

Kenai Peninsula Borough  
Finance Department

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**MEMORANDUM**

**TO:** Kelly Cooper, Assembly President  
Members of the Kenai Peninsula Borough Assembly

**THRU:** Charlie Pierce, Borough Mayor *CPB*

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

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

**DATE:** October 23, 2019

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

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Attached is the Revenue-Expenditure Report of the General Fund for the month of September 2019. Please note that 25.00% of the year has elapsed, 36.48% of budgeted revenues have been collected, and 9.24% of budgeted expenditures have been made.

KENAI PENINSULA BOROUGH  
Revenue Report  
For the Period  
September 1 through September 30, 2019

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YEAR TO DATE RECEIPTS	MONTH TO DATE RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 30,759,296	\$ 15,400,185	\$ 9,269,743	\$ (15,359,111)	50.07%
31200	Personal Property Tax	1,988,657	1,099,757	477,061	(888,900)	55.30%
31300	Oil Tax	7,347,971	7,342,988	-	(4,983)	99.93%
31400	Motor Vehicle Tax	712,000	-	-	(712,000)	0.00%
31510	Property Tax Penalty & Interest	499,969	30,951	10,639	(469,018)	6.19%
31610	Sales Tax	32,272,462	3,769,667	1,531,574	(28,502,795)	11.68%
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	1,088,768	1,088,768	(235,591)	82.21%
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	843,613	843,613	534	100.06%
37350	Interest on Investments	936,944	368,297	101,612	(568,647)	39.31%
38000	Trans From Other Funds	175,000	-	-	(175,000)	0.00%
39000	Other Local Revenue	300,000	71,647	39,496	(228,353)	23.88%
290	Solid Waste	800,000	119,262	3,751	(680,738)	14.91%
Total Revenues		\$ 82,604,737	\$ 30,135,135	\$ 13,366,257	\$ (52,469,602)	36.48%

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

DESCRIPTION	REVISED BUDGET	YEAR TO DATE EXPENDED	MONTH TO DATE EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly:						
Administration	\$ 494,065	\$ 146,364	\$ 46,312	\$ 97,877	\$ 249,824	29.62%
Clerk	555,004	101,848	38,767	25,167	427,989	18.35%
Elections	113,910	24,870	24,097	45,097	43,943	21.83%
Records Management	269,852	49,181	16,012	18,688	201,983	18.23%
Mayor Administration	818,559	155,005	55,353	1,227	662,327	18.94%
Purch/Contracting/Cap Proj	625,305	92,003	32,970	5,046	528,256	14.71%
Human Resources:						
Administration	676,140	138,103	45,788	11,293	526,744	20.43%
Print/Mail	161,071	23,097	9,377	38,117	99,857	14.34%
Custodial Maintenance	119,209	21,611	7,376	-	97,598	18.13%
Information Technology	2,015,513	408,117	117,770	17,445	1,589,951	20.25%
Emergency Management	825,019	155,660	71,838	85,164	584,196	18.87%
Legal Administration	994,040	167,900	78,260	84,445	741,695	16.89%
Finance:						
Administration	500,734	101,572	34,302	2,480	396,682	20.28%
Services	1,013,361	215,104	60,322	1,428	796,829	21.23%
Property Tax	1,141,518	289,521	53,694	61,471	790,525	25.36%
Sales Tax	700,683	161,417	36,802	21,075	518,191	23.04%
Assessing:						
Administration	1,426,441	332,369	77,217	43,223	1,050,849	23.30%
Appraisal	1,973,606	352,423	128,597	23,787	1,597,396	17.86%
Resource Planning:						
Administration	1,264,985	222,461	81,724	39,810	1,002,714	17.59%
GIS	596,596	152,906	33,355	3,493	440,196	25.63%
River Center	802,751	96,258	27,648	7,812	698,681	11.99%
Senior Citizens Grant Program	608,969	-	-	608,969	-	0.00%
School District Operations	58,965,977	3,552,189	-	-	55,413,788	6.02%
Solid Waste Operations	8,708,901	1,017,791	334,483	2,256,367	5,434,743	11.69%
Economic Development	275,000	-	-	100,000	175,000	0.00%
Non-Departmental	1,676,065	90,875	5,881	-	1,585,190	5.42%
<b>Total Expenditures</b>	<b>\$ 87,323,275</b>	<b>\$ 8,068,644</b>	<b>\$ 1,417,945</b>	<b>\$ 3,599,483</b>	<b>\$ 75,655,148</b>	<b>9.24%</b>