

Kenai Peninsula Borough  
Finance Department

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**MEMORANDUM**

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

**THRU:** Mike Navarre, Borough Mayor *MN*

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

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

**DATE:** January 19, 2023

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

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Attached is the Revenue-Expenditure Report of the General Fund for the month of December 2022. Please note that 50.00% of the year has elapsed, 65.08% of budgeted revenues have been collected, and 50.39% of budgeted expenditures have been made.

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

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 31,396,714	\$ 30,848,182	\$ 739,097	\$ (548,532)	98.25%
31200	Personal Property Tax	1,867,988	1,979,354	64,593	111,366	105.96%
31300	Oil Tax	6,755,283	6,755,285	-	2	100.00%
31400	Motor Vehicle Tax	642,580	196,094	44,201	(446,486)	30.52%
31510	Property Tax Penalty & Interest	717,562	335,298	170,676	(382,264)	46.73%
31610	Sales Tax	42,000,000	18,069,901	1,285,379	(23,930,099)	43.02%
33110	In Lieu Property Tax	3,100,000	-	-	(3,100,000)	0.00%
33117	Other Federal Revenue	215,534	-	-	(215,534)	0.00%
33220	Forestry Receipts	500,000	-	-	(500,000)	0.00%
34110	School Debt Reimbursement	2,449,113	-	-	(2,449,113)	0.00%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	283,386	-	(216,614)	56.68%
34210	Revenue Sharing	894,402	894,402	-	-	100.00%
37350	Interest on Investments	364,493	277,544	216,330	(86,949)	76.15%
39000	Other Local Revenue	265,000	212,903	27,866	(52,097)	80.34%
290	Solid Waste	602,000	296,181	6,638	(305,819)	49.20%
Total Revenues		\$ 92,425,669	\$ 60,148,530	\$ 2,554,780	\$ (32,277,139)	65.08%

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

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	%
						EXPENDED
Assembly:						
Administration	\$ 542,587	\$ 312,747	\$ 34,332	\$ 18,404	\$ 211,436	57.64%
Clerk	614,064	245,715	23,747	10,349	358,000	40.01%
Elections	474,513	203,781	5,305	68,276	202,456	42.95%
Records Management	439,912	182,801	35,068	15,284	241,827	41.55%
Mayor Administration	1,114,354	322,514	39,880	2,673	789,168	28.94%
Purch/Contracting/Cap Proj	710,159	265,520	43,156	20,509	424,130	37.39%
Human Resources:						
Administration	930,768	360,732	57,787	14,251	555,785	38.76%
Print/Mail	240,995	101,703	19,009	18,808	120,484	42.20%
Custodial Maintenance	132,655	57,125	10,639	56	75,474	43.06%
Information Technology	2,463,342	971,422	166,269	23,999	1,467,922	39.44%
Emergency Management	1,068,719	363,601	45,527	77,190	627,928	34.02%
Legal Administration	1,610,948	572,707	155,907	337,663	700,578	35.55%
Finance:						
Administration	575,568	265,118	48,944	4,625	305,825	46.06%
Services	1,197,353	548,025	81,808	30,648	618,680	45.77%
Property Tax	1,187,490	504,007	64,114	47,572	635,910	42.44%
Sales Tax	1,226,455	448,575	71,362	3,255	774,624	36.57%
Assessing:						
Administration	1,482,895	658,878	107,654	37,832	786,184	44.43%
Appraisal	1,784,074	760,891	133,962	6,325	1,016,858	42.65%
Resource Planning:						
Administration	1,668,055	584,867	89,277	23,789	1,059,399	35.06%
GIS	722,796	330,846	38,643	1,246	390,704	45.77%
River Center	791,460	367,055	59,403	29,123	395,282	46.38%
Senior Citizens Grant Program	791,444	194,402	83,492	597,042	-	24.56%
School District Operations	61,313,017	34,705,744	4,380,357	-	26,607,273	56.60%
Solid Waste Operations	12,466,726	5,024,081	624,886	1,409,958	6,032,687	40.30%
Economic Development	549,878	38,935	-	325,615	185,328	7.08%
Non-Departmental	3,504,599	1,794,149	104,804	43,867	1,666,583	51.19%
<b>Total Expenditures</b>	<b>\$ 99,604,825</b>	<b>\$ 50,185,942</b>	<b>\$ 6,525,332</b>	<b>\$ 3,168,360</b>	<b>\$ 46,250,523</b>	<b>50.39%</b>