

Kenai Peninsula Borough  
Finance Department

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**MEMORANDUM**

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

**THRU:** Mike Navarre, Borough Mayor *MN*

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

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

**DATE:** December 12, 2022

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

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Attached is the Revenue-Expenditure Report of the General Fund for the month of November 2022. Please note that 41.67% of the year has elapsed, 61.93% of budgeted revenues have been collected, and 39.94% of budgeted expenditures have been made.

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

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 31,396,714	\$ 30,109,084	\$ 6,039,135	\$ (1,287,630)	95.90%
31200	Personal Property Tax	1,867,988	1,914,756	544,990	46,768	102.50%
31300	Oil Tax	6,755,283	6,755,285	2,182	2	100.00%
31400	Motor Vehicle Tax	642,580	151,893	51,397	(490,687)	23.64%
31510	Property Tax Penalty & Interest	717,562	164,622	82,424	(552,940)	22.94%
31610	Sales Tax	42,000,000	16,784,522	5,641,123	(25,215,478)	39.96%
33110	In Lieu Property Tax	3,100,000	-	-	(3,100,000)	0.00%
33117	Other Federal Revenue	215,534	-	-	(215,534)	0.00%
33220	Forestry Receipts	500,000	-	-	(500,000)	0.00%
34110	School Debt Reimbursement	2,449,113	-	-	(2,449,113)	0.00%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	500,000	283,386	-	(216,614)	56.68%
34210	Revenue Sharing	894,402	894,402	-	-	100.00%
37350	Interest on Investments	364,493	(195,678)	253,193	(560,171)	-53.68%
39000	Other Local Revenue	265,000	185,036	35,855	(79,964)	69.83%
290	Solid Waste	602,000	195,680	5,779	(406,320)	32.50%
Total Revenues		\$ 92,425,669	\$ 57,242,989	\$ 12,656,076	\$ (35,182,680)	61.93%

**KENAI PENINSULA BOROUGH**  
**Expenditure Report**  
For the Period  
November 1 through November 30, 2022

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	%
						EXPENDED
Assembly:						
Administration	\$ 542,587	\$ 278,414	\$ 94,203	\$ 31,726	\$ 232,447	51.31%
Clerk	614,064	221,968	54,227	13,335	378,761	36.15%
Elections	474,513	198,477	85,807	29,407	246,629	41.83%
Records Management	381,831	147,733	20,028	17,569	216,529	38.69%
Mayor Administration	1,114,354	282,634	35,277	5,854	825,866	25.36%
Purch/Contracting/Cap Proj	710,159	222,364	46,813	20,031	467,764	31.31%
Human Resources:						
Administration	930,768	302,945	60,409	15,732	612,092	32.55%
Print/Mail	240,995	82,694	13,611	26,395	131,906	34.31%
Custodial Maintenance	132,655	46,486	8,990	447	85,722	35.04%
Information Technology	2,463,342	805,153	206,392	72,339	1,585,850	32.69%
Emergency Management	1,068,719	318,264	49,596	81,602	668,852	29.78%
Legal Administration	1,610,948	416,801	102,973	421,173	772,974	25.87%
Finance:						
Administration	575,568	227,458	58,083	5,160	342,949	39.52%
Services	1,197,353	466,217	69,218	40,129	691,006	38.94%
Property Tax	1,187,490	439,894	64,807	51,268	696,328	37.04%
Sales Tax	1,226,455	377,214	79,108	1,042	848,200	30.76%
Assessing:						
Administration	1,482,895	551,224	95,009	44,783	886,887	37.17%
Appraisal	1,784,074	626,929	128,321	10,581	1,146,564	35.14%
Resource Planning:						
Administration	1,668,055	495,590	85,185	24,151	1,148,314	29.71%
GIS	722,796	292,203	26,202	1,263	429,330	40.43%
River Center	791,460	307,652	66,013	37,926	445,881	38.87%
Senior Citizens Grant Program	791,444	110,910	110,910	680,534	-	14.01%
School District Operations	61,313,017	25,945,030	2,201,102	-	35,367,987	42.32%
Solid Waste Operations	12,466,726	4,399,195	571,809	1,670,157	6,397,374	35.29%
Economic Development	549,878	38,935	38,935	325,615	185,328	7.08%
Non-Departmental	1,767,099	1,464,287	47,603	44,780	258,032	82.86%
<b>Total Expenditures</b>	<b>\$ 97,809,244</b>	<b>\$ 39,066,672</b>	<b>\$ 4,420,632</b>	<b>\$ 3,673,001</b>	<b>\$ 55,069,572</b>	<b>39.94%</b>