

Kenai Peninsula Borough  
Finance Department

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**MEMORANDUM**

**TO:** Kelly Cooper, 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:** December 3, 2019

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

Attached is the Revenue-Expenditure Report of the General Fund for the month of November 2019. Please note that 41.67% of the year has elapsed, 67.33% of budgeted revenues have been collected, and 35.44% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH  
Revenue Report  
For the Period  
November 1 through November 30, 2019

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 30,759,296	\$ 28,779,545	\$ 5,769,909	\$ (1,979,751)	93.56%
31200	Personal Property Tax	1,988,657	2,078,060	254,519	89,403	104.50%
31300	Oil Tax	7,347,971	7,343,975	987	(3,996)	99.95%
31400	Motor Vehicle Tax	712,000	151,446	42,312	(560,554)	21.27%
31510	Property Tax Penalty & Interest	499,969	176,911	95,571	(323,058)	35.38%
31610	Sales Tax	32,272,462	14,099,935	7,494,370	(18,172,527)	43.69%
33110	In Lieu Property Tax	3,600,000	78,795	-	(3,521,205)	2.19%
33117	Other Federal Revenue	185,000	-	-	(185,000)	0.00%
34110	School Debt Reimbursement	1,324,359	1,088,768	-	(235,591)	82.21%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	750,000	(107,989)	(107,989)	(857,989)	-14.40%
34210	Revenue Sharing	843,079	843,613	-	534	100.06%
37350	Interest on Investments	936,944	533,546	55,360	(403,398)	56.95%
38000	Trans From Other Funds	175,000	175,000	-	-	100.00%
39000	Other Local Revenue	300,000	145,230	34,317	(154,770)	48.41%
290	Solid Waste	800,000	264,439	13,872	(535,561)	33.05%
Total Revenues		\$ 82,649,737	\$ 55,651,275	\$ 13,653,227	\$ (26,998,462)	67.33%

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

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 494,065	\$ 259,874	\$ 83,694	\$ 50,799	\$ 183,392	52.60%
Clerk	555,004	198,659	52,959	21,279	335,066	35.79%
Elections	113,910	89,929	11,698	6,338	17,644	78.95%
Records Management	269,852	91,847	23,929	17,441	160,564	34.04%
Mayor Administration	818,559	290,260	75,964	427	527,872	35.46%
Purch/Contracting/Cap Proj	625,305	184,443	61,805	7,285	433,576	29.50%
Human Resources:						
Administration	676,140	253,899	65,976	9,045	413,196	37.55%
Print/Mail	194,101	47,580	9,886	30,206	116,315	24.51%
Custodial Maintenance	119,209	41,866	12,032	-	77,343	35.12%
Information Technology	2,015,513	698,004	163,287	14,459	1,303,049	34.63%
Emergency Management	825,019	259,791	52,030	91,646	473,581	31.49%
Legal Administration	994,040	314,841	82,193	81,084	598,115	31.67%
Finance:						
Administration	501,734	194,800	50,568	5,405	301,529	38.83%
Services	1,012,361	362,997	85,660	6,104	643,260	35.86%
Property Tax	1,141,588	422,361	77,772	57,648	661,579	37.00%
Sales Tax	700,613	253,485	56,275	3,024	444,104	36.18%
Assessing:						
Administration	1,415,666	540,865	121,221	45,074	829,727	38.21%
Appraisal	1,984,381	657,863	177,256	17,475	1,309,042	33.15%
Resource Planning:						
Administration	1,264,985	415,244	110,944	31,021	818,721	32.83%
GIS	596,596	233,928	48,710	3,367	359,301	39.21%
River Center	769,721	182,835	45,601	8,230	578,656	23.75%
Senior Citizens Grant Program	608,969	285,436	285,436	323,533	-	46.87%
School District Operations	58,965,977	21,806,219	-	-	37,159,758	36.98%
Solid Waste Operations	8,858,901	2,266,624	618,734	1,772,915	4,819,362	25.59%
Economic Development	425,000	25,000	25,000	75,000	325,000	5.88%
Non-Departmental	1,876,065	746,630	12,153	-	1,129,436	39.80%
<b>Total Expenditures</b>	<b>\$ 87,823,275</b>	<b>\$ 31,125,281</b>	<b>\$ 2,410,793</b>	<b>\$ 2,678,804</b>	<b>\$ 54,019,189</b>	<b>35.44%</b>