

Kenai Peninsula Borough  
Finance Department

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**MEMORANDUM**

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

**THRU:** Charlie Pierce, Borough Mayor

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

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

**DATE:** May 4, 2022

**RE:** Revenue-Expenditure Report – April 2022

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Attached is the Revenue-Expenditure Report of the General Fund for the month of April 2022. Please note that 83.33% of the year has elapsed, 84.64% of budgeted revenues have been collected, and 71.92% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH  
Revenue Report  
For the Period  
April 1 through April 30, 2022

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 31,078,028	\$ 31,325,894	\$ 130,568	\$ 247,866	100.80%
31200	Personal Property Tax	1,928,769	2,214,314	7,129	285,545	114.80%
31300	Oil Tax	6,680,655	6,680,656	-	1	100.00%
31400	Motor Vehicle Tax	642,580	350,776	54,467	(291,804)	54.59%
31510	Property Tax Penalty & Interest	697,431	606,936	35,972	(90,495)	87.02%
31610	Sales Tax	36,100,000	28,640,952	2,717,356	(7,459,048)	79.34%
33110	In Lieu Property Tax	3,100,000	-	-	(3,100,000)	0.00%
33117	Other Federal Revenue	164,700	170,795	-	6,095	103.70%
33220	Forestry Receipts	500,000	-	-	(500,000)	0.00%
34110	School Debt Reimbursement	1,277,544	811,327	12,135	(466,217)	63.51%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	28,482	-	(471,518)	5.70%
34210	Revenue Sharing	467,110	467,110	467,110	-	100.00%
37350	Interest on Investments	289,673	(409,004)	29,192	(698,677)	-141.20%
39000	Other Local Revenue	279,791	372,795	45,959	93,004	133.24%
290	Solid Waste	802,000	401,428	8,670	(400,572)	50.05%
Total Revenues		\$ 84,663,281	\$ 71,662,462	\$ 3,508,559	\$ (13,000,820)	84.64%

# KENAI PENINSULA BOROUGH

## Expenditure Report

For the Period

April 1 through April 30, 2022

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 495,116	\$ 367,768	\$ 15,677	\$ 7,666	\$ 119,682	74.28%
Clerk	585,302	412,148	39,921	6,885	166,268	70.42%
Elections	242,758	109,424	1,739	4,013	129,322	45.08%
Records Management	339,057	250,179	29,081	15,932	72,946	73.79%
Mayor Administration	807,292	509,114	73,427	463	297,716	63.06%
Purch/Contracting/Cap Proj	650,877	417,595	57,976	4,117	229,165	64.16%
Human Resources:						
Administration	759,927	522,637	57,088	1,967	235,323	68.77%
Print/Mail	194,590	129,210	13,380	13,885	51,495	66.40%
Custodial Maintenance	125,045	97,312	13,218	43	27,691	77.82%
Information Technology	2,136,877	1,401,476	222,032	91,647	643,754	65.59%
Emergency Management	1,031,534	639,354	91,773	54,221	337,960	61.98%
Legal Administration	1,443,741	656,202	114,933	290,103	497,437	45.45%
Finance:						
Administration	520,870	427,463	54,760	2,403	91,004	82.07%
Services	1,160,504	843,126	102,341	940	316,438	72.65%
Property Tax	1,144,165	820,566	149,831	46,150	277,449	71.72%
Sales Tax	1,005,193	826,857	83,528	750	177,586	82.26%
Assessing:						
Administration	1,384,355	1,048,808	121,399	12,915	322,632	75.76%
Appraisal	1,750,966	1,097,978	153,689	11,278	641,710	62.71%
Resource Planning:						
Administration	1,274,860	796,047	105,646	31,189	447,625	62.44%
GIS	690,573	441,213	43,558	28,893	220,467	63.89%
River Center	721,192	524,153	68,228	15,924	181,115	72.68%
Senior Citizens Grant Program	719,494	582,599	165,621	136,895	-	80.97%
School District Operations	55,710,125	41,446,288	-	-	14,263,837	74.40%
Solid Waste Operations	10,253,964	6,615,492	1,679,647	1,262,803	2,375,669	64.52%
Economic Development	400,000	123,729	25,000	238,192	38,079	30.93%
Non-Departmental	3,239,081	2,751,595	38,303	64,302	423,184	84.95%
<b>Total Expenditures</b>	<b>\$ 88,787,459</b>	<b>\$ 63,858,333</b>	<b>\$ 3,521,797</b>	<b>\$ 2,343,575</b>	<b>\$ 22,585,552</b>	<b>71.92%</b>