

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: May 20, 2026

RE: Revenue-Expenditure Report – April 2026

Attached is the Revenue-Expenditure Report of the General Fund for the month of April 2026. Please note that 83.33% of the year has elapsed, 84.53% of budgeted revenues have been collected, and 75.18% of budgeted expenditures have been made.

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

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 35,067,976	\$ 35,143,133	\$ 107,650	\$ 75,157	100.21%
31200	Personal Property Tax	2,027,307	2,149,237	7,134	121,930	106.01%
31300	Oil Tax	6,491,466	6,356,887	59,532	(134,579.50)	97.93%
31400	Motor Vehicle Tax	642,580	310,547	29,335	(332,033)	48.33%
31510	Property Tax Penalty & Interest	685,597	829,328	34,398	143,731	120.96%
31610	Sales Tax	47,975,000	36,027,033	(4,163,048)	(11,947,967)	75.10%
33110	In Lieu Property Tax	3,100,000	-	-	(3,100,000)	0.00%
33117	Other Federal Revenue	177,017	673,049	-	496,032	380.22%
33120	Forestry Service	500,000	-	-	(500,000)	0.00%
34110	School Debt Reimbursement	1,795,380	1,144,607	-	(650,773)	63.75%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	4,527	932	(495,473)	0.91%
37350	Interest on Investments	1,574,053	2,842,142	116,814	1,268,089	180.56%
39000	Other Local Revenue	266,935	345,013	49,269	78,078	129.25%
290	Solid Waste	1,577,000	1,018,615	6,221	(558,385)	64.59%
Total Revenues		\$ 103,385,311	\$ 87,395,359	\$ (3,751,763)	\$ (15,989,952)	84.53%

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

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	%
						EXPENDED
Assembly:						
Administration	\$ 637,685	\$ 463,316	\$ 16,138	\$ 16,764	\$ 157,604	72.66%
Clerk	662,847	498,563	50,864	7,097	157,187	75.22%
Elections	269,432	201,401	212	15,028	53,003	74.75%
Records Management	496,060	321,214	24,007	18,501	156,345	64.75%
Mayor Administration	1,108,209	708,307	55,409	6,038	393,864	63.91%
Purch/Contracting/Cap Proj	825,326	528,756	45,083	4,684	291,886	64.07%
Human Resources:						
Administration	894,770	669,830	65,856	4,626	220,313	74.86%
Print/Mail	260,748	184,626	17,085	17,348	58,774	70.81%
Custodial Maintenance	144,691	112,400	9,555	31	32,260	77.68%
Information Technology	2,987,004	2,160,711	194,774	123,351	702,942	72.34%
Emergency Management	1,082,109	711,036	62,243	24,815	346,257	65.71%
Legal Administration	1,199,030	771,638	80,146	8,424	418,968	64.36%
Finance:						
Administration	673,867	539,294	56,097	3,388	131,185	80.03%
Services	1,308,270	948,153	98,131	453	359,663	72.47%
Property Tax	1,256,665	921,383	118,161	11,126	324,156	73.32%
Sales Tax	1,374,048	989,109	104,175	407	384,532	71.99%
Assessing:						
Administration	1,747,799	1,328,836	110,113	11,643	407,319	76.03%
Appraisal	1,885,988	1,344,219	138,223	9,105	532,664	71.27%
Resource Planning:						
Administration	1,476,458	866,620	75,695	14,239	595,599	58.70%
GIS	711,288	517,805	37,616	6,431	187,052	72.80%
River Center	999,018	696,408	67,594	69,551	233,058	69.71%
Senior Citizens Grant Program	838,634	423,052	-	396,764	18,818	50.45%
School District	75,050,843	60,103,329	5,196,590	-	14,947,514	80.08%
Solid Waste Operations	13,407,794	7,870,390	661,553	1,765,708	3,771,696	58.70%
Economic Development	520,000	151,758	10,250	343,216	25,026	29.18%
Non-Departmental	3,599,500	2,738,226	107,164	6,600	854,674	76.07%
Total Expenditures	\$ 115,418,083	\$ 86,770,382	\$ 7,402,731	\$ 2,885,340	\$ 25,762,360	75.18%