Financial Report - FY25 2nd Quarter

Provided February 10, 2025

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City of Homer
Financial Reporting Schedule
for Calendar Year 2025

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3/24/2025	Monthly FY25 YTD Report
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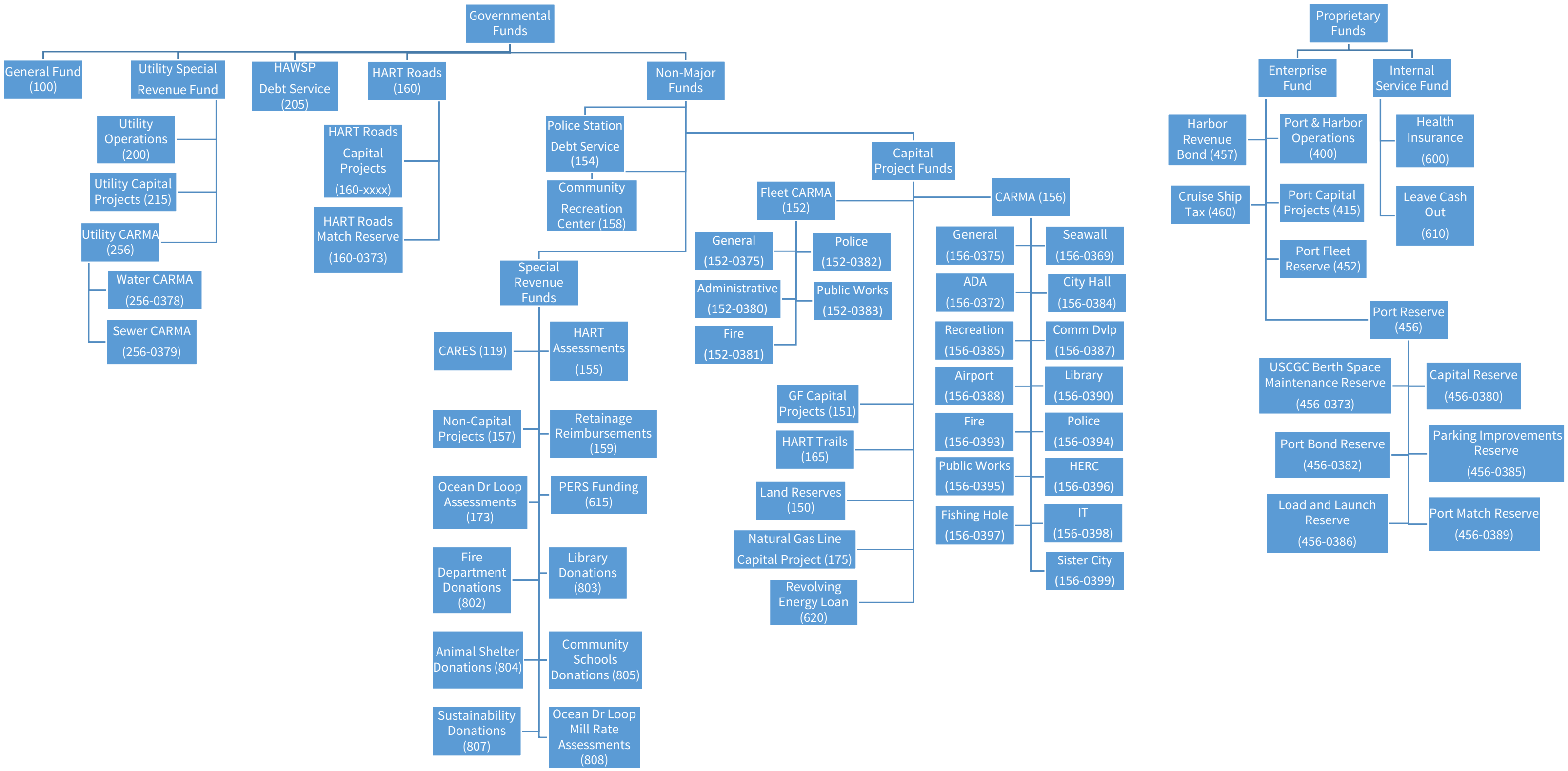
11/10/2025	FY25 1st Quarter Report
11/24/2025	Monthly FY25 YTD Report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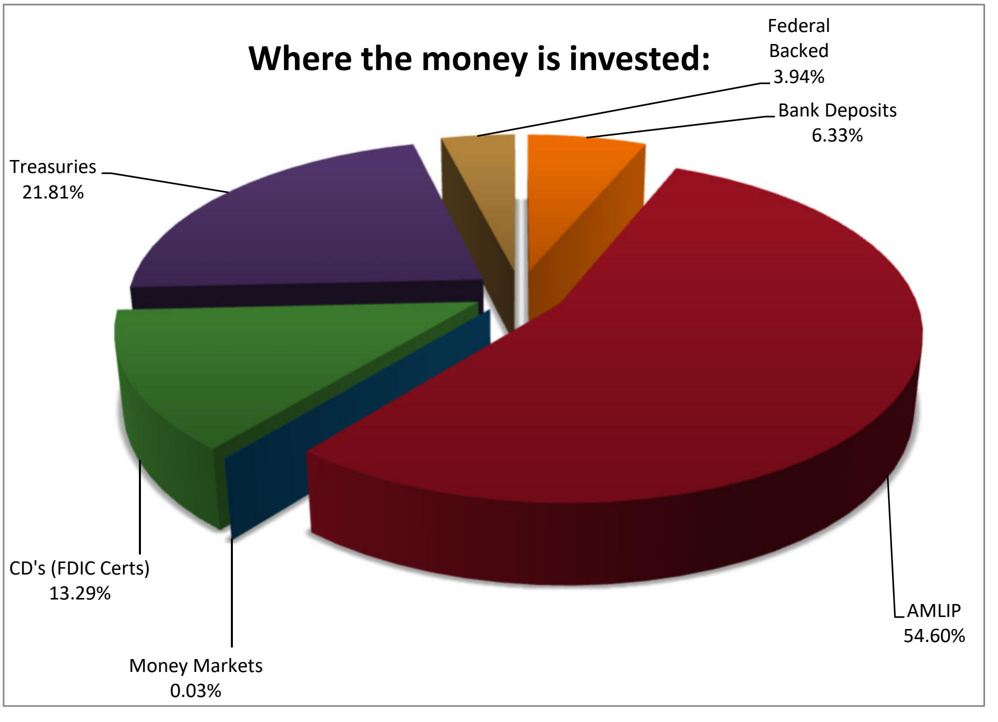
CITY OF HOMER
Treasurer's Report

As of:
December 31, 2024

INVESTMENT BY INSTITUTION:		$ Invested	% Of $ Invested
Bank Deposits	$	2,887,123	6%
AMLIP	$	24,917,192	55%
TVI	$	17,839,012	39%
Total Cash and Investments	**$**	**45,643,327**	**100%**

MATURITY OF INVESTMENTS:			AMOUNT	% Of Investment by Maturity Date
1 to 30 Days	1/30/2025	$	27,820,246	61%
30 to 120 Days	4/30/2025	$	3,710,465	8%
120 to 180 Days	6/29/2025	$	-	0%
180 to 365 Days	12/31/2025	$	4,226,915	9%
Over 1 Year		$	9,885,702	22%
TOTAL		**$**	**45,643,327**	**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.

These numbers are preliminary and are subject change

Central Treasury Report
Actuals through Quarter Ending December 2024

		FY23 Actual	FY24 Actual	FY25 YTD
Bank Deposits		1,095,483	1,567,396	2,887,123
Investments		32,687,196	36,232,760	42,756,204
Total Cash and Investments		$ 33,782,679	$ 37,800,156	$ 45,643,327
Cash and Investments		33,464,699	37,482,175	45,325,347
Restricted Cash and Investments		317,980	317,980	317,980
Total Cash and Investments		$ 33,782,679	$ 37,800,156	$ 45,643,327
By Fund:				
Fund Name	**Fund Number**			
General	100	5,812,171	6,133,335	9,294,723
Utility Operations	200	(144,588)	187,753	685,790
Utility Capital Projects	215	(2,249,048)	(1,901,998)	(1,067,972)
Utility Reserves	256	4,163,087	3,604,163	3,378,563
HAWSP Debt Service	205	5,915,270	6,854,943	7,768,462
HART Roads	160	4,745,984	5,500,176	5,368,801
CARES	119	9,801	(9,682)	2,235
Police Station Debt Service	154	1,417,359	1,814,315	2,475,390
HART Assessments	155	1,131,469	1,218,727	1,251,971
Non-Capital Projects	157	40,093	26,311	37,296
Community Rec Center	158	-	900,000	1,320,305
Retainage Reimbursements	159	228,032	233,979	149,190
Seawall Assessments	173	294,559	302,875	317,564
PERS Funding	615	38,743	303,621	311,213
Fire Department Donations	802	41,237	38,213	44,259
Library Donations	803	170,407	179,184	183,658
Animal Shelter Donations	804	335	335	343
Community Schools	805	269	269	276
Sustainability	807	16,155	17,079	17,506
Ocean Dr Loop Assessments	808	43,733	46,409	49,373
Sister City Donations	809	-	52	52
Land Reserves	150	971,753	386,415	382,965
Capital Projects	151	(64,038)	215,387	(462,628)
GF Fleet CARMA	152	1,303,770	740,825	543,932
GF CARMA	156	2,202,498	1,704,686	2,123,188
HART Trails	165	984,676	988,606	1,152,467
Gas Line	175	874,747	300,203	415,230
Energy Revolving Loan	620	398,909	411,776	411,776
Port & Harbor Operations	400	1,769,369	2,232,390	4,673,142
Port Capital Projects	415	242,328	863,363	696,691
Port Fleet Reserves	452	169,514	87,745	87,306
Port Reserves	456	3,481,063	4,092,612	4,062,186
Port Bonds	457	(60,000)	232,808	168,044
Cruise Ship Landing Tax	460	(73,628)	(35,093)	(35,093)
Health Insurance	600	49,532	250,779	78,067
Leave Cash Out	610	(142,881)	(122,404)	(242,944)
Total By Fund		$ 33,782,679	$ 37,800,156	$ 45,643,327

These numbers are preliminary and are subject change

General Fund
Expenditure Report
Actuals through Quarter Ending December 2024
50% Fiscal Year Elapsed

	Current Fiscal Analysis				
	FY25 AMENDED BUDGET		FY25 ACTUAL		
			$		%
Revenues					
Property Taxes	$	4,225,672	$	5,180,838	123%
Sales and Use Taxes		9,296,032		5,592,604	60%
Permits and Licenses		41,723		19,232	46%
Fines and Forfeitures		8,381		1,806	22%
Intergovernmental		746,338		405,162	54%
Charges for Services		445,762		354,189	79%
Other Revenues		-		81,281	
Airport		202,406		99,242	49%
Operating Transfers		1,568,082		20,710	1%
Total Revenues	**$**	**16,534,397**	**$**	**11,755,064**	**71%**
Expenditures & Transfers					
Administration	$	2,201,751	$	989,875	45%
Clerks/Council		942,104		366,284	39%
Planning		446,281		183,868	41%
Library		1,126,251		532,417	47%
Finance		948,850		386,136	41%
Fire		1,973,062		909,690	46%
Police		4,416,940		2,313,869	52%
Public Works		3,663,001		1,573,178	43%
Airport		239,580		85,061	36%
City Hall, HERC		190,449		75,644	40%
Non-Departmental		191,000		166,000	87%
Total Operating Expenditures	$	16,339,269	$	7,582,022	46%
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	**$**	**16,534,397**	**$**	**7,582,022**	**46%**
Net Revenues Over (Under) Expenditures	**$**	**0**	**$**	**4,173,043**	

These numbers are preliminary and are subject change

Water and Sewer Fund
Expenditure Report
Actuals through Quarter Ending December 2024
50% Fiscal Year Elapsed

	Current Fiscal Analysis		
	FY25 ADOPTED BUDGET	FY25 ACTUAL $	FY25 ACTUAL %
Revenues			
Water Fund	$ 2,494,551	$ 1,410,036	57%
Sewer Fund	2,213,812	1,121,332	51%
Total Revenues	**$ 4,708,362**	**$ 2,531,367**	**54%**
Expenditures & Transfers			
Water			
Administration	$ 350,977	$ 191,049	54%
Treatment Plant	726,654	321,550	44%
System Testing	36,000	11,359	32%
Pump Stations	123,793	43,047	35%
Distribution System	393,195	210,438	54%
Reservoir	19,191	6,042	31%
Meters	288,507	28,510	10%
Hydrants	214,868	87,926	41%
Sewer			
Administration	$ 348,160	$ 187,290	54%
Plant Operations	938,779	344,503	37%
System Testing	18,000	9,044	50%
Lift Stations	230,206	96,074	42%
Collection System	378,085	176,407	47%
Total Operating Expenditures	$ 4,066,415	$ 1,713,240	42%
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**	**$ 1,713,240**	**36%**
Net Revenues Over(Under) Expenditures	**$ 0**	**$ 818,127**	

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Port and Harbor Fund
Expenditure Report
Actuals through Quarter Ending December 2024
50% Fiscal Year Elapsed

	FY25 ADOPTED BUDGET	FY25 ACTUAL $	FY25 ACTUAL %
		Current Fiscal Analysis	
Revenues			
Administration	$ 640,736	$ 414,179	65%
Harbor	4,045,337	3,231,565	80%
Pioneer Dock	302,106	173,958	58%
Fish Dock	578,477	430,093	74%
Deep Water Dock	188,651	128,682	68%
Outfall Line	4,800	-	0%
Fish Grinder	7,390	6,460	87%
Load and Launch Ramp	130,000	57,814	44%
Total Revenues	**$ 5,897,497**	**$ 4,442,750**	**75%**
Expenditures & Transfers			
Administration	$ 1,227,954	$ 677,937	55%
Harbor	1,658,848	709,706	43%
Pioneer Dock	89,120	44,665	50%
Fish Dock	817,052	336,034	41%
Deep Water Dock	107,656	68,960	64%
Outfall Line	13,500	3,140	23%
Fish Grinder	45,150	13,881	31%
Harbor Maintenance	558,501	265,829	48%
Main Dock Maintenance	54,546	22,386	41%
Deep Water Dock Maintenance	65,046	24,930	38%
Load and Launch Ramp	141,549	67,716	48%
Total Operating Expenditures	$ 4,778,920	$ 2,235,183	47%
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**	**$ 2,235,183**	**38%**
Net Revenues Over(Under) Expenditures	**$ 0**	**$ 2,207,567**	

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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	4,882,726	125.8%	3,880,104
4102	Per Prop Tax	231,901	246,726	225,712	95.2%	236,982
4103	Motr Vehicle Tx	39,248	40,928	20,905	45.9%	45,581
4104	Prior Years Taxes	55,894	67,296	39,045	80.7%	48,363
4105	Pen/Int Prop Tx	42,898	34,684	3,666	42.4%	8,642
4107	Oil Tax	4,173	-	8,784	146.4%	6,000
	Total Property Taxes	**4,077,288**	**4,645,956**	**5,180,838**	**122.6%**	**4,225,672**
0010	**SALES & USE TAXES:**					
4201	Sales Tax	7,783,970	7,741,229	5,261,347	59.9%	8,789,131
4206	Remote Sales Tax	505,089	435,433	304,514	66.9%	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	2,000	46.2%	4,333
	Total Sales and Use Taxes	**8,316,811**	**8,240,416**	**5,592,604**	**60.2%**	**9,296,032**
0015	**PERMITS & LICENSES:**					
4301	Driveway Permit	2,436	2,000	1,290	58.8%	2,196
4302	Sign Permits	450	350	300	257.1%	117
4303	Building Permit	24,650	20,351	12,795	76.2%	16,800
4304	Peddler Permits	700	940	50	1.9%	2,693
4308	Zoning Fees	10,000	16,300	2,922	23.5%	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	1,876	57.4%	3,268
	Total Permits and Licenses	**42,973**	**46,821**	**19,232**	**46.1%**	**41,723**
0020	**FINES & FORFEITURES:**					
4401	Fines/Forfeit	3,118	3,989	1,266	15.1%	8,381
4402	Non Moving Fine	10,278	-	540	0.0%	-
	Total Fines and Forfeitures	**13,396**	**3,989**	**1,806**	**21.5%**	**8,381**
0025	**USE OF MONEY:**					
4801	Interest Income	118,721	343,825	-	0.0%	-
4802	Penalty/Interest	-	-	-	0.0%	-
	Total Use of Money	**118,721**	**343,825**	**-**	**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	6,283	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**	**405,162**	**54.3%**	**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	4,231	21.5%	19,649

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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	232,320	89.7%	258,981
4603	Fire Contract - Kachemak City	112,513	126,656	77,039	68.5%	112,513
4607	Other Services	12,652	15,626	8,270	47.4%	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	1,320	57.0%	2,314
4612	Publication Fee	100	-	-	0.0%	-
4613	Cemetery Plots	13,600	9,400	1,600	17.8%	9,000
4614	Community Recreation Fees	38,821	54,409	28,688	121.1%	23,686
4650	Rents & Leases	3,661	150	-	0.0%	205
4655	Pavillion Rental	2,425	1,711	618	31.7%	1,950
	Total Charges for Services	**645,578**	**631,893**	**354,189**	**79.5%**	**445,762**
0040	**OTHER REVENUE:**					
4901	Surplus Prop	67,613	35,000	26,998	0.0%	-
4902	Other Revenue	47,385	84,012	54,283	0.0%	-
	Total Other Revenues	**114,998**	**119,012**	**81,281**	**0.0%**	**-**
0045	**AIRPORT TERMINAL REVENUES:**					
4655	Airline Leases	152,817	150,576	70,804	54.0%	130,997
4656	Concessions	1,428	1,428	714	11.8%	6,069
4657	Car Rental	46,274	43,300	19,269	45.1%	42,706
4658	Parking Fees	31,164	24,064	8,454	37.4%	22,634
4660	Advertising	-	-	-	0.0%	-
	Total Airport	**231,684**	**219,367**	**99,242**	**49.0%**	**202,406**
	Total Before Operating Transfers	**14,495,381**	**15,234,379**	**11,734,354**	**78.4%**	**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**	**16,152,185**	**11,755,064**	**71.1%**	**16,534,397**
	Net Surplus (Deficit)	**648,032**	**661,085**	**4,173,043**		**0**

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FUND	100 - GENERAL FUND					
TOTAL	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	3,046,248	45.7%	6,670,229
5102	Fringe Benefits	3,483,891	3,433,619	1,579,577	46.6%	3,389,273
5103	Part-time Wages	369,250	287,808	143,547	36.4%	394,357
5104	Part-time Benefits	100,564	167,546	72,687	53.2%	136,608
5105	Overtime	635,058	595,313	320,094	80.0%	400,093
5107	Part-time Overtime	12,894	5,181	1,976	17.7%	11,151
5108	Unemployment Benefits	2,928	1,676	-	0.0%	-
5112	PERS Relief	167,686	183,118	-	0.0%	-
	Total Salaries and Benefits	**10,429,393**	**10,427,881**	**5,164,130**	**46.9%**	**11,001,711**
	Maintenance and Operations					
5201	Office Supplies	44,141	45,402	21,585	45.0%	47,950
5202	Operating Supplies	284,810	346,384	197,748	52.8%	374,330
5203	Fuel and Lube	325,678	298,120	96,333	38.2%	252,300
5204	Chemicals	190,447	134,229	-	0.0%	222,600
5205	Ammunition	14,574	18,377	7,858	39.3%	20,000
5206	Food and Staples	36,307	38,424	25,946	58.7%	44,200
5207	Vehicle and Boat Maintenance	227,479	207,147	162,745	55.1%	295,500
5208	Equipment Maintenance	15,974	36,448	8,870	16.1%	55,125
5209	Building & Grounds Maintenance	76,739	76,352	29,066	28.0%	103,757
5210	Professional Services	796,681	755,016	455,149	45.8%	994,050
5211	Audit Services	33,885	121,846	63,966	53.9%	118,642
5213	Survey and Appraisal	20	4,350	4,434	34.1%	13,000
5214	Rents & Leases	94,413	123,939	40,279	20.5%	196,658
5215	Communications	231,461	244,761	114,507	52.5%	218,190
5216	Freight and Postage	21,204	35,274	13,510	91.9%	14,700
5217	Electricity	266,590	289,827	90,359	29.2%	309,971
5218	Water	18,244	21,934	14,253	59.1%	24,126
5219	Sewer	24,244	29,363	17,793	53.2%	33,457
5220	Refuse and Disposal	7,391	9,843	2,427	23.6%	10,300
5221	Property Insurance	55,522	72,338	78,816	100.0%	78,816
5222	Auto Insurance	43,673	49,420	45,630	95.6%	47,749
5223	Liability Insurance	117,923	118,449	181,703	91.4%	198,870
5224	Fidelity Bond	450	450	450	100.0%	450
5227	Advertising	26,152	32,521	11,265	25.7%	43,900
5228	Books	44,917	45,125	15,540	34.7%	44,750
5229	Periodicals	10,812	9,709	933	7.4%	12,550
5230	Audio Visual	16,230	17,462	5,442	33.0%	16,500
5231	Tools and Equipment	111,613	129,250	31,423	22.2%	141,445
5233	Computer Related Items	49,848	71,551	31,388	46.0%	68,200
5234	Record and Permits	798	807	204	20.4%	1,000
5235	Membership Dues	19,318	16,585	13,724	50.5%	27,170
5236	Transportation	48,328	5,687	4,724	0.0%	-
5237	Subsistence	31,047	4,593	2,533	0.0%	-
5238	Printing and Binding	3,213	4,272	2,156	15.6%	13,850
5242	Janitorial	-	-	-	0.0%	1,000
5244	Snow Removal	72,765	60,023	4,650	15.7%	29,700
5248	Lobbying	23,411	26,661	10,500	16.7%	63,000

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
5251	Pioneer Beautification	1,571	1,203	-	0.0%	1,500
5252	Credit Card Expenses	6,298	2,728	1,633	69.5%	2,350
5280	Volunteer Incentives	32,970	36,543	13,611	34.9%	39,000
5282	City Hall Building Maintenance	10,524	12,901	8,649	86.5%	10,000
5283	Library Building Maintenance	22,865	22,675	2,538	10.2%	25,000
5284	Police Building Maintenance	8,422	2,983	4,766	45.4%	10,500
5285	Fire Building Maintenance	6,215	5,589	1,018	20.4%	5,000
5286	Old School Building Maintenance	754	-	-	0.0%	-
5287	Animal Control Building Maintenance	870	5,154	268	10.7%	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	10,239	51.2%	20,000
5294	Fire Motor Pool	12,069	11,583	3,757	20.9%	18,000
5601	Uniform	38,387	58,863	41,876	61.7%	67,900
5602	Safety Equipment	25,340	34,489	17,999	45.1%	39,950
5603	Employee Training	110,778	215,259	110,387	35.7%	309,510
5604	Public Education	824	2,835	785	16.5%	4,750
5605	Sister Cities	-	3,962	310	0.0%	-
5611	ADA Compliance	-	-	-	0.0%	250
5614	Car Allowance	10,182	22,354	10,125	102.9%	9,842
5624	Legal Services	254,699	273,819	71,269	35.6%	200,000
5625	Impound Costs	4,202	1,385	733	12.2%	6,000
5626	Jail Laundry Services	-	-	-	0.0%	-
5627	Security	-	41,376	66,335	82.9%	80,000
5630	Haven House	14,000	14,000	-	0.0%	14,000
5632	Wellness Program	24,030	20,995	8,548	31.7%	27,000
5633	Phones	-	3,968	6,515	65.2%	10,000
5634	Networking	5,055	6,274	6,283	96.7%	6,500
5635	Software	54,272	50,979	49,760	70.6%	70,500
5636	Servers	10,129	21,317	4,652	31.0%	15,000
5639	Subscription Databases	-	8,952	12,880	54.8%	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**	**4,584,654**	**2,417,892**	**45.3%**	**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**	**7,582,022**	**45.9%**	**16,534,397**

These numbers are preliminary and are subject change

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	1,383,016	59.5%	2,325,213
4661	Connection Fees	16,382	16,770	8,175	46.2%	17,696
4662	Services & Meters	33,625	39,996	13,092	38.0%	34,490
4663	In Lieu of City Sales Tax	459	477	369	0.0%	-
Total Operating Revenue		**1,966,450**	**2,303,153**	**1,404,653**	**59.1%**	**2,377,399**
Non- Operating Revenue						
4801	Interest on Investments	(1,235)	18,121	-	0.0%	-
4802	Penalty & Interest (Utilities)	6,061	7,780	5,383	144.8%	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**	**5,383**	**4.6%**	**117,151**
Total Water Revenue		**2,080,459**	**2,452,820**	**1,410,036**	**56.5%**	**2,494,551**
Sewer Revenue						
Operating Revenue						
	Metered Sales	1,829,631	1,987,374	1,104,611	50.6%	2,184,808
4619	Inspection Fees	-	-	-	0.0%	-
4662	Services & Meters	21,688	16,414	8,556	46.2%	18,509
4701	RV Dump Station	10,505	9,713	8,164	135.5%	6,024
Total Operating Revenue		**2,100,139**	**2,013,501**	**1,121,332**	**50.8%**	**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**	**1,121,332**	**50.7%**	**2,213,812**
	Total Operating Revenue	4,066,589	4,316,653	2,525,984	55.1%	4,586,740
	Total Non-Operating Revenue	366,462	166,897	5,383	4.4%	121,622
Total Water & Sewer Revenues		**4,433,052**	**4,483,550**	**2,531,367**	**53.8%**	**4,708,362**
	Net Surplus (Deficit)	**(534,349)**	**526,865**	**818,127**		**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	358,435	47.3%	757,671
5102	Fringe Benefits	391,189	431,416	197,204	47.5%	415,051
5103	Part-time Wages	18,937	-	5,749	129.3%	4,447
5104	Part-time Benefits	2,036	-	684	135.1%	506
5105	Overtime	31,469	41,047	19,489	41.3%	47,187
5107	Part-time Overtime	-	-	338	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**	**581,899**	**47.5%**	**1,224,861**
	Maintenance and Operations					
5201	Office Supplies	907	3,095	272	15.5%	1,750
5202	Operating Supplies	164,158	52,639	14,182	6.7%	212,850
5203	Fuel and Lube	36,173	39,372	14,919	48.8%	30,600
5204	Chemicals	165,691	197,903	86,186	57.5%	150,000
5207	Vehicle and Boat Maintenance	556	368	124	24.8%	500
5208	Equipment Maintenance	33,201	40,773	2,439	5.2%	46,550
5209	Building & Grounds Maintenance	7,786	5,022	661	8.6%	7,700
5210	Professional Services	54,650	49,829	26,204	40.0%	65,500
5211	Audit Services	6,656	23,934	12,565	59.2%	21,234
5213	Survey and Appraisal	1,200	1,200	1,200	100.0%	1,200
5215	Communications	16,657	20,823	9,275	103.1%	9,000
5216	Freight and Postage	450	187	-	0.0%	6,500
5217	Electricity	224,992	249,410	79,263	31.8%	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	9,036	45.2%	20,000
5227	Advertising	1,505	-	-	0.0%	1,000
5231	Tools and Equipment	7,588	6,648	1,111	11.8%	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	12,383	49.5%	25,000
5602	Safety Equipment	2,702	589	-	0.0%	1,553
5603	Employee Training	4,637	11,791	6,985	53.1%	13,150
5606	Bad Debt Expenses	8,821	3,054	100	0.8%	12,000
5608	Debt Repayment - Interest	1,639	4,353	1,308	0.0%	-
	Total Maintenance and Operations	**803,274**	**782,122**	**318,022**	**34.3%**	**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**	**899,922**	**36.1%**	**2,494,551**

These numbers are preliminary and are subject change

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	571,394	308,607	48.0%	643,401
5102	Fringe Benefits	318,783	350,524	160,231	46.3%	346,198
5103	Part-time Wages	5,652	5,070	9,444	56.7%	16,659
5104	Part-time Benefits	625	531	1,042	55.7%	1,869
5105	Overtime	20,150	26,261	11,884	46.8%	25,375
5107	Part-time Overtime	-	-	169	0.0%	-
5108	Unemployment Benefits	-	-	-	0.0%	-
5112	PERS Relief	14,139	17,229	-	0.0%	-
	Total Salaries and Benefits	**870,785**	**971,009**	**491,377**	**47.5%**	**1,033,502**
	Maintenance and Operations					
5201	Office Supplies	731	3,587	66	6.0%	1,100
5202	Operating Supplies	159,612	43,059	15,683	26.7%	58,800
5203	Fuel and Lube	21,275	26,570	12,313	41.0%	30,000
5204	Chemicals	77,446	86,319	47,951	63.1%	76,000
5207	Vehicle and Boat Maintenance	246	466	423	169.3%	250
5208	Equipment Maintenance	35,685	23,216	6,637	15.1%	44,000
5209	Building & Grounds Maintenance	1,345	2,216	767	20.2%	3,800
5210	Professional Services	82,810	46,488	63,055	36.7%	172,000
5211	Audit Services	6,656	23,934	12,565	59.2%	21,234
5214	Rents & Leases	-	-	-	0.0%	-
5215	Communications	6,527	10,550	6,034	109.7%	5,500
5216	Freight and Postage	-	541	-	0.0%	6,500
5217	Electricity	289,421	293,998	89,300	25.9%	344,494
5218	Water	662	822	352	43.4%	809
5219	Sewer	692	854	352	43.5%	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	93	1.9%	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	250	35.7%	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	12,947	64.7%	20,000
5601	Uniform	300	400	-	0.0%	500
5602	Safety Equipment	2,956	640	1,703	64.3%	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**	**321,942**	**36.6%**	**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**	**813,318**	**36.7%**	**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	291,323	58.3%	500,000
	Operating Revenue - Admin	**615,344**	**643,649**	**309,323**	**59.7%**	**518,000**
4527	PERS Revenue	32,821	40,694	-	0.0%	-
4634	Port Storage Fee	207,662	172,016	102,606	106.7%	96,164
4635	Port Impound Fee	816	2,017	1,020	0.0%	-
4705	Business Licenses	20	30	10	0.0%	-
4801	Interest On Investments	73,468	140,244	-	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**	**104,855**	**85.4%**	**122,736**
0601	**HARBOR**					
4245	Waste Oil Disp	1,079	-	100	0.0%	-
4249	Oil Spill Recovery	-	-	-	0.0%	-
4318	Parking Revenue	158,725	178,961	134,509	59.8%	225,000
4319	Electrical Supplies	1,449	1,014	381	16.0%	2,380
4402	Non Moving Fine	100	12,219	5,986	74.8%	8,000
4624	Berth Transient Monthly	716,742	748,679	404,056	56.1%	720,640
4625	Berth Reserved	1,628,043	1,779,007	1,940,649	106.1%	1,828,236
4626	Berth Transient Annual	325,749	361,422	195,076	58.6%	332,805
4627	Berth Transient Semi Annual	132,878	152,941	29,508	18.9%	156,364
4628	Berth Transient Daily	159,413	170,279	94,133	60.9%	154,599
4629	Metered Energy	140,575	146,080	53,384	59.7%	89,472
4644	Pumping	-	-	82	0.0%	-
4645	Wooden Grid	4,089	4,912	3,755	77.7%	4,833
4646	Commerical Ramp	49,562	65,949	27,829	50.6%	55,000
4647	Berth Wait List	15,082	13,425	2,164	17.1%	12,623
4648	Steel Grid Fees	6,969	2,605	-	0.0%	8,000
4654	Spit Camping	35,018	208,244	140,925	128.1%	110,000
4663	Trans Energy 110v	34,863	45,349	23,456	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	70,697	44.4%	159,228
4666	Commerical Ramp Wharfage	41,055	67,069	43,561	108.9%	40,000
	Operating Revenue - Harbor	**3,676,683**	**4,181,443**	**3,184,305**	**80.0%**	**3,978,670**
4802	Penalty/Int	7,797	14,884	9,695	149.1%	6,500
4902	Other Revenue	66,923	67,272	37,566	62.4%	60,167
	Non-Operating Revenue - Harbor	**74,720**	**82,156**	**47,260**	**70.9%**	**66,667**
0602	**PIONEER DOCK**					
4631	USCG Leases	38,976	40,495	20,168	65.5%	30,796
4637	Seafood Wharfage-PD	-	-	-	0.0%	-
4638	PD Fuel Wharfage	198,654	193,311	125,852	58.6%	214,809
4639	Pioneer Dock - Wharfage	-	-	-	0.0%	-
4641	PD Water Sales	9,291	6,908	3,482	33.2%	10,500
4642	PD Docking	39,991	45,052	24,456	53.2%	46,000

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
	Operating Revenue - Pioneer Dock	**286,911**	**285,767**	**173,958**	**57.6%**	**302,106**
0603	**FISH DOCK**					
4620	Ice Sales	243,997	341,209	187,972	70.7%	265,742
4621	Cold Storage	22,319	24,603	14,213	56.9%	25,000
4622	Crane Rental	203,818	201,470	96,328	50.6%	190,306
4623	Card Acess Fees	6,144	5,933	2,085	36.6%	5,700
4637	Seafood Wharfage	20,530	24,621	7,367	42.5%	17,324
4700	Other Wharfage Fish Dock	9,945	68	-	0.0%	9,843
	Operating Revenue - Fish Dock	**506,754**	**597,903**	**307,965**	**59.9%**	**513,915**
4206	**Fish Tax**	**116,236**	**78,772**	**122,128**	**189.2%**	**64,562**
0604	**DEEP WATER DOCK**					
4633	Stevedoring	49,565	9,834	11,299	94.2%	12,000
4637	Seafood Wharfage	-	-	-	0.0%	-
4640	Deep Water Dock Wharfage	152,709	8,402	21,519	46.1%	46,651
4643	Deep Water Dock Docking	121,387	113,278	75,344	75.3%	100,000
4668	Dwd Water Sales	41,651	20,424	20,520	68.4%	30,000
4672	Port Security Revenues	-	-	-	0.0%	-
	Operating Revenue - DW Dock	**365,311**	**151,937**	**128,682**	**68.2%**	**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**	**6,460**	**87.4%**	**7,390**
0615	**LOAD AND LAUNCH RAMP**					
4653	L & L Ramp Revenue	120,243	145,410	57,814	44.5%	130,000
	Operating Revenue - L & L Ramp	**120,243**	**145,410**	**57,814**	**44.5%**	**130,000**
	Total Revenues	**6,101,967**	**6,537,231**	**4,442,750**	**75.3%**	**5,897,497**
	Net Surplus (Deficit)	**1,317,606**	**742,125**	**2,207,567**		**0**

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
	Salaries and Benefits					
5101	Salary and Wages	1,200,096	1,379,157	767,039	49.4%	1,552,986
5102	Fringe Benefits	197,813	884,305	374,018	42.8%	873,798
5103	Part-time Wages	171,551	122,103	85,611	46.3%	184,933
5104	Part-time Benefits	19,895	14,232	10,007	43.2%	23,173
5105	Overtime	29,798	29,580	20,219	51.3%	39,439
5107	Part-time Overtime	164	460	-	0.0%	3,879
5108	Unemployment Benefits	-	4,932	1,618	0.0%	-
5112	PERS Relief	32,821	40,694	-	0.0%	-
	Total Salaries and Benefits	**1,652,138**	**2,475,462**	**1,258,511**	**47.0%**	**2,678,207**
	Maintenance and Operations					
5201	Office Supplies	6,257	4,040	2,094	44.6%	4,700
5202	Operating Supplies	21,809	26,337	19,732	75.9%	26,000
5203	Fuel and Lube	43,534	49,017	22,143	61.0%	36,300
5204	Chemicals	-	4,408	2,133	35.6%	6,000
5207	Vehicle and Boat Maintenance	18,002	33,396	10,516	42.1%	25,000
5208	Equipment Maintenance	69,361	62,505	26,882	34.9%	77,000
5209	Building & Grounds Maintenance	56,517	40,523	46,112	68.8%	67,000
5210	Professional Services	51,240	19,760	11,567	31.7%	36,500
5211	Audit Services	16,196	47,868	25,130	59.2%	42,468
5213	Survey and Appraisal	-	17,500	-	0.0%	12,500
5214	Rents & Leases	3,716	4,563	2,699	38.6%	7,000
5215	Communications	8,840	12,981	6,529	65.3%	10,000
5216	Freight and Postage	1,492	2,028	(507)	-9.2%	5,500
5217	Electricity	649,413	654,842	234,697	29.2%	803,495
5218	Water	85,913	138,976	108,950	119.0%	91,528
5219	Sewer	11,977	12,383	8,379	52.6%	15,919
5220	Refuse and Disposal	52,883	52,288	20,377	32.2%	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	2,134	30.5%	7,000
5228	Books and Subscriptions	107	-	-	0.0%	-
5231	Tools and Equipment	17,252	5,214	11,092	59.3%	18,700
5233	Computer Related Items	2,459	-	1,751	0.0%	-
5234	Record and Permits	-	-	55	1.4%	4,000
5235	Membership Dues	7,435	6,085	1,125	16.1%	7,000
5236	Transportation	12,464	2,201	889	22.2%	4,000
5237	Subsistence	8,765	663	6	0.2%	4,000
5238	Printing and Binding	3,993	282	-	0.0%	3,500
5248	Lobbying	21,245	20,803	10,500	25.0%	42,000
5249	Oil Spill Response	-	-	-	0.0%	1,000
5250	Camera Area Network	7,094	2,423	8,175	45.4%	18,000
5252	Credit Card Expenses	101,699	132,100	88,270	68.4%	129,000
5256	Waste Oil Disposal	18,691	39,136	22,781	50.6%	45,000
5258	Float and Ramp Repairs	43,986	15,624	3,847	15.4%	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	2,042	17.8%	11,500
5602	Safety Equipment	5,880	7,360	9,431	62.9%	15,000
5603	Employee Training	5,681	32,999	6,986	17.0%	41,000
5606	Bad Debt Expenses	35,622	58,210	3,351	11.2%	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	2,410	60.3%	4,000
5637	Diving Services	16,045	30,945	-	0.0%	8,500
5638	Signage Parking Delineation	18,065	37,294	19,166	61.8%	31,000
	Total Maint. and Operations	**1,614,987**	**1,825,381**	**976,672**	**46.5%**	**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**	**2,235,183**	**37.9%**	**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**	**2,753,651**
Revenue					
Sales Tax	776,974	802,803	804,262	547,462	
Remaining Budgeted Sales Tax				381,798	804,262
Interest Income	-	-	-	58,693	
Transfers	-	-	-	131,170	
Total Revenue	**776,974**	**802,803**	**804,262**	**1,119,123**	**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	721,623	409,012
Ending Balance	**1,213,963**	**1,621,766**	**2,032,027**	**2,753,651**	**3,162,663**
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)**	**(619,099)**	**185,163**

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.

These numbers are preliminary and are subject change

Fund Balance Report
Actuals through Quarter Ending December 2024

Fund Name	Fund #	FY23 Actual	FY24 Actual	FY25 Actual	Obligated	Available
General	100	7,502,125	7,787,967	11,181,881	6,332,888	4,848,993
Utility Operations	200	556,443	786,144	1,430,827	1,400,845	29,983
Utility Capital Projects	215	(1,248,186)	(833,263)	(898,454)		(898,454)
Utility Reserves	256	4,146,186	3,514,147	3,378,563	1,705,793	1,672,770
HAWSP Debt Service	205	6,426,287	7,400,377	8,317,174	53,500	8,263,674
HART Roads	160	5,159,608	5,650,107	5,858,654	3,380,875	2,477,779
CARES	119	9,035	2,235	2,235		2,235
Police Station Debt Service	154	1,621,766	2,032,027	2,693,103		2,693,103
HART Assessments	155	1,131,469	1,218,727	1,237,718		1,237,718
Non-Capital Projects	157	43,092	25,521	37,129		37,129
Retainage Reimbursements	159	(1,453)	-	-		-
Seawall Assessments	173	294,559	302,875	311,458		311,458
PERS Funding	615	38,743	303,621	311,213		311,213
Fire Department Donations	802	41,238	38,213	44,259		44,259
Library Donations	803	180,408	189,184	193,658		193,658
Animal Shelter Donations	804	335	335	343		343
Community Schools	805	270	269	276		276
Sustainability	807	16,155	17,079	17,506		17,506
Ocean Dr Loop Assessments	808	43,734	46,409	49,373		49,373
Land Reserves	150	971,500	386,415	382,965	21,986	360,979
Capital Projects	151	54,927	300,997	(350,303)		(350,303)
GF Fleet CARMA	152	1,303,770	740,647	543,932	322,084	221,849
GF CARMA	156	2,165,742	1,651,044	2,035,747	1,186,496	849,251
Community Rec Center	158	-	900,000	1,320,305		1,320,305
HART Trails	165	1,035,775	1,043,034	1,203,440	240,799	962,641
Gas Line	175	874,747	300,203	330,957		330,957
Energy Revolving Loan	620	398,910	411,776	411,776		411,776
Total By Fund - Governmental		$ 32,767,184	$ 34,216,090	$ 40,045,737	$ 14,645,266	$ 25,400,470
Port & Harbor Operations**	400	1,560,475	2,149,952	4,689,269	26,572	4,662,697
Port Capital Projects	415	842,719	974,396	695,477		695,477
Port Fleet Reserves	452	169,514	87,410	87,306	8,305	79,001
Port Reserves	456	3,413,534	4,066,855	4,062,186	981,304	3,080,882
Port Bonds	457	(2,300,000)	(1,967,192)	(1,986,956)		(1,986,956)
Cruise Ship Landing Tax	460	(35,446)	(35,093)	(35,093)		(35,093)
Total By Fund - Enterprise		$ 3,650,796	$ 5,276,327	$ 7,512,189	$ 1,016,181	$ 6,496,008
Health Insurance	600	36,915	243,104	69,386		69,386
Leave Cash Out	610	(143,157)	(122,404)	(242,944)		(242,944)
Total By Fund - Internal Service		$ (106,242)	$ 120,701	$ (173,557)	$ -	$ (173,557)
Total By Fund - All Combined		$ 36,311,738	$ 39,613,118	$ 47,384,368	$ 15,661,447	$ 31,722,921

**Determined by formula: Current Assets - Current Liabilities

CARMA/Reserve Balances Report
Actuals through Quarter Ending December 2024

Capital Asset and Maintenance Allowance Fund and Depreciation Reserves

General Fund CARMA		Estimated	Actuals 7/1/24 through 12/31/24			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
156-0369	Seawall	60,730	-		347	60,383	554	59,830
156-0372	ADA	60,000	-		-	60,000	-	60,000
156-0375	General	13,906	(72,135)	223,591	-	165,361	-	165,361
156-0384	City Hall	43,170	13,000		-	56,170	55,350	820
156-0385	Recreation	20,414	2,000		-	22,414	6,079	16,335
156-0387	Community Development	618,057	-		177,839	440,218	353,412	86,806
156-0388	Airport	-	-		-	-	-	-
156-0390	Library	82,212	-		21,540	60,672	44,114	16,558
156-0393	Fire	92,699	30,000		63,488	59,211	54,211	5,000
156-0394	Police	66,135	-		-	66,135	13,135	53,000
156-0395	Public Works	100,560	470,000		14,184	556,377	526,722	29,655
156-0396	HERC	277,903	-		-	277,903	117,905	159,997
156-0397	Fishing Hole	91,351	-		-	91,351	-	91,351
156-0398	IT	104,573	-		36	104,537	-	104,537
156-0399	Sister City	19,335	-		4,320	15,015	15,015	-
Total		**1,651,044**	**442,865**	**223,591**	**281,753**	**2,035,747**	**1,186,496**	**849,251**

General Fund Fleet CARMA		Estimated	Actuals 7/1/24 through 12/31/24			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
152-0375	General	4,749	12,228	-		16,977	-	16,977
152-0380	Administrative	20,000	-		-	20,000	-	20,000
152-0381	Fire	285,995	-		103,631	182,364	38,746	143,618
152-0382	Police	150,120	-		-	150,120	150,000	120
152-0383	Public Works	279,783	50,355		155,666	174,472	133,338	41,134
Total		**740,647**	**62,583**	**0**	**259,297**	**543,932**	**322,084**	**221,849**

Water & Sewer CARMA		Estimated	Actuals 7/1/24 through 12/31/24			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
256-0378	Water	2,353,705	54,608	22,286	201,655	2,228,944	1,158,071	1,070,872
256-0379	Sewer	1,160,443	53,178	22,286	86,287	1,149,620	547,722	601,898
Total		**3,514,147**	**107,785**	**44,573**	**287,941**	**3,378,563**	**1,705,793**	**1,672,770**

Port & Harbor Depreciation Reserve		Estimated	Actuals 7/1/24 through 12/31/24			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
456-0380	P & H Reserve	1,266,385	(119,376)	204,265	89,557	1,261,717	672,780	588,937
456-0386	Load and Launch Reserve	657,949	-		-	657,949	-	657,949
456-0389	Match Reserve	1,993,675	-		-	1,993,675	288,524	1,705,151
456-0373	USCGC Berth Space	148,845	-		-	148,845	20,000	128,845
456-0382	P & H Bond Reserve	0	-		-	0	-	0
Total		**4,066,854**	**(119,376)**	**204,265**	**89,557**	**4,062,186**	**981,304**	**3,080,882**

Port & Harbor Fleet Reserve		Estimated	Actuals 7/1/24 through 12/31/24			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
452-0374	P & H Fleet	87,410	(104)	-	-	87,306	8,305	79,001
Total		**87,410**	**(104)**	**0**	**0**	**87,306**	**8,305**	**79,001**