



## **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 *BA*

**From:** *(initials)* Lauri Lingafelt, Auditor/Accountant

**Date:** December 18, 2014

**Subject:** Revenue-Expenditure Report – November 2014

Attached is the Revenue-Expenditure Report of the General Fund for the month of November 2014. Please note that 41.67% of the year has elapsed, 42.48% of budgeted expenditures have been made, and 77.24 % of budgeted revenues have been collected.

KENAI PENINSULA BOROUGH  
REVENUE REPORT  
FOR THE PERIOD  
November 1, 2014 through November 30, 2014

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YTD RECEIPTS	PTD RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 24,742,940	\$ 23,377,933	\$ 3,768,639	\$ (1,365,007)	94.48%
31200	Personal Property Tax	1,831,077	1,737,432	489,041	(93,645)	94.89%
31300	Oil Tax	5,139,711	4,850,896	1,540	(288,815)	94.38%
31400	Motor Vehicle Tax	712,000	202,010	55,846.06	(509,990)	28.37%
31510	Property Tax Penalty & Interest	493,384	150,101	63,042	(343,283)	30.42%
31610	Sales Tax	30,560,501	18,363,332	6,299,428	(12,197,169)	60.09%
33110	In Lieu Property Tax	2,012,000	2,920,626	-	908,626	145.16%
33117	Other Federal Rev	142,000	37,075	37,074	(104,925)	26.11%
34110	School Debt Reimbursement	2,901,754	2,076,987	-	(824,767)	71.58%
34221	Electricity & Phone Revenue	170,000	-	-	(170,000)	0.00%
34222	Fish Tax Revenue Sharing	750,000	116,630	116,630	(633,370)	15.55%
34210	Revenue Sharing	2,150,000	2,146,014	-	(3,986)	99.81%
37350	Interest on Investments	950,000	118,115	14,316	(831,885)	12.43%
39000	Other Local Revenue	50,000	319,563	16,470	134,563	639.13%
290	Solid Waste	950,000	399,331	7,153	(550,669)	42.03%
Total Revenues		\$ 73,555,367	\$ 56,816,044	\$ 10,869,180	\$ (16,874,323)	77.24%

KENAI PENINSULA BOROUGH  
EXPENDITURE REPORT  
FOR THE PERIOD  
November 1 through November 30, 2014

DESCRIPTION	REVISED BUDGET	YTD EXPENDED	PTD EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	%
						EXPENDED
Assembly Administration	\$ 611,294	\$ 271,463	\$ 78,410	\$ 16,496	\$ 323,336	44.41%
Assembly Clerk	538,986	183,144	32,702	23,113	332,729	33.98%
Assembly Elections	200,520	91,295	(501)	6,266	102,958	45.53%
Assembly Records Mnmgt	256,157	72,465	13,072	9,139	174,553	28.29%
Mayor Administration	772,411	264,745	50,703	1,655	506,011	34.28%
Purchasing and Contracting	410,892	127,260	24,427	386	283,245	30.97%
General Services	668,169	239,804	43,108	13,208	415,157	35.89%
General Services -- MIS	1,927,197	693,132	121,365	5,226	1,228,839	35.97%
General Services -- GIS	544,445	222,532	31,798	1,038	320,875	40.87%
General Services -- Print/Mail	199,101	65,861	11,118	23,703	109,537	33.08%
General Services -- Custodial Maint.	115,976	40,408	7,894	2,653	72,915	34.84%
Emergency Management	742,172	222,652	32,427	73,747	445,773	30.00%
Legal Administration	907,364	292,925	54,052	29,857	584,582	32.28%
Finance -- Administration	530,900	200,141	41,105	281	330,478	37.70%
Finance -- Services	948,550	303,464	64,864	1,877	643,209	31.99%
Finance -- Property Tax and Collections	1,023,012	279,557	54,861	178,327	565,128	27.33%
Finance -- Sales Tax	742,645	207,752	41,577	9,154	525,740	27.97%
Assessing Administration	1,342,924	430,423	86,623	115,207	797,294	32.05%
Assessing Appraisal	1,850,217	615,364	113,482	11,623	1,223,230	33.26%
Resource Planning Administration	1,260,256	458,839	83,415	24,838	776,580	36.41%
River Center	750,272	226,477	51,987	26,340	497,455	30.19%
Major Projects--Administration	350,027	112,203	46,401	3,978	233,846	32.06%
Senior Citizens Grant Program	611,453	284,937	-	326,517	-	46.60%
School District Operations	49,405,361	22,881,554	4,801,125	-	26,523,807	46.31%
Solid Waste Operations	7,746,968	2,331,674	677,021	1,724,575	3,690,718	30.10%
Non-Departmental	2,243,850	1,464,729	939,165	284,786	494,335	65.28%
<b>Total Expenditures</b>	<b>\$ 76,701,120</b>	<b>\$ 32,584,801</b>	<b>\$ 7,502,201</b>	<b>\$ 2,913,990</b>	<b>\$ 41,202,329</b>	<b>42.48%</b>