



## **KENAI PENINSULA BOROUGH**

Finance Department

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MIKE NAVARRE  
BOROUGH MAYOR

**To:** Blaine Gilman, Assembly President  
Members of the Kenai Peninsula Borough Assembly

**Thru:** Mike Navarre, Borough Mayor *MN*

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

**From:** Brandi Harbaugh, Controller *BH*

**From:** Lauri Lingafelt, Auditor/Accountant *L*

**Date:** November 4, 2015

**Subject:** Revenue-Expenditure Report – October 2015

Attached is the Revenue-Expenditure Report of the General Fund for the month of October 2015. Please note that 33.33 % of the year has elapsed, 32.57 % of budgeted expenditures have been made, and 60.08 % of budgeted revenues have been collected.

**KENAI PENINSULA BOROUGH**  
**EXPENDITURE REPORT**  
For the Period  
October 1 through October 31, 2015

DESCRIPTION	REVISED BUDGET	YTD EXPENDED	PTD EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	%
						EXPENDED
Assembly Administration	\$ 544,032	\$ 136,481	\$ 24,582	\$ 102,216	\$ 305,335	25.09%
Assembly Clerk	569,706	150,495	40,858	23,040	396,171	26.42%
Assembly Elections	113,410	89,943	58,704	4,529	18,938	79.31%
Assembly Records Mnmgt	268,762	58,664	17,017	7,822	202,276	21.83%
Mayor Administration	968,523	233,475	64,087	981	734,066	24.11%
Purchasing and Contracting	429,104	78,104	19,758	504	350,496	18.20%
General Services	707,352	197,812	47,834	17,550	491,990	27.97%
General Services -- GIS	583,360	217,376	33,742	1,792	364,192	37.26%
General Services -- Print/Mail	207,218	54,890	14,612	24,862	127,466	26.49%
General Services -- Custodial Maint.	115,010	32,355	8,557	2,197	80,458	28.13%
Information Technology	1,991,753	540,698	118,019	13,220	1,437,836	27.15%
Emergency Management	930,780	162,805	38,677	95,011	672,964	17.49%
Legal Administration	963,173	247,680	69,071	33,527	681,966	25.72%
Finance -- Administration	562,413	161,383	43,242	11,939	389,091	28.69%
Finance -- Services	965,634	268,597	66,118	1,705	695,332	27.82%
Finance -- Property Tax and Collections	1,073,366	322,660	59,653	44,326	706,380	30.06%
Finance -- Sales Tax	698,794	172,598	34,056	19,642	506,553	24.70%
Assessing Administration	1,383,120	390,049	79,073	43,382	949,690	28.20%
Assessing Appraisal	1,875,926	477,517	116,785	8,058	1,390,351	25.45%
Resource Planning Administration	1,352,596	327,162	88,467	79,134	946,301	24.19%
River Center	771,391	199,369	49,921	27,154	544,869	25.85%
Major Projects--Administration	392,104	119,230	48,710	9,731	263,143	30.41%
Senior Citizens Grant Program	608,969	241,899	241,899	367,070	-	39.72%
School District Operations	53,758,426	19,561,517	4,136,453	-	34,196,909	36.39%
Solid Waste Operations	7,657,999	1,523,398	388,816	2,240,671	3,893,930	19.89%
Non-Departmental	2,236,562	650,275	280,067	399,472	1,186,815	29.07%
<b>Total Expenditures</b>	<b>\$ 81,729,482</b>	<b>\$ 26,616,431</b>	<b>\$ 6,188,777</b>	<b>\$ 3,579,534</b>	<b>\$ 51,533,518</b>	<b>32.57%</b>

KENAI PENINSULA BOROUGH  
REVENUE REPORT  
For the Period  
October 1 through October 31, 2015

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YTD RECEIPTS	PTD RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 25,842,312	\$ 21,143,893	\$ 7,997,155	\$ (4,698,419)	81.82%
31200	Personal Property Tax	1,870,237	1,086,843	536,963	(783,394)	58.11%
31300	Oil Tax	5,510,363	5,490,351	551	(20,012)	99.64%
31400	Motor Vehicle Tax	712,000	131,708	61,828	(580,292)	18.50%
31510	Property Tax Penalty & Interest	492,447	87,861	56,226	(404,586)	17.84%
31610	Sales Tax	30,835,546	13,204,867	4,388,304	(17,630,679)	42.82%
33110	In Lieu Property Tax	2,600,000	-	-	(2,600,000)	0.00%
33117	Other Federal Rev	160,000	-	-	(160,000)	0.00%
34110	School Debt Reimbursment	2,893,727	2,094,043	615,176	(799,684)	72.36%
34221	Electricity & Phone Revenue	170,000	-	-	(170,000)	0.00%
34222	Fish Tax Revenue Sharing	750,000	-	-	(750,000)	0.00%
34210	Revenue Sharing	2,150,000	2,048,004	-	(101,996)	95.26%
37350	Interest on Investments	950,000	203,839	31,076	(746,161)	21.46%
39000	Other Local Revenue	300,000	137,836	(9,396)	(162,164)	45.95%
290	Solid Waste	950,000	141,361	9,632	(808,639)	14.88%
<b>Total Revenues</b>		<b>\$ 76,186,632</b>	<b>\$ 45,770,606</b>	<b>\$ 13,687,515</b>	<b>\$ (30,416,026)</b>	<b>60.08%</b>