



## **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 *BH*

**From:** Sarah Hostetter, Auditor/Accountant *SH*

**Date:** August 9, 2017

**Subject:** Revenue-Expenditure Report – July 2017

Attached is the Revenue-Expenditure Report of the General Fund for the month of July 2017. Please note that 8.33% of the year has elapsed, 15.79 % of budgeted revenues have been collected, and 4.16% of budgeted expenditures have been made.

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

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YTD RECEIPTS	PTD RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 28,525,451	\$ 2,798,259	\$ 2,798,259	\$ (25,727,192)	9.81%
31200	Personal Property Tax	1,957,719	132,264	132,264	(1,825,455)	6.76%
31300	Oil Tax	6,608,700	6,619,192	6,619,192	10,492	100.16%
31400	Motor Vehicle Tax	712,000	-	-	(712,000)	0.00%
31510	Property Tax Penalty & Interest	463,041	10,886	10,886	(452,155)	2.35%
31610	Sales Tax	29,979,123	1,886,197	1,886,197	(28,092,926)	6.29%
33110	In Lieu Property Tax	2,600,000	-	-	(2,600,000)	0.00%
33117	Other Federal Revenue	140,000	-	-	(140,000)	0.00%
33220	Forestry Receipts	461,100	-	-	(461,100)	0.00%
34110	School Debt Reimbursement	2,661,363	-	-	(2,661,363)	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	1,081,965	828,878	828,878	(253,087)	76.61%
37350	Interest on Investments	855,000	19,780	19,780	(835,220)	2.31%
39000	Other Local Revenue	300,000	18,933	18,933	(281,067)	6.31%
290	Solid Waste	800,000	7,089	7,089	(792,911)	0.89%
Total Revenues		\$ 78,050,462	\$ 12,321,478	\$ 12,321,478	\$ (65,728,984)	15.79%

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

DESCRIPTION	REVISED BUDGET	YTD EXPENDED	PTD EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	%
						EXPENDED
Assembly Administration	540,498	40,267	40,267	137,067	363,164	7.45%
Assembly Clerk	567,117	26,904	26,904	33,957	506,257	4.74%
Assembly Elections	208,520	8,660	8,660	10,350	189,510	4.15%
Assembly Records Management	265,373	11,192	11,192	16,214	237,967	4.22%
Mayor Administration	793,489	40,566	40,566	490	752,434	5.11%
Purchasing/Contracting/Cap Projects	641,190	38,145	38,145	8,692	594,353	5.95%
Human Resources						
HR Administration	715,429	40,597	40,597	25,167	649,666	5.67%
HR Print/Mail	213,547	19,602	19,602	29,873	164,073	9.18%
HR Custodial Maint.	120,763	7,047	7,047	2,548	111,168	5.84%
Information Technology	1,980,744	155,373	155,373	92,324	1,733,048	7.84%
Emergency Management	762,859	40,843	40,843	85,891	636,125	5.35%
Legal Administration	985,619	37,359	37,359	88,927	859,334	3.79%
Finance -- Administration	561,413	23,534	23,534	3,176	534,704	4.19%
Finance -- Services	1,062,277	54,491	54,491	1,539	1,006,248	5.13%
Finance -- Property Tax	1,088,456	51,718	51,718	129,141	907,597	4.75%
Finance -- Sales Tax	686,844	67,420	67,420	13,839	605,586	9.82%
Assessing Administration	1,394,692	62,672	62,672	126,101	1,205,919	4.49%
Assessing Appraisal	1,933,524	92,192	92,192	2,453	1,838,879	4.77%
Resource Planning						
Resource Planning Administration	1,466,944	77,069	77,069	195,846	1,194,030	5.25%
Planning -- GIS	589,597	90,503	90,503	932	498,162	15.35%
River Center	796,088	37,160	37,160	27,866	731,061	4.67%
Senior Citizens Grant Program	608,969	-	-	608,969	-	0.00%
School District Operations	54,625,380	2,309,545	2,309,545	-	52,315,835	4.23%
Solid Waste Operations	8,639,669	130,068	130,068	2,848,709	5,660,892	1.51%
Economic Development	465,000	-	-	-	465,000	0.00%
Non-Departmental	1,570,904	-	-	9,275	1,561,629	0.00%
<b>Total Expenditures</b>	<b>\$ 83,284,906</b>	<b>\$ 3,462,924</b>	<b>\$ 3,462,924</b>	<b>\$ 4,499,343</b>	<b>\$ 75,322,639</b>	<b>4.16%</b>