



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 *C Chapman*

From: Brandi Harbaugh, Controller *BH*

From: Lauri Lingafelt, Auditor/Accountant *L*

Date: January 7, 2016

Subject: Revenue-Expenditure Report – December 2015

Attached is the Revenue-Expenditure Report of the General Fund for the month of December 2015. Please note that 50 % of the year has elapsed, 49.49 % of budgeted expenditures have been made, and 75.31 % of budgeted revenues have been collected.

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

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YTD. RECEIPTS	PTD RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 25,842,312	\$ 25,401,661	\$ 531,489	\$ (440,651)	98.29%
31200	Personal Property Tax	1,870,237	1,420,642	10,731	(449,595)	75.96%
31300	Oil Tax	5,510,363	5,510,364	18,745	1	100.00%
31400	Motor Vehicle Tax	712,000	258,969	64,839	(453,031)	36.37%
31510	Property Tax Penalty & Interest	492,447	243,883	112,386	(248,564)	49.52%
31610	Sales Tax	30,835,546	19,292,482	794,307	(11,543,064)	62.57%
33110	In Lieu Property Tax	2,600,000	225,937	-	(2,374,063)	8.69%
33117	Other Federal Rev	160,000	32,570	-	(127,430)	20.36%
34110	School Debt Reimbursment	2,893,727	2,305,824	211,781	(587,903)	79.68%
34221	Electricity & Phone Revenue	170,000	-	-	(170,000)	0.00%
34222	Fish Tax Revenue Sharing	750,000	(208,296)	(208,296)	(958,296)	-27.77%
34210	Revenue Sharing	2,150,000	2,048,004	-	(101,996)	95.26%
37350	Interest on Investments	950,000	365,024	32,895	(584,976)	38.42%
39000	Other Local Revenue	300,000	171,782	18,688	(128,218)	57.26%
290	Solid Waste	950,000	305,499	4,120	(644,501)	32.16%
Total Revenues		\$ 76,186,632	\$ 57,374,345	\$ 1,591,684	\$ (18,812,287)	75.31%

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

DESCRIPTION	REVISED BUDGET	YTD EXPENDED	PTD EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	%
						EXPENDED
Assembly Administration	\$ 544,032	\$ 240,670	\$ 25,767	\$ 28,190	\$ 275,171	44.24%
Assembly Clerk	569,706	247,430	54,810	15,688	306,589	43.43%
Assembly Elections	113,410	85,897	317	4,529	22,984	75.74%
Assembly Records Mnmgt	268,762	99,136	23,331	9,762	159,864	36.89%
Mayor Administration	968,523	390,370	88,983	306	577,847	40.31%
Purchasing and Contracting	429,104	119,809	24,049	392	308,902	27.92%
General Services	707,352	319,539	68,657	12,580	375,232	45.17%
General Services -- GIS	583,360	304,634	45,104	794	277,932	52.22%
General Services -- Print/Mail	207,218	81,041	14,554	23,074	103,103	39.11%
General Services -- Custodial Maint.	115,010	53,919	11,408	1,540	59,551	46.88%
Information Technology	1,991,753	800,554	139,664	18,535	1,172,664	40.19%
Emergency Management	930,780	297,016	44,208	71,597	562,167	31.91%
Legal Administration	963,173	391,486	80,252	29,259	542,428	40.65%
Finance -- Administration	562,413	255,529	57,205	11,296	295,588	45.43%
Finance -- Services	965,634	438,231	91,034	2,816	524,587	45.38%
Finance - Property Tax and Collection	1,073,366	472,368	80,221	49,055	551,942	44.01%
Finance -- Sales Tax	698,794	261,112	43,903	10,712	426,970	37.37%
Assessing Administration	1,383,120	603,503	114,768	39,027	740,590	43.63%
Assessing Appraisal	1,875,926	797,028	170,743	3,466	1,075,432	42.49%
Resource Planning Administration	1,352,596	544,460	121,078	76,633	731,503	40.25%
River Center	771,391	328,212	65,641	22,544	420,635	42.55%
Major Projects--Administration	392,104	169,870	68,796	7,476	214,757	43.32%
Senior Citizens Grant Program	608,969	287,643	26,491	321,326	-	47.23%
School District Operations	53,758,426	28,823,522	4,019,869	-	24,934,904	53.62%
Solid Waste Operations	7,657,999	2,509,317	523,278	1,275,545	3,873,137	32.77%
Non-Departmental	2,236,562	1,529,595	(555)	396,691	310,276	68.39%
Total Expenditures	\$ 81,729,482	\$ 40,451,893	\$ 6,003,576	\$ 2,432,834	\$ 38,844,756	49.49%