

Kenai Peninsula Borough  
Finance Department

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**MEMORANDUM**

**TO:** Brent Hibbert, Assembly President  
Members of the Kenai Peninsula Borough Assembly

**THRU:** Charlie Pierce, Borough Mayor *CP*

**THRU:** Brandi Harbaugh, Finance Director *BH*

**FROM:** Sarah Hostetter, Payroll Accountant *SH*

**DATE:** December 11, 2020

**RE:** Revenue-Expenditure Report – November 2020

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Attached is the Revenue-Expenditure Report of the General Fund for the month of November 2020. Please note that 41.67% of the year has elapsed, 71.51% of budgeted revenues have been collected, and 42.56% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH  
 Revenue Report  
 For the Period  
 November 1 through November 30, 2020

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 28,825,613	\$ 29,315,568	\$ 4,994,052	\$ 489,955	101.70%
31200	Personal Property Tax	1,814,997	2,050,835	550,677	235,838	112.99%
31300	Oil Tax	6,668,160	7,025,200	6,927	357,040	105.35%
31400	Motor Vehicle Tax	676,400	119,674	49,591	(556,726)	17.69%
31510	Property Tax Penalty & Interest	590,931	161,539	69,576	(429,392)	27.34%
31610	Sales Tax	27,431,594	12,353,408	5,290,200	(15,078,186)	45.03%
33110	In Lieu Property Tax	3,600,000	-	-	(3,600,000)	0.00%
33117	Other Federal Revenue	160,000	31,521	31,521	(128,479)	19.70%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	(51,838)	(51,838)	(551,838)	-10.37%
34210	Revenue Sharing	300,000	-	-	(300,000)	0.00%
37350	Interest on Investments	352,913	228,396	16,282	(124,517)	64.72%
39000	Other Local Revenue	275,000	122,768	29,669	(152,232)	44.64%
290	Solid Waste	802,000	240,487	4,796	(561,513)	29.99%
Total Revenues		\$ 72,152,608	\$ 51,597,557	\$ 10,991,454	\$ (20,555,051)	71.51%

KENAI PENINSULA BOROUGH  
Expenditure Report  
For the Period  
November 1 through November 30, 2020

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	%
						EXPENDED
Assembly:						
Administration	\$ 484,528	\$ 249,977	\$ 71,838	\$ 39,650	\$ 194,901	51.59%
Clerk	579,316	208,811	41,343	20,218	350,286	36.04%
Elections	182,920	109,285	(7,508)	24,566	49,069	59.74%
Records Management	327,678	127,442	23,942	15,430	184,806	38.89%
Mayor Administration	792,424	273,837	52,766	1,150	517,437	34.56%
Purch/Contracting/Cap Proj	648,943	216,708	43,000	5,935	426,300	33.39%
Human Resources:						
Administration	700,918	262,375	48,985	7,162	431,381	37.43%
Print/Mail	204,789	52,785	9,774	40,478	111,527	25.78%
Custodial Maintenance	94,976	43,188	9,222	189	51,598	45.47%
Information Technology	2,095,903	788,809	127,011	28,136	1,278,957	37.64%
Emergency Management	933,183	401,935	120,459	151,126	380,123	43.07%
Legal Administration	1,120,116	336,578	65,296	166,814	616,724	30.05%
Finance:						
Administration	505,711	203,818	43,556	1,273	300,620	40.30%
Services	1,072,179	417,572	57,645	702	653,905	38.95%
Property Tax	1,141,576	413,115	54,615	78,102	650,359	36.19%
Sales Tax	901,144	374,180	79,411	7,617	519,347	41.52%
Assessing:						
Administration	1,350,530	538,520	75,407	48,773	763,237	39.87%
Appraisal	1,993,482	655,243	139,178	8,678	1,329,561	32.87%
Resource Planning:						
Administration	1,261,643	324,407	76,538	20,051	917,186	25.71%
GIS	499,590	239,992	22,656	412	259,185	48.04%
River Center	675,967	233,898	41,586	11,587	430,482	34.60%
Senior Citizens Grant Program	719,494	285,955	178,818	433,539	-	39.74%
School District Operations	55,004,255	25,107,581	5,855,648	-	29,896,674	45.65%
Solid Waste Operations	9,102,389	2,359,722	469,951	1,984,312	4,758,355	25.92%
Economic Development	360,000	41,961	-	230,003	88,036	11.66%
Non-Departmental	3,353,477	2,376,297	1,397,505	-	977,180	70.86%
Total Expenditures	\$ 86,107,131	\$ 36,643,993	\$ 9,098,642	\$ 3,325,904	\$ 46,137,234	42.56%