

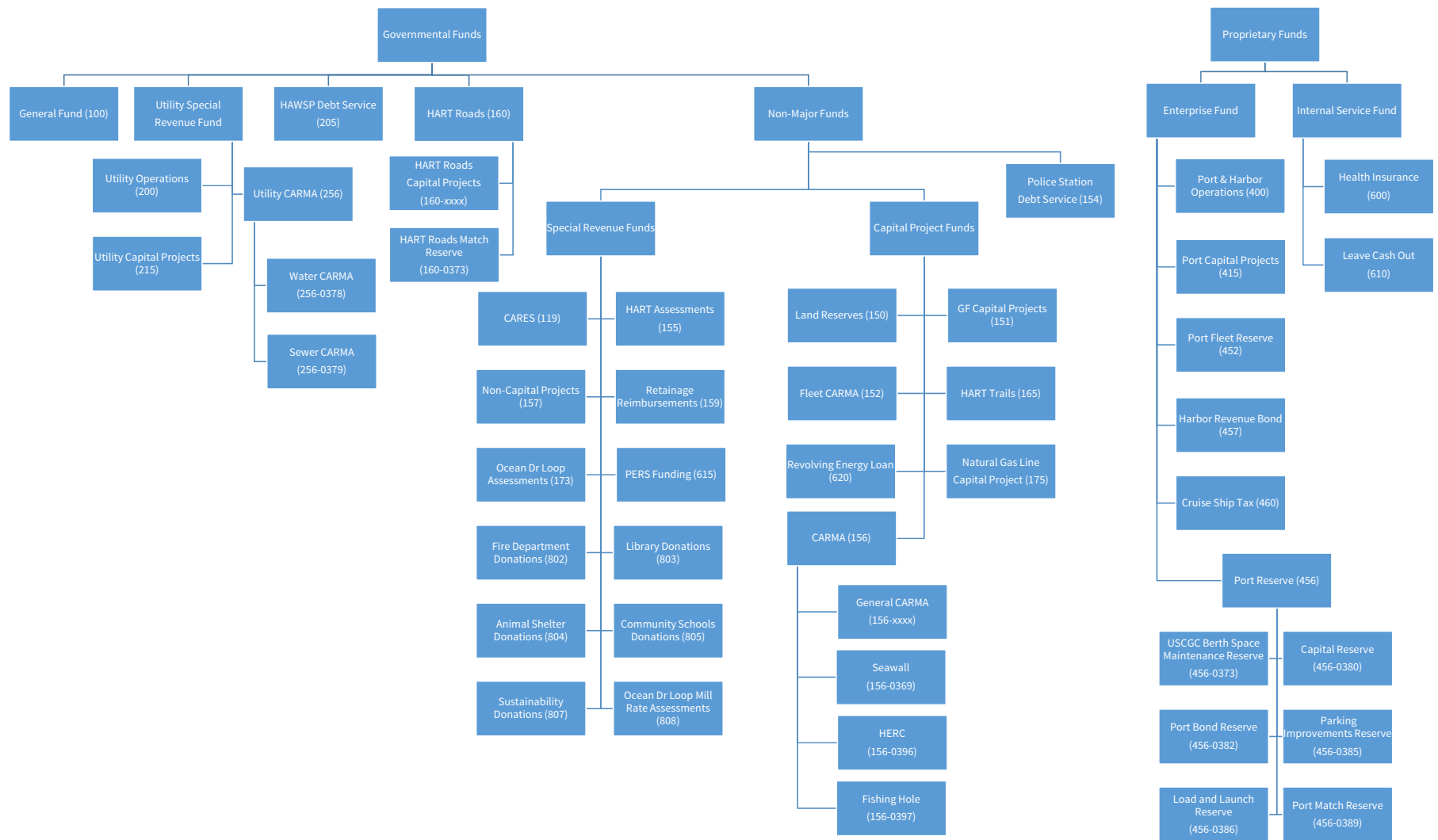
Financial Report - FY24 4th Quarter
Provided August 12, 2024

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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 June 2024

Fund Name	Fund #	FY22 Actual	FY23 Actual	FY24 Actual	Obligated	Available
General*	100	6,840,057	7,502,125	6,840,098	6,636,114	203,985
Utility Operations	200	1,129,109	556,443	937,058	793,758	143,300
Utility Capital Projects	215	(2,032,582)	(1,248,186)	(1,393,137)		(1,393,137)
Utility Reserves	256	3,533,412	4,146,186	3,429,145	1,502,297	1,926,848
HAWSP Debt Service	205	5,187,968	6,426,287	7,825,511	168,588	7,656,923
HART Roads*	160	6,564,392	5,159,608	6,624,842	2,572,921	4,051,921
CARES	119	405	9,035	9,543		9,543
Police Station Debt Service	154	1,213,963	1,621,766	2,018,722		2,018,722
HART Assessments	155	1,047,210	1,131,469	1,192,613		1,192,613
Non-Capital Projects	157	54,925	43,092	29,099		29,099
Retainage Reimbursements	159	-	(1,453)	(3,935)		(3,935)
Seawall Assessments	173	(297,600)	294,559	302,899		302,899
PERS Funding	615	29,553	38,743	302,342		302,342
Fire Department Donations	802	31,346	41,238	38,028		38,028
Library Donations	803	174,949	180,408	188,424		188,424
Animal Shelter Donations	804	335	335	335		335
Community Schools	805	270	270	269		269
Sustainability	807	15,638	16,155	17,007		17,007
Ocean Dr Loop Assessments	808	40,462	43,734	46,409		46,409
Land Reserves	150	1,041,264	971,500	386,415	25,436	360,979
Capital Projects	151	(197,554)	(248,779)	(385,489)		(385,489)
GF Fleet CARMA	152	2,635,202	1,303,770	616,633	205,834	410,798
GF CARMA	156	2,493,783	2,165,742	1,778,401	822,698	955,702
HART Trails	165	878,403	1,035,775	1,187,139	237,591	949,548
Gas Line	175	311,216	874,747	960,395		960,395
Energy Revolving Loan	620	386,043	398,910	411,776		411,776
Total By Fund - Governmental		\$ 31,082,169	\$ 32,463,478	\$ 33,360,543	\$ 12,965,237	\$ 20,395,305
Port & Harbor Operations**	400	250,125	1,560,379	2,207,581	35,319	2,172,262
Port Capital Projects	415	273,207	842,718	808,781		808,781
Port Fleet Reserves	452	154,394	169,514	87,597	8,640	78,957
Port Reserves	456	3,701,392	3,413,534	4,505,916	917,019	3,588,898
Port Bonds	457	(2,299,921)	(2,300,000)	(2,339,616)		(2,339,616)
Cruise Ship Landing Tax	460	32,707	(35,446)	(35,093)		(35,093)
Total By Fund - Enterprise		\$ 2,111,904	\$ 3,650,699	\$ 5,235,167	\$ 960,978	\$ 4,274,190
Health Insurance	600	(76,668)	36,915	238,160		238,160
Leave Cash Out	610	(90,976)	(142,977)	(120,577)		(120,577)
Total By Fund - Internal Service		\$ (167,644)	\$ (106,062)	\$ 117,583	\$ -	\$ 117,583
Total By Fund - All Combined		\$ 33,026,429	\$ 36,008,115	\$ 38,713,293	\$ 13,926,215	\$ 24,787,077

*HART FY24 budget transfer has not been recorded - current estimate is \$935,355

**Determined by formula: Current Assets - Current Liabilities

These numbers are preliminary and are subject change

CITY OF HOMER

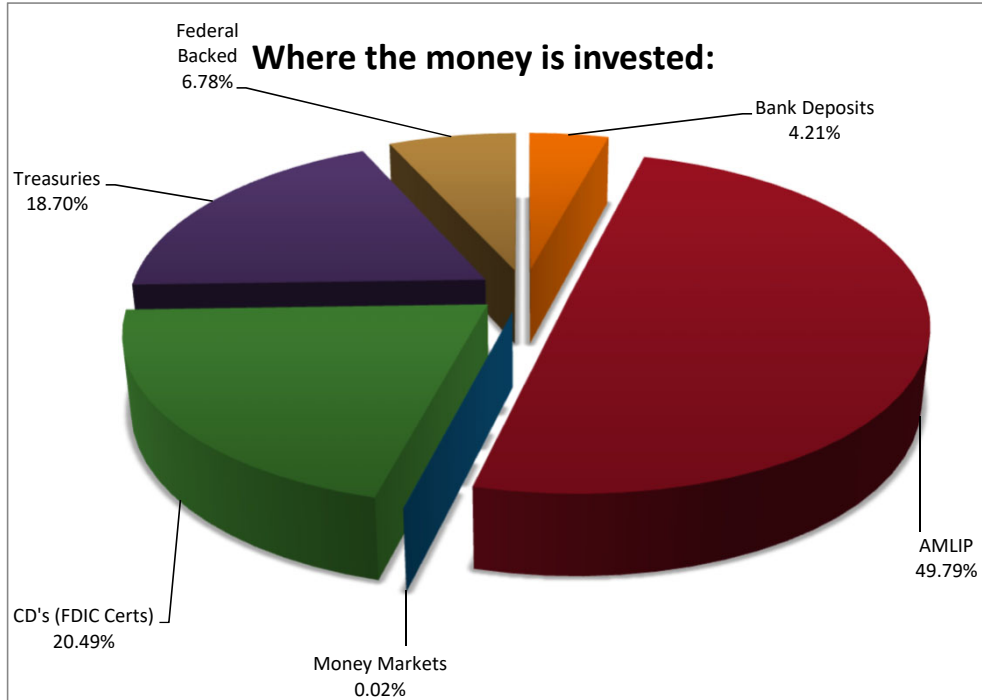
Treasurer's Report

As of:

June 30, 2024

INVESTMENT BY INSTITUTION:	\$ Invested	% Of \$ Invested
Bank Deposits	\$ 1,587,795	4%
AMLIP	\$ 18,784,909	50%
TVI	\$ 17,358,252	46%
Total Cash and Investments	\$ 37,730,956	100%

MATURITY OF INVESTMENTS:		AMOUNT	% Of Investment by Maturity Date
1 to 30 Days	7/30/2024	\$ 20,381,647	54%
30 to 120 Days	10/28/2024	\$ 1,418,134	4%
120 to 180 Days	12/27/2024	\$ 1,225,217	3%
180 to 365 Days	6/30/2025	\$ 2,509,008	7%
Over 1 Year		\$ 12,196,951	32%
TOTAL		\$ 37,730,956	100%



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 June 2024

	FY22 Actual	FY23 Actual	FY24 YTD
Bank Deposits	1,976,737	1,093,117	1,587,795
Investments	29,604,318	32,687,196	36,143,161
Total Cash and Investments	\$ 31,581,055	\$ 33,780,313	\$ 37,730,956
Cash and Investments	31,263,075	33,462,332	37,412,976
Restricted Cash and Investments	317,980	317,980	317,980
Total Cash and Investments	\$ 31,581,055	\$ 33,780,313	\$ 37,730,956

By Fund:

Fund Name	Fund Number			
General	100	4,269,337	5,809,805	5,206,199
Utility Operations	200	526,079	(144,588)	186,801
Utility Capital Projects	215	(2,100,339)	(2,249,048)	(2,299,464)
Utility Reserves	256	3,831,134	4,163,087	3,441,875
HAWSP Debt Service	205	4,640,246	5,915,270	7,313,342
HART Roads	160	6,159,364	4,745,984	6,504,246
CARES	119	61,513	9,801	2,039
Police Station Debt Service	154	994,874	1,417,359	1,814,315
HART Assessments	155	1,047,210	1,131,469	1,215,606
Non-Capital Projects	157	64,613	40,093	26,099
Retainage Reimbursements	159	139,097	228,032	220,434
Seawall Assessments	173	-	294,559	302,899
PERS Funding	615	29,553	38,743	302,342
Fire Department Donations	802	53,351	41,237	38,028
Library Donations	803	164,949	170,407	178,424
Animal Shelter Donations	804	335	335	335
Community Schools	805	270	269	269
Sustainability	807	15,638	16,155	17,007
Ocean Dr Loop Assessments	808	40,462	43,733	46,409
Land Reserves	150	1,041,264	971,753	386,415
Capital Projects	151	102,793	(64,038)	26,063
GF Fleet CARMA	152	1,928,596	1,303,770	616,633
GF CARMA	156	2,527,555	2,202,498	1,830,923
HART Trails	165	826,494	984,676	1,136,038
Gas Line	175	300,635	874,747	1,197,648
Energy Revolving Loan	620	386,043	398,909	411,776
Port & Harbor Operations	400	394,717	1,769,369	2,240,987
Port Capital Projects	415	276,957	242,328	803,228
Port Fleet Reserves	452	154,394	169,514	87,597
Port Reserves	456	3,723,842	3,481,063	4,520,673
Port Bonds	457	(19,921)	(60,000)	(139,616)
Cruise Ship Landing Tax	460	-	(73,628)	(35,093)
Health Insurance	600	-	49,532	250,779
Leave Cash Out	610	-	(142,881)	(120,301)
Total By Fund		\$ 31,581,055	\$ 33,780,313	\$ 37,730,956

General Fund
Expenditure Report
Actuals through Quarter Ending June 2024
100% Fiscal Year Elapsed

Current Fiscal Analysis

	FY24	FY24	
	AMENDED	ACTUAL	
	BUDGET	\$	%
Revenues			
Property Taxes	\$ 4,115,085	\$ 4,573,957	111%
Sales and Use Taxes	8,939,282	8,100,265	91%
Permits and Licenses	43,797	45,926	105%
Fines and Forfeitures	10,303	3,989	39%
Use of Money	0	330,807	
Intergovernmental	746,338	759,816	102%
Charges for Services	396,890	473,383	119%
Other Revenues	-	118,411	
Airport	198,448	215,746	109%
Operating Transfers	1,800,015	10,000	1%
Total Revenues	\$ 16,250,157	\$ 14,632,300	90%
Expenditures & Transfers			
Administration	\$ 2,312,286	\$ 1,960,417	85%
Clerks/Council	932,785	931,614	100%
Planning	392,673	281,605	72%
Library	1,084,122	1,039,327	96%
Finance	904,572	720,802	80%
Fire	1,887,213	1,729,946	92%
Police	4,288,762	4,342,438	101%
Public Works	3,515,361	3,210,374	91%
Airport	229,618	237,187	103%
City Hall, HERC	179,040	184,084	103%
Non-Departmental	189,000	189,000	100%
Total Operating Expenditures	\$ 15,915,432	\$ 14,826,792	93%
Transfer to Other Funds			
Leave Cash Out	\$ 221,360	\$ 221,360	100%
Other	103,366	103,366	100%
Total Transfer to Other Funds	\$ 324,725	\$ 324,725	100%
Transfer to CARMA			
General Fund Fleet CARMA	\$ -	\$ -	0%
General Fund CARMA	-	-	0%
Seawall CARMA	10,000	10,000	100%
Total Transfer to CARMA Funds	\$ 10,000	\$ 10,000	100%
Total Expenditures & Transfers	\$ 16,250,157	\$ 15,161,518	93%
Net Revenues Over (Under) Expenditures	\$ 0	\$ (529,218)	
w/HART Budget Transfer		\$ 406,137	

Water and Sewer Fund
Expenditure Report
Actuals through Quarter Ending June 2024
100% Fiscal Year Elapsed

Current Fiscal Analysis

	FY24	FY24	
	ADOPTED BUDGET	ACTUAL	
		\$	%
<u>Revenues</u>			
Water Fund	\$ 2,370,466	\$ 2,431,936	103%
Sewer Fund	1,949,850	2,013,885	103%
Total Revenues	\$ 4,320,316	\$ 4,445,822	103%
<u>Expenditures & Transfers</u>			
<u>Water</u>			
Administration	\$ 310,092	\$ 307,878	99%
Treatment Plant	685,152	736,789	108%
System Testing	33,000	34,940	106%
Pump Stations	115,707	113,164	98%
Distribution System	373,035	425,581	114%
Reservoir	19,025	18,710	98%
Meters	285,597	56,292	20%
Hydrants	214,533	197,131	92%
<u>Sewer</u>			
Administration	\$ 304,197	\$ 299,961	99%
Plant Operations	836,596	841,799	101%
System Testing	18,000	15,618	87%
Lift Stations	216,352	194,741	90%
Collection System	307,177	244,623	80%
Total Operating Expenditures	\$ 3,718,464	\$ 3,487,227	94%
Transfer to Other Funds			
Leave Cash Out	\$ 15,769	\$ 15,769	100%
GF Admin Fees	-	-	0%
Other	22,945	22,945	100%
Total Transfer to Other Funds	\$ 38,714	\$ 38,714	100%
Transfers to CARMA			
Water	\$ 309,001	\$ 309,001	100%
Sewer	254,138	254,138	100%
Total Transfer to CARMA Funds	\$ 563,138	\$ 563,138	100%
Total Expenditures & Transfers	\$ 4,320,316	\$ 4,089,080	95%
Net Revenues Over(Under) Expenditures	\$ 0	\$ 356,742	

Port and Harbor Fund
Expenditure Report
Actuals through Quarter Ending June 2024
100% Fiscal Year Elapsed

Current Fiscal Analysis

	FY24 ADOPTED BUDGET	FY24 ACTUAL	
		\$	%
<u>Revenues</u>			
Administration	\$ 622,910	\$ 879,693	141%
Harbor	3,961,361	4,333,201	109%
Pioneer Dock	307,804	286,621	93%
Fish Dock	578,477	678,352	117%
Deep Water Dock	182,426	155,745	85%
Outfall Line	4,800	4,800	100%
Fish Grinder	7,390	10,393	141%
Load and Launch Ramp	130,000	147,506	113%
Total Revenues	\$ 5,795,168	\$ 6,496,310	112%
<u>Expenditures & Transfers</u>			
Administration	\$ 1,148,734	\$ 1,055,965	92%
Harbor	1,611,779	1,574,189	98%
Pioneer Dock	86,646	89,700	104%
Fish Dock	748,267	645,193	86%
Deep Water Dock	105,007	85,126	81%
Outfall Line	13,500	5,838	43%
Fish Grinder	27,682	33,053	119%
Harbor Maintenance	533,783	533,119	100%
Main Dock Maintenance	51,393	45,068	88%
Deep Water Dock Maintenance	61,893	51,346	83%
Load and Launch Ramp	138,936	109,466	79%
Total Operating Expenditures	\$ 4,527,622	\$ 4,228,063	93%
Transfer to Other Funds			
Leave Cash Out	\$ 73,867	\$ 73,867	100%
GF Admin Fees	-	-	0%
Debt Service	0	-	0%
Other	375,092	375,092	100%
Total Transfer to Other Funds	\$ 448,959	\$ 448,959	100%
Transfers to Reserves			
Harbor	\$ 828,588	\$ 828,588	100%
Load and Launch Ramp	-	-	0%
Total Transfer to Reserves	\$ 828,588	\$ 828,588	100%
Total Expenditures & Transfers	\$ 5,795,168	\$ 5,505,609	95%
Net Revenues Over(Under) Expenditures	\$ 0	\$ 990,700	

FUND 100 - GENERAL FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
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
0005	PROPERTY TAXES:					
4101	Real Prop Tax	3,496,052	3,703,173	4,184,322	110.8%	3,777,205
4102	Per Prop Tax	242,101	231,901	246,726	107.5%	229,406
4103	Motr Vehicle Tx	47,004	39,248	40,928	89.5%	45,721
4104	Prior Years Taxes	40,807	55,894	67,296	135.5%	49,662
4105	Pen/Int Prop Tx	11,069	42,898	34,684	489.1%	7,091
4107	Oil Tax	-	4,173	-	0.0%	6,000
	Total Property Taxes	3,837,033	4,077,288	4,573,957	111.2%	4,115,085
0010	SALES & USE TAXES:					
4201	Sales Tax	7,348,772	7,783,970	7,605,953	90.0%	8,451,088
4206	Remote Sales Tax	358,088	505,089	435,433	100.1%	435,000
4202	Cooperative Tax	23,877	24,752	24,504	101.4%	24,161
4203	Liquor License	21,550	-	29,375	117.3%	25,033
4205	Sales Tax Comm	5,000	3,000	5,000	125.0%	4,000
	Total Sales and Use Taxes	7,757,288	8,316,811	8,100,265	90.6%	8,939,282
0015	PERMITS & LICENSES:					
4301	Driveway Permit	2,475	2,436	2,000	90.7%	2,204
4302	Sign Permits	150	450	350	233.3%	150
4303	Building Permit	20,945	24,650	20,351	129.1%	15,767
4304	Peddler Permits	2,384	700	940	30.7%	3,067
4308	Zoning Fees	8,050	10,000	16,300	112.0%	14,558
4309	Row Permit	2,730	3,233	1,800	57.4%	3,135
4310	Marijuana Licenses	1,200	-	2,400	180.0%	1,333
4314	Taxi/chauffeurs/safety Inspec	2,660	1,505	1,785	49.8%	3,583
	Total Permits and Licenses	40,594	42,973	45,926	104.9%	43,797
0020	FINES & FORFEITURES:					
4401	Fines/Forfeit	3,521	3,118	3,989	38.7%	10,303
4402	Non Moving Fine	17,725	10,278	-	0.0%	-
	Total Fines and Forfeitures	21,246	13,396	3,989	38.7%	10,303
0025	USE OF MONEY:					
4801	Interest Income	(196,256)	118,721	330,807	0.0%	-
4802	Penalty/Interest	-	-	-	0.0%	-
	Total Use of Money	(196,256)	118,721	330,807	0.0%	-
0030	REVENUES-OTHER AGENCIES:					
4503	Prisoner Care	440,066	509,922	619,938	100.0%	619,938
4504	Borough 911	52,800	52,800	52,800	100.0%	52,800
4505	Police Sp Serv	45,000	149,617	38,000	96.0%	39,600
4510	Library E-Rate Discount	18,212	19,908	15,078	0.0%	-
4511	Pioneer Av Maint	34,000	34,000	34,000	100.0%	34,000
4527	PERS Revenue	437,745	167,686	-	0.0%	-
	Total Intergovernmental	1,027,823	933,932	759,816	101.8%	746,338
0035	CHARGES FOR SERVICES:					
4311	Library Cards	-	11	86	0.0%	-
4315	Project Administration Fee	1,298	1,380	-	0.0%	-
4316	Lid Application Fee	100	100	100	0.0%	-
4317	Lid Yearly Bill	16,477	13,567	10,206	46.6%	21,896

FUND 100 - GENERAL FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
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
4516	Pw Equip & Serv	-	955	638	0.0%	-
4601	Ambulance Fees	357,367	283,609	255,124	136.4%	187,094
4603	Fire Contract - Kachemak City	103,028	112,513	126,656	112.6%	112,513
4607	Other Services	12,376	12,652	15,626	63.3%	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	200	0.0%	-
4611	City Clerk Fees	3,001	4,313	2,125	91.8%	2,315
4612	Publication Fee	-	100	-	0.0%	-
4613	Cemetery Plots	15,200	13,600	9,400	153.3%	6,133
4614	Community Recreation Fees	12,895	38,821	54,409	170.3%	31,942
4650	Rents & Leases	205	3,661	150	1.7%	8,601
4655	Pavillion Rental	2,400	2,425	1,667	96.6%	1,725
	Total Charges for Services	691,433	631,893	473,383	119.3%	396,890
0040	OTHER REVENUE:					
4901	Surplus Prop	3,740	67,613	35,000	0.0%	-
4902	Other Revenue	119,446	47,385	83,411	0.0%	-
	Total Other Revenues	123,185	114,998	118,411	0.0%	-
0045	AIRPORT TERMINAL REVENUES:					
4655	Airline Leases	128,145	152,817	150,576	119.9%	125,605
4656	Concessions	894	1,428	1,428	10.1%	14,076
4657	Car Rental	52,584	46,274	39,895	107.9%	36,981
4658	Parking Fees	34,071	31,164	23,847	109.5%	21,787
4660	Advertising	5,467	-	-	0.0%	-
	Total Airport	221,161	231,684	215,746	108.7%	198,448
	Total Before Operating Transfers	13,523,507	14,481,696	14,622,300	101.2%	14,450,142
0099	OPERATING TRANSFERS:					
4990	HART Transfer - Road/Trail Mtnc	846,091	907,807	-	0.0%	1,275,378
4992	Other Transfer	10,000	95,754	10,000	100.0%	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
4990	Draw on Fund Balance - Budget Amendments	-	-	-	0.0%	71,027
	Total Operating Transfers	856,091	1,003,561	10,000	0.6%	1,800,015
	Grand Total	14,379,599	15,485,257	14,632,300	90.0%	16,250,157
	Net Surplus (Deficit)	630,501	726,534	(529,218)		0
	w/HART Budget Transfer			406,137		

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

FUND TOTAL	100 - GENERAL FUND COMBINED EXPENDITURES					
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
	Salaries and Benefits					
5101	Salary and Wages	4,929,941	5,635,291	5,746,763	92.7%	6,200,982
5102	Fringe Benefits	3,064,200	3,474,178	3,453,260	99.9%	3,456,828
5103	Part-time Wages	319,196	373,515	287,225	58.2%	493,741
5104	Part-time Benefits	90,106	100,993	167,664	91.6%	182,962
5105	Overtime	576,161	627,508	593,022	147.4%	402,326
5107	Part-time Overtime	13,658	13,571	6,072	33.5%	18,151
5108	Unemployment Benefits	8,377	2,928	1,676	0.0%	-
5112	PERS Relief	437,745	-	-	0.0%	-
	Total Salaries and Benefits	9,439,384	10,227,985	10,255,682	95.4%	10,754,990
	Maintenance and Operations					
5201	Office Supplies	33,489	43,718	48,409	82.1%	58,950
5202	Operating Supplies	202,331	284,819	346,384	92.5%	374,570
5203	Fuel and Lube	271,689	325,308	298,120	118.2%	252,300
5204	Chemicals	153,864	190,447	134,229	60.3%	222,600
5205	Ammunition	18,116	14,574	16,517	82.6%	20,000
5206	Food and Staples	40,484	36,721	38,424	77.8%	49,400
5207	Vehicle and Boat Maintenance	260,234	227,479	205,651	69.7%	295,000
5208	Equipment Maintenance	29,309	15,547	36,050	70.5%	51,125
5209	Building & Grounds Maintenance	75,949	76,739	76,210	74.2%	102,757
5210	Professional Services	651,473	794,420	755,142	76.7%	985,050
5211	Audit Services	95,479	33,885	121,846	113.0%	107,856
5213	Survey and Appraisal	(2)	20	4,350	33.5%	13,000
5214	Rents & Leases	129,870	94,413	123,939	63.5%	195,223
5215	Communications	235,079	231,461	244,761	124.1%	197,190
5216	Freight and Postage	21,764	21,642	35,274	238.3%	14,800
5217	Electricity	256,174	266,959	289,827	102.9%	281,792
5218	Water	19,790	18,244	21,934	100.8%	21,769
5219	Sewer	27,280	24,244	29,363	97.9%	30,008
5220	Refuse and Disposal	7,951	7,391	9,843	95.6%	10,300
5221	Property Insurance	38,337	55,522	72,338	118.4%	61,074
5222	Auto Insurance	41,241	43,673	49,420	107.1%	46,124
5223	Liability Insurance	100,044	117,923	128,192	105.0%	122,047
5224	Fidelity Bond	450	450	450	100.0%	450
5227	Advertising	28,640	26,152	32,496	74.0%	43,900
5228	Books	47,923	44,799	45,390	99.2%	45,750
5229	Periodicals	10,286	10,812	9,709	77.4%	12,550
5230	Audio Visual	17,885	14,734	17,462	105.8%	16,500
5231	Tools and Equipment	112,646	111,632	126,076	90.1%	139,945
5233	Computer Related Items	59,786	49,863	71,551	108.1%	66,200
5234	Record and Permits	460	798	807	80.7%	1,000
5235	Membership Dues	19,978	19,318	16,585	58.3%	28,470
5236	Transportation	38,002	48,328	5,979	0.0%	-
5237	Subsistence	20,896	31,047	4,724	0.0%	-
5238	Printing and Binding	3,138	3,213	4,272	31.5%	13,550
5242	Janitorial	2	-	-	0.0%	1,000
5244	Snow Removal	55,725	72,765	60,023	202.1%	29,700
5248	Lobbying	21,000	23,411	26,661	51.3%	52,000

FUND 100 - GENERAL FUND						
TOTAL COMBINED EXPENDITURES						
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
5251	Pioneer Beautification	1,613	1,571	1,203	80.2%	1,500
5252	Credit Card Expenses	2,140	7,410	2,728	116.1%	2,350
5280	Volunteer Incentives	23,918	32,970	36,543	93.7%	39,000
5282	City Hall Building Maintenance	34,001	10,524	12,901	129.0%	10,000
5283	Library Building Maintenance	3,081	22,865	22,525	90.1%	25,000
5284	Police Building Maintenance	10,514	8,422	2,983	28.4%	10,500
5285	Fire Building Maintenance	4,876	6,215	5,589	111.8%	5,000
5286	Old School Building Maintenance	89	754	-	0.0%	-
5287	Animal Control Building Maintenance	2,349	870	5,154	206.2%	2,500
5288	Old Police Building Maintenance	3,630	545	-	0.0%	-
5292	City Hall Motor Pool	150	328	8	1.1%	700
5293	Police Motor Pool	20,701	18,327	20,041	100.2%	20,000
5294	Fire Motor Pool	14,171	12,069	11,583	64.3%	18,000
5601	Uniform	40,422	38,375	58,860	86.7%	67,900
5602	Safety Equipment	29,619	25,340	33,952	89.5%	37,950
5603	Employee Training	98,952	110,778	215,477	67.2%	320,750
5604	Public Education	2,087	824	2,835	103.1%	2,750
5605	Sister Cities	-	-	3,962	99.0%	4,000
5611	ADA Compliance	39	-	-	0.0%	250
5614	Car Allowance	7,928	9,839	22,079	224.3%	9,842
5624	Legal Services	402,087	254,699	254,205	127.1%	200,000
5625	Impound Costs	2,735	4,202	1,385	23.1%	6,000
5626	Jail Laundry Services	733	-	-	0.0%	-
5627	IT Security	-	-	41,376	51.7%	80,000
5630	Haven House	14,000	14,000	14,000	100.0%	14,000
5632	Wellness Program	27,843	23,875	21,345	79.1%	27,000
5633	Phones	3,230	-	3,968	39.7%	10,000
5634	Networking	1,956	5,055	6,274	96.5%	6,500
5635	Software	34,892	54,256	50,979	73.4%	69,500
5636	Servers	-	10,129	21,317	142.1%	15,000
5639	Subscription Databases	-	-	8,952	89.5%	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	1,475	98.3%	1,500
5830	Homer Foundation	25,000	25,000	25,000	100.0%	25,000
	Total Maintenance and Operations	4,028,845	4,150,903	4,571,111	88.6%	5,160,442
	Transfers					
5106	Leave Cash Out	136,126	122,629	221,360	100.0%	221,360
5990	Transfers To	144,742	257,206	113,366	100.0%	113,366
	Total Transfers	280,868	379,835	334,726	100.0%	334,725
	Total	13,749,097	14,758,723	15,161,518	93.3%	16,250,157

FUND 200 - UTILITY FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
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
Water Revenue						
Operating Revenue:						
	Metered Sales	1,845,903	1,915,984	2,245,909	101.5%	2,211,899
4661	Connection Fees	19,973	16,382	16,770	97.4%	17,211
4662	Services & Meters	81,955	33,625	39,996	125.7%	31,829
4663	In Lieu of City Sales Tax	424	459	477	0.0%	-
Total Operating Revenue		1,948,255	1,966,450	2,303,153	101.9%	2,260,940
Non- Operating Revenue						
4801	Interest on Investments	(24,136)	(1,235)	18,003	0.0%	-
4802	Penalty & Interest (Utilities)	6,527	6,061	7,780	153.6%	5,065
4527	PERS Revenue	47,429	17,448	-	0.0%	-
4990	Transfer from Fund Balance	-	-	-	0.0%	1,461
4992	Transfer from GF	91,418	91,734	103,000	100.0%	103,000
Total Non-Operating Revenue		121,238	114,009	128,784	117.6%	109,526
Total Water Revenue		2,069,492	2,080,459	2,431,936	102.6%	2,370,466
Sewer Revenue						
Operating Revenue						
	Metered Sales	1,761,570	1,829,631	1,987,374	103.7%	1,917,298
4619	Inspection Fees	-	-	-	0.0%	-
4662	Services & Meters	42,390	21,688	16,414	64.3%	25,515
4701	RV Dump Station	1,264	10,505	10,097	181.1%	5,575
Total Operating Revenue		1,805,224	1,861,824	2,013,885	103.4%	1,948,388
Non- Operating Revenue						
4527	PERS Revenue	38,858	14,139	-	0.0%	-
4990	Transfer from Fund Balance	-	-	-	0.0%	1,462
Total Non-Operating Revenue		38,858	14,139	0	0.0%	1,462
Total Sewer Revenue		1,844,082	1,875,963	2,013,885	103.3%	1,949,850
Total Operating Revenue		3,753,479	3,828,274	4,317,038	102.6%	4,209,328
Total Non-Operating Revenue		160,095	128,147	128,784	116.0%	110,988
Total Water & Sewer Revenues		3,913,574	3,956,422	4,445,822	102.9%	4,320,316
Net Surplus (Deficit)		150,093	310,465	356,742		0

FUND 200 - UTILITY FUND						
WATER COMBINED EXPENDITURES						
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
Salaries and Benefits						
5101	Salary and Wages	551,756	606,673	678,633	99.7%	680,689
5102	Fringe Benefits	347,235	389,265	431,175	102.8%	419,541
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	40,922	93.9%	43,573
5107	Part-time Overtime	15	-	-	0.0%	-
5108	Unemployment Benefits	-	-	-	0.0%	-
5112	PERS Relief	47,429	-	-	0.0%	-
Total Salaries and Benefits		983,493	1,047,632	1,150,730	100.2%	1,148,588
Maintenance and Operations						
5201	Office Supplies	1,120	907	1,591	90.9%	1,750
5202	Operating Supplies	121,396	32,346	19,317	9.1%	212,850
5203	Fuel and Lube	29,508	36,173	39,372	128.7%	30,600
5204	Chemicals	136,230	165,691	188,841	125.9%	150,000
5207	Vehicle and Boat Maintenance	39	556	368	73.7%	500
5208	Equipment Maintenance	43,960	33,201	40,773	91.5%	44,550
5209	Building & Grounds Maintenance	6,026	7,786	5,022	65.2%	7,700
5210	Professional Services	64,750	54,650	47,120	71.9%	65,500
5211	Audit Services	18,755	6,656	23,934	118.4%	20,223
5213	Survey and Appraisal	1,150	1,200	1,200	100.0%	1,200
5215	Communications	15,835	16,657	20,823	231.4%	9,000
5216	Freight and Postage	428	450	187	2.9%	6,500
5217	Electricity	206,025	224,992	249,410	110.1%	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	23,696	139.4%	17,000
5227	Advertising	1,143	1,505	-	0.0%	1,000
5231	Tools and Equipment	3,737	7,588	6,648	70.7%	9,400
5233	Computer Related Items	235	678	410	54.7%	750
5234	Record and Permits	150	200	-	0.0%	250
5235	Membership Dues	1,601	976	925	92.5%	1,000
5236	Transportation	585	680	-	0.0%	-
5237	Subsistence	846	945	-	0.0%	-
5252	Credit Card Expenses	16,373	17,436	14,042	56.2%	25,000
5602	Safety Equipment	2,395	2,702	589	39.0%	1,512
5603	Employee Training	3,455	4,637	16,311	124.0%	13,150
5606	Bad Debt Expenses	7,700	8,821	2,763	23.0%	12,000
5608	Debt Repayment - Interest	1,729	1,639	4,353	0.0%	-
Total Maintenance and Operations		725,389	671,462	739,755	83.3%	887,553
Transfers						
5106	Leave Cash Out	57,790	64,979	7,414	100.0%	7,414
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	265,500	124,780	326,911	100.0%	326,911
Total Transfers		323,290	189,759	334,325	100.0%	334,325
Total		2,032,172	1,908,853	2,224,810	93.9%	2,370,466

FUND 200 - UTILITY FUND						
SEWER COMBINED EXPENDITURES						
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
Salaries and Benefits						
5101	Salary and Wages	467,177	507,105	570,308	99.9%	571,140
5102	Fringe Benefits	295,421	317,184	354,532	102.4%	346,144
5103	Part-time Wages	2,367	5,902	5,070	31.5%	16,095
5104	Part-time Benefits	252	650	534	29.6%	1,806
5105	Overtime	22,044	19,675	26,819	111.7%	24,020
5107	Part-time Overtime	15	-	-	0.0%	-
5108	Unemployment Benefits	-	-	-	0.0%	-
5112	PERS Relief	38,858	-	-	0.0%	-
Total Salaries and Benefits		826,134	850,516	957,263	99.8%	959,205
Maintenance and Operations						
5201	Office Supplies	396	731	2,083	189.4%	1,100
5202	Operating Supplies	35,721	29,161	32,925	56.0%	58,800
5203	Fuel and Lube	25,897	21,275	26,570	88.6%	30,000
5204	Chemicals	63,027	77,446	86,319	130.8%	66,000
5207	Vehicle and Boat Maintenance	207	246	466	186.3%	250
5208	Equipment Maintenance	44,215	35,685	23,216	58.0%	40,000
5209	Building & Grounds Maintenance	2,824	1,345	2,216	58.3%	3,800
5210	Professional Services	49,302	82,810	46,488	60.4%	77,000
5211	Audit Services	18,755	6,656	23,934	118.4%	20,223
5214	Rents & Leases	-	-	-	0.0%	-
5215	Communications	7,222	6,527	10,550	191.8%	5,500
5216	Freight and Postage	-	-	541	8.3%	6,500
5217	Electricity	284,705	289,421	293,998	93.9%	313,176
5218	Water	669	662	822	111.8%	736
5219	Sewer	669	692	854	116.1%	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	5,077	78.1%	6,500
5227	Advertising	-	-	-	0.0%	1,250
5231	Tools and Equipment	1,797	3,418	3,348	69.7%	4,800
5233	Computer Related Items	-	-	-	0.0%	-
5234	Record and Permits	7,960	7,920	7,941	88.2%	9,000
5235	Membership Dues	-	1,165	476	68.0%	700
5236	Transportation	293	1,007	-	0.0%	-
5237	Subsistence	176	483	-	0.0%	-
5252	Credit Card Expenses	16,374	17,436	14,112	70.6%	20,000
5601	Uniform	199	300	400	114.2%	350
5602	Safety Equipment	2,934	2,956	640	24.2%	2,650
5603	Employee Training	5,839	6,945	15,969	97.4%	16,400
5606	Bad Debt Expenses	(8,796)	(518)	-	0.0%	2,500
Total Maintenance and Operations		588,383	633,073	639,480	88.4%	723,118
Transfers						
5106	Leave Cash Out	14,236	14,263	8,355	100.0%	8,355
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	302,557	239,253	259,173	100.0%	259,173
Total Transfers		316,792	253,516	267,528	100.0%	267,528
Total		1,731,309	1,737,104	1,864,270	95.6%	1,949,850

FUND 400 - PORT & HARBOR ENTERPRISE FUND

REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE

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
0600	HARBOR ADMINISTRATION					
4515	Ferry Lease	18,000	18,000	18,000	100.0%	18,000
4650	Rents & Leases	397,151	597,344	541,035	108.2%	500,000
	Operating Revenue - Admin	415,151	615,344	559,035	107.9%	518,000
4527	PERS Revenue	92,383	32,821	-	0.0%	-
4634	Port Storage Fee	119,992	207,662	186,535	194.0%	96,164
4635	Port Impound Fee	204	816	2,017	0.0%	-
4705	Business Licenses	10	20	30	0.0%	-
4801	Interest On Investments	(62,000)	73,468	132,076	0.0%	-
4901	Surplus Property	26,078	2,187	-	0.0%	-
4902	Other Revenue	123,189	11,189	-	0.0%	-
4990	Transfers In	-	-	-	0.0%	8,746
	Non-Operating Revenue - Admin	299,855	328,162	320,658	305.7%	104,910
0601	HARBOR					
4245	Waste Oil Disp	603	1,079	-	0.0%	-
4249	Oil Spill Recovery	(100)	-	-	0.0%	-
4318	Parking Revenue	180,789	158,725	187,621	83.4%	225,000
4319	Electrical Supplies	2,275	1,449	1,014	42.2%	2,403
4402	Non Moving Fine	-	100	12,294	153.7%	8,000
4624	Berth Transient Monthly	649,848	716,742	750,018	107.4%	698,295
4625	Berth Reserved	1,533,906	1,628,043	1,822,633	102.9%	1,771,547
4626	Berth Transient Annual	315,591	325,749	361,422	112.1%	322,486
4627	Berth Transient Semi Annual	130,453	132,878	152,941	100.9%	151,515
4628	Berth Transient Daily	152,145	159,413	170,535	113.8%	149,805
4629	Metered Energy	186,689	140,575	146,080	157.6%	92,677
4644	Pumping	-	-	-	0.0%	-
4645	Wooden Grid	5,006	4,089	6,010	105.5%	5,697
4646	Commerical Ramp	54,913	49,562	70,886	128.9%	55,000
4647	Berth Wait List	15,211	15,082	13,425	108.3%	12,394
4648	Steel Grid Fees	7,900	6,969	2,605	32.6%	8,000
4654	Spit Camping	-	35,018	217,711	197.9%	110,000
4663	Trans Energy 110v	47,616	34,863	45,379	106.2%	42,746
4664	Trans Energy 220v	16,186	20,569	29,451	102.5%	28,744
4665	Trans Energy 208v	205,197	204,723	193,837	121.7%	159,228
4666	Commerical Ramp Wharfage	38,422	41,055	67,182	168.0%	40,000
	Operating Revenue - Harbor	3,542,651	3,676,683	4,251,045	109.5%	3,883,536
4802	Penalty/Int	6,101	7,797	14,884	229.0%	6,500
4902	Other Revenue	68,633	66,923	67,272	94.3%	71,325
	Non-Operating Revenue - Harbor	74,735	74,720	82,156	105.6%	77,825
0602	PIONEER DOCK					
4631	USCG Leases	35,067	38,976	40,495	111.0%	36,494
4637	Seafood Wharfage-PD	-	-	-	0.0%	-
4638	PD Fuel Wharfage	207,277	198,654	193,311	90.0%	214,809
4639	Pioneer Dock - Wharfage	-	-	-	0.0%	-
4641	PD Water Sales	11,338	9,291	7,204	68.6%	10,500
4642	PD Docking	41,079	39,991	45,610	99.2%	46,000

FUND 400 - PORT & HARBOR ENTERPRISE FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
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
	Operating Revenue - Pioneer Dock	294,761	286,911	286,621	93.1%	307,804
0603	FISH DOCK					
4620	Ice Sales	272,257	243,997	342,387	128.8%	265,742
4621	Cold Storage	27,398	22,319	24,603	98.4%	25,000
4622	Crane Rental	193,965	203,818	201,969	106.1%	190,306
4623	Card Access Fees	5,780	6,144	5,933	104.1%	5,700
4637	Seafood Wharfage	17,200	20,530	24,621	142.1%	17,324
4700	Other Wharfage Fish Dock	6,694	9,945	68	0.7%	9,843
	Operating Revenue - Fish Dock	523,294	506,754	599,580	116.7%	513,915
4206	Fish Tax	66,865	116,236	78,772	122.0%	64,562
0604	DEEP WATER DOCK					
4633	Stevedoring	8,882	49,565	9,834	82.0%	12,000
4637	Seafood Wharfage	-	-	-	0.0%	-
4640	Deep Water Dock Wharfage	-	152,709	8,402	20.8%	40,426
4643	Deep Water Dock Docking	116,132	121,387	116,074	116.1%	100,000
4668	Dwd Water Sales	32,419	41,651	21,435	71.4%	30,000
4672	Port Security Revenues	-	-	-	0.0%	-
	Operating Revenue - DW Dock	157,434	365,311	155,745	85.4%	182,426
0605	OUTFALL LINE					
4704	Outfall Line	4,626	4,800	4,800	100.0%	4,800
0606	FISH GRINDER					
4706	Fish Grinder	7,018	6,803	10,393	140.6%	7,390
0615	LOAD AND LAUNCH RAMP					
4653	L & L Ramp Revenue	132,446	120,243	147,506	113.5%	130,000
	Operating Revenue - L & L Ramp	132,446	120,243	147,506	113.5%	130,000
	Total Revenues	5,518,836	6,101,967	6,496,310	112.1%	5,795,168
	Net Surplus (Deficit)	455,257	838,889	990,700		(0)

FUND 400 - PORT & HARBOR ENTERPRISE FUND						
COMBINED EXPENDITURES						
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
	Salaries and Benefits					
5101	Salary and Wages	1,128,870	1,195,402	1,359,272	92.4%	1,470,611
5102	Fringe Benefits	634,397	742,528	933,465	101.8%	916,911
5103	Part-time Wages	107,259	164,248	125,076	80.5%	155,371
5104	Part-time Benefits	12,256	19,005	14,587	76.4%	19,086
5105	Overtime	31,929	29,403	29,746	75.4%	39,439
5107	Part-time Overtime	855	212	506	13.1%	3,879
5108	Unemployment Benefits	348	-	4,932	0.0%	-
5112	PERS Relief	92,383	-	-	0.0%	-
	Total Salaries and Benefits	2,008,297	2,150,797	2,467,583	94.7%	2,605,297
	Maintenance and Operations					
5201	Office Supplies	5,322	6,257	4,040	86.0%	4,700
5202	Operating Supplies	20,623	21,809	26,393	101.5%	26,000
5203	Fuel and Lube	40,700	43,534	49,017	135.0%	36,300
5204	Chemicals	6,410	-	4,408	73.5%	6,000
5207	Vehicle and Boat Maintenance	21,532	18,002	33,396	133.6%	25,000
5208	Equipment Maintenance	68,340	73,212	55,829	87.2%	64,000
5209	Building & Grounds Maintenance	24,264	56,517	40,523	60.5%	67,000
5210	Professional Services	16,176	51,240	19,400	90.2%	21,500
5211	Audit Services	37,510	16,196	47,868	118.4%	40,446
5213	Survey and Appraisal	24,000	-	17,500	140.0%	12,500
5214	Rents & Leases	4,280	3,716	4,563	65.2%	7,000
5215	Communications	17,310	8,840	12,981	162.3%	8,000
5216	Freight and Postage	2,619	1,492	2,028	36.9%	5,500
5217	Electricity	664,046	649,413	654,842	89.6%	730,450
5218	Water	75,643	85,913	138,976	167.0%	83,208
5219	Sewer	13,157	11,977	12,383	85.6%	14,472
5220	Refuse and Disposal	40,694	52,883	52,288	82.6%	63,300
5221	Property Insurance	64,722	88,108	106,791	110.2%	96,919
5222	Auto Insurance	10,007	9,740	10,907	101.8%	10,714
5223	Liability Insurance	86,649	77,367	86,006	124.6%	69,016
5226	Testing and Analysis	-	-	4,073	58.2%	7,000
5227	Advertising	6,076	4,345	6,888	98.4%	7,000
5228	Books and Subscriptions	26	107	-	0.0%	-
5231	Tools and Equipment	9,471	17,252	5,214	31.2%	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	6,085	86.9%	7,000
5236	Transportation	6,641	12,464	1,634	40.9%	4,000
5237	Subsistence	6,837	8,765	317	7.9%	4,000
5238	Printing and Binding	1,482	3,993	282	8.1%	3,500
5248	Lobbying	21,000	21,245	20,803	59.4%	35,000
5249	Oil Spill Response	2,833	-	-	0.0%	1,000
5250	Camera Area Network	8,748	7,094	2,423	13.5%	18,000
5252	Credit Card Expenses	104,946	100,587	132,100	127.0%	104,000
5256	Waste Oil Disposal	45,458	18,691	39,136	87.0%	45,000
5258	Float and Ramp Repairs	8,545	43,986	20,460	81.8%	25,000

FUND 400 - PORT & HARBOR ENTERPRISE FUND						
COMBINED EXPENDITURES						
A/C Num.	Expenditure 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
5287	Electrical Supplies	2,326	1,010	-	0.0%	2,100
5601	Uniform	8,785	5,986	11,574	121.8%	9,500
5602	Safety Equipment	10,601	5,880	7,360	49.1%	15,000
5603	Employee Training	7,918	5,681	32,999	85.7%	38,500
5606	Bad Debt Expenses	5,230	35,620	13,798	46.0%	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	3,200	80.0%	4,000
5637	Diving Services	4,350	16,045	30,945	364.1%	8,500
5638	Signage Parking Delineation	12,243	18,065	36,661	118.3%	31,000
	Total Maint. and Operations	1,529,210	1,629,859	1,760,479	92.1%	1,912,325
	C/O and Transfers					
5106	Leave Cash Out	66,243	62,025	73,867	100.0%	73,867
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	1,459,829	1,420,397	1,203,680	100.0%	1,203,680
	Total Others	1,526,072	1,482,422	1,277,546	100.0%	1,277,546
	Total	5,063,579	5,263,078	5,505,609	95.0%	5,795,168

**Fund 154 - Police Station DSF
Reconciliation**

	FY 22 Actual	FY 23 Actual	FY 24 YTD	FY 25 Budget	FY 26 Projection
Beginning Balance	832,489	1,213,963	1,621,766	2,121,285	2,653,045
Revenue					
Sales Tax	776,974	802,803	790,956		
Remaining Budgeted Sales Tax			102,564	929,260	929,260
Total Revenue	776,974	802,803	893,520	929,260	929,260
Expenditures					
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
Total Expenditures	395,500	395,000	394,000	397,500	395,250
Change in Net Assets	381,474	407,803	499,520	531,760	534,010
Ending Balance	1,213,963	1,621,766	2,121,285	2,653,045	3,187,055
Principal Outstanding	3,500,000	3,280,000	3,050,000	2,805,000	2,550,000
Accrued Interest	1,059,250	884,250	720,250	567,750	427,500
Total Needed for Prepayment (5/1/30)	4,559,250	4,164,250	3,770,250	3,372,750	2,977,500
Funding Difference	(3,345,287)	(2,542,484)	(1,648,965)	(719,705)	209,555

Optional Prepayment: The Municipal Bond principal installments due on or after May 1, 2030 are subject to prepayment in whole or in part at the option of the Borough on any date on or after May 1, 2030, at a price of 100% of the principal amount thereof to be prepaid, plus accrued interest to the date of prepayment.