Financial Report - FY25 3rd Quarter

Provided May 12, 2025

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City of Homer
Financial Reporting Schedule
for Calendar Year 2025

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11/10/2025	FY25 1st Quarter Report
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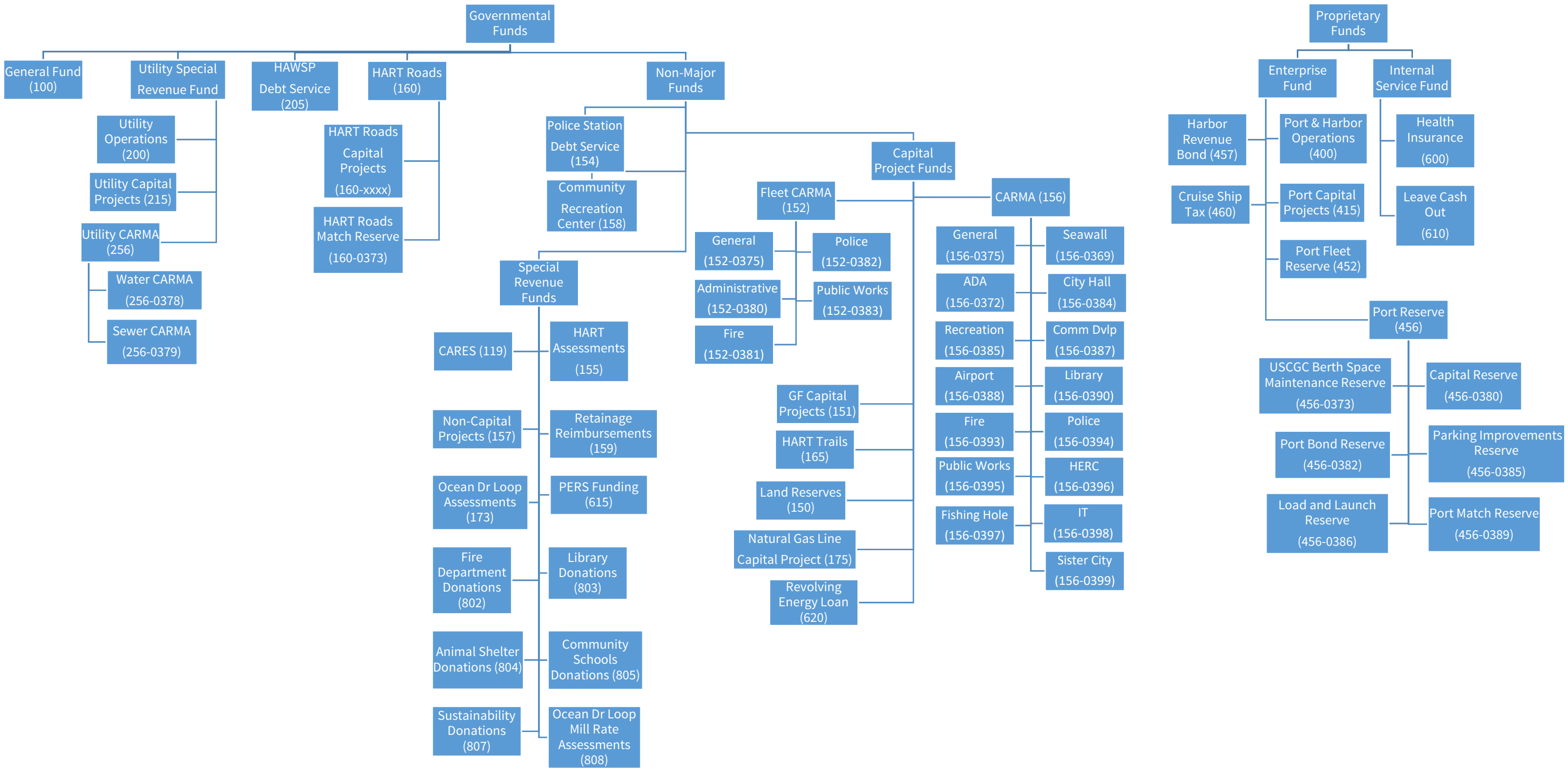
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Fund Balance Report
Actuals through Quarter Ending March 2025

Fund Name	Fund #	FY23 Actual	FY24 Actual	FY25 Actual	Obligated	Available
General	100	7,502,125	7,787,967	9,144,966	5,964,944	3,180,022
Utility Operations	200	556,443	878,690	1,502,901	1,449,142	53,760
Utility Capital Projects	215	(1,248,186)	(894,658)	(748,611)		(748,611)
Utility Reserves	256	4,146,186	3,514,147	3,029,769	1,585,185	1,444,583
HAWSP Debt Service	205	6,426,287	7,400,377	8,529,592	72,427	8,457,165
HART Roads	160	5,159,608	5,698,768	6,295,331	5,166,260	1,129,071
CARES	119	9,035	2,235	2,235		2,235
Police Station Debt Service	154	1,621,766	2,032,027	2,857,350		2,857,350
HART Assessments	155	1,131,469	1,218,727	1,236,211		1,236,211
Non-Capital Projects	157	43,092	25,521	32,193		32,193
Retainage Reimbursements	159	(1,453)	-	-		-
Seawall Assessments	173	294,559	302,875	320,916		320,916
PERS Funding	615	38,743	303,621	313,206		313,206
Fire Department Donations	802	41,238	38,213	44,643		44,643
Library Donations	803	180,408	189,184	184,830		184,830
Animal Shelter Donations	804	335	335	347		347
Community Schools	805	270	269	279		279
Sustainability	807	16,155	17,079	17,618		17,618
Ocean Dr Loop Assessments	808	43,734	46,409	50,857		50,857
Land Reserves	150	971,500	386,415	382,965	21,986	360,979
Capital Projects	151	54,927	300,997	(319,333)		(319,333)
GF Fleet CARMA	152	1,303,770	740,647	527,184	306,919	220,264
GF CARMA	156	2,165,742	1,651,044	2,066,959	1,093,986	972,973
Community Rec Center	158	-	900,000	1,334,247		1,334,247
HART Trails	165	1,035,775	1,043,034	1,221,994	213,593	1,008,401
Gas Line	175	874,747	300,203	341,257		341,257
Energy Revolving Loan	620	398,910	411,776	411,776		411,776
Total By Fund - Governmental		$ 32,767,184	$ 34,295,902	$ 38,781,684	$ 15,874,443	$ 22,907,241
Port & Harbor Operations**	400	1,560,475	2,149,952	4,495,549	26,572	4,468,977
Port Capital Projects	415	842,719	974,396	367,776		367,776
Port Fleet Reserves	452	169,514	87,410	87,158	8,305	78,853
Port Reserves	456	3,413,534	4,041,610	3,903,333	3,340,692	562,642
Port Bonds	457	(2,300,000)	(1,967,192)	(1,986,956)		(1,986,956)
Cruise Ship Landing Tax	460	(35,446)	(35,093)	(30,480)		(30,480)
Total By Fund - Enterprise		$ 3,650,796	$ 5,251,082	$ 6,836,380	$ 3,375,568	$ 3,460,811
Health Insurance	600	36,915	243,104	(47,987)		(47,987)
Leave Cash Out	610	(143,157)	(122,404)	(368,618)		(368,618)
Total By Fund - Internal Service		$ (106,242)	$ 120,701	$ (416,606)	$ -	$ (416,606)
Total By Fund - All Combined		$ 36,311,738	$ 39,667,685	$ 45,201,458	$ 19,250,011	$ 25,951,447

**Determined by formula: Current Assets - Current Liabilities

These numbers are preliminary and are subject change

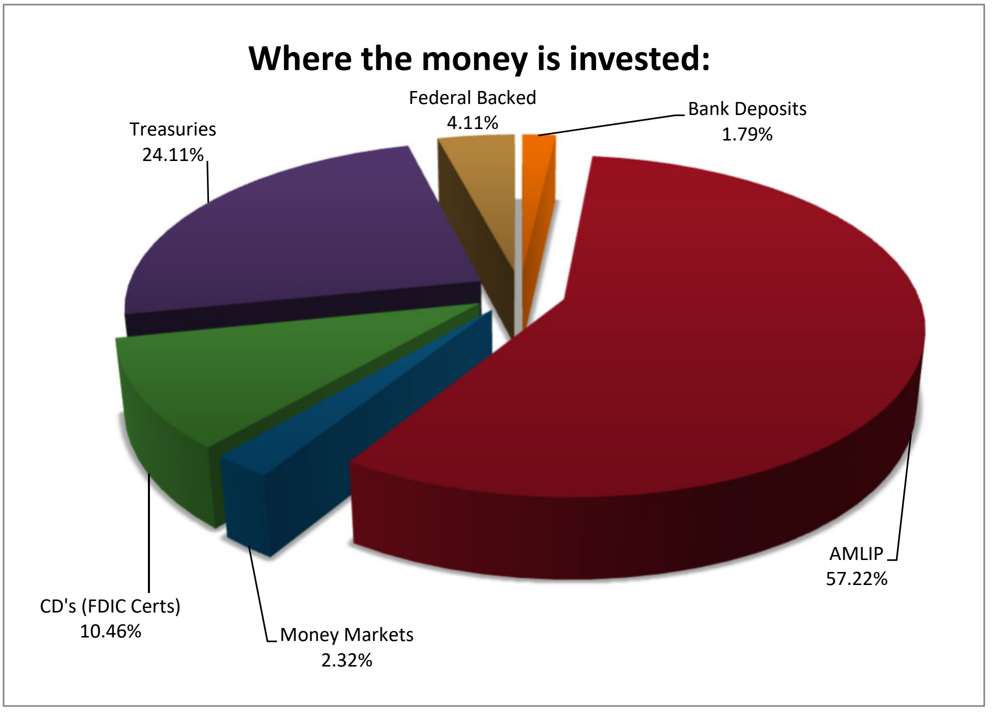
CITY OF HOMER
Treasurer's Report

As of:

March 31, 2025

INVESTMENT BY INSTITUTION:		$ Invested	% Of $ Invested
Bank Deposits	$	787,744	2%
AMLIP	$	25,243,423	57%
TVI	$	18,088,106	41%
Total Cash and Investments	**$**	**44,119,273**	**100%**

MATURITY OF INVESTMENTS:			AMOUNT	% Of Investment by Maturity Date
1 to 30 Days	4/30/2025	$	27,055,634	61%
30 to 120 Days	7/29/2025	$	1,667,482	4%
120 to 180 Days	9/27/2025	$	1,400,721	3%
180 to 365 Days	3/31/2026	$	3,576,108	8%
Over 1 Year		$	10,419,328	24%
TOTAL		**$**	**44,119,273**	**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 March 2025

		FY23 Actual	FY24 Actual	FY25 YTD
Bank Deposits		1,095,483	1,567,396	787,744
Investments		32,687,196	36,232,760	43,331,529
Total Cash and Investments		$ 33,782,679	$ 37,800,156	$ 44,119,273
Cash and Investments		33,464,699	37,482,175	43,801,293
Restricted Cash and Investments		317,980	317,980	317,980
Total Cash and Investments		$ 33,782,679	$ 37,800,156	$ 44,119,273
By Fund:				
Fund Name	**Fund Number**			
General	100	5,812,171	6,133,335	7,732,878
Utility Operations	200	(144,588)	187,753	806,468
Utility Capital Projects	215	(2,249,048)	(1,901,998)	(917,175)
Utility Reserves	256	4,163,087	3,604,163	3,053,860
HAWSP Debt Service	205	5,915,270	6,854,943	8,204,633
HART Roads	160	4,745,984	5,500,176	5,805,478
CARES	119	9,801	(9,682)	2,235
Police Station Debt Service	154	1,417,359	1,814,315	2,639,637
HART Assessments	155	1,131,469	1,218,727	1,268,397
Non-Capital Projects	157	40,093	26,311	33,029
Community Rec Center	158	-	900,000	1,334,247
Retainage Reimbursements	159	228,032	233,979	136,910
Seawall Assessments	173	294,559	302,875	327,021
PERS Funding	615	38,743	303,621	313,206
Fire Department Donations	802	41,237	38,213	44,643
Library Donations	803	170,407	179,184	184,830
Animal Shelter Donations	804	335	335	347
Community Schools	805	269	269	279
Sustainability	807	16,155	17,079	17,618
Ocean Dr Loop Assessments	808	43,733	46,409	50,857
Sister City Donations	809	-	52	52
Land Reserves	150	971,753	386,415	382,965
Capital Projects	151	(64,038)	215,387	(430,307)
GF Fleet CARMA	152	1,303,770	740,825	527,184
GF CARMA	156	2,202,498	1,704,686	2,067,652
HART Trails	165	984,676	988,606	1,169,064
Gas Line	175	874,747	300,203	435,225
Energy Revolving Loan	620	398,909	411,776	411,776
Port & Harbor Operations	400	1,769,369	2,232,390	4,428,152
Port Capital Projects	415	242,328	863,363	368,990
Port Fleet Reserves	452	169,514	87,745	87,158
Port Reserves	456	3,481,063	4,092,612	3,903,333
Port Bonds	457	(60,000)	232,808	168,044
Cruise Ship Landing Tax	460	(73,628)	(35,093)	(30,480)
Health Insurance	600	49,532	250,779	(40,313)
Leave Cash Out	610	(142,881)	(122,404)	(368,618)
Total By Fund		$ 33,782,679	$ 37,800,156	$ 44,119,273

These numbers are preliminary and are subject change

General Fund
Expenditure Report
Actuals through Quarter Ending March 2025
75% Fiscal Year Elapsed

	Current Fiscal Analysis		
	FY25 AMENDED BUDGET	FY25 ACTUAL $	FY25 ACTUAL %
Revenues			
Property Taxes	$ 4,225,672	$ 5,317,370	126%
Sales and Use Taxes	9,296,032	6,998,389	75%
Permits and Licenses	41,723	33,727	81%
Fines and Forfeitures	8,381	2,582	31%
Intergovernmental	746,338	408,932	55%
Charges for Services	445,762	522,054	117%
Other Revenues	-	104,256	
Airport	202,406	172,986	85%
Operating Transfers	1,568,082	20,710	1%
Total Revenues	**$ 16,534,397**	**$ 13,567,988**	**82%**
Expenditures & Transfers			
Administration	$ 2,201,751	$ 1,515,460	69%
Clerks/Council	942,104	577,699	61%
Planning	446,281	304,585	68%
Library	1,126,251	796,392	71%
Finance	948,850	606,862	64%
Fire	1,973,062	1,340,482	68%
Police	4,416,940	3,565,056	81%
Public Works	3,663,001	2,246,542	61%
Airport	239,580	168,841	70%
City Hall, HERC	190,449	118,943	62%
Non-Departmental	191,000	191,000	100%
Total Operating Expenditures	$ 16,339,269	$ 11,431,861	70%
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**	**$ 11,431,861**	**69%**
Net Revenues Over (Under) Expenditures	**$ 0**	**$ 2,136,127**	

These numbers are preliminary and are subject change

Water and Sewer Fund
Expenditure Report
Actuals through Quarter Ending March 2025
75% Fiscal Year Elapsed

Current Fiscal Analysis

	FY25 ADOPTED BUDGET	FY25 ACTUAL $	FY25 ACTUAL %
Revenues			
Water Fund	$ 2,494,551	$ 1,894,771	76%
Sewer Fund	2,213,812	1,528,013	69%
Total Revenues	**$ 4,708,362**	**$ 3,422,785**	**73%**
Expenditures & Transfers			
Water			
Administration	$ 350,977	$ 272,845	78%
Treatment Plant	726,654	495,605	68%
System Testing	36,000	24,148	67%
Pump Stations	123,793	65,690	53%
Distribution System	393,195	335,289	85%
Reservoir	19,191	8,753	46%
Meters	288,507	46,265	16%
Hydrants	214,868	146,000	68%
Sewer			
Administration	$ 348,160	$ 262,156	75%
Plant Operations	938,779	552,922	59%
System Testing	18,000	11,025	61%
Lift Stations	230,206	154,920	67%
Collection System	378,085	249,512	66%
Total Operating Expenditures	$ 4,066,415	$ 2,625,130	65%
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**	**$ 2,625,130**	**56%**
Net Revenues Over(Under) Expenditures	**$ 0**	**$ 797,655**	

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Port and Harbor Fund
Expenditure Report
Actuals through Quarter Ending March 2025
75% Fiscal Year Elapsed

	Current Fiscal Analysis		
	FY25 ADOPTED BUDGET	FY25 ACTUAL $	FY25 ACTUAL %
Revenues			
Administration	$ 640,736	$ 610,819	95%
Harbor	4,045,337	3,575,038	88%
Pioneer Dock	302,106	227,928	75%
Fish Dock	578,477	492,397	85%
Deep Water Dock	188,651	189,962	101%
Outfall Line	4,800	4,800	100%
Fish Grinder	7,390	6,460	87%
Load and Launch Ramp	130,000	61,672	47%
Total Revenues	**$ 5,897,497**	**$ 5,169,076**	**88%**
Expenditures & Transfers			
Administration	$ 1,227,954	$ 921,047	75%
Harbor	1,658,848	1,083,428	65%
Pioneer Dock	89,120	67,368	76%
Fish Dock	817,052	459,760	56%
Deep Water Dock	107,656	96,804	90%
Outfall Line	13,500	3,140	23%
Fish Grinder	45,150	17,325	38%
Harbor Maintenance	558,501	389,856	70%
Main Dock Maintenance	54,546	35,439	65%
Deep Water Dock Maintenance	65,046	38,662	59%
Load and Launch Ramp	141,549	90,607	64%
Total Operating Expenditures	$ 4,778,920	$ 3,203,435	67%
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**	**$ 3,203,435**	**54%**
Net Revenues Over(Under) Expenditures	**$ 0**	**$ 1,965,641**	

These numbers are preliminary and are subject change

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	4,925,909	127.0%	3,880,104
4102	Per Prop Tax	231,901	246,726	236,337	99.7%	236,982
4103	Motr Vehicle Tx	39,248	40,928	29,542	64.8%	45,581
4104	Prior Years Taxes	55,894	67,296	109,333	226.1%	48,363
4105	Pen/Int Prop Tx	42,898	34,684	7,465	86.4%	8,642
4107	Oil Tax	4,173	-	8,784	146.4%	6,000
	Total Property Taxes	**4,077,288**	**4,645,956**	**5,317,370**	**125.8%**	**4,225,672**
0010	**SALES & USE TAXES:**					
4201	Sales Tax	7,783,970	7,741,229	6,519,307	74.2%	8,789,131
4206	Remote Sales Tax	505,089	435,433	451,339	99.2%	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	4,000	3,000	69.2%	4,333
	Total Sales and Use Taxes	**8,316,811**	**8,240,416**	**6,998,389**	**75.3%**	**9,296,032**
0015	**PERMITS & LICENSES:**					
4301	Driveway Permit	2,436	2,000	1,965	89.5%	2,196
4302	Sign Permits	450	350	400	342.9%	117
4303	Building Permit	24,650	20,351	20,295	120.8%	16,800
4304	Peddler Permits	700	940	350	13.0%	2,693
4308	Zoning Fees	10,000	16,300	5,122	41.2%	12,442
4309	Row Permit	3,233	2,695	1,620	52.7%	3,075
4310	Marijuana Licenses	-	2,400	2,000	176.5%	1,133
4314	Taxi/chauffeurs/safety Inspec	1,505	1,785	1,976	60.5%	3,268
	Total Permits and Licenses	**42,973**	**46,821**	**33,727**	**80.8%**	**41,723**
0020	**FINES & FORFEITURES:**					
4401	Fines/Forfeit	3,118	3,989	1,967	23.5%	8,381
4402	Non Moving Fine	10,278	-	615	0.0%	-
	Total Fines and Forfeitures	**13,396**	**3,989**	**2,582**	**30.8%**	**8,381**
0025	**USE OF MONEY:**					
4801	Interest Income	118,721	343,825	(13,018)	0.0%	-
4802	Penalty/Interest	-	-	-	0.0%	-
	Total Use of Money	**118,721**	**343,825**	**(13,018)**	**0.0%**	**-**
0030	**REVENUES-OTHER AGENCIES:**					
4503	Prisoner Care	509,922	660,103	312,080	50.3%	619,938
4504	Borough 911	52,800	52,800	52,800	100.0%	52,800
4505	Police Sp Serv	149,617	38,000	-	0.0%	39,600
4510	Library E-Rate Discount	19,908	15,078	10,052	0.0%	-
4511	Pioneer Av Maint	34,000	34,000	34,000	100.0%	34,000
4527	PERS Revenue	167,686	183,118	-	0.0%	-
	Total Intergovernmental	**933,932**	**983,099**	**408,932**	**54.8%**	**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	100	0.0%	-
4317	Lid Yearly Bill	13,567	10,259	6,191	31.5%	19,649

These numbers are preliminary and are subject change

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	24,010	0.0%	-
4599	Pioneer Beautification	-	-	5	0.0%	-
4601	Ambulance Fees	283,609	274,001	277,730	107.2%	258,981
4603	Fire Contract - Kachemak City	112,513	126,656	151,857	135.0%	112,513
4607	Other Services	12,652	15,626	12,049	69.0%	17,465
	Camping	150,219	136,533	-	0.0%	-
4609	Animal Care Fee	7,650	-	-	0.0%	-
4610	Plans & Specs	3	200	100	0.0%	-
4611	City Clerk Fees	4,313	2,125	1,594	68.9%	2,314
4612	Publication Fee	100	-	-	0.0%	-
4613	Cemetery Plots	13,600	9,400	5,600	62.2%	9,000
4614	Community Recreation Fees	38,821	54,409	42,100	177.7%	23,686
4650	Rents & Leases	3,661	150	-	0.0%	205
4655	Pavillion Rental	2,425	1,711	718	36.8%	1,950
	Total Charges for Services	**645,578**	**631,893**	**522,054**	**117.1%**	**445,762**
0040	**OTHER REVENUE:**					
4901	Surplus Prop	67,613	35,000	29,119	0.0%	-
4902	Other Revenue	47,385	84,012	75,137	0.0%	-
	Total Other Revenues	**114,998**	**119,012**	**104,256**	**0.0%**	**-**
0045	**AIRPORT TERMINAL REVENUES:**					
4655	Airline Leases	152,817	150,576	130,035	99.3%	130,997
4656	Concessions	1,428	1,428	1,071	17.6%	6,069
4657	Car Rental	46,274	43,300	26,318	61.6%	42,706
4658	Parking Fees	31,164	24,064	15,563	68.8%	22,634
4660	Advertising	-	-	-	0.0%	-
	Total Airport	**231,684**	**219,367**	**172,986**	**85.5%**	**202,406**
	Total Before Operating Transfers	**14,495,381**	**15,234,379**	**13,547,278**	**90.5%**	**14,966,315**
0099	**OPERATING TRANSFERS:**					
4990	HART Transfer - Road/Trail Mtnc	907,807	907,807	-	0.0%	1,279,890
4992	Other Transfer	95,754	10,000	20,710	207.1%	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**	**16,152,185**	**13,567,988**	**82.1%**	**16,534,397**
	Net Surplus (Deficit)	**648,032**	**661,085**	**2,136,127**		**0**

These numbers are preliminary and are subject change

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	5,753,619	4,723,685	70.8%	6,670,229
5102	Fringe Benefits	3,483,891	3,433,619	2,482,450	73.2%	3,389,273
5103	Part-time Wages	369,250	287,808	222,220	56.4%	394,357
5104	Part-time Benefits	100,564	167,546	98,891	72.4%	136,608
5105	Overtime	635,058	595,313	494,194	123.5%	400,093
5107	Part-time Overtime	12,894	5,181	3,270	29.3%	11,151
5108	Unemployment Benefits	2,928	1,676	1,109	0.0%	-
5112	PERS Relief	167,686	183,118	-	0.0%	-
	Total Salaries and Benefits	**10,429,393**	**10,427,881**	**8,025,818**	**73.0%**	**11,001,711**
	Maintenance and Operations					
5201	Office Supplies	44,141	45,402	30,799	64.2%	47,950
5202	Operating Supplies	284,810	346,384	217,416	58.1%	374,330
5203	Fuel and Lube	325,678	298,120	161,435	64.0%	252,300
5204	Chemicals	190,447	134,229	112	0.1%	222,600
5205	Ammunition	14,574	18,377	7,358	36.8%	20,000
5206	Food and Staples	36,307	38,424	31,364	71.0%	44,200
5207	Vehicle and Boat Maintenance	227,479	207,147	214,667	72.6%	295,500
5208	Equipment Maintenance	15,974	36,448	45,255	82.1%	55,125
5209	Building & Grounds Maintenance	76,739	76,352	37,580	36.2%	103,757
5210	Professional Services	796,681	755,016	720,935	72.5%	994,050
5211	Audit Services	33,885	121,846	90,104	75.9%	118,642
5213	Survey and Appraisal	20	4,350	7,359	56.6%	13,000
5214	Rents & Leases	94,413	123,939	88,058	44.8%	196,658
5215	Communications	231,461	244,761	170,753	78.3%	218,190
5216	Freight and Postage	21,204	35,274	20,076	136.6%	14,700
5217	Electricity	266,590	289,827	162,416	52.4%	309,971
5218	Water	18,244	21,934	17,403	72.1%	24,126
5219	Sewer	24,244	29,363	21,421	64.0%	33,457
5220	Refuse and Disposal	7,391	9,843	4,011	38.9%	10,300
5221	Property Insurance	55,522	72,338	78,816	100.0%	78,816
5222	Auto Insurance	43,673	49,420	46,149	96.6%	47,749
5223	Liability Insurance	117,923	118,449	189,623	95.4%	198,870
5224	Fidelity Bond	450	450	450	100.0%	450
5227	Advertising	26,152	32,521	15,397	35.1%	43,900
5228	Books	44,917	45,125	22,191	49.6%	44,750
5229	Periodicals	10,812	9,709	3,007	24.0%	12,550
5230	Audio Visual	16,230	17,462	8,407	51.0%	16,500
5231	Tools and Equipment	111,613	129,250	53,481	37.8%	141,445
5233	Computer Related Items	49,848	71,551	40,885	59.9%	68,200
5234	Record and Permits	798	807	226	22.6%	1,000
5235	Membership Dues	19,318	16,585	15,927	58.6%	27,170
5236	Transportation	48,328	5,687	6,882	0.0%	-
5237	Subsistence	31,047	4,593	3,431	0.0%	-
5238	Printing and Binding	3,213	4,272	2,583	18.7%	13,850
5242	Janitorial	-	-	-	0.0%	1,000
5244	Snow Removal	72,765	60,023	27,055	91.1%	29,700
5248	Lobbying	23,411	26,661	23,591	37.4%	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	2,342	99.7%	2,350
5280	Volunteer Incentives	32,970	36,543	14,964	38.4%	39,000
5282	City Hall Building Maintenance	10,524	12,901	10,293	102.9%	10,000
5283	Library Building Maintenance	22,865	22,675	4,404	17.6%	25,000
5284	Police Building Maintenance	8,422	2,983	5,589	53.2%	10,500
5285	Fire Building Maintenance	6,215	5,589	3,724	74.5%	5,000
5286	Old School Building Maintenance	754	-	-	0.0%	-
5287	Animal Control Building Maintenance	870	5,154	300	12.0%	2,500
5288	Old Police Building Maintenance	545	-	-	0.0%	-
5292	City Hall Motor Pool	328	8	50	7.2%	700
5293	Police Motor Pool	18,327	20,041	15,752	78.8%	20,000
5294	Fire Motor Pool	12,069	11,583	7,365	40.9%	18,000
5601	Uniform	38,387	58,863	48,194	71.0%	67,900
5602	Safety Equipment	25,340	34,489	22,616	56.6%	39,950
5603	Employee Training	110,778	215,259	151,351	48.9%	309,510
5604	Public Education	824	2,835	1,252	26.4%	4,750
5605	Sister Cities	-	3,962	310	0.0%	-
5611	ADA Compliance	-	-	-	0.0%	250
5614	Car Allowance	10,182	22,354	15,312	155.6%	9,842
5624	Legal Services	254,699	273,819	144,325	72.2%	200,000
5625	Impound Costs	4,202	1,385	733	12.2%	6,000
5626	Jail Laundry Services	-	-	-	0.0%	-
5627	Security	-	41,376	68,138	85.2%	80,000
5630	Haven House	14,000	14,000	-	0.0%	14,000
5632	Wellness Program	24,030	20,995	11,432	42.3%	27,000
5633	Phones	-	3,968	10,826	108.3%	10,000
5634	Networking	5,055	6,274	6,740	103.7%	6,500
5635	Software	54,272	50,979	60,666	86.1%	70,500
5636	Servers	10,129	21,317	15,371	102.5%	15,000
5639	Subscription Databases	-	8,952	17,369	73.9%	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	25,000	100.0%	25,000
	Total Maintenance and Operations	**4,154,146**	**4,584,654**	**3,406,043**	**63.8%**	**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	**14,850,910**	**15,491,101**	**11,431,861**	**69.1%**	**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	1,852,422	79.7%	2,325,213
4661	Connection Fees	16,382	16,770	12,000	67.8%	17,696
4662	Services & Meters	33,625	39,996	21,963	63.7%	34,490
4663	In Lieu of City Sales Tax	459	477	558	0.0%	-
	Total Operating Revenue	**1,966,450**	**2,303,153**	**1,886,942**	**79.4%**	**2,377,399**
	Non- Operating Revenue					
4801	Interest on Investments	(1,235)	18,121	(117)	0.0%	-
4802	Penalty & Interest (Utilities)	6,061	7,780	7,947	213.8%	3,717
4527	PERS Revenue	17,448	20,767	-	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**	**149,668**	**7,829**	**6.7%**	**117,151**
	Total Water Revenue	**2,080,459**	**2,452,820**	**1,894,771**	**76.0%**	**2,494,551**
	Sewer Revenue					
	Operating Revenue					
	Metered Sales	1,829,631	1,987,374	1,508,872	69.1%	2,184,808
4619	Inspection Fees	-	-	-	0.0%	-
4662	Services & Meters	21,688	16,414	10,972	59.3%	18,509
4701	RV Dump Station	10,505	9,713	8,169	135.6%	6,024
	Total Operating Revenue	**2,100,139**	**2,013,501**	**1,528,013**	**69.2%**	**2,209,341**
	Non- Operating Revenue					
4527	PERS Revenue	14,139	17,229	-	0.0%	-
4990	Transfer from Fund Balance	238,315	-	-	0.0%	4,471
	Total Non-Operating Revenue	**252,454**	**17,229**	**0**	**0.0%**	**4,471**
	Total Sewer Revenue	**2,352,593**	**2,030,730**	**1,528,013**	**69.0%**	**2,213,812**
	Total Operating Revenue	4,066,589	4,316,653	3,414,956	74.5%	4,586,740
	Total Non-Operating Revenue	366,462	166,897	7,829	6.4%	121,622
	Total Water & Sewer Revenues	**4,433,052**	**4,483,550**	**3,422,785**	**72.7%**	**4,708,362**
	Net Surplus (Deficit)	**(534,349)**	**526,865**	**797,655**		**0**

These numbers are preliminary and are subject change

FUND	200 - UTILITY FUND					
WATER	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	679,114	560,740	74.0%	757,671
5102	Fringe Benefits	391,189	431,416	306,292	73.8%	415,051
5103	Part-time Wages	18,937	-	9,859	221.7%	4,447
5104	Part-time Benefits	2,036	-	1,202	237.6%	506
5105	Overtime	31,469	41,047	29,083	61.6%	47,187
5107	Part-time Overtime	-	-	433	0.0%	-
5108	Unemployment Benefits	-	-	-	0.0%	-
5112	PERS Relief	17,448	20,767	-	0.0%	-
	Total Salaries and Benefits	**1,072,453**	**1,172,343**	**907,610**	**74.1%**	**1,224,861**
	Maintenance and Operations					
5201	Office Supplies	907	3,095	1,023	58.5%	1,750
5202	Operating Supplies	164,158	52,639	27,647	13.0%	212,850
5203	Fuel and Lube	36,173	39,372	24,167	79.0%	30,600
5204	Chemicals	165,691	197,903	126,623	84.4%	150,000
5207	Vehicle and Boat Maintenance	556	368	532	106.3%	500
5208	Equipment Maintenance	33,201	40,773	4,521	9.7%	46,550
5209	Building & Grounds Maintenance	7,786	5,022	1,665	21.6%	7,700
5210	Professional Services	54,650	49,829	30,542	46.6%	65,500
5211	Audit Services	6,656	23,934	17,699	83.4%	21,234
5213	Survey and Appraisal	1,200	1,200	1,200	100.0%	1,200
5215	Communications	16,657	20,823	13,570	150.8%	9,000
5216	Freight and Postage	450	187	-	0.0%	6,500
5217	Electricity	224,992	249,410	145,764	58.5%	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	14,813	74.1%	20,000
5227	Advertising	1,505	-	-	0.0%	1,000
5231	Tools and Equipment	7,588	6,648	1,428	15.2%	9,400
5233	Computer Related Items	678	410	-	0.0%	750
5234	Record and Permits	200	-	-	0.0%	250
5235	Membership Dues	976	925	1,315	131.5%	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	20,622	82.5%	25,000
5602	Safety Equipment	2,702	589	167	10.8%	1,553
5603	Employee Training	4,637	11,791	7,555	57.4%	13,150
5606	Bad Debt Expenses	8,821	3,054	4,876	40.6%	12,000
5608	Debt Repayment - Interest	1,639	4,353	1,686	0.0%	-
	Total Maintenance and Operations	**803,274**	**782,122**	**486,984**	**52.5%**	**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**	**2,086,659**	**1,394,595**	**55.9%**	**2,494,551**

These numbers are preliminary and are subject change

FUND SEWER	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	511,437	571,394	480,267	74.6%	643,401
5102	Fringe Benefits	318,783	350,524	251,521	72.7%	346,198
5103	Part-time Wages	5,652	5,070	11,499	69.0%	16,659
5104	Part-time Benefits	625	531	1,301	69.6%	1,869
5105	Overtime	20,150	26,261	19,721	77.7%	25,375
5107	Part-time Overtime	-	-	217	0.0%	-
5108	Unemployment Benefits	-	-	-	0.0%	-
5112	PERS Relief	14,139	17,229	-	0.0%	-
	Total Salaries and Benefits	**870,785**	**971,009**	**764,525**	**74.0%**	**1,033,502**
	Maintenance and Operations					
5201	Office Supplies	731	3,587	818	74.3%	1,100
5202	Operating Supplies	159,612	43,059	19,345	32.9%	58,800
5203	Fuel and Lube	21,275	26,570	21,548	71.8%	30,000
5204	Chemicals	77,446	86,319	72,054	94.8%	76,000
5207	Vehicle and Boat Maintenance	246	466	423	169.3%	250
5208	Equipment Maintenance	35,685	23,216	7,667	17.4%	44,000
5209	Building & Grounds Maintenance	1,345	2,216	3,626	95.4%	3,800
5210	Professional Services	82,810	46,488	68,681	39.9%	172,000
5211	Audit Services	6,656	23,934	17,699	83.4%	21,234
5214	Rents & Leases	-	-	-	0.0%	-
5215	Communications	6,527	10,550	8,434	153.3%	5,500
5216	Freight and Postage	-	541	-	0.0%	6,500
5217	Electricity	289,421	293,998	159,171	46.2%	344,494
5218	Water	662	822	482	59.6%	809
5219	Sewer	692	854	482	59.6%	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	916	19.1%	4,800
5233	Computer Related Items	-	-	-	0.0%	-
5234	Record and Permits	7,920	7,941	7,920	88.0%	9,000
5235	Membership Dues	1,165	476	1,450	207.1%	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	21,321	106.6%	20,000
5601	Uniform	300	400	-	0.0%	500
5602	Safety Equipment	2,956	640	2,523	95.2%	2,650
5603	Employee Training	6,945	15,969	799	4.9%	16,400
5606	Bad Debt Expenses	(518)	290	-	0.0%	2,500
	Total Maintenance and Operations	**763,523**	**651,408**	**466,010**	**53.0%**	**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**	**1,870,025**	**1,230,535**	**55.6%**	**2,213,812**

These numbers are preliminary and are subject change

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	18,000	100.0%	18,000
4650	Rents & Leases	597,344	625,649	421,972	84.4%	500,000
	Operating Revenue - Admin	**615,344**	**643,649**	**439,972**	**84.9%**	**518,000**
4527	PERS Revenue	32,821	40,694	-	0.0%	-
4634	Port Storage Fee	207,662	172,016	176,741	183.8%	96,164
4635	Port Impound Fee	816	2,017	1,020	0.0%	-
4705	Business Licenses	20	30	35	0.0%	-
4801	Interest On Investments	73,468	140,244	(8,168)	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**	**355,001**	**170,848**	**139.2%**	**122,736**
0601	**HARBOR**					
4245	Waste Oil Disp	1,079	-	200	0.0%	-
4249	Oil Spill Recovery	-	-	-	0.0%	-
4318	Parking Revenue	158,725	178,961	143,612	63.8%	225,000
4319	Electrical Supplies	1,449	1,014	381	16.0%	2,380
4402	Non Moving Fine	100	12,219	6,161	77.0%	8,000
4624	Berth Transient Monthly	716,742	748,679	497,385	69.0%	720,640
4625	Berth Reserved	1,628,043	1,779,007	1,935,876	105.9%	1,828,236
4626	Berth Transient Annual	325,749	361,422	269,947	81.1%	332,805
4627	Berth Transient Semi Annual	132,878	152,941	60,219	38.5%	156,364
4628	Berth Transient Daily	159,413	170,279	114,475	74.0%	154,599
4629	Metered Energy	140,575	146,080	94,908	106.1%	89,472
4644	Pumping	-	-	122	0.0%	-
4645	Wooden Grid	4,089	4,912	5,506	113.9%	4,833
4646	Commerical Ramp	49,562	65,949	36,442	66.3%	55,000
4647	Berth Wait List	15,082	13,425	6,066	48.1%	12,623
4648	Steel Grid Fees	6,969	2,605	-	0.0%	8,000
4654	Spit Camping	35,018	208,244	141,556	128.7%	110,000
4663	Trans Energy 110v	34,863	45,349	23,466	54.9%	42,746
4664	Trans Energy 220v	20,569	29,451	14,054	48.9%	28,744
4665	Trans Energy 208v	204,723	193,837	112,280	70.5%	159,228
4666	Commerical Ramp Wharfage	41,055	67,069	44,646	111.6%	40,000
	Operating Revenue - Harbor	**3,676,683**	**4,181,443**	**3,507,301**	**88.2%**	**3,978,670**
4802	Penalty/Int	7,797	14,884	13,724	211.1%	6,500
4902	Other Revenue	66,923	67,272	54,013	89.8%	60,167
	Non-Operating Revenue - Harbor	**74,720**	**82,156**	**67,737**	**101.6%**	**66,667**
0602	**PIONEER DOCK**					
4631	USCG Leases	38,976	40,495	30,149	97.9%	30,796
4637	Seafood Wharfage-PD	-	-	-	0.0%	-
4638	PD Fuel Wharfage	198,654	193,311	155,682	72.5%	214,809
4639	Pioneer Dock - Wharfage	-	-	-	0.0%	-
4641	PD Water Sales	9,291	6,908	4,203	40.0%	10,500
4642	PD Docking	39,991	45,052	37,893	82.4%	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**	**227,928**	**75.4%**	**302,106**
0603	**FISH DOCK**					
4620	Ice Sales	243,997	341,209	195,957	73.7%	265,742
4621	Cold Storage	22,319	24,603	23,586	94.3%	25,000
4622	Crane Rental	203,818	201,470	131,872	69.3%	190,306
4623	Card Acess Fees	6,144	5,933	3,125	54.8%	5,700
4637	Seafood Wharfage	20,530	24,621	15,258	88.1%	17,324
4700	Other Wharfage Fish Dock	9,945	68	-	0.0%	9,843
	Operating Revenue - Fish Dock	**506,754**	**597,903**	**369,798**	**72.0%**	**513,915**
4206	**Fish Tax**	**116,236**	**78,772**	**122,599**	**189.9%**	**64,562**
0604	**DEEP WATER DOCK**					
4633	Stevedoring	49,565	9,834	14,488	120.7%	12,000
4637	Seafood Wharfage	-	-	-	0.0%	-
4640	Deep Water Dock Wharfage	152,709	8,402	30,160	64.7%	46,651
4643	Deep Water Dock Docking	121,387	113,278	109,344	109.3%	100,000
4668	Dwd Water Sales	41,651	20,424	35,970	119.9%	30,000
4672	Port Security Revenues	-	-	-	0.0%	-
	Operating Revenue - DW Dock	**365,311**	**151,937**	**189,962**	**100.7%**	**188,651**
0605	**OUTFALL LINE**					
4704	**Outfall Line**	**4,800**	**4,800**	**4,800**	**100.0%**	**4,800**
0606	**FISH GRINDER**					
4706	**Fish Grinder**	**6,803**	**10,393**	**6,460**	**87.4%**	**7,390**
0615	**LOAD AND LAUNCH RAMP**					
4653	L & L Ramp Revenue	120,243	145,410	61,672	47.4%	130,000
	Operating Revenue - L & L Ramp	**120,243**	**145,410**	**61,672**	**47.4%**	**130,000**
	Total Revenues	**6,101,967**	**6,537,231**	**5,169,076**	**87.6%**	**5,897,497**
	Net Surplus (Deficit)	**1,317,606**	**742,125**	**1,965,641**		**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	1,379,157	1,157,494	74.5%	1,552,986
5102	Fringe Benefits	197,813	884,305	594,488	68.0%	873,798
5103	Part-time Wages	171,551	122,103	104,875	56.7%	184,933
5104	Part-time Benefits	19,895	14,232	12,299	53.1%	23,173
5105	Overtime	29,798	29,580	26,726	67.8%	39,439
5107	Part-time Overtime	164	460	365	9.4%	3,879
5108	Unemployment Benefits	-	4,932	1,606	0.0%	-
5112	PERS Relief	32,821	40,694	-	0.0%	-
	Total Salaries and Benefits	**1,652,138**	**2,475,462**	**1,897,852**	**70.9%**	**2,678,207**
	Maintenance and Operations					
5201	Office Supplies	6,257	4,040	3,225	68.6%	4,700
5202	Operating Supplies	21,809	26,337	25,038	96.3%	26,000
5203	Fuel and Lube	43,534	49,017	32,483	89.5%	36,300
5204	Chemicals	-	4,408	2,133	35.6%	6,000
5207	Vehicle and Boat Maintenance	18,002	33,396	13,535	54.1%	25,000
5208	Equipment Maintenance	69,361	62,505	38,164	49.6%	77,000
5209	Building & Grounds Maintenance	56,517	40,523	60,321	90.0%	67,000
5210	Professional Services	51,240	19,760	13,914	38.1%	36,500
5211	Audit Services	16,196	47,868	35,398	83.4%	42,468
5213	Survey and Appraisal	-	17,500	-	0.0%	12,500
5214	Rents & Leases	3,716	4,563	4,103	58.6%	7,000
5215	Communications	8,840	12,981	9,685	96.9%	10,000
5216	Freight and Postage	1,492	2,028	511	9.3%	5,500
5217	Electricity	649,413	654,842	376,081	46.8%	803,495
5218	Water	85,913	138,976	115,823	126.5%	91,528
5219	Sewer	11,977	12,383	9,284	58.3%	15,919
5220	Refuse and Disposal	52,883	52,288	25,219	39.8%	63,300
5221	Property Insurance	88,108	106,791	116,336	100.0%	116,336
5222	Auto Insurance	9,740	10,907	11,950	103.7%	11,522
5223	Liability Insurance	77,367	86,006	100,515	122.8%	81,843
5226	Testing and Analysis	-	4,073	3,140	44.9%	7,000
5227	Advertising	4,345	6,888	2,806	40.1%	7,000
5228	Books and Subscriptions	107	-	-	0.0%	-
5231	Tools and Equipment	17,252	5,214	13,517	72.3%	18,700
5233	Computer Related Items	2,459	-	1,751	0.0%	-
5234	Record and Permits	-	-	950	23.7%	4,000
5235	Membership Dues	7,435	6,085	6,707	95.8%	7,000
5236	Transportation	12,464	2,201	4,575	114.4%	4,000
5237	Subsistence	8,765	663	901	22.5%	4,000
5238	Printing and Binding	3,993	282	-	0.0%	3,500
5248	Lobbying	21,245	20,803	17,200	41.0%	42,000
5249	Oil Spill Response	-	-	-	0.0%	1,000
5250	Camera Area Network	7,094	2,423	11,780	65.4%	18,000
5252	Credit Card Expenses	101,699	132,100	98,664	76.5%	129,000
5256	Waste Oil Disposal	18,691	39,136	23,062	51.2%	45,000
5258	Float and Ramp Repairs	43,986	15,624	4,739	19.0%	25,000

These numbers are preliminary and are subject change

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	2,590	22.5%	11,500
5602	Safety Equipment	5,880	7,360	9,457	63.0%	15,000
5603	Employee Training	5,681	32,999	13,011	31.7%	41,000
5606	Bad Debt Expenses	35,622	58,210	49,693	165.6%	30,000
5608	Debt Payment-Interest	4,665	16,800	-	0.0%	-
5614	Car Allowance	-	-	1,600	0.0%	-
5624	Legal Services	-	4,388	-	0.0%	100,000
5627	Security	-	-	1,689	67.5%	2,500
5635	Software	134	3,200	2,902	72.6%	4,000
5637	Diving Services	16,045	30,945	-	0.0%	8,500
5638	Signage Parking Delineation	18,065	37,294	41,132	132.7%	31,000
	Total Maint. and Operations	**1,614,987**	**1,825,381**	**1,305,583**	**62.1%**	**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	**4,784,361**	**5,795,106**	**3,203,435**	**54.3%**	**5,897,497**

These numbers are preliminary and are subject change

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**	**2,779,723**
Revenue					
Sales Tax	776,974	802,803	804,262	685,637	
Remaining Budgeted Sales Tax				243,623	804,262
Interest Income	-	-	-	84,765	
Transfers	-	-	-	131,170	
Total Revenue	**776,974**	**802,803**	**804,262**	**1,145,195**	**804,262**
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	747,695	409,012
Ending Balance	**1,213,963**	**1,621,766**	**2,032,027**	**2,779,723**	**3,188,735**
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)**	**(593,027)**	**211,235**

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.

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