

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 *BA*

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

**DATE:** July 16, 2019

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

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Attached is the Revenue-Expenditure Report of the General Fund for the month of June 2019. Please note that 100% of the year has elapsed, 102.06% of budgeted revenues have been collected, and 95.60% 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, 2019

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 29,814,633	\$ 29,659,866	\$ 34,017	\$ (154,767)	99.48%
31200	Personal Property Tax	2,012,742	2,132,836	13,719	120,094	105.97%
31300	Oil Tax	7,137,448	7,134,120	-	(3,328)	99.95%
31400	Motor Vehicle Tax	712,000	475,240	53,440	(236,760)	66.75%
31510	Property Tax Penalty & Interest	462,442	548,152	12,482	85,710	118.53%
31610	Sales Tax	30,578,706	32,209,007	866,092	1,630,301	105.33%
33110	In Lieu Property Tax	3,225,437	3,225,437	3,225,437	-	100.00%
33117	Other Federal Revenue	185,000	148,238	26,933	(36,762)	80.13%
33220	Forestry Receipts	538,031	538,031	-	-	100.00%
34110	School Debt Reimbursement	2,654,392	2,627,157	-	(27,235)	98.97%
34221	Electricity & Phone Revenue	155,000	157,234	157,234	2,234	101.44%
34222	Fish Tax Revenue Sharing	750,000	137,541	-	(612,459)	18.34%
34210	Revenue Sharing	1,032,704	1,032,704	-	-	100.00%
37350	Interest on Investments	685,000	1,841,529	42,800	1,156,529	268.84%
39000	Other Local Revenue	300,000	281,413	9,832	(18,587)	93.80%
290	Solid Waste	800,000	564,616	20,341	(235,384)	70.58%
Total Revenues		\$ 81,043,535	\$ 82,713,122	\$ 4,462,327	\$ 1,669,586	102.06%

KENAI PENINSULA BOROUGH  
Expenditure Report  
For the Period  
June 1 through June 30, 2019

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 522,795	\$ 460,677	\$ 27,456	\$ 4,918	\$ 57,200	88.12%
Clerk	564,503	487,900	42,060	5,057	71,546	86.43%
Elections	103,435	92,991	446	-	10,444	89.90%
Records Management	268,151	223,566	23,669	2,744	41,841	83.37%
Mayor Administration	781,258	715,766	57,046	58	65,433	91.62%
Purch/Contracting/Cap Proj	632,657	517,756	38,332	1,006	113,896	81.84%
Human Resources:						
Administration	716,455	591,127	45,869	134	125,194	82.51%
Print/Mail	207,493	171,828	9,956	6,910	28,754	82.81%
Custodial Maintenance	123,093	112,323	9,719	-	10,770	91.25%
Information Technology	2,037,551	1,829,591	161,601	2,004	205,956	89.79%
Emergency Management	800,981	671,813	66,377	2,175	126,994	83.87%
Legal Administration	1,184,262	996,322	72,626	62,481	125,459	84.13%
Finance:						
Administration	512,583	492,697	42,835	-	19,886	96.12%
Services	946,663	851,714	67,310	-	94,950	89.97%
Property Tax	1,123,494	984,255	87,759	53,202	86,037	87.61%
Sales Tax	657,498	566,662	42,291	5,033	85,803	86.18%
Assessing:						
Administration	1,405,867	1,191,035	91,275	2,086	212,746	84.72%
Appraisal	1,881,215	1,706,566	126,021	31	174,619	90.72%
Resource Planning:						
Administration	1,290,090	1,073,487	102,621	5,000	211,603	83.21%
GIS	592,345	453,259	34,775	-	139,086	76.52%
River Center	791,182	619,069	40,417	200	171,913	78.25%
Senior Citizens Grant Program	608,969	549,766	6,670	59,203	-	90.28%
School District Operations	55,164,994	55,156,297	4,144,869	-	8,697	99.98%
Solid Waste Operations	8,234,900	7,863,281	1,813,974	73,086	298,532	95.49%
Economic Development	300,000	119,545	-	180,455	-	39.85%
Non-Departmental	1,952,842	1,236,615	(156)	-	716,227	63.32%
Total Expenditures	\$ 83,405,277	\$ 79,735,908	\$ 7,155,820	\$ 465,784	\$ 3,203,586	95.60%