

Kenai Peninsula Borough

Finance Department

MEMORANDUM

TO: Assembly President
Members of the Kenai Peninsula Borough Assembly

THRU: Peter A. Micciche, Borough Mayor

THRU: Brandi Harbaugh, Finance Director *BS*

FROM: Tyra Rivera, Payroll Accountant *TR*

DATE: October 16, 2025

RE: Revenue-Expenditure Report – September 2025

Attached is the Revenue-Expenditure Report of the General Fund for the month of September 2025. Please note that 25.00% of the year has elapsed, 31.05% of budgeted revenues have been collected, and 27.06% of budgeted expenditures have been made.

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

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 35,067,976	\$ 18,495,131	\$ 11,365,539	\$ (16,572,845)	52.74%
31200	Personal Property Tax	2,027,307	831,523	322,186	(1,195,784)	41.02%
31300	Oil Tax	6,491,466	6,050,034	-	(441,431.59)	93.20%
31400	Motor Vehicle Tax	642,580	52,378	52,378	(590,202)	8.15%
31510	Property Tax Penalty & Interest	685,597	29,328	9,299	(656,269)	4.28%
31610	Sales Tax	47,975,000	5,332,562	(6,411,443)	(42,642,438)	11.12%
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	-	-	(500,000)	0.00%
34210	Revenue Sharing	850,000	551,242	551,242	(298,758)	64.85%
37350	Interest on Investments	1,574,053	503,216	219,641	(1,070,837)	31.97%
39000	Other Local Revenue	266,935	91,188	44,193	(175,747)	34.16%
290	Solid Waste	1,577,000	160,867	10,482	(1,416,133)	10.20%
Total Revenues		\$ 103,385,311	\$ 32,097,471	\$ 6,163,517	\$ (71,287,840)	31.05%

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

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 637,685	\$ 221,179	\$ 21,996	\$ 131,712	\$ 284,794	34.68%
Clerk	662,847	148,718	46,255	10,962	503,167	22.44%
Elections	269,432	57,461	5,039	42,170	169,801	21.33%
Records Management	490,594	126,399	27,849	15,515	348,680	25.76%
Mayor Administration	1,108,209	228,644	81,936	1,167	878,398	20.63%
Purch/Contracting/Cap Proj	825,326	159,118	50,673	7,559	658,649	19.28%
Human Resources:						
Administration	894,770	214,474	56,979	7,959	672,337	23.97%
Print/Mail	260,748	72,505	20,481	35,722	152,520	27.81%
Custodial Maintenance	144,691	31,308	10,157	53	113,330	21.64%
Information Technology	2,987,004	800,928	192,493	53,718	2,132,358	26.81%
Emergency Management	1,082,110	252,340	87,408	70,971	758,799	23.32%
Legal Administration	1,199,030	195,695	71,652	28,077	975,258	16.32%
Finance:						
Administration	673,867	156,355	57,726	843	516,669	23.20%
Services	1,308,270	316,725	92,140	12,622	978,924	24.21%
Property Tax	1,256,665	347,869	62,558	28,572	880,224	27.68%
Sales Tax	1,374,048	275,888	92,705	1,018	1,097,143	20.08%
Assessing:						
Administration	1,716,459	432,636	107,220	53,692	1,230,131	25.21%
Appraisal	1,885,988	362,458	123,749	1,875	1,521,655	19.22%
Resource Planning:						
Administration	1,595,794	265,479	92,006	19,432	1,310,883	16.64%
GIS	711,288	264,888	41,607	1,842	444,558	37.24%
River Center	879,682	197,997	56,135	39,089	642,596	22.51%
Senior Citizens Grant Program	838,634	-	-	-	838,634	0.00%
School District	71,407,408	19,689,770	5,196,590	-	51,717,638	27.57%
Solid Waste Operations	13,407,794	2,599,346	590,548	4,686,151	6,122,297	19.39%
Economic Development	520,000	6,714	3,322	167,920	345,366	1.29%
Non-Departmental	2,971,760	2,638,992	95,900	4,347	328,421	88.80%
Total Expenditures	\$ 111,110,103	\$ 30,063,885	\$ 7,285,127	\$ 5,422,987	\$ 75,623,230	27.06%