

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:** June 6, 2018

**RE:** Revenue-Expenditure Report – May 2018

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Attached is the Revenue-Expenditure Report of the General Fund for the month of May 2018. Please note that 91.67% of the year has elapsed, 94.73% of budgeted revenues have been collected, and 86.94% of budgeted expenditures have been made.

# KENAI PENINSULA BOROUGH

## Revenue Report

For the Period

May 1 through May 31, 2018

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 28,525,451	\$ 28,351,934	\$ 28,368	\$ (173,517)	99.39%
31200	Personal Property Tax	1,957,719	2,050,163	9,305	92,444	104.72%
31300	Oil Tax	6,608,700	6,635,019	-	26,319	100.40%
31400	Motor Vehicle Tax	712,000	495,482	64,915	(216,518)	69.59%
31510	Property Tax Penalty & Interest	463,041	516,698	9,899	53,657	111.59%
31610	Sales Tax	29,979,123	30,320,882	3,083,728	341,759	101.14%
33110	In Lieu Property Tax	2,600,000	-	-	(2,600,000)	0.00%
33117	Other Federal Revenue	190,000	117,843	33,964	(72,157)	62.02%
34110	School Debt Reimbursement	2,661,363	2,634,437	-	(26,926)	98.99%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	750,000	10,009	-	(739,991)	1.33%
34210	Revenue Sharing	1,241,100	1,241,100	-	-	100.00%
37350	Interest on Investments	855,000	540,983	97,550	(314,017)	63.27%
39000	Other Local Revenue	300,000	300,324	(994)	324	100.11%
290	Solid Waste	800,000	483,957	6,010	(316,043)	60.49%
Total Revenues		\$ 77,798,497	\$ 73,698,829	\$ 3,332,746	\$ (4,099,668)	94.73%

# KENAI PENINSULA BOROUGH

## Expenditure Report

For the Period

May 1 through May 31, 2018

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly						
Administration	\$ 559,535	\$ 361,567	\$ 20,280	\$ 30,592	\$ 167,375	64.62%
Clerk	567,117	442,561	41,957	17,426	107,129	78.04%
Elections	208,520	142,868	191	16,650	49,002	68.52%
Records Management	265,373	203,526	18,303	7,419	54,428	76.69%
Mayor Administration	821,489	609,897	63,074	3,390	208,202	74.24%
Purch/Contracting/Cap Proj	641,190	495,510	45,830	4,157	141,523	77.28%
Human Resources						
Administration	715,429	573,019	51,950	2,205	140,205	80.09%
Print/Mail	213,547	175,793	14,969	9,422	28,332	82.32%
Custodial Maintenance	120,763	103,242	9,566	668	16,853	85.49%
Information Technology	1,996,401	1,601,898	119,302	20,228	374,275	80.24%
Emergency Management	762,859	561,567	30,931	34,502	166,790	73.61%
Legal Administration	1,131,426	824,506	62,220	47,471	259,449	72.87%
Finance						
Administration	561,473	322,776	41,069	3,994	234,703	57.49%
Services	1,062,277	847,430	61,164	1,681	213,166	79.77%
Property Tax	1,088,456	874,727	64,116	43,434	170,295	80.36%
Sales Tax	686,844	575,066	35,051	6,367	105,412	83.73%
Assessing						
Administration	1,404,099	1,123,573	86,052	4,555	275,971	80.02%
Appraisal	1,924,117	1,543,019	135,760	3,153	377,945	80.19%
Resource Planning						
Administration	1,472,104	1,217,897	99,963	54,868	199,340	82.73%
GIS	589,597	464,387	34,393	7,866	117,345	78.76%
River Center	788,155	607,478	50,633	9,301	171,377	77.08%
Senior Citizens Grant Program	608,969	535,009	-	73,960	-	87.85%
School District Operations	54,625,380	50,471,559	4,144,869	-	4,153,821	92.40%
Solid Waste Operations	8,639,669	5,960,739	418,306	826,482	1,852,448	68.99%
Economic Development	465,000	386,828	-	78,172	-	83.19%
Non-Departmental	1,958,735	1,899,659	2,278	-	59,076	96.98%
Total Expenditures	\$ 83,878,524	\$ 72,926,102	\$ 5,652,226	\$ 1,307,962	\$ 9,644,460	86.94%