

Kenai Peninsula Borough  
Finance Department

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**MEMORANDUM**

**TO:** Wayne Ogle, Assembly President  
Members of the Kenai Peninsula Borough Assembly

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

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

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

**DATE:** July 25, 2018

**RE:** Revenue-Expenditure Report – June 2018

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Attached is the Revenue-Expenditure Report of the General Fund for the month of June 2018. Please note that 100% of the year has elapsed, 100.99% of budgeted revenues have been collected, and 95.56% of budgeted expenditures have been made.

Please also note, these numbers are not final as there will be additional amounts posted due to fiscal year-end adjustments.

# KENAI PENINSULA BOROUGH

## Revenue Report

For the Period

June 1 through June 30, 2018

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 28,525,451	\$ 28,609,227	\$ 257,293	\$ 83,776	100.29%
31200	Personal Property Tax	1,957,719	2,058,519	8,356	100,800	105.15%
31300	Oil Tax	6,608,700	6,635,019	-	26,319	100.40%
31400	Motor Vehicle Tax	712,000	640,583	145,101	(71,417)	89.97%
31510	Property Tax Penalty & Interest	463,041	526,737	10,039	63,696	113.76%
31610	Sales Tax	29,979,123	31,072,705	751,824	1,093,582	103.65%
33110	In Lieu Property Tax	3,632,248	3,632,248	3,632,248	-	100.00%
33117	Other Federal Revenue	190,000	141,119	23,276	(48,881)	74.27%
33220	Forestry Receipts	503,598	503,598	503,598	-	100.00%
34110	School Debt Reimbursement	2,661,363	2,634,437	-	(26,926)	98.99%
34221	Electricity & Phone Revenue *	155,000	155,000	155,000	-	100.00%
34222	Fish Tax Revenue Sharing *	750,000	750,000	739,991	-	100.00%
34210	Revenue Sharing	1,241,100	1,241,100	-	-	100.00%
37350	Interest on Investments	855,000	636,297	76,924	(218,703)	74.42%
39000	Other Local Revenue	300,000	352,592	52,242	52,592	117.53%
290	Solid Waste	800,000	533,580	13,254	(266,420)	66.70%
Total Revenues		<u>\$ 79,334,343</u>	<u>\$ 80,122,761</u>	<u>\$ 6,369,145</u>	<u>\$ 788,418</u>	<u>100.99%</u>

\* Revenues are estimations

# KENAI PENINSULA BOROUGH

## Expenditure Report

For the Period

June 1 through June 30, 2018

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	%
						EXPENDED
Assembly						
Administration	\$ 559,535	\$ 396,909	\$ 35,341	\$ 88,718	\$ 73,908	70.94%
Clerk	567,117	498,697	56,135	1,295	67,125	87.94%
Elections	208,520	157,817	14,949	620	50,083	75.68%
Records Management	265,373	230,229	26,703	1,476	33,669	86.76%
Mayor Administration	821,489	717,076	107,144	125	104,288	87.29%
Purch/Contracting/Cap Proj	641,190	577,949	82,439	156	63,085	90.14%
Human Resources						
Administration	715,429	652,857	79,838	822	61,750	91.25%
Print/Mail	213,547	201,157	25,365	282	12,108	94.20%
Custodial Maintenance	120,763	118,801	15,559	94	1,867	98.38%
Information Technology	1,996,401	1,832,767	230,868	566	163,069	91.80%
Emergency Management	762,859	646,525	83,043	2,583	113,750	84.75%
Legal Administration	1,131,426	955,035	130,529	15,936	160,455	84.41%
Finance						
Administration	561,473	379,408	63,366	2,539	179,526	67.57%
Services	1,062,277	948,554	101,125	427	113,295	89.29%
Property Tax	1,088,456	988,348	113,621	41,354	58,754	90.80%
Sales Tax	686,844	634,589	59,523	3,502	48,753	92.39%
Assessing						
Administration	1,404,099	1,263,363	139,789	2,027	138,710	89.98%
Appraisal	1,924,117	1,752,262	209,243	324	171,531	91.07%
Resource Planning						
Administration	1,472,104	1,418,618	200,721	4,013	49,473	96.37%
GIS	589,597	520,400	56,264	100	69,097	88.26%
River Center	788,155	694,216	84,893	2,154	91,785	88.08%
Senior Citizens Grant Program	608,969	608,969	73,960	-	-	100.00%
School District Operations	54,625,380	54,616,428	4,144,869	-	8,952	99.98%
Solid Waste Operations	8,639,669	6,943,098	974,958	57,919	1,638,652	80.36%
Economic Development	465,000	464,980	78,153	-	20	100.00%
Non-Departmental	1,948,979	1,925,123	4,498	-	23,856	98.78%
<b>Total Expenditures</b>	<b>\$ 83,868,768</b>	<b>\$ 80,144,177</b>	<b>\$ 7,192,896</b>	<b>\$ 227,032</b>	<b>\$ 3,497,558</b>	<b>95.56%</b>