

# 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

**THRU:** Brandi Harbaugh, Finance Director 

**FROM:** Tyra Rivera, Payroll Accountant 

**DATE:** July 24, 2025

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

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Attached is the Revenue-Expenditure Report of the General Fund for the month of June 2025. Please note that 100.00% of the year has elapsed, 98.04% of budgeted revenues have been collected, and 88.11% of budgeted expenditures have been made.

*\* These numbers are not final as there will be additional amounts posted due to fiscal year-end adjustments. \**

# KENAI PENINSULA BOROUGH

## Revenue Report

For the Period

June 1 through June 30 2025

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 36,244,128	\$ 36,419,676	\$ 36,859	\$ 175,548	100.48%
31200	Personal Property Tax	2,101,066	2,232,567	8,322	131,501	106.26%
31300	Oil Tax	6,958,780	6,958,781	1,815	0.71	100.00%
31400	Motor Vehicle Tax	642,580	478,704	105,504	(163,876)	74.50%
31510	Property Tax Penalty & Interest	746,815	751,090	11,271	4,275	100.57%
31610	Sales Tax	45,835,931	39,121,864	1,867,588	(6,714,067)	85.35%
33110	In Lieu Property Tax	3,100,000	4,081,995	4,081,995	981,995	131.68%
33117	Other Federal Revenue	451,882	294,719	43,461	(157,163)	65.22%
33120	Forestry Service	500,000	15,432	-	(484,568)	3.09%
34110	School Debt Reimbursement	1,795,641	1,777,683	172,074	(17,958)	99.00%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	528,473	645,527	28,473	105.69%
34210	Revenue Sharing	850,000	1,035,632	81,911	185,632	121.84%
37350	Interest on Investments	812,722	4,487,731	151,561	3,675,009	552.19%
39000	Other Local Revenue	297,235	439,641	30,893	142,406	147.91%
290	Solid Waste	1,027,000	1,394,753	19,629	367,753	135.81%
Total Revenues		\$ 102,018,780	\$ 100,018,740	\$ 7,258,410	\$ (2,000,040)	98.04%

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

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 650,187	\$ 536,140	\$ 30,753	\$ 12,122	\$ 101,926	82.46%
Clerk	664,699	554,733	65,509	1,474	108,491	83.46%
Elections	202,992	172,347	346	1,899	28,747	84.90%
Records Management	479,206	407,287	50,656	35	71,885	84.99%
Mayor Administration	1,108,382	785,190	123,002	-	323,192	70.84%
Purch/Contracting/Cap Proj	848,452	763,137	88,344	-	85,315	89.94%
Human Resources:						
Administration	913,368	805,627	88,355	1,736	106,005	88.20%
Print/Mail	220,493	218,513	29,034	70	1,910	99.10%
Custodial Maintenance	146,585	145,919	17,717	-	666	99.55%
Information Technology	2,963,502	2,764,454	275,783	291	198,757	93.28%
Emergency Management	1,079,815	864,469	105,788	161	215,184	80.06%
Legal Administration	1,205,372	1,016,970	136,899	350	188,052	84.37%
Finance:						
Administration	665,834	652,534	81,543	-	13,300	98.00%
Services	1,292,414	1,181,728	125,739	-	110,686	91.44%
Property Tax	1,156,479	1,106,869	128,606	-	49,610	95.71%
Sales Tax	1,280,262	1,211,782	158,853	1,350	67,130	94.65%
Assessing:						
Administration	1,695,147	1,555,387	141,795	574	139,186	91.76%
Appraisal	1,881,755	1,681,686	190,063	-	200,069	89.37%
Resource Planning:						
Administration	1,758,405	1,161,109	142,180	431	596,866	66.03%
GIS	922,674	702,146	134,983	1,000	219,528	76.10%
River Center	869,856	741,253	77,745	2,320	126,283	85.22%
Senior Citizens Grant Program	843,878	843,878	123,101	-	-	100.00%
School District	66,515,781	60,479,566	-	-	6,036,215	90.93%
Solid Waste Operations	13,102,842	10,480,839	1,555,311	502,833	2,119,170	79.99%
Economic Development	584,000	461,909	120,792	-	122,091	79.09%
Non-Departmental	2,467,381	1,674,425	29,870	-	792,956	67.86%
Total Expenditures	\$ 105,519,761	\$ 92,969,896	\$ 4,022,767	\$ 526,645	\$ 12,023,220	88.11%