

Kenai Peninsula Borough  
Finance Department

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**MEMORANDUM**

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

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

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

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

**DATE:** June 2, 2021

**RE:** Revenue-Expenditure Report – May 2021

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Attached is the Revenue-Expenditure Report of the General Fund for the month of May 2021. Please note that 91.67% of the year has elapsed, 92.11% of budgeted revenues have been collected, and 79.12% of budgeted expenditures have been made.

# KENAI PENINSULA BOROUGH

## Revenue Report

For the Period

May 1 through May 31, 2021

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	%
						COLLECTED
31100	Real Property Tax	\$ 31,332,188	\$ 31,054,171	\$ 51,042	\$ (278,017)	99.11%
31200	Personal Property Tax	1,814,997	2,177,791	10,177	362,794	119.99%
31300	Oil Tax	7,019,116	7,025,200	-	6,084	100.09%
31400	Motor Vehicle Tax	676,400	380,938	56,654	(295,462)	56.32%
31510	Property Tax Penalty & Interest	590,931	584,379	17,697	(6,552)	98.89%
31610	Sales Tax	27,431,594	25,853,360	3,259,389	(1,578,234)	94.25%
33110	In Lieu Property Tax	3,200,000	-	-	(3,200,000)	0.00%
33117	Other Federal Revenue	160,000	131,371	32,565	(28,629)	82.11%
33220	Forestry Receipts	400,000	448,009	-	48,009	112.00%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	(50,616)	-	(550,616)	-10.12%
34210	Revenue Sharing	312,893	312,893	-	-	100.00%
37350	Interest on Investments	352,913	453,935	15,772	101,022	128.63%
39000	Other Local Revenue	275,000	280,739	14,921	5,739	102.09%
290	Solid Waste	802,000	452,089	3,579	(349,911)	56.37%
Total Revenues		<u>\$ 75,023,032</u>	<u>\$ 69,104,258</u>	<u>\$ 3,461,797</u>	<u>\$ (5,918,774)</u>	<u>92.11%</u>

KENAI PENINSULA BOROUGH  
Expenditure Report  
For the Period  
May 1 through May 31, 2021

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 469,648	\$ 374,175	\$ 19,377	\$ 20,219	\$ 75,254	79.67%
Clerk	579,196	482,277	44,301	5,729	91,190	83.27%
Elections	293,896	130,171	221	144,290	19,435	44.29%
Records Management	332,678	272,053	22,169	8,090	52,535	81.78%
Mayor Administration	792,424	630,787	54,643	1,817	159,820	79.60%
Purch/Contracting/Cap Proj	648,943	505,512	41,068	5,083	138,348	77.90%
Human Resources:						
Administration	700,918	599,975	52,702	7,224	93,719	85.60%
Print/Mail	204,217	130,413	15,090	13,920	59,884	63.86%
Custodial Maintenance	95,548	102,986	9,716	187	(7,624)	107.78%
Information Technology	2,093,923	1,646,811	127,800	23,219	423,893	78.65%
Emergency Management	933,183	803,351	47,322	31,825	98,007	86.09%
Legal Administration	1,120,116	783,053	67,915	140,790	196,272	69.91%
Finance:						
Administration	505,711	445,588	43,443	1,957	58,167	88.11%
Services	1,072,179	880,574	68,969	628	190,977	82.13%
Property Tax	1,141,576	792,036	59,525	74,032	275,508	69.38%
Sales Tax	901,144	784,132	63,561	3,322	113,690	87.02%
Assessing:						
Administration	1,350,530	1,094,670	90,114	2,271	253,589	81.05%
Appraisal	1,993,482	1,399,269	111,793	16,338	577,875	70.19%
Resource Planning:						
Administration	1,261,643	864,557	81,966	18,132	378,954	68.53%
GIS	499,590	407,703	25,317	1,818	90,069	81.61%
River Center	675,967	495,681	34,226	21,246	159,040	73.33%
Senior Citizens Grant Program	719,494	592,916	-	126,578	-	82.41%
School District Operations	55,004,255	45,518,719	207,250	-	9,485,536	82.75%
Solid Waste Operations	9,102,389	6,226,183	382,151	899,275	1,976,931	68.40%
Economic Development	360,000	246,697	5,359	96,581	16,723	68.53%
Non-Departmental	3,783,925	2,334,049	22,787	-	1,449,876	61.68%
<b>Total Expenditures</b>	<b>\$ 86,636,575</b>	<b>\$ 68,544,338</b>	<b>\$ 1,698,785</b>	<b>\$ 1,664,569</b>	<b>\$ 16,427,668</b>	<b>79.12%</b>