

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:** May 7, 2019

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

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Attached is the Revenue-Expenditure Report of the General Fund for the month of April 2019. Please note that 83.33% of the year has elapsed, 84.91% of budgeted revenues have been collected, and 79.32% of budgeted expenditures have been made.

# KENAI PENINSULA BOROUGH

## Revenue Report

For the Period

April 1 through April 30, 2019

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 29,814,633	\$ 29,558,780	\$ 129,731	\$ (255,853)	99.14%
31200	Personal Property Tax	2,012,742	2,114,810	11,485	102,068	105.07%
31300	Oil Tax	7,137,448	7,134,120	-	(3,328)	99.95%
31400	Motor Vehicle Tax	712,000	365,132	22,705	(346,868)	51.28%
31510	Property Tax Penalty & Interest	462,442	515,088	37,258	52,646	111.38%
31610	Sales Tax	30,578,706	21,989,927	1,951,666	(8,588,779)	71.91%
33110	In Lieu Property Tax	2,600,000	-	-	(2,600,000)	0.00%
33117	Other Federal Revenue	185,000	79,173	-	(105,827)	42.80%
33220	Forestry Receipts	504,673	504,673	504,673	-	100.00%
34110	School Debt Reimbursement	2,654,392	2,627,157	-	(27,235)	98.97%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
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	1,488,179	91,790	803,179	217.25%
39000	Other Local Revenue	300,000	279,983	39,296	(20,017)	93.33%
290	Solid Waste	800,000	428,628	37,015	(371,372)	53.58%
<b>Total Revenues</b>		<b>\$ 80,384,741</b>	<b>\$ 68,255,895</b>	<b>\$ 2,825,619</b>	<b>\$ (12,128,845)</b>	<b>84.91%</b>

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

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
<b>Assembly:</b>						
Administration	\$ 522,795	\$ 407,102	\$ 29,603	\$ 10,328	\$ 105,365	77.87%
Clerk	564,503	394,815	39,153	25,149	144,540	69.94%
Elections	103,435	92,263	252	3,833	7,339	89.20%
Records Management	268,151	174,852	17,875	7,031	86,268	65.21%
Mayor Administration	781,258	587,419	54,384	423	193,416	75.19%
Purch/Contracting/Cap Proj	632,657	456,735	51,255	2,389	173,533	72.19%
<b>Human Resources:</b>						
Administration	716,455	479,867	41,538	8,742	227,846	66.98%
Print/Mail	207,493	147,215	9,024	16,440	43,838	70.95%
Custodial Maintenance	123,093	89,425	4,678	715	32,953	72.65%
Information Technology	2,037,551	1,498,370	176,482	35,275	503,906	73.54%
Emergency Management	800,981	536,437	82,221	32,239	232,305	66.97%
Legal Administration	1,167,415	822,708	62,813	86,771	257,935	70.47%
<b>Finance:</b>						
Administration	512,432	400,037	39,809	202	112,193	78.07%
Services	946,560	692,507	64,006	2,628	251,425	73.16%
Property Tax	1,123,449	765,172	71,407	103,832	254,445	68.11%
Sales Tax	657,798	486,300	24,183	12,164	159,334	73.93%
<b>Assessing:</b>						
Administration	1,405,867	973,877	100,800	3,530	428,460	69.27%
Appraisal	1,881,215	1,382,437	129,994	5,869	492,908	73.49%
<b>Resource Planning:</b>						
Administration	1,290,090	851,919	89,668	30,931	407,240	66.04%
GIS	592,345	374,356	30,416	13,047	204,942	63.20%
River Center	791,182	537,064	31,493	7,778	246,340	67.88%
Senior Citizens Grant Program	608,969	488,062	57,066	120,907	-	80.15%
School District Operations	55,164,994	46,866,559	4,144,869	-	8,298,435	84.96%
Solid Waste Operations	8,234,900	5,366,567	1,260,474	1,012,209	1,856,124	65.17%
Economic Development	300,000	69,088	-	230,912	-	23.03%
Non-Departmental	1,952,842	1,203,872	-	-	748,970	61.65%
<b>Total Expenditures</b>	<b>\$ 83,388,430</b>	<b>\$ 66,145,024</b>	<b>\$ 6,613,463</b>	<b>\$ 1,773,343</b>	<b>\$ 15,470,063</b>	<b>79.32%</b>