



## Agenda

### City Council Worksession

Monday, October 13, 2025 at 4:00 PM

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

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#### Homer City Hall

491 E. Pioneer Avenue  
Homer, Alaska 99603  
[www.cityofhomer-ak.gov](http://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

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#### 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.](#) FY25 4th Quarter Report and Fiscal Year 2025 in Review

#### COMMENTS OF THE AUDIENCE (3 minutes)

#### ADJOURNMENT NO LATER THAN 4:50 P.M.

Next Regular Meeting is Monday, October 27, 2025 at 6:00 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.

**Financial Report - FY25 4th Quarter**  
**Provided September 7, 2025**

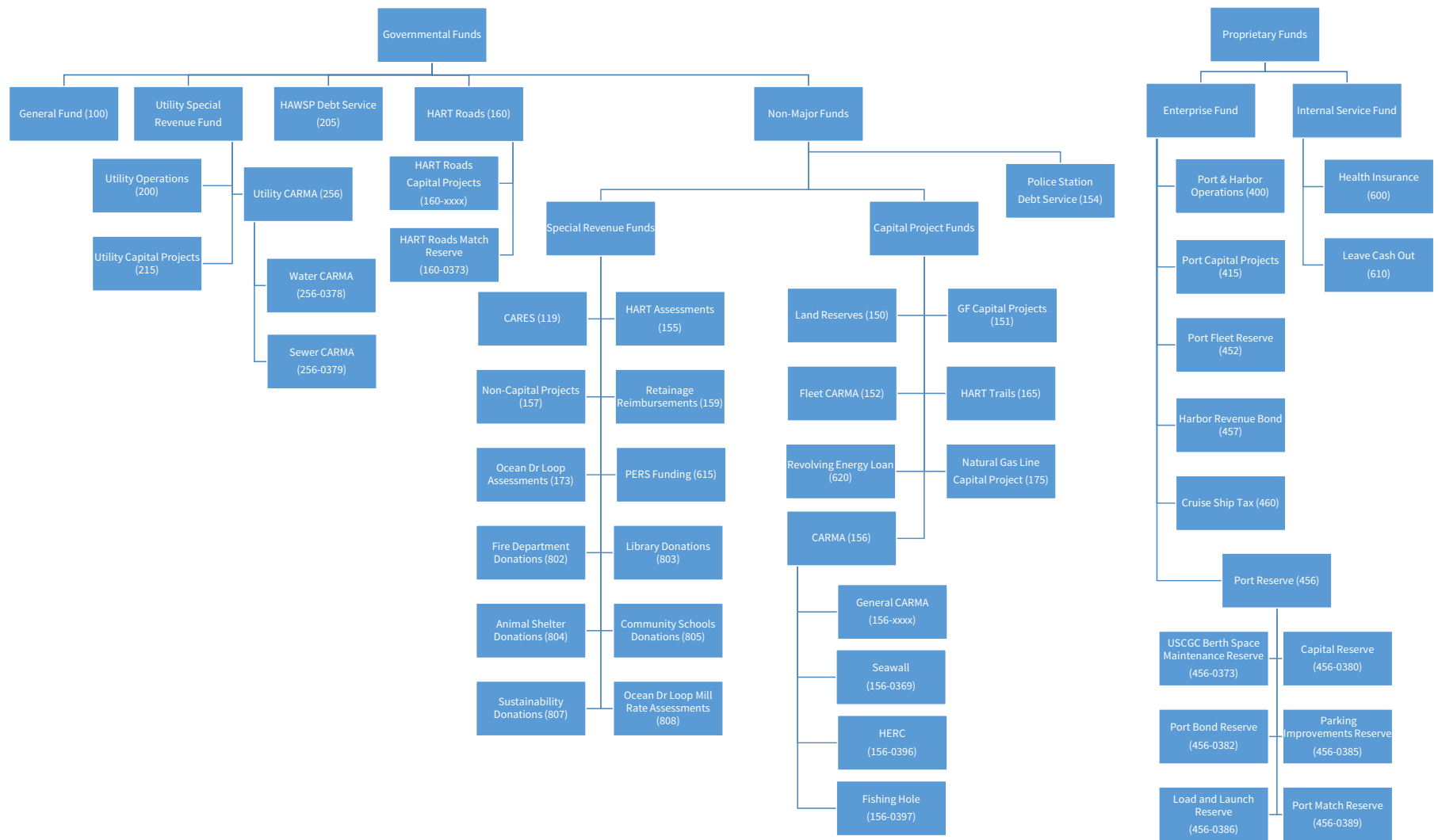
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**City of Homer**  
**Financial Reporting Schedule**  
**for Calendar Year 2025**

| <b>Dates</b> | <b>Event</b>                                      |
|--------------|---------------------------------------------------|
| 1/13/2025    |                                                   |
| 1/27/2025    | Monthly FY25 Year-To-Date (YTD) Report            |
| 2/10/2025    | FY25 2nd Quarter Report                           |
| 2/24/2025    | Monthly FY25 YTD Report                           |
| 3/10/2025    |                                                   |
| 3/24/2025    | Monthly FY25 YTD Report                           |
| 4/14/2025    |                                                   |
| 4/28/2025    | Monthly FY25 YTD Report                           |
| 5/12/2025    | FY25 3rd Quarter Report                           |
| 5/27/2025    | Monthly FY25 YTD Report                           |
| 6/9/2025     |                                                   |
| 6/23/2025    | Monthly FY25 YTD Report                           |
| 7/28/2025    | Monthly FY25 Year-End Report - Preliminary        |
| 8/11/2025    |                                                   |
| 8/25/2025    | Monthly FY26 YTD Report                           |
| 9/8/2025     | FY25 4th Quarter Report                           |
| 9/22/2025    | Monthly FY26 YTD Report                           |
| 10/13/2025   |                                                   |
| 10/27/2025   | Monthly FY26 YTD Report                           |
| 11/10/2025   |                                                   |
| 11/24/2025   | FY26 1st Quarter Report*; Monthly FY26 YTD Report |

\*FY26 1st Quarter Report would be reported in 1st meeting in December, but it has been cancelled for Calendar Year 2025



Fund Balance Report  
Actuals through Quarter Ending June 2025

| Fund Name                               | Fund # | FY23<br>Actual       | FY24<br>Actual       | FY25<br>Prelim       | Obligated            | Available            |
|-----------------------------------------|--------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General                                 | 100    | 7,502,125            | 7,787,967            | 7,784,745            | 5,511,466            | 2,273,279            |
| Utility Operations                      | 200    | 556,443              | 878,690              | 1,115,194            | 765,800              | 349,394              |
| Utility Capital Projects                | 215    | (1,248,186)          | (894,658)            | (1,910,229)          |                      | (1,910,229)          |
| Utility Reserves                        | 256    | 4,146,186            | 3,514,147            | 3,662,208            | 1,298,829            | 2,363,380            |
| HAWSP Debt Service                      | 205    | 6,426,287            | 7,400,377            | 9,149,267            | 236,000              | 8,913,267            |
| HART Roads                              | 160    | 5,159,608            | 5,698,768            | 5,199,081            | 2,339,478            | 2,859,604            |
| CARES                                   | 119    | 9,035                | 2,235                | 2,235                |                      | 2,235                |
| Police Station Debt Service             | 154    | 1,621,766            | 2,032,027            | 2,687,891            |                      | 2,687,891            |
| HART Assessments                        | 155    | 1,131,469            | 1,218,727            | 1,273,047            |                      | 1,273,047            |
| Non-Capital Projects                    | 157    | 43,092               | 25,521               | 27,526               |                      | 27,526               |
| Retainage Reimbursements                | 159    | (1,453)              | -                    | -                    |                      | -                    |
| Seawall Assessments                     | 173    | 294,559              | 302,875              | 334,726              |                      | 334,726              |
| PERS Funding                            | 615    | 38,743               | 303,621              | 316,513              |                      | 316,513              |
| Fire Department Donations               | 802    | 41,238               | 38,213               | 43,339               |                      | 43,339               |
| Library Donations                       | 803    | 180,408              | 189,184              | 186,782              |                      | 186,782              |
| Animal Shelter Donations                | 804    | 335                  | 335                  | 351                  |                      | 351                  |
| Community Schools                       | 805    | 270                  | 269                  | 3,824                |                      | 3,824                |
| Sustainability                          | 807    | 16,155               | 17,079               | 17,804               |                      | 17,804               |
| Ocean Dr Loop Assessments               | 808    | 43,734               | 46,409               | 51,455               |                      | 51,455               |
| Land Reserves                           | 150    | 971,500              | 386,415              | 251,652              | 20,533               | 231,119              |
| Capital Projects                        | 151    | 54,927               | 300,997              | (368,886)            |                      | (368,886)            |
| GF Fleet CARMA                          | 152    | 1,303,770            | 740,647              | 450,065              | 283,863              | 166,201              |
| GF CARMA                                | 156    | 2,165,742            | 1,651,044            | 2,116,215            | 917,528              | 1,198,687            |
| Community Rec Center                    | 158    | -                    | 900,000              | 1,348,333            |                      | 1,348,333            |
| HART Trails                             | 165    | 1,035,775            | 1,043,034            | 1,244,275            | 69,399               | 1,174,876            |
| Gas Line                                | 175    | 874,747              | 300,203              | 457,865              |                      | 457,865              |
| Energy Revolving Loan                   | 620    | 398,910              | 411,776              | 320,797              |                      | 320,797              |
| <b>Total By Fund - Governmental</b>     |        | <b>\$ 32,767,184</b> | <b>\$ 34,295,902</b> | <b>\$ 35,766,078</b> | <b>\$ 11,442,896</b> | <b>\$ 24,323,183</b> |
| Port & Harbor Operations**              | 400    | 1,677,141            | 2,446,524            | 4,044,588            |                      | 4,044,588            |
| Port Capital Projects                   | 415    | 842,719              | 974,396              | 482,160              |                      | 482,160              |
| Port Fleet Reserves                     | 452    | 169,514              | 87,410               | 117,158              | 8,305                | 108,853              |
| Port Reserves                           | 456    | 3,413,534            | 4,041,610            | 4,547,473            | 1,892,489            | 2,654,985            |
| Port Bonds                              | 457    | (2,300,000)          | (1,967,192)          | (1,626,563)          |                      | (1,626,563)          |
| Cruise Ship Landing Tax                 | 460    | (35,446)             | (35,093)             | (30,480)             |                      | (30,480)             |
| <b>Total By Fund - Enterprise</b>       |        | <b>\$ 3,767,461</b>  | <b>\$ 5,547,655</b>  | <b>\$ 7,534,335</b>  | <b>\$ 1,900,793</b>  | <b>\$ 5,633,542</b>  |
| Health Insurance                        | 600    | 36,915               | 243,104              | (138,932)            |                      | (138,932)            |
| Leave Cash Out                          | 610    | (143,157)            | (122,404)            | (164,546)            |                      | (164,546)            |
| <b>Total By Fund - Internal Service</b> |        | <b>\$ (106,242)</b>  | <b>\$ 120,701</b>    | <b>\$ (303,478)</b>  | <b>\$ -</b>          | <b>\$ (303,478)</b>  |
| <b>Total By Fund - All Combined</b>     |        | <b>\$ 36,428,404</b> | <b>\$ 39,964,257</b> | <b>\$ 42,996,936</b> | <b>\$ 13,343,689</b> | <b>\$ 29,653,247</b> |

\*\*Determined by formula: Current Assets - Current Liabilities

## Fund Balance Report

| General Fund CARMA |                       | Actual                 | Actuals 7/1/24 through 6/30/25 |                |                | Prelim                 | 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                 | 10,000                         | -              | 347            | 70,383                 | 0              | 70,383           |
| 156-0372           | ADA                   | 60,000                 | -                              | -              | -              | 60,000                 | 0              | 60,000           |
| 156-0375           | General               | 13,906                 | (83,135)                       | 447,742        | -              | 378,512                | 0              | 378,512          |
| 156-0384           | City Hall             | 43,170                 | 13,000                         | -              | -              | 56,170                 | 55,350         | 820              |
| 156-0385           | Recreation            | 46,993                 | 2,000                          | -              | 3,648          | 45,345                 | 852            | 44,493           |
| 156-0387           | Community Development | 618,057                | -                              | -              | 352,198        | 265,859                | 179,053        | 86,806           |
| 156-0388           | Airport               | 0                      | -                              | -              | -              | 0                      | 0              | -                |
| 156-0390           | Library               | 82,212                 | -                              | -              | 39,093         | 43,119                 | 24,576         | 18,544           |
| 156-0393           | Fire                  | 92,699                 | 30,000                         | -              | 71,681         | 51,017                 | 39,012         | 12,005           |
| 156-0394           | Police                | 66,135                 | 11,000                         | -              | -              | 77,135                 | 20,520         | 56,615           |
| 156-0395           | Public Works          | 73,982                 | 542,382                        | -              | 14,286         | 602,030                | 585,428        | 16,601           |
| 156-0396           | HERC                  | 277,903                | -                              | -              | 11,902         | 266,000                | 7,981          | 258,020          |
| 156-0397           | Fishing Hole          | 91,351                 | -                              | -              | -              | 91,351                 | 0              | 91,351           |
| 156-0398           | IT                    | 104,573                | -                              | -              | 36             | 104,537                | 0              | 104,537          |
| 156-0399           | Sister City           | 19,335                 | -                              | -              | 14,578         | 4,757                  | 4,757          | -                |
| <b>Total</b>       |                       | <b>1,651,044</b>       | <b>525,247</b>                 | <b>447,742</b> | <b>507,770</b> | <b>2,116,215</b>       | <b>917,528</b> | <b>1,198,687</b> |

| General Fund Fleet CARMA |                | Actual                 | Actuals 7/1/24 through 6/30/25 |                |                  | Prelim                 | 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                         | (1,585)        | -                | 15,392                 | -              | 15,392         |
| 152-0380                 | Administrative | 20,000                 | -                              | -              | -                | 20,000                 | -              | 20,000         |
| 152-0381                 | Fire           | 992,601                | -                              | -              | 831,140          | 161,461                | 71,906         | 89,556         |
| 152-0382                 | Police         | 150,120                | -                              | -              | -                | 150,120                | 150,000        | 120            |
| 152-0383                 | Public Works   | 279,783                | 50,355                         | -              | 227,046          | 103,092                | 61,958         | 41,134         |
| <b>Total</b>             |                | <b>1,447,253</b>       | <b>62,583</b>                  | <b>(1,585)</b> | <b>1,058,186</b> | <b>450,065</b>         | <b>283,863</b> | <b>166,201</b> |

| Water & Sewer CARMA |              | Actual                 | Actuals 7/1/24 through 6/30/25 |                |                | Prelim                 | 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              | 406,012                        | 63,627         | 283,710        | 2,539,633              | 1,120,067        | 1,419,566        |
| 256-0379            | Sewer        | 1,160,443              | 59,964                         | 39,557         | 137,388        | 1,122,575              | 178,762          | 943,813          |
| <b>Total</b>        |              | <b>3,514,147</b>       | <b>465,976</b>                 | <b>103,183</b> | <b>421,098</b> | <b>3,662,208</b>       | <b>1,298,829</b> | <b>2,363,380</b> |

| Port & Harbor Depreciation Reserve |                         | Actual                 | Actuals 7/1/24 through 6/30/25 |                |                | Prelim                 | 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           | 1,555,522              | 39,115                         | 452,756        | 486,007        | 1,541,435              | 498,965          | 1,042,471        |
| 456-0386                           | Load and Launch Reserve | 343,567                | -                              | -              | -              | 343,567                | 0                | 343,567          |
| 456-0389                           | Match Reserve           | 1,993,675              | 500,000                        | -              | -              | 2,493,675              | 1,393,524        | 1,100,151        |
| 456-0373                           | USCGC Berth Space       | 148,845                | -                              | -              | -              | 168,795                | 0                | 168,795          |
| <b>Total</b>                       |                         | <b>4,041,610</b>       | <b>539,115</b>                 | <b>452,756</b> | <b>486,007</b> | <b>4,547,473</b>       | <b>1,892,489</b> | <b>2,654,984</b> |

| Port & Harbor Fleet Reserve |              | Actual                 | Actuals 7/1/24 through 6/30/25 |              |              | Prelim                 | 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                 | 29,896                         | (148)        | -            | 117,158                | 8,305        | 108,853        |
| <b>Total</b>                |              | <b>87,410</b>          | <b>29,896</b>                  | <b>(148)</b> | <b>0</b>     | <b>117,158</b>         | <b>8,305</b> | <b>108,853</b> |

| HART Roads   |                  | Actual                 | Actuals 7/1/24 through 6/30/25 |                  |                  | Prelim                 | Encumbered       | Available        |
|--------------|------------------|------------------------|--------------------------------|------------------|------------------|------------------------|------------------|------------------|
| Fund #       | Fund Name        | Ending Balance FY 2024 | Transferred In/(out)           | Other Income     | Expenditures     | Ending Balance FY 2025 |                  |                  |
| 160          | HART Roads       | 5,198,768              | (1,064,572)                    | 2,147,751        | 1,582,866        | 4,699,081              | 2,339,478        | 2,359,604        |
| 160          | HART Roads Match | 500,000                | -                              | -                | -                | 500,000                | 0                | 500,000          |
| 155          | HART Assessments | 1,218,727              | 18,560                         | 35,761           | -                | 1,273,047              | 0                | 1,273,047        |
| <b>Total</b> |                  | <b>6,917,495</b>       | <b>(1,046,013)</b>             | <b>2,183,512</b> | <b>1,582,866</b> | <b>6,472,128</b>       | <b>2,339,478</b> | <b>4,132,650</b> |

| HART Trails  |             | Actual                 | Actuals 7/1/24 through 6/30/25 |                |               | Prelim                 | Encumbered    | Available        |
|--------------|-------------|------------------------|--------------------------------|----------------|---------------|------------------------|---------------|------------------|
| Fund #       | Fund Name   | Ending Balance FY 2024 | Transferred In/(out)           | Other Income   | Expenditures  | Ending Balance FY 2025 |               |                  |
| 165          | HART Trails | 1,043,034              | (11,821)                       | 253,840        | 40,777        | 1,244,275              | 69,399        | 1,174,876        |
| <b>Total</b> |             | <b>1,043,034</b>       | <b>(11,821)</b>                | <b>253,840</b> | <b>40,777</b> | <b>1,244,275</b>       | <b>69,399</b> | <b>1,174,876</b> |

| General Fund Unassigned Fund Balance |                  | Actual                 | Actuals 7/1/24 through 6/30/25 |              |              | Prelim                 | Encumbered | Available        |
|--------------------------------------|------------------|------------------------|--------------------------------|--------------|--------------|------------------------|------------|------------------|
| Fund #                               | Fund Name        | Ending Balance FY 2024 | Transferred In/(out)           | Other Income | Expenditures | Ending Balance FY 2025 |            |                  |
| 100                                  | GF Unassigned FB | 2,877,600              | -                              | -            | -            | 2,273,279              | 0          | 2,273,279        |
| <b>Total</b>                         |                  | <b>2,877,600</b>       | <b>0</b>                       | <b>0</b>     | <b>0</b>     | <b>2,273,279</b>       | <b>0</b>   | <b>2,273,279</b> |

# CITY OF HOMER

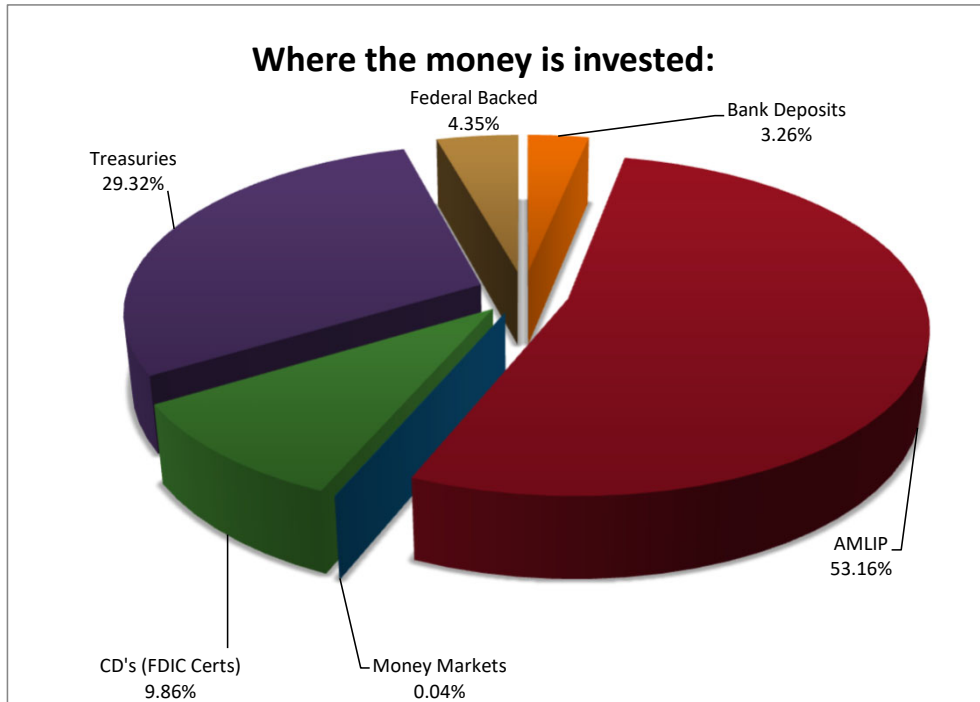
## Treasurer's Report

As of:

June 30, 2025

| INVESTMENT BY INSTITUTION:        | \$ Invested          | % Of \$ Invested |
|-----------------------------------|----------------------|------------------|
| Bank Deposits                     | \$ 1,369,131         | 3%               |
| AMLIP                             | \$ 22,358,921        | 53%              |
| TVI                               | \$ 18,328,692        | 44%              |
| <b>Total Cash and Investments</b> | <b>\$ 42,056,744</b> | <b>100%</b>      |

| MATURITY OF INVESTMENTS: |            | AMOUNT               | % Of Investment by Maturity Date |
|--------------------------|------------|----------------------|----------------------------------|
| 1 to 30 Days             | 7/30/2025  | \$ 23,743,665        | 56%                              |
| 30 to 120 Days           | 10/28/2025 | \$ 4,738,658         | 11%                              |
| 120 to 180 Days          | 12/27/2025 | \$ 736,500           | 2%                               |
| 180 to 365 Days          | 6/30/2026  | \$ 2,821,278         | 7%                               |
| Over 1 Year              |            | \$ 10,016,642        | 24%                              |
| <b>TOTAL</b>             |            | <b>\$ 42,056,744</b> | <b>100%</b>                      |



These investments are made in accordance with the City of Homer's investment policy pursuant to Ordinance 93-14, Chapter 3.10. The balances reported are unaudited.



Central Treasury Report  
Actuals through Quarter Ending June 2025

|                                   | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Prelim</b> |
|-----------------------------------|------------------------|------------------------|------------------------|
| Bank Deposits                     | 1,095,483              | 1,567,396              | 1,369,131              |
| Investments                       | 32,687,196             | 36,232,760             | 40,687,613             |
| <b>Total Cash and Investments</b> | <b>\$ 33,782,679</b>   | <b>\$ 37,800,156</b>   | <b>\$ 42,056,744</b>   |
| Cash and Investments              | 33,464,699             | 37,482,175             | 41,738,763             |
| Restricted Cash and Investments   | 317,980                | 317,980                | 317,980                |
| <b>Total Cash and Investments</b> | <b>\$ 33,782,679</b>   | <b>\$ 37,800,156</b>   | <b>\$ 42,056,744</b>   |

**By Fund:**

| <b>Fund Name</b>            | <b>Fund Number</b> |                      |                      |                      |
|-----------------------------|--------------------|----------------------|----------------------|----------------------|
| General                     | 100                | 5,812,171            | 6,171,315            | 6,032,528            |
| Utility Operations          | 200                | (144,588)            | 187,753              | 416,021              |
| Utility Capital Projects    | 215                | (2,249,048)          | (1,963,394)          | (1,450,712)          |
| Utility Reserves            | 256                | 4,163,087            | 3,604,163            | 3,663,483            |
| HAWSP Debt Service          | 205                | 5,915,270            | 6,854,943            | 8,602,544            |
| HART Roads                  | 160                | 4,745,984            | 5,548,837            | 5,146,414            |
| CARES                       | 119                | 9,801                | (9,682)              | 2,235                |
| Police Station Debt Service | 154                | 1,417,359            | 1,814,315            | 2,470,179            |
| HART Assessments            | 155                | 1,131,469            | 1,218,727            | 1,273,047            |
| Non-Capital Projects        | 157                | 40,093               | 26,311               | 28,815               |
| Community Rec Center        | 158                | -                    | 900,000              | 1,348,333            |
| Retainage Reimbursements    | 159                | 228,032              | 233,979              | 136,910              |
| Seawall Assessments         | 173                | 294,559              | 302,875              | 315,212              |
| PERS Funding                | 615                | 38,743               | 303,621              | 316,513              |
| Fire Department Donations   | 802                | 41,237               | 38,213               | 43,339               |
| Library Donations           | 803                | 170,407              | 179,184              | 186,782              |
| Animal Shelter Donations    | 804                | 335                  | 335                  | 351                  |
| Community Schools           | 805                | 269                  | 269                  | 3,824                |
| Sustainability              | 807                | 16,155               | 17,079               | 17,804               |
| Ocean Dr Loop Assessments   | 808                | 43,733               | 46,409               | 51,455               |
| Sister City Donations       | 809                | -                    | 52                   | 52                   |
| Land Reserves               | 150                | 971,753              | 386,415              | 251,652              |
| Capital Projects            | 151                | (64,038)             | 215,387              | (405,588)            |
| GF Fleet CARMA              | 152                | 1,303,770            | 740,825              | 450,065              |
| GF CARMA                    | 156                | 2,202,498            | 1,704,686            | 2,148,445            |
| HART Trails                 | 165                | 984,676              | 988,606              | 1,189,847            |
| Gas Line                    | 175                | 874,747              | 300,203              | 457,865              |
| Energy Revolving Loan       | 620                | 398,909              | 411,776              | 320,797              |
| Port & Harbor Operations    | 400                | 1,769,369            | 2,232,390            | 3,556,238            |
| Port Capital Projects       | 415                | 242,328              | 863,363              | 593,982              |
| Port Fleet Reserves         | 452                | 169,514              | 87,745               | 117,158              |
| Port Reserves               | 456                | 3,481,063            | 4,067,367            | 4,568,997            |
| Port Bonds                  | 457                | (60,000)             | 232,808              | 528,437              |
| Cruise Ship Landing Tax     | 460                | (73,628)             | (35,093)             | (30,480)             |
| Health Insurance            | 600                | 49,532               | 250,779              | (131,257)            |
| Leave Cash Out              | 610                | (142,881)            | (122,404)            | (164,546)            |
| <b>Total By Fund</b>        |                    | <b>\$ 33,782,679</b> | <b>\$ 37,800,156</b> | <b>\$ 42,056,744</b> |

General Fund  
Expenditure Report  
Actuals through Quarter Ending June 2025  
100% Fiscal Year Elapsed

**Current Fiscal Analysis**

|                                               | <b>FY25<br/>AMENDED<br/>BUDGET</b> | <b>FY25<br/>ACTUAL</b> |             |
|-----------------------------------------------|------------------------------------|------------------------|-------------|
|                                               |                                    | <b>\$</b>              | <b>%</b>    |
| <b><u>Revenues</u></b>                        |                                    |                        |             |
| Property Taxes                                | \$ 4,225,672                       | \$ 5,365,534           | 127%        |
| Sales and Use Taxes                           | 9,296,032                          | 8,274,381              | 89%         |
| Permits and Licenses                          | 41,723                             | 47,637                 | 114%        |
| Fines and Forfeitures                         | 8,381                              | 3,102                  | 37%         |
| Intergovernmental                             | 746,338                            | 726,037                | 97%         |
| Charges for Services                          | 445,762                            | 638,229                | 143%        |
| Other Revenues                                | -                                  | 104,412                |             |
| Airport                                       | 202,406                            | 201,582                | 100%        |
| Operating Transfers                           | 1,568,082                          | 965,355                | 62%         |
| <b>Total Revenues</b>                         | <b>\$ 16,534,397</b>               | <b>\$ 16,313,250</b>   | <b>99%</b>  |
| <b><u>Expenditures &amp; Transfers</u></b>    |                                    |                        |             |
| Administration                                | \$ 2,201,751                       | \$ 1,929,138           | 88%         |
| Clerks/Council                                | 942,104                            | 897,039                | 95%         |
| Planning                                      | 446,281                            | 401,398                | 90%         |
| Library                                       | 1,126,251                          | 1,049,745              | 93%         |
| Finance                                       | 948,850                            | 810,875                | 85%         |
| Fire                                          | 1,973,062                          | 1,715,588              | 87%         |
| Police                                        | 4,416,940                          | 4,505,546              | 102%        |
| Public Works                                  | 3,663,001                          | 3,221,700              | 88%         |
| Airport                                       | 239,580                            | 211,620                | 88%         |
| City Hall, HERC                               | 190,449                            | 164,272                | 86%         |
| Non-Departmental                              | 191,000                            | 191,000                | 100%        |
| <b>Total Operating Expenditures</b>           | <b>\$ 16,339,269</b>               | <b>\$ 15,097,922</b>   | <b>92%</b>  |
| <b>Transfer to Other Funds</b>                |                                    |                        |             |
| Leave Cash Out                                | \$ 178,375                         | \$ 178,375             | 100%        |
| Other                                         | 6,752                              | 6,752                  | 100%        |
| <b>Total Transfer to Other Funds</b>          | <b>\$ 185,128</b>                  | <b>\$ 185,128</b>      | <b>100%</b> |
| <b>Transfer to CARMA</b>                      |                                    |                        |             |
| General Fund Fleet CARMA                      | \$ -                               | \$ -                   | 0%          |
| General Fund CARMA                            | -                                  | -                      | 0%          |
| Seawall CARMA                                 | 10,000                             | 10,000                 | 100%        |
| <b>Total Transfer to CARMA Funds</b>          | <b>\$ 10,000</b>                   | <b>\$ 10,000</b>       | <b>100%</b> |
| <b>Total Expenditures &amp; Transfers</b>     | <b>\$ 16,534,397</b>               | <b>\$ 15,293,049</b>   | <b>92%</b>  |
| <b>Net Revenues Over (Under) Expenditures</b> | <b>\$ 0</b>                        | <b>\$ 1,020,201</b>    |             |

Water and Sewer Fund  
Expenditure Report  
Actuals through Quarter Ending June 2025  
100% Fiscal Year Elapsed

**Current Fiscal Analysis**

|                                              | FY25                | FY25                |             |
|----------------------------------------------|---------------------|---------------------|-------------|
|                                              | ADOPTED<br>BUDGET   | ACTUAL              |             |
|                                              |                     | \$                  | %           |
| <b><u>Revenues</u></b>                       |                     |                     |             |
| Water Fund                                   | \$ 2,494,551        | \$ 2,673,036        | 107%        |
| Sewer Fund                                   | 2,213,812           | 2,070,986           | 94%         |
| <b>Total Revenues</b>                        | <b>\$ 4,708,362</b> | <b>\$ 4,744,022</b> | <b>101%</b> |
| <b><u>Expenditures &amp; Transfers</u></b>   |                     |                     |             |
| <b><u>Water</u></b>                          |                     |                     |             |
| Administration                               | \$ 350,977          | \$ 346,633          | 99%         |
| Treatment Plant                              | 726,654             | 709,477             | 98%         |
| System Testing                               | 36,000              | 34,636              | 96%         |
| Pump Stations                                | 123,793             | 105,022             | 85%         |
| Distribution System                          | 393,195             | 506,649             | 129%        |
| Reservoir                                    | 19,191              | 10,942              | 57%         |
| Meters                                       | 288,507             | 93,786              | 33%         |
| Hydrants                                     | 214,868             | 197,775             | 92%         |
| <b><u>Sewer</u></b>                          |                     |                     |             |
| Administration                               | \$ 348,160          | \$ 329,294          | 95%         |
| Plant Operations                             | 938,779             | 809,039             | 86%         |
| System Testing                               | 18,000              | 16,193              | 90%         |
| Lift Stations                                | 230,206             | 207,375             | 90%         |
| Collection System                            | 378,085             | 359,213             | 95%         |
| <b>Total Operating Expenditures</b>          | <b>\$ 4,066,415</b> | <b>\$ 3,726,036</b> | <b>92%</b>  |
| <b>Transfer to Other Funds</b>               |                     |                     |             |
| Leave Cash Out                               | \$ 12,216           | \$ 12,216           | 100%        |
| GF Admin Fees                                | -                   | -                   | 0%          |
| Other                                        | 15,597              | 15,597              | 100%        |
| <b>Total Transfer to Other Funds</b>         | <b>\$ 27,813</b>    | <b>\$ 27,813</b>    | <b>100%</b> |
| <b>Transfers to CARMA</b>                    |                     |                     |             |
| Water                                        | \$ 325,376          | \$ 325,376          | 100%        |
| Sewer                                        | 288,758             | 288,758             | 100%        |
| <b>Total Transfer to CARMA Funds</b>         | <b>\$ 614,134</b>   | <b>\$ 614,134</b>   | <b>100%</b> |
| <b>Total Expenditures &amp; Transfers</b>    | <b>\$ 4,708,362</b> | <b>\$ 4,367,983</b> | <b>93%</b>  |
| <b>Net Revenues Over(Under) Expenditures</b> | <b>\$ 0</b>         | <b>\$ 376,040</b>   |             |

Port and Harbor Fund  
Expenditure Report  
Actuals through Quarter Ending June 2025  
100% Fiscal Year Elapsed

**Current Fiscal Analysis**

|                                              | FY25                | FY25                |             |
|----------------------------------------------|---------------------|---------------------|-------------|
|                                              | ADOPTED<br>BUDGET   | ACTUAL              |             |
|                                              |                     | \$                  | %           |
| <b><u>Revenues</u></b>                       |                     |                     |             |
| Administration                               | \$ 640,736          | \$ 827,137          | 129%        |
| Harbor                                       | 4,045,337           | 4,373,173           | 108%        |
| Pioneer Dock                                 | 302,106             | 324,204             | 107%        |
| Fish Dock                                    | 578,477             | 689,409             | 119%        |
| Deep Water Dock                              | 188,651             | 272,869             | 145%        |
| Outfall Line                                 | 4,800               | 4,800               | 100%        |
| Fish Grinder                                 | 7,390               | 6,670               | 90%         |
| Load and Launch Ramp                         | 130,000             | 124,604             | 96%         |
| <b>Total Revenues</b>                        | <b>\$ 5,897,497</b> | <b>\$ 6,622,866</b> | <b>112%</b> |
| <b><u>Expenditures &amp; Transfers</u></b>   |                     |                     |             |
| Administration                               | \$ 1,227,954        | \$ 1,123,950        | 92%         |
| Harbor                                       | 1,658,848           | 1,537,662           | 93%         |
| Pioneer Dock                                 | 89,120              | 94,879              | 106%        |
| Fish Dock                                    | 817,052             | 665,182             | 81%         |
| Deep Water Dock                              | 107,656             | 123,422             | 115%        |
| Outfall Line                                 | 13,500              | 4,714               | 35%         |
| Fish Grinder                                 | 45,150              | 19,297              | 43%         |
| Harbor Maintenance                           | 558,501             | 540,437             | 97%         |
| Main Dock Maintenance                        | 54,546              | 46,308              | 85%         |
| Deep Water Dock Maintenance                  | 65,046              | 56,376              | 87%         |
| Load and Launch Ramp                         | 141,549             | 129,803             | 92%         |
| <b>Total Operating Expenditures</b>          | <b>\$ 4,778,920</b> | <b>\$ 4,342,029</b> | <b>91%</b>  |
| <b>Transfer to Other Funds</b>               |                     |                     |             |
| Leave Cash Out                               | \$ 49,513           | \$ 49,513           | 100%        |
| GF Admin Fees                                | -                   | -                   | 0%          |
| Debt Service                                 | -                   | -                   | 0%          |
| Other                                        | 380,573             | 380,573             | 100%        |
| <b>Total Transfer to Other Funds</b>         | <b>\$ 430,086</b>   | <b>\$ 430,086</b>   | <b>100%</b> |
| <b>Transfers to Reserves</b>                 |                     |                     |             |
| Harbor                                       | \$ 188,491          | \$ 188,491          | 100%        |
| Harbor Match                                 | \$ 500,000          | \$ 500,000          |             |
| Load and Launch Ramp                         | -                   | -                   | 0%          |
| <b>Total Transfer to Reserves</b>            | <b>\$ 688,491</b>   | <b>\$ 688,491</b>   | <b>100%</b> |
| <b>Total Expenditures &amp; Transfers</b>    | <b>\$ 5,897,497</b> | <b>\$ 5,460,606</b> | <b>93%</b>  |
| <b>Net Revenues Over(Under) Expenditures</b> | <b>\$ 0</b>         | <b>\$ 1,162,260</b> |             |

**FUND 100 - GENERAL FUND**

**REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE**

| A/C<br>Num. | Revenue Categories<br>& Descriptions | FY23                | FY24                | FY25 YTD         |               | FY25                |
|-------------|--------------------------------------|---------------------|---------------------|------------------|---------------|---------------------|
|             |                                      | 7/1/22 -<br>6/30/23 | 7/1/23 -<br>6/30/24 | ACTUAL           |               | 7/1/24 -<br>6/30/25 |
|             |                                      | ACTUAL              | ACTUAL              | \$               | %             | BUDGET              |
| <b>0005</b> | <b>PROPERTY TAXES:</b>               |                     |                     |                  |               |                     |
| 4101        | Real Prop Tax                        | 3,703,173           | 4,256,321           | 4,941,500        | 127.4%        | 3,880,104           |
| 4102        | Per Prop Tax                         | 231,901             | 246,726             | 237,808          | 100.3%        | 236,982             |
| 4103        | Motr Vehicle Tx                      | 39,248              | 40,928              | 44,293           | 97.2%         | 45,581              |
| 4104        | Prior Years Taxes                    | 55,894              | 67,296              | 124,690          | 257.8%        | 48,363              |
| 4105        | Pen/Int Prop Tx                      | 42,898              | 34,684              | 8,654            | 100.1%        | 8,642               |
| 4107        | Oil Tax                              | 4,173               | -                   | 8,589            | 143.1%        | 6,000               |
|             | <b>Total Property Taxes</b>          | <b>4,077,288</b>    | <b>4,645,956</b>    | <b>5,365,534</b> | <b>127.0%</b> | <b>4,225,672</b>    |
| <b>0010</b> | <b>SALES &amp; USE TAXES:</b>        |                     |                     |                  |               |                     |
| 4201        | Sales Tax                            | 7,783,970           | 7,741,229           | 7,662,515        | 87.2%         | 8,789,131           |
| 4206        | Remote Sales Tax                     | 505,089             | 435,433             | 582,123          | 127.9%        | 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               | 5,000            | 115.4%        | 4,333               |
|             | <b>Total Sales and Use Taxes</b>     | <b>8,316,811</b>    | <b>8,240,416</b>    | <b>8,274,381</b> | <b>89.0%</b>  | <b>9,296,032</b>    |
| <b>0015</b> | <b>PERMITS &amp; LICENSES:</b>       |                     |                     |                  |               |                     |
| 4301        | Driveway Permit                      | 2,436               | 2,000               | 2,640            | 120.2%        | 2,196               |
| 4302        | Sign Permits                         | 450                 | 350                 | 550              | 471.4%        | 117                 |
| 4303        | Building Permit                      | 24,650              | 20,351              | 28,645           | 170.5%        | 16,800              |
| 4304        | Peddler Permits                      | 700                 | 940                 | 1,000            | 37.1%         | 2,693               |
| 4306        | Devel Permits                        | -                   | -                   | 200              | 0.0%          | -                   |
| 4307        | Wetland Permits                      | -                   | -                   | 300              | 0.0%          | -                   |
| 4308        | Zoning Fees                          | 10,000              | 16,300              | 7,822            | 62.9%         | 12,442              |
| 4309        | Row Permit                           | 3,233               | 2,695               | 1,710            | 55.6%         | 3,075               |
| 4310        | Marijuana Licenses                   | -                   | 2,400               | 2,000            | 176.5%        | 1,133               |
| 4314        | Taxi/chauffeurs/safety Inspec        | 1,505               | 1,785               | 2,771            | 84.8%         | 3,268               |
|             | <b>Total Permits and Licenses</b>    | <b>42,973</b>       | <b>46,821</b>       | <b>47,637</b>    | <b>114.2%</b> | <b>41,723</b>       |
| <b>0020</b> | <b>FINES &amp; FORFEITURES:</b>      |                     |                     |                  |               |                     |
| 4401        | Fines/Forfeit                        | 3,118               | 3,989               | 2,487            | 29.7%         | 8,381               |
| 4402        | Non Moving Fine                      | 10,278              | -                   | 615              | 0.0%          | -                   |
|             | <b>Total Fines and Forfeitures</b>   | <b>13,396</b>       | <b>3,989</b>        | <b>3,102</b>     | <b>37.0%</b>  | <b>8,381</b>        |
| <b>0025</b> | <b>USE OF MONEY:</b>                 |                     |                     |                  |               |                     |
| 4801        | Interest Income                      | 118,721             | 343,825             | (13,018)         | 0.0%          | -                   |
| 4802        | Penalty/Interest                     | -                   | -                   | -                | 0.0%          | -                   |
|             | <b>Total Use of Money</b>            | <b>118,721</b>      | <b>343,825</b>      | <b>(13,018)</b>  | <b>0.0%</b>   | <b>-</b>            |
| <b>0030</b> | <b>REVENUES-OTHER AGENCIES:</b>      |                     |                     |                  |               |                     |
| 4503        | Prisoner Care                        | 509,922             | 660,103             | 624,159          | 100.7%        | 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              | 15,078           | 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%          | -                   |
|             | <b>Total Intergovernmental</b>       | <b>933,932</b>      | <b>983,099</b>      | <b>726,037</b>   | <b>97.3%</b>  | <b>746,338</b>      |
| <b>0035</b> | <b>CHARGES FOR SERVICES:</b>         |                     |                     |                  |               |                     |
| 4311        | Library Cards                        | 11                  | 86                  | -                | 0.0%          | -                   |
| 4315        | Project Administration Fee           | 1,380               | -                   | -                | 0.0%          | -                   |

| <b>FUND 100 - GENERAL FUND</b>                     |                                                  |                             |                             |                            |               |                             |
|----------------------------------------------------|--------------------------------------------------|-----------------------------|-----------------------------|----------------------------|---------------|-----------------------------|
| <b>REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE</b> |                                                  |                             |                             |                            |               |                             |
| <b>A/C<br/>Num.</b>                                | <b>Revenue Categories<br/>&amp; Descriptions</b> | <b>FY23</b>                 | <b>FY24</b>                 | <b>FY25 YTD<br/>ACTUAL</b> |               | <b>FY25</b>                 |
|                                                    |                                                  | <b>7/1/22 -<br/>6/30/23</b> | <b>7/1/23 -<br/>6/30/24</b> |                            |               | <b>7/1/24 -<br/>6/30/25</b> |
|                                                    |                                                  | <b>ACTUAL</b>               | <b>ACTUAL</b>               | <b>\$</b>                  | <b>%</b>      | <b>BUDGET</b>               |
| 4316                                               | Lid Application Fee                              | 100                         | 100                         | 200                        | 0.0%          | -                           |
| 4317                                               | Lid Yearly Bill                                  | 13,567                      | 10,259                      | 6,734                      | 34.3%         | 19,649                      |
| 4516                                               | Pw Equip & Serv                                  | 955                         | 638                         | 24,010                     | 0.0%          | -                           |
| 4599                                               | Pioneer Beautification                           | -                           | -                           | 2,820                      | 0.0%          | -                           |
| 4601                                               | Ambulance Fees                                   | 283,609                     | 274,001                     | 366,730                    | 141.6%        | 258,981                     |
| 4603                                               | Fire Contract - Kachemak City                    | 112,513                     | 126,656                     | 151,857                    | 135.0%        | 112,513                     |
| 4607                                               | Other Services                                   | 12,652                      | 15,626                      | 16,271                     | 93.2%         | 17,465                      |
| 4608                                               | City Campground                                  | 136,533                     | -                           | 6,982                      | 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                       | 2,293                      | 99.1%         | 2,314                       |
| 4612                                               | Publication Fee                                  | 100                         | -                           | -                          | 0.0%          | -                           |
| 4613                                               | Cemetery Plots                                   | 13,600                      | 9,400                       | 8,600                      | 95.6%         | 9,000                       |
| 4614                                               | Community Recreation Fees                        | 38,821                      | 54,409                      | 50,102                     | 211.5%        | 23,686                      |
| 4650                                               | Rents & Leases                                   | 3,661                       | 150                         | -                          | 0.0%          | 205                         |
| 4655                                               | Pavillion Rental                                 | 2,425                       | 1,711                       | 1,531                      | 78.5%         | 1,950                       |
|                                                    | <b>Total Charges for Services</b>                | <b>631,893</b>              | <b>495,360</b>              | <b>638,229</b>             | <b>143.2%</b> | <b>445,762</b>              |
| <b>0040</b>                                        | <b>OTHER REVENUE:</b>                            |                             |                             |                            |               |                             |
| 4901                                               | Surplus Prop                                     | 67,613                      | 35,000                      | 29,119                     | 0.0%          | -                           |
| 4902                                               | Other Revenue                                    | 47,385                      | 84,012                      | 75,293                     | 0.0%          | -                           |
|                                                    | <b>Total Other Revenues</b>                      | <b>114,998</b>              | <b>119,012</b>              | <b>104,412</b>             | <b>0.0%</b>   | <b>-</b>                    |
| <b>0045</b>                                        | <b>AIRPORT TERMINAL REVENUES:</b>                |                             |                             |                            |               |                             |
| 4655                                               | Airline Leases                                   | 152,817                     | 150,576                     | 143,212                    | 109.3%        | 130,997                     |
| 4656                                               | Concessions                                      | 1,428                       | 1,428                       | 1,428                      | 23.5%         | 6,069                       |
| 4657                                               | Car Rental                                       | 46,274                      | 43,300                      | 36,498                     | 85.5%         | 42,706                      |
| 4658                                               | Parking Fees                                     | 31,164                      | 24,064                      | 20,444                     | 90.3%         | 22,634                      |
| 4660                                               | Advertising                                      | -                           | -                           | -                          | 0.0%          | -                           |
|                                                    | <b>Total Airport</b>                             | <b>231,684</b>              | <b>219,367</b>              | <b>201,582</b>             | <b>99.6%</b>  | <b>202,406</b>              |
|                                                    | <b>Total Before Operating Transfers</b>          | <b>14,481,696</b>           | <b>15,097,845</b>           | <b>15,347,895</b>          | <b>102.5%</b> | <b>14,966,315</b>           |
| <b>0099</b>                                        | <b>OPERATING TRANSFERS:</b>                      |                             |                             |                            |               |                             |
| 4990                                               | HART Transfer - Road/Trail Mtnc                  | 907,807                     | 907,807                     | 934,645                    | 73.0%         | 1,279,890                   |
| 4992                                               | Other Transfer                                   | 95,754                      | 10,000                      | 30,710                     | 307.1%        | 10,000                      |
| 4990                                               | Draw on Fund Balance - Fire Positions            | -                           | -                           | -                          | 0.0%          | 92,061.24                   |
| 4990                                               | Draw on Fund Balance - Finance Position*         | -                           | -                           | -                          | 0.0%          |                             |
| 4990                                               | Draw on Fund Balance - Balance Budget            | -                           | -                           | -                          | 0.0%          |                             |
| 4990                                               | Draw on Fund Balance - Budget Amendments         | -                           | -                           | -                          | 0.0%          | 186,131.00                  |
|                                                    | <b>Total Operating Transfers</b>                 | <b>1,003,561</b>            | <b>917,807</b>              | <b>965,355</b>             | <b>61.6%</b>  | <b>1,568,082</b>            |
|                                                    | <b>Grand Total</b>                               | <b>15,485,257</b>           | <b>16,015,652</b>           | <b>16,313,250</b>          | <b>98.7%</b>  | <b>16,534,397</b>           |
|                                                    | <b>Net Surplus (Deficit)</b>                     | <b>634,347</b>              | <b>524,552</b>              | <b>1,019,484</b>           |               | <b>0</b>                    |

| FUND        | 100 - GENERAL FUND                       |                     |                     |                   |              |                     |
|-------------|------------------------------------------|---------------------|---------------------|-------------------|--------------|---------------------|
| TOTAL       | COMBINED EXPENDITURES                    |                     |                     |                   |              |                     |
| A/C<br>Num. | Expenditure Categories<br>& Descriptions | FY23                | FY24                | FY25 YTD          |              | FY25                |
|             |                                          | 7/1/22 -<br>6/30/23 | 7/1/23 -<br>6/30/24 | ACTUAL            |              | 7/1/24 -<br>6/30/25 |
|             |                                          | ACTUAL              | ACTUAL              | \$                | %            | BUDGET              |
|             | <b>Salaries and Benefits</b>             |                     |                     |                   |              |                     |
| 5101        | Salary and Wages                         | 5,657,121           | 5,753,619           | 6,164,549         | 92.4%        | 6,670,229           |
| 5102        | Fringe Benefits                          | 3,483,891           | 3,433,619           | 3,282,206         | 96.8%        | 3,389,273           |
| 5103        | Part-time Wages                          | 369,250             | 287,808             | 287,137           | 72.8%        | 394,357             |
| 5104        | Part-time Benefits                       | 100,564             | 167,546             | 131,522           | 96.3%        | 136,608             |
| 5105        | Overtime                                 | 635,058             | 595,313             | 611,571           | 152.9%       | 400,093             |
| 5107        | Part-time Overtime                       | 12,894              | 5,181               | 5,758             | 51.6%        | 11,151              |
| 5108        | Unemployment Benefits                    | 2,928               | 1,676               | 2,095             | 0.0%         | -                   |
| 5112        | PERS Relief                              | 167,686             | 183,118             | -                 | 0.0%         | -                   |
|             | <b>Total Salaries and Benefits</b>       | <b>10,429,393</b>   | <b>10,427,881</b>   | <b>10,484,837</b> | <b>95.3%</b> | <b>11,001,711</b>   |
|             | <b>Maintenance and Operations</b>        |                     |                     |                   |              |                     |
| 5201        | Office Supplies                          | 44,141              | 45,402              | 38,776            | 80.9%        | 47,950              |
| 5202        | Operating Supplies                       | 284,810             | 346,384             | 342,382           | 91.5%        | 374,330             |
| 5203        | Fuel and Lube                            | 325,678             | 298,120             | 230,184           | 91.2%        | 252,300             |
| 5204        | Chemicals                                | 190,447             | 134,229             | 134,802           | 60.6%        | 222,600             |
| 5205        | Ammunition                               | 14,574              | 18,377              | 16,814            | 84.1%        | 20,000              |
| 5206        | Food and Staples                         | 36,307              | 38,424              | 37,256            | 84.3%        | 44,200              |
| 5207        | Vehicle and Boat Maintenance             | 227,479             | 207,147             | 259,206           | 87.7%        | 295,500             |
| 5208        | Equipment Maintenance                    | 15,974              | 36,448              | 49,412            | 89.6%        | 55,125              |
| 5209        | Building & Grounds Maintenance           | 76,739              | 76,352              | 77,245            | 74.4%        | 103,757             |
| 5210        | Professional Services                    | 796,681             | 755,016             | 812,522           | 81.7%        | 994,050             |
| 5211        | Audit Services                           | 33,885              | 121,846             | 129,619           | 109.3%       | 118,642             |
| 5213        | Survey and Appraisal                     | 20                  | 4,350               | 7,359             | 56.6%        | 13,000              |
| 5214        | Rents & Leases                           | 94,413              | 123,939             | 115,007           | 58.5%        | 196,658             |
| 5215        | Communications                           | 231,461             | 244,761             | 231,561           | 106.1%       | 218,190             |
| 5216        | Freight and Postage                      | 21,204              | 35,274              | 29,646            | 201.7%       | 14,700              |
| 5217        | Electricity                              | 266,590             | 289,827             | 265,445           | 85.6%        | 309,971             |
| 5218        | Water                                    | 18,244              | 21,934              | 23,430            | 97.1%        | 24,126              |
| 5219        | Sewer                                    | 24,244              | 29,363              | 28,963            | 86.6%        | 33,457              |
| 5220        | Refuse and Disposal                      | 7,391               | 9,843               | 9,650             | 93.7%        | 10,300              |
| 5221        | Property Insurance                       | 55,522              | 72,338              | 78,816            | 100.0%       | 78,816              |
| 5222        | Auto Insurance                           | 43,673              | 49,420              | 46,389            | 97.2%        | 47,749              |
| 5223        | Liability Insurance                      | 117,923             | 118,449             | 182,137           | 91.6%        | 198,870             |
| 5224        | Fidelity Bond                            | 450                 | 450                 | 450               | 100.0%       | 450                 |
| 5227        | Advertising                              | 26,152              | 32,521              | 28,441            | 64.8%        | 43,900              |
| 5228        | Books                                    | 44,917              | 45,125              | 38,462            | 85.9%        | 44,750              |
| 5229        | Periodicals                              | 10,812              | 9,709               | 8,710             | 69.4%        | 12,550              |
| 5230        | Audio Visual                             | 16,230              | 17,462              | 16,222            | 98.3%        | 16,500              |
| 5231        | Tools and Equipment                      | 111,613             | 129,250             | 82,670            | 58.4%        | 141,445             |
| 5233        | Computer Related Items                   | 49,848              | 71,551              | 65,736            | 96.4%        | 68,200              |
| 5234        | Record and Permits                       | 798                 | 807                 | 430               | 43.0%        | 1,000               |
| 5235        | Membership Dues                          | 19,318              | 16,585              | 17,315            | 63.7%        | 27,170              |
| 5236        | Transportation                           | 48,328              | 5,687               | 8,050             | 0.0%         | -                   |
| 5237        | Subsistence                              | 31,047              | 4,593               | 3,431             | 0.0%         | -                   |
| 5238        | Printing and Binding                     | 3,213               | 4,272               | 4,280             | 30.9%        | 13,850              |
| 5242        | Janitorial                               | -                   | -                   | -                 | 0.0%         | 1,000               |
| 5244        | Snow Removal                             | 72,765              | 60,023              | 31,090            | 104.7%       | 29,700              |
| 5248        | Lobbying                                 | 23,411              | 26,661              | 34,341            | 54.5%        | 63,000              |



| FUND 100 - GENERAL FUND                 |                                          |                     |                     |                   |               |                     |
|-----------------------------------------|------------------------------------------|---------------------|---------------------|-------------------|---------------|---------------------|
| TOTAL COMBINED EXPENDITURES             |                                          |                     |                     |                   |               |                     |
| A/C<br>Num.                             | Expenditure Categories<br>& Descriptions | FY23                | FY24                | FY25 YTD          |               | FY25                |
|                                         |                                          | 7/1/22 -<br>6/30/23 | 7/1/23 -<br>6/30/24 | ACTUAL            |               | 7/1/24 -<br>6/30/25 |
|                                         |                                          | ACTUAL              | ACTUAL              | \$                | %             | BUDGET              |
| 5251                                    | Pioneer Beautification                   | 1,571               | 1,203               | 1,233             | 82.2%         | 1,500               |
| 5252                                    | Credit Card Expenses                     | 6,298               | 2,728               | 3,126             | 133.0%        | 2,350               |
| 5280                                    | Volunteer Incentives                     | 32,970              | 36,543              | 15,678            | 40.2%         | 39,000              |
| 5282                                    | City Hall Building Maintenance           | 10,524              | 12,901              | 10,707            | 107.1%        | 10,000              |
| 5283                                    | Library Building Maintenance             | 22,865              | 22,675              | 11,800            | 47.2%         | 25,000              |
| 5284                                    | Police Building Maintenance              | 8,422               | 2,983               | 9,944             | 94.7%         | 10,500              |
| 5285                                    | Fire Building Maintenance                | 6,215               | 5,589               | 3,982             | 79.6%         | 5,000               |
| 5286                                    | Old School Building Maintenance          | 754                 | -                   | -                 | 0.0%          | -                   |
| 5287                                    | Animal Control Building Maintenance      | 870                 | 5,154               | 3,169             | 126.8%        | 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              | 28,970            | 144.9%        | 20,000              |
| 5294                                    | Fire Motor Pool                          | 12,069              | 11,583              | 13,923            | 77.4%         | 18,000              |
| 5601                                    | Uniform                                  | 38,387              | 58,863              | 56,252            | 82.8%         | 67,900              |
| 5602                                    | Safety Equipment                         | 25,340              | 34,489              | 30,716            | 76.9%         | 39,950              |
| 5603                                    | Employee Training                        | 110,778             | 215,259             | 187,415           | 60.6%         | 309,510             |
| 5604                                    | Public Education                         | 824                 | 2,835               | 1,783             | 37.5%         | 4,750               |
| 5605                                    | Sister Cities                            | -                   | 3,962               | 310               | 0.0%          | -                   |
| 5611                                    | ADA Compliance                           | -                   | -                   | -                 | 0.0%          | 250                 |
| 5614                                    | Car Allowance                            | 10,182              | 22,354              | 20,499            | 208.3%        | 9,842               |
| 5624                                    | Legal Services                           | 254,699             | 273,819             | 219,456           | 109.7%        | 200,000             |
| 5625                                    | Impound Costs                            | 4,202               | 1,385               | 1,689             | 28.2%         | 6,000               |
| 5626                                    | Jail Laundry Services                    | -                   | -                   | -                 | 0.0%          | -                   |
| 5627                                    | Security                                 | -                   | 41,376              | 69,868            | 87.3%         | 80,000              |
| 5630                                    | Haven House                              | 14,000              | 14,000              | 14,000            | 100.0%        | 14,000              |
| 5632                                    | Wellness Program                         | 24,030              | 20,995              | 16,282            | 60.3%         | 27,000              |
| 5633                                    | Phones                                   | -                   | 3,968               | 11,160            | 111.6%        | 10,000              |
| 5634                                    | Networking                               | 5,055               | 6,274               | 6,856             | 105.5%        | 6,500               |
| 5635                                    | Software                                 | 54,272              | 50,979              | 60,348            | 85.6%         | 70,500              |
| 5636                                    | Servers                                  | 10,129              | 21,317              | 24,393            | 162.6%        | 15,000              |
| 5639                                    | Subscription Databases                   | -                   | 8,952               | 18,950            | 80.6%         | 23,500              |
| 5801                                    | Pratt Museum                             | 69,000              | 79,000              | 79,000            | 100.0%        | 79,000              |
| 5804                                    | Homer Chamber of Commerce                | -                   | 75,000              | 75,000            | 100.0%        | 75,000              |
| 5815                                    | Parks & Recreation Board                 | 189                 | 1,475               | 1,500             | 100.0%        | 1,500               |
| 5830                                    | Homer Foundation                         | 25,000              | 25,000              | 25,000            | 100.0%        | 25,000              |
| <b>Total Maintenance and Operations</b> |                                          | <b>4,154,146</b>    | <b>4,584,654</b>    | <b>4,509,307</b>  | <b>84.5%</b>  | <b>5,337,558</b>    |
| <b>Transfers</b>                        |                                          |                     |                     |                   |               |                     |
| 5106                                    | Leave Cash Out                           | 122,629             | 221,360             | 178,375           | 100.0%        | 178,375             |
| 5990                                    | Transfers To                             | 144,742             | 257,206             | 121,247           | 723.8%        | 16,752              |
| <b>Total Transfers</b>                  |                                          | <b>267,371</b>      | <b>478,566</b>      | <b>299,622</b>    | <b>153.6%</b> | <b>195,127</b>      |
| <b>Total</b>                            |                                          | <b>14,850,910</b>   | <b>15,491,101</b>   | <b>15,293,766</b> | <b>92.5%</b>  | <b>16,534,397</b>   |



| FUND 200 - UTILITY FUND                     |                                      |                     |                     |                    |        |                     |
|---------------------------------------------|--------------------------------------|---------------------|---------------------|--------------------|--------|---------------------|
| REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE |                                      |                     |                     |                    |        |                     |
| A/C<br>Num.                                 | Revenue Categories<br>& Descriptions | FY23                | FY24                | FY25 YTD<br>ACTUAL |        | FY25                |
|                                             |                                      | 7/1/22 -<br>6/30/23 | 7/1/23 -<br>6/30/24 |                    |        | 7/1/24 -<br>6/30/25 |
|                                             |                                      | ACTUAL              | ACTUAL              | \$                 | %      | BUDGET              |
| Water Revenue                               |                                      |                     |                     |                    |        |                     |
| Operating Revenue:                          |                                      |                     |                     |                    |        |                     |
|                                             | Metered Sales                        | 1,915,984           | 2,245,909           | 2,500,236          | 107.5% | 2,325,213           |
| 4661                                        | Connection Fees                      | 16,382              | 16,770              | 17,698             | 100.0% | 17,696              |
| 4662                                        | Services & Meters                    | 33,625              | 39,996              | 35,972             | 104.3% | 34,490              |
| 4663                                        | In Lieu of City Sales Tax            | 459                 | 477                 | 776                | 0.0%   | -                   |
| Total Operating Revenue                     |                                      | 1,966,450           | 2,303,153           | 2,554,682          | 107.5% | 2,377,399           |
| Non- Operating Revenue                      |                                      |                     |                     |                    |        |                     |
| 4801                                        | Interest on Investments              | (1,235)             | 18,121              | (117)              | 0.0%   | -                   |
| 4802                                        | Penalty & Interest (Utilities)       | 6,061               | 7,780               | 9,507              | 255.8% | 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             | 108,964            | 100.0% | 108,964             |
| Total Non-Operating Revenue                 |                                      | 114,009             | 149,668             | 118,354            | 101.0% | 117,151             |
| Total Water Revenue                         |                                      | 2,080,459           | 2,452,820           | 2,673,036          | 107.2% | 2,494,551           |
| Sewer Revenue                               |                                      |                     |                     |                    |        |                     |
| Operating Revenue                           |                                      |                     |                     |                    |        |                     |
|                                             | Metered Sales                        | 1,829,631           | 1,987,374           | 2,040,423          | 93.4%  | 2,184,808           |
| 4619                                        | Inspection Fees                      | -                   | -                   | -                  | 0.0%   | -                   |
| 4662                                        | Services & Meters                    | 21,688              | 16,414              | 19,631             | 106.1% | 18,509              |
| 4701                                        | RV Dump Station                      | 10,505              | 9,713               | 10,932             | 181.5% | 6,024               |
| 4902                                        | Other                                | -                   | -                   | -                  | 0.0%   | -                   |
| Total Operating Revenue                     |                                      | 1,861,824           | 2,013,501           | 2,070,986          | 93.7%  | 2,209,341           |
| Non- Operating Revenue                      |                                      |                     |                     |                    |        |                     |
| 4527                                        | PERS Revenue                         | 14,139              | 17,229              | -                  | 0.0%   | -                   |
| 4990                                        | Transfer from Fund Balance           | -                   | -                   | -                  | 0.0%   | 4,471               |
| Total Non-Operating Revenue                 |                                      | 14,139              | 17,229              | 0                  | 0.0%   | 4,471               |
| Total Sewer Revenue                         |                                      | 1,875,963           | 2,030,730           | 2,070,986          | 93.5%  | 2,213,812           |
| Total Operating Revenue                     |                                      | 3,828,274           | 4,316,653           | 4,625,669          | 100.8% | 4,586,740           |
| Total Non-Operating Revenue                 |                                      | 128,147             | 166,897             | 118,354            | 97.3%  | 121,622             |
| Total Water & Sewer Revenues                |                                      | 3,956,422           | 4,483,550           | 4,744,022          | 100.8% | 4,708,362           |
| Net Surplus (Deficit)                       |                                      | 5,599               | 397,361             | 474,598            |        | 0                   |

| FUND 200 - UTILITY FUND                 |                                          |                     |                     |                  |               |                     |
|-----------------------------------------|------------------------------------------|---------------------|---------------------|------------------|---------------|---------------------|
| WATER COMBINED EXPENDITURES             |                                          |                     |                     |                  |               |                     |
| A/C<br>Num.                             | Expenditure Categories<br>& Descriptions | FY23                | FY24                | FY25 YTD         |               | FY25                |
|                                         |                                          | 7/1/22 -<br>6/30/23 | 7/1/23 -<br>6/30/24 | ACTUAL           |               | 7/1/24 -<br>6/30/25 |
|                                         |                                          | ACTUAL              | ACTUAL              | \$               | %             | BUDGET              |
| <b>Salaries and Benefits</b>            |                                          |                     |                     |                  |               |                     |
| 5101                                    | Salary and Wages                         | 611,373             | 679,114             | 735,176          | 97.0%         | 757,671             |
| 5102                                    | Fringe Benefits                          | 391,189             | 431,416             | 406,076          | 97.8%         | 415,051             |
| 5103                                    | Part-time Wages                          | 18,937              | -                   | 12,994           | 292.2%        | 4,447               |
| 5104                                    | Part-time Benefits                       | 2,036               | -                   | 1,590            | 314.2%        | 506                 |
| 5105                                    | Overtime                                 | 31,469              | 41,047              | 38,518           | 81.6%         | 47,187              |
| 5107                                    | Part-time Overtime                       | -                   | -                   | 433              | 0.0%          | -                   |
| 5108                                    | Unemployment Benefits                    | -                   | -                   | -                | 0.0%          | -                   |
| 5112                                    | PERS Relief                              | 17,448              | 20,767              | -                | 0.0%          | -                   |
| <b>Total Salaries and Benefits</b>      |                                          | <b>1,072,453</b>    | <b>1,172,343</b>    | <b>1,194,788</b> | <b>97.5%</b>  | <b>1,224,861</b>    |
| <b>Maintenance and Operations</b>       |                                          |                     |                     |                  |               |                     |
| 5201                                    | Office Supplies                          | 907                 | 3,095               | 1,218            | 69.6%         | 1,750               |
| 5202                                    | Operating Supplies                       | 164,158             | 32,679              | 37,708           | 17.7%         | 212,850             |
| 5203                                    | Fuel and Lube                            | 36,173              | 39,372              | 32,756           | 107.0%        | 30,600              |
| 5204                                    | Chemicals                                | 165,691             | 134,710             | 204,566          | 136.4%        | 150,000             |
| 5207                                    | Vehicle and Boat Maintenance             | 556                 | 368                 | 1,278            | 255.5%        | 500                 |
| 5208                                    | Equipment Maintenance                    | 33,201              | 40,773              | 13,574           | 29.2%         | 46,550              |
| 5209                                    | Building & Grounds Maintenance           | 7,786               | 5,022               | 2,744            | 35.6%         | 7,700               |
| 5210                                    | Professional Services                    | 54,650              | 49,829              | 41,487           | 63.3%         | 65,500              |
| 5211                                    | Audit Services                           | 6,656               | 23,934              | 25,461           | 119.9%        | 21,234              |
| 5213                                    | Survey and Appraisal                     | 1,200               | 1,200               | 1,200            | 100.0%        | 1,200               |
| 5215                                    | Communications                           | 16,657              | 20,823              | 17,347           | 192.7%        | 9,000               |
| 5216                                    | Freight and Postage                      | 450                 | 187                 | -                | 0.0%          | 6,500               |
| 5217                                    | Electricity                              | 224,992             | 249,410             | 242,484          | 97.3%         | 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               | 9,076            | 81.9%         | 11,080              |
| 5226                                    | Testing and Analysis                     | 15,580              | 23,696              | 20,862           | 104.3%        | 20,000              |
| 5227                                    | Advertising                              | 1,505               | -                   | -                | 0.0%          | 1,000               |
| 5231                                    | Tools and Equipment                      | 7,588               | 6,648               | 7,468            | 79.4%         | 9,400               |
| 5233                                    | Computer Related Items                   | 678                 | 410                 | -                | 0.0%          | 750                 |
| 5234                                    | Record and Permits                       | 200                 | -                   | -                | 0.0%          | 250                 |
| 5235                                    | Membership Dues                          | 976                 | 925                 | 1,315            | 131.5%        | 1,000               |
| 5236                                    | Transportation                           | 680                 | -                   | -                | 0.0%          | -                   |
| 5237                                    | Subsistence                              | 945                 | -                   | -                | 0.0%          | -                   |
| 5248                                    | Lobbying                                 | -                   | -                   | 500              | 50.0%         | 1,000               |
| 5252                                    | Credit Card Expenses                     | 17,436              | 14,042              | 27,164           | 108.7%        | 25,000              |
| 5602                                    | Safety Equipment                         | 2,702               | 589                 | 543              | 35.0%         | 1,553               |
| 5603                                    | Employee Training                        | 4,637               | 11,791              | 12,784           | 97.2%         | 13,150              |
| 5606                                    | Bad Debt Expenses                        | 8,821               | 3,054               | 5,247            | 43.7%         | 12,000              |
| 5608                                    | Debt Repayment - Interest                | 1,639               | 4,353               | 1,785            | 0.0%          | -                   |
| <b>Total Maintenance and Operations</b> |                                          | <b>803,274</b>      | <b>698,969</b>      | <b>738,032</b>   | <b>79.5%</b>  | <b>928,324</b>      |
| <b>Transfers</b>                        |                                          |                     |                     |                  |               |                     |
| 5106                                    | Leave Cash Out                           | 63,736              | 7,414               | 5,611            | 100.0%        | 5,611               |
| 5241                                    | GF Admin Fees                            | -                   | -                   | -                | 0.0%          | -                   |
| 5990                                    | Transfers To                             | 124,780             | 326,911             | 335,754          | 100.0%        | 335,754             |
| <b>Total Transfers</b>                  |                                          | <b>188,515</b>      | <b>334,325</b>      | <b>341,365</b>   | <b>100.0%</b> | <b>341,365</b>      |
| <b>Total</b>                            |                                          | <b>2,064,242</b>    | <b>2,205,637</b>    | <b>2,274,186</b> | <b>91.2%</b>  | <b>2,494,551</b>    |

| FUND                                    | 200 - UTILITY FUND                       |                     |                     |                  |               |                     |
|-----------------------------------------|------------------------------------------|---------------------|---------------------|------------------|---------------|---------------------|
| SEWER                                   | COMBINED EXPENDITURES                    |                     |                     |                  |               |                     |
| A/C<br>Num.                             | Expenditure Categories<br>& Descriptions | FY23                | FY24                | FY25 YTD         |               | FY25                |
|                                         |                                          | 7/1/22 -<br>6/30/23 | 7/1/23 -<br>6/30/24 | ACTUAL           |               | 7/1/24 -<br>6/30/25 |
|                                         |                                          | ACTUAL              | ACTUAL              | \$               | %             | BUDGET              |
| <b>Salaries and Benefits</b>            |                                          |                     |                     |                  |               |                     |
| 5101                                    | Salary and Wages                         | 511,437             | 571,394             | 628,409          | 97.7%         | 643,401             |
| 5102                                    | Fringe Benefits                          | 318,783             | 350,524             | 334,107          | 96.5%         | 346,198             |
| 5103                                    | Part-time Wages                          | 5,652               | 5,070               | 13,066           | 78.4%         | 16,659              |
| 5104                                    | Part-time Benefits                       | 625                 | 531                 | 1,495            | 80.0%         | 1,869               |
| 5105                                    | Overtime                                 | 20,150              | 26,261              | 24,860           | 98.0%         | 25,375              |
| 5107                                    | Part-time Overtime                       | -                   | -                   | 217              | 0.0%          | -                   |
| 5108                                    | Unemployment Benefits                    | -                   | -                   | -                | 0.0%          | -                   |
| 5112                                    | PERS Relief                              | 14,139              | 17,229              | -                | 0.0%          | -                   |
| <b>Total Salaries and Benefits</b>      |                                          | <b>870,785</b>      | <b>971,009</b>      | <b>1,002,154</b> | <b>97.0%</b>  | <b>1,033,502</b>    |
| <b>Maintenance and Operations</b>       |                                          |                     |                     |                  |               |                     |
| 5201                                    | Office Supplies                          | 731                 | 3,587               | 1,012            | 92.0%         | 1,100               |
| 5202                                    | Operating Supplies                       | 159,612             | 33,666              | 24,001           | 40.8%         | 58,800              |
| 5203                                    | Fuel and Lube                            | 21,275              | 26,570              | 25,189           | 84.0%         | 30,000              |
| 5204                                    | Chemicals                                | 77,446              | 86,319              | 114,023          | 150.0%        | 76,000              |
| 5207                                    | Vehicle and Boat Maintenance             | 246                 | 466                 | 501              | 200.5%        | 250                 |
| 5208                                    | Equipment Maintenance                    | 35,685              | 23,216              | 26,189           | 59.5%         | 44,000              |
| 5209                                    | Building & Grounds Maintenance           | 1,345               | 2,216               | 3,681            | 96.9%         | 3,800               |
| 5210                                    | Professional Services                    | 82,810              | 46,488              | 90,299           | 52.5%         | 172,000             |
| 5211                                    | Audit Services                           | 6,656               | 23,934              | 25,461           | 119.9%        | 21,234              |
| 5214                                    | Rents & Leases                           | -                   | -                   | -                | 0.0%          | -                   |
| 5215                                    | Communications                           | 6,527               | 10,550              | 10,983           | 199.7%        | 5,500               |
| 5216                                    | Freight and Postage                      | -                   | 541                 | 282              | 4.3%          | 6,500               |
| 5217                                    | Electricity                              | 289,421             | 293,998             | 272,405          | 79.1%         | 344,494             |
| 5218                                    | Water                                    | 662                 | 822                 | 618              | 76.4%         | 809                 |
| 5219                                    | Sewer                                    | 692                 | 854                 | 617              | 76.2%         | 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               | 7,811            | 82.0%         | 9,529               |
| 5226                                    | Testing and Analysis                     | 7,352               | 5,077               | 5,466            | 84.1%         | 6,500               |
| 5227                                    | Advertising                              | -                   | -                   | -                | 0.0%          | 1,250               |
| 5231                                    | Tools and Equipment                      | 3,418               | 3,348               | 2,557            | 53.3%         | 4,800               |
| 5233                                    | Computer Related Items                   | -                   | -                   | -                | 0.0%          | -                   |
| 5234                                    | Record and Permits                       | 7,920               | 7,941               | 7,920            | 88.0%         | 9,000               |
| 5235                                    | Membership Dues                          | 1,165               | 476                 | 1,450            | 207.1%        | 700                 |
| 5236                                    | Transportation                           | 1,007               | -                   | -                | 0.0%          | -                   |
| 5237                                    | Subsistence                              | 483                 | -                   | -                | 0.0%          | -                   |
| 5248                                    | Lobbying                                 | -                   | -                   | 500              | 50.0%         | 1,000               |
| 5252                                    | Credit Card Expenses                     | 17,436              | 14,112              | 28,026           | 140.1%        | 20,000              |
| 5601                                    | Uniform                                  | 300                 | 400                 | -                | 0.0%          | 500                 |
| 5602                                    | Safety Equipment                         | 2,956               | 640                 | 2,523            | 95.2%         | 2,650               |
| 5603                                    | Employee Training                        | 6,945               | 15,969              | 3,532            | 21.5%         | 16,400              |
| 5606                                    | Bad Debt Expenses                        | (518)               | 290                 | (2,146)          | -85.8%        | 2,500               |
| <b>Total Maintenance and Operations</b> |                                          | <b>763,523</b>      | <b>642,015</b>      | <b>692,503</b>   | <b>78.7%</b>  | <b>879,728</b>      |
| <b>Transfers</b>                        |                                          |                     |                     |                  |               |                     |
| 5106                                    | Leave Cash Out                           | 13,020              | 8,355               | 6,605            | 100.0%        | 6,605               |
| 5241                                    | GF Admin Fees                            | -                   | -                   | -                | 0.0%          | -                   |
| 5990                                    | Transfers To                             | 239,253             | 259,173             | 293,977          | 100.0%        | 293,977             |
| <b>Total Transfers</b>                  |                                          | <b>252,273</b>      | <b>267,528</b>      | <b>300,582</b>   | <b>100.0%</b> | <b>300,582</b>      |
| <b>Total</b>                            |                                          | <b>1,886,581</b>    | <b>1,880,552</b>    | <b>1,995,238</b> | <b>90.1%</b>  | <b>2,213,812</b>    |

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

| A/C<br>Num. | Revenue Categories<br>& Descriptions  | FY23                | FY24                | FY25 YTD         |               | FY25                |
|-------------|---------------------------------------|---------------------|---------------------|------------------|---------------|---------------------|
|             |                                       | 7/1/22 -<br>6/30/23 | 7/1/23 -<br>6/30/24 | ACTUAL           |               | 7/1/24 -<br>6/30/25 |
|             |                                       | ACTUAL              | ACTUAL              | \$               | %             | BUDGET              |
| <b>0600</b> | <b>HARBOR ADMINISTRATION</b>          |                     |                     |                  |               |                     |
| 4515        | Ferry Lease                           | 18,000              | 18,000              | 18,000           | 100.0%        | 18,000              |
| 4650        | Rents & Leases                        | 597,344             | 625,649             | 565,518          | 113.1%        | 500,000             |
|             | <b>Operating Revenue - Admin</b>      | <b>615,344</b>      | <b>643,649</b>      | <b>583,518</b>   | <b>112.6%</b> | <b>518,000</b>      |
| 4527        | PERS Revenue                          | 32,821              | 40,694              | -                | 0.0%          | -                   |
| 4634        | Port Storage Fee                      | 207,662             | 172,016             | 228,698          | 237.8%        | 96,164              |
| 4635        | Port Impound Fee                      | 816                 | 2,017               | 1,020            | 0.0%          | -                   |
| 4705        | Business Licenses                     | 20                  | 30                  | 50               | 0.0%          | -                   |
| 4801        | Interest On Investments               | 73,468              | 140,244             | (8,168)          | 0.0%          | -                   |
| 4901        | Surplus Property                      | 2,187               | -                   | 1,220            | 0.0%          | -                   |
| 4902        | Other Revenue                         | 11,189              | (0)                 | 20,800           | 0.0%          | -                   |
| 4990        | Transfers In                          | -                   | -                   | -                | 0.0%          | 26,572              |
|             | <b>Non-Operating Revenue - Admin</b>  | <b>328,162</b>      | <b>355,001</b>      | <b>243,620</b>   | <b>198.5%</b> | <b>122,736</b>      |
| <b>0601</b> | <b>HARBOR</b>                         |                     |                     |                  |               |                     |
| 4245        | Waste Oil Disp                        | 1,079               | -                   | 300              | 0.0%          | -                   |
| 4249        | Oil Spill Recovery                    | -                   | -                   | -                | 0.0%          | -                   |
| 4318        | Parking Revenue                       | 158,725             | 178,961             | 250,365          | 111.3%        | 225,000             |
| 4319        | Electrical Supplies                   | 1,449               | 1,014               | 1,193            | 50.1%         | 2,380               |
| 4402        | Non Moving Fine                       | 100                 | 12,219              | 10,448           | 130.6%        | 8,000               |
| 4624        | Berth Transient Monthly               | 716,742             | 748,679             | 746,186          | 103.5%        | 720,640             |
| 4625        | Berth Reserved                        | 1,628,043           | 1,779,007           | 1,911,464        | 104.6%        | 1,828,236           |
| 4626        | Berth Transient Annual                | 325,749             | 361,422             | 341,822          | 102.7%        | 332,805             |
| 4627        | Berth Transient Semi Annual           | 132,878             | 152,941             | 150,266          | 96.1%         | 156,364             |
| 4628        | Berth Transient Daily                 | 159,413             | 170,279             | 193,593          | 125.2%        | 154,599             |
| 4629        | Metered Energy                        | 140,575             | 146,080             | 116,800          | 130.5%        | 89,472              |
| 4644        | Pumping                               | -                   | -                   | 163              | 0.0%          | -                   |
| 4645        | Wooden Grid                           | 4,089               | 4,912               | 10,359           | 214.3%        | 4,833               |
| 4646        | Commerical Ramp                       | 49,562              | 65,949              | 62,063           | 112.8%        | 55,000              |
| 4647        | Berth Wait List                       | 15,082              | 13,425              | 13,763           | 109.0%        | 12,623              |
| 4648        | Steel Grid Fees                       | 6,969               | 2,605               | -                | 0.0%          | 8,000               |
| 4654        | Spit Camping                          | 35,018              | 208,244             | 209,576          | 190.5%        | 110,000             |
| 4663        | Trans Energy 110v                     | 34,863              | 45,349              | 34,621           | 81.0%         | 42,746              |
| 4664        | Trans Energy 220v                     | 20,569              | 29,451              | 24,629           | 85.7%         | 28,744              |
| 4665        | Trans Energy 208v                     | 204,723             | 193,837             | 148,143          | 93.0%         | 159,228             |
| 4666        | Commerical Ramp Wharfage              | 41,055              | 67,069              | 56,973           | 142.4%        | 40,000              |
|             | <b>Operating Revenue - Harbor</b>     | <b>3,676,683</b>    | <b>4,181,443</b>    | <b>4,282,728</b> | <b>107.6%</b> | <b>3,978,670</b>    |
| 4802        | Penalty/Int                           | 7,797               | 14,884              | 17,266           | 265.6%        | 6,500               |
| 4902        | Other Revenue                         | 66,923              | 67,272              | 73,179           | 121.6%        | 60,167              |
|             | <b>Non-Operating Revenue - Harbor</b> | <b>74,720</b>       | <b>82,156</b>       | <b>90,446</b>    | <b>135.7%</b> | <b>66,667</b>       |
| <b>0602</b> | <b>PIONEER DOCK</b>                   |                     |                     |                  |               |                     |
| 4631        | USCG Leases                           | 38,976              | 40,495              | 40,228           | 130.6%        | 30,796              |
| 4637        | Seafood Wharfage-PD                   | -                   | -                   | -                | 0.0%          | -                   |
| 4638        | PD Fuel Wharfage                      | 198,654             | 193,311             | 227,073          | 105.7%        | 214,809             |
| 4639        | Pioneer Dock - Wharfage               | -                   | -                   | -                | 0.0%          | -                   |
| 4641        | PD Water Sales                        | 9,291               | 6,908               | 6,365            | 60.6%         | 10,500              |
| 4642        | PD Docking                            | 39,991              | 45,052              | 50,538           | 109.9%        | 46,000              |

| FUND 400 - PORT & HARBOR ENTERPRISE FUND    |                                           |                     |                     |                  |               |                     |
|---------------------------------------------|-------------------------------------------|---------------------|---------------------|------------------|---------------|---------------------|
| REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE |                                           |                     |                     |                  |               |                     |
| A/C<br>Num.                                 | Revenue Categories<br>& Descriptions      | FY23                | FY24                | FY25 YTD         |               | FY25                |
|                                             |                                           | 7/1/22 -<br>6/30/23 | 7/1/23 -<br>6/30/24 | ACTUAL           |               | 7/1/24 -<br>6/30/25 |
|                                             |                                           | ACTUAL              | ACTUAL              | \$               | %             | BUDGET              |
|                                             | <b>Operating Revenue - Pioneer Dock</b>   | <b>286,911</b>      | <b>285,767</b>      | <b>324,204</b>   | <b>107.3%</b> | <b>302,106</b>      |
| <b>0603</b>                                 | <b>FISH DOCK</b>                          |                     |                     |                  |               |                     |
| 4620                                        | Ice Sales                                 | 243,997             | 341,209             | 316,385          | 119.1%        | 265,742             |
| 4621                                        | Cold Storage                              | 22,319              | 24,603              | 26,264           | 105.1%        | 25,000              |
| 4622                                        | Crane Rental                              | 203,818             | 201,470             | 198,538          | 104.3%        | 190,306             |
| 4623                                        | Card Access Fees                          | 6,144               | 5,933               | 5,881            | 103.2%        | 5,700               |
| 4637                                        | Seafood Wharfage                          | 20,530              | 24,621              | 19,742           | 114.0%        | 17,324              |
| 4700                                        | Other Wharfage Fish Dock                  | 9,945               | 68                  | -                | 0.0%          | 9,843               |
|                                             | <b>Operating Revenue - Fish Dock</b>      | <b>506,754</b>      | <b>597,903</b>      | <b>566,810</b>   | <b>110.3%</b> | <b>513,915</b>      |
| 4206                                        | <b>Fish Tax</b>                           | <b>116,236</b>      | <b>78,772</b>       | <b>122,599</b>   | <b>189.9%</b> | <b>64,562</b>       |
| <b>0604</b>                                 | <b>DEEP WATER DOCK</b>                    |                     |                     |                  |               |                     |
| 4633                                        | Stevedoring                               | 49,565              | 9,834               | 16,964           | 141.4%        | 12,000              |
| 4637                                        | Seafood Wharfage                          | -                   | -                   | -                | 0.0%          | -                   |
| 4640                                        | Deep Water Dock Wharfage                  | 152,709             | 8,402               | 30,210           | 64.8%         | 46,651              |
| 4643                                        | Deep Water Dock Docking                   | 121,387             | 113,278             | 185,490          | 185.5%        | 100,000             |
| 4668                                        | Dwd Water Sales                           | 41,651              | 20,424              | 40,205           | 134.0%        | 30,000              |
| 4672                                        | Port Security Revenues                    | -                   | -                   | -                | 0.0%          | -                   |
|                                             | <b>Operating Revenue - DW Dock</b>        | <b>365,311</b>      | <b>151,937</b>      | <b>272,869</b>   | <b>144.6%</b> | <b>188,651</b>      |
| <b>0605</b>                                 | <b>OUTFALL LINE</b>                       |                     |                     |                  |               |                     |
| 4704                                        | <b>Outfall Line</b>                       | <b>4,800</b>        | <b>4,800</b>        | <b>4,800</b>     | <b>100.0%</b> | <b>4,800</b>        |
| <b>0606</b>                                 | <b>FISH GRINDER</b>                       |                     |                     |                  |               |                     |
| 4706                                        | <b>Fish Grinder</b>                       | <b>6,803</b>        | <b>10,393</b>       | <b>6,670</b>     | <b>90.3%</b>  | <b>7,390</b>        |
| <b>0615</b>                                 | <b>LOAD AND LAUNCH RAMP</b>               |                     |                     |                  |               |                     |
| 4653                                        | L & L Ramp Revenue                        | 120,243             | 145,410             | 124,604          | 95.8%         | 130,000             |
|                                             | <b>Operating Revenue - L &amp; L Ramp</b> | <b>120,243</b>      | <b>145,410</b>      | <b>124,604</b>   | <b>95.8%</b>  | <b>130,000</b>      |
|                                             | <b>Total Revenues</b>                     | <b>6,101,967</b>    | <b>6,537,231</b>    | <b>6,622,866</b> | <b>112.3%</b> | <b>5,897,497</b>    |
|                                             | <b>Net Surplus (Deficit)</b>              | <b>1,317,606</b>    | <b>742,125</b>      | <b>1,162,260</b> |               | <b>0</b>            |

| FUND 400 - PORT & HARBOR ENTERPRISE FUND |                                          |                     |                     |           |        |                     |
|------------------------------------------|------------------------------------------|---------------------|---------------------|-----------|--------|---------------------|
| COMBINED EXPENDITURES                    |                                          |                     |                     |           |        |                     |
| A/C<br>Num.                              | Expenditure Categories<br>& Descriptions | FY23                | FY24                | FY25 YTD  |        | FY25                |
|                                          |                                          | 7/1/22 -<br>6/30/23 | 7/1/23 -<br>6/30/24 | ACTUAL    |        | 7/1/24 -<br>6/30/25 |
|                                          |                                          | ACTUAL              | ACTUAL              | \$        | %      | BUDGET              |
|                                          | Salaries and Benefits                    |                     |                     |           |        |                     |
| 5101                                     | Salary and Wages                         | 1,200,096           | 1,379,157           | 1,505,496 | 96.9%  | 1,552,986           |
| 5102                                     | Fringe Benefits                          | 197,813             | 884,305             | 799,599   | 91.5%  | 873,798             |
| 5103                                     | Part-time Wages                          | 171,551             | 122,103             | 173,031   | 93.6%  | 184,933             |
| 5104                                     | Part-time Benefits                       | 19,895              | 14,232              | 20,388    | 88.0%  | 23,173              |
| 5105                                     | Overtime                                 | 29,798              | 29,580              | 35,168    | 89.2%  | 39,439              |
| 5107                                     | Part-time Overtime                       | 164                 | 460                 | 784       | 20.2%  | 3,879               |
| 5108                                     | Unemployment Benefits                    | -                   | 4,932               | 1,606     | 0.0%   | -                   |
| 5112                                     | PERS Relief                              | 32,821              | 40,694              | -         | 0.0%   | -                   |
|                                          | Total Salaries and Benefits              | 1,652,138           | 2,475,462           | 2,536,071 | 94.7%  | 2,678,207           |
|                                          | Maintenance and Operations               |                     |                     |           |        |                     |
| 5201                                     | Office Supplies                          | 6,257               | 4,040               | 4,648     | 98.9%  | 4,700               |
| 5202                                     | Operating Supplies                       | 21,809              | 26,337              | 37,473    | 144.1% | 26,000              |
| 5203                                     | Fuel and Lube                            | 43,534              | 49,017              | 42,542    | 117.2% | 36,300              |
| 5204                                     | Chemicals                                | -                   | 4,408               | 2,133     | 35.6%  | 6,000               |
| 5207                                     | Vehicle and Boat Maintenance             | 18,002              | 33,396              | 21,199    | 84.8%  | 25,000              |
| 5208                                     | Equipment Maintenance                    | 69,361              | 62,505              | 69,971    | 90.9%  | 77,000              |
| 5209                                     | Building & Grounds Maintenance           | 56,517              | 40,523              | 85,051    | 126.9% | 67,000              |
| 5210                                     | Professional Services                    | 51,240              | 19,760              | 22,272    | 61.0%  | 36,500              |
| 5211                                     | Audit Services                           | 16,196              | 47,868              | 50,922    | 119.9% | 42,468              |
| 5213                                     | Survey and Appraisal                     | -                   | 17,500              | -         | 0.0%   | 12,500              |
| 5214                                     | Rents & Leases                           | 3,716               | 4,563               | 6,368     | 91.0%  | 7,000               |
| 5215                                     | Communications                           | 8,840               | 12,981              | 12,749    | 127.5% | 10,000              |
| 5216                                     | Freight and Postage                      | 1,492               | 2,028               | 588       | 10.7%  | 5,500               |
| 5217                                     | Electricity                              | 649,413             | 654,842             | 556,404   | 69.2%  | 803,495             |
| 5218                                     | Water                                    | 85,913              | 138,976             | 171,989   | 187.9% | 91,528              |
| 5219                                     | Sewer                                    | 11,977              | 12,383              | 12,639    | 79.4%  | 15,919              |
| 5220                                     | Refuse and Disposal                      | 52,883              | 52,288              | 33,978    | 53.7%  | 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              | 98,148    | 119.9% | 81,843              |
| 5226                                     | Testing and Analysis                     | -                   | 4,073               | 4,714     | 67.3%  | 7,000               |
| 5227                                     | Advertising                              | 4,345               | 6,888               | 3,268     | 46.7%  | 7,000               |
| 5228                                     | Books and Subscriptions                  | 107                 | -                   | -         | 0.0%   | -                   |
| 5231                                     | Tools and Equipment                      | 17,252              | 5,214               | 39,322    | 210.3% | 18,700              |
| 5233                                     | Computer Related Items                   | 2,459               | -                   | 1,751     | 0.0%   | -                   |
| 5234                                     | Record and Permits                       | -                   | -                   | 1,004     | 25.1%  | 4,000               |
| 5235                                     | Membership Dues                          | 7,435               | 6,085               | 6,707     | 95.8%  | 7,000               |
| 5236                                     | Transportation                           | 12,464              | 2,201               | 4,933     | 123.3% | 4,000               |
| 5237                                     | Subsistence                              | 8,765               | 663                 | 1,010     | 25.2%  | 4,000               |
| 5238                                     | Printing and Binding                     | 3,993               | 282                 | -         | 0.0%   | 3,500               |
| 5248                                     | Lobbying                                 | 21,245              | 20,803              | 25,950    | 61.8%  | 42,000              |
| 5249                                     | Oil Spill Response                       | -                   | -                   | -         | 0.0%   | 1,000               |
| 5250                                     | Camera Area Network                      | 7,094               | 2,423               | 24,219    | 134.6% | 18,000              |
| 5252                                     | Credit Card Expenses                     | 101,699             | 132,100             | 115,486   | 89.5%  | 129,000             |
| 5256                                     | Waste Oil Disposal                       | 18,691              | 39,136              | 23,062    | 51.2%  | 45,000              |
| 5258                                     | Float and Ramp Repairs                   | 43,986              | 15,624              | 15,882    | 63.5%  | 25,000              |

| <b>FUND 400 - PORT &amp; HARBOR ENTERPRISE FUND</b> |                                                      |                             |                             |                            |               |                             |
|-----------------------------------------------------|------------------------------------------------------|-----------------------------|-----------------------------|----------------------------|---------------|-----------------------------|
| <b>COMBINED EXPENDITURES</b>                        |                                                      |                             |                             |                            |               |                             |
| <b>A/C<br/>Num.</b>                                 | <b>Expenditure Categories<br/>&amp; Descriptions</b> | <b>FY23</b>                 | <b>FY24</b>                 | <b>FY25 YTD<br/>ACTUAL</b> |               | <b>FY25</b>                 |
|                                                     |                                                      | <b>7/1/22 -<br/>6/30/23</b> | <b>7/1/23 -<br/>6/30/24</b> |                            |               | <b>7/1/24 -<br/>6/30/25</b> |
|                                                     |                                                      | <b>ACTUAL</b>               | <b>ACTUAL</b>               | <b>\$</b>                  | <b>%</b>      | <b>BUDGET</b>               |
| 5287                                                | Electrical Supplies                                  | 1,010                       | -                           | -                          | 0.0%          | 2,100                       |
| 5601                                                | Uniform                                              | 5,986                       | 11,574                      | 9,541                      | 83.0%         | 11,500                      |
| 5602                                                | Safety Equipment                                     | 5,880                       | 7,360                       | 9,965                      | 66.4%         | 15,000                      |
| 5603                                                | Employee Training                                    | 5,681                       | 32,999                      | 28,146                     | 68.6%         | 41,000                      |
| 5606                                                | Bad Debt Expenses                                    | 35,622                      | 58,210                      | 56,829                     | 189.4%        | 30,000                      |
| 5608                                                | Debt Payment-Interest                                | 4,665                       | 16,800                      | -                          | 0.0%          | -                           |
| 5614                                                | Car Allowance                                        | -                           | -                           | 2,400                      | 0.0%          | -                           |
| 5624                                                | Legal Services                                       | -                           | 4,388                       | 7,384                      | 7.4%          | 100,000                     |
| 5627                                                | Security                                             | -                           | -                           | 3,564                      | 142.6%        | 2,500                       |
| 5635                                                | Software                                             | 134                         | 3,200                       | 3,127                      | 78.2%         | 4,000                       |
| 5637                                                | Diving Services                                      | 16,045                      | 30,945                      | 2,131                      | 25.1%         | 8,500                       |
| 5638                                                | Signage Parking Delineation                          | 18,065                      | 37,294                      | 58,203                     | 187.8%        | 31,000                      |
|                                                     | <b>Total Maint. and Operations</b>                   | <b>1,614,987</b>            | <b>1,825,381</b>            | <b>1,805,958</b>           | <b>86.0%</b>  | <b>2,100,713</b>            |
|                                                     | <b>C/O and Transfers</b>                             |                             |                             |                            |               |                             |
| 5106                                                | Leave Cash Out                                       | 57,406                      | 73,867                      | 49,513                     | 100.0%        | 49,513                      |
| 5241                                                | GF Admin Fees                                        | -                           | -                           | -                          | 0.0%          | -                           |
| 5990                                                | Transfers To                                         | 1,459,829                   | 1,420,397                   | 1,069,064                  | 100.0%        | 1,069,064                   |
|                                                     | <b>Total Others</b>                                  | <b>1,517,235</b>            | <b>1,494,263</b>            | <b>1,118,577</b>           | <b>100.0%</b> | <b>1,118,577</b>            |
|                                                     | <b>Total</b>                                         | <b>4,784,361</b>            | <b>5,795,106</b>            | <b>5,460,606</b>           | <b>92.6%</b>  | <b>5,897,497</b>            |



**Fund 154 - Police Station DSF  
Reconciliation**

|                                             | <b>FY 22<br/>Actual</b> | <b>FY 23<br/>Actual</b> | <b>FY 24<br/>Actual</b> | <b>FY 25<br/>Prelim</b> | <b>FY 26<br/>YTD</b> |
|---------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------|
| <b>Beginning Balance</b>                    | <b>832,489</b>          | <b>1,213,963</b>        | <b>1,621,766</b>        | <b>2,032,027</b>        | <b>2,687,891</b>     |
| <b>Revenue</b>                              |                         |                         |                         |                         |                      |
| Sales Tax                                   | 776,974                 | 802,803                 | 804,262                 | 810,948                 | 218,536              |
| Remaining Budgeted Sales Tax                |                         |                         |                         |                         | 554,585              |
| Interest Income                             | -                       | -                       | -                       | 111,246                 | 8,111                |
| Transfers                                   | -                       | -                       | -                       | 131,170                 | -                    |
| <b>Total Revenue</b>                        | <b>776,974</b>          | <b>802,803</b>          | <b>804,262</b>          | <b>1,053,364</b>        | <b>781,232</b>       |
| <b>Expenditures</b>                         |                         |                         |                         |                         |                      |
| 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              |
| <b>Total Expenditures</b>                   | <b>395,500</b>          | <b>395,000</b>          | <b>394,000</b>          | <b>397,500</b>          | <b>395,250</b>       |
| Change in Net Assets                        | 381,474                 | 407,803                 | 410,262                 | 655,864                 | 385,982              |
| <b>Ending Balance</b>                       | <b>1,213,963</b>        | <b>1,621,766</b>        | <b>2,032,027</b>        | <b>2,687,891</b>        | <b>3,073,874</b>     |
| 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              |
| <b>Total Needed for Prepayment (5/1/30)</b> | <b>4,559,250</b>        | <b>4,164,250</b>        | <b>3,770,250</b>        | <b>3,372,750</b>        | <b>2,977,500</b>     |
| <b>Funding Difference</b>                   | <b>(3,345,287)</b>      | <b>(2,542,484)</b>      | <b>(1,738,223)</b>      | <b>(684,859)</b>        | <b>96,374</b>        |

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.





## Memorandum

TO: Mayor Lord and Homer City Council  
THROUGH: Melissa Jacobsen, City Manager  
FROM: Elizabeth Fischer, Finance Director  
DATE: September 4, 2025  
SUBJECT: Capital Project Completions and Closures

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This informational memo is to provide to Council a summary of Capital Projects that are completed. This list was collaboratively compiled with Finance, the relevant department heads, and the City Manager. Each listed project either balanced to zero or came in under budget and the remainder has been returned to the Funds' unencumbered balance.

### **150 Land Reserves:**

- Two Parcels and Easements w/in Bridge Creek Watershed – complete
  - \$62,000 appropriated under ORD 22-01(A)
  - Balance \$1,453 returned to Fund balance
- Karen Hornaday Park Expansion – complete
  - \$135,000 appropriated under ORD 25-02
  - Balance \$3,687 returned to Fund balance

### **152 General Fund Fleet CARMA:**

- Deputy Chief Vehicle Replacement – complete
  - \$95,000 appropriated under ORD 23-23(A-3) FY24/25 Capital Budget
  - Balance \$7,544 returned to Fund balance
- Off-Road Firefighting Apparatus – complete
  - \$45,000 appropriated under ORD 23-23(A-3) FY24/25 Capital Budget
  - Balance \$3,393 returned to Fund balance
- CAT 160AWD Road Grader Annual Lease Payment - complete
  - \$71,380 appropriated under ORD 24-62(S)(A)
  - Balance \$0.00

**156 General Fund CARMA:**

- Demolish HERC 2 – change in project scope
  - \$153,000 appropriated under ORD 22-45
  - Balance \$93,925 returned to Fund balance
- HERC Boiler Conversion – complete
  - \$16,000 appropriated under ORD 24-34
  - Balance \$4,098 returned to Fund balance
- Hornaday Park Playground Improvements – complete
  - \$25,000 appropriated under ORD 23-23(A-3) FY24/25 Capital Budget
  - Balance \$10,948 returned to Fund balance
- Beluga Slough Outlet – complete
  - \$10,000 appropriated under ORD 24-50
  - Balance \$2,625 returned to Fund balance
- Fencing at Skyline Drive Fire Station – complete
  - \$15,000 appropriated under ORD 22-57
  - Balance \$3,600 returned to Fund balance
- Emergency Sewage Repairs HVFD – complete
  - \$60,000 appropriated under ORD 24-57
  - Balance \$3,405 returned to Fund balance
- Seawall Maintenance FY25 – complete
  - \$900 appropriated under ORD 24-24(A) Mid-Biennium
  - Balance \$554 returned to Fund balance
- Live Scan Fingerprinting Machine Replacement – complete
  - \$23,000 appropriated under ORD 23-23(A-3) FY24/25 Capital Budget
  - Balance \$3,615 returned to Fund balance
- Library Rolling Tables – complete
  - \$6,000 appropriated under ORD 24-24(A) Mid-Biennium
  - Balance \$1,985 returned to Fund balance

**160 HART Roads:**

- Ground Water Research – change in plans
  - \$35,000 appropriated under ORD 24-24(A) Mid-Biennium
  - Balance \$35,000 returned to Fund balance

**256-0378 Water CARMA:**

- Ben Walters Pressure Reducing Station – complete
  - \$300,000 appropriated under ORD 23-64
  - Balance \$122,949 returned to Fund balance
- Raw Water Pump House Communication Line – covered by grant
  - \$150,000 appropriated under ORD 24-24(A) Mid-Biennium
  - Balance \$150,000 returned to Fund balance

**256-0379 Sewer CARMA:**

- Rehab of Electrical Control Works for Lift Stations – complete
  - \$271,517 appropriated under ORD 22-80
  - Balance \$1,681 returned to Fund balance
- Beluga Lift Design – complete
  - \$100,000 appropriated under ORD 23-23(A-3) FY24/25 Capital Budget
  - Balance \$7,940 returned to Fund balance
- WWTP Transfer Switch – complete
  - \$38,500 appropriated under ORD 23-23(A-3) FY24/25 Capital Budget
  - Balance \$950 returned to Fund balance

**456 Port Reserve:**

- Design of Parking Improvements to Select Lots – complete
  - \$49,690 appropriated under ORD 22-78(A)
  - Balance \$13,343 returned to Fund balance
- Float System Replacement Design/Cost Estimate – complete
  - \$7,500 appropriated under ORD 24-13
  - Balance \$0.00
- Crane 8 Control System Replacement – complete
  - \$15,000 appropriated under ORD 24-18
  - Additional \$1,300 appropriated under ORD 25-32
  - Balance \$49 returned to Fund balance
- Camera Pole Installation – complete
  - \$25,000 appropriated under ORD 24-24(A) Mid-Biennium
  - Balance \$0.00
- MB Sweeper – complete
  - \$5,000 appropriated under ORD 24-24(A) Mid-Biennium
  - Balance \$0.00

- Ammonia Storage Tank – complete
  - \$18,000 appropriated under ORD 24-39
  - Additional \$2,193 appropriated under ORD 25-06
  - Balance \$0.00
- Harbor Bottom Basin Survey – complete
  - \$25,000 appropriated under ORD 23-23(A-3) FY24/25 Capital Budget
  - Additional \$15,000 appropriated under ORD 24-43
  - Balance \$0.00
- Deep Water Dock North Dolphin – complete
  - \$25,000 appropriated under ORD 24-45(S)
  - Balance \$282 returned to Fund balance
- USCG Berth Space Maintenance – complete
  - \$20,000 appropriated under ORD 24-24(A) Mid-Biennium
  - Balance \$20,000 returned to Fund balance

Next steps for ongoing projects:

Finance, Public Works, and the City Manager meet weekly to discuss PW related ongoing project statuses and needs. Finance and the City Manager meet quarterly with other department heads. This memo is a result of those meetings, and we will bring forward future memos with the quarterly financial reports.

2nd Quarter LOB Taxable Sales  
Presented October 13, 2025

|                           | 2022              | 2023              | 2024              | 2025              | % Δ<br>2025 - 2024 | % Δ<br>2025 - 2023 |
|---------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| ADMINISTRATIVE, WASTE MAN | 329,790           | 362,100           | 454,469           | 466,709           | 3%                 | 29%                |
| AGRICULTURE, FORESTRY, FI | 136,859           | 124,473           | 281,890           | 393,135           | 39%                | 216%               |
| ARTS AND ENTERTAINMENT    | 667,069           | 586,362           | 560,362           | 645,112           | 15%                | 10%                |
| CONSTRUCTION CONTRACTING  | 603,994           | 587,781           | 523,514           | 441,739           | -16%               | -25%               |
| EDUCATIONAL SERVICES      | 45,177            | 39,827            | 74,376            | 101,993           | 37%                | 156%               |
| FINANCE AND INSURANCE     | 36,268            | 48,553            | 25,566            | 26,572            | 4%                 | -45%               |
| GUIDING LAND              | 221,001           | 270,284           | 262,303           | 346,370           | 32%                | 28%                |
| GUIDING WATER             | 5,362,102         | 4,428,885         | 4,927,220         | 4,182,691         | -15%               | -6%                |
| HEALTH CARE AND SOCIAL AS | 61,833            | 49,258            | 54,321            | 60,057            | 11%                | 22%                |
| HOTEL/MOTEL/BED & BREAKFA | 6,718,735         | 6,609,381         | 6,734,638         | 6,507,267         | -3%                | -2%                |
| INFORMATION               | 683,772           | 617,476           | 556,173           | 525,543           | -6%                | -15%               |
| MANAGEMENT OF COMPANIES   | -                 | -                 | -                 | -                 | 0%                 | 0%                 |
| MANUFACTURING             | 1,069,772         | 993,872           | 876,732           | 1,035,685         | 18%                | 4%                 |
| MINING/QUARRYING          | 39,106            | 38,640            | 58,457            | 40,658            | -30%               | 5%                 |
| PROFESSIONAL, SCIENTIFIC  | 1,094,402         | 991,985           | 965,600           | 910,532           | -6%                | -8%                |
| PUBLIC ADMINISTRATION     | 1,484,029         | 1,632,738         | 1,708,666         | 1,289,325         | -25%               | -21%               |
| REMEDATION SERVICES       | -                 | -                 | -                 | -                 | 0%                 | 0%                 |
| RENTAL COMMERCIAL PROPERT | 119,209           | 102,168           | 139,704           | 132,046           | -5%                | 29%                |
| RENTAL NON-RESIDENTAL PRO | 181,419           | 189,966           | 423,792           | 382,738           | -10%               | 101%               |
| RENTAL OF SELF-STORAGE &  | 344,583           | 351,479           | 376,555           | 388,621           | 3%                 | 11%                |
| RENTAL PERSONAL PROPERTY  | 265,206           | 253,388           | 266,641           | 338,279           | 27%                | 34%                |
| RENTAL RESIDENTAL PROPERT | 1,875,109         | 1,963,972         | 1,949,742         | 1,846,186         | -5%                | -6%                |
| RESTAURANT/BAR            | 9,482,714         | 9,403,650         | 9,558,155         | 10,084,602        | 6%                 | 7%                 |
| RETAIL TRADE              | 38,877,998        | 36,391,006        | 35,140,222        | 34,260,815        | -3%                | -6%                |
| SERVICES                  | 3,567,088         | 3,723,306         | 3,321,696         | 3,166,287         | -5%                | -15%               |
| TELECOMMUNICATIONS        | 511,475           | 424,441           | 316,098           | 455,618           | 44%                | 7%                 |
| TELECOMMUNICATIONS-CABLE  | 3,110             | 2,516             | 3,335             | 1,811             | -46%               | -28%               |
| TIMBERING                 | -                 | -                 | -                 | -                 | 0%                 | 0%                 |
| TRANSPORTATION AND WAREHO | 1,389,861         | 1,361,699         | 1,488,213         | 1,682,193         | 13%                | 24%                |
| UTILITIES                 | 2,244,714         | 2,490,344         | 2,468,454         | 2,486,297         | 1%                 | 0%                 |
| WHOLESALE TRADE           | 499,715           | 450,286           | 524,983           | 475,177           | -9%                | 6%                 |
| <b>TOTAL</b>              | <b>77,916,108</b> | <b>74,489,835</b> | <b>74,041,874</b> | <b>72,674,057</b> | <b>-2%</b>         | <b>-2%</b>         |

|                                |                  |                  |                  |                  |                 |                 |
|--------------------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| <b>Applied Sales Tax 4.85%</b> | <b>3,778,931</b> | <b>3,612,757</b> | <b>3,591,031</b> | <b>3,524,692</b> | <b>(66,339)</b> | <b>(88,065)</b> |
|--------------------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|

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

Fiscal Year Comparison - LOB Taxable Sales  
Presented October 13, 2025

|                            | FY23               |                   |                   |                   | Total<br>FY23      | FY25              |                   |                   |                   | Total<br>FY25      | % Δ<br>FY25 - 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          | 565,757           | 397,977           | 320,496           | 466,709           | 1,750,939          | 15%                |
| AGRICULTURE, FORESTRY, FI  | 243,794            | 41,238            | 27,027            | 124,473           | 436,531            | 387,232           | 66,109            | 30,946            | 393,135           | 877,422            | 101%               |
| ARTS AND ENTERTAINMENT     | 962,325            | 384,184           | 282,964           | 586,362           | 2,215,836          | 823,794           | 217,547           | 269,159           | 645,112           | 1,955,612          | -12%               |
| CONSTRUCTION CONTRACTING   | 542,719            | 525,427           | 483,220           | 587,781           | 2,139,147          | 510,205           | 462,516           | 343,232           | 441,739           | 1,757,691          | -18%               |
| EDUCATIONAL SERVICES       | 49,170             | 69,164            | 63,128            | 39,827            | 221,290            | 69,680            | 87,822            | 104,587           | 101,993           | 364,081            | 65%                |
| FINANCE AND INSURANCE      | 30,338             | 31,699            | 25,484            | 48,553            | 136,074            | 48,182            | 25,846            | 28,319            | 26,572            | 128,919            | -5%                |
| GUIDING LAND               | 431,323            | -                 | 1,219             | 270,284           | 702,826            | 643,571           | 738               | -                 | 346,370           | 990,679            | 41%                |
| GUIDING WATER              | 10,564,073         | 167,655           | 223,896           | 4,428,885         | 15,384,509         | 9,331,002         | 175,655           | 375,378           | 4,182,691         | 14,064,726         | -9%                |
| HEALTH CARE AND SOCIAL AS  | 106,697            | 32,700            | 25,526            | 49,258            | 214,181            | 66,645            | 43,278            | 41,132            | 60,057            | 211,112            | -1%                |
| HOTEL/MOTEL/BED & BREAKFA  | 11,699,086         | 2,270,659         | 1,920,539         | 6,609,381         | 22,499,665         | 11,626,592        | 1,915,499         | 1,549,451         | 6,507,267         | 21,598,809         | -4%                |
| INFORMATION                | 648,062            | 625,717           | 568,794           | 617,476           | 2,460,048          | 569,864           | 539,329           | 503,448           | 525,543           | 2,138,184          | -13%               |
| MANAGEMENT OF COMPANIES    | -                  | -                 | -                 | -                 | -                  | -                 | -                 | -                 | -                 | -                  | 0%                 |
| MANUFACTURING              | 903,454            | 448,979           | 341,499           | 993,872           | 2,687,804          | 929,761           | 436,604           | 324,736           | 1,035,685         | 2,726,785          | 1%                 |
| MINING/QUARRYING           | 53,690             | 29,268            | 4,162             | 38,640            | 125,760            | 57,761            | 32,346            | 12,167            | 40,658            | 142,932            | 14%                |
| PROFESSIONAL, SCIENTIFIC   | 1,216,499          | 1,034,239         | 940,450           | 991,985           | 4,183,172          | 831,301           | 836,938           | 764,794           | 910,532           | 3,343,564          | -20%               |
| PUBLIC ADMINISTRATION      | 2,755,313          | 1,212,191         | 999,528           | 1,632,738         | 6,599,770          | 3,328,383         | 1,346,044         | 955,633           | 1,289,325         | 6,919,385          | 5%                 |
| REMEDATION SERVICES        | -                  | -                 | -                 | -                 | -                  | -                 | -                 | -                 | -                 | -                  | 0%                 |
| RENTAL COMMERCIAL PROPERT  | 124,515            | 87,765            | 102,837           | 102,168           | 417,285            | 121,580           | 98,227            | 116,658           | 132,046           | 468,511            | 12%                |
| RENTAL NON-RESIDENTIAL PRO | 236,468            | 165,611           | 117,878           | 189,966           | 709,923            | 543,816           | 149,032           | 112,849           | 382,738           | 1,188,436          | 67%                |
| RENTAL OF SELF-STORAGE &   | 773,572            | 409,511           | 281,286           | 351,479           | 1,815,848          | 777,199           | 441,156           | 315,236           | 388,621           | 1,922,211          | 6%                 |
| RENTAL PERSONAL PROPERTY   | 301,216            | 223,426           | 182,750           | 253,388           | 960,779            | 334,858           | 229,775           | 206,934           | 338,279           | 1,109,845          | 16%                |
| RENTAL RESIDENTIAL PROPERT | 2,246,912          | 1,316,880         | 1,363,099         | 1,963,972         | 6,890,863          | 2,357,451         | 1,377,375         | 1,132,276         | 1,846,186         | 6,713,288          | -3%                |
| RESTAURANT/BAR             | 13,334,326         | 4,183,098         | 4,170,083         | 9,403,650         | 31,091,157         | 14,376,966        | 4,637,385         | 4,483,414         | 10,084,602        | 33,582,367         | 8%                 |
| RETAIL TRADE               | 45,495,038         | 23,762,831        | 18,753,493        | 36,391,006        | 124,402,369        | 42,974,873        | 21,056,062        | 17,109,515        | 34,260,815        | 115,401,265        | -7%                |
| SERVICES                   | 3,204,448          | 2,435,535         | 2,392,699         | 3,723,306         | 11,755,987         | 3,040,812         | 2,124,936         | 2,212,971         | 3,166,287         | 10,545,006         | -10%               |
| TELECOMMUNICATIONS         | 544,317            | 496,001           | 427,122           | 424,441           | 1,891,881          | 351,520           | 470,974           | 409,310           | 455,618           | 1,687,422          | -11%               |
| TELECOMMUNICATIONS-CABLE   | 2,577              | 4,197             | 2,557             | 2,516             | 11,847             | 4,857             | 2,729             | 1,180             | 1,811             | 10,577             | -11%               |
| TIMBERING                  | -                  | -                 | -                 | -                 | -                  | -                 | -                 | -                 | -                 | -                  | 0%                 |
| TRANSPORTATION AND WAREHO  | 2,156,710          | 248,332           | 307,969           | 1,361,699         | 4,074,711          | 2,267,707         | 298,598           | 449,470           | 1,682,193         | 4,697,968          | 15%                |
| UTILITIES                  | 1,911,593          | 2,363,010         | 2,791,321         | 2,490,344         | 9,556,268          | 1,666,923         | 2,565,897         | 2,817,484         | 2,486,297         | 9,536,601          | 0%                 |
| WHOLESALE TRADE            | 368,760            | 272,934           | 346,841           | 450,286           | 1,438,821          | 429,358           | 297,639           | 350,211           | 475,177           | 1,552,386          | 8%                 |
| <b>TOTAL</b>               | <b>101,318,165</b> | <b>43,160,007</b> | <b>37,574,108</b> | <b>74,489,835</b> | <b>256,542,114</b> | <b>99,037,650</b> | <b>40,334,031</b> | <b>35,340,986</b> | <b>72,674,057</b> | <b>247,386,725</b> | <b>-4%</b>         |

Applied Sales Tax 4.85%      4,913,931      2,093,260      1,822,344      3,612,757      12,442,293      4,803,326      1,956,201      1,714,038      3,524,692      11,998,256      (444,036)

|                            | FY24              |                   |                   |                   | Total<br>FY24      | FY25              |                   |                   |                   | Total<br>FY25      | % Δ<br>FY25 - FY24 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
|                            | 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  | 408,620           | 354,620           | 427,236           | 454,469           | 1,644,945          | 565,757           | 397,977           | 320,496           | 466,709           | 1,750,939          | 6%                 |
| AGRICULTURE, FORESTRY, FI  | 270,470           | 158,966           | 42,945            | 281,890           | 754,271            | 387,232           | 66,109            | 30,946            | 393,135           | 877,422            | 16%                |
| ARTS AND ENTERTAINMENT     | 977,761           | 317,162           | 245,128           | 560,362           | 2,100,413          | 823,794           | 217,547           | 269,159           | 645,112           | 1,955,612          | -7%                |
| CONSTRUCTION CONTRACTING   | 480,553           | 469,420           | 470,766           | 523,514           | 1,944,254          | 510,205           | 462,516           | 343,232           | 441,739           | 1,757,691          | -10%               |
| EDUCATIONAL SERVICES       | 53,224            | 70,276            | 78,204            | 74,376            | 276,080            | 69,680            | 87,822            | 104,587           | 101,993           | 364,081            | 32%                |
| FINANCE AND INSURANCE      | 29,991            | 27,485            | 26,323            | 25,566            | 109,365            | 48,182            | 25,846            | 28,319            | 26,572            | 128,919            | 18%                |
| GUIDING LAND               | 614,679           | 1,048             | -                 | 262,303           | 878,030            | 643,571           | 738               | -                 | 346,370           | 990,679            | 13%                |
| GUIDING WATER              | 9,290,007         | 154,427           | 370,142           | 4,927,220         | 14,741,796         | 9,331,002         | 175,655           | 375,378           | 4,182,691         | 14,064,726         | -5%                |
| HEALTH CARE AND SOCIAL AS  | 80,186            | 37,166            | 28,587            | 54,321            | 200,260            | 66,645            | 43,278            | 41,132            | 60,057            | 211,112            | 5%                 |
| HOTEL/MOTEL/BED & BREAKFA  | 11,177,711        | 2,350,514         | 2,242,845         | 6,734,638         | 22,505,708         | 11,626,592        | 1,915,499         | 1,549,451         | 6,507,267         | 21,598,809         | -4%                |
| INFORMATION                | 593,485           | 595,036           | 532,345           | 556,173           | 2,277,040          | 569,864           | 539,329           | 503,448           | 525,543           | 2,138,184          | -6%                |
| MANAGEMENT OF COMPANIES    | -                 | -                 | -                 | -                 | -                  | -                 | -                 | -                 | -                 | -                  | 0%                 |
| MANUFACTURING              | 873,877           | 434,808           | 342,163           | 876,732           | 2,527,580          | 929,761           | 436,604           | 324,736           | 1,035,685         | 2,726,785          | 8%                 |
| MINING/QUARRYING           | 48,945            | 33,767            | 3,954             | 58,457            | 145,123            | 57,761            | 32,346            | 12,167            | 40,658            | 142,932            | -2%                |
| PROFESSIONAL, SCIENTIFIC   | 1,023,485         | 890,031           | 826,646           | 965,600           | 3,705,762          | 831,301           | 836,938           | 764,794           | 910,532           | 3,343,564          | -10%               |
| PUBLIC ADMINISTRATION      | 3,170,817         | 1,295,554         | 1,151,573         | 1,708,666         | 7,326,610          | 3,328,383         | 1,346,044         | 955,633           | 1,289,325         | 6,919,385          | -6%                |
| REMEDATION SERVICES        | -                 | -                 | -                 | -                 | -                  | -                 | -                 | -                 | -                 | -                  | 0%                 |
| RENTAL COMMERCIAL PROPERT  | 118,040           | 96,346            | 85,914            | 139,704           | 440,005            | 121,580           | 98,227            | 116,658           | 132,046           | 468,511            | 6%                 |
| RENTAL NON-RESIDENTIAL PRO | 240,463           | 170,125           | 352,341           | 423,792           | 1,186,721          | 543,816           | 149,032           | 112,849           | 382,738           | 1,188,436          | 0%                 |
| RENTAL OF SELF-STORAGE &   | 815,676           | 421,132           | 285,261           | 376,555           | 1,898,624          | 777,199           | 441,156           | 315,236           | 388,621           | 1,922,211          | 1%                 |
| RENTAL PERSONAL PROPERTY   | 296,687           | 215,997           | 190,825           | 266,641           | 970,149            | 334,858           | 229,775           | 206,934           | 338,279           | 1,109,845          | 14%                |
| RENTAL RESIDENTIAL PROPERT | 2,385,607         | 1,453,630         | 1,292,347         | 1,949,742         | 7,081,326          | 2,357,451         | 1,377,375         | 1,132,276         | 1,846,186         | 6,713,288          | -5%                |
| RESTAURANT/BAR             | 13,237,809        | 4,418,806         | 4,298,670         | 9,558,155         | 31,513,439         | 14,376,966        | 4,637,385         | 4,483,414         | 10,084,602        | 33,582,367         | 7%                 |
| RETAIL TRADE               | 44,921,217        | 22,362,009        | 18,198,214        | 35,140,222        | 120,621,662        | 42,974,873        | 21,056,062        | 17,109,515        | 34,260,815        | 115,401,265        | -4%                |
| SERVICES                   | 3,197,744         | 2,229,929         | 2,189,683         | 3,321,696         | 10,939,053         | 3,040,812         | 2,124,936         | 2,212,971         | 3,166,287         | 10,545,006         | -4%                |
| TELECOMMUNICATIONS         | 444,439           | 428,780           | 314,672           | 316,098           | 1,503,989          | 351,520           | 470,974           | 409,310           | 455,618           | 1,687,422          | 12%                |
| TELECOMMUNICATIONS-CABLE   | 2,983             | 16,543            | 3,872             | 3,335             | 26,733             | 4,857             | 2,729             | 1,180             | 1,811             | 10,577             | -60%               |
| TIMBERING                  | -                 | -                 | -                 | -                 | -                  | -                 | -                 | -                 | -                 | -                  | 0%                 |
| TRANSPORTATION AND WAREHO  | 2,002,828         | 304,860           | 353,335           | 1,488,213         | 4,149,235          | 2,267,707         | 298,598           | 449,470           | 1,682,193         | 4,697,968          | 13%                |
| UTILITIES                  | 2,040,563         | 2,448,796         | 3,098,569         | 2,468,454         | 10,056,382         | 1,666,923         | 2,565,897         | 2,817,484         | 2,486,297         | 9,536,601          | -5%                |
| WHOLESALE TRADE            | 418,400           | 320,404           | 318,043           | 524,983           | 1,581,829          | 429,358           | 297,639           | 350,211           | 475,177           | 1,552,386          | -2%                |
| <b>TOTAL</b>               | <b>99,216,266</b> | <b>42,077,639</b> | <b>37,770,605</b> | <b>74,041,874</b> | <b>253,106,384</b> | <b>99,037,650</b> | <b>40,334,031</b> | <b>35,340,986</b> | <b>72,674,057</b> | <b>247,386,725</b> | <b>-2%</b>         |

Applied Sales Tax 4.85%      4,811,989      2,040,765      1,831,874      3,591,031      12,275,660      4,803,326      1,956,201      1,714,038      3,524,692      11,998,256      (277,403)

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