



## **KENAI PENINSULA BOROUGH**

Finance Department

144 North Binkley Street • Soldotna, Alaska 99669-8250

PHONE: (907) 714-2170 • FAX: (907) 714-2376

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

**Date:** April 8, 2017

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

Attached is the Revenue-Expenditure Report of the General Fund for the month of March 2017. Please note that 75% of the year has elapsed, 71.99 % of budgeted expenditures have been made, and 84 % of budgeted revenues have been collected.

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

DESCRIPTION	REVISED BUDGET	YTD EXPENDED	PTD EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	%
						EXPENDED
Assembly Administration	\$ 513,974	\$ 310,755	\$ 19,777	\$ 29,442	\$ 173,777	60.46%
Assembly Clerk	569,172	343,016	36,600	20,640	205,516	60.27%
Assembly Elections	112,610	101,182	621	3,717	7,711	89.85%
Assembly Records Mnmgt	267,952	164,774	17,727	22,663	80,515	61.49%
Mayor Administration	904,367	577,400	57,387	799	326,168	63.85%
Purchasing						
Purchasing and Contracting	330,038	206,149	23,899	792	123,098	62.46%
Major Projects--Administration	297,223	211,937	21,602	1,162	84,124	71.31%
Human Resources						
HR Administration	725,772	488,072	53,888	9,298	228,403	67.25%
HR Print/Mail	208,272	143,939	12,051	16,029	48,304	69.11%
HR Custodial Maint.	120,225	82,434	9,329	673	37,118	68.57%
Information Technology	2,032,934	1,264,811	133,161	79,562	688,561	62.22%
Emergency Management	771,703	335,525	16,531	59,790	376,388	43.48%
Legal Administration	1,008,776	609,395	69,829	44,440	354,941	60.41%
Finance -- Administration	561,859	374,902	42,227	2,907	184,050	66.73%
Finance -- Services	999,906	661,850	77,874	1,126	336,931	66.19%
Finance - Property Tax and Collection:	1,075,659	671,842	69,540	96,075	307,742	62.46%
Finance -- Sales Tax	709,078	501,059	28,885	9,379	198,640	70.66%
Assessing Administration	1,384,526	951,291	106,429	8,756	424,478	68.71%
Assessing Appraisal	1,992,114	1,248,525	136,815	1,473	742,116	62.67%
Resource Planning						
Resource Planning Administration	1,573,599	878,171	97,284	288,396	407,032	55.81%
Planning -- GIS	606,271	349,545	32,184	450	256,276	57.65%
River Center	822,071	487,674	47,685	14,879	319,518	59.32%
Senior Citizens Grant Program	608,969	407,547	0	201,422	-	66.92%
School District Operations	53,797,842	41,729,891	4,194,869	-	12,067,951	77.57%
Solid Waste Operations	7,398,125	3,770,425	447,610	1,142,574	2,485,125	50.96%
Economic Development	512,500	294,147	53,320	218,353	0	57.39%
Non-Departmental	2,083,770	1,856,930	(4,754)	9,275	217,565	89.11%
<b>Total Expenditures</b>	<b>\$ 81,989,307</b>	<b>\$ 59,023,187</b>	<b>\$ 5,802,369</b>	<b>\$ 2,284,072</b>	<b>\$ 20,682,048</b>	<b>71.99%</b>

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

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YTD RECEIPTS	PTD RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 27,039,753	\$ 26,598,426	\$ 187,497	\$ (441,327)	98.37%
31200	Personal Property Tax	2,004,447	2,013,009	10,968	8,562	100.43%
31300	Oil Tax	6,603,089	6,600,874	-	(2,215)	99.97%
31400	Motor Vehicle Tax	712,000	389,608	44,659	(322,392)	54.72%
31510	Property Tax Penalty & Interest	473,354	419,630	46,795	(53,724)	88.65%
31610	Sales Tax	30,286,082	24,968,677	643,482	(5,317,405)	82.44%
33110	In Lieu Property Tax	2,600,000	-	-	(2,600,000)	0.00%
33117	Other Federal Rev	160,000	62,714	-	(97,286)	39.20%
33220	Forestry Reciepts	461,100	-	-	(461,100)	100.00%
34110	School Debt Reimbursment	2,887,087	2,079,096	334,362	(807,991)	72.01%
34221	Electricity & Phone Revenue	170,000	-	-	(170,000)	0.00%
34222	Fish Tax Revenue Sharing	750,000	(232,741)	-	(982,741)	31.03%
34210	Revenue Sharing	1,371,564	1,374,231	-	2,667	100.19%
37350	Interest on Investments	950,000	213,582	75,195	(736,418)	22.48%
39000	Other Local Revenue	300,000	240,021	35,826	(59,979)	80.01%
290	Solid Waste	800,000	428,068	7,628	(371,932)	53.51%
<b>Total Revenues</b>		<b>\$ 77,568,476</b>	<b>\$ 65,155,194</b>	<b>\$ 1,386,412</b>	<b>\$ (12,413,282)</b>	<b>84.00%</b>