Office of the City Clerk
491 East Pioneer Avenue
Homer, Alaska 99603

City of Homer

www.cityofhomer-ak.gov

clerk@cityofhomer-ak.gov
(p) 907-235-3130
(f) 907-235-3143

Memorandum
Agenda Changes/Supplemental Packet

TO:	MAYOR LORD AND CITY COUNCIL
FROM:	RENEE KRAUSE, MMC, CITY CLERK
DATE:	NOVEMBER 12, 2024
SUBJECT:	SUPPLEMENTAL

REGULAR MEETING AGENDA

CONSENT AGENDA

f. Ordinance 24-61, An Ordinance of the City Council of Homer, Alaska, Amending the FY25 Capital Budget by Appropriating $2,000,000 from Homer Accelerated Roads and Trails (HART) Fund to the Ohlson Lane and Bunnell Avenue Road Reconstruction Project. City Manager/Public Works Director. Introduction November 12, 2024 Public Hearing and Second Reading November 25, 2024.

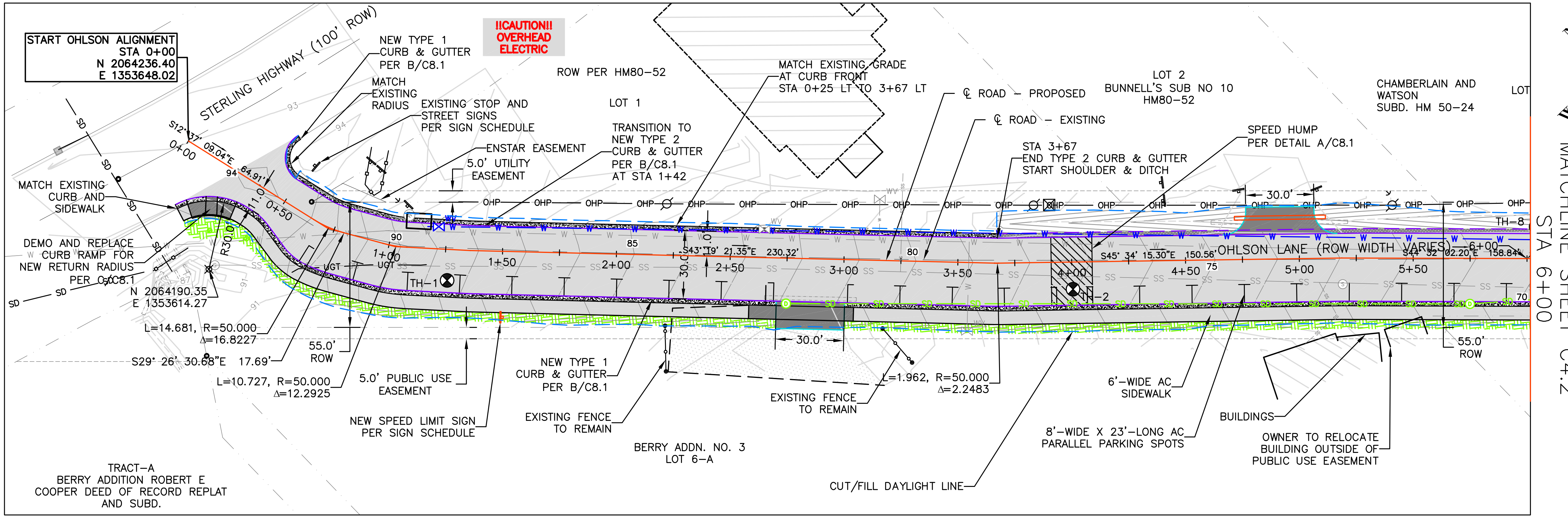
Detail Sheets C3.1, C3.2, C3.3 **Page 3**

g. Ordinance 24-62, An Ordinance of the City Council of Homer, Alaska Amending the FY25 Capital Budget by Authorizing the Purchase of a Road Grader in the Amount of $428,076 from General Fund Fleet Capital Asset Repair and Maintenance Allowance (CARMA) Fund and Authorizing the City Manager to Apply for Financing to Lease Over Seven (7) Years. City Manager/Public Works Director. Recommended dates Introduction November 12, 2024 Public Hearing and Second Reading November 25, 2024.

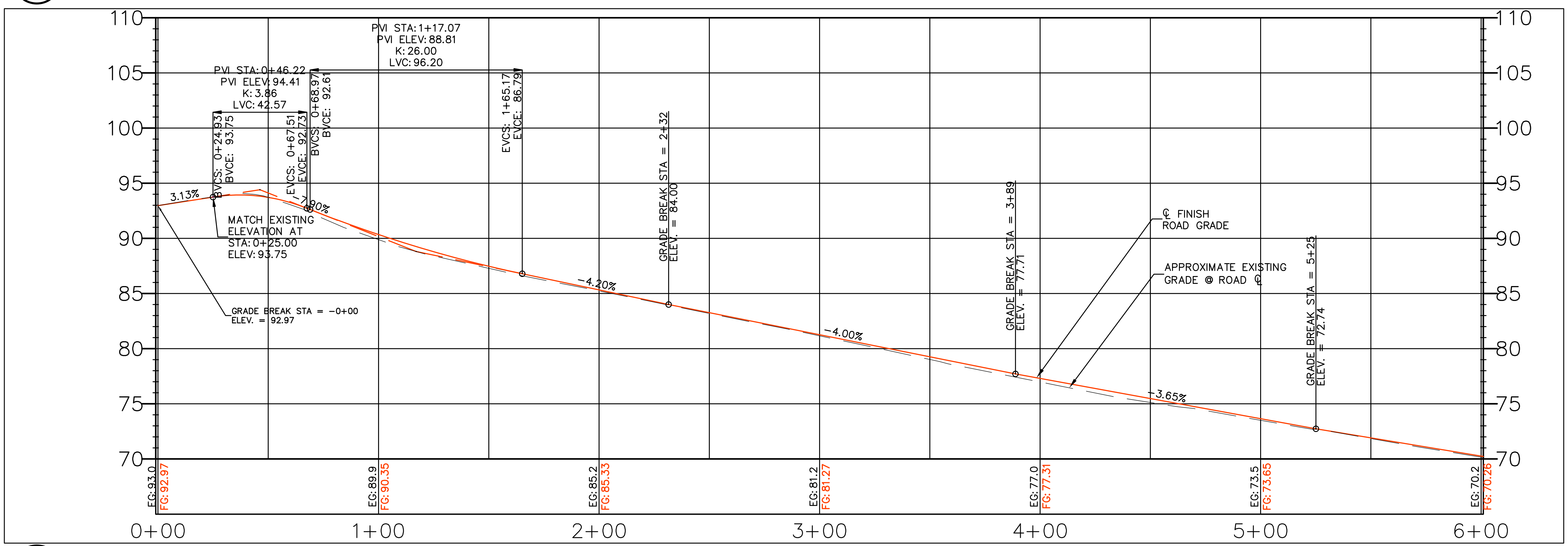
Ordinance 24-62(S), An Ordinance of the City Council of Homer Alaska Authorizing the City Manager to Execute and Equipment Lease Purchase Agreement with Caterpillar Financial Services Corporation to Allow for the Lease Purchase of a Road Grader and Amending the FY25 Capital Budget for a Current Year Lease Payment from the General Fund Fleet Capital Asset Repair and Maintenance Allowance (CARMA) Fund and Related Matters. City Manager/Public Works Director. **Page 6**

CITY MANAGER'S REPORT

a. City Manager's Report



A ROAD PLAN - STA 0+00 TO 6+00
C3.1
GRAPHIC SCALE: 1"=25' (22X34), 1"=50' (11X17)



B ROAD PROFILE - STA 0+00 TO 6+00
C3.1
HORIZ. SCALE: 1"=25' (22X34), 1"=50' (11X17); VERT. SCALE: 1"=5' (22X34), 1"=10' (11X17)

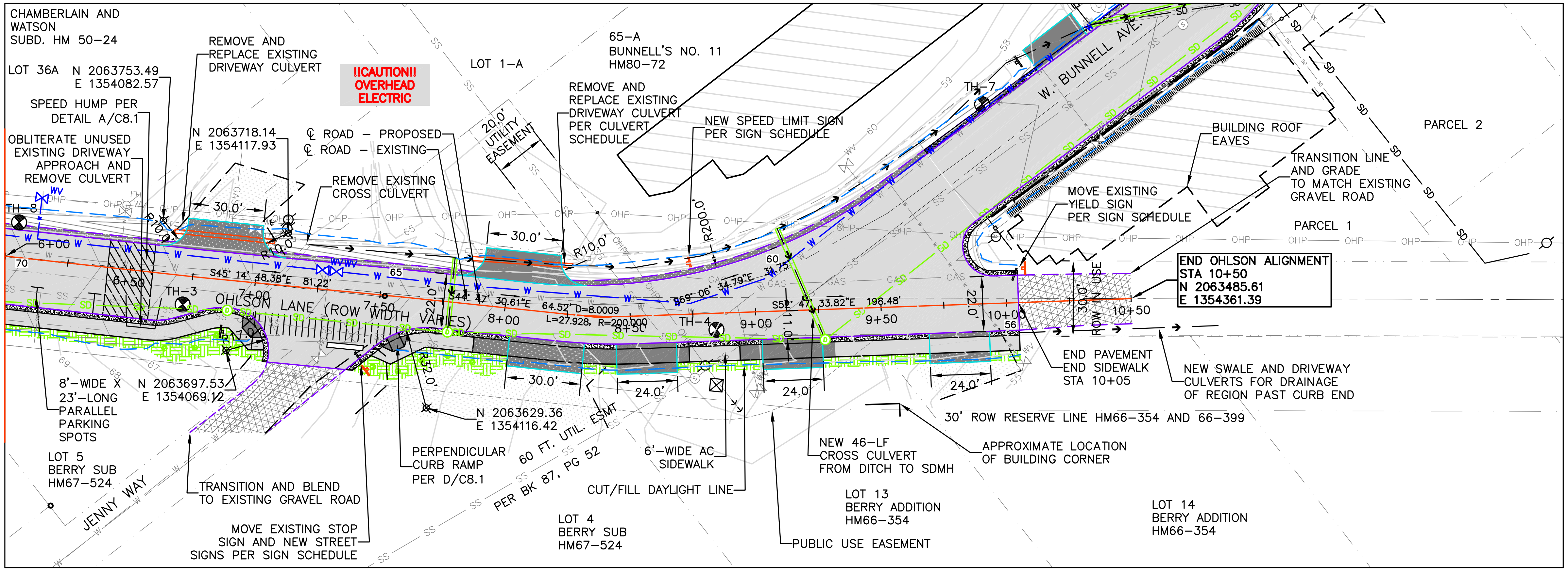
95% REVIEW

NO.	REVISION	DATE

CONSULTING ENGINEERS
STRUCTURAL/CIVIL
155 BIDARKA ST
KENAI, AK 99611
TEL. (907) 283-3583
LICENSE NO. AECC1219
NELSONENGINEER@ALASKA.NET
NELSON ENGINEERING

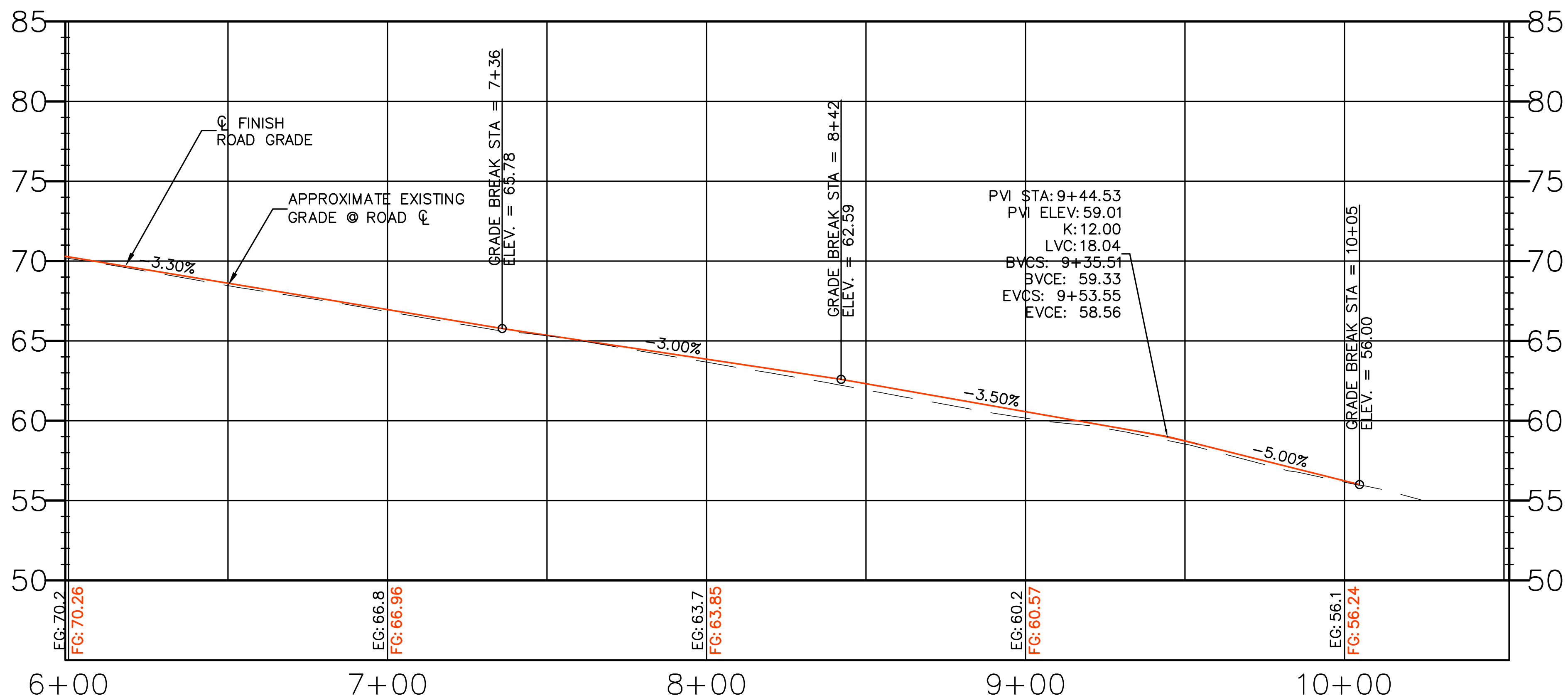
CITY OF HOMER
OHLSON LANE AND W. BUNNELL AVENUE
HOMER, ALASKA
ROAD PLAN AND PROFILE

PROJECT NO. 2022037
DRAWN BY: GTP
CHECKED BY: MJD
DATE: 1/03/24
SCALES: NOTED
HORIZ. NOTED
VERT. NOTED
SHEET: C3.1
6 OF 29



A C3.2 ROAD PLAN - STA 6+00 TO 10+50

GRAPHIC SCALE: 1"=25' (22X34), 1"=50' (11X17)



B C3.2 ROAD PROFILE - STA 6+00 TO 10+50

HORIZ. SCALE: 1"=25' (22X34), 1"=50' (11X17); VERT. SCALE: 1"=5' (22X34), 1"=10' (11X17)

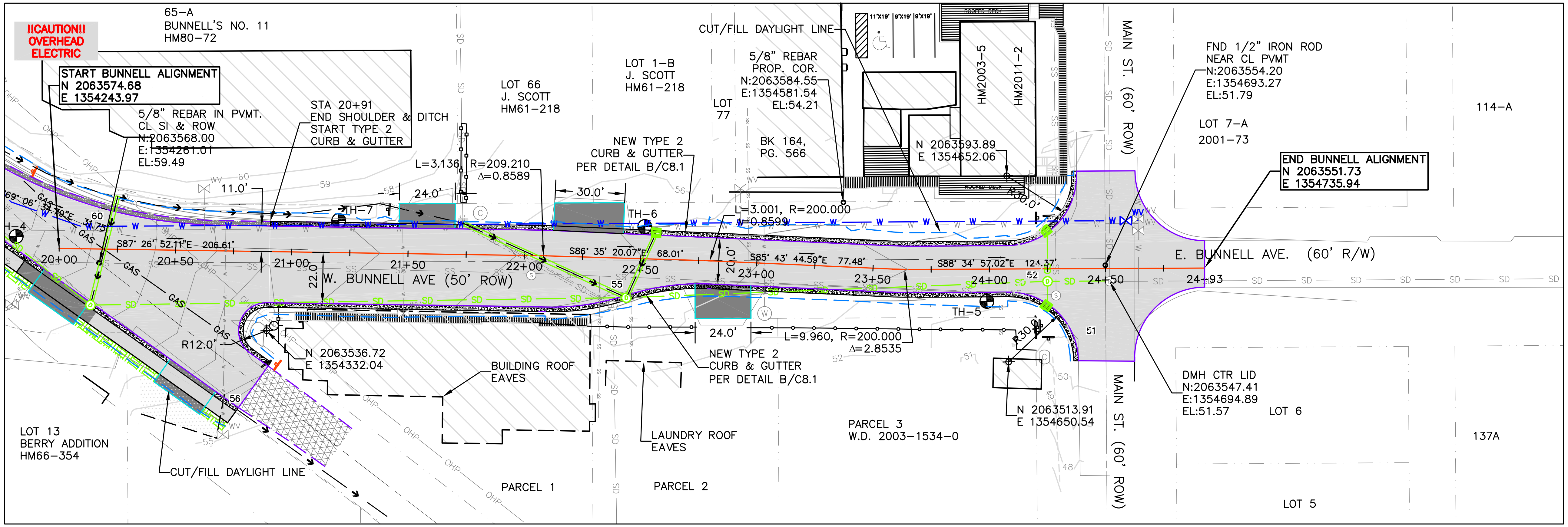
95% REVIEW

NO.	REVISION	DATE

CONSULTING ENGINEERS
STRUCTURAL/CIVIL
155 BIDARKA ST
KENAI, AK 99611
TEL. (907) 283 - 3583
LICENSE NO. AECC1219
NELSONENGINEER@ALASKA.NET
NELSON ENGINEERING

CITY OF HOMER
OHLSON LANE AND W. BUNNELL AVENUE
HOMER, ALASKA
ROAD PLAN AND PROFILE

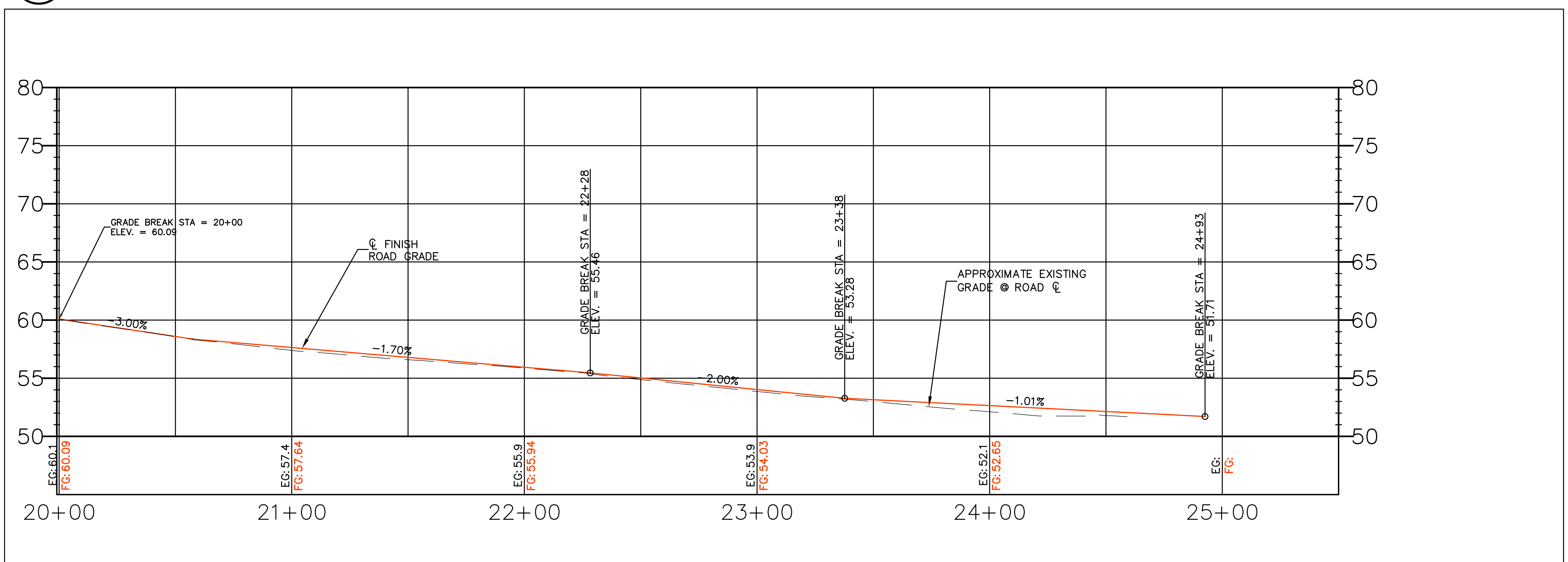
PROJECT NO. 2022037
DRAWN BY: GTP
CHECKED BY: MJD
DATE: 1/03/24
SCALES: NOTED
HORIZ. NOTED
VERT. NOTED
SHEET: C3.2
7 OF 29



A
C3.3
W. BUNNELL AVE. PLAN - STA 20+00 TO 24+50

0 25 50

GRAPHIC SCALE: 1"=25' (22X34), 1"=50' (11X17)



B
C3.3
W. BUNNELL AVE. PROFILE - STA 20+00 TO 24+50

HORIZ. SCALE: 1"=25' (22X34), 1"=50' (11X17); VERT. SCALE: 1"=5' (22X34), 1"=10' (11X17)

95% REVIEW

NO.	REVISION	DATE

CONSULTING ENGINEERS
STRUCTURAL/CIVIL
155 BIDARKA ST
KENAI, AK 99611
TEL. (907) 283 - 3583
LICENSE NO. AECC1219
NELSONENGINEER@ALASKA.NET
NELSON ENGINEERING

CITY OF HOMER
OHLSON LANE AND W. BUNNELL AVENUE
HOMER, ALASKA
ROAD PLAN AND PROFILE

PROJECT NO. 2022037
DRAWN BY: GTP
CHECKED BY: MJD
DATE: 1/03/24
SCALES: NOTED
HORIZ. NOTED
VERT. NOTED
SHEET: C3.3
8 OF 29

CITY OF HOMER
HOMER, ALASKA

City Manager/
Public Works Director

ORDINANCE 24-62(S)

AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA AUTHORIZING THE CITY MANAGER TO EXECUTE AN EQUIPMENT-LEASE PURCHASE AGREEMENT WITH CATERPILLAR FINANCIAL SERVICES CORPORATION TO ALLOW FOR THE LEASE PURCHASE OF A ROAD GRADER AND AMENDING THE FY25 CAPITAL BUDGET FOR A CURRENT YEAR LEASE PAYMENT FROM THE GENERAL FUND FLEET CAPITAL ASSET REPAIR AND MAINTENANCE ALLOWANCE (CARMA) FUND; AND RELATED MATTERS.

WHEREAS, The City of Homer, Alaska ("City"), Public Works Department, is responsible for road maintenance within the City; and

WHEREAS, To assist in road maintenance, the City purchased three road graders in years 2022 (E181), 2021 (E180), and 2002 (E168); and

WHEREAS, Costs of repair and maintenance of the road grader purchased in 2002 (E168) continue to escalate; Public Works has identified this road grader in need of replacement by 2026; and

WHEREAS, There is an opportunity to purchase a new CAT 160AWD road grader be means of an equipment lease purchase financing arrangement, with a term of seven (7) years during which each annual lease payment is subject to a current year appropriation by City Council; the City would own the subject road grader at the end of the lease term, subject to terms and conditions set forth in the equipment-lease purchase agreement; and

WHEREAS, The cost of the new CAT 160AWD road grader is Four Hundred Twenty-Eight Thousand Seventy-Six and no/100 Dollars ($428,076.00); annual lease payments are estimated to be no more than Seventy-One Thousand Three Hundred Eighty and 22/100 Dollars ($71,380.22).

NOW, THEREFORE, THE CITY OF HOMER ORDAINS:

<u>Section 1.</u> The Homer City Council hereby authorizes the City Manager to execute and deliver an equipment lease purchase agreement with Caterpillar Financial Services Corporation for the lease purchase of a CAT 160AWD road grader subject to the following: (i) lease purchase term shall not exceed seven (7) years; (ii) annual lease payments shall be

subject to appropriation by the City Council; and (iii) annual lease payments shall not exceed Seventy-One Thousand Three Hundred Eighty and 22/100 Dollars ($71,380.22).

Section 2. The Homer City Council hereby amends the FY25 Capital Budget by appropriating Seventy-One Thousand Three Hundred Eighty and 22/100 Dollars ($71,380.22) as follows:

Fund	Description	Amount
152-0383	Public Works Fleet CARMA	$71,380.22

Section 3. This Ordinance is of a permanent and general character. and shall be included in the City Code.

ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA this _____day of __________, 2024.

CITY OF HOMER

____

RACHEL LORD, MAYOR

ATTEST:

____

RENEE KRAUSE, MMC, CITY CLERK

YES:
NO:
ABSTAIN:
ABSENT:

First Reading:
Public Hearing:
Second Reading:
Effective Date:

City of Homer

www.cityofhomer-ak.gov

Office of the City Manager

491 East Pioneer Avenue

Homer, Alaska 99603

citymanager@cityofhomer-ak.gov

(p) 907-235-8121 x2222

(f) 907-235-3148

Memorandum

TO:	Mayor Lord and Homer City Council
FROM:	Melissa Jacobsen, City Manager
DATE:	November 12, 2024
SUBJECT:	Recognizing City staff who have served in the US Armed Forces

Veterans Day is observed annually on November 11th for honoring military veterans of the United States Armed Forces. I'd like to take this opportunity to publicly recognize City staff members who have served.

- Todd Cook, US Army, 11B Infantry, Scout Squad Leader
- Matthew Dominguez, US Army, Iraq, Afghanistan, and Korea
- Aaron Knowles, US Army, Combat Medic
- Del Masterhan, US Army, MOS 19 Foxtrot, Tank Commander
- Melissa Jacobsen, US Navy, Torpedoman's Mate
- Mark Robl, US Navy
- Morgan Tracy, US Navy
- Kellen Stock, US Coast Guard
- Kaleb Harvey, US Coast Guard
- Clint Scritchfield, US Air Force
- Michael DeLaTorre, US Coast Guard

Report Criteria:
Report type: Invoice detail
Check Detail.Amount = {>} 10000.

Check Issue Date	Check Number	Vendor Number	Merchant Name	Amount
07/01/2024	945	6121	HOMER ANIMAL SERVICES, LLC	82,500.00
07/19/2024	947	2157	KENAI PENINSULA BOROUGH	103,649.63
07/06/2024	948	5826	BDO USA, LLP	18,423.76
10/01/2024	953	4050	BNY MELLON	76,250.00
09/30/2024	954	6121	HOMER ANIMAL SERVICES, LLC	82,500.00
10/14/2024	955	2157	KENAI PENINSULA BOROUGH	260,809.71
10/22/2024	957	4050	BNY MELLON	64,763.75
07/05/2024	108040	46	AMLJIA	760,374.19
07/05/2024	108043	9351	COMFORTS OF HOME SERVICES INC.	28,068.50
07/05/2024	108071	1368	PRATT MUSEUM	79,000.00
07/05/2024	108072	8845	RESPEC COMPANY, LLC	10,435.00
07/12/2024	108091	513	EAST ROAD SERVICES INC	339,320.00
07/12/2024	108094	809	HEA	23,278.65
07/12/2024	108102	9487	MODA HEALTH	178,466.28
07/12/2024	108113	3036	STATE OF AK - DEC	467,092.42
07/19/2024	108145	6756	JERMAIN DUNNAGAN & OWENS, PC	12,576.16
07/26/2024	108167	3442	AGNEW & BECK CONSULTING LLC	41,647.81
07/26/2024	108175	465	DIBBLE CREEK ROCK LTD.	79,242.00
07/26/2024	108175	465	DIBBLE CREEK ROCK LTD.	37,021.65
07/26/2024	108183	809	HEA	51,032.92
07/26/2024	108187	2157	KENAI PENINSULA BOROUGH	29,734.28
07/26/2024	108187	2157	KENAI PENINSULA BOROUGH	13,325.25
07/30/2024	108203	3789	COBLE GEOPHYSICAL SERVICES	37,460.00
08/09/2024	108208	9240	ALASKA PLASTIC RECOVERY	11,000.00
08/09/2024	108232	809	HEA	21,846.42
08/09/2024	108232	809	HEA	40,187.12
08/09/2024	108232	809	HEA	53,094.00
08/09/2024	108265	9246	TERRA BELLA PROPERTIES, LLC	13,000.00
08/09/2024	108268	1701	UNIVAR SOLUTIONS USA INC	25,907.00
08/09/2024	108268	1701	UNIVAR SOLUTIONS USA INC	26,372.00
08/16/2024	108285	513	EAST ROAD SERVICES INC	194,475.00
08/16/2024	108291	9540	JC JOHNSON AND SON, LLC	11,884.00
08/23/2024	108333	2164	FERGUSON ENTERPRISES INC	10,525.00
08/23/2024	108346	6756	JERMAIN DUNNAGAN & OWENS, PC	12,553.55
08/23/2024	108364	9487	MODA HEALTH	182,399.67
08/23/2024	108366	270368233	MOTOROLA SOLUTIONS INC	32,862.72
08/23/2024	108366	270368233	MOTOROLA SOLUTIONS INC	26,017.68

Check Issue Date	Check Number	Vendor Number	Merchant Name	Amount
08/30/2024	108394	3442	AGNEW & BECK CONSULTING LLC	21,351.75
08/30/2024	108394	3442	AGNEW & BECK CONSULTING LLC	17,700.25
08/30/2024	108407	465	DIBBLE CREEK ROCK LTD.	28,130.00
08/30/2024	108415	809	HEA	23,102.86
09/06/2024	108440	9212	AK EDUCATION & RECREATIONAL PRODUCTS	39,753.00
09/06/2024	108443	465	DIBBLE CREEK ROCK LTD.	79,242.00
09/06/2024	108443	465	DIBBLE CREEK ROCK LTD.	37,021.65
09/13/2024	108480	3134	HDR ALASKA INC	13,933.69
09/13/2024	108481	809	HEA	41,838.54
09/13/2024	108486	6756	JERMAIN DUNNAGAN & OWENS, PC	12,717.50
09/13/2024	108495	9487	MODA HEALTH	166,781.68
09/13/2024	108505	9538	SUPERIOR SEPTIC	15,215.00
09/20/2024	108528	513	EAST ROAD SERVICES INC	375,288.76
09/20/2024	108530	2164	FERGUSON ENTERPRISES INC	31,010.00
09/20/2024	108542	2157	KENAI PENINSULA BOROUGH	12,476.89
09/20/2024	108559	9564	UAA - SMALL BUSINESS DEV CENTER	12,000.00
10/04/2024	108600	70	ALASKA SAFETY INC	12,185.00
10/04/2024	108615	809	HEA	19,587.09
10/04/2024	108619	4513	KACHEMAK ELECTRIC CO	75,920.45
10/04/2024	108631	9577	QUALITY STEEL	13,962.00
10/04/2024	108639	5538	STRUCTURED	12,500.00
10/04/2024	108644	4513	KACHEMAK ELECTRIC CO	75,920.45
10/11/2024	108658	513	EAST ROAD SERVICES INC	507,876.25
10/11/2024	108672	9561	Liquid Networx	10,538.16
10/17/2024	108704	513	EAST ROAD SERVICES INC	36,212.50
10/17/2024	108707	727	GCI	25,443.00
10/17/2024	108710	3134	HDR ALASKA INC	14,947.67
10/17/2024	108711	809	HEA	41,755.17
10/17/2024	108716	6756	JERMAIN DUNNAGAN & OWENS, PC	12,681.95
10/17/2024	108720	920125082	LANDS END RESORT	29,136.00
10/17/2024	108725	7118	NOMAR, LLC	10,416.00
10/25/2024	108738	3442	AGNEW & BECK CONSULTING LLC	37,677.24
10/25/2024	108755	4513	KACHEMAK ELECTRIC CO	90,871.42
10/25/2024	108762	9487	MODA HEALTH	174,380.38
10/25/2024	108773	1590	SPENARD BUILDERS GEN	10,715.76
Grand Totals:				5,679,386.18

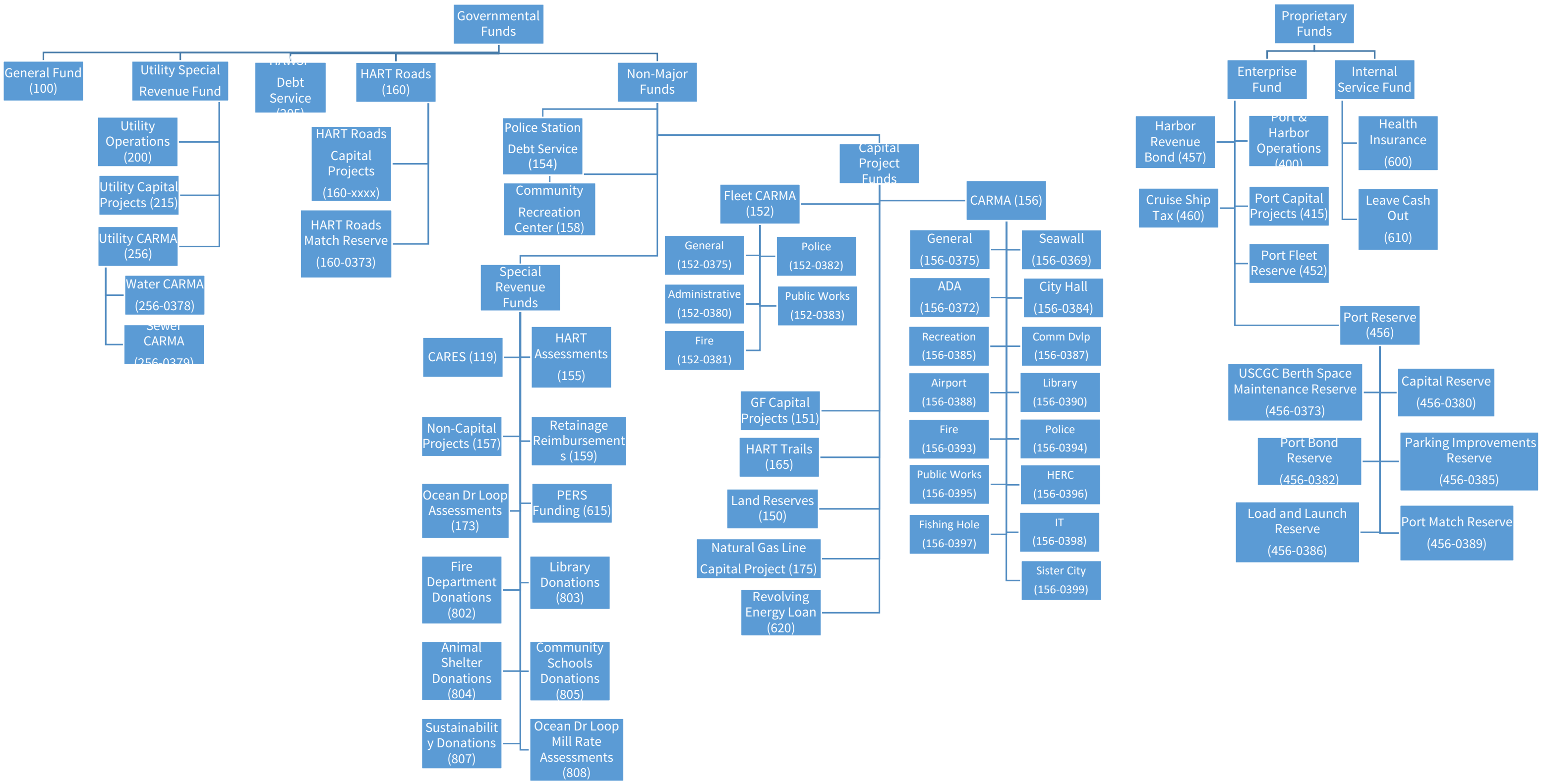
Financial Report - FY25 1st Quarter

Provided November 12, 2024

Financial Report Table of Contents

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


Governmental Funds
General Fund (100)
Utility Special Revenue Fund
Utility Operations (200)
Utility Capital Projects (215)
Utility CARMA (256)
Water CARMA (256-0378)
CARMA
Debt Service
HART Roads (160)
HART Roads Capital Projects (160-xxxx)
HART Roads Match Reserve (160-0373)
Non-Major Funds
Police Station Debt Service (154)
Community Recreation Center (158)
Special Revenue Funds
CARES (119)
HART Assessments (155)
Non-Capital Projects (157)
Retainage Reimbursements (159)
Ocean Dr Loop Assessments (173)
PERS Funding (615)
Fire Department Donations (802)
Library Donations (803)
Animal Shelter Donations (804)
Community Schools Donations (805)
Sustainability Donations (807)
Ocean Dr Loop Mill Rate Assessments (808)
Capital Project Funds
Fleet CARMA (152)
General (152-0375)
Police (152-0382)
Administrative (152-0380)
Public Works (152-0383)
Fire (152-0381)
GF Capital Projects (151)
HART Trails (165)
Land Reserves (150)
Natural Gas Line Capital Project (175)
Revolving Energy Loan (620)
CARMA (156)
General (156-0375)
Seawall (156-0369)
ADA (156-0372)
City Hall (156-0384)
Recreation (156-0385)
Comm Dvlp (156-0387)
Airport (156-0388)
Library (156-0390)
Fire (156-0393)
Police (156-0394)
Public Works (156-0395)
HERC (156-0396)
Fishing Hole (156-0397)
IT (156-0398)
Sister City (156-0399)
Proprietary Funds
Enterprise Fund
Internal Service Fund
Harbor Revenue Bond (457)
Harbor Operations
Health Insurance (600)
Cruise Ship Tax (460)
Port Capital Projects (415)
Leave Cash Out (610)
Port Fleet Reserve (452)
Port Reserve (456)
USCGC Berth Space Maintenance Reserve (456-0373)
Capital Reserve (456-0380)
Port Bond Reserve
Parking Improvements Reserve (456-0385)
Load and Launch Reserve (456-0386)
Port Match Reserve (456-0389)

Central Treasury Report, as of September 30, 2024

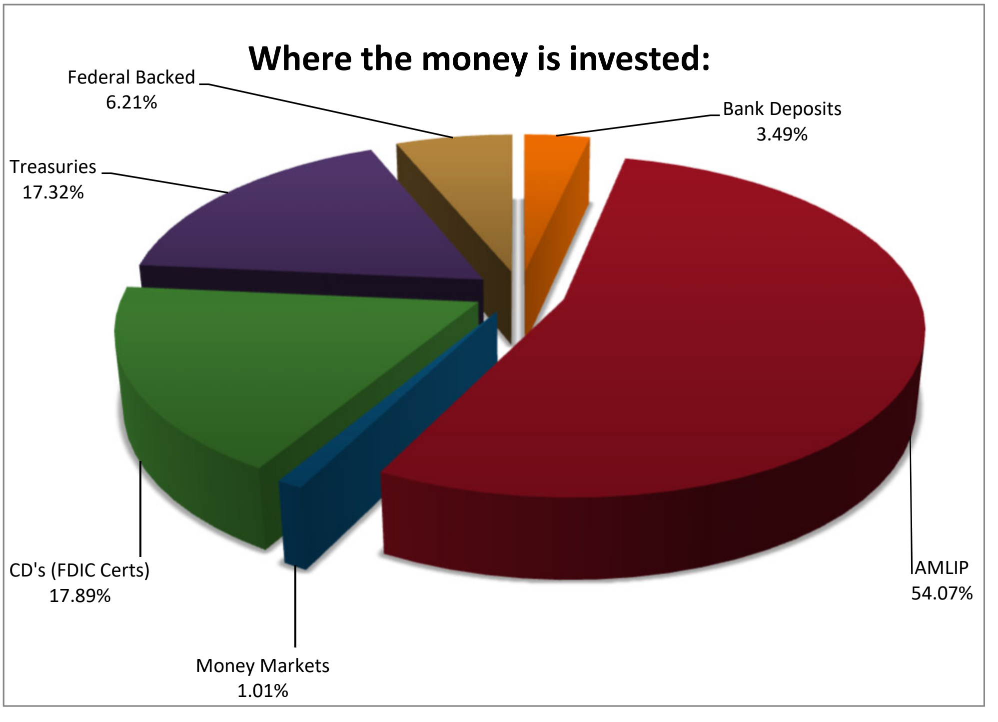
Cash and Investments		FY 2022	FY 2023	FY 2024	FY 2025
Wells Fargo Checking		1,658,757	785,214	1,241,978	1,149,306
BNY Mellon - Harbor GOB Reserve		317,980	317,980	317,980	317,980
AMLIP - Primary		12,559,188	15,621,238	18,242,633	18,686,118
AMLIP - Library Donations		165,130	170,589	179,394	180,765
AMLIP - Fire Dontations		50,061	51,716	43,534	38,596
AMLIP - PERS		278,008	287,199	302,342	306,287
AMLIP - Sustainability		15,638	16,155	17,007	17,229
AMLIP - Police Station					2,183,021
AMLIP - Community Rec Center					1,304,771
Investments		16,536,293	16,540,300	17,358,252	17,829,365
		$ 31,581,055	$ 33,790,390	$ 37,703,119	$ 42,013,438
By Fund:					
Fund Name	**Fund Number**				
General	100	4,269,337	5,819,882	6,118,852	6,319,709
Utility Operations	200	526,079	(144,588)	190,643	429,596
Utility Capital Projects	215	(2,100,339)	(2,249,048)	(2,299,464)	(2,074,508)
Utility Reserves	256	3,831,134	4,163,087	3,451,273	3,515,423
HAWSP Debt Service	205	4,640,246	5,915,270	7,324,165	7,799,927
HART Roads	160	6,159,364	4,745,984	5,570,489	5,316,820
CARES	119	61,513	9,801	2,235	2,235
Police Station Debt Service	154	994,874	1,417,359	1,814,315	2,236,443
HART Assessments	155	1,047,210	1,131,469	1,215,606	1,234,714
Non-Capital Projects	157	64,613	40,093	26,244	26,733
Community Rec Center	158	-	-	900,000	1,304,771
Retainage Reimbursements	159	139,097	228,032	220,979	209,008
Seawall Assessments	173	-	294,559	302,875	309,607
PERS Funding	615	29,553	38,743	302,342	306,287
Fire Department Donations	802	53,351	41,237	38,028	38,596
Library Donations	803	164,949	170,407	178,424	180,747
Animal Shelter Donations	804	335	335	335	341
Community Schools	805	270	269	269	274
Sustainability	807	15,638	16,155	17,007	17,229
Ocean Dr Loop Assessments	808	40,462	43,733	46,409	49,318
Sister City Donations	809	-	-	52	52
Land Reserves	150	1,041,264	971,753	386,415	382,965
Capital Projects	151	102,793	(64,038)	177,142	(136,900)
GF Fleet CARMA	152	1,928,596	1,303,770	734,633	738,593
GF CARMA	156	2,527,555	2,202,498	1,679,648	2,180,116
HART Trails	165	826,494	984,676	1,006,000	1,091,104
Gas Line	175	300,635	874,747	300,203	394,048
Energy Revolving Loan	620	386,043	398,909	411,776	411,776
Port & Harbor Operations	400	394,717	1,769,369	2,228,355	4,359,897
Port Capital Projects	415	276,957	242,328	861,271	1,024,206
Port Fleet Reserves	452	154,394	169,514	87,597	87,158
Port Reserves	456	3,723,842	3,481,063	4,453,232	4,428,942
Port Bonds	457	(19,921)	(60,000)	(139,616)	(139,616)
Cruise Ship Landing Tax	460	-	(73,628)	(35,093)	(35,093)
Health Insurance	600	-	49,532	250,779	179,586
Leave Cash Out	610	-	(142,881)	(120,301)	(176,667)
Total By Fund		$ 31,581,055	$ 33,790,390	$ 37,703,120	$ 42,013,438

CITY OF HOMER
Treasurer's Report

As of:
September 30, 2024

INVESTMENT BY INSTITUTION:		**$ Invested**	**% Of $ Invested**
Bank Deposits	$	1,467,286	3%
AMLIP	$	22,716,787	54%
TVI	$	17,829,365	42%
Total Cash and Investments	**$**	**42,013,438**	**100%**

MATURITY OF INVESTMENTS:			**AMOUNT**	**% Of Investment by Maturity Date**
1 to 30 Days	10/30/2024	$	24,608,712	59%
30 to 120 Days	1/28/2025	$	2,311,086	6%
120 to 180 Days	3/29/2025	$	1,317,850	3%
180 to 365 Days	9/30/2025	$	2,600,825	6%
Over 1 Year		$	11,174,965	27%
TOTAL		**$**	**42,013,438**	**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.

General Fund
Expenditure Report
Actuals through Quarter Ending September 2024
25% Fiscal Year Elapsed

Current Fiscal Analysis

	FY25 AMENDED BUDGET	FY25 ACTUAL $	FY25 ACTUAL %
Revenues			
Property Taxes	$ 4,225,672	$ 2,776,013	66%
Sales and Use Taxes	9,296,032	2,644,602	28%
Permits and Licenses	41,723	12,997	31%
Fines and Forfeitures	8,381	1,104	13%
Intergovernmental	746,338	2,513	0%
Charges for Services	445,762	170,015	38%
Other Revenues	-	27,192	
Airport	202,406	45,505	22%
Operating Transfers	1,568,082	20,710	1%
Total Revenues	**$ 16,534,397**	**$ 5,700,651**	**34%**
Expenditures & Transfers			
Administration	$ 2,201,751	$ 528,511	24%
Clerks/Council	942,104	156,634	17%
Planning	446,281	93,394	21%
Library	1,126,251	296,658	26%
Finance	948,850	200,923	21%
Fire	1,973,062	496,860	25%
Police	4,416,940	1,314,556	30%
Public Works	3,663,001	800,057	22%
Airport	239,580	45,321	19%
City Hall, HERC	190,449	41,577	22%
Non-Departmental	191,000	166,000	87%
Total Operating Expenditures	$ 16,339,269	$ 4,140,488	25%
Transfer to Other Funds			
Leave Cash Out	$ 178,375	$ -	0%
Other	6,752	-	0%
Total Transfer to Other Funds	$ 185,127	$ -	0%
Transfer to CARMA			
General Fund Fleet CARMA	$ -	$ -	0%
General Fund CARMA	-	-	0%
Seawall CARMA	10,000	-	0%
Total Transfer to CARMA Funds	$ 10,000	$ -	0%
Total Expenditures & Transfers	**$ 16,534,397**	**$ 4,140,488**	**25%**
Net Revenues Over (Under) Expenditures	**$ 0**	**$ 1,560,163**	

Water and Sewer Fund
Expenditure Report
Actuals through Quarter Ending September 2024
25% Fiscal Year Elapsed

	Current Fiscal Analysis		
	FY25 ADOPTED BUDGET	FY25 ACTUAL	
		$	%
Revenues			
Water Fund	$ 2,494,551	$ 831,310	33%
Sewer Fund	2,213,812	673,147	30%
Total Revenues	**$ 4,708,362**	**$ 1,504,457**	**32%**
Expenditures & Transfers			
Water			
Administration	$ 350,977	$ 109,189	31%
Treatment Plant	726,654	178,327	25%
System Testing	36,000	5,999	17%
Pump Stations	123,793	15,421	12%
Distribution System	393,195	96,240	24%
Reservoir	19,191	2,631	14%
Meters	288,507	14,161	5%
Hydrants	214,868	42,855	20%
Sewer			
Administration	$ 348,160	$ 114,766	33%
Plant Operations	938,779	165,155	18%
System Testing	18,000	4,070	23%
Lift Stations	230,206	47,520	21%
Collection System	378,085	106,103	28%
Total Operating Expenditures	$ 4,066,415	$ 902,436	22%
Transfer to Other Funds			
Leave Cash Out	$ 12,216	$ -	0%
GF Admin Fees	-	-	0%
Other	15,597	-	0%
Total Transfer to Other Funds	$ 27,813	$ -	0%
Transfers to CARMA			
Water	$ 325,376	$ -	0%
Sewer	288,758	-	0%
Total Transfer to CARMA Funds	$ 614,134	$ -	0%
Total Expenditures & Transfers	**$ 4,708,362**	**$ 902,436**	**19%**
Net Revenues Over(Under) Expenditures	**$ 0**	**$ 602,021**	

Port and Harbor Fund
Expenditure Report
Actuals through Quarter Ending September 2024
25% Fiscal Year Elapsed

Current Fiscal Analysis

	FY25 ADOPTED BUDGET	FY25 ACTUAL $	FY25 ACTUAL %
Revenues			
Administration	$ 640,736	$ 216,448	34%
Harbor	4,045,337	2,494,762	62%
Pioneer Dock	302,106	107,631	36%
Fish Dock	578,477	239,937	41%
Deep Water Dock	188,651	64,805	34%
Outfall Line	4,800	-	0%
Fish Grinder	7,390	6,255	85%
Load and Launch Ramp	130,000	49,975	38%
Total Revenues	**$ 5,897,497**	**$ 3,179,813**	**54%**
Expenditures & Transfers			
Administration	$ 1,227,954	$ 401,863	33%
Harbor	1,658,848	437,319	26%
Pioneer Dock	89,120	24,805	28%
Fish Dock	817,052	178,262	22%
Deep Water Dock	107,656	33,216	31%
Outfall Line	13,500	2,370	18%
Fish Grinder	45,150	13,426	30%
Harbor Maintenance	558,501	134,598	24%
Main Dock Maintenance	54,546	12,157	22%
Deep Water Dock Maintenance	65,046	12,507	19%
Load and Launch Ramp	141,549	47,243	33%
Total Operating Expenditures	$ 4,778,920	$ 1,297,767	27%
Transfer to Other Funds			
Leave Cash Out	$ 49,513	$ -	0%
GF Admin Fees	-	-	0%
Debt Service	-	-	0%
Other	380,573	-	0%
Total Transfer to Other Funds	$ 430,086	$ -	0%
Transfers to Reserves			
Harbor	$ 688,491	$ -	0%
Load and Launch Ramp	-	-	0%
Total Transfer to Reserves	$ 688,491	$ -	0%
Total Expenditures & Transfers	**$ 5,897,497**	**$ 1,297,767**	**22%**
Net Revenues Over(Under) Expenditures	**$ 0**	**$ 1,882,046**	

FUND 100 - GENERAL FUND
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE

A/C Num.	Revenue Categories & Descriptions	FY23 7/1/22 - 6/30/23 ACTUAL	FY24 7/1/23 - 6/30/24 ACTUAL	FY25 YTD ACTUAL $	FY25 YTD ACTUAL %	FY25 7/1/24 - 6/30/25 BUDGET
0005	**PROPERTY TAXES:**					
4101	Real Prop Tax	3,703,173	4,256,321	2,652,067	68.4%	3,880,104
4102	Per Prop Tax	231,901	246,726	75,748	32.0%	236,982
4103	Motr Vehicle Tx	39,248	40,928	8,978	19.7%	45,581
4104	Prior Years Taxes	55,894	67,296	29,376	60.7%	48,363
4105	Pen/Int Prop Tx	42,898	34,684	1,060	12.3%	8,642
4107	Oil Tax	4,173	-	8,784	146.4%	6,000
	Total Property Taxes	**4,077,288**	**4,645,956**	**2,776,013**	**65.7%**	**4,225,672**
0010	**SALES & USE TAXES:**					
4201	Sales Tax	7,783,970	7,741,229	2,464,212	28.0%	8,789,131
4206	Remote Sales Tax	505,089	435,433	155,648	34.2%	455,000
4202	Cooperative Tax	24,752	24,504	24,743	103.5%	23,901
4203	Liquor License	-	35,250	-	0.0%	23,667
4205	Sales Tax Comm	3,000	5,000	-	0.0%	4,333
	Total Sales and Use Taxes	**8,316,811**	**8,241,416**	**2,644,602**	**28.4%**	**9,296,032**
0015	**PERMITS & LICENSES:**					
4301	Driveway Permit	2,436	2,000	975	44.4%	2,196
4302	Sign Permits	450	350	200	171.4%	117
4303	Building Permit	24,650	20,351	8,350	49.7%	16,800
4304	Peddler Permits	700	940	50	1.9%	2,693
4308	Zoning Fees	10,000	16,300	2,522	20.3%	12,442
4309	Row Permit	3,233	2,695	-	0.0%	3,075
4310	Marijuana Licenses	-	2,400	-	0.0%	1,133
4314	Taxi/chauffeurs/safety Inspec	1,505	1,785	901	27.6%	3,268
	Total Permits and Licenses	**42,973**	**46,821**	**12,997**	**31.2%**	**41,723**
0020	**FINES & FORFEITURES:**					
4401	Fines/Forfeit	3,118	3,989	564	6.7%	8,381
4402	Non Moving Fine	10,278	-	540	0.0%	-
	Total Fines and Forfeitures	**13,396**	**3,989**	**1,104**	**13.2%**	**8,381**
0025	**USE OF MONEY:**					
4801	Interest Income	118,721	330,807	-	0.0%	-
4802	Penalty/Interest	-	-	-	0.0%	-
	Total Use of Money	**118,721**	**330,807**	**-**	**0.0%**	**-**
0030	**REVENUES-OTHER AGENCIES:**					
4503	Prisoner Care	509,922	660,103	-	0.0%	619,938
4504	Borough 911	52,800	52,800	-	0.0%	52,800
4505	Police Sp Serv	149,617	38,000	-	0.0%	39,600
4510	Library E-Rate Discount	19,908	15,078	2,513	0.0%	-
4511	Pioneer Av Maint	34,000	34,000	-	0.0%	34,000
4527	PERS Revenue	167,686	-	-	0.0%	-
	Total Intergovernmental	**933,932**	**799,981**	**2,513**	**0.3%**	**746,338**
0035	**CHARGES FOR SERVICES:**					
4311	Library Cards	11	86	-	0.0%	-
4315	Project Administration Fee	1,380	-	-	0.0%	-
4316	Lid Application Fee	100	100	-	0.0%	-
4317	Lid Yearly Bill	13,567	10,259	3,054	15.5%	19,649

FUND 100 - GENERAL FUND
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE

A/C Num.	Revenue Categories & Descriptions	FY23 7/1/22 - 6/30/23 ACTUAL	FY24 7/1/23 - 6/30/24 ACTUAL	FY25 YTD ACTUAL $	FY25 YTD ACTUAL %	FY25 7/1/24 - 6/30/25 BUDGET
4516	Pw Equip & Serv	955	638	-	0.0%	-
4599	Pioneer Beautification	-	-	5	0.0%	-
4601	Ambulance Fees	283,609	274,001	72,002	27.8%	258,981
4603	Fire Contract - Kachemak City	112,513	126,656	77,039	68.5%	112,513
4607	Other Services	12,652	15,626	4,661	26.7%	17,465
	Camping	150,219	136,533	-	0.0%	-
4609	Animal Care Fee	7,650	-	-	0.0%	-
4610	Plans & Specs	3	200	-	0.0%	-
4611	City Clerk Fees	4,313	2,125	634	27.4%	2,314
4612	Publication Fee	100	-	-	0.0%	-
4613	Cemetery Plots	13,600	9,400	1,000	11.1%	9,000
4614	Community Recreation Fees	38,821	54,409	11,146	47.1%	23,686
4650	Rents & Leases	3,661	150	-	0.0%	205
4655	Pavillion Rental	2,425	1,667	475	24.4%	1,950
	Total Charges for Services	**645,578**	**631,849**	**170,015**	**38.1%**	**445,762**
0040	**OTHER REVENUE:**					
4901	Surplus Prop	67,613	35,000	26,998	0.0%	-
4902	Other Revenue	47,385	82,866	132	0.0%	-
	Total Other Revenues	**114,998**	**117,866**	**27,192**	**0.0%**	**-**
0045	**AIRPORT TERMINAL REVENUES:**					
4655	Airline Leases	152,817	150,576	30,980	23.6%	130,997
4656	Concessions	1,428	1,428	357	5.9%	6,069
4657	Car Rental	46,274	43,300	11,076	25.9%	42,706
4658	Parking Fees	31,164	23,620	3,092	13.7%	22,634
4660	Advertising	-	-	-	0.0%	-
	Total Airport	**231,684**	**218,924**	**45,505**	**22.5%**	**202,406**
	Total Before Operating Transfers	**14,495,381**	**15,037,609**	**5,679,941**	**38.0%**	**14,966,315**
0099	**OPERATING TRANSFERS:**					
4990	HART Transfer - Road/Trail Mtnc	907,807	907,807	20,710	1.6%	1,279,890
4992	Other Transfer	95,754	10,000	-	0.0%	10,000
4990	Draw on Fund Balance - Fire Positions	-	-	-	0.0%	92,061.24
4990	Draw on Fund Balance - Finance Position*	-	-	-	0.0%	
4990	Draw on Fund Balance - Balance Budget	-	-	-	0.0%	
4990	Draw on Fund Balance - Budget Amendments	-	-	-	0.0%	186,131.00
	Total Operating Transfers	**1,003,561**	**917,807**	**20,710**	**1.3%**	**1,568,082**
	Grand Total	**15,498,942**	**15,955,415**	**5,700,651**	**34.5%**	**16,534,397**
	Net Surplus (Deficit)	**629,032**	**655,303**	**1,560,163**		**0**

FUND TOTAL	100 - GENERAL FUND COMBINED EXPENDITURES					
A/C Num.	Expenditure Categories & Descriptions	FY23 7/1/22 - 6/30/23 ACTUAL	FY24 7/1/23 - 6/30/24 ACTUAL	FY25 YTD ACTUAL $	FY25 YTD ACTUAL %	FY25 7/1/24 - 6/30/25 BUDGET
	Salaries and Benefits					
5101	Salary and Wages	5,657,121	5,746,763	1,594,636	23.9%	6,670,229
5102	Fringe Benefits	3,483,891	3,431,052	851,979	25.1%	3,389,273
5103	Part-time Wages	388,250	287,225	80,883	20.5%	394,357
5104	Part-time Benefits	100,564	167,664	37,344	27.3%	136,608
5105	Overtime	635,058	593,022	162,597	40.6%	400,093
5107	Part-time Overtime	12,894	6,072	1,059	9.5%	11,151
5108	Unemployment Benefits	2,928	1,676	-	0.0%	-
5112	PERS Relief	167,686	-	-	0.0%	-
	Total Salaries and Benefits	**10,448,393**	**10,233,474**	**2,728,498**	**24.8%**	**11,001,711**
	Maintenance and Operations					
5201	Office Supplies	44,141	48,409	9,195	19.2%	47,950
5202	Operating Supplies	284,810	346,384	79,506	21.2%	374,330
5203	Fuel and Lube	325,678	298,120	42,010	16.7%	252,300
5204	Chemicals	190,447	134,229	-	0.0%	222,600
5205	Ammunition	14,574	18,377	5,846	29.2%	20,000
5206	Food and Staples	36,307	38,424	7,707	17.4%	44,200
5207	Vehicle and Boat Maintenance	227,479	207,127	70,923	24.0%	295,500
5208	Equipment Maintenance	15,974	36,448	4,183	7.6%	55,125
5209	Building & Grounds Maintenance	76,739	76,352	18,898	18.2%	103,757
5210	Professional Services	796,681	755,016	267,726	26.9%	994,050
5211	Audit Services	33,885	121,846	2,834	2.4%	118,642
5213	Survey and Appraisal	20	4,350	-	0.0%	13,000
5214	Rents & Leases	94,413	123,939	17,992	9.1%	196,658
5215	Communications	231,461	244,761	73,647	33.8%	218,190
5216	Freight and Postage	21,204	35,274	6,510	44.3%	14,700
5217	Electricity	266,590	289,827	24,079	7.8%	309,971
5218	Water	18,244	21,934	10,915	45.2%	24,126
5219	Sewer	24,244	29,363	13,959	41.7%	33,457
5220	Refuse and Disposal	7,391	9,843	1,173	11.4%	10,300
5221	Property Insurance	55,522	72,338	78,816	100.0%	78,816
5222	Auto Insurance	43,673	49,420	47,746	100.0%	47,749
5223	Liability Insurance	117,923	118,449	191,446	96.3%	198,870
5224	Fidelity Bond	450	450	450	100.0%	450
5227	Advertising	26,152	32,521	4,675	10.6%	43,900
5228	Books	44,917	45,125	7,762	17.3%	44,750
5229	Periodicals	10,812	9,709	918	7.3%	12,550
5230	Audio Visual	16,230	17,462	1,653	10.0%	16,500
5231	Tools and Equipment	111,613	129,118	20,304	14.4%	141,445
5233	Computer Related Items	49,848	71,551	25,761	37.8%	68,200
5234	Record and Permits	798	807	96	9.6%	1,000
5235	Membership Dues	19,318	16,585	10,036	36.9%	27,170
5236	Transportation	48,328	5,979	1,567	0.0%	-
5237	Subsistence	31,047	4,724	577	0.0%	-
5238	Printing and Binding	3,213	4,272	170	1.2%	13,850
5242	Janitorial	-	-	-	0.0%	1,000
5244	Snow Removal	72,765	60,023	-	0.0%	29,700
5248	Lobbying	23,411	26,661	5,250	8.3%	63,000

FUND TOTAL	100 - GENERAL FUND COMBINED EXPENDITURES					
A/C Num.	Expenditure Categories & Descriptions	FY23 7/1/22 - 6/30/23 ACTUAL	FY24 7/1/23 - 6/30/24 ACTUAL	FY25 YTD ACTUAL $	FY25 YTD ACTUAL %	FY25 7/1/24 - 6/30/25 BUDGET
5251	Pioneer Beautification	1,571	1,203	-	0.0%	1,500
5252	Credit Card Expenses	6,298	2,728	743	31.6%	2,350
5280	Volunteer Incentives	32,970	36,543	3,791	9.7%	39,000
5282	City Hall Building Maintenance	10,524	12,901	3,928	39.3%	10,000
5283	Library Building Maintenance	22,865	22,525	681	2.7%	25,000
5284	Police Building Maintenance	8,422	2,983	293	2.8%	10,500
5285	Fire Building Maintenance	6,215	5,589	3	0.1%	5,000
5286	Old School Building Maintenance	754	-	-	0.0%	-
5287	Animal Control Building Maintenance	870	5,154	247	9.9%	2,500
5288	Old Police Building Maintenance	545	-	-	0.0%	-
5292	City Hall Motor Pool	328	8	-	0.0%	700
5293	Police Motor Pool	18,327	20,041	3,686	18.4%	20,000
5294	Fire Motor Pool	12,069	11,583	1,958	10.9%	18,000
5601	Uniform	38,387	58,860	20,650	30.4%	67,900
5602	Safety Equipment	25,340	34,489	1,913	4.8%	39,950
5603	Employee Training	110,778	215,477	48,098	15.5%	309,510
5604	Public Education	824	2,835	657	13.8%	4,750
5605	Sister Cities	-	3,962	-	0.0%	-
5611	ADA Compliance	-	-	-	0.0%	250
5614	Car Allowance	10,182	22,079	4,937	50.2%	9,842
5624	Legal Services	254,699	273,819	27,081	13.5%	200,000
5625	Impound Costs	4,202	1,385	-	0.0%	6,000
5626	Jail Laundry Services	-	-	-	0.0%	-
5627	Security	-	41,376	41,035	51.3%	80,000
5630	Haven House	14,000	14,000	-	0.0%	14,000
5632	Wellness Program	24,030	21,345	2,200	8.1%	27,000
5633	Phones	-	3,968	-	0.0%	10,000
5634	Networking	5,055	6,274	490	7.5%	6,500
5635	Software	54,272	50,979	30,264	42.9%	70,500
5636	Servers	10,129	21,317	456	3.0%	15,000
5639	Subscription Databases	-	8,952	9,547	40.6%	23,500
5801	Pratt Museum	69,000	79,000	79,000	100.0%	79,000
5804	Homer Chamber of Commerce	-	75,000	75,000	100.0%	75,000
5815	Parks & Recreation Board	189	1,475	1,000	66.7%	1,500
5830	Homer Foundation	25,000	25,000	-	0.0%	25,000
	Total Maintenance and Operations	**4,154,146**	**4,588,073**	**1,411,990**	**26.5%**	**5,337,558**
	Transfers					
5106	Leave Cash Out	122,629	221,360	-	0.0%	178,375
5990	Transfers To	144,742	257,206	-	0.0%	16,752
	Total Transfers	**267,371**	**478,566**	**-**	**0.0%**	**195,127**
	Total	**14,869,910**	**15,300,112**	**4,140,488**	**25.0%**	**16,534,397**

FUND 200 - UTILITY FUND
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE

A/C Num.	Revenue Categories & Descriptions	FY23 7/1/22 - 6/30/23 ACTUAL	FY24 7/1/23 - 6/30/24 ACTUAL	FY25 YTD ACTUAL $	FY25 YTD ACTUAL %	FY25 7/1/24 - 6/30/25 BUDGET
Water Revenue						
Operating Revenue:						
	Metered Sales	1,915,984	2,245,909	813,465	35.0%	2,325,213
4661	Connection Fees	16,382	16,770	4,800	27.1%	17,696
4662	Services & Meters	33,625	39,996	10,608	30.8%	34,490
4663	In Lieu of City Sales Tax	459	477	210	0.0%	-
Total Operating Revenue		**1,966,450**	**2,303,153**	**829,083**	**34.9%**	**2,377,399**
Non- Operating Revenue						
4801	Interest on Investments	(1,235)	18,003	-	0.0%	-
4802	Penalty & Interest (Utilities)	6,061	7,780	2,227	59.9%	3,717
4527	PERS Revenue	17,448	-	-	0.0%	-
4990	Transfer from Fund Balance	-	-	-	0.0%	4,470
4992	Transfer from GF	91,734	103,000	-	0.0%	108,964
Total Non-Operating Revenue		**114,009**	**128,784**	**2,227**	**1.9%**	**117,151**
Total Water Revenue		**2,080,459**	**2,431,936**	**831,310**	**33.3%**	**2,494,551**
Sewer Revenue						
Operating Revenue						
	Metered Sales	1,829,631	1,987,374	662,827	30.3%	2,184,808
4619	Inspection Fees	-	-	-	0.0%	-
4662	Services & Meters	21,688	16,414	2,550	13.8%	18,509
4701	RV Dump Station	10,505	9,713	7,770	129.0%	6,024
Total Operating Revenue		**2,100,139**	**2,013,501**	**673,147**	**30.5%**	**2,209,341**
Non- Operating Revenue						
4527	PERS Revenue	14,139	-	-	0.0%	-
4990	Transfer from Fund Balance	238,315	-	-	0.0%	4,471
Total Non-Operating Revenue		**252,454**	**0**	**0**	**0.0%**	**4,471**
Total Sewer Revenue		**2,352,593**	**2,013,501**	**673,147**	**30.4%**	**2,213,812**
	Total Operating Revenue	4,066,589	4,316,653	1,502,230	32.8%	4,586,740
	Total Non-Operating Revenue	366,462	128,784	2,227	1.8%	121,622
Total Water & Sewer Revenues		**4,433,052**	**4,445,437**	**1,504,457**	**32.0%**	**4,708,362**
	Net Surplus (Deficit)	**(534,349)**	**583,757**	**602,021**		**0**

FUND WATER	200 - UTILITY FUND COMBINED EXPENDITURES					
A/C Num.	Expenditure Categories & Descriptions	FY23 7/1/22 - 6/30/23 ACTUAL	FY24 7/1/23 - 6/30/24 ACTUAL	FY25 YTD ACTUAL $	FY25 YTD ACTUAL %	FY25 7/1/24 - 6/30/25 BUDGET
	Salaries and Benefits					
5101	Salary and Wages	611,373	678,633	191,663	25.3%	757,671
5102	Fringe Benefits	391,189	431,175	105,307	25.4%	415,051
5103	Part-time Wages	18,937	-	783	17.6%	4,447
5104	Part-time Benefits	2,036	-	83	16.4%	506
5105	Overtime	31,469	40,922	10,333	21.9%	47,187
5107	Part-time Overtime	-	-	-	0.0%	-
5108	Unemployment Benefits	-	-	-	0.0%	-
5112	PERS Relief	17,448	-	-	0.0%	-
	Total Salaries and Benefits	**1,072,453**	**1,150,730**	**308,170**	**25.2%**	**1,224,861**
	Maintenance and Operations					
5201	Office Supplies	907	1,591	-	0.0%	1,750
5202	Operating Supplies	164,158	19,425	4,680	2.2%	212,850
5203	Fuel and Lube	36,173	39,372	7,414	24.2%	30,600
5204	Chemicals	165,691	188,841	51,116	34.1%	150,000
5207	Vehicle and Boat Maintenance	556	368	99	19.8%	500
5208	Equipment Maintenance	33,201	40,773	1,051	2.3%	46,550
5209	Building & Grounds Maintenance	7,786	5,022	648	8.4%	7,700
5210	Professional Services	54,650	49,829	6,738	10.3%	65,500
5211	Audit Services	6,656	23,934	557	2.6%	21,234
5213	Survey and Appraisal	1,200	1,200	-	0.0%	1,200
5215	Communications	16,657	20,823	5,313	59.0%	9,000
5216	Freight and Postage	450	187	-	0.0%	6,500
5217	Electricity	224,992	249,410	28,321	11.4%	249,291
5221	Property Insurance	11,263	13,386	14,582	100.0%	14,582
5222	Auto Insurance	12,898	13,820	14,884	100.0%	14,885
5223	Liability Insurance	2,649	4,853	10,104	91.2%	11,080
5226	Testing and Analysis	15,580	23,696	4,768	23.8%	20,000
5227	Advertising	1,505	-	-	0.0%	1,000
5231	Tools and Equipment	7,588	6,648	551	5.9%	9,400
5233	Computer Related Items	678	410	-	0.0%	750
5234	Record and Permits	200	-	-	0.0%	250
5235	Membership Dues	976	925	240	24.0%	1,000
5236	Transportation	680	-	-	0.0%	-
5237	Subsistence	945	-	-	0.0%	-
5248	Lobbying	-	-	-	0.0%	1,000
5252	Credit Card Expenses	17,436	14,042	4,706	18.8%	25,000
5602	Safety Equipment	2,702	589	-	0.0%	1,553
5603	Employee Training	4,637	11,791	(274)	-2.1%	13,150
5606	Bad Debt Expenses	8,821	3,054	-	0.0%	12,000
5608	Debt Repayment - Interest	1,639	4,353	1,154	0.0%	-
	Total Maintenance and Operations	**803,274**	**738,342**	**156,653**	**16.9%**	**928,324**
	Transfers					
5106	Leave Cash Out	63,736	7,414	-	0.0%	5,611
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	376,780	124,780	-	0.0%	335,754
	Total Transfers	**440,515**	**132,194**	**-**	**0.0%**	**341,365**
	Total	**2,316,242**	**2,021,266**	**464,823**	**18.6%**	**2,494,551**

FUND	200 - UTILITY FUND					
SEWER	COMBINED EXPENDITURES					
A/C Num.	Expenditure Categories & Descriptions	FY23 7/1/22 - 6/30/23 ACTUAL	FY24 7/1/23 - 6/30/24 ACTUAL	FY25 YTD ACTUAL $	FY25 YTD ACTUAL %	FY25 7/1/24 - 6/30/25 BUDGET
	Salaries and Benefits					
5101	Salary and Wages	511,437	570,308	166,807	25.9%	643,401
5102	Fringe Benefits	318,783	350,305	88,009	25.4%	346,198
5103	Part-time Wages	5,652	5,070	6,048	36.3%	16,659
5104	Part-time Benefits	625	534	636	34.0%	1,869
5105	Overtime	20,150	26,819	4,729	18.6%	25,375
5107	Part-time Overtime	-	-	-	0.0%	-
5108	Unemployment Benefits	-	-	-	0.0%	-
5112	PERS Relief	14,139	-	-	0.0%	-
	Total Salaries and Benefits	**870,785**	**953,036**	**266,229**	**25.8%**	**1,033,502**
	Maintenance and Operations					
5201	Office Supplies	731	2,083	-	0.0%	1,100
5202	Operating Supplies	159,612	32,925	5,443	9.3%	58,800
5203	Fuel and Lube	21,275	26,570	4,452	14.8%	30,000
5204	Chemicals	77,446	86,319	26,197	34.5%	76,000
5207	Vehicle and Boat Maintenance	246	466	398	159.3%	250
5208	Equipment Maintenance	35,685	23,216	3,504	8.0%	44,000
5209	Building & Grounds Maintenance	1,345	2,216	211	5.5%	3,800
5210	Professional Services	82,810	46,488	43,954	25.6%	172,000
5211	Audit Services	6,656	23,934	557	2.6%	21,234
5214	Rents & Leases	-	-	-	0.0%	-
5215	Communications	6,527	10,550	3,398	61.8%	5,500
5216	Freight and Postage	-	541	-	0.0%	6,500
5217	Electricity	289,421	293,998	24,814	7.2%	344,494
5218	Water	662	822	221	27.3%	809
5219	Sewer	692	854	222	27.5%	810
5221	Property Insurance	16,942	22,701	24,718	100.0%	24,718
5222	Auto Insurance	12,898	13,820	14,884	100.0%	14,885
5223	Liability Insurance	2,112	4,014	8,690	91.2%	9,529
5226	Testing and Analysis	7,352	5,077	2,360	36.3%	6,500
5227	Advertising	-	-	-	0.0%	1,250
5231	Tools and Equipment	3,418	3,348	68	1.4%	4,800
5233	Computer Related Items	-	-	-	0.0%	-
5234	Record and Permits	7,920	7,941	-	0.0%	9,000
5235	Membership Dues	1,165	476	100	14.3%	700
5236	Transportation	1,007	-	-	0.0%	-
5237	Subsistence	483	-	-	0.0%	-
5248	Lobbying	-	-	-	0.0%	1,000
5252	Credit Card Expenses	17,436	14,112	5,090	25.4%	20,000
5601	Uniform	300	400	-	0.0%	500
5602	Safety Equipment	2,956	640	1,648	62.2%	2,650
5603	Employee Training	6,945	15,969	457	2.8%	16,400
5606	Bad Debt Expenses	(518)	290	-	0.0%	2,500
	Total Maintenance and Operations	**763,523**	**639,770**	**171,384**	**19.5%**	**879,728**
	Transfers					
5106	Leave Cash Out	13,020	8,355	-	0.0%	6,605
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	1,003,831	239,253	-	0.0%	293,977
	Total Transfers	**1,016,851**	**247,608**	**-**	**0.0%**	**300,582**
	Total	**2,651,159**	**1,840,414**	**437,613**	**19.8%**	**2,213,812**

FUND 400 - PORT & HARBOR ENTERPRISE FUND
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE

A/C Num.	Revenue Categories & Descriptions	FY23 7/1/22 - 6/30/23 ACTUAL	FY24 7/1/23 - 6/30/24 ACTUAL	FY25 YTD ACTUAL $	FY25 YTD ACTUAL %	FY25 7/1/24 - 6/30/25 BUDGET
0600	**HARBOR ADMINISTRATION**					
4515	Ferry Lease	18,000	18,000	-	0.0%	18,000
4650	Rents & Leases	597,344	541,035	167,793	33.6%	500,000
	Operating Revenue - Admin	**615,344**	**559,035**	**167,793**	**32.4%**	**518,000**
4527	PERS Revenue	32,821	-	-	0.0%	-
4634	Port Storage Fee	207,662	172,016	46,411	48.3%	96,164
4635	Port Impound Fee	816	2,017	1,020	0.0%	-
4705	Business Licenses	20	30	5	0.0%	-
4801	Interest On Investments	73,468	132,076	-	0.0%	-
4901	Surplus Property	2,187	-	1,220	0.0%	-
4902	Other Revenue	11,189	(0)	-	0.0%	-
4990	Transfers In	-	-	-	0.0%	26,572
	Non-Operating Revenue - Admin	**328,162**	**306,139**	**48,656**	**39.6%**	**122,736**
0601	**HARBOR**					
4245	Waste Oil Disp	1,079	-	-	0.0%	-
4249	Oil Spill Recovery	-	-	-	0.0%	-
4318	Parking Revenue	158,725	178,961	122,311	54.4%	225,000
4319	Electrical Supplies	1,449	1,014	357	15.0%	2,380
4402	Non Moving Fine	100	12,219	4,980	62.3%	8,000
4624	Berth Transient Monthly	716,742	748,679	280,039	38.9%	720,640
4625	Berth Reserved	1,628,043	1,779,007	1,631,027	89.2%	1,828,236
4626	Berth Transient Annual	325,749	361,422	112,291	33.7%	332,805
4627	Berth Transient Semi Annual	132,878	152,941	8,646	5.5%	156,364
4628	Berth Transient Daily	159,413	170,279	70,697	45.7%	154,599
4629	Metered Energy	140,575	146,080	13,048	14.6%	89,472
4644	Pumping	-	-	41	0.0%	-
4645	Wooden Grid	4,089	4,912	3,501	72.4%	4,833
4646	Commerical Ramp	49,562	65,949	21,529	39.1%	55,000
4647	Berth Wait List	15,082	13,425	1,243	9.8%	12,623
4648	Steel Grid Fees	6,969	2,605	-	0.0%	8,000
4654	Spit Camping	35,018	208,244	136,400	124.0%	110,000
4663	Trans Energy 110v	34,863	45,349	16,989	39.7%	42,746
4664	Trans Energy 220v	20,569	29,451	11,078	38.5%	28,744
4665	Trans Energy 208v	204,723	193,837	26,274	16.5%	159,228
4666	Commerical Ramp Wharfage	41,055	67,069	13,534	33.8%	40,000
	Operating Revenue - Harbor	**3,676,683**	**4,181,443**	**2,473,982**	**62.2%**	**3,978,670**
4802	Penalty/Int	7,797	14,884	3,962	60.9%	6,500
4902	Other Revenue	66,923	67,272	16,818	28.0%	60,167
	Non-Operating Revenue - Harbor	**74,720**	**82,156**	**20,780**	**31.2%**	**66,667**
0602	**PIONEER DOCK**					
4631	USCG Leases	38,976	40,495	10,237	33.2%	30,796
4637	Seafood Wharfage-PD	-	-	-	0.0%	-
4638	PD Fuel Wharfage	198,654	193,311	79,737	37.1%	214,809
4639	Pioneer Dock - Wharfage	-	-	-	0.0%	-
4641	PD Water Sales	9,291	6,908	1,865	17.8%	10,500
4642	PD Docking	39,991	45,052	15,792	34.3%	46,000

FUND 400 - PORT & HARBOR ENTERPRISE FUND
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE

A/C Num.	Revenue Categories & Descriptions	FY23 7/1/22 - 6/30/23 ACTUAL	FY24 7/1/23 - 6/30/24 ACTUAL	FY25 YTD ACTUAL $	FY25 YTD ACTUAL %	FY25 7/1/24 - 6/30/25 BUDGET
	Operating Revenue - Pioneer Dock	**286,911**	**285,767**	**107,631**	**35.6%**	**302,106**
0603	**FISH DOCK**					
4620	Ice Sales	243,997	341,209	155,117	58.4%	265,742
4621	Cold Storage	22,319	24,603	3,013	12.1%	25,000
4622	Crane Rental	203,818	201,470	75,209	39.5%	190,306
4623	Card Acess Fees	6,144	5,933	1,092	19.2%	5,700
4637	Seafood Wharfage	20,530	24,621	5,507	31.8%	17,324
4700	Other Wharfage Fish Dock	9,945	68	-	0.0%	9,843
	Operating Revenue - Fish Dock	**506,754**	**597,903**	**239,937**	**46.7%**	**513,915**
4206	**Fish Tax**	**116,236**	**78,772**	**0**	**0.0%**	**64,562**
0604	**DEEP WATER DOCK**					
4633	Stevedoring	49,565	9,834	4,647	38.7%	12,000
4637	Seafood Wharfage	-	-	-	0.0%	-
4640	Deep Water Dock Wharfage	152,709	8,402	568	1.2%	46,651
4643	Deep Water Dock Docking	121,387	113,278	45,567	45.6%	100,000
4668	Dwd Water Sales	41,651	20,424	14,023	46.7%	30,000
4672	Port Security Revenues	-	-	-	0.0%	-
	Operating Revenue - DW Dock	**365,311**	**151,937**	**64,805**	**34.4%**	**188,651**
0605	**OUTFALL LINE**					
4704	**Outfall Line**	**4,800**	**4,800**	**0**	**0.0%**	**4,800**
0606	**FISH GRINDER**					
4706	**Fish Grinder**	**6,803**	**10,393**	**6,255**	**84.6%**	**7,390**
0615	**LOAD AND LAUNCH RAMP**					
4653	L & L Ramp Revenue	120,243	145,410	49,975	38.4%	130,000
	Operating Revenue - L & L Ramp	**120,243**	**145,410**	**49,975**	**38.4%**	**130,000**
	Total Revenues	**6,101,967**	**6,403,755**	**3,179,813**	**53.9%**	**5,897,497**
	Net Surplus (Deficit)	**1,275,606**	**631,855**	**1,882,046**		**0**

FUND 400 - PORT & HARBOR ENTERPRISE FUND
COMBINED EXPENDITURES

A/C Num.	Expenditure Categories & Descriptions	FY23 7/1/22 - 6/30/23 ACTUAL	FY24 7/1/23 - 6/30/24 ACTUAL	FY25 YTD ACTUAL $	FY25 YTD ACTUAL %	FY25 7/1/24 - 6/30/25 BUDGET
	Salaries and Benefits					
5101	Salary and Wages	1,200,096	1,359,272	430,201	27.7%	1,552,986
5102	Fringe Benefits	197,813	919,051	228,350	26.1%	873,798
5103	Part-time Wages	171,551	125,076	73,926	40.0%	184,933
5104	Part-time Benefits	19,895	14,587	8,628	37.2%	23,173
5105	Overtime	29,798	29,746	7,943	20.1%	39,439
5107	Part-time Overtime	164	506	-	0.0%	3,879
5108	Unemployment Benefits	-	4,932	645	0.0%	-
5112	PERS Relief	32,821	-	-	0.0%	-
	Total Salaries and Benefits	**1,652,138**	**2,453,170**	**749,693**	**28.0%**	**2,678,207**
	Maintenance and Operations					
5201	Office Supplies	6,257	4,040	1,370	29.1%	4,700
5202	Operating Supplies	21,809	26,337	9,263	35.6%	26,000
5203	Fuel and Lube	43,534	49,017	9,956	27.4%	36,300
5204	Chemicals	-	4,408	2,133	35.6%	6,000
5207	Vehicle and Boat Maintenance	18,002	33,396	8,122	32.5%	25,000
5208	Equipment Maintenance	69,361	62,505	18,534	24.1%	77,000
5209	Building & Grounds Maintenance	56,517	40,523	11,169	16.7%	67,000
5210	Professional Services	51,240	19,760	8,585	23.5%	36,500
5211	Audit Services	16,196	47,868	1,113	2.6%	42,468
5213	Survey and Appraisal	-	17,500	-	0.0%	12,500
5214	Rents & Leases	3,716	4,563	1,182	16.9%	7,000
5215	Communications	8,840	12,981	3,281	32.8%	10,000
5216	Freight and Postage	1,492	2,028	(507)	-9.2%	5,500
5217	Electricity	649,413	654,842	85,928	10.7%	803,495
5218	Water	85,913	138,976	86,557	94.6%	91,528
5219	Sewer	11,977	12,383	7,192	45.2%	15,919
5220	Refuse and Disposal	52,883	52,288	11,744	18.6%	63,300
5221	Property Insurance	88,108	106,791	116,336	100.0%	116,336
5222	Auto Insurance	9,740	10,907	12,639	109.7%	11,522
5223	Liability Insurance	77,367	86,006	41,460	50.7%	81,843
5226	Testing and Analysis	-	4,073	2,370	33.9%	7,000
5227	Advertising	4,345	6,888	1,822	26.0%	7,000
5228	Books and Subscriptions	107	-	-	0.0%	-
5231	Tools and Equipment	17,252	5,214	4,735	25.3%	18,700
5233	Computer Related Items	2,459	-	-	0.0%	-
5234	Record and Permits	-	-	55	1.4%	4,000
5235	Membership Dues	7,435	6,085	775	11.1%	7,000
5236	Transportation	12,464	1,634	277	6.9%	4,000
5237	Subsistence	8,765	317	-	0.0%	4,000
5238	Printing and Binding	3,993	282	-	0.0%	3,500
5248	Lobbying	21,245	20,803	5,250	12.5%	42,000
5249	Oil Spill Response	-	-	-	0.0%	1,000
5250	Camera Area Network	49,094	2,423	3,547	19.7%	18,000
5252	Credit Card Expenses	101,699	132,100	42,417	32.9%	129,000
5256	Waste Oil Disposal	18,691	39,136	9,606	21.3%	45,000
5258	Float and Ramp Repairs	43,986	15,624	3,466	13.9%	25,000

FUND 400 - PORT & HARBOR ENTERPRISE FUND COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY23 7/1/22 - 6/30/23 ACTUAL	FY24 7/1/23 - 6/30/24 ACTUAL	FY25 YTD ACTUAL $	FY25 YTD ACTUAL %	FY25 7/1/24 - 6/30/25 BUDGET
5287	Electrical Supplies	1,010	-	-	0.0%	2,100
5601	Uniform	5,986	11,574	1,136	9.9%	11,500
5602	Safety Equipment	5,880	7,360	5,528	36.9%	15,000
5603	Employee Training	5,681	32,999	5,733	14.0%	41,000
5606	Bad Debt Expenses	35,622	58,210	2,818	9.4%	30,000
5608	Debt Payment-Interest	4,665	16,800	-	0.0%	-
5614	Car Allowance	-	-	1,000	0.0%	-
5624	Legal Services	-	4,388	-	0.0%	100,000
5627	Security	-	-	1,689	67.5%	2,500
5635	Software	134	3,200	1,570	39.3%	4,000
5637	Diving Services	16,045	30,945	-	0.0%	8,500
5638	Signage Parking Delineation	18,065	37,294	18,220	58.8%	31,000
	Total Maint. and Operations	**1,656,987**	**1,824,467**	**548,074**	**26.1%**	**2,100,713**
	C/O and Transfers					
5106	Leave Cash Out	57,406	73,867	-	0.0%	49,513
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	1,459,829	1,420,397	-	0.0%	1,069,064
	Total Others	**1,517,235**	**1,494,263**	**-**	**0.0%**	**1,118,577**
	Total	**4,826,361**	**5,771,900**	**1,297,767**	**22.0%**	**5,897,497**

Fund 154 - Police Station DSF
Reconcilation

	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 YTD	FY 26 Projection
Beginning Balance	**832,489**	**1,213,963**	**1,621,766**	**2,032,027**	**2,728,224**
Revenue					
Sales Tax	776,974	802,803	804,262	257,691	
Remaining Budgeted Sales Tax				671,569	929,260
Interest Income	-	-	-	33,267	
Transfers	-	-	-	131,170	
Total Revenue	**776,974**	**802,803**	**804,262**	**1,093,697**	**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	410,262	696,197	534,010
Ending Balance	**1,213,963**	**1,621,766**	**2,032,027**	**2,728,224**	**3,262,234**
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)**	**(1,738,223)**	**(644,526)**	**284,734**