



KENAI PENINSULA BOROUGH

Finance Department

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MIKE NAVARRE
BOROUGH MAYOR

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

Thru: Mike Navarre, Borough Mayor *mn*

Thru: Brandi Harbaugh, Acting Finance Director *BHA*

From: Sarah Hostetter, Auditor/Accountant *SH*

Date: June 8, 2017

Subject: Revenue-Expenditure Report – May 2017

Attached is the Revenue-Expenditure Report of the General Fund for the month of May 2017. Please note that 91.67% of the year has elapsed, 87.12% of budgeted expenditures have been made, and 91.06 % of budgeted revenues have been collected.

**KENAI PENINSULA BOROUGH
EXPENDITURE REPORT
For the Period
May 1 through May 31, 2017**

DESCRIPTION	REVISED BUDGET	YTD EXPENDED	PTD EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly Administration	\$ 513,974	\$ 347,336	\$ 20,223	\$ 36,362	\$ 130,276	67.58%
Assembly Clerk	569,172	426,763	41,742	17,473	124,936	74.98%
Assembly Elections	112,610	101,435	-	2,414	8,761	90.08%
Assembly Records Management	267,952	207,466	17,467	13,380	47,105	77.43%
Mayor Administration	904,367	689,064	54,201	689	214,615	76.19%
Purchasing						
Purchasing and Contracting	330,038	253,263	24,110	1,166	75,609	76.74%
Major Projects--Administration	297,223	235,250	9,455	4,445	57,528	79.15%
Human Resources						
HR Administration	725,772	591,966	50,714	3,441	130,364	81.56%
HR Print/Mail	208,272	172,835	11,514	8,516	26,921	82.99%
HR Custodial Maint.	120,225	101,140	9,217	448	18,637	84.13%
Information Technology	2,032,934	1,581,123	132,758	45,860	405,951	77.78%
Emergency Management	771,703	389,503	32,688	41,983	340,217	50.47%
Legal Administration	1,123,776	778,867	99,783	145,746	199,163	69.31%
Finance -- Administration	561,859	450,840	39,869	4,772	106,247	80.24%
Finance -- Services	999,906	796,365	79,648	2,971	200,570	79.64%
Finance - Property Tax	1,075,659	884,968	65,444	13,940	176,751	82.27%
Finance -- Sales Tax	709,078	574,853	23,756	8,821	125,404	81.07%
Assessing Administration	1,384,526	1,134,809	88,847	11,474	238,243	81.96%
Assessing Appraisal	1,992,114	1,535,552	151,200	14,476	442,086	77.08%
Resource Planning						
Resource Planning Admin	1,572,099	1,140,078	157,107	218,890	213,131	72.52%
Planning -- GIS	606,271	417,899	37,784	2,269	186,103	68.93%
River Center	861,071	591,675	52,853	55,446	213,950	68.71%
Senior Citizens Grant Program	608,969	538,833	31,546	70,136	-	88.48%
School District Operations	53,797,842	49,769,630	4,019,869	-	4,028,212	92.51%
Solid Waste Operations	7,398,125	5,611,353	570,576	756,100	1,030,671	75.85%
Economic Development	512,500	402,111	23,124	110,389	-	78.46%
Non-Departmental	2,083,770	1,837,668	-	9,275	236,827	88.19%
Total Expenditures	\$ 82,141,807	\$ 71,562,647	\$ 5,845,494	\$ 1,600,882	\$ 8,978,278	87.12%

KENAI PENINSULA BOROUGH
REVENUE REPORT
For the Period
May 1 through May 31, 2017

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YTD RECEIPTS	PTD RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 27,039,753	\$ 26,759,275	\$ 42,775	\$ (280,478)	98.96%
31200	Personal Property Tax	2,004,447	2,025,123	7,291	20,676	101.03%
31300	Oil Tax	6,603,089	6,600,874	-	(2,215)	99.97%
31400	Motor Vehicle Tax	712,000	485,367	53,698	(226,633)	68.17%
31510	Property Tax Penalty & Interest	473,354	463,155	13,062	(10,199)	97.85%
31610	Sales Tax	30,286,082	29,736,169	2,611,876	(549,913)	98.18%
33110	In Lieu Property Tax	2,600,000	-	-	(2,600,000)	0.00%
33117	Other Federal Revenue	197,500	47,731	-	(149,769)	24.17%
33220	Forestry Receipts	461,100	-	-	(461,100)	100.00%
34110	School Debt Reimbursement	2,887,087	2,143,662	-	(743,425)	74.25%
34221	Electricity & Phone Revenue	170,000	-	-	(170,000)	0.00%
34222	Fish Tax Revenue Sharing	750,000	(226,211)	-	(976,211)	30.16%
34210	Revenue Sharing	1,371,564	1,374,231	-	2,667	100.19%
37350	Interest on Investments	950,000	367,039	21,224	(582,961)	38.64%
38000	Trans From Other Funds	193	193	-	-	0%
39000	Other Local Revenue	300,000	308,997	(21,441)	8,997	103.00%
290	Solid Waste	800,000	582,178	6,292	(217,822)	72.77%
Total Revenues		\$ 77,606,169	\$ 70,667,783	\$ 2,734,777	\$ (6,938,386)	91.06%