

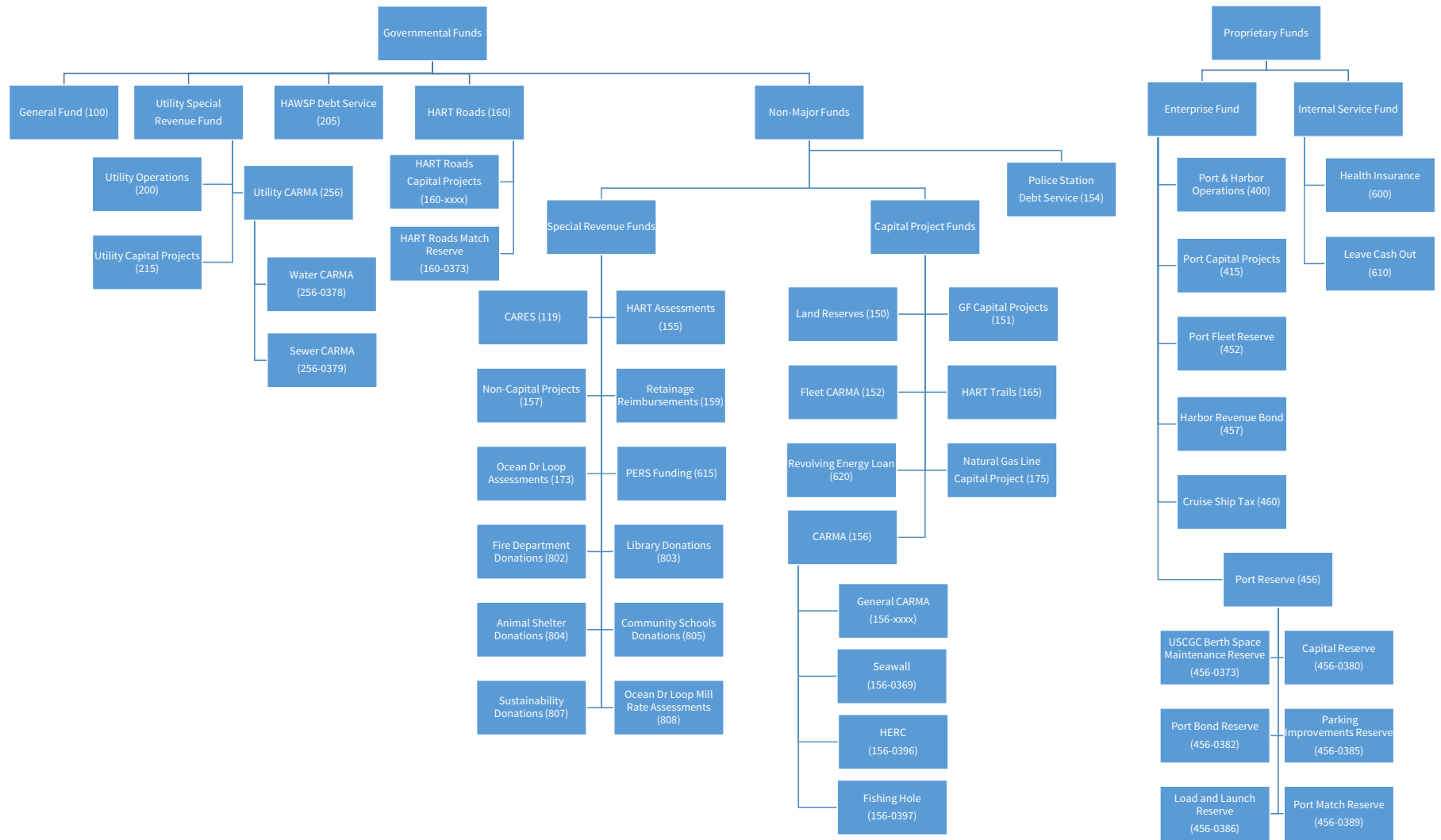
**Financial Report - FY24 2nd Quarter**  
**Provided February 12, 2024**

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**City of Homer**  
**Financial Reporting Schedule**  
**for Calendar Year 2024**

Dates	Event
1/8/2024	Monthly FY24 Year-to-Date (YTD) Report
1/22/2024	
2/12/2024	FY24 2nd Quarter Report
2/26/2024	Monthly FY24 YTD Report
3/11/2024	
3/26/2024	Monthly FY24 YTD Report
4/8/2024	
4/22/2024	Monthly FY24 YTD Report
5/13/2024	FY24 3rd Quarter Report
5/28/2024	Monthly FY24 YTD Report
6/10/2024	
6/24/2024	Monthly FY24 YTD Report
7/22/2024	Monthly FY24 Year-End Report - Preliminary
8/12/2024	FY24 4th Quarter Report
8/26/2024	Monthly FY25 YTD Report
9/9/2024	
9/23/2024	Monthly FY25 YTD Report
10/14/2024	
10/28/2024	Monthly FY25 YTD Report
11/12/2024	FY25 1st Quarter Report
11/25/2024	Monthly FY25 YTD Report



Fund Balance Report  
Actuals through Quarter Ending December 2023

Fund Name	Fund #	FY22 Actual	FY23 Actual	FY24 YTD	Obligated	Available
General	100	6,840,057	7,432,138	10,772,422	6,624,554	4,147,868
Utility Operations	200	1,129,109	928,252	1,605,036	1,105,364	499,672
Utility Capital Projects	215	(2,032,582)	(3,048,987)	(2,848,056)		(2,848,056)
Utility Reserves	256	3,533,412	4,232,188	3,240,686	1,401,642	1,839,044
HAWSP Debt Service	205	5,187,968	6,740,435	7,151,173	913,356	6,237,817
HART Roads	160	6,564,392	5,192,642	6,346,821	3,123,792	3,223,028
CARES	119	405	(4,579)	1,000		1,000
Police Station Debt Service	154	1,213,963	1,636,448	2,080,527		2,080,527
HART Assessments	155	1,047,210	1,131,469	1,161,851		1,161,851
Non-Capital Projects	157	54,925	29,146	13,456		13,456
Retainage Reimbursements	159	-	(1,453)	3,274		3,274
Seawall Assessments	173	(297,600)	(271,347)	(269,723)		(269,723)
PERS Funding	615	29,553	38,743	294,581		294,581
Fire Department Donations	802	31,346	41,237	42,692		42,692
Library Donations	803	174,949	180,407	184,789		184,789
Animal Shelter Donations	804	335	335	335		335
Community Schools	805	270	269	269		269
Sustainability	807	15,638	16,155	16,570		16,570
Ocean Dr Loop Assessments	808	40,462	43,733	47,270		47,270
Land Reserves	150	1,041,264	971,500	386,573	77,561	309,012
Capital Projects	151	(197,554)	(78,428)	(185,544)		(185,544)
GF Fleet CARMA	152	2,635,202	2,010,376	1,570,067	534,196	1,035,871
GF CARMA	156	2,493,783	2,164,012	2,080,320	1,234,463	845,856
HART Trails	165	878,403	1,039,449	1,103,729	280,678	823,051
Gas Line	175	311,216	874,747	925,939		925,939
Energy Revolving Loan	620	386,043	398,909	398,909		398,909
<b>Total By Fund - Governmental</b>		<u>\$ 31,082,169</u>	<u>\$ 31,697,796</u>	<u>\$ 36,124,965</u>	<u>\$ 15,295,606</u>	<u>\$ 20,829,359</u>
Port & Harbor Operations*	400	250,125	665,606	2,998,245		2,998,245
Port Capital Projects	415	273,207	610,100	452,787		452,787
Port Fleet Reserves	452	154,394	169,514	108,762	59,400	49,362
Port Reserves	456	3,701,392	4,405,158	4,396,017	1,145,175	3,250,842
Port Bonds	457	(2,299,921)	(2,339,694)	(2,359,547)		(2,359,547)
Cruise Ship Landing Tax	460	32,707	-	-	-	-
<b>Total By Fund - Enterprise</b>		<u>\$ 2,111,904</u>	<u>\$ 3,510,684</u>	<u>\$ 5,596,264</u>	<u>\$ 1,204,575</u>	<u>\$ 4,391,689</u>
Health Insurance	600	(76,668)	49,532	179,174		179,174
Leave Cash Out	610	(90,976)	(79,799)	(176,962)		(176,962)
<b>Total By Fund - Internal Service</b>		<u>\$ (167,644)</u>	<u>\$ (30,267)</u>	<u>\$ 2,212</u>	<u>\$ -</u>	<u>\$ 2,212</u>
<b>Total By Fund - All Combined</b>		<u>\$ 33,026,429</u>	<u>\$ 35,178,212</u>	<u>\$ 41,723,442</u>	<u>\$ 16,500,181</u>	<u>\$ 25,223,261</u>

\*Determined by formula: Current Assets - Current Liabilities

Fund Balance is the accumulation of operating surpluses/deficits (revenues - expenditures) since the fund's existence.

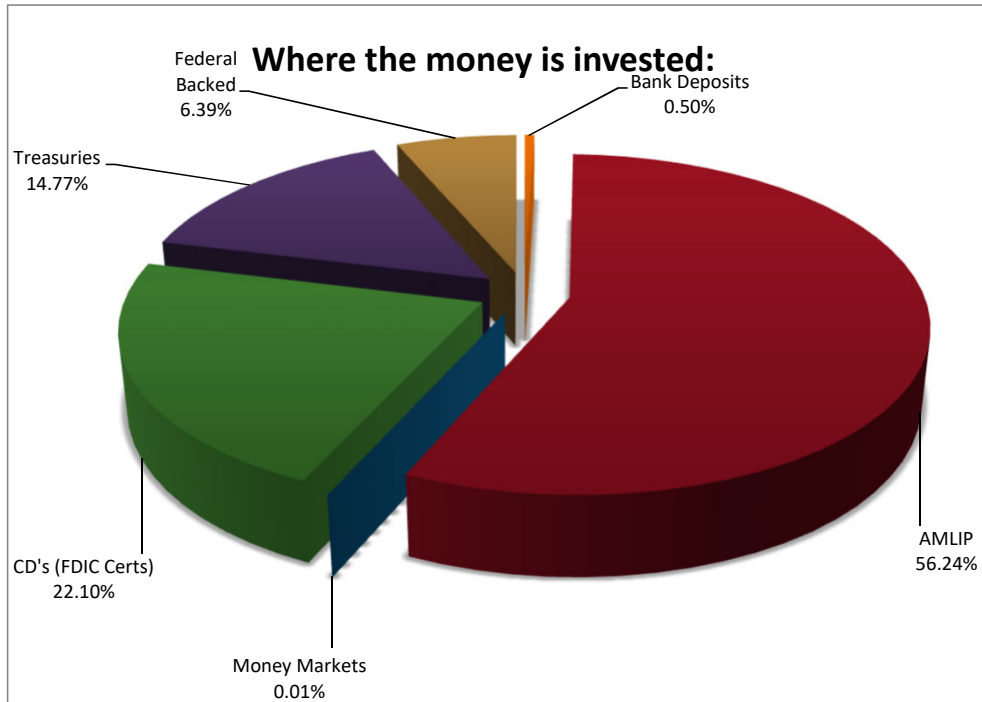
**CITY OF HOMER  
Treasurer's Report**

As of:

**December 31, 2023**

<b>INVESTMENT BY INSTITUTION:</b>	<b>\$ Invested</b>	<b>% Of \$ Invested</b>
Bank Deposits	\$ 198,613	1%
AMLIP	\$ 22,184,193	56%
TVI	\$ 17,065,712	43%
<b>Total Cash and Investments</b>	<b>\$ 39,448,518</b>	<b>100%</b>

<b>MATURITY OF INVESTMENTS:</b>		<b>AMOUNT</b>	<b>% Of Investment by Maturity Date</b>
1 to 30 Days	1/30/2024	\$ 22,384,803	57%
30 to 120 Days	4/29/2024	\$ 1,290,232	3%
120 to 180 Days	6/28/2024	\$ 574,488	1%
180 to 365 Days	12/30/2024	\$ 2,415,328	6%
Over 1 Year		\$ 12,783,668	32%
<b>TOTAL</b>		<b>\$ 39,448,518</b>	<b>100%</b>



These investments are made in accordance with the City of Homer's investment policy pursuant to Ordinance 93-14, Chapter 3.10. The balances reported are unaudited.

Central Treasury Report  
Actuals through Quarter Ending December 2023

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
	<b>Actual</b>	<b>Actual</b>	<b>YTD</b>
Bank Deposits	1,976,737	1,093,117	198,613
Investments	29,604,318	32,687,196	39,249,905
<b>Total Cash and Investments</b>	<b>\$ 31,581,055</b>	<b>\$ 33,780,313</b>	<b>\$ 39,448,518</b>
Cash and Investments	31,263,075	33,462,332	39,130,538
Restricted Cash and Investments	317,980	317,980	317,980
<b>Total Cash and Investments</b>	<b>\$ 31,581,055</b>	<b>\$ 33,780,313</b>	<b>\$ 39,448,518</b>

**By Fund:**

<b>Fund Name</b>	<b>Fund Number</b>			
General	100	4,269,337	5,861,086	8,992,380
Utility Operations	200	526,079	(59,796)	548,662
Utility Capital Projects	215	(2,100,339)	(2,703,315)	(2,848,056)
Utility Reserves	256	3,831,134	4,249,087	3,240,686
HAWSP Debt Service	205	4,640,246	6,192,713	6,722,477
HART Roads	160	6,159,364	4,745,984	5,853,871
CARES	119	61,513	3,690	1,000
Police Station Debt Service	154	994,874	1,417,359	1,861,438
HART Assessments	155	1,047,210	1,131,469	1,162,281
Non-Capital Projects	157	64,613	37,800	29,110
Retainage Reimbursements	159	139,097	228,032	217,331
Seawall Assessments	173	-	294,559	303,787
PERS Funding	615	29,553	38,743	294,581
Fire Department Donations	802	53,351	41,237	42,692
Library Donations	803	164,949	170,407	174,789
Animal Shelter Donations	804	335	335	335
Community Schools	805	270	269	269
Sustainability	807	15,638	16,155	16,570
Ocean Dr Loop Assessments	808	40,462	43,733	47,270
Land Reserves	150	1,041,264	971,753	386,573
Capital Projects	151	102,793	(152,511)	(177,030)
GF Fleet CARMA	152	1,928,596	1,303,770	863,461
GF CARMA	156	2,527,555	2,200,770	2,092,107
HART Trails	165	826,494	984,676	1,048,956
Gas Line	175	300,635	874,747	1,011,249
Energy Revolving Loan	620	386,043	398,909	398,909
Port & Harbor Operations	400	394,717	874,793	2,960,788
Port Capital Projects	415	276,957	139,802	(147,213)
Port Fleet Reserves	452	154,394	169,514	108,762
Port Reserves	456	3,723,842	4,472,688	4,397,817
Port Bonds	457	(19,921)	(99,694)	(159,547)
Cruise Ship Landing Tax	460	-	(38,183)	-
Health Insurance	600	-	49,532	179,174
Leave Cash Out	610	-	(79,799)	(176,962)
<b>Total By Fund</b>		<b>\$ 31,581,055</b>	<b>\$ 33,780,313</b>	<b>\$ 39,448,518</b>

General Fund  
Expenditure Report  
Actuals through Quarter Ending December 2023  
50% Fiscal Year Elapsed

**Current Fiscal Analysis**

	FY24		FY24 YTD	
	ADOPTED		ACTUAL	
	BUDGET		\$	%
<b>Revenues</b>				
Property Taxes	\$ 4,115,085	\$ 4,373,562	106%	
Sales and Use Taxes	8,939,282	5,374,976	60%	
Permits and Licenses	43,797	24,900	57%	
Fines and Forfeitures	10,303	1,274	12%	
Use of Money	0	173,218		
Intergovernmental	746,338	257,567	35%	
Charges for Services	396,890	271,127	68%	
Other Revenues	-	53,733		
Airport	198,448	115,103	58%	
Operating Transfers	1,728,989	-	0%	
<b>Total Revenues</b>	<b>\$ 16,179,131</b>	<b>\$ 10,645,460</b>	<b>66%</b>	
<b>Expenditures &amp; Transfers</b>				
Administration	\$ 2,288,320	\$ 901,756	39%	
Clerks/Council	927,024	367,359	40%	
Planning	387,478	126,507	33%	
Library	1,079,132	507,840	47%	
Finance	898,578	361,482	40%	
Fire	1,881,175	818,149	43%	
Police	4,282,603	2,153,904	50%	
Public Works	3,512,438	1,548,691	44%	
Airport	229,618	85,693	37%	
City Hall, HERC	179,040	87,578	49%	
Non-Departmental	179,000	154,000	86%	
<b>Total Operating Expenditures</b>	<b>\$ 15,844,405</b>	<b>\$ 7,112,960</b>	<b>45%</b>	
Transfer to Other Funds				
Leave Cash Out	\$ 221,360	\$ -	0%	
Other	103,366	-	0%	
<b>Total Transfer to Other Funds</b>	<b>\$ 324,725</b>	<b>\$ -</b>	<b>0%</b>	
Transfer to CARMA				
General Fund Fleet CARMA	\$ -	\$ -	0%	
General Fund CARMA	-	-	0%	
Seawall CARMA	10,000	-	0%	
<b>Total Transfer to CARMA Funds</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0%</b>	
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 16,179,131</b>	<b>\$ 7,112,960</b>	<b>44%</b>	
<b>Net Revenues Over (Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 3,532,500</b>		



Water and Sewer Fund  
Expenditure Report  
Actuals through Quarter Ending December 2023  
50% Fiscal Year Elapsed

**Current Fiscal Analysis**

	FY24		FY24 YTD	
	ADOPTED		ACTUAL	
	BUDGET		\$	%
<b>Revenues</b>				
Water Fund	\$ 2,369,005	\$ 1,230,870	52%	
Sewer Fund	1,948,388	1,070,614	55%	
<b>Total Revenues</b>	<b>\$ 4,317,393</b>	<b>\$ 2,301,485</b>	<b>53%</b>	
<b>Expenditures &amp; Transfers</b>				
<u>Water</u>				
Administration	\$ 309,507	\$ 160,174	52%	
Treatment Plant	684,568	310,638	45%	
System Testing	33,000	18,682	57%	
Pump Stations	115,707	44,012	38%	
Distribution System	372,744	187,857	50%	
Reservoir	19,025	7,857	41%	
Meters	285,597	27,770	10%	
Hydrants	214,533	100,525	47%	
<u>Sewer</u>				
Administration	\$ 303,612	\$ 155,510	51%	
Plant Operations	836,304	354,131	42%	
System Testing	18,000	5,953	33%	
Lift Stations	216,060	93,372	43%	
Collection System	306,884	120,592	39%	
<b>Total Operating Expenditures</b>	<b>\$ 3,715,541</b>	<b>\$ 1,587,071</b>	<b>43%</b>	
Transfer to Other Funds				
Leave Cash Out	\$ 15,769	\$ -	0%	
GF Admin Fees	-	-	0%	
Other	22,945	-	0%	
<b>Total Transfer to Other Funds</b>	<b>\$ 38,714</b>	<b>\$ -</b>	<b>0%</b>	
Transfers to CARMA				
Water	\$ 309,001	\$ -	0%	
Sewer	254,138	-	0%	
<b>Total Transfer to CARMA Funds</b>	<b>\$ 563,138</b>	<b>\$ -</b>	<b>0%</b>	
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 4,317,393</b>	<b>\$ 1,587,071</b>	<b>37%</b>	
<b>Net Revenues Over(Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 714,414</b>		

Port and Harbor Fund  
Expenditure Report  
Actuals through Quarter Ending December 2023  
50% Fiscal Year Elapsed

**Current Fiscal Analysis**

	<b>FY24</b>		<b>FY24 YTD</b>	
	<b>ADOPTED</b>		<b>ACTUAL</b>	
	<b>BUDGET</b>		<b>\$</b>	<b>%</b>
<b>Revenues</b>				
Administration	\$ 614,164	\$ 443,833	72%	
Harbor	3,961,361	3,122,987	79%	
Pioneer Dock	307,804	163,641	53%	
Fish Dock	578,477	382,158	66%	
Deep Water Dock	182,426	58,512	32%	
Outfall Line	4,800	-	0%	
Fish Grinder	7,390	10,393	141%	
Load and Launch Ramp	130,000	62,829	48%	
<b>Total Revenues</b>	<b>\$ 5,786,422</b>	<b>\$ 4,244,353</b>	<b>73%</b>	
<b>Expenditures &amp; Transfers</b>				
Administration	\$ 1,143,305	\$ 622,999	54%	
Harbor	1,609,487	707,639	44%	
Pioneer Dock	86,345	41,506	48%	
Fish Dock	747,966	318,003	43%	
Deep Water Dock	104,705	49,159	47%	
Outfall Line	13,500	4,015	30%	
Fish Grinder	27,682	25,546	92%	
Harbor Maintenance	533,783	241,899	45%	
Main Dock Maintenance	51,393	22,306	43%	
Deep Water Dock Maintenance	61,893	24,722	40%	
Load and Launch Ramp	138,815	58,302	42%	
<b>Total Operating Expenditures</b>	<b>\$ 4,518,876</b>	<b>\$ 2,116,098</b>	<b>47%</b>	
<b>Transfer to Other Funds</b>				
Leave Cash Out	\$ 73,867	\$ -	0%	
GF Admin Fees	-	-	0%	
Debt Service	0	-	0%	
Other	375,092	-	0%	
<b>Total Transfer to Other Funds</b>	<b>\$ 448,959</b>	<b>\$ -</b>	<b>0%</b>	
<b>Transfers to Reserves</b>				
Harbor	\$ 818,588	\$ -	0%	
Load and Launch Ramp	-	-	0%	
<b>Total Transfer to Reserves</b>	<b>\$ 818,588</b>	<b>\$ -</b>	<b>0%</b>	
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 5,786,422</b>	<b>\$ 2,116,098</b>	<b>37%</b>	
<b>Net Revenues Over(Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 2,128,255</b>		

<b>FUND 100 - GENERAL FUND</b>						
<b>REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE</b>						
A/C Num.	Revenue Categories & Descriptions	FY22	FY23	FY24 YTD ACTUAL		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23			7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
<b>0005</b>	<b>PROPERTY TAXES:</b>					
4101	Real Prop Tax	3,496,052	3,703,173	4,084,958	108.1%	3,777,205
4102	Per Prop Tax	242,101	231,901	236,717	103.2%	229,406
4103	Motr Vehicle Tx	47,004	39,248	23,989	52.5%	45,721
4104	Prior Years Taxes	40,807	52,089	9,330	18.8%	49,662
4105	Pen/Int Prop Tx	11,069	42,898	18,568	261.9%	7,091
4107	Oil Tax	-	4,173	-	0.0%	6,000
	<b>Total Property Taxes</b>	<b>3,837,033</b>	<b>4,073,483</b>	<b>4,373,562</b>	<b>106.3%</b>	<b>4,115,085</b>
<b>0010</b>	<b>SALES &amp; USE TAXES:</b>					
4201	Sales Tax	7,348,772	7,806,007	5,176,379	61.3%	8,451,088
4206	Remote Sales Tax	358,088	505,089	172,092	39.6%	435,000
4202	Cooperative Tax	23,877	24,752	24,504	101.4%	24,161
4203	Liquor License	21,550	-	-	0.0%	25,033
4205	Sales Tax Comm	5,000	3,000	2,000	50.0%	4,000
	<b>Total Sales and Use Taxes</b>	<b>7,757,288</b>	<b>8,338,849</b>	<b>5,374,976</b>	<b>60.1%</b>	<b>8,939,282</b>
<b>0015</b>	<b>PERMITS &amp; LICENSES:</b>					
4301	Driveway Permit	2,475	2,436	870	39.5%	2,204
4302	Sign Permits	150	450	150	100.0%	150
4303	Building Permit	20,945	24,650	9,350	59.3%	15,767
4304	Peddler Permits	2,384	700	340	11.1%	3,067
4308	Zoning Fees	8,050	10,000	13,050	89.6%	14,558
4309	Row Permit	2,730	3,233	90	2.9%	3,135
4310	Marijuana Licenses	1,200	-	-	0.0%	1,333
4314	Taxi/chauffeurs/safety Inspec	2,660	1,505	1,050	29.3%	3,583
	<b>Total Permits and Licenses</b>	<b>40,594</b>	<b>42,973</b>	<b>24,900</b>	<b>56.9%</b>	<b>43,797</b>
<b>0020</b>	<b>FINES &amp; FORFEITURES:</b>					
4401	Fines/Forfeit	3,521	3,118	1,274	12.4%	10,303
4402	Non Moving Fine	17,725	10,278	-	0.0%	-
	<b>Total Fines and Forfeitures</b>	<b>21,246</b>	<b>13,396</b>	<b>1,274</b>	<b>12.4%</b>	<b>10,303</b>
<b>0025</b>	<b>USE OF MONEY:</b>					
4801	Interest Income	(196,256)	120,682	173,218	0.0%	-
4802	Penalty/Interest	-	-	-	0.0%	-
	<b>Total Use of Money</b>	<b>(196,256)</b>	<b>120,682</b>	<b>173,218</b>	<b>0.0%</b>	<b>-</b>
<b>0030</b>	<b>REVENUES-OTHER AGENCIES:</b>					
4503	Prisoner Care	440,066	509,922	154,985	25.0%	619,938
4504	Borough 911	52,800	162,817	52,800	100.0%	52,800
4505	Police Sp Serv	45,000	39,600	9,500	24.0%	39,600
4510	Library E-Rate Discount	18,212	19,908	6,283	0.0%	-
4511	Pioneer Av Maint	34,000	34,000	34,000	100.0%	34,000
4527	PERS Revenue	437,745	-	-	0.0%	-
	<b>Total Intergovernmental</b>	<b>1,027,823</b>	<b>766,246</b>	<b>257,567</b>	<b>34.5%</b>	<b>746,338</b>
<b>0035</b>	<b>CHARGES FOR SERVICES:</b>					
4311	Library Cards	-	11	-	0.0%	-
4315	Project Administration Fee	1,298	1,380	-	0.0%	-
4316	Lid Application Fee	100	100	-	0.0%	-
4317	Lid Yearly Bill	16,477	13,567	3,657	16.7%	21,896
4516	Pw Equip & Serv	-	955	-	0.0%	-
4599	Pioneer Beautification	-	-	-	0.0%	-
4601	Ambulance Fees	357,367	283,609	163,564	87.4%	187,094
4602	Fire Contr Kesa	-	-	-	0.0%	-
4603	Fire Contract - Kachemak City	103,028	112,513	64,283	57.1%	112,513
4604	HVF Class Fees	-	-	-	0.0%	-

<b>FUND 100 - GENERAL FUND</b>						
<b>REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE</b>						
A/C Num.	Revenue Categories & Descriptions	FY22	FY23	FY24 YTD ACTUAL		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	\$	%	7/1/23 - 6/30/24
		ACTUAL	ACTUAL			BUDGET
4607	Other Services	12,376	12,652	6,825	27.7%	24,671
	Camping	150,219	136,533	(3,004)	0.0%	-
4609	Animal Care Fee	16,862	7,650	-	0.0%	-
4610	Plans & Specs	5	3	-	0.0%	-
4611	City Clerk Fees	3,001	4,313	327	14.1%	2,315
4612	Publication Fee	-	100	-	0.0%	-
4613	Cemetery Plots	15,200	13,600	2,200	35.9%	6,133
4614	Community Recreation Fees	12,895	38,821	32,551	101.9%	31,942
4650	Rents & Leases	205	3,661	-	0.0%	8,601
4655	Pavillion Rental	2,400	2,425	725	42.0%	1,725
4660	Advertising - Community School	-	-	-	0.0%	-
4907	Old School Fees	-	-	-	0.0%	-
	<b>Total Charges for Services</b>	<b>691,433</b>	<b>631,893</b>	<b>271,127</b>	<b>68.3%</b>	<b>396,890</b>
<b>0040</b>	<b>OTHER REVENUE:</b>					
4901	Surplus Prop	3,740	67,613	-	0.0%	-
4902	Other Revenue	119,446	43,555	53,733	0.0%	-
4905	Donations/Gifts	-	-	-	0.0%	-
4512	REIMBURSEMENTS	-	-	-	0.0%	-
4906	Proc Law Suits	-	-	-	0.0%	-
	<b>Total Other Revenues</b>	<b>123,185</b>	<b>111,168</b>	<b>53,733</b>	<b>0.0%</b>	<b>-</b>
<b>0045</b>	<b>AIRPORT TERMINAL REVENUES:</b>					
4655	Airline Leases	128,145	152,817	82,797	65.9%	125,605
4656	Concessions	894	1,428	714	5.1%	14,076
4657	Car Rental	52,584	46,274	21,643	58.5%	36,981
4658	Parking Fees	34,071	31,164	9,950	45.7%	21,787
4660	Advertising	5,467	-	-	0.0%	-
	<b>Total Airport</b>	<b>221,161</b>	<b>231,684</b>	<b>115,103</b>	<b>58.0%</b>	<b>198,448</b>
	<b>Total Before Operating Transfers</b>	<b>13,523,507</b>	<b>14,330,373</b>	<b>10,645,460</b>	<b>73.7%</b>	<b>14,450,142</b>
<b>0099</b>	<b>OPERATING TRANSFERS:</b>					
4981	G/F Admin Water	-	-	-	0.0%	-
4982	G/F Admin Sewer	-	-	-	0.0%	-
4983	G/F Admin P & H	-	-	-	0.0%	-
4984	G/F ADMIN HART	-	-	-	0.0%	-
4985	G/F Admin Hawsp	-	-	-	0.0%	-
4987	G/F ADMIN HART -TRAILS	-	-	-	0.0%	-
4990	HART Transfer - Road/Trail Mtn	846,091	907,807	-	0.0%	1,275,378
4992	Other Transfer	10,000	10,000	-	0.0%	10,000
4990	Draw on Fund Balance - Fire Positions	-	-	-	0.0%	226,319
4990	Draw on Fund Balance - Finance Position*	-	-	-	0.0%	148,915
4990	Draw on Fund Balance - Balance Budget	-	-	-	0.0%	68,377
	<b>Total Operating Transfers</b>	<b>856,091</b>	<b>917,807</b>	<b>-</b>	<b>0.0%</b>	<b>1,728,989</b>
	<b>Grand Total</b>	<b>14,379,599</b>	<b>15,248,180</b>	<b>10,645,460</b>	<b>65.8%</b>	<b>16,179,131</b>
	<b>Net Surplus (Deficit)</b>	<b>630,501</b>	<b>505,082</b>	<b>3,532,500</b>		<b>(10,000)</b>

\* Finance Position to remain vacant in FY24 and draw will not take place unless position is occupied

<b>FUND 100 - GENERAL FUND</b>						
<b>TOTAL COMBINED EXPENDITURES</b>						
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>		<b>FY24</b>
		<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>ACTUAL</b>		<b>7/1/23 - 6/30/24</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>\$</b>	<b>%</b>	<b>BUDGET</b>
<b>Salaries and Benefits</b>						
5101	Salary and Wages	4,929,941	5,635,291	2,765,344	44.9%	6,154,522
5102	Fringe Benefits	3,064,200	3,474,178	1,706,615	49.6%	3,442,262
5103	Part-time Wages	319,196	373,515	145,029	29.4%	493,741
5104	Part-time Benefits	90,106	100,993	84,182	46.0%	182,962
5105	Overtime	576,161	627,508	298,870	74.3%	402,326
5107	Part-time Overtime	13,658	13,571	4,560	25.1%	18,151
5108	Unemployment Benefits	8,377	2,928	1,676	0.0%	-
5112	PERS Relief	437,745	-	-	0.0%	-
<b>Total Salaries and Benefits</b>		<b>9,439,384</b>	<b>10,227,985</b>	<b>5,006,277</b>	<b>46.8%</b>	<b>10,693,963</b>
<b>Maintenance and Operations</b>						
5201	Office Supplies	33,489	43,718	14,572	24.7%	58,950
5202	Operating Supplies	202,331	284,819	160,739	42.9%	374,570
5203	Fuel and Lube	271,689	325,308	138,244	54.8%	252,300
5204	Chemicals	153,864	190,447	-	0.0%	222,600
5205	Ammunition	18,116	14,574	13,189	65.9%	20,000
5206	Food and Staples	40,484	36,721	23,191	46.9%	49,400
5207	Vehicle and Boat Maintenance	260,234	227,479	100,475	34.1%	295,000
5208	Equipment Maintenance	29,309	15,547	12,151	23.8%	51,125
5209	Building & Grounds Maintenance	75,949	76,739	19,786	19.3%	102,757
5210	Professional Services	651,473	794,420	325,684	33.4%	975,050
5211	Audit Services	95,479	33,885	36,939	34.2%	107,856
5213	Survey and Appraisal	(2)	20	4,350	33.5%	13,000
5214	Rents & Leases	129,870	94,413	48,912	25.1%	195,223
5215	Communications	235,079	231,461	119,825	60.8%	197,190
5216	Freight and Postage	21,764	21,642	21,493	145.2%	14,800
5217	Electricity	256,174	266,959	113,986	40.5%	281,792
5218	Water	19,790	18,244	12,961	59.5%	21,769
5219	Sewer	27,280	24,244	17,905	59.7%	30,008
5220	Refuse and Disposal	7,951	7,391	3,318	32.2%	10,300
5221	Property Insurance	38,337	55,522	72,338	118.4%	61,074
5222	Auto Insurance	41,241	43,673	49,583	107.5%	46,124
5223	Liability Insurance	100,044	117,923	120,381	98.6%	122,047
5224	Fidelity Bond	450	450	450	100.0%	450
5227	Advertising	28,640	26,152	12,354	28.1%	43,900
5228	Books	47,923	44,799	18,520	40.5%	45,750
5229	Periodicals	10,286	10,812	1,060	8.4%	12,550
5230	Audio Visual	17,885	14,734	3,704	22.4%	16,500
5231	Tools and Equipment	112,646	111,632	38,367	27.4%	139,945
5233	Computer Related Items	59,786	49,863	34,267	51.8%	66,200
5234	Record and Permits	460	798	507	50.7%	1,000
5235	Membership Dues	19,978	19,318	5,379	18.9%	28,470
5236	Transportation	38,002	48,328	4,439	0.0%	-
5237	Subsistence	20,896	31,047	3,073	0.0%	-
5238	Printing and Binding	3,138	3,213	4,129	30.5%	13,550
5242	Janitorial	2	-	-	0.0%	1,000
5244	Snow Removal	55,725	57,140	5,070	17.1%	29,700
5248	Lobbying	21,000	23,411	8,750	16.8%	52,000

<b>FUND 100 - GENERAL FUND</b>						
<b>TOTAL COMBINED EXPENDITURES</b>						
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>		<b>FY24</b>
		<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>ACTUAL</b>		<b>7/1/23 - 6/30/24</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>\$</b>	<b>%</b>	<b>BUDGET</b>
5251	Pioneer Beautification	1,613	1,571	-	0.0%	1,500
5252	Credit Card Expenses	2,140	7,410	9,556	406.6%	2,350
5280	Volunteer Incentives	23,918	32,970	16,527	42.4%	39,000
5282	City Hall Building Maintenance	34,001	10,524	8,545	85.5%	10,000
5283	Library Building Maintenance	3,081	22,865	2,705	10.8%	25,000
5284	Police Building Maintenance	10,514	8,422	2,707	25.8%	10,500
5285	Fire Building Maintenance	4,876	6,215	5,023	100.5%	5,000
5286	Old School Building Maintenance	89	754	-	0.0%	-
5287	Animal Control Building Maintenance	2,349	870	1,967	78.7%	2,500
5288	Old Police Building Maintenance	3,630	545	-	0.0%	-
5292	City Hall Motor Pool	150	328	-	0.0%	700
5293	Police Motor Pool	20,701	18,327	11,003	55.0%	20,000
5294	Fire Motor Pool	14,171	12,069	4,666	25.9%	18,000
5601	Uniform	40,422	38,375	18,174	26.8%	67,900
5602	Safety Equipment	29,619	25,340	15,419	40.6%	37,950
5603	Employee Training	98,952	110,778	103,618	32.3%	320,750
5604	Public Education	2,087	824	1,292	47.0%	2,750
5605	Sister Cities	-	-	-	0.0%	4,000
5611	ADA Compliance	39	-	-	0.0%	250
5614	Car Allowance	7,928	9,839	10,355	105.2%	9,842
5624	Legal Services	402,087	254,699	79,982	40.0%	200,000
5625	Impound Costs	2,735	4,202	(385)	-6.4%	6,000
5626	Jail Laundry Services	733	-	-	0.0%	-
5627	IT Security	-	-	34,956	43.7%	80,000
5630	Haven House	14,000	14,000	-	0.0%	14,000
5632	Wellness Program	27,843	23,875	10,838	40.1%	27,000
5633	Phones	3,230	-	-	0.0%	10,000
5634	Networking	1,956	5,055	2,464	37.9%	6,500
5635	Software	34,892	54,256	35,003	50.4%	69,500
5636	Servers	-	10,129	5,048	20.2%	25,000
5639	Subscription Databases	-	-	3,312	33.1%	10,000
5801	Pratt Museum	69,000	69,000	79,000	100.0%	79,000
5804	Homer Chamber of Commerce	-	-	75,000	100.0%	75,000
5815	Parks & Recreation Board	325	189	-	0.0%	1,500
5830	Homer Foundation	25,000	25,000	-	0.0%	25,000
	<b>Total Maintenance and Operations</b>	<b>4,028,845</b>	<b>4,135,278</b>	<b>2,106,683</b>	<b>40.8%</b>	<b>5,160,442</b>
	<b>Transfers</b>					
5106	Leave Cash Out	136,126	122,629	-	0.0%	221,360
5990	Transfers To	144,742	257,206	-	0.0%	113,366
	<b>Total Transfers</b>	<b>280,868</b>	<b>379,835</b>	<b>-</b>	<b>0.0%</b>	<b>334,726</b>
	<b>Total</b>	<b>13,749,097</b>	<b>14,743,098</b>	<b>7,112,960</b>	<b>43.9%</b>	<b>16,189,131</b>

<b>FUND 200 - UTILITY FUND</b>						
<b>REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE</b>						
A/C Num.	Revenue Categories & Descriptions	FY22	FY23	FY24 YTD		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
<b>Water Revenue</b>						
<b>Operating Revenue:</b>						
	Metered Sales	1,845,903	1,915,984	1,187,901	53.7%	2,211,899
4661	Connection Fees	19,973	16,382	7,620	44.3%	17,211
4662	Services & Meters	81,955	33,625	19,927	62.6%	31,829
4663	In Lieu of City Sales Tax	424	459	233	0.0%	-
<b>Total Operating Revenue</b>		<b>1,948,255</b>	<b>1,966,450</b>	<b>1,215,681</b>	<b>53.8%</b>	<b>2,260,940</b>
<b>Non- Operating Revenue</b>						
4801	Interest on Investments	(24,136)	(1,235)	10,866	0.0%	-
4802	Penalty & Interest (Utilities)	6,527	6,061	4,324	85.4%	5,065
4527	PERS Revenue	47,429	-	-	0.0%	-
4992	Transfer from GF	91,418	91,734	-	0.0%	103,000
<b>Total Non-Operating Revenue</b>		<b>121,238</b>	<b>96,561</b>	<b>15,189</b>	<b>14.1%</b>	<b>108,065</b>
<b>Total Water Revenue</b>		<b>2,069,492</b>	<b>2,063,011</b>	<b>1,230,870</b>	<b>52.0%</b>	<b>2,369,005</b>
<b>Sewer Revenue</b>						
<b>Operating Revenue</b>						
	Metered Sales	1,761,570	1,829,631	1,057,683	55.2%	1,917,298
4619	Inspection Fees	-	-	-	0.0%	-
4662	Services & Meters	42,390	123,763	5,805	22.8%	25,515
4701	RV Dump Station	1,264	10,505	7,126	127.8%	5,575
<b>Total Operating Revenue</b>		<b>1,805,224</b>	<b>1,963,899</b>	<b>1,070,614</b>	<b>54.9%</b>	<b>1,948,388</b>
<b>Non- Operating Revenue</b>						
4527	PERS Revenue	38,858	-	-	0.0%	-
<b>Total Non-Operating Revenue</b>		<b>38,858</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
<b>Total Sewer Revenue</b>		<b>1,844,082</b>	<b>1,963,899</b>	<b>1,070,614</b>	<b>54.9%</b>	<b>1,948,388</b>
Total Operating Revenue		3,753,479	3,930,349	2,286,295	54.3%	4,209,328
Total Non-Operating Revenue		160,095	96,561	15,189	14.1%	108,065
<b>Total Water &amp; Sewer Revenues</b>		<b>3,913,574</b>	<b>4,026,910</b>	<b>2,301,485</b>	<b>53.3%</b>	<b>4,317,393</b>
<b>Net Surplus (Deficit)</b>		<b>150,093</b>	<b>380,953</b>	<b>714,414</b>		<b>0</b>



<b>FUND 200 - UTILITY FUND</b>						
<b>WATER COMBINED EXPENDITURES</b>						
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>		<b>FY24</b>
		<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>ACTUAL</b>		<b>7/1/23 - 6/30/24</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>\$</b>	<b>%</b>	<b>BUDGET</b>
<b><u>Salaries and Benefits</u></b>						
5101	Salary and Wages	551,756	606,673	339,258	49.9%	679,587
5102	Fringe Benefits	347,235	389,265	215,214	51.3%	419,181
5103	Part-time Wages	1,118	19,303	-	0.0%	4,296
5104	Part-time Benefits	124	2,079	-	0.0%	489
5105	Overtime	35,815	30,312	18,787	43.1%	43,573
5107	Part-time Overtime	15	-	-	0.0%	-
5108	Unemployment Benefits	-	-	-	0.0%	-
5112	PERS Relief	47,429	-	-	0.0%	-
	<b>Total Salaries and Benefits</b>	<b>983,493</b>	<b>1,047,632</b>	<b>573,259</b>	<b>50.0%</b>	<b>1,147,127</b>
<b><u>Maintenance and Operations</u></b>						
5201	Office Supplies	1,120	907	424	24.2%	1,750
5202	Operating Supplies	121,396	32,346	10,103	4.7%	212,850
5203	Fuel and Lube	29,508	36,173	17,735	58.0%	30,600
5204	Chemicals	136,230	165,691	61,001	40.7%	150,000
5207	Vehicle and Boat Maintenance	39	556	251	50.2%	500
5208	Equipment Maintenance	43,960	33,201	23,953	53.8%	44,550
5209	Building & Grounds Maintenance	6,026	7,786	541	7.0%	7,700
5210	Professional Services	64,750	54,650	11,638	17.8%	65,500
5211	Audit Services	18,755	6,656	7,256	35.9%	20,223
5213	Survey and Appraisal	1,150	1,200	1,200	100.0%	1,200
5215	Communications	15,835	16,657	11,059	122.9%	9,000
5216	Freight and Postage	428	450	98	1.5%	6,500
5217	Electricity	206,025	224,992	83,036	36.6%	226,628
5221	Property Insurance	8,276	11,263	13,386	108.0%	12,389
5222	Auto Insurance	11,343	12,898	13,820	97.4%	14,187
5223	Liability Insurance	3,282	2,649	4,853	166.6%	2,913
5226	Testing and Analysis	17,319	15,580	11,725	69.0%	17,000
5227	Advertising	1,143	1,505	-	0.0%	1,000
5231	Tools and Equipment	3,737	7,588	1,211	12.9%	9,400
5233	Computer Related Items	235	678	-	0.0%	750
5234	Record and Permits	150	200	-	0.0%	250
5235	Membership Dues	1,601	976	-	0.0%	1,000
5236	Transportation	585	680	-	0.0%	-
5237	Subsistence	846	945	-	0.0%	-
5252	Credit Card Expenses	16,373	17,436	6,135	24.5%	25,000
5602	Safety Equipment	2,395	2,702	-	0.0%	1,512
5603	Employee Training	3,455	4,637	2,455	18.7%	13,150
5606	Bad Debt Expenses	7,700	8,821	1,305	10.9%	12,000
5608	Debt Repayment - Interest	1,729	1,639	1,072	0.0%	-
	<b>Total Maintenance and Operations</b>	<b>725,389</b>	<b>671,462</b>	<b>284,255</b>	<b>32.0%</b>	<b>887,553</b>
<b><u>Transfers</u></b>						
5106	Leave Cash Out	57,790	64,979	-	0.0%	7,414
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	265,500	124,780	-	0.0%	326,911
	<b>Total Transfers</b>	<b>323,290</b>	<b>189,759</b>	<b>-</b>	<b>0.0%</b>	<b>334,325</b>
	<b>Total</b>	<b>2,032,172</b>	<b>1,908,853</b>	<b>857,514</b>	<b>36.2%</b>	<b>2,369,005</b>



<b>FUND 200 - UTILITY FUND</b>						
<b>SEWER COMBINED EXPENDITURES</b>						
A/C Num.	Expenditure Categories & Descriptions	FY22	FY23	FY24		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
<b>Salaries and Benefits</b>						
5101	Salary and Wages	467,177	507,105	284,154	49.8%	570,038
5102	Fringe Benefits	295,421	317,184	176,892	51.2%	345,785
5103	Part-time Wages	2,367	5,902	1,560	9.7%	16,095
5104	Part-time Benefits	252	650	166	9.2%	1,806
5105	Overtime	22,044	19,675	13,259	55.2%	24,020
5107	Part-time Overtime	15	-	-	0.0%	-
5108	Unemployment Benefits	-	-	-	0.0%	-
5112	PERS Relief	38,858	-	-	0.0%	-
	<b>Total Salaries and Benefits</b>	<b>826,134</b>	<b>850,516</b>	<b>476,032</b>	<b>49.7%</b>	<b>957,743</b>
<b>Maintenance and Operations</b>						
5201	Office Supplies	396	731	1,080	98.2%	1,100
5202	Operating Supplies	35,721	29,161	12,633	21.5%	58,800
5203	Fuel and Lube	25,897	21,275	10,271	34.2%	30,000
5204	Chemicals	63,027	77,446	23,436	35.5%	66,000
5207	Vehicle and Boat Maintenance	207	246	129	51.7%	250
5208	Equipment Maintenance	44,215	35,685	7,349	18.4%	40,000
5209	Building & Grounds Maintenance	2,824	1,345	189	5.0%	3,800
5210	Professional Services	49,302	82,810	37,820	49.1%	77,000
5211	Audit Services	18,755	6,656	7,256	35.9%	20,223
5214	Rents & Leases	-	-	-	0.0%	-
5215	Communications	7,222	6,527	4,813	87.5%	5,500
5216	Freight and Postage	-	-	541	8.3%	6,500
5217	Electricity	284,705	289,421	95,777	30.6%	313,176
5218	Water	669	662	371	50.5%	736
5219	Sewer	669	692	387	52.5%	736
5221	Property Insurance	10,822	16,942	22,701	121.8%	18,636
5222	Auto Insurance	11,343	12,898	13,820	97.4%	14,187
5223	Liability Insurance	2,530	2,112	4,014	172.8%	2,324
5226	Testing and Analysis	3,305	7,352	2,952	45.4%	6,500
5227	Advertising	-	-	-	0.0%	1,250
5231	Tools and Equipment	1,797	3,418	1,218	25.4%	4,800
5233	Computer Related Items	-	-	-	0.0%	-
5234	Record and Permits	7,960	7,920	-	0.0%	9,000
5235	Membership Dues	-	1,165	-	0.0%	700
5236	Transportation	293	1,007	-	0.0%	-
5237	Subsistence	176	483	-	0.0%	-
5252	Credit Card Expenses	16,374	17,436	6,134	30.7%	20,000
5601	Uniform	199	300	400	114.2%	350
5602	Safety Equipment	2,934	2,956	231	8.7%	2,650
5603	Employee Training	5,839	6,945	-	0.0%	16,400
5606	Bad Debt Expenses	(8,796)	(518)	-	0.0%	2,500
	<b>Total Maintenance and Operations</b>	<b>588,383</b>	<b>633,073</b>	<b>253,525</b>	<b>35.1%</b>	<b>723,118</b>
<b>Transfers</b>						
5106	Leave Cash Out	14,236	14,263	-	0.0%	8,355
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	302,557	239,253	-	0.0%	259,173
	<b>Total Transfers</b>	<b>316,792</b>	<b>253,516</b>	<b>-</b>	<b>0.0%</b>	<b>267,528</b>
	<b>Total</b>	<b>1,731,309</b>	<b>1,737,104</b>	<b>729,557</b>	<b>37.4%</b>	<b>1,948,388</b>

<b>FUND 400 - PORT &amp; HARBOR ENTERPRISE FUND</b>						
<b>REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE</b>						
A/C Num.	Revenue Categories & Descriptions	FY22	FY23	FY24 YTD		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
<b>0600</b>	<b>HARBOR ADMINISTRATION</b>					
4515	Ferry Lease	18,000	18,000	18,000	100.0%	18,000
4650	Rents & Leases	413,267	503,987	280,217	56.0%	500,000
	<b>Operating Revenue - Admin</b>	<b>431,267</b>	<b>521,987</b>	<b>298,217</b>	<b>57.6%</b>	<b>518,000</b>
4527	PERS Revenue	92,383	-	-	0.0%	-
4634	Port Storage Fee	119,992	207,662	81,309	84.6%	96,164
4635	Port Impound Fee	204	816	997	0.0%	-
4705	Business Licenses	10	20	5	0.0%	-
4801	Interest On Investments	(62,000)	73,468	63,304	0.0%	-
4901	Surplus Property	26,078	2,187	-	0.0%	-
4902	Other Revenue	123,189	11,023	-	0.0%	-
4990	Transfers In	-	-	-	0.0%	-
	<b>Non-Operating Revenue - Admin</b>	<b>299,855</b>	<b>295,176</b>	<b>145,615</b>	<b>151.4%</b>	<b>96,164</b>
<b>0601</b>	<b>HARBOR</b>					
4245	Waste Oil Disp	603	1,079	-	0.0%	-
4249	Oil Spill Recovery	(100)	-	-	0.0%	-
4318	Parking Revenue	180,789	158,725	97,133	43.2%	225,000
4319	Electrical Supplies	2,275	1,449	541	22.5%	2,403
4402	Non Moving Fine	-	100	9,503	118.8%	8,000
4624	Berth Transient Monthly	649,848	716,742	390,962	56.0%	698,295
4625	Berth Reserved	1,533,906	1,628,043	1,828,229	103.2%	1,771,547
4626	Berth Transient Annual	315,591	325,749	242,112	75.1%	322,486
4627	Berth Transient Semi Annual	130,453	132,878	24,194	16.0%	151,515
4628	Berth Transient Daily	152,145	159,413	87,666	58.5%	149,805
4629	Metered Energy	186,689	140,575	47,720	51.5%	92,677
4644	Pumping	-	-	-	0.0%	-
4645	Wooden Grid	5,006	4,089	1,574	27.6%	5,697
4646	Commerical Ramp	54,913	49,562	33,312	60.6%	55,000
4647	Berth Wait List	15,211	15,082	2,249	18.1%	12,394
4648	Steel Grid Fees	7,900	6,969	1,367	17.1%	8,000
4654	Spit Camping	-	35,018	147,640	134.2%	110,000
4663	Trans Energy 110v	47,616	34,863	25,688	60.1%	42,746
4664	Trans Energy 220v	16,186	20,569	14,977	52.1%	28,744
4665	Trans Energy 208v	205,197	204,723	83,052	52.2%	159,228
4666	Commerical Ramp Wharfage	38,422	41,055	42,727	106.8%	40,000
	<b>Operating Revenue - Harbor</b>	<b>3,542,651</b>	<b>3,676,683</b>	<b>3,080,646</b>	<b>79.3%</b>	<b>3,883,536</b>
4802	Penalty/Int	6,101	7,797	6,924	106.5%	6,500
4902	Other Revenue	68,633	66,923	35,417	49.7%	71,325
	<b>Non-Operating Revenue - Harbor</b>	<b>74,735</b>	<b>74,720</b>	<b>42,341</b>	<b>54.4%</b>	<b>77,825</b>
<b>0602</b>	<b>PIONEER DOCK</b>					
4631	USCG Leases	35,067	38,976	20,173	55.3%	36,494
4637	Seafood Wharfage-PD	-	-	-	0.0%	-
4638	PD Fuel Wharfage	207,277	198,654	119,774	55.8%	214,809
4639	Pioneer Dock - Wharfage	-	-	-	0.0%	-
4641	PD Water Sales	11,338	9,291	3,880	37.0%	10,500
4642	PD Docking	41,079	39,991	19,814	43.1%	46,000

<b>FUND 400 - PORT &amp; HARBOR ENTERPRISE FUND</b>						
<b>REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE</b>						
A/C Num.	Revenue Categories & Descriptions	FY22	FY23	FY24 YTD		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
	<b>Operating Revenue - Pioneer Dock</b>	<b>294,761</b>	<b>286,911</b>	<b>163,641</b>	<b>53.2%</b>	<b>307,804</b>
<b>0603</b>	<b>FISH DOCK</b>					
4620	Ice Sales	272,257	243,997	188,449	70.9%	265,742
4621	Cold Storage	27,398	22,319	335	1.3%	25,000
4622	Crane Rental	193,965	203,818	98,436	51.7%	190,306
4623	Card Access Fees	5,780	6,144	2,132	37.4%	5,700
4637	Seafood Wharfage	17,200	20,530	14,451	83.4%	17,324
4700	Other Wharfage Fish Dock	6,694	9,945	29	0.3%	9,843
	<b>Operating Revenue - Fish Dock</b>	<b>523,294</b>	<b>506,754</b>	<b>303,831</b>	<b>59.1%</b>	<b>513,915</b>
4206	<b>Fish Tax</b>	<b>66,865</b>	<b>116,236</b>	<b>78,327</b>	<b>121.3%</b>	<b>64,562</b>
<b>0604</b>	<b>DEEP WATER DOCK</b>					
4633	Stevedoring	8,882	49,565	5,637	47.0%	12,000
4637	Seafood Wharfage	-	-	-	0.0%	-
4640	Deep Water Dock Wharfage	-	152,709	-	0.0%	40,426
4643	Deep Water Dock Docking	116,132	121,387	43,306	43.3%	100,000
4668	Dwd Water Sales	32,419	41,651	9,570	31.9%	30,000
4672	Port Security Revenues	-	-	-	0.0%	-
	<b>Operating Revenue - DW Dock</b>	<b>157,434</b>	<b>365,311</b>	<b>58,512</b>	<b>32.1%</b>	<b>182,426</b>
<b>0605</b>	<b>OUTFALL LINE</b>					
4704	<b>Outfall Line</b>	<b>4,626</b>	<b>4,800</b>	<b>0</b>	<b>0.0%</b>	<b>4,800</b>
<b>0606</b>	<b>FISH GRINDER</b>					
4706	<b>Fish Grinder</b>	<b>7,018</b>	<b>6,803</b>	<b>10,393</b>	<b>140.6%</b>	<b>7,390</b>
<b>0615</b>	<b>LOAD AND LAUNCH RAMP</b>					
4653	L & L Ramp Revenue	132,446	120,243	62,829	48.3%	130,000
	<b>Operating Revenue - L &amp; L Ramp</b>	<b>132,446</b>	<b>120,243</b>	<b>62,829</b>	<b>48.3%</b>	<b>130,000</b>
	<b>Total Revenues</b>	<b>5,534,952</b>	<b>5,975,624</b>	<b>4,244,353</b>	<b>73.4%</b>	<b>5,786,422</b>
	<b>Net Surplus (Deficit)</b>	<b>471,373</b>	<b>712,546</b>	<b>2,128,255</b>		<b>0</b>

<b>FUND 400 - PORT &amp; HARBOR ENTERPRISE FUND</b>						
<b>COMBINED EXPENDITURES</b>						
A/C Num.	Expenditure Categories & Descriptions	FY22	FY23	FY24 YTD		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
<b>Salaries and Benefits</b>						
5101	Salary and Wages	1,128,870	1,195,402	664,150	45.4%	1,464,034
5102	Fringe Benefits	634,397	742,528	464,323	50.8%	914,743
5103	Part-time Wages	107,259	164,248	80,974	52.1%	155,371
5104	Part-time Benefits	12,256	19,005	9,466	49.6%	19,086
5105	Overtime	31,929	29,403	18,430	46.7%	39,439
5107	Part-time Overtime	855	212	506	13.1%	3,879
5108	Unemployment Benefits	348	-	163	0.0%	-
5112	PERS Relief	92,383	-	-	0.0%	-
	<b>Total Salaries and Benefits</b>	<b>2,008,297</b>	<b>2,150,797</b>	<b>1,238,014</b>	<b>47.7%</b>	<b>2,596,550</b>
<b>Maintenance and Operations</b>						
5201	Office Supplies	5,322	6,257	3,030	64.5%	4,700
5202	Operating Supplies	20,623	21,809	16,627	64.0%	26,000
5203	Fuel and Lube	40,700	43,534	21,650	59.6%	36,300
5204	Chemicals	6,410	-	-	0.0%	6,000
5207	Vehicle and Boat Maintenance	21,532	18,002	7,889	31.6%	25,000
5208	Equipment Maintenance	68,340	73,212	18,622	29.1%	64,000
5209	Building & Grounds Maintenance	24,264	56,517	12,412	18.5%	67,000
5210	Professional Services	16,176	51,240	20,127	93.6%	21,500
5211	Audit Services	37,510	16,196	14,512	35.9%	40,446
5213	Survey and Appraisal	24,000	-	-	0.0%	12,500
5214	Rents & Leases	4,280	3,716	2,587	37.0%	7,000
5215	Communications	17,310	8,840	6,919	86.5%	8,000
5216	Freight and Postage	2,619	1,492	516	9.4%	5,500
5217	Electricity	664,046	649,413	231,807	31.7%	730,450
5218	Water	75,643	85,913	78,261	94.1%	83,208
5219	Sewer	13,157	11,977	8,428	58.2%	14,472
5220	Refuse and Disposal	40,694	52,883	26,327	41.6%	63,300
5221	Property Insurance	64,722	88,108	106,791	110.2%	96,919
5222	Auto Insurance	10,007	9,740	10,158	94.8%	10,714
5223	Liability Insurance	86,649	77,367	86,006	124.6%	69,016
5226	Testing and Analysis	-	-	3,280	46.9%	7,000
5227	Advertising	6,076	4,345	5,067	72.4%	7,000
5228	Books and Subscriptions	26	107	-	0.0%	-
5231	Tools and Equipment	9,471	17,252	1,393	8.3%	16,700
5233	Computer Related Items	-	2,459	-	0.0%	-
5234	Record and Permits	-	-	-	0.0%	2,000
5235	Membership Dues	6,088	7,435	2,180	31.1%	7,000
5236	Transportation	6,641	12,464	1,055	26.4%	4,000
5237	Subsistence	6,837	8,765	257	6.4%	4,000
5238	Printing and Binding	1,482	3,993	282	8.1%	3,500
5248	Lobbying	21,000	21,245	8,750	25.0%	35,000
5249	Oil Spill Response	2,833	-	-	0.0%	1,000
5250	Camera Area Network	8,748	7,094	-	0.0%	18,000
5252	Credit Card Expenses	104,946	100,587	91,960	88.4%	104,000
5256	Waste Oil Disposal	45,458	18,691	24,666	54.8%	45,000
5258	Float and Ramp Repairs	8,545	43,986	7,541	30.2%	25,000

<b>FUND 400 - PORT &amp; HARBOR ENTERPRISE FUND</b>						
<b>COMBINED EXPENDITURES</b>						
A/C Num.	Expenditure Categories & Descriptions	FY22	FY23	FY24 YTD		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
5287	Electrical Supplies	2,326	1,010	-	0.0%	2,100
5601	Uniform	8,785	5,986	8,500	89.5%	9,500
5602	Safety Equipment	10,601	5,880	4,776	31.8%	15,000
5603	Employee Training	7,918	5,681	23,012	59.8%	38,500
5606	Bad Debt Expenses	5,230	35,620	520	1.7%	30,000
5608	Debt Payment-Interest	4,665	16,800	-	0.0%	-
5624	Legal Services	-	-	4,388	4.4%	100,000
5627	Port Security	-	-	-	0.0%	2,500
5635	Software	938	134	1,090	27.2%	4,000
5637	Diving Services	4,350	16,045	-	0.0%	8,500
5638	Signage Parking Delineation	12,243	18,065	16,699	53.9%	31,000
	<b>Total Maint. and Operations</b>	<b>1,529,210</b>	<b>1,629,859</b>	<b>878,084</b>	<b>45.9%</b>	<b>1,912,325</b>
	<b>C/O and Transfers</b>					
5106	Leave Cash Out	66,243	62,025	-	0.0%	73,867
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	1,459,829	1,420,397	-	0.0%	1,203,680
	<b>Total Others</b>	<b>1,526,072</b>	<b>1,482,422</b>	<b>-</b>	<b>0.0%</b>	<b>1,277,546</b>
	<b>Total</b>	<b>5,063,579</b>	<b>5,263,078</b>	<b>2,116,098</b>	<b>36.6%</b>	<b>5,786,422</b>

**Fund 154 - Police Station DSF  
Reconciliation**

	<b>FY 22 Actual</b>	<b>FY 23 Actual</b>	<b>FY 24 YTD</b>	<b>FY 25 Budget</b>	<b>FY 26 Projection</b>
<b>Beginning Balance</b>	<b>832,489</b>	<b>1,213,963</b>	<b>1,636,448</b>	<b>2,135,967</b>	<b>2,667,727</b>
<b>Revenue</b>					
Sales Tax	776,974	817,485	526,079	929,260	929,260
Remaining Budgeted Sales Tax			367,440		
<b>Total Revenue</b>	<b>776,974</b>	<b>817,485</b>	<b>893,519</b>	<b>929,260</b>	<b>929,260</b>
<b>Expenditures</b>					
Debt Payment - Principal	210,000	220,000	230,000	245,000	255,000
Debt Payment - Interest	185,500	175,000	164,000	152,500	140,250
<b>Total Expenditures</b>	<b>395,500</b>	<b>395,000</b>	<b>394,000</b>	<b>397,500</b>	<b>395,250</b>
<b>Change in Net Assets</b>	<b>381,474</b>	<b>422,485</b>	<b>499,519</b>	<b>531,760</b>	<b>534,010</b>
<b>Ending Balance</b>	<b>1,213,963</b>	<b>1,636,448</b>	<b>2,135,967</b>	<b>2,667,727</b>	<b>3,201,737</b>
<b>Debt Balance</b>	<b>3,500,000</b>	<b>3,280,000</b>	<b>3,050,000</b>	<b>2,805,000</b>	<b>2,550,000</b>