



Kenai Peninsula Borough


Finance Department

MEMORANDUM

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

THRU: Peter A. Micciche, Borough Mayor 

THRU: Brandi Harbaugh, Finance Director 

FROM: Tyra Rivera, Payroll Accountant 

DATE: May 22, 2025

RE: Revenue-Expenditure Report – April 2025

Attached is the Revenue-Expenditure Report of the General Fund for the month of April 2025. Please note that 83.33% of the year has elapsed, 87.43% of budgeted revenues have been collected, and 77.46% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH

Revenue Report

For the Period

April 1 through April 30 2025

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 36,244,128	\$ 36,333,618	\$ 90,387	\$ 89,490	100.25%
31200	Personal Property Tax	2,101,066	2,216,592	16,663	115,526	105.50%
31300	Oil Tax	6,958,780	6,937,033	56,669	(21,747)	99.69%
31400	Motor Vehicle Tax	642,580	331,424	32,388	(311,156)	51.58%
31510	Property Tax Penalty & Interest	746,815	717,729	45,128	(29,086)	96.11%
31610	Sales Tax	45,835,931	34,527,069	4,174,690	(11,308,862)	75.33%
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 Receipts	500,000	-	-	(500,000)	0.00%
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	953,162	103,721	112.20%
37350	Interest on Investments	812,722	3,935,240	195,884	3,122,518	484.20%
39000	Other Local Revenue	297,235	378,722	36,778	81,487	127.42%
290	Solid Waste	1,027,000	1,123,843	8,841	96,843	109.43%
Total Revenues		\$ 102,018,780	\$ 89,194,804	\$ 5,610,590	\$ (12,823,976)	87.43%

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

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 650,187	\$ 475,031	\$ 27,971	\$ 24,410	\$ 150,746	73.06%
Clerk	664,699	444,491	40,430	7,325	212,884	66.87%
Elections	202,992	171,990	30	4,553	26,449	84.73%
Records Management	479,206	331,828	26,791	12,965	134,414	69.25%
Mayor Administration	1,108,382	587,911	52,120	24,297	496,174	53.04%
Purch/Contracting/Cap Proj	848,452	624,548	56,136	13,670	210,234	73.61%
Human Resources:						
Administration	913,368	656,482	61,081	5,006	251,881	71.87%
Print/Mail	220,493	172,532	18,322	16,131	31,830	78.25%
Custodial Maintenance	146,585	116,579	11,835	34	29,971	79.53%
Information Technology	2,963,502	2,306,332	293,539	10,970	646,199	77.82%
Emergency Management	1,079,815	700,799	76,017	27,533	351,484	64.90%
Legal Administration	1,205,372	799,506	77,136	30,909	374,957	66.33%
Finance:						
Administration	652,312	529,498	55,948	424	122,390	81.17%
Services	1,309,532	973,975	85,005	404	335,153	74.38%
Property Tax	1,223,836	908,826	102,063	11,245	303,765	74.26%
Sales Tax	1,209,309	952,132	94,158	5,607	251,570	78.73%
Assessing:						
Administration	1,695,147	1,307,710	165,365	3,374	384,063	77.14%
Appraisal	1,881,755	1,371,534	128,781	4,213	506,008	72.89%
Resource Planning:						
Administration	1,758,405	924,340	90,702	9,596	824,469	52.57%
GIS	922,674	541,467	36,884	31,772	349,435	58.68%
River Center	869,856	603,369	53,837	18,909	247,578	69.36%
Senior Citizens Grant Program	843,878	561,681	90,950	282,197	-	66.56%
School District	66,515,781	54,841,444	4,685,692	-	11,674,337	82.45%
Solid Waste Operations	13,102,842	8,232,969	587,538	2,133,917	2,735,956	62.83%
Economic Development	584,000	327,933	57,934	133,553	122,515	56.15%
Non-Departmental	1,489,877	1,515,640	93,460	27,878	(53,640)	101.73%
Total Expenditures	\$ 104,542,257	\$ 80,980,547	\$ 7,069,727	\$ 2,840,888	\$ 20,720,822	77.46%