

Kenai Peninsula Borough

Finance Department

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 *RS*

FROM: Tyra Rivera, Payroll Accountant *TR*

DATE: December 18, 2025

RE: Revenue-Expenditure Report – November 2025

Attached is the Revenue-Expenditure Report of the General Fund for the month of November 2025. Please note that 41.67% of the year has elapsed, 62.90% of budgeted revenues have been collected, and 43.74% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH
Revenue Report
For the Period
November 1 through November 30 2025

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 35,067,976	\$ 33,258,204	\$ 7,012,780	\$ (1,809,772)	94.84%
31200	Personal Property Tax	2,027,307	1,998,574	729,460	(28,733)	98.58%
31300	Oil Tax	6,491,466	6,050,034	-	(441,431.59)	93.20%
31400	Motor Vehicle Tax	642,580	140,798	43,318	(501,782)	21.91%
31510	Property Tax Penalty & Interest	685,597	202,121	90,704	(483,476)	29.48%
31610	Sales Tax	47,975,000	20,560,876	(4,567,456)	(27,414,124)	42.86%
33110	In Lieu Property Tax	3,100,000	-	-	(3,100,000)	0.00%
33117	Other Federal Revenue	177,017	-	-	(177,017)	0.00%
33120	Forestry Service	500,000	-	-	(500,000)	0.00%
34110	School Debt Reimbursement	1,795,380	-	-	(1,795,380)	0.00%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	3,596	-	(496,404)	0.72%
37350	Interest on Investments	1,574,053	1,527,519	200,510	(46,534)	97.04%
39000	Other Local Revenue	266,935	172,008	16,252	(94,927)	64.44%
290	Solid Waste	1,577,000	568,203	3,864	(1,008,797)	36.03%
Total Revenues		\$ 103,385,311	\$ 65,033,174	\$ 3,529,432	\$ (38,352,137)	62.90%

KENAI PENINSULA BOROUGH
Expenditure Report
For the Period
November 1 through November 30 2025

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 637,685	\$ 337,246	\$ 17,100	\$ 50,044	\$ 250,394	52.89%
Clerk	662,847	243,501	46,777	9,492	409,854	36.74%
Elections	269,432	224,834	35,585	2,113	42,485	83.45%
Records Management	490,594	183,218	27,553	14,509	292,868	37.35%
Mayor Administration	1,108,209	342,855	69,857	26,022	739,333	30.94%
Purch/Contracting/Cap Proj	825,326	261,781	52,996	5,704	557,842	31.72%
Human Resources:						
Administration	894,770	335,742	59,681	6,986	552,042	37.52%
Print/Mail	260,748	104,043	12,731	29,232	127,473	39.90%
Custodial Maintenance	144,691	53,572	11,101	51	91,067	37.03%
Information Technology	2,987,004	1,139,117	139,435	71,962	1,775,924	38.14%
Emergency Management	1,082,109	339,934	48,038	76,469	665,706	31.41%
Legal Administration	1,199,030	333,967	76,481	25,271	839,792	27.85%
Finance:						
Administration	673,867	260,536	54,551	816	412,515	38.66%
Services	1,308,270	484,837	86,716	1,581	821,853	37.06%
Property Tax	1,256,665	509,541	74,383	17,424	729,700	40.55%
Sales Tax	1,374,048	429,440	79,176	354	944,254	31.25%
Assessing:						
Administration	1,747,799	649,610	111,576	56,953	1,041,236	37.17%
Appraisal	1,885,988	622,438	125,138	6,385	1,257,165	33.00%
Resource Planning:						
Administration	1,476,458	430,129	68,610	17,000	1,029,330	29.13%
GIS	711,288	315,209	26,648	1,338	394,741	44.32%
River Center	999,018	323,374	62,189	33,837	641,806	32.37%
Senior Citizens Grant Program	838,634	144,483	144,483	675,333	18,818	17.23%
School District	71,407,408	34,120,379	9,234,019	-	37,287,029	47.78%
Solid Waste Operations	13,407,794	4,073,253	484,929	3,840,537	5,494,004	30.38%
Economic Development	520,000	70,164	56,565	424,810	25,026	13.49%
Non-Departmental	3,599,500	2,552,684	26,478	-	1,046,816	70.92%
Total Expenditures	\$ 111,769,182	\$ 48,885,886	\$ 11,232,794	\$ 5,394,222	\$ 57,489,073	43.74%