



## **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:** October 2, 2017

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

Attached is the Revenue-Expenditure Report of the General Fund for the month of September 2017. Please note that 25% of the year has elapsed, 46.20% of budgeted revenues have been collected, and 25.19% of budgeted expenditures have been made.

**KENAI PENINSULA BOROUGH  
REVENUE REPORT  
For the Period  
September 1 through September 30, 2017**

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YTD RECEIPTS	PTD RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 28,525,451	\$ 15,523,743	\$ 8,541,217	\$ (13,001,708)	54.42%
31200	Personal Property Tax	1,957,719	1,121,677	784,352	(836,042)	57.30%
31300	Oil Tax	6,608,700	6,631,274	1,953	22,574	100.34%
31400	Motor Vehicle Tax	712,000	-	-	(712,000)	0.00%
31510	Property Tax Penalty & Interest	463,041	32,726	11,158	(430,315)	7.07%
31610	Sales Tax	29,979,123	9,572,542	1,661,352	(20,406,581)	31.93%
33110	In Lieu Property Tax	2,600,000	-	-	(2,600,000)	0.00%
33117	Other Federal Revenue	190,000	-	-	(190,000)	0.00%
34110	School Debt Reimbursement	2,661,363	1,499,284	1,499,284	(1,162,079)	56.34%
34221	Electricity & Phone Revenue	155,000	-	-	(155,000)	0.00%
34222	Fish Tax Revenue Sharing	750,000	-	-	(750,000)	0.00%
34210	Revenue Sharing	1,241,100	1,241,100	412,222	-	100.00%
37350	Interest on Investments	855,000	131,008	24,517	(723,992)	15.32%
39000	Other Local Revenue	300,000	85,902	34,301	(214,098)	28.63%
290	Solid Waste	800,000	101,075	12,982	(698,925)	12.63%
<b>Total Revenues</b>		<b>\$ 77,798,497</b>	<b>\$ 35,940,330</b>	<b>\$ 12,983,339</b>	<b>\$ (41,858,167)</b>	<b>46.20%</b>

**KENAI PENINSULA BOROUGH**  
**EXPENDITURE REPORT**  
For the Period  
September 1 through September 30, 2017

DESCRIPTION	REVISED BUDGET	YTD EXPENDED	PTD EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly Administration	559,535	150,308	45,203	76,729	332,498	26.86%
Assembly Clerk	567,117	104,170	38,980	31,255	431,692	18.37%
Assembly Elections	208,520	36,669	25,803	39,770	132,081	17.59%
Assembly Records Management	265,373	45,880	18,153	12,320	207,173	17.29%
Mayor Administration	821,489	160,969	63,969	460	660,060	19.59%
Purchasing/Contracting/Cap Projects	641,190	126,294	52,665	8,145	506,751	19.70%
Human Resources						
HR Administration	715,429	147,333	56,425	21,024	547,072	20.59%
HR Print/Mail	213,547	43,714	12,073	26,437	143,396	20.47%
HR Custodial Maint.	120,763	24,605	9,308	2,090	94,068	20.37%
Information Technology	1,996,401	444,385	145,726	14,035	1,537,980	22.26%
Emergency Management	762,859	142,349	63,130	67,113	553,397	18.66%
Legal Administration	1,018,926	184,712	91,586	64,364	769,849	18.13%
Finance -- Administration	561,473	85,415	32,361	3,161	472,896	15.21%
Finance -- Services	1,062,277	196,401	72,616	1,409	864,467	18.49%
Finance -- Property Tax	1,088,456	284,235	65,708	19,589	784,633	26.11%
Finance -- Sales Tax	686,844	147,382	40,968	13,647	525,815	21.46%
Assessing Administration	1,394,692	327,550	90,395	33,470	1,033,673	23.49%
Assessing Appraisal	1,933,524	357,171	132,222	5,276	1,571,077	18.47%
Resource Planning						
Resource Planning Administration	1,472,104	325,357	157,714	141,933	1,004,814	22.10%
Planning -- GIS	589,597	157,395	36,311	841	431,361	26.70%
River Center	788,155	140,336	51,774	16,688	631,131	17.81%
Senior Citizens Grant Program	608,969	-	-	608,969	-	0.00%
School District Operations	54,625,380	15,927,128	4,234,453	-	38,698,252	29.16%
Solid Waste Operations	8,639,669	1,076,691	657,437	2,366,386	5,196,592	12.46%
Economic Development	465,000	-	-	381,000	84,000	0.00%
Non-Departmental	1,618,011	381,696	127,232	9,275	1,227,039	23.59%
<b>Total Expenditures</b>	<b>\$ 83,425,299</b>	<b>\$ 21,018,146</b>	<b>\$ 6,322,212</b>	<b>\$ 3,965,385</b>	<b>58,441,768</b>	<b>25.19%</b>