

Kenai Peninsula Borough

Finance Department

MEMORANDUM

TO: Peter Ribbens, Assembly President
Members of the Kenai Peninsula Borough Assembly

THRU: Peter A. Micciche, Borough Mayor *PAM*

THRU: Brandi Harbaugh, Finance Director *BD*

FROM: Tyra Rivera, Payroll Accountant *TR*

DATE: September 4, 2025

RE: Revenue-Expenditure Report – July 2025

Attached is the Revenue-Expenditure Report of the General Fund for the month of July 2025. Please note that 8.33% of the year has elapsed, 8.89% of budgeted revenues have been collected, and 22.00% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH

Revenue Report

For the Period

July 1 through July 31 2025

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31400	Motor Vehicle Tax	642,580	-	-	(642,580)	0.00%
31510	Property Tax Penalty & Interest	685,597	11,542	11,542	(674,055)	1.68%
31610	Sales Tax	47,975,000	(1,427,035)	(1,427,035)	(49,402,035)	-2.97%
33110	In Lieu Property Tax	3,100,000	-	-	(3,100,000)	0.00%
33117	Other Federal Revenue	158,817	-	-	(158,817)	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	-	-	(500,000)	0.00%
34210	Revenue Sharing	850,000	-	-	(850,000)	0.00%
37350	Interest on Investments	1,574,053	127,070	127,070	(1,446,983)	8.07%
39000	Other Local Revenue	266,935	26,290	26,290	(240,645)	9.85%
290	Solid Waste	1,577,000	8,844	8,844	(1,568,156)	0.56%
Total Revenues		\$ 103,367,111	\$ 9,193,611	\$ 9,193,611	\$ (94,173,500)	8.89%

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

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 603,685	\$ 87,902	\$ 87,902	\$ 187,637	\$ 328,145	14.56%
Clerk	662,847	24,084	24,084	21,433	617,330	3.63%
Elections	262,932	40,493	40,493	3,750	218,689	15.40%
Records Management	490,594	46,431	46,431	20,592	423,571	9.46%
Mayor Administration	1,108,209	42,909	42,909	746	1,064,555	3.87%
Purch/Contracting/Cap Proj	825,326	37,851	37,851	7,994	779,481	4.59%
Human Resources:						
Administration	894,770	77,064	77,064	6,843	810,863	8.61%
Print/Mail	260,748	7,452	7,452	43,273	210,024	2.86%
Custodial Maintenance	144,691	5,486	5,486	56	139,149	3.79%
Information Technology	2,987,004	244,757	244,757	97,880	2,644,367	8.19%
Emergency Management	1,082,110	22,886	22,886	39,067	1,020,157	2.11%
Legal Administration	1,199,030	27,560	27,560	42,803	1,128,667	2.30%
Finance:						
Administration	673,867	29,290	29,290	1,211	643,367	4.35%
Services	1,308,270	93,033	93,033	14,979	1,200,257	7.11%
Property Tax	1,256,665	193,023	193,023	32,518	1,031,124	15.36%
Sales Tax	1,374,048	41,410	41,410	26,185	1,306,453	3.01%
Assessing:						
Administration	1,716,459	176,249	176,249	59,082	1,481,127	10.27%
Appraisal	1,885,988	62,700	62,700	1,869	1,821,419	3.32%
Resource Planning:						
Administration	1,595,794	43,050	43,050	22,544	1,530,200	2.70%
GIS	711,288	92,337	92,337	4,228	614,722	12.98%
River Center	861,482	24,185	24,185	45,284	792,013	2.81%
Senior Citizens Grant Program	838,634	-	-	-	838,634	0.00%
School District	71,407,405	9,296,590	9,296,590	-	62,110,815	13.02%
Solid Waste Operations	13,407,794	130,783	130,783	4,613,225	8,663,786	0.98%
Economic Development	520,000	-	-	132,504	387,496	0.00%
Non-Departmental	2,971,763	13,578,643	13,578,643	-	(10,606,880)	456.92%
Total Expenditures	\$ 111,051,403	\$ 24,426,170	\$ 24,426,170	\$ 5,425,704	\$ 81,199,529	22.00%