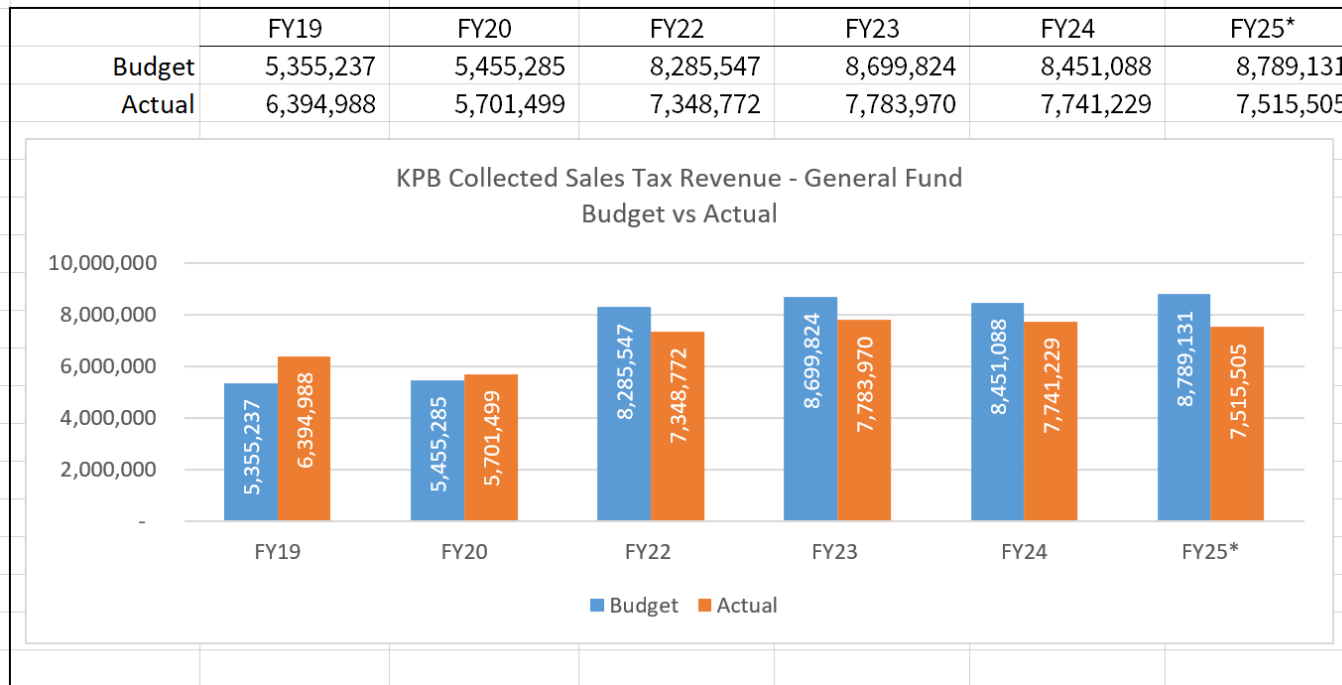


City of Homer
General Fund Share - Sales Tax Revenue
Generated 6/9/25

	Fourth Quarter			April			May			June		
	FY23	FY24	FY25 YTD	FY23	FY24	FY25 YTD	FY23	FY24	FY25 YTD	FY23	FY24	FY25 YTD
KPB Collected Sales Tax Revenue (GF Share)	1,122,062	1,314,759	996,198	531,406	384,209	265,380	460,828	673,143	730,818	129,828	257,407	-
ARSSTC Collected Sales Tax Revenue (GF Share)	237,452	127,663	82,036	36,009	36,372	36,844	98,678	42,374	45,192	102,765	48,917	-



*YTD thru 5/31/25

Allowance Fund and Depreciation Reserves

General Fund CARMA		Actual	Actuals 7/1/24 through 6/9/25			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
156-0369	Seawall	60,730	-	-	347	60,383	554	59,830
156-0372	ADA	60,000	-	-	-	60,000	-	60,000
156-0375	General	13,906	(72,135)	347,313	-	289,084	-	289,084
156-0384	City Hall	43,170	13,000	-	-	56,170	55,350	820
156-0385	Recreation	46,993	2,000	-	3,422	45,570	1,078	44,493
156-0387	Community Development	618,057	-	-	305,097	312,960	226,154	86,806
156-0388	Airport	0	-	-	-	0	-	-
156-0390	Library	82,212	-	-	39,093	43,119	25,907	17,212
156-0393	Fire	92,699	30,000	-	70,108	52,591	40,586	12,005
156-0394	Police	66,135	-	-	-	66,135	13,135	53,000
156-0395	Public Works	73,982	542,382	-	14,286	602,077	596,376	5,701
156-0396	HERC	277,903	-	-	11,902	266,000	106,003	159,997
156-0397	Fishing Hole	91,351	-	-	-	91,351	-	91,351
156-0398	IT	104,573	-	-	36	104,537	-	104,537
156-0399	Sister City	19,335	-	-	14,578	4,757	4,757	-
Total		1,651,044	515,247	347,313	458,869	2,054,735	1,069,899	984,836

General Fund Fleet CARMA		Actual	Actuals 7/1/24 through 6/9/25			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
152-0375	General	4,749	12,228	(1,585)	-	15,392	-	15,392
152-0380	Administrative	20,000	-	-	-	20,000	-	20,000
152-0381	Fire	992,601	-	-	831,074	161,527	15,527	146,000
152-0382	Police	150,120	-	-	-	150,120	150,000	120
152-0383	Public Works	279,783	50,355	-	227,046	103,092	11,603	91,489
Total		1,447,253	62,583	(1,585)	1,058,121	450,130	177,129	273,001

Water & Sewer CARMA		Actual	Actuals 7/1/24 through 6/9/25			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
256-0378	Water	2,353,705	80,636	48,478	378,010	2,104,808	725,767	1,379,041
256-0379	Sewer	1,160,443	(228,794)	24,408	127,115	828,941	197,212	631,728
Total		3,514,147	(148,159)	72,885	505,125	2,933,749	922,979	2,010,770

Port & Harbor Depreciation Reserve		Actual	Actuals 7/1/24 through 6/9/25			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
456-0380	P & H Reserve	1,241,141	(119,376)	314,257	453,003	983,018	501,657	481,361
456-0386	Load and Launch Reserve	657,949	-	-	-	657,949	-	657,949
456-0389	Match Reserve	1,993,675	-	-	-	1,993,675	1,393,524	600,151
456-0373	USCGC Berth Space	148,845	-	-	-	148,845	20,000	128,845
Total		4,041,610	(119,376)	314,257	453,003	3,783,487	1,915,181	1,868,306

Port & Harbor Fleet Reserve		Actual	Actuals 7/1/24 through 6/9/25			YTD	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2024	Transferred In/(out)	Other Income	Expenditures	Ending Balance FY 2025		
452-0374	P & H Fleet	87,410	(104)	(148)	-	87,158	8,305	78,853
Total		87,410	(104)	(148)	0	87,158	8,305	78,853

HART Roads		Actual	Actuals 7/1/24 through 6/9/25			YTD	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	(142,749)	2,019,835	1,084,082	5,991,771	4,281,711	1,710,060
160	HART Roads Match	500,000	-	-	-	500,000	0	500,000
Total		5,698,768	(142,749)	2,019,835	1,084,082	6,491,771	4,281,711	2,210,060

HART Trails		Actual	Actuals 7/1/24 through 6/9/25			YTD	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	1,001	235,134	37,632	1,241,537	209,822	1,031,715
Total		1,043,034	1,001	235,134	37,632	1,241,537	209,822	1,031,715

City of Homer
General Fund Historical Review
Provided June 9, 2025

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25 YTD
Revenues											
Property Taxes	3,119,599	3,199,487	3,511,360	3,493,713	3,651,365	3,718,482	131,810	3,837,033	4,077,288	4,645,956	5,334,856
Sales and Use Taxes	4,993,941	6,383,660	6,640,036	6,412,983	6,398,988	5,705,499	3,344,657	7,711,860	8,292,059	8,180,662	8,052,880
Permits and Licenses	27,931	30,209	47,555	46,814	41,152	43,425	23,381	40,594	42,973	46,821	43,537
Intergovernmental	2,580,068	1,154,105	1,025,798	941,257	916,369	1,555,389	491,391	1,073,251	1,262,391	1,042,853	592,227
Charges for Services	2,125,051	1,990,476	1,897,301	1,971,793	2,205,197	2,239,723	558,343	1,037,949	978,574	833,740	847,822
Special assessments	59,740	47,940	188,422								
Investment Income	30,830	47,028	24,353	64,372	188,592	207,849	418	(196,256)	118,721	343,825	(13,018)
Fines and Forfeitures	20,142	18,029	28,277	15,980	28,798	10,100	3,886	21,246	13,396	3,989	3,012
Other	2,368	4,633	223								
Total Revenues	12,959,670	12,875,567	13,363,325	12,946,912	13,430,461	13,480,467	4,553,886	13,525,677	14,785,402	15,097,845	14,861,316
Expenditures											
General Government	3,507,640	2,816,762	2,926,231	3,013,262	3,201,579	3,136,393	1,992,352	3,893,037	4,158,879	4,376,327	3,655,027
Public Safety	4,708,617	4,150,861	4,128,482	4,148,352	4,359,655	4,774,938	2,501,333	5,456,786	5,984,845	6,157,511	5,706,949
Public Works	2,183,582	1,932,326	2,042,170	2,425,687	2,557,981	2,666,318	1,419,291	2,995,003	3,156,999	3,228,343	2,657,963
Library	847,655	797,087	833,581	852,197	873,440	816,125	426,319	920,262	1,024,664	1,052,271	954,033
Airport	221,302	171,358	180,948	189,505	196,901	196,466	124,447	246,393	286,791	240,442	189,317
Parks and Recreation	409,211	448,974	475,106								
Community Services	237,507	427,489	254,459	94,000	94,000	94,000	94,000	94,000	94,000	179,000	179,000
Debt Service	99,824	99,824	1,226,903								
Capital Outlay	-	-	82,924								
Total Expenditures	12,215,338	10,844,681	12,150,804	10,723,003	11,283,556	11,684,240	6,557,743	13,605,481	14,706,178	15,233,894	13,342,289
Excess of Revenues Over (Under) Expenditures	744,332	2,030,886	1,212,521	2,223,909	2,146,905	1,796,227	(2,003,857)	(79,803)	79,224	(136,049)	1,519,027
Other Finance Sources (Uses)											
Transfers In - HART Roads	-					608,810		807,065	866,100	933,347	
Transfers In - Others	-	10,000	1,228,883	14,576	1,671,930	49,870	13,356	780,098	873,001	22,037	20,710
Transfers Out	(223,083)	(1,949,118)	(1,847,143)	(2,290,433)	(922,329)	(500,145)	(79,860)	(4,604,742)	(1,156,267)	(362,180)	(950,442)
Net Other Financing Sources (Uses)	(223,083)	(1,939,118)	(618,260)	(2,275,857)	749,601	158,535	(66,504)	(3,017,579)	582,834	593,205	(929,732)
Net Change in Fund Balance	521,249	91,768	594,261	(51,948)	2,896,506	1,954,762	(2,070,361)	(3,097,382)	662,058	457,156	589,295
Net Change in Fund Balance w/o HART Transfer	521,249	91,768	594,261	(51,948)	2,896,506	1,345,952	(2,070,361)	(3,904,447)	(204,042)	(476,192)	589,295
Fund Balances											
Nonspendable	586,601	451,421	385,482	558,183	357,715	475,031	80,025	68,724	69,780	73,381	73,381
Restricted	76,421	125,982	101,223								
Committed	-	-	-	-	-	4,493,489	3,035,921	5,318,560	4,928,471	5,032,632	5,511,466
Assigned	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	171,314	-	-
Unassigned (deficit)	5,734,697	5,864,051	6,549,010	6,425,584	9,522,558	6,867,563	6,650,178	1,281,459	2,332,560	2,877,600	2,462,071
Total Fund Balances (Deficit)	6,569,033	6,612,768	7,207,029	7,155,081	10,051,587	12,007,397	9,937,438	6,840,057	7,502,125	7,983,613	8,046,918