

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 *CP*

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

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

**DATE:** April 3, 2019

**RE:** Revenue-Expenditure Report – March 2019

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Attached is the Revenue-Expenditure Report of the General Fund for the month of March 2019. Please note that 75% of the year has elapsed, 81.90% of budgeted revenues have been collected, and 71.44% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH  
Revenue Report  
For the Period  
March 1 through March 31, 2019

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 29,814,633	\$ 29,429,049	\$ 255,854	\$ (385,584)	98.71%
31200	Personal Property Tax	2,012,742	2,103,325	15,181	90,583	104.50%
31300	Oil Tax	7,137,448	7,134,120	-	(3,328)	99.95%
31400	Motor Vehicle Tax	712,000	342,427	53,228	(369,573)	48.09%
31510	Property Tax Penalty & Interest	462,442	477,831	68,574	15,389	103.33%
31610	Sales Tax	30,578,706	20,038,261	587,236	(10,540,445)	65.53%
33110	In Lieu Property Tax	2,600,000	-	-	(2,600,000)	0.00%
33117	Other Federal Revenue	185,000	79,173	40,404	(105,827)	42.80%
34110	School Debt Reimbursement	2,654,392	2,627,157	469,292	(27,235)	98.97%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	750,000	137,541	4,728	(612,459)	18.34%
34210	Revenue Sharing	1,032,704	1,032,704	-	-	100.00%
37350	Interest on Investments	685,000	1,390,076	129,237	705,076	202.93%
39000	Other Local Revenue	300,000	240,687	34,670	(59,313)	80.23%
290	Solid Waste	800,000	391,613	3,031	(408,387)	48.95%
Total Revenues		\$ 79,880,067	\$ 65,423,964	\$ 1,661,435	\$ (14,456,104)	81.90%

**KENAI PENINSULA BOROUGH**  
**Expenditure Report**  
For the Period  
March 1 through March 31, 2019

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly						
Administration	\$ 522,795	\$ 377,499	\$ 30,718	\$ 23,487	\$ 121,809	72.21%
Clerk	564,503	355,662	41,919	24,395	184,447	63.00%
Elections	103,435	92,011	1,672	3,833	7,591	88.96%
Records Management	268,151	156,977	20,228	8,300	102,874	58.54%
Mayor Administration	781,258	533,034	55,295	1,747	246,476	68.23%
Purch/Contracting/Cap Proj	632,657	405,480	35,642	2,956	224,221	64.09%
Human Resources						
Administration	716,455	438,329	51,478	9,568	268,558	61.18%
Print/Mail	207,493	138,191	11,470	18,050	51,252	66.60%
Custodial Maintenance	123,093	84,747	9,945	940	37,406	68.85%
Information Technology	2,037,551	1,321,888	127,574	70,942	644,720	64.88%
Emergency Management	800,981	454,043	70,191	67,228	279,710	56.69%
Legal Administration	1,167,415	759,896	172,877	89,985	317,535	65.09%
Finance						
Administration	512,432	365,559	51,678	246	146,627	71.34%
Services	946,560	628,500	64,413	2,301	315,759	66.40%
Property Tax	1,123,449	693,765	62,943	111,102	318,582	61.75%
Sales Tax	657,798	462,117	39,947	12,657	183,024	70.25%
Assessing						
Administration	1,405,867	873,077	91,924	14,232	518,558	62.10%
Appraisal	1,881,215	1,252,443	128,373	2,059	626,713	66.58%
Resource Planning						
Administration	1,290,090	762,245	82,741	30,606	497,239	59.08%
GIS	592,345	343,940	33,012	7,900	240,505	58.06%
River Center	791,182	505,571	60,195	10,326	275,285	63.90%
Senior Citizens Grant Program	608,969	430,996	-	177,973	-	70.77%
School District Operations	55,164,994	42,721,689	4,145,244	-	12,443,305	77.44%
Solid Waste Operations	8,234,900	4,104,135	504,207	1,124,495	3,006,270	49.84%
Economic Development	300,000	69,088	-	230,912	-	23.03%
Non-Departmental	1,952,842	1,245,927	278	-	706,916	63.80%
<b>Total Expenditures</b>	<b>\$ 83,388,430</b>	<b>\$ 59,576,808</b>	<b>\$ 5,893,964</b>	<b>\$ 2,046,241</b>	<b>\$ 21,765,381</b>	<b>71.44%</b>