77%
Total Expenditures	\$ 105,519,761	\$ 88,955,240	\$ 7,928,780	\$ 2,268,085	\$ 14,296,436	84.30%