



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: Craig C. Chapman, Finance Director *C Chapman*

From: Brandi Harbaugh, Controller *BH*

From: Lauri Lingafelt, Auditor/Accountant *L*

Date: January 9, 2017

Subject: Revenue-Expenditure Report – December 2016

Attached is the Revenue-Expenditure Report of the General Fund for the month of December 2016. Please note that 50% of the year has elapsed, 49.83 % of budgeted expenditures have been made, and 74.57 % of budgeted revenues have been collected.

KENAI PENINSULA BOROUGH
REVENUE REPORT
For the Period
December 1 through December 31, 2016

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YTD RECEIPTS	PTD RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 27,039,753	\$ 25,915,164	\$ 533,141	\$ (1,124,589)	95.84%
31200	Personal Property Tax	2,004,447	1,948,366	\$ 37,469	(56,081)	97.20%
31300	Oil Tax	6,603,089	6,600,874	\$ 6,241	(2,215)	99.97%
31400	Motor Vehicle Tax	712,000	250,714	\$ 60,511	(461,286)	35.21%
31510	Property Tax Penalty & Interest	473,354	239,866	\$ 118,556	(233,488)	50.67%
31610	Sales Tax	30,286,082	19,486,783	\$ 853,859	(10,799,299)	64.34%
33110	In Lieu Property Tax	2,600,000	-	\$ -	(2,600,000)	0.00%
33117	Other Federal Rev	140,000	35,362	\$ -	(104,638)	25.26%
33220	Forestry Reciepts	461,100	-	\$ -	(461,100)	100.00%
34110	School Debt Reimbursment	2,887,087	1,582,247	\$ -	(1,304,840)	54.80%
34221	Electricity & Phone Revenue	170,000	-	\$ -	(170,000)	0.00%
34222	Fish Tax Revenue Sharing	750,000	(232,741)	\$ (232,741)	(517,259.46)	31.03%
34210	Revenue Sharing	1,371,564	1,374,231	\$ -	2,667	100.19%
37350	Interest on Investments	950,000	140,386	\$ 13,781	(809,614)	14.78%
39000	Other Local Revenue	300,000	138,215	\$ 14,847	(161,785)	46.07%
290	Solid Waste	800,000	343,671	\$ 5,844	(456,329)	42.96%
Total Revenues		\$ 77,548,476	\$ 57,823,137	\$ 1,411,507	\$ (19,259,858)	74.56%

KENAI PENINSULA BOROUGH
EXPENDITURE REPORT
For the Period
December 1 through December 30, 2016

DESCRIPTION	REVISED BUDGET	YTD EXPENDED	PTD EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	%
						EXPENDED
Assembly Administration	\$ 513,974	\$ 237,593	\$ 18,657	\$ 54,059	\$ 222,322	46.23%
Assembly Clerk	569,172	241,185	50,395	27,626	300,361	42.37%
Assembly Elections	112,610	96,945	617	4,289	11,375	86.09%
Assembly Records Mnmgt	267,952	106,423	24,277	13,124	148,405	39.72%
Mayor Administration	954,367	410,629	92,109	573	543,165	43.03%
Purchasing						
Purchasing and Contracting	330,038	138,652	33,890	3,402	187,984	42.01%
Major Projects--Administration	297,223	158,839	26,837	2,542	135,841	53.44%
General Services	725,772	326,626	67,548	14,596	384,550	45.00%
General Services -- GIS	606,271	255,613	36,870	776	349,882	42.16%
General Services -- Print/Mail	208,272	103,065	14,661	21,823	83,384	49.49%
General Services -- Custodial Maint.	120,225	54,288	11,682	1,331	64,606	45.16%
Information Technology	2,032,934	883,070	181,357	40,070	1,109,794	43.44%
Emergency Management	771,703	251,188	26,809	85,630	434,885	32.55%
Legal Administration	958,776	408,607	89,375	19,489	530,680	42.62%
Finance -- Administration	561,859	256,429	56,836	3,094	302,336	45.64%
Finance -- Services	999,906	437,680	97,856	2,670	559,557	43.77%
Finance - Property Tax and Collection	1,075,659	475,706	79,825	27,311	572,642	44.22%
Finance -- Sales Tax	709,078	385,529	42,691	10,281	313,267	54.37%
Assessing Administration	1,384,526	631,403	115,387	38,729	714,394	45.60%
Assessing Appraisal	1,992,114	839,612	178,372	1,591	1,150,912	42.15%
Resource Planning Administration	1,573,599	592,678	128,814	19,310	961,610	37.66%
River Center	822,071	310,348	62,890	23,731	487,992	37.75%
Senior Citizens Grant Program	608,969	249,570	-	359,399	-	40.98%
School District Operations	53,622,842	28,727,589	4,019,869	-	24,895,253	53.57%
Solid Waste Operations	7,398,125	2,442,743	391,449	1,715,313	3,240,069	33.02%
Economic Development	512,500	127,825	-	279,675	105,000	24.94%
Non-Departmental	1,817,770	1,483,068	(12,997)	9,824	324,878	81.59%
Total Expenditures	\$ 81,548,307	\$ 40,632,905	\$ 5,836,073	\$ 2,780,257	\$ 38,135,145	49.83%