

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:** August 13, 2019

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

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Attached is the Revenue-Expenditure Report of the General Fund for the month of July 2019. Please note that 8.33% of the year has elapsed, 17.06% of budgeted revenues have been collected, and 4.50% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH  
Revenue Report  
For the Period  
July 1 through July 31, 2019

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 30,759,296	\$ 3,269,133	\$ 3,269,133	\$ (27,490,163)	10.63%
31200	Personal Property Tax	1,988,657	226,905	226,905	(1,761,752)	11.41%
31300	Oil Tax	7,347,971	7,342,002	7,342,002	(5,969)	99.92%
31400	Motor Vehicle Tax	712,000	-	-	(712,000)	0.00%
31510	Property Tax Penalty & Interest	499,969	8,573	8,573	(491,396)	1.71%
31610	Sales Tax	32,272,462	3,115,568	3,115,568	(29,156,894)	9.65%
33110	In Lieu Property Tax	3,600,000	-	-	(3,600,000)	0.00%
33117	Other Federal Revenue	140,000	-	-	(140,000)	0.00%
34110	School Debt Reimbursement	1,324,359	-	-	(1,324,359)	0.00%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	750,000	-	-	(750,000)	0.00%
34210	Revenue Sharing	843,079	-	-	(843,079)	0.00%
37350	Interest on Investments	936,944	116,545	116,545	(820,399)	12.44%
38000	Trans From Other Funds	175,000	-	-	(175,000)	0.00%
39000	Other Local Revenue	300,000	12,443	12,443	(287,557)	4.15%
290	Solid Waste	800,000	4,245	4,245	(795,755)	0.53%
Total Revenues		\$ 82,604,737	\$ 14,095,414	\$ 14,095,414	\$ (68,509,323)	17.06%

KENAI PENINSULA BOROUGH  
Expenditure Report  
For the Period  
July 1 through July 31, 2019

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 482,667	\$ 45,862	\$ 45,862	\$ 159,963	\$ 276,842	9.50%
Clerk	555,004	26,509	26,509	25,747	502,749	4.78%
Elections	113,910	-	-	19,051	94,859	0.00%
Records Management	269,852	13,754	13,754	21,552	234,546	5.10%
Mayor Administration	817,059	43,547	43,547	1,857	771,655	5.33%
Purch/Contracting/Cap Proj	625,305	18,974	18,974	11,544	594,786	3.03%
Human Resources:						
Administration	676,140	42,687	42,687	14,323	619,130	6.31%
Print/Mail	161,071	5,204	5,204	41,531	114,336	3.23%
Custodial Maintenance	119,209	6,230	6,230	-	112,979	5.23%
Information Technology	2,002,096	117,773	117,773	54,827	1,829,496	5.88%
Emergency Management	822,869	31,071	31,071	16,640	775,159	3.78%
Legal Administration	980,391	34,976	34,976	93,296	852,118	3.57%
Finance:						
Administration	498,144	33,527	33,527	601	464,016	6.73%
Services	1,013,361	91,535	91,535	1,555	920,271	9.03%
Property Tax	1,144,048	169,812	169,812	55,610	918,626	14.84%
Sales Tax	700,683	78,766	78,766	2,803	619,114	11.24%
Assessing:						
Administration	1,426,441	164,632	164,632	38,089	1,223,719	11.54%
Appraisal	1,973,606	95,099	95,099	31,059	1,847,448	4.82%
Resource Planning:						
Administration	1,259,825	66,566	66,566	44,893	1,148,366	5.28%
GIS	596,596	78,910	78,910	10,859	506,828	13.23%
River Center	798,551	25,916	25,916	8,425	764,209	3.25%
Senior Citizens Grant Program	608,969	-	-	-	608,969	0.00%
School District Operations	58,965,977	2,613,214	2,613,214	-	56,352,763	4.43%
Solid Waste Operations	8,708,901	126,108	126,108	2,611,668	5,971,125	1.45%
Economic Development	275,000	-	-	-	275,000	0.00%
Non-Departmental	1,628,959	(2,870)	(2,870)	-	1,631,829	-0.18%
<b>Total Expenditures</b>	<b>\$ 87,224,634</b>	<b>\$ 3,927,801</b>	<b>\$ 3,927,801</b>	<b>\$ 3,265,895</b>	<b>\$ 80,030,937</b>	<b>4.50%</b>