



## **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:** December 7, 2015

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

Attached is the Revenue-Expenditure Report of the General Fund for the month of November 2015. Please note that 41.67 % of the year has elapsed, 42.02 % of budgeted expenditures have been made, and 73.16 % of budgeted revenues have been collected.

**KENAI PENINSULA BOROUGH**  
**EXPENDITURE REPORT**  
For the Period  
November 1 through November 30, 2015

DESCRIPTION	REVISED BUDGET	YTD EXPENDED	PTD EXPENDED	AMOUNT ENCUMBERED	AVAILABLE BALANCE	% EXPENDED
Assembly Administration	\$ 544,032	\$ 214,903	\$ 78,422	\$ 41,487	\$ 287,642	39.50%
Assembly Clerk	569,706	189,106	36,298	22,374	358,227	33.19%
Assembly Elections	113,410	85,579	(4,364)	4,529	23,301	75.46%
Assembly Records Mnmgt	268,762	74,525	15,037	7,782	186,455	27.73%
Mayor Administration	968,523	296,969	59,563	975	670,579	30.66%
Purchasing and Contracting	429,104	92,291	11,522	1,604	335,209	21.51%
General Services	707,352	246,165	45,067	13,913	447,275	34.80%
General Services -- GIS	583,360	255,186	34,230	1,918	326,256	43.74%
General Services -- Print/Mail	207,218	65,697	10,332	24,084	117,437	31.70%
General Services -- Custodial Maint.	115,010	41,622	8,678	1,980	71,408	36.19%
Information Technology	1,991,753	649,708	103,976	11,644	1,330,401	32.62%
Emergency Management	930,780	248,957	55,180	73,834	607,989	26.75%
Legal Administration	963,173	305,200	47,753	33,738	624,235	31.69%
Finance -- Administration	562,413	194,264	42,222	11,914	356,235	34.54%
Finance -- Services	965,634	340,154	67,384	2,262	623,218	35.23%
Finance -- Property Tax and Collector	1,073,366	385,453	57,448	44,836	643,077	35.91%
Finance -- Sales Tax	698,794	214,756	39,867	11,226	472,812	30.73%
Assessing Administration	1,383,120	479,717	82,436	43,257	860,146	34.68%
Assessing Appraisal	1,875,926	613,341	126,819	11,784	1,250,800	32.70%
Resource Planning Administration	1,352,596	415,455	82,320	76,697	860,444	30.72%
River Center	771,391	259,059	46,271	25,153	487,179	33.58%
Major Projects--Administration	392,104	112,270	16,188	10,659	269,176	28.63%
Senior Citizens Grant Program	608,969	261,152	19,253	347,817	-	42.88%
School District Operations	53,758,426	24,803,653	5,242,136	-	28,954,773	46.14%
Solid Waste Operations	7,657,999	1,969,583	428,289	2,044,338	3,644,078	25.72%
Non-Departmental	2,236,562	1,530,151	868,823	399,136	307,276	68.42%
<b>Total Expenditures</b>	<b>\$ 81,729,482</b>	<b>\$ 34,344,917</b>	<b>\$ 7,621,149</b>	<b>\$ 3,268,941</b>	<b>\$ 44,115,625</b>	<b>42.02%</b>

KENAI PENINSULA BOROUGH  
REVENUE REPORT  
For the Period  
November 1 through November 30, 2015

ACCOUNT NUMBER	DESCRIPTION	ESTIMATED REVENUE	YTD RECEIPTS	PTD RECEIPTS	VARIANCE	% COLLECTED
31100	Real Property Tax	\$ 25,842,312	\$ 24,870,172	\$ 3,726,279	\$ (972,140)	96.24%
31200	Personal Property Tax	1,870,237	1,409,911	323,069	(460,326)	75.39%
31300	Oil Tax	5,510,363	5,491,619	1,269	(18,744)	99.66%
31400	Motor Vehicle Tax	712,000	194,130	62,423	(517,870)	27.27%
31510	Property Tax Penalty & Interest	492,447	131,496	43,635	(360,951)	26.70%
31610	Sales Tax	30,835,546	18,498,176	5,293,308	(12,337,370)	59.99%
33110	In Lieu Property Tax	2,600,000	225,937	-	(2,374,063)	8.69%
33117	Other Federal Rev	160,000	32,570	32,570	(127,430)	20.36%
34110	School Debt Reimbursment	2,893,727	2,094,043	-	(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	332,129	32,921	(617,871)	34.96%
39000	Other Local Revenue	300,000	153,094	15,258	(146,906)	51.03%
290	Solid Waste	950,000	256,272	4,682	(693,728)	26.98%
<b>Total Revenues</b>		<b>\$ 76,186,632</b>	<b>\$ 55,737,554</b>	<b>\$ 9,535,414</b>	<b>\$ (20,449,078)</b>	<b>73.16%</b>