

**Kenai Peninsula Borough
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property Taxes	\$ 29,787,986	\$ 29,787,986	\$ 28,794,117	\$ (993,869)
Sales Tax	14,989,315	14,989,315	14,910,977	(78,338)
Intergovernmental	6,069,594	6,156,094	6,818,125	662,031
Investment Earnings	2,700,000	2,700,000	246,109	(2,453,891)
Other	795,000	795,000	754,351	(40,649)
Total Revenues	<u>54,341,895</u>	<u>54,428,395</u>	<u>51,523,679</u>	<u>(2,904,716)</u>
Expenditures:				
General government:				
Assembly:				
Personnel	560,231	614,891	595,945	18,946
Supplies	47,200	30,883	19,946	10,937
Services	486,130	474,213	418,231	55,982
Capital Outlay	53,548	73,942	70,051	3,891
Total Assembly	<u>1,147,109</u>	<u>1,193,929</u>	<u>1,104,173</u>	<u>89,756</u>
Mayor:				
Personnel	676,385	713,185	709,902	3,283
Supplies	14,425	13,425	12,467	958
Services	321,548	295,195	237,870	57,325
Capital Outlay	29,645	36,398	33,849	2,549
Total Mayor	<u>1,042,003</u>	<u>1,058,203</u>	<u>994,088</u>	<u>64,115</u>
General Services:				
Personnel	1,635,229	1,712,074	1,699,343	12,731
Supplies	214,256	195,722	166,654	29,068
Services	805,715	792,075	648,524	143,551
Capital Outlay	163,141	118,470	87,627	30,843
Total General Services	<u>2,818,341</u>	<u>2,818,341</u>	<u>2,602,148</u>	<u>216,193</u>
Legal:				
Personnel	516,575	532,044	531,423	621
Supplies	3,500	3,000	2,251	749
Services	180,574	212,822	209,830	2,992
Capital Outlay	6,100	5,383	4,590	793
Total Legal	<u>706,749</u>	<u>753,249</u>	<u>748,094</u>	<u>5,155</u>
Finance:				
Personnel	1,521,844	1,596,194	1,542,921	53,273
Supplies	117,450	10,950	6,630	4,320
Services	448,836	476,686	287,641	189,045
Capital Outlay	14,793	19,093	16,346	2,747
Total Finance	<u>2,102,923</u>	<u>2,102,923</u>	<u>1,853,538</u>	<u>249,385</u>
Assessing:				
Personnel	1,420,290	1,484,868	1,461,139	23,729
Supplies	20,050	20,987	18,094	2,893
Services	290,956	347,041	294,340	52,701
Capital Outlay	13,200	17,600	13,990	3,610
Total Assessing	<u>1,744,496</u>	<u>1,870,496</u>	<u>1,787,563</u>	<u>82,933</u>

The accompanying notes are an integral part of the financial statements

**Kenai Peninsula Borough
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2004**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Planning:				
Personnel	699,243	\$ 736,984	\$ 699,049	\$ 37,935
Supplies	22,014	13,314	10,832	2,482
Services	536,128	504,557	314,367	190,190
Capital Outlay	23,944	26,474	7,952	18,522
Total Planning	<u>1,281,329</u>	<u>1,281,329</u>	<u>1,032,200</u>	<u>249,129</u>
Capital Projects Administration:				
Personnel	99,936	100,360	53,775	46,585
Supplies	1,739	1,513	659	854
Services	6,773	6,235	3,335	2,900
Capital Outlay	995	1,335	480	855
Total Capital Projects Administration	<u>109,443</u>	<u>109,443</u>	<u>58,249</u>	<u>51,194</u>
Non Departmental:				
Personnel	350,000	350,000	122,724	227,276
Services	1,287,303	1,317,303	1,297,701	19,602
Total Non Departmental	<u>1,637,303</u>	<u>1,667,303</u>	<u>1,420,425</u>	<u>246,878</u>
Total general government	<u>12,589,696</u>	<u>12,855,216</u>	<u>11,600,478</u>	<u>1,254,738</u>
Public Safety:				
Office of Emergency Management:				
Personnel	558,616	583,037	553,217	29,820
Supplies	18,200	17,383	7,988	9,395
Services	553,502	546,170	502,344	43,826
Capital Outlay	-	5,328	918	4,410
Total Public Safety	<u>1,130,318</u>	<u>1,151,918</u>	<u>1,064,467</u>	<u>87,451</u>
Total expenditures	13,720,014	14,007,134	12,664,945	1,342,189
Excess of Revenues Over Expenditures	40,621,881	40,421,261	38,858,734	(1,562,527)
Other Financing Sources and (Uses):				
Transfers In	145,554	145,554	145,554	-
Transfers (Out)	(42,730,566)	(43,577,640)	(43,464,035)	113,605
Total Other Financing Sources (Uses)	<u>(42,585,012)</u>	<u>(43,432,086)</u>	<u>(43,318,481)</u>	<u>113,605</u>
Net Changes in Fund Balance	(1,963,131)	(3,010,825)	(4,459,747)	(1,448,922)
Fund Balances at Beginning of Year	<u>23,795,659</u>	<u>24,812,338</u>	<u>24,812,338</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 21,832,528</u>	<u>\$ 21,801,513</u>	<u>\$ 20,352,591</u>	<u>\$ (1,448,922)</u>

The accompanying notes are an integral part of the financial statements