



Agenda

City Council Work Session

Monday, October 23, 2023 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)

DISCUSSION TOPIC(S)

- a. Financial Reporting

COMMENTS OF THE AUDIENCE (3 minutes)

ADJOURNMENT NO LATER THAN 4:50 P.M. Next Regular Meeting is Monday, November 13, 2023 at 6:00 p.m., Work Session at 4:00 p.m. and Committee of the Whole at 5:00 p.m. All meetings scheduled to be held in the City Hall Cowles Council Chambers located at 491 E. Pioneer Avenue, Homer, Alaska.

Worksession Packet
Financial Reporting
Presented October 23, 2023

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CITY OF HOMER
FINANCIAL SUPPLEMENT

PROJECT NAME	<u>Police Vehicle Mobile Radio</u>	DATE	<u>02/07/2023</u>
DEPARTMENT	<u>Police</u>	SPONSOR	<u>City Manager/Police Chief</u>
REQUESTED AMOUNT	<u>\$ 6,950</u>		

DESCRIPTION	The Homer Police Department recently added a new vehicle to their fleet and additional funding is needed to equip it with a mobile radio.
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FUNDING SOURCE(S)	OPERATING	GF CARMA	GF FLEET CARMA	PORT RESERVES	WATER CARMA
	0%	0%	100%	0%	0%
	HAWSP	HART-ROADS	HART-TRAILS	PORT FLEET RESERVES	SEWER CARMA
	0%	0%	0%	0%	0%

FUNDING SOURCE 1: GF Fleet CARMA	FUNDING SOURCE 2:	FUNDING SOURCE 3:
Current Balance <u>\$ 1,074,197</u>	Current Balance _____	Current Balance _____
Encumbered <u>\$ 447,480</u>	Encumbered _____	Encumbered _____
Requested Amount <u>\$ 6,950</u>	Requested Amount _____	Requested Amount _____
Other Items on Current Agenda <u>\$ 40,000</u>	Other Items on Current Agenda _____	Other Items on Current Agenda _____
Remaining Balance <u>\$ 579,767</u>	Remaining Balance _____	Remaining Balance _____
FUNDING SOURCE 4:	FUNDING SOURCE 5:	FUNDING SOURCE 6:
Current Balance _____	Current Balance _____	Current Balance _____
Encumbered _____	Encumbered _____	Encumbered _____
Requested Amount _____	Requested Amount _____	Requested Amount _____
Remaining Balance _____	Remaining Balance _____	Remaining Balance _____

This is for visualization purposes only - approved by Council (ORD 23-07)

Quarterly General Fund
Expenditure Report
Thru Quarter Ended June 30, 2023

Current Fiscal Analysis

	FY23		FY23	
	AMENDED		ACTUAL	
	BUDGET		\$	%
Revenues				
Property Taxes	\$ 3,883,898	\$ 4,073,483	105%	
Sales and Use Taxes	8,962,391	8,330,558	93%	
Permits and Licenses	44,261	43,461	98%	
Fines and Forfeitures	17,393	13,396	77%	
Use of Money	153,499	120,682	79%	
Intergovernmental	562,866	746,338	133%	
Charges for Services	518,992	560,580	108%	
Other Revenues	-	97,585		
Airport	194,643	231,371	119%	
Operating Transfers	907,807	907,222	100%	
Total Revenues	\$ 15,245,750	\$ 15,124,675	99%	
Expenditures & Transfers				
Administration	\$ 1,822,723	\$ 1,705,976	94%	
Clerks/Council	923,374	796,681	86%	
Planning	451,763	447,003	99%	
Library	1,031,478	1,010,964	98%	
Finance	950,283	869,089	91%	
Fire	1,619,444	1,521,777	94%	
Police	4,103,074	4,362,164	106%	
Public Works	3,426,209	3,108,178	91%	
Airport	238,518	286,356	120%	
City Hall, HERC	195,049	164,216	84%	
Non-Departmental	94,000	104,000	111%	
Total Operating Expenditures	\$ 14,855,915	\$ 14,376,404	97%	
Transfer to Other Funds				
Leave Cash Out	\$ 122,629	\$ 122,629	100%	
Other	257,206	257,206	100%	
Total Transfer to Other Funds	\$ 379,835	\$ 379,835	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	\$ 15,245,750	\$ 14,766,238	97%	
Net Revenues Over (Under) Expenditures	\$ (0)	\$ 358,437		

These numbers are preliminary 5 are subject change

Quarterly Water and Sewer Fund
Expenditure Report
Thru Quarter Ended June 30, 2023

Current Fiscal Analysis

	FY23		FY23	
	AMENDED		ACTUAL	
	BUDGET		\$	%
Revenues				
Water Fund	\$ 2,013,406	\$ 2,063,011	102%	
Sewer Fund	1,754,682	1,964,094	112%	
Total Revenues	\$ 3,768,088	\$ 4,027,105	107%	
Expenditures & Transfers				
<u>Water</u>				
Administration	\$ 215,482	\$ 229,835	107%	
Treatment Plant	666,885	663,712	100%	
System Testing	28,750	27,069	94%	
Pump Stations	101,020	98,208	97%	
Distribution System	371,410	334,699	90%	
Reservoir	30,196	21,202	70%	
Meters	190,760	144,049	76%	
Hydrants	220,388	200,890	91%	
<u>Sewer</u>				
Administration	\$ 205,215	\$ 212,605	104%	
Plant Operations	753,303	795,335	106%	
System Testing	15,240	13,950	92%	
Lift Stations	225,231	195,360	87%	
Collection System	303,421	266,857	88%	
Total Operating Expenditures	\$ 3,327,300	\$ 3,203,769	96%	
Transfer to Other Funds				
Leave Cash Out	\$ 76,755	\$ 76,755	100%	
GF Admin Fees	-	-	0%	
Other	23,063	23,063	100%	
Total Transfer to Other Funds	\$ 99,819	\$ 99,819	100%	
Transfers to CARMA				
Water	\$ 106,804	\$ 106,804	100%	
Sewer	234,166	234,166	100%	
Total Transfer to CARMA Funds	\$ 340,969	\$ 340,969	100%	
Total Expenditures & Transfers	\$ 3,768,088	\$ 3,644,556	97%	
Net Revenues Over(Under) Expenditures	\$ (0)	\$ 382,548		

These numbers are preliminary and are subject to change

Quarterly Port and Harbor Fund
Expenditure Report
Thru Quarter Ended June 30, 2023

Current Fiscal Analysis

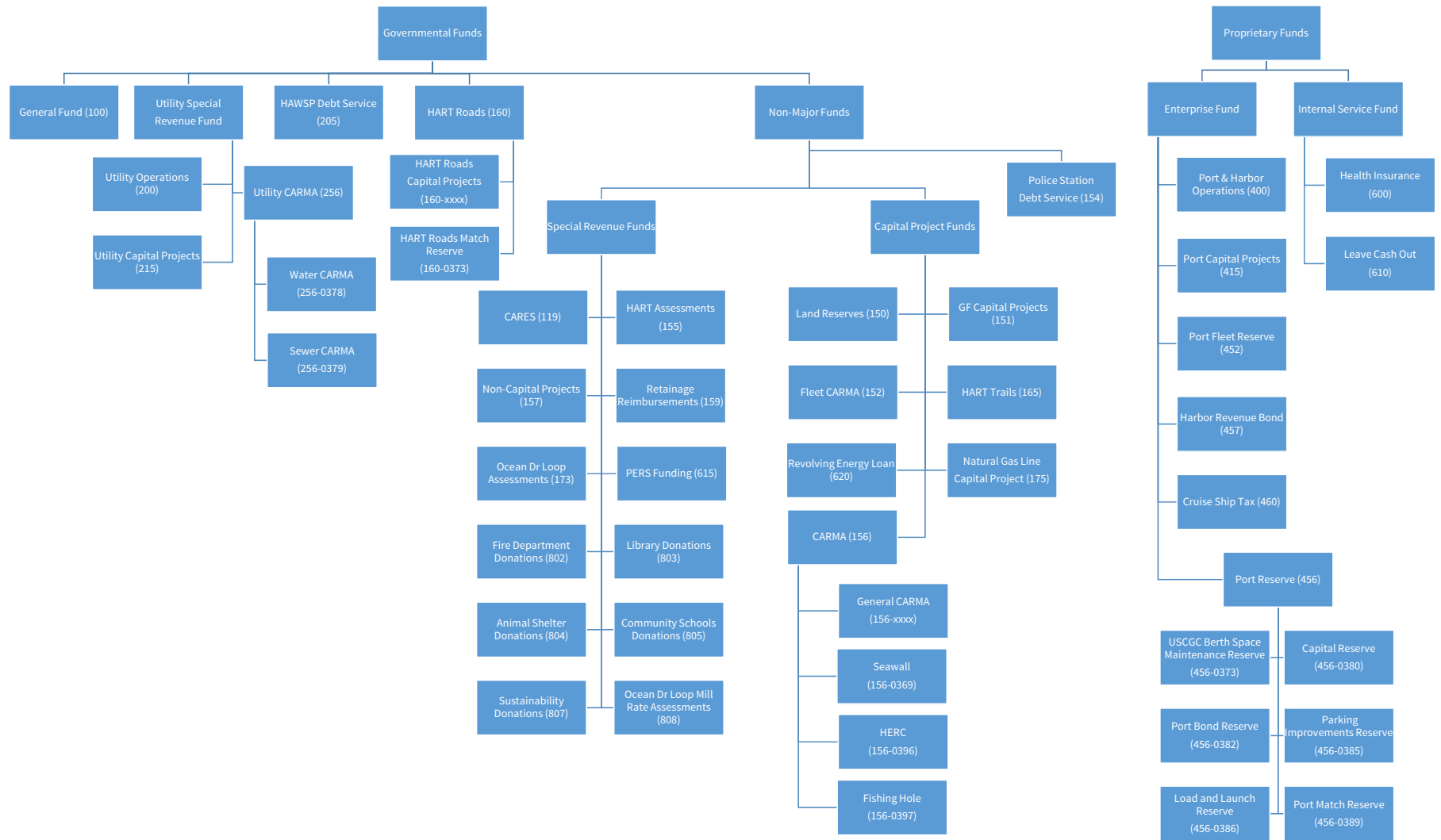
	FY23		FY23	
	AMENDED BUDGET		ACTUAL	
			\$	%
Revenues				
Administration	\$ 603,464	\$ 807,096	134%	
Harbor	3,428,020	3,818,966	111%	
Pioneer Dock	331,140	286,911	87%	
Fish Dock	572,242	621,966	109%	
Deep Water Dock	176,953	365,311	206%	
Outfall Line	4,800	4,800	100%	
Fish Grinder	7,998	6,803	85%	
Load and Launch Ramp	126,663	111,468	88%	
Total Revenues	\$ 5,251,279	\$ 6,023,322	115%	
Expenditures & Transfers				
Administration	\$ 733,520	\$ 755,580	103%	
Harbor	1,456,148	1,471,984	101%	
Pioneer Dock	87,309	111,426	128%	
Fish Dock	695,185	590,064	85%	
Deep Water Dock	93,107	102,515	110%	
Outfall Line	6,500	28,162	433%	
Fish Grinder	30,333	22,015	73%	
Harbor Maintenance	471,464	501,766	106%	
Main Dock Maintenance	43,657	45,194	104%	
Deep Water Dock Maintenance	54,157	48,891	90%	
Load and Launch Ramp	97,477	88,633	91%	
Total Operating Expenditures	\$ 3,768,858	\$ 3,766,231	100%	
Transfer to Other Funds				
Leave Cash Out	\$ 62,025	\$ 62,025	100%	
GF Admin Fees	-	-	0%	
Debt Service	67,325	67,325	100%	
Other	300,212	300,212	100%	
Total Transfer to Other Funds	\$ 429,562	\$ 429,562	100%	
Transfers to Reserves				
Harbor	\$ 1,023,675	\$ 1,023,675	100%	
Load and Launch Ramp	29,186	29,186	100%	
Total Transfer to Reserves	\$ 1,052,860	\$ 1,052,861	100%	
Total Expenditures & Transfers	\$ 5,251,279	\$ 5,248,653	100%	
Net Revenues Over(Under) Expenditures	\$ (0)	\$ 774,669		

These numbers are preliminary and are subject to change

Reconciliation of Deposit and Investment Balances			
	6/30/2021	6/30/2022	6/30/2023
Bank Deposits	\$ 1,040,849	\$ 1,976,737	\$ 1,061,086
Investments	27,999,248	29,604,318	32,687,196
Total Cash and Investments	\$ 29,040,097	\$ 31,581,055	\$ 33,748,282
Cash and Investments	\$ 28,722,117	\$ 31,263,075	\$ 33,430,302
Restricted Cash and Investments	317,980	317,980	317,980
Total Cash and Investments	\$ 29,040,097	\$ 31,581,055	\$ 33,748,282

Distribution of Cash and Investment Balances			
	6/30/2021	6/30/2022	6/30/2023
General	\$ 8,605,520	\$ 5,102,092	\$ 5,816,220
Utility Special Revenue	3,077,870	2,256,874	1,238,497
HAWSP	3,434,802	4,640,246	6,440,350
Gas Line	(341,275)	300,635	863,563
HART Roads	6,368,624	6,159,364	4,744,149
Nonmajor	5,014,801	8,737,902	9,130,136
Port	3,085,821	4,550,379	5,546,677
Internal Service	(206,066)	(166,436)	(31,310)
Total Cash and Investments	\$ 29,040,097	\$ 31,581,055	\$ 33,748,282

These numbers are preliminary and are subject to change



Fund Balance Report, as of October 18, 2023

Fund Name	Fund #	FY22 Estimated	FY23 Estimated	FY24 YTD
General	100	6,839,963	7,424,709	8,347,942
Utility Operations	200	1,129,109	927,361	1,289,792
Utility Capital Projects	215	(2,032,582)	(3,047,537)	(3,263,139)
Utility Reserves	256	3,533,412	4,232,188	3,301,353
HAWSP Debt Service	205	5,187,968	6,406,447	6,591,501
HART Roads	160	6,564,392	6,049,068	6,519,427
CARES	119	405	(10,690)	(10,690)
Police Station Debt Service	154	1,213,963	1,635,632	1,798,069
HART Assessments	155	1,047,210	1,071,663	1,082,726
Non-Capital Projects	157	54,925	33,828	33,813
Retainage Reimbursements	159	-	(1,453)	(1,490)
Seawall Assessments	173	(297,600)	(292,303)	(292,303)
PERS Funding	615	29,553	38,743	42,361
Fire Department Donations	802	31,346	41,237	41,900
Library Donations	803	174,949	180,407	182,556
Animal Shelter Donations	804	335	335	335
Community Schools	805	270	269	269
Sustainability	807	15,638	16,155	16,359
Ocean Dr Loop Assessments	808	40,462	43,733	46,167
Land Reserves	150	1,041,264	971,500	386,573
Capital Projects	151	(197,554)	20,287	(67,872)
GF Fleet CARMA	152	2,635,202	2,010,376	1,548,611
GF CARMA	156	2,493,783	2,164,012	2,114,541
HART Trails	165	878,403	1,080,951	1,148,751
Gas Line	175	311,216	463,410	480,095
Energy Revolving Loan	620	386,043	398,909	398,909
Total By Fund - Governmental		\$ 31,082,075	\$ 31,859,237	\$ 31,736,556
Port & Harbor Operations*	400	17,675	792,344	1,912,136
Port Capital Projects	415	273,207	310,100	184,408
Port Fleet Reserves	452	154,394	169,514	171,056
Port Reserves	456	3,701,392	4,405,158	4,418,707
Port Bonds	457	(2,299,921)	(2,339,694)	(2,339,694)
Cruise Ship Landing Tax	460	32,707	-	-
Total By Fund - Enterprise		\$ 1,879,454	\$ 3,337,422	\$ 4,346,612
Health Insurance	600	(76,668)	48,489	149,921
Leave Cash Out	610	(90,976)	(79,799)	(133,973)
Total By Fund - Internal Service		\$ (167,644)	\$ (31,310)	\$ 15,948
Total By Fund - All Combined		\$ 32,793,885	\$ 35,165,349	\$ 36,099,116

*Determined by formula: Current Assets - Current Liabilities

These numbers are preliminary and are subject to change

General Fund
Expenditure Report
YTD as of October 18, 2023

Current Fiscal Analysis

	FY24		FY24 YTD	
	ADOPTED		ACTUAL	
	BUDGET		\$	%
Revenues				
Property Taxes	\$ 4,115,085	\$ 2,402,479	58%	
Sales and Use Taxes	8,939,282	2,510,608	28%	
Permits and Licenses	43,797	13,025	30%	
Fines and Forfeitures	10,303	130	1%	
Use of Money	0	51,141		
Intergovernmental	746,338	3,770	1%	
Charges for Services	396,890	184,275	46%	
Other Revenues	-	52,697		
Airport	198,448	61,097	31%	
Operating Transfers	1,728,989	-	0%	
Total Revenues	\$ 16,179,131	\$ 5,279,221	33%	
Expenditures & Transfers				
Administration	\$ 2,288,320	\$ 523,476	23%	
Clerks/Council	927,024	197,217	21%	
Planning	387,478	79,256	20%	
Library	1,079,132	301,964	28%	
Finance	898,578	220,045	24%	
Fire	1,881,175	494,810	26%	
Police	4,282,603	1,318,972	31%	
Public Works	3,512,438	850,850	24%	
Airport	229,618	49,389	22%	
City Hall, HERC	179,040	44,449	25%	
Non-Departmental	179,000	79,000	44%	
Total Operating Expenditures	\$ 15,844,405	\$ 4,159,429	26%	
Transfer to Other Funds				
Leave Cash Out	\$ 221,360	\$ -	0%	
Other	103,366	-	0%	
Total Transfer to Other Funds	\$ 324,725	\$ -	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	\$ 16,179,131	\$ 4,159,429	26%	
Net Revenues Over (Under) Expenditures	\$ 0	\$ 1,119,792		

These numbers are preliminary and are subject to change

Water and Sewer Fund
Expenditure Report
YTD as of October 18, 2023

Current Fiscal Analysis

	FY24		FY24 YTD	
	ADOPTED		ACTUAL	
	BUDGET		\$	%
Revenues				
Water Fund	\$ 2,369,005	\$ 741,490	31%	
Sewer Fund	1,948,388	633,167	32%	
Total Revenues	\$ 4,317,393	\$ 1,374,657	32%	
Expenditures & Transfers				
<u>Water</u>				
Administration	\$ 309,507	\$ 101,663	33%	
Treatment Plant	684,568	198,705	29%	
System Testing	33,000	6,723	20%	
Pump Stations	115,707	28,770	25%	
Distribution System	372,744	105,741	28%	
Reservoir	19,025	2,655	14%	
Meters	285,597	18,314	6%	
Hydrants	214,533	61,810	29%	
<u>Sewer</u>				
Administration	\$ 303,612	\$ 107,792	36%	
Plant Operations	836,304	212,591	25%	
System Testing	18,000	2,927	16%	
Lift Stations	216,060	56,349	26%	
Collection System	306,884	70,394	23%	
Total Operating Expenditures	\$ 3,715,541	\$ 974,433	26%	
Transfer to Other Funds				
Leave Cash Out	\$ 15,769	\$ -	0%	
GF Admin Fees	-	-	0%	
Other	22,945	-	0%	
Total Transfer to Other Funds	\$ 38,714	\$ -	0%	
Transfers to CARMA				
Water	\$ 309,001	\$ -	0%	
Sewer	254,138	-	0%	
Total Transfer to CARMA Funds	\$ 563,138	\$ -	0%	
Total Expenditures & Transfers	\$ 4,317,393	\$ 974,433	23%	
Net Revenues Over(Under) Expenditures	\$ 0	\$ 400,223		

These numbers are preliminary and are subject to change

Port and Harbor Fund
Expenditure Report
YTD as of October 18, 2023

Current Fiscal Analysis

	FY24		FY24 YTD	
	ADOPTED		ACTUAL	
	BUDGET		\$	%
Revenues				
Administration	\$ 614,164	\$ 273,442	45%	
Harbor	3,961,361	2,516,695	64%	
Pioneer Dock	307,804	111,194	36%	
Fish Dock	578,477	355,867	62%	
Deep Water Dock	182,426	32,404	18%	
Outfall Line	4,800	-	0%	
Fish Grinder	7,390	6,463	87%	
Load and Launch Ramp	130,000	56,858	44%	
Total Revenues	\$ 5,786,422	\$ 3,352,922	58%	
Expenditures & Transfers				
Administration	\$ 1,143,305	\$ 319,904	28%	
Harbor	1,609,487	459,468	29%	
Pioneer Dock	86,345	26,040	30%	
Fish Dock	747,966	201,058	27%	
Deep Water Dock	104,705	33,227	32%	
Outfall Line	13,500	1,470	11%	
Fish Grinder	27,682	19,020	69%	
Harbor Maintenance	533,783	139,493	26%	
Main Dock Maintenance	51,393	13,739	27%	
Deep Water Dock Maintenance	61,893	16,031	26%	
Load and Launch Ramp	138,815	39,128	28%	
Total Operating Expenditures	\$ 4,518,876	\$ 1,268,578	28%	
Transfer to Other Funds				
Leave Cash Out	\$ 73,867	\$ -	0%	
GF Admin Fees	-	-	0%	
Debt Service	0	-	0%	
Other	375,092	-	0%	
Total Transfer to Other Funds	\$ 448,959	\$ -	0%	
Transfers to Reserves				
Harbor	\$ 818,588	\$ -	0%	
Load and Launch Ramp	-	-	0%	
Total Transfer to Reserves	\$ 818,588	\$ -	0%	
Total Expenditures & Transfers	\$ 5,786,422	\$ 1,268,578	22%	
Net Revenues Over(Under) Expenditures	\$ 0	\$ 2,084,344		

These numbers are preliminary and are subject to change

FUND 100 - GENERAL 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
0005	PROPERTY TAXES:					
4101	Real Prop Tax	3,496,052	3,703,173	2,254,835	59.7%	3,777,205
4102	Per Prop Tax	242,101	231,901	121,860	53.1%	229,406
4103	Motr Vehicle Tx	47,004	39,248	12,949	28.3%	45,721
4104	Prior Years Taxes	40,807	52,089	4,073	8.2%	49,662
4105	Pen/Int Prop Tx	11,069	42,898	8,763	123.6%	7,091
4107	Oil Tax	-	4,173	-	0.0%	6,000
	Total Property Taxes	3,837,033	4,073,483	2,402,479	58.4%	4,115,085
0010	SALES & USE TAXES:					
4201	Sales Tax	7,348,772	7,806,007	2,445,721	28.9%	8,451,088
4206	Remote Sales Tax	358,088	496,798	39,383	9.1%	435,000
4202	Cooperative Tax	23,877	24,752	24,504	101.4%	24,161
4203	Liquor License	21,550	-	-	0.0%	25,033
4205	Sales Tax Comm	5,000	3,000	1,000	25.0%	4,000
	Total Sales and Use Taxes	7,757,288	8,330,558	2,510,608	28.1%	8,939,282
0015	PERMITS & LICENSES:					
4301	Driveway Permit	2,475	2,436	585	26.5%	2,204
4302	Sign Permits	150	450	150	100.0%	150
4303	Building Permit	20,945	24,650	8,150	51.7%	15,767
4304	Peddler Permits	2,384	700	340	11.1%	3,067
4308	Zoning Fees	8,050	10,000	2,750	18.9%	14,558
4309	Row Permit	2,730	3,420	-	0.0%	3,135
4310	Marijuana Licenses	1,200	-	-	0.0%	1,333
4314	Taxi/chauffeurs/safety Inspec	2,660	1,505	1,050	29.3%	3,583
	Total Permits and Licenses	40,594	43,161	13,025	29.7%	43,797
0020	FINES & FORFEITURES:					
4401	Fines/Forfeit	3,521	3,118	130	1.3%	10,303
4402	Non Moving Fine	17,725	10,278	-	0.0%	-
	Total Fines and Forfeitures	21,246	13,396	130	1.3%	10,303
0025	USE OF MONEY:					
4801	Interest Income	(196,256)	120,682	51,141	0.0%	-
4802	Penalty/Interest	-	-	-	0.0%	-
	Total Use of Money	(196,256)	120,682	51,141	0.0%	-
0030	REVENUES-OTHER AGENCIES:					
4503	Prisoner Care	440,066	509,922	-	0.0%	619,938
4504	Borough 911	52,800	162,817	-	0.0%	52,800
4505	Police Sp Serv	45,000	39,600	-	0.0%	39,600
4510	Library E-Rate Discount	18,212	19,908	3,770	0.0%	-
4511	Pioneer Av Maint	34,000	34,000	-	0.0%	34,000
4527	PERS Revenue	437,745	-	-	0.0%	-
	Total Intergovernmental	1,027,823	766,246	3,770	0.5%	746,338
0035	CHARGES FOR SERVICES:					
4311	Library Cards	-	11	-	0.0%	-
4315	Project Administration Fee	1,298	1,380	-	0.0%	-
4316	Lid Application Fee	100	100	-	0.0%	-
4317	Lid Yearly Bill	16,477	14,819	-	0.0%	21,896
4516	Pw Equip & Serv	-	955	-	0.0%	-
4599	Pioneer Beautification	-	-	-	0.0%	-
4601	Ambulance Fees	357,367	279,756	104,612	55.9%	187,094
4602	Fire Contr Kesa	-	-	-	0.0%	-
4603	Fire Contract - Kachemak City	103,028	112,513	64,283	57.1%	112,513

These numbers are preliminary and are subject to change

FUND 100 - GENERAL 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
4604	HVF Class Fees	-	-	-	0.0%	-
4607	Other Services	12,376	12,652	4,466	18.1%	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	-	0.0%	-
4611	City Clerk Fees	3,001	4,313	225	9.7%	2,315
4612	Publication Fee	-	100	-	0.0%	-
4613	Cemetery Plots	15,200	12,000	1,500	24.5%	6,133
4614	Community Recreation Fees	12,895	38,821	11,543	36.1%	31,942
4650	Rents & Leases	205	3,661	-	0.0%	8,601
4655	Pavillion Rental	2,400	2,425	650	37.7%	1,725
4660	Advertising - Community School	-	-	-	0.0%	-
4907	Old School Fees	-	-	-	0.0%	-
	Total Charges for Services	691,433	627,691	184,275	46.4%	396,890
0040	OTHER REVENUE:					
4901	Surplus Prop	3,740	67,613	-	0.0%	-
4902	Other Revenue	119,446	29,972	52,697	0.0%	-
4905	Donations/Gifts	-	-	-	0.0%	-
4512	REIMBURSEMENTS	-	-	-	0.0%	-
4906	Proc Law Suits	-	-	-	0.0%	-
	Total Other Revenues	123,185	97,585	52,697	0.0%	-
0045	AIRPORT TERMINAL REVENUES:					
4655	Airline Leases	128,052	153,000	39,578	31.5%	125,605
4656	Concessions	894	1,428	357	2.5%	14,076
4657	Car Rental	52,584	45,798	15,265	41.3%	36,981
4658	Parking Fees	34,071	31,144	5,897	27.1%	21,787
4660	Advertising	5,467	-	-	0.0%	-
	Total Airport	221,068	231,371	61,097	30.8%	198,448
	Total Before Operating Transfers	13,523,414	14,304,173	5,279,221	36.5%	14,450,142
0099	OPERATING TRANSFERS:					
4981	G/F Admin Water	-	-	-	0.0%	-
4982	G/F Admin Sewer	-	-	-	0.0%	-
4983	G/F Admin P & H	-	-	-	0.0%	-
4984	G/F ADMIN HART	-	-	-	0.0%	-
4985	G/F Admin Hawsp	-	-	-	0.0%	-
4987	G/F ADMIN HART -TRAILS	-	-	-	0.0%	-
4990	HART Transfer - Road/Trail Mtn	846,091	907,807	-	0.0%	1,275,378
4992	Other Transfer	10,000	10,000	-	0.0%	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
	Total Operating Transfers	856,091	917,807	-	0.0%	1,728,989
	Grand Total	14,379,505	15,221,980	5,279,221	32.6%	16,179,131
	Net Surplus (Deficit)	630,408	497,053	1,119,792		0

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

FUND 100 - GENERAL FUND						
TOTAL 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	4,929,941	5,635,291	1,697,262	27.6%	6,154,522
5102	Fringe Benefits	3,064,200	3,474,178	1,081,602	31.4%	3,442,262
5103	Part-time Wages	319,196	372,630	87,909	17.8%	493,741
5104	Part-time Benefits	90,106	100,993	55,184	30.2%	182,962
5105	Overtime	576,161	627,508	167,515	41.6%	402,326
5107	Part-time Overtime	13,658	13,571	3,517	19.4%	18,151
5108	Unemployment Benefits	8,377	2,928	936	0.0%	-
5112	PERS Relief	437,745	-	-	0.0%	-
Total Salaries and Benefits		9,439,384	10,227,101	3,093,926	28.9%	10,693,963
Maintenance and Operations						
5201	Office Supplies	33,489	42,325	5,431	9.2%	58,950
5202	Operating Supplies	202,331	282,452	85,528	22.8%	374,570
5203	Fuel and Lube	271,689	325,308	62,888	24.9%	252,300
5204	Chemicals	153,864	190,447	-	0.0%	222,600
5205	Ammunition	18,116	14,574	534	2.7%	20,000
5206	Food and Staples	40,484	36,307	5,901	11.9%	49,400
5207	Vehicle and Boat Maintenance	260,234	215,591	26,662	9.0%	295,000
5208	Equipment Maintenance	29,309	15,547	3,249	6.4%	51,125
5209	Building & Grounds Maintenance	75,949	76,716	4,517	4.4%	102,757
5210	Professional Services	651,473	785,943	202,933	20.8%	975,050
5211	Audit Services	95,479	33,885	33,254	30.8%	107,856
5213	Survey and Appraisal	(2)	20	-	0.0%	13,000
5214	Rents & Leases	129,870	94,056	25,115	12.9%	195,223
5215	Communications	235,079	231,461	47,117	23.9%	197,190
5216	Freight and Postage	21,764	21,642	13,022	88.0%	14,800
5217	Electricity	256,174	266,959	52,296	18.6%	281,792
5218	Water	19,790	18,244	9,799	45.0%	21,769
5219	Sewer	27,280	24,244	14,014	46.7%	30,008
5220	Refuse and Disposal	7,951	7,391	1,080	10.5%	10,300
5221	Property Insurance	38,337	55,522	72,338	118.4%	61,074
5222	Auto Insurance	41,241	43,673	47,415	102.8%	46,124
5223	Liability Insurance	100,044	117,923	120,281	98.6%	122,047
5224	Fidelity Bond	450	450	450	100.0%	450
5227	Advertising	28,640	26,152	1,863	4.2%	43,900
5228	Books	47,923	44,799	3,885	8.5%	45,750
5229	Periodicals	10,286	10,812	1,060	8.4%	12,550
5230	Audio Visual	17,885	14,734	891	5.4%	16,500
5231	Tools and Equipment	112,646	111,989	2,102	1.5%	139,945
5233	Computer Related Items	59,786	58,059	22,803	34.4%	66,200
5234	Record and Permits	460	798	-	0.0%	1,000
5235	Membership Dues	19,978	19,318	1,056	3.7%	28,470
5236	Transportation	38,002	48,328	2,806	0.0%	-
5237	Subsistence	20,896	31,047	2,187	0.0%	-
5238	Printing and Binding	3,138	3,213	1,944	14.3%	13,550
5242	Janitorial	2	-	-	0.0%	1,000

These numbers are preliminary and are subject to change

FUND 100 - GENERAL FUND						
TOTAL 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
5244	Snow Removal	55,725	57,140	-	0.0%	29,700
5248	Lobbying	21,000	23,411	3,500	6.7%	52,000
5251	Pioneer Beautification	1,613	1,571	-	0.0%	1,500
5252	Credit Card Expenses	2,140	7,410	-	0.0%	2,350
5280	Volunteer Incentives	23,918	32,970	3,292	8.4%	39,000
5282	City Hall Building Maintenance	34,001	10,524	2,746	27.5%	10,000
5283	Library Building Maintenance	3,081	22,865	299	1.2%	25,000
5284	Police Building Maintenance	10,514	8,422	2,520	24.0%	10,500
5285	Fire Building Maintenance	4,876	6,215	4,174	83.5%	5,000
5286	Old School Building Maintenance	89	754	-	0.0%	-
5287	Animal Control Building Maintenance	2,349	870	-	0.0%	2,500
5288	Old Police Building Maintenance	3,630	545	-	0.0%	-
5292	City Hall Motor Pool	150	328	-	0.0%	700
5293	Police Motor Pool	20,701	18,327	5,505	27.5%	20,000
5294	Fire Motor Pool	14,171	12,069	3,091	17.2%	18,000
5601	Uniform	40,422	38,375	6,012	8.9%	67,900
5602	Safety Equipment	29,619	25,340	2,533	6.7%	37,950
5603	Employee Training	98,952	110,778	21,318	6.6%	320,750
5604	Public Education	2,087	824	361	13.1%	2,750
5605	Sister Cities	-	-	-	0.0%	4,000
5611	ADA Compliance	39	-	-	0.0%	250
5614	Car Allowance	7,928	9,839	5,077	51.6%	9,842
5624	Legal Services	402,087	254,699	24,964	12.5%	200,000
5625	Impound Costs	2,735	4,202	(385)	-6.4%	6,000
5626	Jail Laundry Services	733	-	-	0.0%	-
5627	IT Security	-	-	10,182	12.7%	80,000
5630	Haven House	14,000	14,000	-	0.0%	14,000
5632	Wellness Program	27,843	23,875	6,119	22.7%	27,000
5633	Phones	3,230	-	-	0.0%	10,000
5634	Networking	1,956	5,055	2,012	31.0%	6,500
5635	Software	34,892	53,336	6,092	8.8%	69,500
5636	Servers	-	10,129	-	0.0%	15,000
5639	Subscription Databases	-	-	2,671	26.7%	10,000
5801	Pratt Museum	69,000	69,000	79,000	100.0%	79,000
5804	Homer Chamber of Commerce	-	-	-	0.0%	75,000
5815	Parks & Recreation Board	325	189	-	0.0%	1,500
5830	Homer Foundation	25,000	25,000	-	0.0%	25,000
	Total Maintenance and Operations	4,028,845	4,117,991	1,065,504	20.7%	5,150,442
	Transfers					
5106	Leave Cash Out	136,126	122,629	-	0.0%	221,360
5990	Transfers To	144,742	257,206	-	0.0%	113,366
	Total Transfers	280,868	379,835	-	0.0%	334,726
	Total	13,749,097	14,724,927	4,159,429	25.7%	16,179,131

These numbers are preliminary and are subject to change

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	713,733	32.3%	2,211,899
4661	Connection Fees	19,973	16,382	5,475	31.8%	17,211
4662	Services & Meters	81,955	33,625	15,958	50.1%	31,829
4663	In Lieu of City Sales Tax	424	459	127	0.0%	-
	Total Operating Revenue	1,948,255	1,966,450	735,292	32.5%	2,260,940
Non- Operating Revenue						
4801	Interest on Investments	(24,136)	(1,235)	4,083	0.0%	-
4802	Penalty & Interest (Utilities)	6,527	6,061	2,114	41.7%	5,065
4527	PERS Revenue	47,429	-	-	0.0%	-
4992	Transfer from GF	91,418	91,734	-	0.0%	103,000
	Total Non-Operating Revenue	121,238	96,561	6,197	5.7%	108,065
	Total Water Revenue	2,069,492	2,063,011	741,490	31.3%	2,369,005
Sewer Revenue						
Operating Revenue						
	Metered Sales	1,761,570	1,829,631	626,813	32.7%	1,917,298
4619	Inspection Fees	-	-	-	0.0%	-
4662	Services & Meters	42,390	123,763	(456)	-1.8%	25,515
4701	RV Dump Station	1,264	10,700	6,810	122.2%	5,575
	Total Operating Revenue	1,805,224	1,964,094	633,167	32.5%	1,948,388
Non- Operating Revenue						
4527	PERS Revenue	38,858	-	-	0.0%	-
	Total Non-Operating Revenue	38,858	0	0	0.0%	0
	Total Sewer Revenue	1,844,082	1,964,094	633,167	32.5%	1,948,388
	Total Operating Revenue	3,753,479	3,930,544	1,368,459	32.5%	4,209,328
	Total Non-Operating Revenue	160,095	96,561	6,197	5.7%	108,065
	Total Water & Sewer Revenues	3,913,574	4,027,105	1,374,657	31.8%	4,317,393
	Net Surplus (Deficit)	150,093	380,061	400,223		0

These numbers are preliminary and are subject to change

FUND 200 - UTILITY FUND						
WATER 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	551,756	606,673	206,517	30.4%	679,587
5102	Fringe Benefits	347,235	389,265	135,767	32.4%	419,181
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	10,333	23.7%	43,573
5107	Part-time Overtime	15	-	-	0.0%	-
5108	Unemployment Benefits	-	-	-	0.0%	-
5112	PERS Relief	47,429	-	-	0.0%	-
	Total Salaries and Benefits	983,493	1,047,632	352,618	30.7%	1,147,127
Maintenance and Operations						
5201	Office Supplies	1,120	907	-	0.0%	1,750
5202	Operating Supplies	121,396	32,346	4,344	2.0%	212,850
5203	Fuel and Lube	29,508	36,173	6,296	20.6%	30,600
5204	Chemicals	136,230	165,691	61,001	40.7%	150,000
5207	Vehicle and Boat Maintenance	39	556	-	0.0%	500
5208	Equipment Maintenance	43,960	33,201	1,861	4.2%	44,550
5209	Building & Grounds Maintenance	6,026	7,786	8	0.1%	7,700
5210	Professional Services	64,750	54,541	4,557	7.0%	65,500
5211	Audit Services	18,755	6,656	6,532	32.3%	20,223
5213	Survey and Appraisal	1,150	1,200	-	0.0%	1,200
5215	Communications	15,835	16,657	1,674	18.6%	9,000
5216	Freight and Postage	428	450	-	0.0%	6,500
5217	Electricity	206,025	224,992	46,346	20.5%	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	15,543	3,824	22.5%	17,000
5227	Advertising	1,143	1,505	-	0.0%	1,000
5231	Tools and Equipment	3,737	7,588	804	8.6%	9,400
5233	Computer Related Items	235	678	-	0.0%	750
5234	Record and Permits	150	200	-	0.0%	250
5235	Membership Dues	1,601	976	-	0.0%	1,000
5236	Transportation	585	680	-	0.0%	-
5237	Subsistence	846	945	-	0.0%	-
5252	Credit Card Expenses	16,373	17,436	1	0.0%	25,000
5602	Safety Equipment	2,395	2,702	-	0.0%	1,512
5603	Employee Training	3,455	4,637	2,160	16.4%	13,150
5606	Bad Debt Expenses	7,700	9,536	4	0.0%	12,000
5608	Debt Repayment - Interest	1,729	1,639	293	0.0%	-
	Total Maintenance and Operations	725,389	672,030	171,764	19.4%	887,553
Transfers						
5106	Leave Cash Out	57,790	64,979	-	0.0%	7,414
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	265,500	124,780	-	0.0%	326,911
	Total Transfers	323,290	189,759	-	0.0%	334,325
	Total	2,032,172	1,909,421	524,381	22.1%	2,369,005

These numbers are preliminary and are subject to change

FUND 200 - UTILITY FUND						
SEWER 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
<u>Salaries and Benefits</u>						
5101	Salary and Wages	467,177	507,105	172,896	30.3%	570,038
5102	Fringe Benefits	295,421	317,184	111,625	32.3%	345,785
5103	Part-time Wages	2,367	5,902	1,560	9.7%	16,095
5104	Part-time Benefits	252	650	166	9.2%	1,806
5105	Overtime	22,044	19,675	7,071	29.4%	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	293,318	30.6%	957,743
<u>Maintenance and Operations</u>						
5201	Office Supplies	396	731	-	0.0%	1,100
5202	Operating Supplies	35,721	29,161	3,321	5.6%	58,800
5203	Fuel and Lube	25,897	21,275	1,992	6.6%	30,000
5204	Chemicals	63,027	77,446	23,436	35.5%	66,000
5207	Vehicle and Boat Maintenance	207	246	129	51.7%	250
5208	Equipment Maintenance	44,215	35,685	5,168	12.9%	40,000
5209	Building & Grounds Maintenance	2,824	1,345	163	4.3%	3,800
5210	Professional Services	49,302	82,810	858	1.1%	77,000
5211	Audit Services	18,755	6,656	6,532	32.3%	20,223
5214	Rents & Leases	-	-	-	0.0%	-
5215	Communications	7,222	6,527	883	16.0%	5,500
5216	Freight and Postage	-	-	501	7.7%	6,500
5217	Electricity	284,705	289,421	70,062	22.4%	313,176
5218	Water	669	662	178	24.2%	736
5219	Sewer	669	692	186	25.3%	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	1,711	26.3%	6,500
5227	Advertising	-	-	-	0.0%	1,250
5231	Tools and Equipment	1,797	3,418	575	12.0%	4,800
5233	Computer Related Items	-	-	-	0.0%	-
5234	Record and Permits	7,960	7,920	-	0.0%	9,000
5235	Membership Dues	-	1,165	-	0.0%	700
5236	Transportation	293	1,007	-	0.0%	-
5237	Subsistence	176	483	-	0.0%	-
5252	Credit Card Expenses	16,374	17,436	-	0.0%	20,000
5601	Uniform	199	300	400	114.2%	350
5602	Safety Equipment	2,934	2,956	104	3.9%	2,650
5603	Employee Training	5,839	6,945	-	0.0%	16,400
5606	Bad Debt Expenses	(8,796)	-	-	0.0%	2,500
Total Maintenance and Operations		588,383	633,591	156,735	21.7%	723,118
<u>Transfers</u>						
5106	Leave Cash Out	14,236	14,263	-	0.0%	8,355
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	302,557	239,253	-	0.0%	259,173
Total Transfers		316,792	253,516	-	0.0%	267,528
Total		1,731,309	1,737,622	450,052	23.1%	1,948,388

These numbers are preliminary and are subject to change

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	413,267	503,987	199,000	39.8%	500,000
	Operating Revenue - Admin	431,267	521,987	217,000	41.9%	518,000
4527	PERS Revenue	92,383	-	-	0.0%	-
4634	Port Storage Fee	119,992	207,662	36,371	37.8%	96,164
4635	Port Impound Fee	204	816	-	0.0%	-
4705	Business Licenses	10	20	-	0.0%	-
4801	Interest On Investments	(62,000)	73,468	20,072	0.0%	-
4901	Surplus Property	26,078	2,187	-	0.0%	-
4902	Other Revenue	123,189	957	-	0.0%	-
4990	Transfers In	-	-	-	0.0%	-
	Non-Operating Revenue - Admin	299,855	285,109	56,442	58.7%	96,164
0601	HARBOR					
4245	Waste Oil Disp	603	1,079	-	0.0%	-
4249	Oil Spill Recovery	(100)	-	-	0.0%	-
4318	Parking Revenue	180,789	173,746	97,680	43.4%	225,000
4319	Electrical Supplies	2,275	1,449	541	22.5%	2,403
4402	Non Moving Fine	-	100	9,003	112.5%	8,000
4624	Berth Transient Monthly	649,848	716,742	277,847	39.8%	698,295
4625	Berth Reserved	1,533,906	1,650,382	1,622,788	91.6%	1,771,547
4626	Berth Transient Annual	315,591	325,749	172,405	53.5%	322,486
4627	Berth Transient Semi Annual	130,453	132,878	8,805	5.8%	151,515
4628	Berth Transient Daily	152,145	159,413	73,943	49.4%	149,805
4629	Metered Energy	186,689	140,575	9,007	9.7%	92,677
4644	Pumping	-	-	-	0.0%	-
4645	Wooden Grid	5,006	4,089	1,265	22.2%	5,697
4646	Commerical Ramp	54,913	49,562	23,598	42.9%	55,000
4647	Berth Wait List	15,211	15,082	1,601	12.9%	12,394
4648	Steel Grid Fees	7,900	6,969	1,040	13.0%	8,000
4654	Spit Camping	-	54,678	133,751	121.6%	110,000
4663	Trans Energy 110v	47,616	34,863	17,804	41.6%	42,746
4664	Trans Energy 220v	16,186	20,569	9,389	32.7%	28,744
4665	Trans Energy 208v	205,197	204,723	11,769	7.4%	159,228
4666	Commerical Ramp Wharfage	38,422	41,055	18,835	47.1%	40,000
	Operating Revenue - Harbor	3,542,651	3,733,703	2,491,071	64.1%	3,883,536
4802	Penalty/Int	6,101	7,797	2,660	40.9%	6,500
4902	Other Revenue	68,633	66,923	22,964	32.2%	71,325
	Non-Operating Revenue - Harbor	74,735	74,720	25,624	32.9%	77,825
0602	PIONEER DOCK					
4631	USCG Leases	35,067	38,976	13,399	36.7%	36,494
4637	Seafood Wharfage-PD	-	-	-	0.0%	-
4638	PD Fuel Wharfage	207,277	198,654	81,358	37.9%	214,809
4639	Pioneer Dock - Wharfage	-	-	-	0.0%	-
4641	PD Water Sales	11,338	9,291	3,009	28.7%	10,500

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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
4642	PD Docking	41,079	39,991	13,428	29.2%	46,000
	Operating Revenue - Pioneer Dock	294,761	286,911	111,194	36.1%	307,804
0603	FISH DOCK					
4620	Ice Sales	272,257	243,997	186,009	70.0%	265,742
4621	Cold Storage	27,398	22,319	335	1.3%	25,000
4622	Crane Rental	193,965	203,818	84,952	44.6%	190,306
4623	Card Access Fees	5,780	16,210	1,508	26.5%	5,700
4637	Seafood Wharfage	17,200	20,530	4,736	27.3%	17,324
4700	Other Wharfage Fish Dock	6,694	9,945	-	0.0%	9,843
	Operating Revenue - Fish Dock	523,294	516,820	277,540	54.0%	513,915
4206	Fish Tax	66,865	116,236	78,327	121.3%	64,562
0604	DEEP WATER DOCK					
4633	Stevedoring	8,882	49,565	4,774	39.8%	12,000
4637	Seafood Wharfage	-	-	-	0.0%	-
4640	Deep Water Dock Wharfage	-	152,709	-	0.0%	40,426
4643	Deep Water Dock Docking	116,132	121,387	23,440	23.4%	100,000
4668	Dwd Water Sales	32,419	41,651	4,190	14.0%	30,000
4672	Port Security Revenues	-	-	-	0.0%	-
	Operating Revenue - DW Dock	157,434	365,311	32,404	17.8%	182,426
0605	OUTFALL LINE					
4704	Outfall Line	4,626	4,800	0	0.0%	4,800
0606	FISH GRINDER					
4706	Fish Grinder	7,018	6,803	6,463	87.4%	7,390
0615	LOAD AND LAUNCH RAMP					
4653	L & L Ramp Revenue	132,446	111,468	56,858	43.7%	130,000
	Operating Revenue - L & L Ramp	132,446	111,468	56,858	43.7%	130,000
	Total Revenues	5,534,952	6,023,869	3,352,922	57.9%	5,786,422
	Net Surplus (Deficit)	471,373	775,216	2,084,344		0

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**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	406,011	27.7%	1,464,034
5102	Fringe Benefits	634,397	742,528	294,267	32.2%	914,743
5103	Part-time Wages	107,259	164,248	78,336	50.4%	155,371
5104	Part-time Benefits	12,256	19,005	9,108	47.7%	19,086
5105	Overtime	31,929	29,403	7,437	18.9%	39,439
5107	Part-time Overtime	855	212	131	3.4%	3,879
5108	Unemployment Benefits	348	-	-	0.0%	-
5112	PERS Relief	92,383	-	-	0.0%	-
	Total Salaries and Benefits	2,008,297	2,150,797	795,291	30.6%	2,596,550
Maintenance and Operations						
5201	Office Supplies	5,322	6,257	778	16.6%	4,700
5202	Operating Supplies	20,623	21,809	7,099	27.3%	26,000
5203	Fuel and Lube	40,700	43,534	10,029	27.6%	36,300
5204	Chemicals	6,410	-	-	0.0%	6,000
5207	Vehicle and Boat Maintenance	21,532	18,002	2,479	9.9%	25,000
5208	Equipment Maintenance	68,340	73,212	8,719	13.6%	64,000
5209	Building & Grounds Maintenance	24,264	56,517	5,708	8.5%	67,000
5210	Professional Services	16,176	51,240	17,402	80.9%	21,500
5211	Audit Services	37,510	16,196	13,064	32.3%	40,446
5213	Survey and Appraisal	24,000	-	-	0.0%	12,500
5214	Rents & Leases	4,280	3,716	1,402	20.0%	7,000
5215	Communications	17,310	8,840	857	10.7%	8,000
5216	Freight and Postage	2,619	1,492	-	0.0%	5,500
5217	Electricity	664,046	649,413	130,158	17.8%	730,450
5218	Water	75,643	85,913	64,066	77.0%	83,208
5219	Sewer	13,157	11,977	7,219	49.9%	14,472
5220	Refuse and Disposal	40,694	52,883	21,214	33.5%	63,300
5221	Property Insurance	64,722	88,108	106,791	110.2%	96,919
5222	Auto Insurance	10,007	9,740	10,158	94.8%	10,714
5223	Liability Insurance	86,649	62,742	10,914	15.8%	69,016
5226	Testing and Analysis	-	-	735	10.5%	7,000
5227	Advertising	6,076	4,345	798	11.4%	7,000
5228	Books and Subscriptions	26	107	-	0.0%	-
5231	Tools and Equipment	9,471	17,252	475	2.8%	16,700
5233	Computer Related Items	-	3,682	-	0.0%	-
5234	Record and Permits	-	-	-	0.0%	2,000
5235	Membership Dues	6,088	7,435	-	0.0%	7,000
5236	Transportation	6,641	12,464	112	2.8%	4,000
5237	Subsistence	6,837	8,765	15	0.4%	4,000
5238	Printing and Binding	1,482	3,993	-	0.0%	3,500
5248	Lobbying	21,000	21,245	3,500	10.0%	35,000
5249	Oil Spill Response	2,833	-	-	0.0%	1,000
5250	Camera Area Network	8,748	7,094	-	0.0%	18,000
5252	Credit Card Expenses	104,946	100,742	1	0.0%	104,000
5256	Waste Oil Disposal	45,458	18,691	19,360	43.0%	45,000

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**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
5258	Float and Ramp Repairs	8,545	43,986	2,147	8.6%	25,000
5287	Electrical Supplies	2,326	1,010	-	0.0%	2,100
5601	Uniform	8,785	5,986	73	0.8%	9,500
5602	Safety Equipment	10,601	5,880	2,396	16.0%	15,000
5603	Employee Training	7,918	5,681	7,897	20.5%	38,500
5606	Bad Debt Expenses	5,230	34,574	(762)	-2.5%	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	-	-	0.0%	4,000
5637	Diving Services	4,350	16,045	-	0.0%	8,500
5638	Signage Parking Delineation	12,243	18,065	14,094	45.5%	31,000
	Total Maint. and Operations	1,529,210	1,615,434	473,287	24.7%	1,912,325
	C/O and Transfers					
5106	Leave Cash Out	66,243	62,025	-	0.0%	73,867
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	1,459,829	1,420,397	-	0.0%	1,203,680
	Total Others	1,526,072	1,482,422	-	0.0%	1,277,546
	Total	5,063,579	5,248,653	1,268,578	21.9%	5,786,422

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