

Financial Report - FY26 2nd Quarter
Provided March 9, 2026

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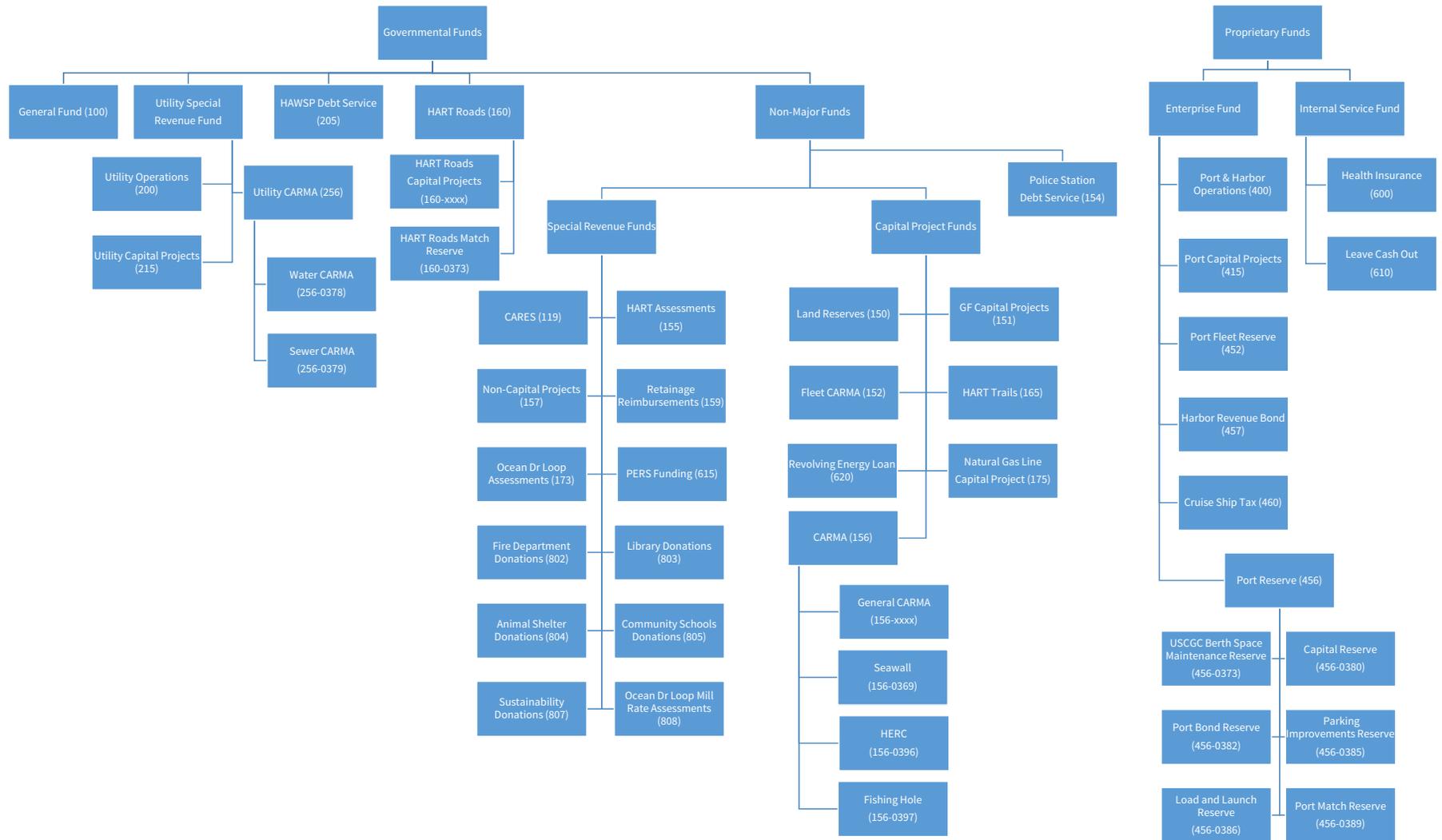
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City of Homer
Financial Reporting Schedule
for Calendar Year 2026

Dates	Event
1/12/2026	FY26 1st Quarter Report
1/26/2026	Monthly FY26 Year-To-Date (YTD) Report
2/9/2026	
2/23/2026	Monthly FY26 YTD Report
3/9/2026	FY26 2nd Quarter Report
3/23/2026	Monthly FY26 YTD Report
4/13/2026	
4/27/2026	Monthly FY26 YTD Report
5/11/2026	
5/26/2026	Monthly FY26 YTD Report
6/8/2026	FY26 3rd Quarter Report
6/22/2026	Monthly FY26 YTD Report
7/27/2026	Monthly FY26 Year-End Report - Preliminary
8/10/2026	
8/24/2026	Monthly FY27 YTD Report
9/14/2026	FY26 4th Quarter Report
9/28/2026	Monthly FY27 YTD Report
10/12/2026	
10/26/2026	Monthly FY27 YTD Report
11/9/2026	
11/23/2026	Monthly FY27 YTD Report



Fund Balance Report
Actuals through Quarter Ending December 2025

Fund Name	Fund #	FY24 Actual	FY25 Actual	FY26 YTD	Obligated	Available
General	100	7,787,967	7,794,307	12,367,445	5,708,138	6,659,307
Utility Operations	200	878,690	1,101,525	2,150,727	944,405	1,206,322
Utility Capital Projects	215	(894,658)	(1,963,491)	(877,634)		(877,634)
Utility Reserves	256	3,514,147	3,716,956	3,312,307	1,198,666	2,113,641
HAWSP Debt Service	205	7,400,377	9,238,002	9,865,763	195,000	9,670,763
HART Roads	160	5,698,768	5,252,830	5,062,789	4,067,137	995,652
CARES	119	2,235	-	-		-
Police Station Debt Service	154	2,032,027	2,696,826	3,237,686		3,237,686
HART Assessments	155	1,218,727	677,178	677,284		677,284
Non-Capital Projects	157	25,521	26,786	51,759		51,759
Retainage Reimbursements	159	-	-	-		-
Seawall Assessments	173	302,875	912,089	915,937		915,937
PERS Funding	615	303,621	317,600	323,040		323,040
Fire Department Donations	802	38,213	43,476	44,170		44,170
Library Donations	803	189,184	187,423	190,634		190,634
Animal Shelter Donations	804	335	353	358		358
Community Schools	805	269	336	3,743		3,743
Sustainability	807	17,079	17,865	18,171		18,171
Ocean Dr Loop Assessments	808	46,409	51,619	55,360		55,360
Land Reserves	150	386,415	251,652	245,874	16,668	229,205
Capital Projects	151	300,997	(222,252)	(367,619)		(367,619)
GF Fleet CARMA	152	740,647	521,445	734,386	583,056	151,330
GF CARMA	156	1,651,044	2,147,879	1,707,131	613,010	1,094,121
Community Rec Center	158	900,000	1,352,962	1,366,137		1,366,137
HART Trails	165	1,043,034	1,248,285	1,280,987	610,135	670,852
Gas Line	175	300,203	459,329	474,749		474,749
Energy Revolving Loan	620	411,776	315,691	315,691		315,691
Total By Fund - Governmental		\$ 34,295,902	\$ 36,146,670	\$ 43,156,875	\$ 13,936,216	\$ 29,220,659
Port & Harbor Operations**	400	2,446,524	4,044,588	6,120,623		6,120,623
Port Capital Projects	415	974,396	847,696	104,767		104,767
Port Fleet Reserves	452	87,410	117,158	117,158	8,305	108,853
Port Reserves	456	4,041,610	4,499,934	4,590,271	2,135,350	2,454,922
Port Bonds	457	(1,967,192)	(1,626,563)	(1,646,170)		(1,646,170)
Cruise Ship Landing Tax	460	(35,093)	(35,093)	(35,093)		(35,093)
Total By Fund - Enterprise		\$ 5,547,655	\$ 7,847,720	\$ 9,251,557	\$ 2,143,655	\$ 7,107,903
Health Insurance	600	243,104	(149,505)	(303,794)		(303,794)
Leave Cash Out	610	(122,404)	(169,963)	(361,982)		(361,982)
Total By Fund - Internal Service		\$ 120,701	\$ (319,468)	\$ (665,777)	\$ -	\$ (665,777)
Total By Fund - All Combined		\$ 39,964,257	\$ 43,674,922	\$ 51,742,655	\$ 16,079,870	\$ 35,662,785

**Determined by formula: Current Assets - Current Liabilities

Fund Balance Report

General Fund CARMA		Prelim	Actuals 7/1/25 through 12/31/25			Prelim	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2025	Transferred In/(out)	Other Income	Expenditures	YTD Balance FY 2026		
156-0369	Seawall	70,383	-	-	-	70,383	900	69,483
156-0372	ADA	60,000	-	-	-	60,000	-	60,000
156-0375	General	406,273	(117,672)	174,480	-	463,080	-	463,080
156-0384	City Hall	56,122	-	-	-	56,122	55,302	820
156-0385	Recreation	21,436	-	-	199	21,237	653	20,584
156-0387	Community Development	265,859	-	-	64,781	201,078	144,272	56,806
156-0388	Airport	31,000	-	-	-	31,000	-	31,000
156-0390	Library	43,119	-	-	-	43,119	26,561	16,558
156-0393	Fire	51,017	-	-	1,685	49,333	37,327	12,005
156-0394	Police	77,135	-	-	50,962	26,172	18,558	7,615
156-0395	Public Works	598,890	65,000	-	438,376	225,513	212,052	13,461
156-0396	HERC	266,000	-	-	1,543	264,457	13,637	250,820
156-0397	Fishing Hole	91,351	-	-	1,713	89,638	18,287	71,351
156-0398	IT	104,537	44,000	-	47,297	101,240	80,703	20,537
156-0399	Sister City	4,757	-	-	-	4,757	4,757	0
Total		2,147,879	(8,672)	174,480	606,556	1,707,131	613,010	1,094,121

General Fund Fleet CARMA		Prelim	Actuals 7/1/25 through 12/31/25			Prelim	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2025	Transferred In/(out)	Other Income	Expenditures	YTD Balance FY 2026		
152-0375	General	15,392	-	-	-	15,392	-	15,392
152-0380	Administrative	20,000	-	-	-	20,000	-	20,000
152-0381	Fire	161,461	-	-	37,059	124,402	42,098	82,304
152-0382	Police	150,120	-	-	-	150,120	150,000	120
152-0383	Public Works	174,472	338,662	-	88,662	424,472	390,958	33,514
Total		521,445	338,662	0	125,721	734,386	583,056	151,330

Water & Sewer CARMA		Prelim	Actuals 7/1/25 through 12/31/25			Prelim	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2025	Transferred In/(out)	Other Income	Expenditures	YTD Balance FY 2026		
256-0378	Water	2,590,264	(31,873)	17,327	375,557	2,200,162	962,404	1,237,757
256-0379	Sewer	1,126,691	(31,873)	17,327	-	1,112,146	236,262	875,884
Total		3,716,956	(63,746)	34,654	375,557	3,312,307	1,198,666	2,113,641

Port & Harbor Depreciation Reserve		Prelim	Actuals 7/1/25 through 12/31/25			Prelim	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2025	Transferred In/(out)	Other Income	Expenditures	YTD Balance FY 2026		
456-0380	P & H Reserve	1,493,896	-	157,886	83,699	1,568,083	768,649	799,435
456-0386	Load and Launch Reserve	343,567	-	-	-	343,567	-	343,567
456-0389	Match Reserve	2,493,675	-	-	-	2,493,675	1,366,701	1,126,974
456-0373	USCGC Berth Space	168,795	-	16,150	-	184,945	0	184,945
Total		4,499,934	0	174,036	83,699	4,590,271	2,135,350	2,454,921

Port & Harbor Fleet Reserve		Prelim	Actuals 7/1/25 through 12/31/25			Prelim	Encumbered	Available
Fund # - Account #	Account Name	Ending Balance FY 2025	Transferred In/(out)	Other Income	Expenditures	YTD Balance FY 2026		
452-0374	P & H Fleet	117,158	-	-	-	117,158	8,305	108,853
Total		117,158	0	0	0	117,158	8,305	108,853

HART Roads		Prelim	Actuals 7/1/25 through 12/31/25			Prelim	Encumbered	Available
Fund #	Fund Name	Ending Balance FY 2025	Transferred In/(out)	Other Income	Expenditures	YTD Balance FY 2026		
160	HART Roads	4,752,830	(149,917)	1,356,370	1,396,494	4,562,789	4,067,137	495,652
160	HART Roads Match	500,000	-	-	-	500,000	0	500,000
Total		5,252,830	(149,917)	1,356,370	1,396,494	5,062,789	4,067,137	995,652

HART Trails		Prelim	Actuals 7/1/25 through 12/31/25			Prelim	Encumbered	Available
Fund #	Fund Name	Ending Balance FY 2025	Transferred In/(out)	Other Income	Expenditures	YTD Balance FY 2026		
165	HART Trails	1,248,285	(125,000)	160,246	2,544	1,280,987	610,135	670,852
Total		1,248,285	(125,000)	160,246	2,544	1,280,987	610,135	670,852

General Fund Unassigned Fund Balance		Prelim	Actuals 7/1/25 through 12/31/25			Prelim	Encumbered	Available
Fund #	Fund Name	Ending Balance FY 2025	Transferred In/(out)	Other Income	Expenditures	YTD Balance FY 2026		
100	GF Unassigned FB	2,629,289	-	-	-	2,629,289	324,759	2,304,530
Total		2,629,289	0	0	0	2,629,289	324,759	2,304,530

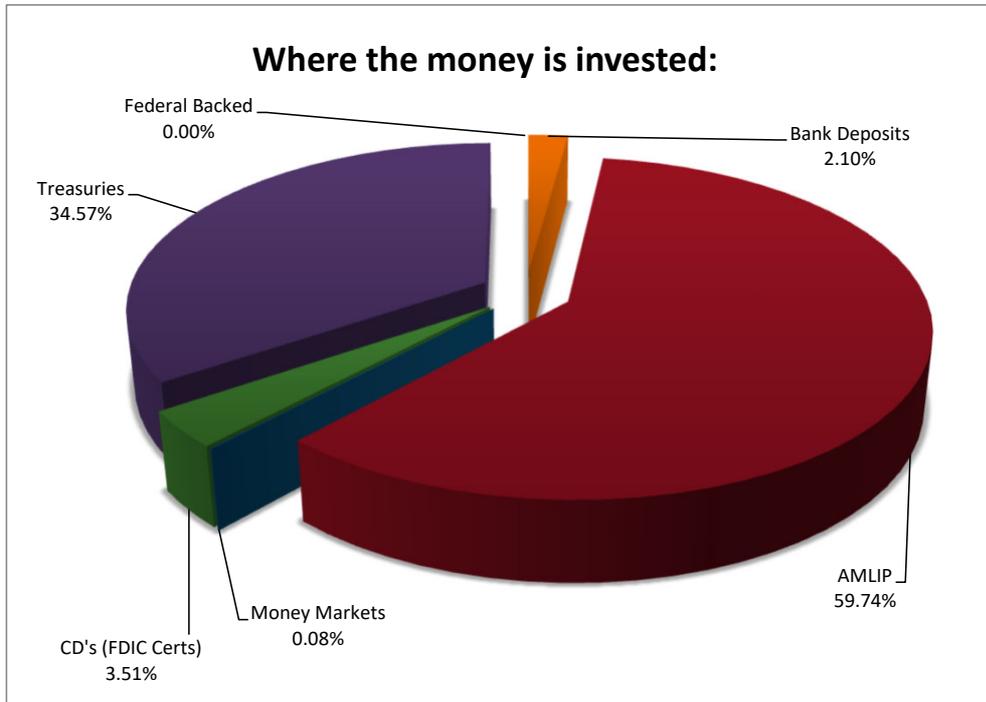
CITY OF HOMER Treasurer's Report

As of:

December 31, 2025

INVESTMENT BY INSTITUTION:	\$ Invested	% Of \$ Invested
Bank Deposits	\$ 1,027,554	2%
AMLIP	\$ 29,235,009	60%
TVI	\$ 18,673,756	38%
Total Cash and Investments	\$ 48,936,319	100%

MATURITY OF INVESTMENTS:		AMOUNT	% Of Investment by Maturity Date
1 to 30 Days	1/30/2026	\$ 30,302,162	62%
30 to 120 Days	4/30/2026	\$ 2,713,434	6%
120 to 180 Days	6/29/2026	\$ 246,331	1%
180 to 365 Days	12/31/2026	\$ 1,868,088	4%
Over 1 Year		\$ 13,806,304	28%
TOTAL		\$ 48,936,319	100%



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

Central Treasury Report
Actuals through Quarter Ending December 2025

	FY24	FY25	FY26
	Actual	Actual	YTD
Bank Deposits	1,567,396	1,213,091	1,027,554
Investments	36,232,760	40,822,790	47,908,766
Total Cash and Investments	\$ 37,800,156	\$ 42,035,881	\$ 48,936,319
Cash and Investments	37,482,175	41,717,900	48,618,339
Restricted Cash and Investments	317,980	317,980	317,980
Total Cash and Investments	\$ 37,800,156	\$ 42,035,881	\$ 48,936,319

By Fund:

Fund Name	Fund Number			
General	100	6,171,315	5,875,709	10,457,482
Utility Operations	200	187,753	370,241	1,064,649
Utility Capital Projects	215	(1,963,394)	(1,509,700)	(877,634)
Utility Reserves	256	3,604,163	3,718,231	3,312,307
HAWSP Debt Service	205	6,854,943	8,689,221	9,422,985
HART Roads	160	5,548,837	5,194,097	4,571,083
CARES	119	(9,682)	-	-
Police Station Debt Service	154	1,814,315	2,478,289	3,019,150
HART Assessments	155	1,218,727	677,178	677,284
Non-Capital Projects	157	26,311	32,266	51,759
Community Rec Center	158	900,000	1,352,962	1,366,137
Retainage Reimbursements	159	233,979	136,910	112,826
Seawall Assessments	173	302,875	(117,741)	924,038
PERS Funding	615	303,621	317,600	323,040
Fire Department Donations	802	38,213	43,476	44,170
Library Donations	803	179,184	187,423	190,634
Animal Shelter Donations	804	335	353	358
Community Schools	805	269	336	3,743
Sustainability	807	17,079	17,865	18,171
Ocean Dr Loop Assessments	808	46,409	51,619	55,360
Sister City Donations	809	52	52	52
Land Reserves	150	386,415	251,652	245,874
Capital Projects	151	215,387	601,755	(660,122)
GF Fleet CARMA	152	740,825	450,065	734,386
GF CARMA	156	1,704,686	2,180,109	1,712,280
HART Trails	165	988,606	1,193,651	1,226,353
Gas Line	175	300,203	459,329	489,035
Energy Revolving Loan	620	411,776	320,797	315,691
Port & Harbor Operations	400	2,232,390	2,699,645	5,702,414
Port Capital Projects	415	863,363	1,302,372	104,957
Port Fleet Reserves	452	87,745	117,158	117,158
Port Reserves	456	4,067,367	4,746,616	4,590,271
Port Bonds	457	232,808	528,437	298,830
Cruise Ship Landing Tax	460	(35,093)	(35,093)	(35,093)
Health Insurance	600	250,779	(131,257)	(285,546)
Leave Cash Out	610	(122,404)	(165,743)	(357,762)
Total By Fund		\$ 37,800,156	\$ 42,035,881	\$ 48,936,319

General Fund
Expenditure Report
Actuals through Quarter Ending December 2025
50% Fiscal Year Elapsed

Current Fiscal Analysis

	FY26	FY26	
	ADOPTED BUDGET	ACTUAL \$	%
Revenues			
Property Taxes	\$ 5,431,570	\$ 5,751,268	106%
Sales and Use Taxes	8,374,067	5,799,563	69%
Permits and Licenses	43,463	23,064	53%
Fines and Forfeitures	3,543	2,370	67%
Intergovernmental	750,919	418,168	56%
Charges for Services	513,406	278,778	54%
Other Revenues	-	69,076	
Airport	222,248	68,454	31%
Operating Transfers	1,467,157	-	0%
Total Revenues	\$ 16,806,373	\$ 12,410,741	74%
Expenditures & Transfers			
Administration	\$ 1,030,982	\$ 490,386	48%
Clerks/Council	867,737	365,526	42%
Community Development	749,998	355,992	47%
Information Technology	827,962	415,830	50%
Finance	920,718	442,757	48%
Library	1,139,976	548,650	48%
Fire	1,721,874	869,225	50%
Police	4,614,240	2,349,929	51%
Public Works	3,787,976	1,633,012	43%
Airport	242,066	113,979	47%
City Hall, HERC	169,827	80,316	47%
Non-Departmental	197,000	172,000	87%
Total Operating Expenditures	\$ 16,270,355	\$ 7,837,604	48%
Transfer to Other Funds			
Leave Cash Out	\$ 330,254		0%
Other	124,384		0%
Total Transfer to Other Funds	\$ 454,638	\$ -	0%
Transfer to CARMA			
General Fund Fleet CARMA	\$ 71,380		0%
General Fund CARMA	-		0%
Seawall CARMA	10,000		0%
Total Transfer to CARMA Funds	\$ 81,380	\$ -	0%
Total Expenditures & Transfers	\$ 16,806,373	\$ 7,837,604	47%
Net Revenues Over (Under) Expenditures w/HART Budget Transfer	\$ 0	\$ 4,573,138	
		\$ 4,947,250	

Water and Sewer Fund
Expenditure Report
Actuals through Quarter Ending December 2025
50% Fiscal Year Elapsed

Current Fiscal Analysis

	FY26		FY26	
	ADOPTED		ACTUAL	
	BUDGET		\$	%
Revenues				
Water Fund	\$ 2,522,112	\$ 1,361,979	54%	
Sewer Fund	2,157,567	1,438,991	67%	
Total Revenues	\$ 4,679,679	\$ 2,800,970	60%	
Expenditures & Transfers				
<u>Water</u>				
Administration	\$ 367,168	\$ 218,648	60%	
Treatment Plant	781,321	251,785	32%	
System Testing	36,000	9,669	27%	
Pump Stations	126,114	52,598	42%	
Distribution System	427,867	235,125	55%	
Reservoir	29,695	18,863	64%	
Meters	207,883	42,353	20%	
Hydrants	219,623	108,993	50%	
<u>Sewer</u>				
Administration	\$ 367,360	\$ 207,468	56%	
Plant Operations	914,573	322,683	35%	
System Testing	18,400	3,387	18%	
Lift Stations	240,124	122,229	51%	
Collection System	335,476	157,967	47%	
Total Operating Expenditures	\$ 4,071,603	\$ 1,751,767	43%	
Transfer to Other Funds				
Leave Cash Out	\$ 25,360		0%	
GF Admin Fees	-		0%	
Other	10,277		0%	
Total Transfer to Other Funds	\$ 35,637	\$ -	0%	
Transfers to CARMA				
Water	\$ 308,460		0%	
Sewer	263,979		0%	
Total Transfer to CARMA Funds	\$ 572,440	\$ -	0%	
Total Expenditures & Transfers	\$ 4,679,679	\$ 1,751,767	37%	
Net Revenues Over(Under) Expenditures	\$ 0	\$ 1,049,203		

Port and Harbor Fund
Expenditure Report
Actuals through Quarter Ending December 2025
50% Fiscal Year Elapsed

Current Fiscal Analysis

	FY26		FY26	
	ADOPTED BUDGET		ACTUAL	
			\$	%
Revenues				
Administration	\$ 741,793	\$ 431,248	58%	
Harbor	4,269,962	3,281,976	77%	
Pioneer Dock	351,663	229,665	65%	
Fish Dock	614,006	612,135	100%	
Deep Water Dock	170,000	118,308	70%	
Outfall Line	2,400	-	0%	
Fish Grinder	8,000	9,330	117%	
Load and Launch Ramp	130,000	55,818	43%	
Total Revenues	\$ 6,287,824	\$ 4,738,480	75%	
Expenditures & Transfers				
Administration	\$ 1,325,915	\$ 731,211	55%	
Harbor	1,454,590	720,986	50%	
Pioneer Dock	105,242	46,003	44%	
Fish Dock	915,281	496,333	54%	
Deep Water Dock	120,895	66,546	55%	
Outfall Line	19,000	2,410	13%	
Fish Grinder	47,039	31,393	67%	
Harbor Parking	211,631	79,400	38%	
Harbor Camping	119,070	58,614	49%	
Harbor Maintenance	492,573	257,343	52%	
Main Dock Maintenance	40,858	17,733	43%	
Deep Water Dock Maintenance	51,358	25,495	50%	
Load and Launch Ramp	118,899	73,661	62%	
Total Operating Expenditures	\$ 5,022,351	\$ 2,607,129	52%	
Transfer to Other Funds				
Leave Cash Out	\$ 59,849		0%	
GF Admin Fees	-		0%	
Debt Service	-		0%	
Other	248,498		0%	
Total Transfer to Other Funds	\$ 308,347	\$ -	0%	
Transfers to Reserves				
Harbor	\$ 457,125		0%	
Harbor Match	\$ 500,000			
Load and Launch Ramp	-		0%	
Total Transfer to Reserves	\$ 957,125	\$ -	0%	
Total Expenditures & Transfers	\$ 6,287,824	\$ 2,607,129	41%	
Net Revenues Over(Under) Expenditures	\$ 0	\$ 2,131,351		

FUND 100 - GENERAL FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
A/C Num.	Revenue Categories & Descriptions	FY24	FY25	FY26 YTD		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	ACTUAL		7/1/25 - 6/30/26
		ACTUAL	ACTUAL	\$	%	BUDGET
0005	PROPERTY TAXES:					
4101	Real Prop Tax	4,256,321	4,929,958	5,455,199	107.7%	5,063,326
4102	Per Prop Tax	246,726	237,808	251,568	104.7%	240,243
4103	Motr Vehicle Tx	40,928	44,293	25,467	60.1%	42,393
4104	Prior Years Taxes	67,296	124,690	14,638	26.8%	54,666
4105	Pen/Int Prop Tx	34,684	8,654	4,395	14.9%	29,551
4107	Oil Tax	-	8,589	-	0.0%	1,391
	Total Property Taxes	4,645,956	5,353,992	5,751,268	105.9%	5,431,570
0010	SALES & USE TAXES:					
4201	Sales Tax	7,741,229	7,670,887	5,440,364	69.2%	7,860,067
4206	Remote Sales Tax	435,433	582,123	332,973	72.4%	460,000
4202	Cooperative Tax	24,504	24,743	25,218	100.9%	25,000
4203	Liquor License	35,250	-	-	0.0%	25,000
4205	Sales Tax Comm	4,000	5,000	1,009	25.2%	4,000
	Total Sales and Use Taxes	8,240,416	8,282,752	5,799,563	69.3%	8,374,067
0015	PERMITS & LICENSES:					
4301	Driveway Permit	2,000	2,640	1,159	50.3%	2,304
4302	Sign Permits	350	550	50	15.8%	317
4303	Building Permit	20,351	28,645	11,350	51.6%	21,982
4304	Peddler Permits	940	1,000	590	44.0%	1,341
4306	Devel Permits	-	200	400	0.0%	-
4307	Wetland Permits	-	300	-	0.0%	-
4308	Zoning Fees	16,300	7,822	5,150	45.0%	11,450
4309	Row Permit	2,695	1,710	2,250	78.0%	2,886
4310	Marijuana Licenses	2,400	2,000	1,800	150.0%	1,200
4314	Taxi/chauffeurs/safety Inspec	1,785	2,771	315	15.9%	1,983
	Total Permits and Licenses	46,821	47,637	23,064	53.1%	43,463
0020	FINES & FORFEITURES:					
4401	Fines/Forfeit	3,989	2,487	2,280	64.4%	3,543
4402	Non Moving Fine	-	615	90	0.0%	-
	Total Fines and Forfeitures	3,989	3,102	2,370	66.9%	3,543
0025	USE OF MONEY:					
4801	Interest Income	343,825	(13,018)	-	0.0%	-
4802	Penalty/Interest	-	-	-	0.0%	-
	Total Use of Money	343,825	(13,018)	-	0.0%	-
0030	REVENUES-OTHER AGENCIES:					
4503	Prisoner Care	660,103	624,159	314,207	50.3%	624,519
4504	Borough 911	52,800	52,800	52,800	100.0%	52,800
4505	Police Sp Serv	38,000	-	-	0.0%	39,600
4506	SEMT Revenue	-	-	10,878	0.0%	-
4510	Library E-Rate Discount	15,078	15,078	6,283	0.0%	-
4511	Pioneer Av Maint	34,000	34,000	34,000	100.0%	34,000
4527	PERS Revenue	183,118	291,792	-	0.0%	-
	Total Intergovernmental	983,099	1,017,828	418,168	55.7%	750,919

FUND 100 - GENERAL FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
A/C Num.	Revenue Categories & Descriptions	FY24	FY25	FY26 YTD		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	ACTUAL		7/1/25 - 6/30/26
		ACTUAL	ACTUAL	\$	%	BUDGET
0035	CHARGES FOR SERVICES:					
4311	Library Cards	86	-	-	0.0%	-
4315	Project Administration Fee	-	-	-	0.0%	-
4316	Lid Application Fee	100	200	100	0.0%	-
4317	Lid Yearly Bill	10,259	6,734	1,709	12.7%	13,434
4516	Pw Equip & Serv	638	24,010	-	0.0%	-
4599	Pioneer Beautification	-	2,820	-	0.0%	-
4601	Ambulance Fees	274,001	366,730	147,119	48.2%	304,992
4603	Fire Contract - Kachemak City	126,656	151,857	74,819	59.1%	126,656
4607	Other Services	15,626	16,271	7,022	51.8%	13,551
4608	City Campground	-	6,982	17,383	0.0%	-
4609	Animal Care Fee	-	-	-	0.0%	-
4610	Plans & Specs	200	100	-	0.0%	-
4611	City Clerk Fees	2,125	2,293	700	22.3%	3,146
4612	Publication Fee	-	-	-	0.0%	-
4613	Cemetery Plots	9,400	8,600	2,300	18.1%	12,733
4614	Community Recreation Fees	54,409	50,102	26,876	76.0%	35,375
4650	Rents & Leases	150	-	-	0.0%	1,339
4655	Pavillion Rental	1,711	1,531	750	34.4%	2,179
	Total Charges for Services	495,360	638,229	278,778	54.3%	513,406
0040	OTHER REVENUE:					
4901	Surplus Prop	35,000	29,119	5,000	0.0%	-
4902	Other Revenue	84,012	75,293	55,328	0.0%	-
	Total Other Revenues	119,012	104,412	69,076	0.0%	-
0045	AIRPORT TERMINAL REVENUES:					
4655	Airline Leases	150,576	143,212	34,854	24.2%	143,846
4656	Concessions	1,428	1,428	(1,271)	-101.7%	1,250
4657	Car Rental	43,300	36,498	26,513	56.0%	47,386
4658	Parking Fees	24,064	20,444	8,358	28.1%	29,766
4660	Advertising	-	-	-	0.0%	-
	Total Airport	219,367	201,582	68,454	30.8%	222,248
	Total Before Operating Transfers	15,097,845	15,636,516	12,410,741	80.9%	15,339,216
0099	OPERATING TRANSFERS:					
4990	HART Transfer - Road/Trail Mtn	945,385	955,355	-	0.0%	1,296,388
4992	Other Transfer	10,000	10,000	-	0.0%	10,000
4990	Draw on Fund Balance - Fire Positions	-	-	-	0.0%	-
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%	160,768.67
	Total Operating Transfers	955,385	965,355	-	0.0%	1,467,157
	Grand Total	16,053,230	16,601,871	12,410,741	73.8%	16,806,373
	Net Surplus (Deficit)	628,470	1,026,930	4,573,138		0

FUND 100 - GENERAL FUND						
TOTAL COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26 YTD		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	ACTUAL		7/1/25 - 6/30/26
		ACTUAL	ACTUAL	\$	%	BUDGET
<u>Salaries and Benefits</u>						
5101	Salary and Wages	5,753,619	6,183,788	3,194,061	48.4%	6,604,518
5102	Fringe Benefits	3,433,619	3,283,447	1,772,741	50.8%	3,488,548
5103	Part-time Wages	287,808	283,976	125,509	35.4%	354,107
5104	Part-time Benefits	167,546	131,251	60,104	46.9%	128,073
5105	Overtime	595,313	596,701	201,665	49.4%	407,916
5107	Part-time Overtime	5,181	5,647	4,352	42.3%	10,288
5108	Unemployment Benefits	1,676	2,095	-	0.0%	-
5112	PERS Relief	183,118	291,792	-	0.0%	-
	Total Salaries and Benefits	10,427,881	10,778,696	5,358,431	48.7%	10,993,451
<u>Maintenance and Operations</u>						
5201	Office Supplies	45,402	38,776	12,626	28.0%	45,050
5202	Operating Supplies	346,384	342,382	148,109	39.7%	373,000
5203	Fuel and Lube	298,120	228,855	104,844	37.8%	277,600
5204	Chemicals	134,229	125,102	-	0.0%	222,600
5205	Ammunition	18,377	18,101	20,728	92.1%	22,500
5206	Food and Staples	38,424	38,480	16,058	39.3%	40,900
5207	Vehicle and Boat Maintenance	207,147	259,206	157,981	53.8%	293,500
5208	Equipment Maintenance	36,448	49,412	15,434	36.3%	42,550
5209	Building & Grounds Maintenance	76,352	81,654	59,043	59.6%	99,007
5210	Professional Services	755,016	803,750	404,944	42.2%	960,665
5211	Audit Services	121,846	129,619	56,703	43.4%	130,506
5213	Survey and Appraisal	4,350	7,359	2,945	42.1%	7,000
5214	Rents & Leases	123,939	115,007	39,083	22.3%	175,373
5215	Communications	244,761	231,561	143,673	66.7%	215,540
5216	Freight and Postage	35,274	29,646	10,451	73.9%	14,150
5217	Electricity	289,827	265,445	97,869	32.4%	302,353
5218	Water	21,934	23,430	13,796	57.2%	24,127
5219	Sewer	29,363	28,963	18,132	56.1%	32,300
5220	Refuse and Disposal	9,843	9,650	2,723	27.8%	9,800
5221	Property Insurance	72,338	78,816	73,851	85.2%	86,698
5222	Auto Insurance	49,420	46,389	54,006	107.6%	50,193
5223	Liability Insurance	118,449	182,137	252,376	126.3%	199,873
5224	Fidelity Bond	450	450	-	0.0%	450
5227	Advertising	32,521	28,441	7,586	19.6%	38,650
5228	Books	45,125	38,723	18,814	41.3%	45,500
5229	Periodicals	9,709	8,710	1,966	18.6%	10,550
5230	Audio Visual	17,462	16,222	7,198	72.0%	10,000
5231	Tools and Equipment	129,250	82,804	36,933	28.5%	129,400
5233	Computer Related Items	71,551	65,736	20,395	30.8%	66,200
5234	Record and Permits	807	430	208	20.8%	1,000
5235	Membership Dues	16,585	17,315	12,053	56.8%	21,220
5236	Transportation	5,687	8,050	4,452	287.2%	1,550
5237	Subsistence	4,593	3,431	1,486	57.2%	2,600
5238	Printing and Binding	4,272	4,280	9,394	74.9%	12,550
5242	Janitorial	-	-	-	0.0%	1,000
5244	Snow Removal	60,023	31,090	7,455	17.5%	42,700
5248	Lobbying	26,661	34,341	27,000	44.3%	61,000
5250	Camera Area Network	-	-	17,116	100.7%	17,000

FUND 100 - GENERAL FUND						
TOTAL COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26 YTD		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	ACTUAL		7/1/25 - 6/30/26
		ACTUAL	ACTUAL	\$	%	BUDGET
5251	Pioneer Beautification	1,203	1,233	-	0.0%	1,500
5252	Credit Card Expenses	2,728	3,126	1,775	62.3%	2,850
5280	Volunteer Incentives	36,543	15,678	5,426	13.9%	39,000
5282	City Hall Building Maintenance	12,901	10,707	6,052	46.6%	13,000
5283	Library Building Maintenance	22,675	11,800	8,540	34.2%	25,000
5284	Police Building Maintenance	2,983	9,944	3,138	29.9%	10,500
5285	Fire Building Maintenance	5,589	3,982	654	13.1%	5,000
5286	Old School Building Maintenance	-	-	-	0.0%	-
5287	Animal Control Building Maintenance	5,154	3,169	427	17.1%	2,500
5288	Old Police Building Maintenance	-	-	-	0.0%	-
5292	City Hall Motor Pool	8	50	-	0.0%	700
5293	Police Motor Pool	20,041	28,970	11,702	58.5%	20,000
5294	Fire Motor Pool	11,583	13,923	8,376	46.5%	18,000
5601	Uniform	58,863	56,255	30,764	54.5%	56,400
5602	Safety Equipment	34,489	30,716	13,551	40.5%	33,450
5603	Employee Training	215,259	187,415	76,955	35.0%	220,050
5604	Public Education	2,835	1,783	670	15.8%	4,250
5605	Sister Cities	3,962	310	-	0.0%	-
5611	ADA Compliance	-	-	-	0.0%	250
5614	Car Allowance	22,354	20,449	10,375	46.5%	22,300
5624	Legal Services	273,819	219,456	70,313	35.2%	200,000
5625	Impound Costs	1,385	1,689	-	0.0%	5,000
5626	Jail Laundry Services	-	-	-	0.0%	-
5627	Security	41,376	69,868	70,158	87.7%	80,000
5630	Haven House	14,000	14,000	-	0.0%	14,000
5632	Wellness Program	20,995	16,132	6,900	27.6%	25,000
5633	Phones	3,968	11,160	16	0.2%	8,000
5634	Networking	6,274	6,856	17,286	59.6%	29,000
5635	Software	50,979	60,348	91,797	85.4%	107,500
5636	Servers	21,317	24,393	541	1.1%	50,000
5639	Subscription Databases	8,952	18,950	14,328	71.6%	20,000
5801	Pratt Museum	79,000	79,000	77,000	100.0%	77,000
5804	Homer Chamber of Commerce	75,000	75,000	75,000	100.0%	75,000
5815	Parks & Recreation Board	1,475	1,500	-	0.0%	-
5830	Homer Foundation	25,000	25,000	-	0.0%	25,000
	Total Maintenance and Operations	4,584,654	4,496,623	2,479,173	47.0%	5,276,904
	Transfers					
5106	Leave Cash Out	221,360	178,375	-	0.0%	330,254
5990	Transfers To	190,866	121,247	-	0.0%	205,764
	Total Transfers	412,226	299,622	-	0.0%	536,018
	Total	15,424,760	15,574,941	7,837,604	46.6%	16,806,373

FUND 200 - UTILITY FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
A/C Num.	Revenue Categories & Descriptions	FY24	FY25	FY26 YTD		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	ACTUAL		7/1/25 - 6/30/26
		ACTUAL	ACTUAL	\$	%	BUDGET
Water Revenue						
Operating Revenue:						
	Metered Sales	2,245,909	2,509,666	1,335,018	57.1%	2,339,585
4661	Connection Fees	16,770	17,698	6,945	42.4%	16,384
4662	Services & Meters	39,996	35,972	15,858	46.2%	34,302
4663	In Lieu of City Sales Tax	477	776	565	100.9%	560
Total Operating Revenue		2,303,153	2,564,112	1,358,386	56.8%	2,390,830
Non- Operating Revenue						
4801	Interest on Investments	18,121	(117)	-	0.0%	-
4802	Penalty & Interest (Utilities)	7,780	9,507	3,593	44.1%	8,146
4527	PERS Revenue	20,767	33,629	-	0.0%	-
4990	Transfer from Fund Balance	-	-	-	0.0%	-
4992	Transfer from GF	103,000	108,964	-	0.0%	123,136
Total Non-Operating Revenue		149,668	151,983	3,593	2.7%	131,282
Total Water Revenue		2,452,820	2,716,095	1,361,979	54.0%	2,522,112
Sewer Revenue						
Operating Revenue						
	Metered Sales	1,987,374	2,040,423	1,416,819	66.5%	2,129,620
4619	Inspection Fees	-	-	-	0.0%	-
4662	Services & Meters	16,414	19,631	14,722	83.8%	17,577
4701	RV Dump Station	9,713	10,932	7,450	71.8%	10,370
4902	Other	-	-	-	0.0%	-
Total Operating Revenue		2,013,501	2,070,986	1,438,991	66.7%	2,157,567
Non- Operating Revenue						
4527	PERS Revenue	17,229	28,120	-	0.0%	-
4990	Transfer from Fund Balance	-	-	-	0.0%	-
Total Non-Operating Revenue		17,229	28,120	0	0.0%	0
Total Sewer Revenue		2,030,730	2,099,106	1,438,991	66.7%	2,157,567
Total Operating Revenue		4,316,653	4,635,099	2,797,377	61.5%	4,548,398
Total Non-Operating Revenue		166,897	180,102	3,593	2.7%	131,282
Total Water & Sewer Revenues		4,483,550	4,815,201	2,800,970	59.9%	4,679,679
Net Surplus (Deficit)		389,804	145,664	1,049,203		0

FUND 200 - UTILITY FUND						
WATER COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26 YTD		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	ACTUAL		7/1/25 - 6/30/26
		ACTUAL	ACTUAL	\$	%	BUDGET
Salaries and Benefits						
5101	Salary and Wages	679,114	739,551	391,038	50.3%	777,136
5102	Fringe Benefits	431,416	406,957	227,010	51.0%	444,955
5103	Part-time Wages	-	13,534	7,491	164.8%	4,544
5104	Part-time Benefits	-	1,657	865	151.3%	571
5105	Overtime	41,047	37,225	15,024	29.4%	51,040
5107	Part-time Overtime	-	433	-	0.0%	-
5108	Unemployment Benefits	-	-	-	0.0%	-
5112	PERS Relief	20,767	33,629	-	0.0%	-
	Total Salaries and Benefits	1,172,343	1,232,985	641,427	50.2%	1,278,247
Maintenance and Operations						
5201	Office Supplies	3,095	1,218	1,343	76.7%	1,750
5202	Operating Supplies	32,679	122,876	22,288	18.1%	122,850
5203	Fuel and Lube	39,372	32,620	14,636	47.8%	30,600
5204	Chemicals	104,710	204,566	-	0.0%	190,000
5207	Vehicle and Boat Maintenance	368	1,278	85	17.0%	500
5208	Equipment Maintenance	40,773	14,379	23,970	51.5%	46,550
5209	Building & Grounds Maintenance	5,022	2,744	2,696	35.0%	7,700
5210	Professional Services	49,829	41,487	43,661	57.8%	75,500
5211	Audit Services	23,934	25,461	11,138	50.0%	22,296
5213	Survey and Appraisal	1,200	1,200	1,250	104.2%	1,200
5215	Communications	20,823	17,347	13,213	146.8%	9,000
5216	Freight and Postage	187	-	-	0.0%	6,500
5217	Electricity	249,410	242,484	82,450	30.1%	274,351
5221	Property Insurance	13,386	14,582	-	0.0%	16,040
5222	Auto Insurance	13,820	14,884	10,431	63.7%	16,372
5223	Liability Insurance	4,853	9,076	23,879	214.8%	11,115
5226	Testing and Analysis	23,696	20,862	6,018	30.1%	20,000
5227	Advertising	-	-	-	0.0%	1,000
5231	Tools and Equipment	6,648	7,468	4,786	50.9%	9,400
5233	Computer Related Items	410	-	71	9.5%	750
5234	Record and Permits	-	-	-	0.0%	250
5235	Membership Dues	925	1,315	-	0.0%	1,000
5248	Lobbying	-	500	1,500	150.0%	1,000
5252	Credit Card Expenses	14,042	27,164	15,852	63.4%	25,000
5602	Safety Equipment	589	543	1,158	74.7%	1,550
5603	Employee Training	11,791	12,784	10,795	82.1%	13,150
5606	Bad Debt Expenses	3,054	5,247	4,956	41.3%	12,000
5608	Debt Repayment - Interest	4,353	1,785	432	0.0%	-
	Total Maintenance and Operations	668,969	823,869	296,607	32.3%	917,424
Transfers						
5106	Leave Cash Out	7,414	5,611	-	0.0%	12,836
5990	Transfers To	364,468	441,255	-	0.0%	313,606
	Total Transfers	371,882	446,866	-	0.0%	326,442
	Total	2,213,194	2,503,720	938,033	37.2%	2,522,112

FUND 200 - UTILITY FUND						
SEWER COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26 YTD		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	ACTUAL		7/1/25 - 6/30/26
		ACTUAL	ACTUAL	\$	%	BUDGET
Salaries and Benefits						
5101	Salary and Wages	571,394	631,656	335,068	50.8%	660,196
5102	Fringe Benefits	350,524	335,105	190,665	51.4%	370,994
5103	Part-time Wages	5,070	12,166	1,978	11.6%	17,025
5104	Part-time Benefits	531	1,406	245	12.6%	1,937
5105	Overtime	26,261	25,080	11,821	44.7%	26,471
5107	Part-time Overtime	-	217	-	0.0%	-
5108	Unemployment Benefits	-	-	-	0.0%	-
5112	PERS Relief	17,229	28,120	-	0.0%	-
	Total Salaries and Benefits	971,009	1,033,749	539,777	50.1%	1,076,624
Maintenance and Operations						
5201	Office Supplies	3,587	1,012	988	89.8%	1,100
5202	Operating Supplies	33,666	57,483	14,307	24.3%	58,800
5203	Fuel and Lube	26,570	25,189	9,253	30.8%	30,000
5204	Chemicals	86,319	114,023	-	0.0%	86,000
5207	Vehicle and Boat Maintenance	466	501	-	0.0%	250
5208	Equipment Maintenance	23,216	26,189	14,740	33.2%	44,400
5209	Building & Grounds Maintenance	2,216	3,681	927	24.4%	3,800
5210	Professional Services	46,488	90,299	34,922	36.0%	97,000
5211	Audit Services	23,934	25,461	11,138	50.0%	22,296
5215	Communications	10,550	10,983	5,057	91.9%	5,500
5216	Freight and Postage	541	282	-	0.0%	6,500
5217	Electricity	293,998	272,405	101,426	31.4%	323,398
5218	Water	822	618	272	30.1%	904
5219	Sewer	854	617	301	32.1%	940
5221	Property Insurance	22,701	24,718	29,186	107.3%	27,190
5222	Auto Insurance	13,820	14,884	10,431	63.7%	16,372
5223	Liability Insurance	4,014	7,811	20,418	213.6%	9,559
5226	Testing and Analysis	5,077	5,466	689	10.6%	6,500
5227	Advertising	-	-	-	0.0%	1,250
5231	Tools and Equipment	3,348	2,557	1,502	31.3%	4,800
5234	Record and Permits	7,941	7,920	-	0.0%	9,000
5235	Membership Dues	476	1,450	-	0.0%	700
5248	Lobbying	-	500	1,500	150.0%	1,000
5252	Credit Card Expenses	14,112	28,026	16,286	81.4%	20,000
5601	Uniform	400	-	-	0.0%	500
5602	Safety Equipment	640	2,523	612	23.1%	2,650
5603	Employee Training	15,969	3,532	-	0.0%	16,400
5606	Bad Debt Expenses	290	(2,146)	-	0.0%	2,500
	Total Maintenance and Operations	642,015	725,985	273,957	34.3%	799,309
Transfers						
5106	Leave Cash Out	8,355	6,605	-	0.0%	12,524
5990	Transfers To	259,173	399,478	-	0.0%	269,111
	Total Transfers	267,528	406,082	-	0.0%	281,634
	Total	1,880,552	2,165,816	813,734	37.7%	2,157,567

FUND 400 - PORT & HARBOR ENTERPRISE FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
A/C Num.	Revenue Categories & Descriptions	FY24	FY25	FY26 YTD		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	ACTUAL		7/1/25 - 6/30/26
		ACTUAL	ACTUAL	\$	%	BUDGET
0600	HARBOR ADMINISTRATION					
4515	Ferry Lease	18,000	18,000	18,000	100.0%	18,000
4650	Rents & Leases	625,649	627,470	294,185	57.6%	511,000
	Operating Revenue - Admin	643,649	645,470	312,185	59.0%	529,000
4527	PERS Revenue	40,694	66,614	-	0.0%	-
4634	Port Storage Fee	172,016	228,698	119,048	71.7%	166,000
4635	Port Impound Fee	2,017	1,020	-	0.0%	1,000
4705	Business Licenses	30	50	15	0.0%	-
4801	Interest On Investments	140,244	(8,168)	-	0.0%	-
4901	Surplus Property	-	(0)	-	0.0%	1,000
4902	Other Revenue	(0)	20,800	-	0.0%	44,793
4990	Transfers In	-	140,088	-	0.0%	-
	Non-Operating Revenue - Admin	355,001	449,102	119,063	56.0%	212,793
0601	HARBOR					
4245	Waste Oil Disp	-	300	-	0.0%	-
4249	Oil Spill Recovery	-	-	-	0.0%	-
4318	Parking Revenue	178,961	250,365	127,353	56.6%	225,000
4319	Electrical Supplies	1,014	1,193	290	19.3%	1,500
4402	Non Moving Fine	12,219	10,448	21,443	357.4%	6,000
4607	Camp Fees	(3,004)	-	-	0.0%	-
4624	Berth Transient Monthly	748,679	746,186	384,504	62.8%	612,544
4625	Berth Reserved	1,779,007	1,911,464	1,963,603	99.4%	1,974,495
4626	Berth Transient Annual	361,422	341,822	249,826	69.5%	359,430
4627	Berth Transient Semi Annual	152,941	150,266	38,757	23.0%	168,873
4628	Berth Transient Daily	170,279	193,593	128,172	76.8%	166,967
4629	Metered Energy	146,080	116,800	52,906	36.2%	146,080
4644	Pumping	-	163	-	0.0%	-
4645	Wooden Grid	4,912	10,359	4,647	92.9%	5,000
4646	Commerical Ramp	65,949	62,063	26,234	47.7%	55,000
4647	Berth Wait List	13,425	13,763	4,413	30.3%	14,573
4648	Steel Grid Fees	2,605	-	-	0.0%	-
4654	Spit Camping	208,244	209,576	126,291	63.1%	200,000
4663	Trans Energy 110v	45,349	34,621	22,539	53.7%	42,000
4664	Trans Energy 220v	29,451	24,629	10,677	48.5%	22,000
4665	Trans Energy 208v	193,837	148,143	45,919	28.7%	160,000
4666	Commerical Ramp Wharfage	67,069	56,973	29,099	67.7%	43,000
	Operating Revenue - Harbor	4,178,439	4,282,728	3,236,675	77.0%	4,202,462
4802	Penalty/Int	14,884	17,266	10,786	165.9%	6,500
4902	Other Revenue	67,272	73,179	34,515	56.6%	61,000
	Non-Operating Revenue - Harbor	82,156	90,446	45,301	67.1%	67,500
0602	PIONEER DOCK					
4631	USCG Leases	40,495	40,228	20,327	58.1%	35,000
4637	Seafood Wharfage-PD	-	-	-	0.0%	-
4638	PD Fuel Wharfage	193,311	227,073	186,579	70.2%	265,663
4639	Pioneer Dock - Wharfage	-	-	-	0.0%	-
4641	PD Water Sales	6,908	6,365	2,207	24.5%	9,000

FUND 400 - PORT & HARBOR ENTERPRISE FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
A/C Num.	Revenue Categories & Descriptions	FY24	FY25	FY26 YTD		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	ACTUAL		7/1/25 - 6/30/26
		ACTUAL	ACTUAL	\$	%	BUDGET
4642	PD Docking	45,052	50,538	20,553	48.9%	42,000
	Operating Revenue - Pioneer Dock	285,767	324,204	229,665	65.3%	351,663
0603	FISH DOCK					
4620	Ice Sales	341,209	316,385	356,953	119.0%	300,000
4621	Cold Storage	24,603	26,264	33,887	135.5%	25,000
4622	Crane Rental	201,470	198,538	89,933	47.3%	190,306
4623	Card Access Fees	5,933	5,881	2,407	42.2%	5,700
4637	Seafood Wharfage	24,621	19,742	7,090	39.4%	18,000
4700	Other Wharfage Fish Dock	68	-	-	0.0%	-
	Operating Revenue - Fish Dock	597,903	566,810	490,269	91.0%	539,006
4206	Fish Tax	78,772	122,599	121,866	162.5%	75,000
0604	DEEP WATER DOCK					
4633	Stevedoring	9,834	16,964	9,404	94.0%	10,000
4637	Seafood Wharfage	-	-	253	0.0%	-
4640	Deep Water Dock Wharfage	8,402	30,210	11,833	39.4%	30,000
4643	Deep Water Dock Docking	113,278	185,490	77,739	77.7%	100,000
4668	Dwd Water Sales	20,424	40,205	19,079	63.6%	30,000
4672	Port Security Revenues	-	-	-	0.0%	-
	Operating Revenue - DW Dock	151,937	272,869	118,308	69.6%	170,000
0605	OUTFALL LINE					
4704	Outfall Line	4,800	4,800	0	0.0%	2,400
0606	FISH GRINDER					
4706	Fish Grinder	10,393	6,670	9,330	116.6%	8,000
0615	LOAD AND LAUNCH RAMP					
4653	L & L Ramp Revenue	145,410	124,604	55,818	42.9%	130,000
	Operating Revenue - L & L Ramp	145,410	124,604	55,818	42.9%	130,000
	Total Revenues	6,534,227	6,890,301	4,738,480	75.4%	6,287,824
	Net Surplus (Deficit)	1,007,205	1,105,775	2,131,351		0

FUND 400 - PORT & HARBOR ENTERPRISE FUND						
COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26 YTD		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	ACTUAL		7/1/25 - 6/30/26
		ACTUAL	ACTUAL	\$	%	BUDGET
Salaries and Benefits						
5101	Salary and Wages	1,379,157	1,535,141	794,289	51.0%	1,556,759
5102	Fringe Benefits	884,305	910,148	469,679	51.8%	907,059
5103	Part-time Wages	122,103	177,324	155,268	67.5%	229,894
5104	Part-time Benefits	14,232	20,931	18,921	41.5%	45,550
5105	Overtime	29,580	36,194	30,394	71.7%	42,416
5107	Part-time Overtime	460	986	2,376	61.2%	3,879
5108	Unemployment Benefits	4,932	1,606	-	0.0%	-
5112	PERS Relief	40,694	66,614	-	0.0%	-
	Total Salaries and Benefits	2,475,462	2,748,943	1,470,925	52.8%	2,785,557
Maintenance and Operations						
5201	Office Supplies	4,040	4,648	5,129	93.3%	5,500
5202	Operating Supplies	26,337	66,069	24,631	82.1%	30,000
5203	Fuel and Lube	49,017	42,303	20,381	53.2%	38,300
5204	Chemicals	4,408	7,424	-	0.0%	6,000
5207	Vehicle and Boat Maintenance	33,396	21,199	9,750	32.5%	30,000
5208	Equipment Maintenance	62,505	69,971	49,562	46.3%	107,000
5209	Building & Grounds Maintenance	40,523	75,056	28,298	43.9%	64,500
5210	Professional Services	19,760	22,272	31,278	80.2%	39,000
5211	Audit Services	47,868	50,922	22,276	50.0%	44,592
5213	Survey and Appraisal	17,500	-	2,500	20.0%	12,500
5214	Rents & Leases	4,563	6,368	4,683	66.9%	7,000
5215	Communications	12,981	12,749	6,112	55.6%	11,000
5216	Freight and Postage	2,028	588	33	0.6%	5,500
5217	Electricity	654,842	556,404	224,919	31.2%	720,326
5218	Water	138,976	171,989	125,193	81.9%	152,874
5219	Sewer	12,383	12,639	10,235	75.1%	13,621
5220	Refuse and Disposal	52,288	33,978	28,237	41.3%	68,300
5221	Property Insurance	106,791	116,336	102,526	80.1%	127,970
5222	Auto Insurance	10,907	11,950	6,313	48.0%	13,145
5223	Liability Insurance	86,006	117,833	120,216	108.7%	110,567
5226	Testing and Analysis	4,073	4,714	2,410	34.4%	7,000
5227	Advertising	6,888	3,268	2,518	36.0%	7,000
5228	Books and Subscriptions	-	-	-	0.0%	-
5231	Tools and Equipment	5,214	39,322	15,377	87.9%	17,500
5233	Computer Related Items	-	1,751	-	0.0%	-
5234	Record and Permits	-	1,004	325	8.1%	4,000
5235	Membership Dues	6,085	6,707	2,848	33.5%	8,500
5236	Transportation	2,201	4,933	2,138	53.4%	4,000
5237	Subsistence	663	1,010	236	7.9%	3,000
5238	Printing and Binding	282	-	-	0.0%	3,000
5248	Lobbying	20,803	25,950	21,000	29.2%	72,000
5249	Oil Spill Response	-	-	101	10.1%	1,000
5250	Camera Area Network	2,423	24,219	20,380	113.2%	18,000
5252	Credit Card Expenses	132,100	115,486	92,917	68.3%	136,000
5256	Waste Oil Disposal	39,136	23,062	23,563	67.3%	35,000
5258	Float and Ramp Repairs	15,624	15,882	28,821	82.3%	35,000

FUND 400 - PORT & HARBOR ENTERPRISE FUND						
COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26 YTD		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	ACTUAL		7/1/25 - 6/30/26
		ACTUAL	ACTUAL	\$	%	BUDGET
5287	Electrical Supplies	-	-	-	0.0%	2,100
5601	Uniform	11,574	9,541	3,021	31.8%	9,500
5602	Safety Equipment	7,360	9,965	4,949	33.0%	15,000
5603	Employee Training	32,999	28,146	14,515	31.9%	45,500
5606	Bad Debt Expenses	58,210	56,829	30,298	60.6%	50,000
5608	Debt Payment-Interest	(34,567)	-	-	0.0%	-
5614	Car Allowance	-	2,600	2,400	0.0%	-
5624	Legal Services	4,388	7,384	15,281	15.3%	100,000
5627	Security	-	3,564	-	0.0%	-
5635	Software	3,200	3,127	7,480	187.0%	4,000
5637	Diving Services	30,945	2,131	-	0.0%	27,000
5638	Signage Parking Delineation	37,294	58,203	23,350	93.4%	25,000
5999	Loss on Disposal	-	42,773	-	0.0%	-
	Total Maint. and Operations	1,774,014	1,892,270	1,136,204	50.8%	2,236,794
	C/O and Transfers					
5106	Leave Cash Out	73,867	49,513	-	0.0%	59,849
5241	GF Admin Fees	-	-	-	0.0%	-
5990	Transfers To	1,203,680	1,093,800	-	0.0%	1,205,623
	Total Others	1,277,546	1,143,312	-	0.0%	1,265,473
	Total	5,527,022	5,784,525	2,607,129	41.5%	6,287,824

**Fund 154 - Police Station DSF
Reconciliation**

	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Prelim	FY 26 thru Q2
Beginning Balance	832,489	1,213,963	1,621,766	2,032,027	2,696,826
Revenue					
Sales Tax	776,974	802,803	804,262	811,771	567,869
Remaining Budgeted Sales Tax					205,252
Interest Income	-	-	-	119,357	43,117
Transfers	-	-	-	131,170	-
Total Revenue	776,974	802,803	804,262	1,062,298	816,238
Expenditures					
Debt Payment - Principal	210,000	220,000	230,000	245,000	255,000
Debt Payment - Interest	185,500	175,000	164,000	152,500	140,250
Total Expenditures	395,500	395,000	394,000	397,500	395,250
Change in Net Assets	381,474	407,803	410,262	664,798	420,988
Ending Balance	1,213,963	1,621,766	2,032,027	2,696,826	3,117,814
Principal Outstanding	3,500,000	3,280,000	3,050,000	2,805,000	2,550,000
Accrued Interest	1,059,250	884,250	720,250	567,750	427,500
Total Needed for Prepayment (5/1/30)	4,559,250	4,164,250	3,770,250	3,372,750	2,977,500
Funding Difference	(3,345,287)	(2,542,484)	(1,738,223)	(675,924)	140,314

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.