



Agenda

City Council Worksession

Monday, September 23, 2024 at 4:00 PM

City Hall Cowles Council Chambers In-Person & Via Zoom Webinar

Homer City Hall

491 E. Pioneer Avenue
Homer, Alaska 99603
www.cityofhomer-ak.gov

Zoom Webinar ID: 965 8631 4135 Password: 792566

<https://cityofhomer.zoom.us>
Dial: 346-248-7799 or 669-900-6833;
(Toll Free) 888-788-0099 or 877-853-5247

CALL TO ORDER, 4:00 P.M.

AGENDA APPROVAL (Only those matters on the noticed agenda may be considered, pursuant to City Council's Operating Manual, pg. 6)

DISCUSSION TOPIC(S)

- a. End of Year Financial Worksession

COMMENTS OF THE AUDIENCE (3 minutes)

ADJOURNMENT NO LATER THAN 4:50 P.M.

Next Regular Meeting is Monday, October 14, 2024 at 6:00 p.m., Committee of the Whole at 5:00 p.m. A worksession is scheduled at 4:00 p.m. All meetings scheduled to be held in the City Hall Cowles Council Chambers located at 491 E. Pioneer Avenue, Homer, Alaska.

Fiscal Year in Review Worksession
Presented September 23, 2024

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

Current Fiscal Analysis

	FY24		FY24	
	AMENDED		ACTUAL	
	BUDGET		\$	%
Revenues				
Property Taxes	\$ 4,115,085	\$ 4,645,956	113%	
Sales and Use Taxes	8,939,282	8,241,416	92%	
Permits and Licenses	43,797	46,821	107%	
Fines and Forfeitures	10,303	3,989	39%	
Use of Money	0	330,807		
Intergovernmental	746,338	799,981	107%	
Charges for Services	396,890	492,293	124%	
Other Revenues	-	118,411		
Airport	198,448	218,924	110%	
Operating Transfers	1,800,015	10,000	1%	
Total Revenues	\$ 16,250,157	\$ 14,908,597	92%	
Expenditures & Transfers				
Administration	\$ 2,312,286	\$ 1,960,417	85%	
Clerks/Council	932,785	941,387	101%	
Planning	392,673	281,605	72%	
Library	1,084,122	1,039,327	96%	
Finance	904,572	720,902	80%	
Fire	1,887,213	1,733,734	92%	
Police	4,288,762	4,348,307	101%	
Public Works	3,515,361	3,210,398	91%	
Airport	229,618	237,471	103%	
City Hall, HERC	179,040	184,185	103%	
Non-Departmental	189,000	189,000	100%	
Total Operating Expenditures	\$ 15,915,432	\$ 14,846,732	93%	
Transfer to Other Funds				
Leave Cash Out	\$ 221,360	\$ 221,360	100%	
Other	103,366	103,366	100%	
Total Transfer to Other Funds	\$ 324,725	\$ 324,725	100%	
Transfer to CARMA				
General Fund Fleet CARMA	\$ -	\$ -	0%	
General Fund CARMA	-	-	0%	
Seawall CARMA	10,000	10,000	100%	
Total Transfer to CARMA Funds	\$ 10,000	\$ 10,000	100%	
Total Expenditures & Transfers	\$ 16,250,157	\$ 15,181,457	93%	
Net Revenues Over (Under) Expenditures	\$ 0	\$ (272,859)		
w/HART Budget Transfer		\$ 662,495		

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

Current Fiscal Analysis

	FY24		FY24	
	ADOPTED		ACTUAL	
	BUDGET		\$	%
<u>Revenues</u>				
Water Fund	\$	2,370,466	\$ 2,431,936	103%
Sewer Fund		1,949,850	2,013,501	103%
Total Revenues	\$	4,320,316	\$ 4,445,437	103%
<u>Expenditures & Transfers</u>				
<u>Water</u>				
Administration	\$	310,092	\$ 303,649	98%
Treatment Plant		685,152	736,789	108%
System Testing		33,000	34,940	106%
Pump Stations		115,707	113,164	98%
Distribution System		373,035	425,581	114%
Reservoir		19,025	18,710	98%
Meters		285,597	57,999	20%
Hydrants		214,533	197,131	92%
<u>Sewer</u>				
Administration	\$	304,197	\$ 300,251	99%
Plant Operations		836,596	841,799	101%
System Testing		18,000	15,618	87%
Lift Stations		216,352	194,741	90%
Collection System		307,177	244,623	80%
Total Operating Expenditures	\$	3,718,464	\$ 3,484,994	94%
Transfer to Other Funds				
Leave Cash Out	\$	15,769	\$ 15,769	100%
GF Admin Fees		-	-	0%
Other		22,945	22,945	100%
Total Transfer to Other Funds	\$	38,714	\$ 38,714	100%
Transfers to CARMA				
Water	\$	309,001	\$ 309,001	100%
Sewer		254,138	254,138	100%
Total Transfer to CARMA Funds	\$	563,138	\$ 563,138	100%
Total Expenditures & Transfers	\$	4,320,316	\$ 4,086,847	95%
Net Revenues Over(Under) Expenditures	\$	0	\$ 358,590	

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

Current Fiscal Analysis

	FY24 ADOPTED BUDGET	FY24 ACTUAL	
		\$	%
<u>Revenues</u>			
Administration	\$ 622,910	\$ 865,174	139%
Harbor	3,961,361	4,263,599	108%
Pioneer Dock	307,804	285,767	93%
Fish Dock	578,477	676,675	117%
Deep Water Dock	182,426	151,937	83%
Outfall Line	4,800	4,800	100%
Fish Grinder	7,390	10,393	141%
Load and Launch Ramp	130,000	145,410	112%
Total Revenues	\$ 5,795,168	\$ 6,403,755	111%
<u>Expenditures & Transfers</u>			
Administration	\$ 1,148,734	\$ 1,100,378	96%
Harbor	1,611,779	1,574,133	98%
Pioneer Dock	86,646	89,700	104%
Fish Dock	748,267	645,193	86%
Deep Water Dock	105,007	85,126	81%
Outfall Line	13,500	5,838	43%
Fish Grinder	27,682	39,728	144%
Harbor Maintenance	533,783	528,282	99%
Main Dock Maintenance	51,393	45,068	88%
Deep Water Dock Maintenance	61,893	51,346	83%
Load and Launch Ramp	138,936	109,466	79%
Total Operating Expenditures	\$ 4,527,622	\$ 4,274,259	94%
Transfer to Other Funds			
Leave Cash Out	\$ 73,867	\$ 73,867	100%
GF Admin Fees	-	-	0%
Debt Service	0	-	0%
Other	375,092	375,092	100%
Total Transfer to Other Funds	\$ 448,959	\$ 448,959	100%
Transfers to Reserves			
Harbor	\$ 828,588	\$ 828,588	100%
Load and Launch Ramp	-	-	0%
Total Transfer to Reserves	\$ 828,588	\$ 828,588	100%
Total Expenditures & Transfers	\$ 5,795,168	\$ 5,551,805	96%
Net Revenues Over(Under) Expenditures	\$ 0	\$ 851,950	

FUND 100 - GENERAL FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
A/C Num.	Revenue Categories & Descriptions	FY22	FY23	FY24 YTD		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
0005	PROPERTY TAXES:					
4101	Real Prop Tax	3,496,052	3,703,173	4,256,321	112.7%	3,777,205
4102	Per Prop Tax	242,101	231,901	246,726	107.5%	229,406
4103	Motr Vehicle Tx	47,004	39,248	40,928	89.5%	45,721
4104	Prior Years Taxes	40,807	55,894	67,296	135.5%	49,662
4105	Pen/Int Prop Tx	11,069	42,898	34,684	489.1%	7,091
4107	Oil Tax	-	4,173	-	0.0%	6,000
	Total Property Taxes	3,837,033	4,077,288	4,645,956	112.9%	4,115,085
0010	SALES & USE TAXES:					
4201	Sales Tax	7,348,772	7,783,970	7,741,229	91.6%	8,451,088
4206	Remote Sales Tax	358,088	505,089	435,433	100.1%	435,000
4202	Cooperative Tax	23,877	24,752	24,504	101.4%	24,161
4203	Liquor License	21,550	-	35,250	140.8%	25,033
4205	Sales Tax Comm	5,000	3,000	5,000	125.0%	4,000
	Total Sales and Use Taxes	7,757,288	8,316,811	8,241,416	92.2%	8,939,282
0015	PERMITS & LICENSES:					
4301	Driveway Permit	2,475	2,436	2,000	90.7%	2,204
4302	Sign Permits	150	450	350	233.3%	150
4303	Building Permit	20,945	24,650	20,351	129.1%	15,767
4304	Peddler Permits	2,384	700	940	30.7%	3,067
4308	Zoning Fees	8,050	10,000	16,300	112.0%	14,558
4309	Row Permit	2,730	3,233	2,695	86.0%	3,135
4310	Marijuana Licenses	1,200	-	2,400	180.0%	1,333
4314	Taxi/chauffeurs/safety Inspec	2,660	1,505	1,785	49.8%	3,583
	Total Permits and Licenses	40,594	42,973	46,821	106.9%	43,797
0020	FINES & FORFEITURES:					
4401	Fines/Forfeit	3,521	3,118	3,989	38.7%	10,303
4402	Non Moving Fine	17,725	10,278	-	0.0%	-
	Total Fines and Forfeitures	21,246	13,396	3,989	38.7%	10,303
0025	USE OF MONEY:					
4801	Interest Income	(196,256)	118,721	330,807	0.0%	-
4802	Penalty/Interest	-	-	-	0.0%	-
	Total Use of Money	(196,256)	118,721	330,807	0.0%	-
0030	REVENUES-OTHER AGENCIES:					
4503	Prisoner Care	440,066	509,922	660,103	106.5%	619,938
4504	Borough 911	52,800	52,800	52,800	100.0%	52,800
4505	Police Sp Serv	45,000	149,617	38,000	96.0%	39,600
4510	Library E-Rate Discount	18,212	19,908	15,078	0.0%	-
4511	Pioneer Av Maint	34,000	34,000	34,000	100.0%	34,000
4527	PERS Revenue	437,745	167,686	-	0.0%	-
	Total Intergovernmental	1,027,823	933,932	799,981	107.2%	746,338
0035	CHARGES FOR SERVICES:					
4311	Library Cards	-	11	86	0.0%	-
4315	Project Administration Fee	1,298	1,380	-	0.0%	-
4316	Lid Application Fee	100	100	100	0.0%	-
4317	Lid Yearly Bill	16,477	13,567	10,240	46.8%	21,896

FUND 100 - GENERAL FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
A/C Num.	Revenue Categories & Descriptions	FY22	FY23	FY24 YTD		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
4516	Pw Equip & Serv	-	955	638	0.0%	-
4601	Ambulance Fees	357,367	283,609	274,001	146.5%	187,094
4603	Fire Contract - Kachemak City	103,028	112,513	126,656	112.6%	112,513
4607	Other Services	12,376	12,652	15,626	63.3%	24,671
	Camping	150,219	136,533	(3,004)	0.0%	-
4609	Animal Care Fee	16,862	7,650	-	0.0%	-
4610	Plans & Specs	5	3	200	0.0%	-
4611	City Clerk Fees	3,001	4,313	2,125	91.8%	2,315
4612	Publication Fee	-	100	-	0.0%	-
4613	Cemetery Plots	15,200	13,600	9,400	153.3%	6,133
4614	Community Recreation Fees	12,895	38,821	54,409	170.3%	31,942
4650	Rents & Leases	205	3,661	150	1.7%	8,601
4655	Pavillion Rental	2,400	2,425	1,667	96.6%	1,725
	Total Charges for Services	691,433	631,893	492,293	124.0%	396,890
0040	OTHER REVENUE:					
4901	Surplus Prop	3,740	67,613	35,000	0.0%	-
4902	Other Revenue	119,446	47,385	83,411	0.0%	-
	Total Other Revenues	123,185	114,998	118,411	0.0%	-
0045	AIRPORT TERMINAL REVENUES:					
4655	Airline Leases	128,145	152,817	150,576	119.9%	125,605
4656	Concessions	894	1,428	1,428	10.1%	14,076
4657	Car Rental	52,584	46,274	43,300	117.1%	36,981
4658	Parking Fees	34,071	31,164	23,620	108.4%	21,787
4660	Advertising	5,467	-	-	0.0%	-
	Total Airport	221,161	231,684	218,924	110.3%	198,448
	Total Before Operating Transfers	13,523,507	14,481,696	14,898,597	103.1%	14,450,142
0099	OPERATING TRANSFERS:					
4990	HART Transfer - Road/Trail Mtnc	846,091	907,807	-	0.0%	1,275,378
4992	Other Transfer	10,000	95,754	10,000	100.0%	10,000
4990	Draw on Fund Balance - Fire Positions	-	-	-	0.0%	226,319
4990	Draw on Fund Balance - Finance Position*	-	-	-	0.0%	148,915
4990	Draw on Fund Balance - Balance Budget	-	-	-	0.0%	68,377
4990	Draw on Fund Balance - Budget Amendments	-	-	-	0.0%	71,027
	Total Operating Transfers	856,091	1,003,561	10,000	0.6%	1,800,015
	Grand Total	14,379,599	15,485,257	14,908,597	91.7%	16,250,157
	Net Surplus (Deficit)	630,501	726,534	(272,859)		0
	w/HART Budget Transfer			662,495		

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

FUND TOTAL	100 - GENERAL FUND COMBINED EXPENDITURES					
A/C Num.	Expenditure Categories & Descriptions	FY22	FY23	FY24		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
	Salaries and Benefits					
5101	Salary and Wages	4,929,941	5,635,291	5,746,763	92.7%	6,200,982
5102	Fringe Benefits	3,064,200	3,474,178	3,453,260	99.9%	3,456,828
5103	Part-time Wages	319,196	373,515	287,225	58.2%	493,741
5104	Part-time Benefits	90,106	100,993	167,664	91.6%	182,962
5105	Overtime	576,161	627,508	593,022	147.4%	402,326
5107	Part-time Overtime	13,658	13,571	6,072	33.5%	18,151
5108	Unemployment Benefits	8,377	2,928	1,676	0.0%	-
5112	PERS Relief	437,745	-	-	0.0%	-
	Total Salaries and Benefits	9,439,384	10,227,985	10,255,682	95.4%	10,754,990
	Maintenance and Operations					
5201	Office Supplies	33,489	43,718	48,409	82.1%	58,950
5202	Operating Supplies	202,331	284,819	346,384	92.5%	374,570
5203	Fuel and Lube	271,689	325,308	298,120	118.2%	252,300
5204	Chemicals	153,864	190,447	134,229	60.3%	222,600
5205	Ammunition	18,116	14,574	18,377	91.9%	20,000
5206	Food and Staples	40,484	36,721	38,424	77.8%	49,400
5207	Vehicle and Boat Maintenance	260,234	227,479	205,651	69.7%	295,000
5208	Equipment Maintenance	29,309	15,547	36,151	70.7%	51,125
5209	Building & Grounds Maintenance	75,949	76,739	76,234	74.2%	102,757
5210	Professional Services	651,473	794,420	760,154	77.2%	985,050
5211	Audit Services	95,479	33,885	121,846	113.0%	107,856
5213	Survey and Appraisal	(2)	20	4,350	33.5%	13,000
5214	Rents & Leases	129,870	94,413	123,939	63.5%	195,223
5215	Communications	235,079	231,461	244,761	124.1%	197,190
5216	Freight and Postage	21,764	21,642	35,274	238.3%	14,800
5217	Electricity	256,174	266,959	289,827	102.9%	281,792
5218	Water	19,790	18,244	21,934	100.8%	21,769
5219	Sewer	27,280	24,244	29,363	97.9%	30,008
5220	Refuse and Disposal	7,951	7,391	9,843	95.6%	10,300
5221	Property Insurance	38,337	55,522	72,338	118.4%	61,074
5222	Auto Insurance	41,241	43,673	49,420	107.1%	46,124
5223	Liability Insurance	100,044	117,923	128,192	105.0%	122,047
5224	Fidelity Bond	450	450	450	100.0%	450
5227	Advertising	28,640	26,152	32,521	74.1%	43,900
5228	Books	47,923	44,799	45,390	99.2%	45,750
5229	Periodicals	10,286	10,812	9,709	77.4%	12,550
5230	Audio Visual	17,885	14,734	17,462	105.8%	16,500
5231	Tools and Equipment	112,646	111,632	129,118	92.3%	139,945
5233	Computer Related Items	59,786	49,863	71,551	108.1%	66,200
5234	Record and Permits	460	798	807	80.7%	1,000
5235	Membership Dues	19,978	19,318	16,585	58.3%	28,470
5236	Transportation	38,002	48,328	5,979	0.0%	-
5237	Subsistence	20,896	31,047	4,724	0.0%	-
5238	Printing and Binding	3,138	3,213	4,272	31.5%	13,550
5242	Janitorial	2	-	-	0.0%	1,000
5244	Snow Removal	55,725	72,765	60,023	202.1%	29,700
5248	Lobbying	21,000	23,411	26,661	51.3%	52,000

FUND 100 - GENERAL FUND						
TOTAL COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY22	FY23	FY24		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
5251	Pioneer Beautification	1,613	1,571	1,203	80.2%	1,500
5252	Credit Card Expenses	2,140	7,410	2,728	116.1%	2,350
5280	Volunteer Incentives	23,918	32,970	36,543	93.7%	39,000
5282	City Hall Building Maintenance	34,001	10,524	12,901	129.0%	10,000
5283	Library Building Maintenance	3,081	22,865	22,525	90.1%	25,000
5284	Police Building Maintenance	10,514	8,422	2,983	28.4%	10,500
5285	Fire Building Maintenance	4,876	6,215	5,589	111.8%	5,000
5286	Old School Building Maintenance	89	754	-	0.0%	-
5287	Animal Control Building Maintenance	2,349	870	5,154	206.2%	2,500
5288	Old Police Building Maintenance	3,630	545	-	0.0%	-
5292	City Hall Motor Pool	150	328	8	1.1%	700
5293	Police Motor Pool	20,701	18,327	20,041	100.2%	20,000
5294	Fire Motor Pool	14,171	12,069	11,583	64.3%	18,000
5601	Uniform	40,422	38,375	58,860	86.7%	67,900
5602	Safety Equipment	29,619	25,340	33,952	89.5%	37,950
5603	Employee Training	98,952	110,778	215,477	67.2%	320,750
5604	Public Education	2,087	824	2,835	103.1%	2,750
5605	Sister Cities	-	-	3,962	99.0%	4,000
5611	ADA Compliance	39	-	-	0.0%	250
5614	Car Allowance	7,928	9,839	22,079	224.3%	9,842
5624	Legal Services	402,087	254,699	263,979	132.0%	200,000
5625	Impound Costs	2,735	4,202	1,385	23.1%	6,000
5626	Jail Laundry Services	733	-	-	0.0%	-
5627	IT Security	-	-	41,376	51.7%	80,000
5630	Haven House	14,000	14,000	14,000	100.0%	14,000
5632	Wellness Program	27,843	23,875	21,345	79.1%	27,000
5633	Phones	3,230	-	3,968	39.7%	10,000
5634	Networking	1,956	5,055	6,274	96.5%	6,500
5635	Software	34,892	54,256	50,979	73.4%	69,500
5636	Servers	-	10,129	21,317	142.1%	15,000
5639	Subscription Databases	-	-	8,952	89.5%	10,000
5801	Pratt Museum	69,000	69,000	79,000	100.0%	79,000
5804	Homer Chamber of Commerce	-	-	75,000	100.0%	75,000
5815	Parks & Recreation Board	325	189	1,475	98.3%	1,500
5830	Homer Foundation	25,000	25,000	25,000	100.0%	25,000
	Total Maintenance and Operations	4,028,845	4,150,903	4,591,049	89.0%	5,160,442
	Transfers					
5106	Leave Cash Out	136,126	122,629	221,360	100.0%	221,360
5990	Transfers To	144,742	257,206	113,366	100.0%	113,366
	Total Transfers	280,868	379,835	334,726	100.0%	334,725
	Total	13,749,097	14,758,723	15,181,457	93.4%	16,250,157

FUND 200 - UTILITY FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
A/C Num.	Revenue Categories & Descriptions	FY22	FY23	FY24 YTD ACTUAL		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23			7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
Water Revenue						
Operating Revenue:						
	Metered Sales	1,845,903	1,915,984	2,245,909	101.5%	2,211,899
4661	Connection Fees	19,973	16,382	16,770	97.4%	17,211
4662	Services & Meters	81,955	33,625	39,996	125.7%	31,829
4663	In Lieu of City Sales Tax	424	459	477	0.0%	-
Total Operating Revenue		1,948,255	1,966,450	2,303,153	101.9%	2,260,940
Non- Operating Revenue						
4801	Interest on Investments	(24,136)	(1,235)	18,003	0.0%	-
4802	Penalty & Interest (Utilities)	6,527	6,061	7,780	153.6%	5,065
4527	PERS Revenue	47,429	17,448	-	0.0%	-
4990	Transfer from Fund Balance	-	-	-	0.0%	1,461
4992	Transfer from GF	91,418	91,734	103,000	100.0%	103,000
Total Non-Operating Revenue		121,238	114,009	128,784	117.6%	109,526
Total Water Revenue		2,069,492	2,080,459	2,431,936	102.6%	2,370,466
Sewer Revenue						
Operating Revenue						
	Metered Sales	1,761,570	1,829,631	1,987,374	103.7%	1,917,298
4619	Inspection Fees	-	-	-	0.0%	-
4662	Services & Meters	42,390	21,688	16,414	64.3%	25,515
4701	RV Dump Station	1,264	10,505	9,713	174.2%	5,575
Total Operating Revenue		1,805,224	1,861,824	2,013,501	103.3%	1,948,388
Non- Operating Revenue						
4527	PERS Revenue	38,858	14,139	-	0.0%	-
4990	Transfer from Fund Balance	-	-	-	0.0%	1,462
Total Non-Operating Revenue		38,858	14,139	0	0.0%	1,462
Total Sewer Revenue		1,844,082	1,875,963	2,013,501	103.3%	1,949,850
Total Operating Revenue		3,753,479	3,828,274	4,316,653	102.5%	4,209,328
Total Non-Operating Revenue		160,095	128,147	128,784	116.0%	110,988
Total Water & Sewer Revenues		3,913,574	3,956,422	4,445,437	102.9%	4,320,316
Net Surplus (Deficit)		150,093	310,465	358,590		0

FUND 200 - UTILITY FUND						
WATER COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY22	FY23	FY24		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
<u>Salaries and Benefits</u>						
5101	Salary and Wages	551,756	606,673	678,633	99.7%	680,689
5102	Fringe Benefits	347,235	389,265	431,175	102.8%	419,541
5103	Part-time Wages	1,118	19,303	-	0.0%	4,296
5104	Part-time Benefits	124	2,079	-	0.0%	489
5105	Overtime	35,815	30,312	40,922	93.9%	43,573
5107	Part-time Overtime	15	-	-	0.0%	-
5108	Unemployment Benefits	-	-	-	0.0%	-
5112	PERS Relief	47,429	-	-	0.0%	-
<u>Total Salaries and Benefits</u>		<u>983,493</u>	<u>1,047,632</u>	<u>1,150,730</u>	<u>100.2%</u>	<u>1,148,588</u>
<u>Maintenance and Operations</u>						
5201	Office Supplies	1,120	907	1,591	90.9%	1,750
5202	Operating Supplies	121,396	32,346	19,317	9.1%	212,850
5203	Fuel and Lube	29,508	36,173	39,372	128.7%	30,600
5204	Chemicals	136,230	165,691	188,841	125.9%	150,000
5207	Vehicle and Boat Maintenance	39	556	368	73.7%	500
5208	Equipment Maintenance	43,960	33,201	40,773	91.5%	44,550
5209	Building & Grounds Maintenance	6,026	7,786	5,022	65.2%	7,700
5210	Professional Services	64,750	54,650	48,827	74.5%	65,500
5211	Audit Services	18,755	6,656	23,934	118.4%	20,223
5213	Survey and Appraisal	1,150	1,200	1,200	100.0%	1,200
5215	Communications	15,835	16,657	20,823	231.4%	9,000
5216	Freight and Postage	428	450	187	2.9%	6,500
5217	Electricity	206,025	224,992	249,410	110.1%	226,628
5221	Property Insurance	8,276	11,263	13,386	108.0%	12,389
5222	Auto Insurance	11,343	12,898	13,820	97.4%	14,187
5223	Liability Insurance	3,282	2,649	4,853	166.6%	2,913
5226	Testing and Analysis	17,319	15,580	23,696	139.4%	17,000
5227	Advertising	1,143	1,505	-	0.0%	1,000
5231	Tools and Equipment	3,737	7,588	6,648	70.7%	9,400
5233	Computer Related Items	235	678	410	54.7%	750
5234	Record and Permits	150	200	-	0.0%	250
5235	Membership Dues	1,601	976	925	92.5%	1,000
5236	Transportation	585	680	-	0.0%	-
5237	Subsistence	846	945	-	0.0%	-
5252	Credit Card Expenses	16,373	17,436	14,042	56.2%	25,000
5602	Safety Equipment	2,395	2,702	589	39.0%	1,512
5603	Employee Training	3,455	4,637	11,791	89.7%	13,150
5606	Bad Debt Expenses	7,700	8,821	3,054	25.4%	12,000
5608	Debt Repayment - Interest	1,729	1,639	4,353	0.0%	-
<u>Total Maintenance and Operations</u>		<u>725,389</u>	<u>671,462</u>	<u>737,231</u>	<u>83.1%</u>	<u>887,553</u>
<u>Transfers</u>						
5106	Leave Cash Out	57,790	64,979	7,414	100.0%	7,414
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	265,500	124,780	326,911	100.0%	326,911
<u>Total Transfers</u>		<u>323,290</u>	<u>189,759</u>	<u>334,325</u>	<u>100.0%</u>	<u>334,325</u>
<u>Total</u>		<u>2,032,172</u>	<u>1,908,853</u>	<u>2,222,286</u>	<u>93.7%</u>	<u>2,370,466</u>

FUND 200 - UTILITY FUND						
SEWER COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY22	FY23	FY24		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
Salaries and Benefits						
5101	Salary and Wages	467,177	507,105	570,308	99.9%	571,140
5102	Fringe Benefits	295,421	317,184	354,532	102.4%	346,144
5103	Part-time Wages	2,367	5,902	5,070	31.5%	16,095
5104	Part-time Benefits	252	650	534	29.6%	1,806
5105	Overtime	22,044	19,675	26,819	111.7%	24,020
5107	Part-time Overtime	15	-	-	0.0%	-
5108	Unemployment Benefits	-	-	-	0.0%	-
5112	PERS Relief	38,858	-	-	0.0%	-
Total Salaries and Benefits		826,134	850,516	957,263	99.8%	959,205
Maintenance and Operations						
5201	Office Supplies	396	731	2,083	189.4%	1,100
5202	Operating Supplies	35,721	29,161	32,925	56.0%	58,800
5203	Fuel and Lube	25,897	21,275	26,570	88.6%	30,000
5204	Chemicals	63,027	77,446	86,319	130.8%	66,000
5207	Vehicle and Boat Maintenance	207	246	466	186.3%	250
5208	Equipment Maintenance	44,215	35,685	23,216	58.0%	40,000
5209	Building & Grounds Maintenance	2,824	1,345	2,216	58.3%	3,800
5210	Professional Services	49,302	82,810	46,488	60.4%	77,000
5211	Audit Services	18,755	6,656	23,934	118.4%	20,223
5214	Rents & Leases	-	-	-	0.0%	-
5215	Communications	7,222	6,527	10,550	191.8%	5,500
5216	Freight and Postage	-	-	541	8.3%	6,500
5217	Electricity	284,705	289,421	293,998	93.9%	313,176
5218	Water	669	662	822	111.8%	736
5219	Sewer	669	692	854	116.1%	736
5221	Property Insurance	10,822	16,942	22,701	121.8%	18,636
5222	Auto Insurance	11,343	12,898	13,820	97.4%	14,187
5223	Liability Insurance	2,530	2,112	4,014	172.8%	2,324
5226	Testing and Analysis	3,305	7,352	5,077	78.1%	6,500
5227	Advertising	-	-	-	0.0%	1,250
5231	Tools and Equipment	1,797	3,418	3,348	69.7%	4,800
5233	Computer Related Items	-	-	-	0.0%	-
5234	Record and Permits	7,960	7,920	7,941	88.2%	9,000
5235	Membership Dues	-	1,165	476	68.0%	700
5236	Transportation	293	1,007	-	0.0%	-
5237	Subsistence	176	483	-	0.0%	-
5252	Credit Card Expenses	16,374	17,436	14,112	70.6%	20,000
5601	Uniform	199	300	400	114.2%	350
5602	Safety Equipment	2,934	2,956	640	24.2%	2,650
5603	Employee Training	5,839	6,945	15,969	97.4%	16,400
5606	Bad Debt Expenses	(8,796)	(518)	290	11.6%	2,500
Total Maintenance and Operations		588,383	633,073	639,770	88.5%	723,118
Transfers						
5106	Leave Cash Out	14,236	14,263	8,355	100.0%	8,355
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	302,557	239,253	259,173	100.0%	259,173
Total Transfers		316,792	253,516	267,528	100.0%	267,528
Total		1,731,309	1,737,104	1,864,560	95.6%	1,949,850

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

A/C Num.	Revenue Categories & Descriptions	FY22	FY23	FY24 YTD		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
0600	HARBOR ADMINISTRATION					
4515	Ferry Lease	18,000	18,000	18,000	100.0%	18,000
4650	Rents & Leases	397,151	597,344	541,035	108.2%	500,000
	Operating Revenue - Admin	415,151	615,344	559,035	107.9%	518,000
4527	PERS Revenue	92,383	32,821	-	0.0%	-
4634	Port Storage Fee	119,992	207,662	172,016	178.9%	96,164
4635	Port Impound Fee	204	816	2,017	0.0%	-
4705	Business Licenses	10	20	30	0.0%	-
4801	Interest On Investments	(62,000)	73,468	132,076	0.0%	-
4901	Surplus Property	26,078	2,187	-	0.0%	-
4902	Other Revenue	123,189	11,189	(0)	0.0%	-
4990	Transfers In	-	-	-	0.0%	8,746
	Non-Operating Revenue - Admin	299,855	328,162	306,139	291.8%	104,910
0601	HARBOR					
4245	Waste Oil Disp	603	1,079	-	0.0%	-
4249	Oil Spill Recovery	(100)	-	-	0.0%	-
4318	Parking Revenue	180,789	158,725	178,961	79.5%	225,000
4319	Electrical Supplies	2,275	1,449	1,014	42.2%	2,403
4402	Non Moving Fine	-	100	12,219	152.7%	8,000
4624	Berth Transient Monthly	649,848	716,742	748,679	107.2%	698,295
4625	Berth Reserved	1,533,906	1,628,043	1,779,007	100.4%	1,771,547
4626	Berth Transient Annual	315,591	325,749	361,422	112.1%	322,486
4627	Berth Transient Semi Annual	130,453	132,878	152,941	100.9%	151,515
4628	Berth Transient Daily	152,145	159,413	170,279	113.7%	149,805
4629	Metered Energy	186,689	140,575	146,080	157.6%	92,677
4644	Pumping	-	-	-	0.0%	-
4645	Wooden Grid	5,006	4,089	4,912	86.2%	5,697
4646	Commerical Ramp	54,913	49,562	65,949	119.9%	55,000
4647	Berth Wait List	15,211	15,082	13,425	108.3%	12,394
4648	Steel Grid Fees	7,900	6,969	2,605	32.6%	8,000
4654	Spit Camping	-	35,018	208,244	189.3%	110,000
4663	Trans Energy 110v	47,616	34,863	45,349	106.1%	42,746
4664	Trans Energy 220v	16,186	20,569	29,451	102.5%	28,744
4665	Trans Energy 208v	205,197	204,723	193,837	121.7%	159,228
4666	Commerical Ramp Wharfage	38,422	41,055	67,069	167.7%	40,000
	Operating Revenue - Harbor	3,542,651	3,676,683	4,181,443	107.7%	3,883,536
4802	Penalty/Int	6,101	7,797	14,884	229.0%	6,500
4902	Other Revenue	68,633	66,923	67,272	94.3%	71,325
	Non-Operating Revenue - Harbor	74,735	74,720	82,156	105.6%	77,825
0602	PIONEER DOCK					
4631	USCG Leases	35,067	38,976	40,495	111.0%	36,494
4637	Seafood Wharfage-PD	-	-	-	0.0%	-
4638	PD Fuel Wharfage	207,277	198,654	193,311	90.0%	214,809
4639	Pioneer Dock - Wharfage	-	-	-	0.0%	-
4641	PD Water Sales	11,338	9,291	6,908	65.8%	10,500
4642	PD Docking	41,079	39,991	45,052	97.9%	46,000

FUND 400 - PORT & HARBOR ENTERPRISE FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
A/C Num.	Revenue Categories & Descriptions	FY22	FY23	FY24 YTD		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
	Operating Revenue - Pioneer Dock	294,761	286,911	285,767	92.8%	307,804
0603	FISH DOCK					
4620	Ice Sales	272,257	243,997	341,209	128.4%	265,742
4621	Cold Storage	27,398	22,319	24,603	98.4%	25,000
4622	Crane Rental	193,965	203,818	201,470	105.9%	190,306
4623	Card Access Fees	5,780	6,144	5,933	104.1%	5,700
4637	Seafood Wharfage	17,200	20,530	24,621	142.1%	17,324
4700	Other Wharfage Fish Dock	6,694	9,945	68	0.7%	9,843
	Operating Revenue - Fish Dock	523,294	506,754	597,903	116.3%	513,915
4206	Fish Tax	66,865	116,236	78,772	122.0%	64,562
0604	DEEP WATER DOCK					
4633	Stevedoring	8,882	49,565	9,834	82.0%	12,000
4637	Seafood Wharfage	-	-	-	0.0%	-
4640	Deep Water Dock Wharfage	-	152,709	8,402	20.8%	40,426
4643	Deep Water Dock Docking	116,132	121,387	113,278	113.3%	100,000
4668	Dwd Water Sales	32,419	41,651	20,424	68.1%	30,000
4672	Port Security Revenues	-	-	-	0.0%	-
	Operating Revenue - DW Dock	157,434	365,311	151,937	83.3%	182,426
0605	OUTFALL LINE					
4704	Outfall Line	4,626	4,800	4,800	100.0%	4,800
0606	FISH GRINDER					
4706	Fish Grinder	7,018	6,803	10,393	140.6%	7,390
0615	LOAD AND LAUNCH RAMP					
4653	L & L Ramp Revenue	132,446	120,243	145,410	111.9%	130,000
	Operating Revenue - L & L Ramp	132,446	120,243	145,410	111.9%	130,000
	Total Revenues	5,518,836	6,101,967	6,403,755	110.5%	5,795,168
	Net Surplus (Deficit)	455,257	838,889	851,950		(0)

FUND 400 - PORT & HARBOR ENTERPRISE FUND						
COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY22	FY23	FY24 YTD		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23	ACTUAL		7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
	Salaries and Benefits					
5101	Salary and Wages	1,128,870	1,195,402	1,359,272	92.4%	1,470,611
5102	Fringe Benefits	634,397	742,528	933,465	101.8%	916,911
5103	Part-time Wages	107,259	164,248	125,076	80.5%	155,371
5104	Part-time Benefits	12,256	19,005	14,587	76.4%	19,086
5105	Overtime	31,929	29,403	29,746	75.4%	39,439
5107	Part-time Overtime	855	212	506	13.1%	3,879
5108	Unemployment Benefits	348	-	4,932	0.0%	-
5112	PERS Relief	92,383	-	-	0.0%	-
	Total Salaries and Benefits	2,008,297	2,150,797	2,467,583	94.7%	2,605,297
	Maintenance and Operations					
5201	Office Supplies	5,322	6,257	4,040	86.0%	4,700
5202	Operating Supplies	20,623	21,809	26,337	101.3%	26,000
5203	Fuel and Lube	40,700	43,534	49,017	135.0%	36,300
5204	Chemicals	6,410	-	4,408	73.5%	6,000
5207	Vehicle and Boat Maintenance	21,532	18,002	33,396	133.6%	25,000
5208	Equipment Maintenance	68,340	73,212	62,505	97.7%	64,000
5209	Building & Grounds Maintenance	24,264	56,517	40,523	60.5%	67,000
5210	Professional Services	16,176	51,240	19,400	90.2%	21,500
5211	Audit Services	37,510	16,196	47,868	118.4%	40,446
5213	Survey and Appraisal	24,000	-	17,500	140.0%	12,500
5214	Rents & Leases	4,280	3,716	4,563	65.2%	7,000
5215	Communications	17,310	8,840	12,981	162.3%	8,000
5216	Freight and Postage	2,619	1,492	2,028	36.9%	5,500
5217	Electricity	664,046	649,413	654,842	89.6%	730,450
5218	Water	75,643	85,913	138,976	167.0%	83,208
5219	Sewer	13,157	11,977	12,383	85.6%	14,472
5220	Refuse and Disposal	40,694	52,883	52,288	82.6%	63,300
5221	Property Insurance	64,722	88,108	106,791	110.2%	96,919
5222	Auto Insurance	10,007	9,740	10,907	101.8%	10,714
5223	Liability Insurance	86,649	77,367	86,006	124.6%	69,016
5226	Testing and Analysis	-	-	4,073	58.2%	7,000
5227	Advertising	6,076	4,345	6,888	98.4%	7,000
5228	Books and Subscriptions	26	107	-	0.0%	-
5231	Tools and Equipment	9,471	17,252	5,214	31.2%	16,700
5233	Computer Related Items	-	2,459	-	0.0%	-
5234	Record and Permits	-	-	-	0.0%	2,000
5235	Membership Dues	6,088	7,435	6,085	86.9%	7,000
5236	Transportation	6,641	12,464	1,634	40.9%	4,000
5237	Subsistence	6,837	8,765	317	7.9%	4,000
5238	Printing and Binding	1,482	3,993	282	8.1%	3,500
5248	Lobbying	21,000	21,245	20,803	59.4%	35,000
5249	Oil Spill Response	2,833	-	-	0.0%	1,000
5250	Camera Area Network	8,748	7,094	2,423	13.5%	18,000
5252	Credit Card Expenses	104,946	100,587	132,100	127.0%	104,000
5256	Waste Oil Disposal	45,458	18,691	39,136	87.0%	45,000
5258	Float and Ramp Repairs	8,545	43,986	15,624	62.5%	25,000

FUND 400 - PORT & HARBOR ENTERPRISE FUND						
COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY22	FY23	FY24 YTD ACTUAL		FY24
		7/1/21 - 6/30/22	7/1/22 - 6/30/23			7/1/23 - 6/30/24
		ACTUAL	ACTUAL	\$	%	BUDGET
5287	Electrical Supplies	2,326	1,010	-	0.0%	2,100
5601	Uniform	8,785	5,986	11,574	121.8%	9,500
5602	Safety Equipment	10,601	5,880	7,360	49.1%	15,000
5603	Employee Training	7,918	5,681	32,999	85.7%	38,500
5606	Bad Debt Expenses	5,230	35,620	58,210	194.0%	30,000
5608	Debt Payment-Interest	4,665	16,800	-	0.0%	-
5624	Legal Services	-	-	4,388	4.4%	100,000
5627	Port Security	-	-	-	0.0%	2,500
5635	Software	938	134	3,200	80.0%	4,000
5637	Diving Services	4,350	16,045	30,945	364.1%	8,500
5638	Signage Parking Delineation	12,243	18,065	36,661	118.3%	31,000
	Total Maint. and Operations	1,529,210	1,629,859	1,806,675	94.5%	1,912,325
	C/O and Transfers					
5106	Leave Cash Out	66,243	62,025	73,867	100.0%	73,867
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	1,459,829	1,420,397	1,203,680	100.0%	1,203,680
	Total Others	1,526,072	1,482,422	1,277,546	100.0%	1,277,546
	Total	5,063,579	5,263,078	5,551,805	95.8%	5,795,168

2nd Quarter LOB Taxable Sales
Presented September 23, 2024

	2021	2022	2023	2024	% Δ 2024 - 2023	% Δ 2024 - 2022
ADMINISTRATIVE, WASTE MAN	203,288	329,790	362,100	347,355	-4%	5%
AGRICULTURE, FORESTRY, FI	122,818	136,859	124,473	273,232	120%	100%
ARTS AND ENTERTAINMENT	517,298	667,069	586,362	550,597	-6%	-17%
CONSTRUCTION CONTRACTING	453,638	600,994	587,281	473,629	-19%	-21%
EDUCATIONAL SERVICES	46,211	45,177	39,827	68,050	71%	51%
FINANCE AND INSURANCE	25,729	36,268	48,553	25,466	-48%	-30%
GUIDING LAND	88,888	221,001	270,284	262,303	-3%	19%
GUIDING WATER	5,287,983	5,362,102	4,411,035	4,499,318	2%	-16%
HEALTH CARE AND SOCIAL AS	52,459	61,833	49,258	54,321	10%	-12%
HOTEL/MOTEL/BED & BREAKFA	7,063,322	7,031,888	6,827,270	6,688,884	-2%	-5%
INFORMATION	747,268	683,772	617,476	556,173	-10%	-19%
MANAGEMENT OF COMPANIES	-	-	-	-	0%	0%
MANUFACTURING	758,557	758,734	778,581	673,886	-13%	-11%
MINING/QUARRYING	28,586	39,106	38,640	58,457	51%	49%
PROFESSIONAL, SCIENTIFIC	895,973	1,094,402	988,225	944,079	-4%	-14%
PUBLIC ADMINISTRATION	1,466,313	1,484,029	1,632,738	1,708,666	5%	15%
REMEDATION SERVICES	-	-	-	-	0%	0%
RENTAL COMMERCIAL PROPERT	82,545	114,709	97,668	129,271	32%	13%
RENTAL NON-RESIDENTAL PRO	157,282	181,419	189,966	417,792	120%	130%
RENTAL OF SELF-STORAGE &	289,507	349,083	355,979	381,055	7%	9%
RENTAL PERSONAL PROPERTY	214,495	262,709	251,733	260,509	3%	-1%
RENTAL RESIDENTAL PROPERT	1,843,804	1,866,916	1,951,627	1,878,343	-4%	1%
RESTAURANT/BAR	8,341,740	9,482,714	9,396,800	9,361,043	0%	-1%
RETAIL TRADE	35,234,037	38,877,498	36,388,787	35,063,985	-4%	-10%
SERVICES	3,175,379	3,567,088	3,723,195	3,159,402	-15%	-11%
TELECOMMUNICATIONS	490,947	511,475	424,441	316,097	-26%	-38%
TELECOMMUNICATIONS-CABLE	1,389	3,110	2,516	3,335	33%	7%
TIMBERING	-	-	-	-	0%	0%
TRANSPORTATION AND WAREHO	1,213,730	1,389,861	1,361,699	1,344,484	-1%	-3%
UTILITIES	2,348,284	2,244,714	2,490,344	2,468,454	-1%	10%
WHOLESALE TRADE	453,321	499,715	450,286	506,713	13%	1%
TOTAL	71,604,790	77,904,033	74,447,143	72,474,896	-3%	-7%

Applied Sales Tax 4.85% **3,472,832** **3,778,346** **3,610,686** **3,515,032** **(95,654)** **(263,313)**

The applied rate of 4.85% is used here for comparison puposes only. This value is derived by mutiplying the total taxable sales by the sales tax rate.

Fiscal Year Comparison - LOB Taxable Sales
Presented September 23, 2024

	FY22				Total FY22	FY24				Total FY24	% Δ FY24 - FY22
	Q1	Q2	Q3	Q4		Q1	Q2	Q3	Q4		
	July - Sept	Oct - Dec	Jan - March	April - June		July - Sept	Oct - Dec	Jan - March	April - June		
ADMINISTRATIVE, WASTE MAN	319,357	231,749	300,243	329,790	1,181,140	408,620	344,553	409,796	347,355	1,510,324	28%
AGRICULTURE, FORESTRY, FI	229,967	55,097	25,909	136,859	447,832	270,470	146,615	32,534	273,232	722,851	61%
ARTS AND ENTERTAINMENT	890,193	262,682	240,671	667,069	2,060,614	977,761	309,287	239,443	550,597	2,077,088	1%
CONSTRUCTION CONTRACTING	498,507	583,861	580,685	600,994	2,264,047	480,553	439,615	655,268	473,629	2,049,065	-9%
EDUCATIONAL SERVICES	52,725	54,392	54,009	45,177	206,302	53,224	69,538	69,965	68,050	260,777	26%
FINANCE AND INSURANCE	22,441	20,505	30,650	36,268	109,864	29,991	27,485	26,323	25,466	109,265	-1%
GUIDING LAND	191,761	99	-	221,001	412,861	614,679	1,048	-	262,303	878,030	113%
GUIDING WATER	10,161,673	371,473	356,817	5,362,102	16,252,064	9,290,007	149,061	347,959	4,499,318	14,286,345	-12%
HEALTH CARE AND SOCIAL AS	112,550	23,880	24,357	61,833	222,620	80,186	37,133	28,587	54,321	200,227	-10%
HOTEL/MOTEL/BED & BREAKFA	10,715,989	2,282,169	1,959,250	7,031,888	21,989,297	11,177,711	2,196,062	2,192,066	6,688,884	22,254,723	1%
INFORMATION	716,705	696,968	631,157	683,772	2,728,602	593,485	595,036	496,981	556,173	2,241,676	-18%
MANAGEMENT OF COMPANIES	-	-	-	-	-	-	-	-	-	-	0%
MANUFACTURING	898,587	400,345	373,534	758,734	2,431,200	873,877	420,977	339,044	673,886	2,307,783	-5%
MINING/QUARRYING	42,077	21,916	5,727	39,106	108,826	48,945	33,767	3,954	58,457	145,123	33%
PROFESSIONAL, SCIENTIFIC	845,396	823,018	915,132	1,094,402	3,677,948	1,023,485	645,162	809,673	944,079	3,422,398	-7%
PUBLIC ADMINISTRATION	2,921,998	1,262,184	884,360	1,484,029	6,552,571	3,170,817	1,295,554	981,825	1,708,666	7,156,862	9%
REMEDATION SERVICES	-	-	-	-	-	-	-	-	-	-	0%
RENTAL COMMERCIAL PROPERT	106,388	99,766	80,716	114,709	401,579	118,040	95,346	76,412	129,271	419,070	4%
RENTAL NON-RESIDENTIAL PRO	211,167	135,454	110,607	181,419	638,647	240,463	163,625	345,341	417,792	1,167,221	83%
RENTAL OF SELF-STORAGE &	683,119	337,600	282,384	349,083	1,652,185	815,676	421,132	289,761	381,055	1,907,624	15%
RENTAL PERSONAL PROPERTY	287,696	190,524	168,757	262,709	909,686	296,687	213,946	186,797	260,509	957,938	5%
RENTAL RESIDENTIAL PROPERT	2,102,877	1,272,650	1,298,968	1,866,916	6,541,410	2,385,607	1,349,977	1,231,391	1,878,343	6,845,318	5%
RESTAURANT/BAR	11,636,609	3,854,515	3,389,932	9,482,714	28,363,770	13,237,809	4,343,798	4,239,755	9,361,043	31,182,404	10%
RETAIL TRADE	41,858,634	22,355,799	18,408,253	38,877,498	121,500,183	44,921,217	22,055,303	18,015,510	35,063,985	120,056,015	-1%
SERVICES	3,167,874	2,436,369	2,263,636	3,567,088	11,434,967	3,197,744	2,143,657	2,015,547	3,159,402	10,516,351	-8%
TELECOMMUNICATIONS	495,054	528,912	495,135	511,475	2,030,576	444,439	428,780	313,674	316,097	1,502,990	-26%
TELECOMMUNICATIONS-CABLE	2,386	1,680	984	3,110	8,160	2,983	16,543	3,872	3,335	26,733	228%
TIMBERING	-	-	-	-	-	-	-	-	-	-	0%
TRANSPORTATION AND WAREHO	2,062,215	221,435	266,300	1,389,861	3,939,810	2,002,828	300,914	349,973	1,344,484	3,998,198	1%
UTILITIES	1,958,574	2,437,793	2,849,169	2,244,714	9,490,250	2,040,563	2,448,796	3,098,569	2,468,454	10,056,382	6%
WHOLESALE TRADE	928,619	265,090	329,870	499,715	1,393,294	418,400	315,037	318,043	506,713	1,558,193	12%
TOTAL	93,491,138	41,227,926	36,327,212	77,904,033	248,950,308	99,216,266	41,007,749	37,118,063	72,474,896	249,816,974	0%

Applied Sales Tax 4.85% **4,534,320** **1,999,554** **1,761,870** **3,778,346** **12,074,090** **4,811,989** **1,988,876** **1,800,226** **3,515,032** **12,116,123** **42,033**

	FY23				Total FY22	FY24				Total FY24	% Δ FY24 - FY23
	Q1	Q2	Q3	Q4		Q1	Q2	Q3	Q4		
	July - Sept	Oct - Dec	Jan - March	April - June		July - Sept	Oct - Dec	Jan - March	April - June		
ADMINISTRATIVE, WASTE MAN	411,171	317,755	426,737	362,100	1,517,763	408,620	344,553	409,796	347,355	1,510,324	0%
AGRICULTURE, FORESTRY, FI	243,794	41,238	27,027	124,473	436,531	270,470	146,615	32,534	273,232	722,851	66%
ARTS AND ENTERTAINMENT	962,325	384,184	282,964	586,362	2,215,836	977,761	309,287	239,443	550,597	2,077,088	-6%
CONSTRUCTION CONTRACTING	542,719	528,766	490,472	587,281	2,149,238	480,553	439,615	655,268	473,629	2,049,065	-5%
EDUCATIONAL SERVICES	49,170	69,164	63,128	39,827	221,290	53,224	69,538	69,965	68,050	260,777	18%
FINANCE AND INSURANCE	30,338	31,699	25,484	48,553	136,074	29,991	27,485	26,323	25,466	109,265	-20%
GUIDING LAND	431,323	-	1,219	270,284	702,826	614,679	1,048	-	262,303	878,030	25%
GUIDING WATER	10,564,073	167,655	223,896	4,411,035	15,366,659	9,290,007	149,061	347,959	4,499,318	14,286,345	-7%
HEALTH CARE AND SOCIAL AS	106,697	32,700	25,526	49,258	214,181	80,186	37,133	28,587	54,321	200,227	-7%
HOTEL/MOTEL/BED & BREAKFA	11,699,086	2,222,180	1,931,093	6,827,270	22,679,628	11,177,711	2,196,062	2,192,066	6,688,884	22,254,723	-2%
INFORMATION	648,062	625,717	568,794	617,476	2,460,048	593,485	595,036	496,981	556,173	2,241,676	-9%
MANAGEMENT OF COMPANIES	-	-	-	-	-	-	-	-	-	-	0%
MANUFACTURING	903,454	448,585	340,915	778,581	2,471,535	873,877	420,977	339,044	673,886	2,307,783	-7%
MINING/QUARRYING	53,690	29,268	4,162	38,640	125,760	48,945	33,767	3,954	58,457	145,123	15%
PROFESSIONAL, SCIENTIFIC	1,216,499	1,034,239	934,480	988,225	4,173,442	1,023,485	645,162	809,673	944,079	3,422,398	-18%
PUBLIC ADMINISTRATION	2,755,313	1,212,191	999,528	1,632,738	6,599,770	3,170,817	1,295,554	981,825	1,708,666	7,156,862	8%
REMEDATION SERVICES	-	-	-	-	-	-	-	-	-	-	0%
RENTAL COMMERCIAL PROPERT	124,515	87,765	98,337	97,668	408,285	118,040	95,346	76,412	129,271	419,070	3%
RENTAL NON-RESIDENTIAL PRO	236,468	165,611	117,878	189,966	709,923	240,463	163,625	345,341	417,792	1,167,221	64%
RENTAL OF SELF-STORAGE &	773,572	409,511	285,786	355,979	1,824,848	815,676	421,132	289,761	381,055	1,907,624	5%
RENTAL PERSONAL PROPERTY	301,216	221,557	181,091	251,733	955,596	296,687	213,946	186,797	260,509	957,938	0%
RENTAL RESIDENTIAL PROPERT	2,246,912	1,299,249	1,359,058	1,951,627	6,856,846	2,385,607	1,349,977	1,231,391	1,878,343	6,845,318	0%
RESTAURANT/BAR	13,334,326	4,222,340	4,234,600	9,396,800	31,188,067	13,237,809	4,343,798	4,239,755	9,361,043	31,182,404	0%
RETAIL TRADE	45,495,038	23,680,729	18,716,137	36,388,787	124,280,692	44,921,217	22,055,303	18,015,510	35,063,985	120,056,015	-3%
SERVICES	3,204,448	2,435,535	2,392,699	3,723,195	11,755,876	3,197,744	2,143,657	2,015,547	3,159,402	10,516,351	-11%
TELECOMMUNICATIONS	544,317	496,001	427,122	424,441	1,891,881	444,439	428,780	313,674	316,097	1,502,990	-21%
TELECOMMUNICATIONS-CABLE	2,577	4,197	2,557	2,516	11,847	2,983	16,543	3,872	3,335	26,733	126%
TIMBERING	-	-	-	-	-	-	-	-	-	-	0%
TRANSPORTATION AND WAREHO	2,156,710	248,332	307,969	1,361,699	4,074,711	2,002,828	300,914	349,973	1,344,484	3,998,198	-2%
UTILITIES	1,911,593	2,363,010	2,791,321	2,490,344	9,556,268	2,040,563	2,448,796	3,098,569	2,468,454	10,056,382	5%
WHOLESALE TRADE	368,760	270,938	346,841	450,286	1,436,825	418,400	315,037	318,043	506,713	1,558,193	8%
TOTAL	101,318,165	43,050,117	37,606,822	74,447,143	256,422,246	99,216,266	41,007,749	37,118,063	72,474,896	249,816,974	-3%

Applied Sales Tax 4.85% **4,913,931** **2,087,931** **1,823,931** **3,610,686** **12,436,479** **4,811,989** **1,988,876** **1,800,226** **3,515,032** **12,116,123** **(320,356)**

The applied rate of 4.85% is used here for comparison puposes only. This value is derived by mutiplying the total taxable sales by the sales tax rate.

City of Homer
Preliminary Budget Development Schedule
for Fiscal Year 2026 and 2027

Dates	Event
July 2024	Begin FY26/27 budget discussions with departments
7/22/2024	Budget Development Schedule delivered to Council
August - October 2024	Budget Worksessions (Council and Commissions)
10/28/2024	Committee of the Whole, Council to discuss budget priorities for the coming year
	Regular Meeting, Public Hearing - public input on budget priorities for the coming year
Beginning of November 2024	Submit to departments, budget work sheets including salary and fringe benefit costs
11/25/2024	During Committee of the Whole, Council to discuss Revenue Sources for General Fund and preliminary budget assumptions.
End of December 2024	Departmental Draft Budget and narratives to Finance
Mid-January 2025	Compile data and return copy to departments for review
End of January 2025	City Manager - Budget Review with Finance Director and Department Heads
2nd February 2025 Meeting	City Manager's Budget (Proposed Budget) and Utility Rate Model to Council
	Committee of the Whole, Council to discuss budget
	Regular Meeting - Public Hearing
1st March 2025 Meeting	Committee of the Whole, Council to discuss budget
	Regular Meeting - to introduce Budget Ordinance and Fee/Tariff Ordinances
2nd March 2025 Meeting	Committee of the Whole, Council to discuss budget
1st April 2025 Meeting	Committee of the Whole, Council to discuss budget
	Regular Meeting - Public Hearing
2nd April 2025 Meeting	Regular Meeting - Public Hearing & FY 26/27 Budget Adoption