

Kenai Peninsula Borough  
Finance Department

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**MEMORANDUM**

**TO:** Brent Johnson, 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:** June 3, 2022

**RE:** Revenue-Expenditure Report – May 2022

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Attached is the Revenue-Expenditure Report of the General Fund for the month of May 2022. Please note that 91.67% of the year has elapsed, 86.74% of budgeted revenues have been collected, and 78.59% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH  
Revenue Report  
For the Period  
May 1 through May 31, 2022

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 31,078,028	\$ 31,388,639	\$ 62,746	\$ 310,611	101.00%
31200	Personal Property Tax	1,928,769	2,222,295	7,981	293,526	115.22%
31300	Oil Tax	6,680,655	6,680,656	-	1	100.00%
31400	Motor Vehicle Tax	642,580	394,223	43,447	(248,357)	61.35%
31510	Property Tax Penalty & Interest	697,431	626,130	19,194	(71,301)	89.78%
31610	Sales Tax	38,500,000	32,296,441	3,655,489	(6,203,559)	83.89%
33110	In Lieu Property Tax	3,100,000	-	-	(3,100,000)	0.00%
33117	Other Federal Revenue	164,700	137,685	(33,110)	(27,015)	83.60%
33220	Forestry Receipts	604,022	604,022	604,022	-	100.00%
34110	School Debt Reimbursement	1,277,544	811,327	-	(466,217)	63.51%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	28,482	-	(471,518)	5.70%
34210	Revenue Sharing	467,110	467,110	-	-	100.00%
37350	Interest on Investments	289,673	(922,711)	30,147	(1,212,384)	-318.54%
39000	Other Local Revenue	279,791	394,087	21,292	114,296	140.85%
290	Solid Waste	802,000	480,819	7,152	(321,181)	59.95%
Total Revenues		\$ 87,167,303	\$ 75,609,207	\$ 4,418,359	\$ (11,558,096)	86.74%

KENAI PENINSULA BOROUGH  
Expenditure Report  
For the Period  
May 1 through May 31, 2022

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 495,116	\$ 386,418	\$ 18,651	\$ 9,055	\$ 99,642	78.05%
Clerk	585,302	452,447	39,178	5,836	127,019	77.30%
Elections	242,758	109,581	157	4,013	129,164	45.14%
Records Management	339,057	271,356	20,536	19,919	47,781	80.03%
Mayor Administration	807,292	562,097	51,739	419	244,776	69.63%
Purch/Contracting/Cap Proj	650,877	455,770	35,914	3,862	191,245	70.02%
Human Resources:						
Administration	759,927	563,451	39,825	4,364	192,113	74.15%
Print/Mail	194,590	146,705	17,337	5,890	41,995	75.39%
Custodial Maintenance	125,045	107,189	9,588	29	17,827	85.72%
Information Technology	2,136,877	1,542,177	131,435	96,925	497,775	72.17%
Emergency Management	1,031,534	710,652	66,529	102,931	217,951	68.89%
Legal Administration	1,443,741	741,496	83,345	336,174	366,072	51.36%
Finance:						
Administration	520,870	474,544	51,207	2,371	43,955	91.11%
Services	1,160,504	919,144	73,608	325	241,036	79.20%
Property Tax	1,144,165	886,419	64,133	43,691	214,055	77.47%
Sales Tax	1,155,193	897,761	69,779	697	256,735	77.72%
Assessing:						
Administration	1,384,355	1,143,427	92,055	7,112	233,816	82.60%
Appraisal	1,750,966	1,209,674	108,390	10,522	530,771	69.09%
Resource Planning:						
Administration	1,274,860	887,786	89,917	21,635	365,438	69.64%
GIS	690,573	481,275	39,029	18,848	190,450	69.69%
River Center	721,192	578,019	51,212	13,027	130,146	80.15%
Senior Citizens Grant Program	719,494	586,407	3,808	133,087	-	81.50%
School District Operations	55,710,125	45,777,390	331,102	-	9,932,735	82.17%
Solid Waste Operations	10,253,964	7,055,672	429,880	1,146,349	2,051,943	68.81%
Economic Development	400,000	123,729	-	238,192	38,079	30.93%
Non-Departmental	3,239,081	2,828,803	18,769	63,035	347,243	87.33%
<b>Total Expenditures</b>	<b>\$ 88,937,459</b>	<b>\$ 69,899,390</b>	<b>\$ 1,937,123</b>	<b>\$ 2,288,308</b>	<b>\$ 16,749,762</b>	<b>78.59%</b>