

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: November 20, 2025

RE: Revenue-Expenditure Report – October 2025

Attached is the Revenue-Expenditure Report of the General Fund for the month of October 2025. Please note that 33.33% of the year has elapsed, 50.63% of budgeted revenues have been collected, and 33.87% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH
Revenue Report
For the Period
October 1 through October 31 2025

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 35,067,976	\$ 26,245,423	\$ 7,750,292	\$ (8,822,553)	74.84%
31200	Personal Property Tax	2,027,307	1,269,114	437,590	(758,193)	62.60%
31300	Oil Tax	6,491,466	6,050,034	-	(441,431.59)	93.20%
31400	Motor Vehicle Tax	642,580	97,480	45,102	(545,100)	15.17%
31510	Property Tax Penalty & Interest	685,597	111,416	82,088	(574,181)	16.25%
31610	Sales Tax	47,975,000	16,222,874	1,984,853	(31,752,126)	33.82%
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	3,596	3,596	(496,404)	0.72%
34210	Revenue Sharing	850,000	551,242	-	(298,758)	64.85%
37350	Interest on Investments	1,574,053	1,200,271	200,499	(373,782)	76.25%
39000	Other Local Revenue	266,935	155,756	64,568	(111,179)	58.35%
290	Solid Waste	1,577,000	440,301	17,725	(1,136,699)	27.92%
Total Revenues		\$ 103,385,311	\$ 52,347,508	\$ 10,586,314	\$ (51,037,803)	50.63%

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

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 637,685	\$ 320,147	\$ 98,967	\$ 51,323	\$ 266,216	50.20%
Clerk	662,847	196,724	48,006	10,518	455,605	29.68%
Elections	269,432	189,250	131,789	2,241	77,942	70.24%
Records Management	490,594	155,664	29,265	14,547	320,383	31.73%
Mayor Administration	1,108,209	272,998	44,354	27,108	808,102	24.63%
Purch/Contracting/Cap Proj	825,326	208,785	50,940	7,405	609,137	25.30%
Human Resources:						
Administration	894,770	276,060	61,586	7,249	611,461	30.85%
Print/Mail	260,748	91,311	18,806	29,234	140,203	35.02%
Custodial Maintenance	144,691	42,471	11,164	53	102,167	29.35%
Information Technology	2,987,004	999,682	202,737	63,745	1,923,577	33.47%
Emergency Management	1,082,109	291,896	36,304	73,247	716,966	26.97%
Legal Administration	1,199,030	257,486	61,792	26,993	914,551	21.47%
Finance:						
Administration	673,867	211,187	60,029	820	461,860	31.34%
Services	1,308,270	398,121	81,396	12,288	897,861	30.43%
Property Tax	1,256,665	435,159	86,775	18,609	802,897	34.63%
Sales Tax	1,374,048	350,264	73,875	12,811	1,010,973	25.49%
Assessing:						
Administration	1,747,799	538,034	104,655	52,825	1,156,940	30.78%
Appraisal	1,885,988	497,299	134,841	1,682	1,387,007	26.37%
Resource Planning:						
Administration	1,476,458	361,519	94,899	17,239	1,097,701	24.49%
GIS	711,288	288,561	23,673	1,606	421,121	40.57%
River Center	999,018	261,186	63,085	36,017	701,815	26.14%
Senior Citizens Grant Program	838,634	-	-	-	838,634	0.00%
School District	71,407,408	24,886,360	5,196,590	-	46,521,048	34.85%
Solid Waste Operations	13,407,794	3,588,324	984,942	4,020,108	5,799,362	26.76%
Economic Development	520,000	13,599	6,885	161,376	345,026	2.62%
Non-Departmental	3,019,500	2,526,206	116,210	-	493,294	83.66%
Total Expenditures	\$ 111,189,182	\$ 37,658,294	\$ 7,823,564	\$ 4,649,042	\$ 68,881,846	33.87%