



## **KENAI PENINSULA BOROUGH**

Finance Department

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MIKE NAVARRE  
BOROUGH MAYOR

**To:** Dale Bagley, 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:** May 6, 2015

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

Attached is the Revenue-Expenditure Report of the General Fund for the month of April 2015. Please note that 83.33 % of the year has elapsed, 80.54 % of budgeted expenditures have been made, and 92.71 % of budgeted revenues have been collected.

KENAI PENINSULA BOROUGH  
EXPENDITURE REPORT  
April 1 through April 30, 2015

DESCRIPTION	REVISED BUDGET	YTD EXPENDED	PTD EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly Administration	\$ 611,294	\$ 386,515	\$ 21,479	\$ 86,337	\$ 138,443	63.23%
Assembly Clerk	538,986	396,131	36,070	14,930	127,926	73.50%
Assembly Elections	200,520	94,719	387	4,320	101,481	47.24%
Assembly Records Mnmgt	256,157	180,951	24,416	7,158	68,048	70.64%
Mayor Administration	839,911	584,848	65,606	2,000	253,063	69.63%
Purchasing and Contracting	410,892	295,493	27,904	190	115,209	71.92%
General Services	668,169	511,598	48,615	4,773	151,799	76.57%
General Services -- GIS	544,445	412,109	34,922	3,613	128,723	75.69%
General Services -- Print/Mail	199,101	152,749	14,933	11,201	35,150	76.72%
General Services -- Custodial Maint.	115,976	87,104	8,624	2,845	26,027	75.10%
Information Technology	1,927,197	1,448,551	166,320	13,446	465,200	75.16%
Emergency Management	742,172	491,877	59,423	45,248	205,047	66.28%
Legal Administration	907,364	618,297	52,955	18,735	270,332	68.14%
Finance -- Administration	530,900	427,165	44,759	572	103,162	80.46%
Finance -- Services	948,550	696,121	72,472	1,114	251,315	73.39%
Finance -- Property Tax and Collections	1,023,012	690,316	61,789	94,514	238,182	67.48%
Finance -- Sales Tax	742,645	582,704	31,377	8,056	151,885	78.46%
Assessing Administration	1,342,924	987,819	79,718	5,323	349,782	73.56%
Assessing Appraisal	1,850,217	1,318,869	127,071	10,266	521,082	71.28%
Resource Planning Administration	1,330,256	930,851	83,173	94,572	304,833	69.98%
River Center	750,272	479,163	48,778	17,392	253,717	63.87%
Major Projects--Administration	350,027	295,304	46,167	3,349	51,374	84.37%
Senior Citizens Grant Program	611,453	487,688	72,444	123,766	-	79.76%
School District Operations	49,405,361	42,046,594	3,666,667	-	7,358,767	85.11%
Solid Waste Operations	7,746,968	5,595,691	465,897	1,176,154	975,123	72.23%
Non-Departmental	2,168,850	1,628,342	122,515	133,853	406,655	75.08%
<b>Total Expenditures</b>	<b>\$ 76,763,620</b>	<b>\$ 61,827,567</b>	<b>\$ 5,484,481</b>	<b>\$ 1,883,727</b>	<b>\$ 13,052,325</b>	<b>80.54%</b>

KENAI PENINSULA BOROUGH  
REVENUE REPORT  
FOR THE PERIOD  
April 1 through April 30, 2015

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YTD RECEIPTS	PTD RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 24,742,940	\$ 24,570,116	\$ 106,799	\$ (172,824)	99.30%
31200	Personal Property Tax	1,831,077	1,814,335	3,783	(16,742)	99.09%
31300	Oil Tax	5,139,711	4,933,810	-	(205,901)	95.99%
31400	Motor Vehicle Tax	712,000	456,565	40,571	(255,435)	64.12%
31510	Property Tax Penalty & Interest	493,384	439,606	26,754	(53,778)	89.10%
31610	Sales Tax	30,560,501	26,393,416	1,497,164	(4,167,085)	86.36%
33110	In Lieu Property Tax	2,012,000	2,920,626	-	908,626	145.16%
33117	Other Federal Rev	142,000	85,646	10,352	(56,354)	60.31%
34110	School Debt Reimbursment	2,901,754	2,969,523	-	67,769	102.34%
34221	Electricity & Phone Revenue	170,000	-	-	(170,000)	0.00%
34222	Fish Tax Revenue Sharing	750,000	122,950	6,320	(627,050)	16.39%
34210	Revenue Sharing	2,150,000	2,146,014	-	(3,986)	99.81%
37350	Interest on Investments	950,000	447,550	29,684	(502,450)	47.11%
39000	Other Local Revenue	300,000	443,779	19,370	8,779	147.93%
290	Solid Waste	950,000	683,675	5,116	(266,325)	71.97%
<b>Total Revenues</b>		<b>\$ 73,805,367</b>	<b>\$ 68,427,610</b>	<b>\$ 1,745,912</b>	<b>\$ (5,512,757)</b>	<b>92.71%</b>