

Financial Report - FY26 3rd Quarter

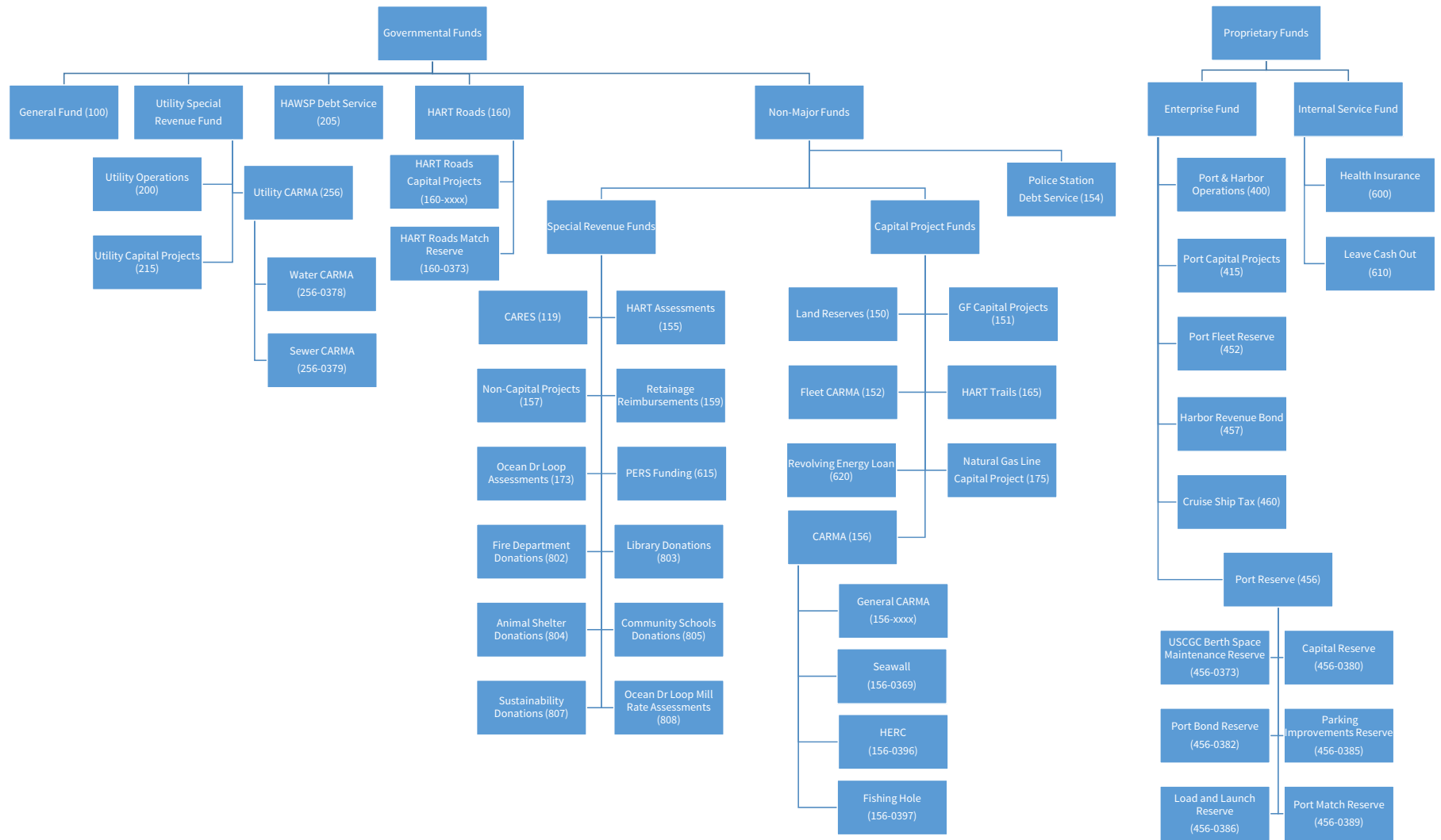
Provided June 8, 2026

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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



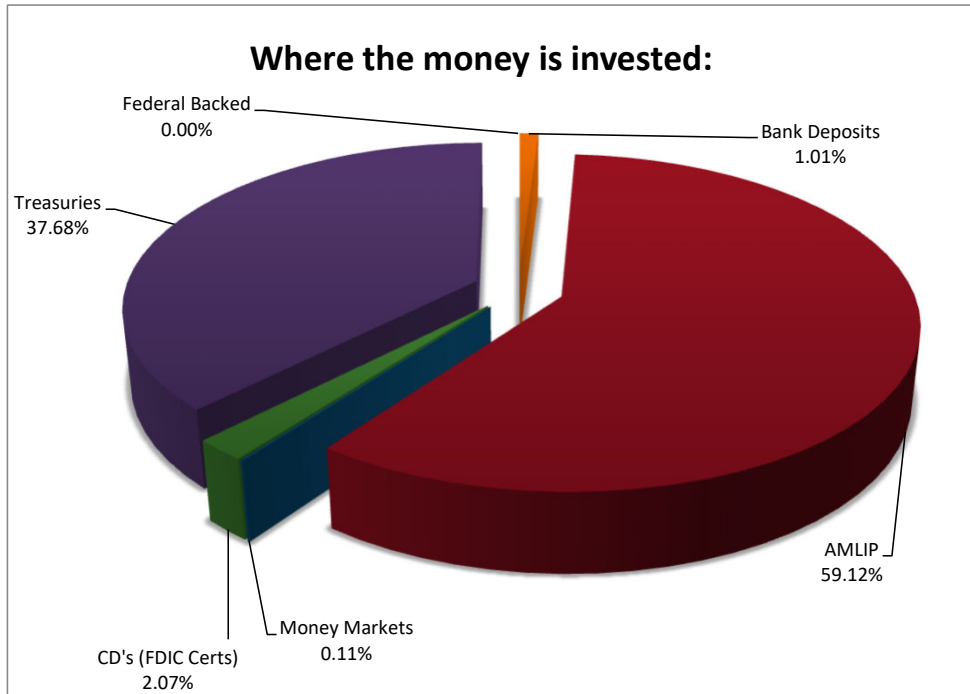
CITY OF HOMER Treasurer's Report

As of:

March 31, 2026

INVESTMENT BY INSTITUTION:	\$ Invested	% Of \$ Invested
Bank Deposits	\$ 472,267	1%
AMLIP	\$ 27,749,428	59%
TVI	\$ 18,713,857	40%
Total Cash and Investments	\$ 46,935,553	100%

MATURITY OF INVESTMENTS:	AMOUNT	% Of Investment by Maturity Date
1 to 30 Days	4/30/2026 \$ 28,274,076	60%
30 to 120 Days	7/29/2026 \$ 3,331,769	7%
120 to 180 Days	9/27/2026 \$ -	0%
180 to 365 Days	3/31/2027 \$ 1,491,209	3%
Over 1 Year	\$ 13,838,498	29%
TOTAL	\$ 46,935,553	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 March 2026

	FY24 Actual	FY25 Actual	FY26 YTD
Bank Deposits	1,567,396	1,213,091	472,267
Investments	36,232,760	40,822,790	46,463,285
Total Cash and Investments	\$ 37,800,156	\$ 42,035,881	\$ 46,935,553
Cash and Investments	37,482,175	41,717,900	46,617,572
Restricted Cash and Investments	317,980	317,980	317,980
Total Cash and Investments	\$ 37,800,156	\$ 42,035,881	\$ 46,935,553

By Fund:

Fund Name	Fund Number			
General	100	6,171,315	5,875,709	8,790,075
Utility Operations	200	187,753	370,241	1,073,113
Utility Capital Projects	215	(1,963,394)	(1,509,700)	195,014
Utility Reserves	256	3,604,163	3,718,231	2,823,115
HAWSP Debt Service	205	6,854,943	8,689,221	8,776,318
HART Roads	160	5,548,837	5,194,097	4,889,504
CARES	119	(9,682)	-	-
Police Station Debt Service	154	1,814,315	2,478,289	2,866,864
HART Assessments	155	1,218,727	677,178	696,292
Non-Capital Projects	157	26,311	32,266	(55,062)
Community Rec Center	158	900,000	1,352,962	1,378,275
Retainage Reimbursements	159	233,979	136,910	98,703
Seawall Assessments	173	302,875	(117,741)	933,619
PERS Funding	615	303,621	317,600	325,889
Fire Department Donations	802	38,213	43,476	44,925
Library Donations	803	179,184	187,423	162,941
Animal Shelter Donations	804	335	353	360
Community Schools	805	269	336	3,659
Sustainability	807	17,079	17,865	18,332
Ocean Dr Loop Assessments	808	46,409	51,619	56,351
Sister City Donations	809	52	52	52
Land Reserves	150	386,415	251,652	525,874
Capital Projects	151	215,387	601,755	(677,096)
GF Fleet CARMA	152	740,825	450,065	775,465
GF CARMA	156	1,704,686	2,180,109	1,569,097
HART Trails	165	988,606	1,193,651	1,264,824
Gas Line	175	300,203	459,329	492,193
Energy Revolving Loan	620	411,776	320,797	315,691
Port & Harbor Operations	400	2,232,390	2,699,645	5,333,856
Port Capital Projects	415	863,363	1,302,372	455,304
Port Fleet Reserves	452	87,745	117,158	117,158
Port Reserves	456	4,067,367	4,746,616	4,257,012
Port Bonds	457	232,808	528,437	298,830
Cruise Ship Landing Tax	460	(35,093)	(35,093)	(25,658)
Health Insurance	600	250,779	(131,257)	(362,395)
Leave Cash Out	610	(122,404)	(165,743)	(482,941)
Total By Fund		\$ 37,800,156	\$ 42,035,881	\$ 46,935,553

General Fund
Expenditure Report
Actuals through Quarter Ending March 2026
75% Fiscal Year Elapsed

Current Fiscal Analysis

	FY26		FY26	
	ADOPTED BUDGET		ACTUAL	
			\$	%
Revenues				
Property Taxes	\$ 5,431,570	\$ 5,910,880	109%	
Sales and Use Taxes	8,374,067	7,325,846	87%	
Permits and Licenses	43,463	25,072	58%	
Fines and Forfeitures	3,543	2,370	67%	
Intergovernmental	750,919	579,041	77%	
Charges for Services	513,406	456,613	89%	
Other Revenues	-	89,549		
Airport	222,248	93,732	42%	
Operating Transfers	1,467,157	-	0%	
Total Revenues	\$ 16,806,373	\$ 14,483,102	86%	
Expenditures & Transfers				
Administration	\$ 1,030,982	\$ 746,080	72%	
Clerks/Council	867,737	502,627	58%	
Community Development	749,998	526,794	70%	
Information Technology	827,962	619,507	75%	
Finance	920,718	665,025	72%	
Library	1,139,976	822,978	72%	
Fire	1,721,874	1,257,790	73%	
Police	4,614,240	3,497,922	76%	
Public Works	3,787,976	2,401,246	63%	
Airport	242,066	206,787	85%	
City Hall, HERC	169,827	127,464	75%	
Non-Departmental	197,000	237,000	120%	
Total Operating Expenditures	\$ 16,270,355	\$ 11,611,220	71%	
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	\$ 11,611,220	69%	
Net Revenues Over (Under) Expenditures w/HART Budget Transfer	\$ 0	\$ 2,871,882		
		\$ 3,385,881		

Water and Sewer Fund
Expenditure Report
Actuals through Quarter Ending March 2026
75% Fiscal Year Elapsed

Current Fiscal Analysis

	FY26		FY26	
	ADOPTED		ACTUAL	
	BUDGET		\$	%
Revenues				
Water Fund	\$ 2,522,112	\$ 1,839,217	73%	
Sewer Fund	2,157,567	1,890,743	88%	
Total Revenues	\$ 4,679,679	\$ 3,729,960	80%	
Expenditures & Transfers				
<u>Water</u>				
Administration	\$ 367,168	\$ 295,778	81%	
Treatment Plant	781,321	391,623	50%	
System Testing	36,000	19,299	54%	
Pump Stations	126,114	80,996	64%	
Distribution System	427,867	363,876	85%	
Reservoir	29,695	26,539	89%	
Meters	207,883	61,549	30%	
Hydrants	219,623	169,199	77%	
<u>Sewer</u>				
Administration	\$ 367,360	\$ 281,558	77%	
Plant Operations	914,573	520,805	57%	
System Testing	18,400	6,387	35%	
Lift Stations	240,124	181,554	76%	
Collection System	335,476	237,620	71%	
Total Operating Expenditures	\$ 4,071,603	\$ 2,636,784	65%	
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	\$ 2,636,784	56%	
Net Revenues Over(Under) Expenditures	\$ 0	\$ 1,093,176		

Port and Harbor Fund
Expenditure Report
Actuals through Quarter Ending March 2026
75% Fiscal Year Elapsed

Current Fiscal Analysis

	FY26		FY26	
	ADOPTED BUDGET		ACTUAL	
			\$	%
Revenues				
Administration	\$ 741,793	\$ 665,567	90%	
Harbor	4,269,962	3,559,809	83%	
Pioneer Dock	351,663	286,958	82%	
Fish Dock	614,006	658,352	107%	
Deep Water Dock	170,000	155,135	91%	
Outfall Line	2,400	4,800	200%	
Fish Grinder	8,000	9,330	117%	
Load and Launch Ramp	130,000	57,988	45%	
Total Revenues	\$ 6,287,824	\$ 5,397,940	86%	
Expenditures & Transfers				
Administration	\$ 1,325,915	\$ 919,598	69%	
Harbor	1,454,590	1,083,827	75%	
Pioneer Dock	105,242	71,848	68%	
Fish Dock	915,281	660,448	72%	
Deep Water Dock	120,895	106,908	88%	
Outfall Line	19,000	2,410	13%	
Fish Grinder	47,039	33,843	72%	
Harbor Parking	211,631	100,085	47%	
Harbor Camping	119,070	75,316	63%	
Harbor Maintenance	492,573	349,007	71%	
Main Dock Maintenance	40,858	25,514	62%	
Deep Water Dock Maintenance	51,358	33,276	65%	
Load and Launch Ramp	118,899	95,645	80%	
Total Operating Expenditures	\$ 5,022,351	\$ 3,557,725	71%	
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	\$ 3,557,725	57%	
Net Revenues Over(Under) Expenditures	\$ 0	\$ 1,840,214		

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	5,582,124	110.2%	5,063,326
4102	Per Prop Tax	246,726	237,808	258,009	107.4%	240,243
4103	Motr Vehicle Tx	40,928	44,293	34,065	80.4%	42,393
4104	Prior Years Taxes	67,296	124,690	26,437	48.4%	54,666
4105	Pen/Int Prop Tx	34,684	8,654	10,245	34.7%	29,551
4107	Oil Tax	-	8,589	-	0.0%	1,391
	Total Property Taxes	4,645,956	5,353,992	5,910,880	108.8%	5,431,570
0010	SALES & USE TAXES:					
4201	Sales Tax	7,741,229	7,670,887	6,763,564	86.0%	7,860,067
4206	Remote Sales Tax	435,433	582,123	505,055	109.8%	460,000
4202	Cooperative Tax	24,504	24,743	25,218	100.9%	25,000
4203	Liquor License	35,250	-	30,000	120.0%	25,000
4205	Sales Tax Comm	4,000	5,000	2,009	50.2%	4,000
	Total Sales and Use Taxes	8,240,416	8,282,752	7,325,846	87.5%	8,374,067
0015	PERMITS & LICENSES:					
4301	Driveway Permit	2,000	2,640	1,204	52.2%	2,304
4302	Sign Permits	350	550	100	31.6%	317
4303	Building Permit	20,351	28,645	12,450	56.6%	21,982
4304	Peddler Permits	940	1,000	690	51.4%	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	2,288	79.3%	2,886
4310	Marijuana Licenses	2,400	2,000	1,800	150.0%	1,200
4314	Taxi/chauffeurs/safety Inspec	1,785	2,771	991	49.9%	1,983
	Total Permits and Licenses	46,821	47,637	25,072	57.7%	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	471,311	75.5%	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	10,052	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	579,041	77.1%	750,919

FUND 100 - GENERAL FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
A/C Num.	Revenue Categories & Descriptions	FY24	FY25	FY26 YTD ACTUAL		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25			7/1/25 - 6/30/26
		ACTUAL	ACTUAL	\$	%	BUDGET
0035	CHARGES FOR SERVICES:					
4311	Library Cards	86	-	-	0.0%	-
4315	Project Administration Fee	-	-	57	0.0%	-
4316	Lid Application Fee	100	200	400	0.0%	-
4317	Lid Yearly Bill	10,259	6,734	3,365	25.0%	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	223,867	73.4%	304,992
4603	Fire Contract - Kachemak City	126,656	151,857	158,359	125.0%	126,656
4607	Other Services	15,626	16,271	10,223	75.4%	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	985	31.3%	3,146
4612	Publication Fee	-	-	-	0.0%	-
4613	Cemetery Plots	9,400	8,600	5,900	46.3%	12,733
4614	Community Recreation Fees	54,409	50,102	35,098	99.2%	35,375
4650	Rents & Leases	150	-	-	0.0%	1,339
4655	Pavillion Rental	1,711	1,531	975	44.8%	2,179
	Total Charges for Services	495,360	638,229	456,613	88.9%	513,406
0040	OTHER REVENUE:					
4901	Surplus Prop	35,000	29,119	5,000	0.0%	-
4902	Other Revenue	84,012	75,293	75,800	0.0%	-
	Total Other Revenues	119,012	104,412	89,549	0.0%	-
0045	AIRPORT TERMINAL REVENUES:					
4655	Airline Leases	150,576	143,212	48,031	33.4%	143,846
4656	Concessions	1,428	1,428	(1,130)	-90.4%	1,250
4657	Car Rental	43,300	36,498	33,194	70.1%	47,386
4658	Parking Fees	24,064	20,444	13,637	45.8%	29,766
4660	Advertising	-	-	-	0.0%	-
	Total Airport	219,367	201,582	93,732	42.2%	222,248
	Total Before Operating Transfers	15,097,845	15,636,516	14,483,102	94.4%	15,339,216
0099	OPERATING TRANSFERS:					
4990	HART Transfer - Road/Trail Mtnc	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	14,483,102	86.2%	16,806,373
	Net Surplus (Deficit)	628,470	1,026,930	2,871,882		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
Salaries and Benefits						
5101	Salary and Wages	5,753,619	6,183,788	4,929,477	74.6%	6,604,518
5102	Fringe Benefits	3,433,619	3,283,447	2,709,937	77.7%	3,488,548
5103	Part-time Wages	287,808	283,976	187,649	53.0%	354,107
5104	Part-time Benefits	167,546	131,251	88,691	69.2%	128,073
5105	Overtime	595,313	596,701	321,272	78.8%	407,916
5107	Part-time Overtime	5,181	5,647	7,213	70.1%	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	8,244,239	75.0%	10,993,451
Maintenance and Operations						
5201	Office Supplies	45,402	38,776	17,177	38.1%	45,050
5202	Operating Supplies	346,384	342,382	175,022	46.9%	373,000
5203	Fuel and Lube	298,120	228,855	182,648	65.8%	277,600
5204	Chemicals	134,229	125,102	-	0.0%	222,600
5205	Ammunition	18,377	18,101	22,016	97.8%	22,500
5206	Food and Staples	38,424	38,480	18,618	45.5%	40,900
5207	Vehicle and Boat Maintenance	207,147	259,206	241,649	82.3%	293,500
5208	Equipment Maintenance	36,448	49,412	21,026	49.4%	42,550
5209	Building & Grounds Maintenance	76,352	81,654	68,309	69.0%	99,007
5210	Professional Services	755,016	803,750	568,322	59.2%	960,665
5211	Audit Services	121,846	129,619	62,170	47.6%	130,506
5213	Survey and Appraisal	4,350	7,359	3,496	49.9%	7,000
5214	Rents & Leases	123,939	115,007	87,207	49.7%	175,373
5215	Communications	244,761	231,561	181,012	84.0%	215,540
5216	Freight and Postage	35,274	29,646	15,056	106.4%	14,150
5217	Electricity	289,827	265,445	176,272	58.3%	302,353
5218	Water	21,934	23,430	16,758	69.5%	24,127
5219	Sewer	29,363	28,963	21,897	67.8%	32,300
5220	Refuse and Disposal	9,843	9,650	7,237	73.9%	9,800
5221	Property Insurance	72,338	78,816	73,851	85.2%	86,698
5222	Auto Insurance	49,420	46,389	54,881	109.3%	50,193
5223	Liability Insurance	118,449	182,137	257,869	129.0%	199,873
5224	Fidelity Bond	450	450	-	0.0%	450
5227	Advertising	32,521	28,441	17,634	45.6%	38,650
5228	Books	45,125	38,723	23,041	50.6%	45,500
5229	Periodicals	9,709	8,710	2,158	20.5%	10,550
5230	Audio Visual	17,462	16,222	11,182	111.8%	10,000
5231	Tools and Equipment	129,250	82,804	48,065	37.1%	129,400
5233	Computer Related Items	71,551	65,736	29,199	44.1%	66,200
5234	Record and Permits	807	430	208	20.8%	1,000
5235	Membership Dues	16,585	17,315	12,973	61.1%	21,220
5236	Transportation	5,687	8,050	6,480	418.1%	1,550
5237	Subsistence	4,593	3,431	1,858	71.5%	2,600
5238	Printing and Binding	4,272	4,280	9,394	74.9%	12,550
5242	Janitorial	-	-	60	6.0%	1,000
5244	Snow Removal	60,023	31,090	30,635	71.7%	42,700
5248	Lobbying	26,661	34,341	41,668	68.3%	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	2,921	102.5%	2,850
5280	Volunteer Incentives	36,543	15,678	9,042	23.2%	39,000
5282	City Hall Building Maintenance	12,901	10,707	6,923	53.3%	13,000
5283	Library Building Maintenance	22,675	11,800	8,638	34.6%	25,000
5284	Police Building Maintenance	2,983	9,944	8,424	80.2%	10,500
5285	Fire Building Maintenance	5,589	3,982	2,077	41.5%	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	15,206	76.0%	20,000
5294	Fire Motor Pool	11,583	13,923	10,815	60.1%	18,000
5601	Uniform	58,863	56,255	40,159	71.2%	56,400
5602	Safety Equipment	34,489	30,716	24,053	71.9%	33,450
5603	Employee Training	215,259	187,415	111,075	50.5%	220,050
5604	Public Education	2,835	1,783	1,358	32.0%	4,250
5605	Sister Cities	3,962	310	-	0.0%	-
5611	ADA Compliance	-	-	-	0.0%	250
5614	Car Allowance	22,354	20,449	15,562	69.8%	22,300
5624	Legal Services	273,819	219,456	94,115	47.1%	200,000
5625	Impound Costs	1,385	1,689	2,636	52.7%	5,000
5626	Jail Laundry Services	-	-	-	0.0%	-
5627	Security	41,376	69,868	71,960	90.0%	80,000
5630	Haven House	14,000	14,000	14,000	100.0%	14,000
5632	Wellness Program	20,995	16,132	14,200	56.8%	25,000
5633	Phones	3,968	11,160	3,357	42.0%	8,000
5634	Networking	6,274	6,856	22,928	79.1%	29,000
5635	Software	50,979	60,348	97,415	90.6%	107,500
5636	Servers	21,317	24,393	33,265	66.5%	50,000
5639	Subscription Databases	8,952	18,950	15,264	76.3%	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	25,000	100.0%	25,000
	Total Maintenance and Operations	4,584,654	4,496,623	3,326,982	63.0%	5,276,904
	Transfers					
5106	Leave Cash Out	221,360	178,375	-	0.0%	330,254
5990	Transfers To	190,866	121,247	40,000	19.4%	205,764
	Total Transfers	412,226	299,622	40,000	7.5%	536,018
	Total	15,424,760	15,574,941	11,611,220	69.1%	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 ACTUAL		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25			7/1/25 - 6/30/26
		ACTUAL	ACTUAL	\$	%	BUDGET
Water Revenue						
Operating Revenue:						
	Metered Sales	2,245,909	2,509,666	1,807,427	77.3%	2,339,585
4661	Connection Fees	16,770	17,698	9,120	55.7%	16,384
4662	Services & Meters	39,996	35,972	16,960	49.4%	34,302
4663	In Lieu of City Sales Tax	477	776	773	138.1%	560
	Total Operating Revenue	2,303,153	2,564,112	1,834,280	76.7%	2,390,830
Non- Operating Revenue						
4801	Interest on Investments	18,121	(117)	-	0.0%	-
4802	Penalty & Interest (Utilities)	7,780	9,507	4,936	60.6%	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	4,936	3.8%	131,282
	Total Water Revenue	2,452,820	2,716,095	1,839,217	72.9%	2,522,112
Sewer Revenue						
Operating Revenue						
	Metered Sales	1,987,374	2,040,423	1,868,316	87.7%	2,129,620
4619	Inspection Fees	-	-	-	0.0%	-
4662	Services & Meters	16,414	19,631	14,977	85.2%	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	1,890,743	87.6%	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	1,890,743	87.6%	2,157,567
	Total Operating Revenue	4,316,653	4,635,099	3,725,023	81.9%	4,548,398
	Total Non-Operating Revenue	166,897	180,102	4,936	3.8%	131,282
	Total Water & Sewer Revenues	4,483,550	4,815,201	3,729,960	79.7%	4,679,679
	Net Surplus (Deficit)	389,804	145,664	1,093,176		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	601,206	77.4%	777,136
5102	Fringe Benefits	431,416	406,957	347,300	78.1%	444,955
5103	Part-time Wages	-	13,534	9,333	205.4%	4,544
5104	Part-time Benefits	-	1,657	1,119	195.8%	571
5105	Overtime	41,047	37,225	27,290	53.5%	51,040
5107	Part-time Overtime	-	433	244	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	986,493	77.2%	1,278,247
Maintenance and Operations						
5201	Office Supplies	3,095	1,218	2,141	122.3%	1,750
5202	Operating Supplies	32,679	122,876	30,114	24.5%	122,850
5203	Fuel and Lube	39,372	32,620	22,516	73.6%	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	29,133	62.6%	46,550
5209	Building & Grounds Maintenance	5,022	2,744	2,696	35.0%	7,700
5210	Professional Services	49,829	41,487	57,214	75.8%	75,500
5211	Audit Services	23,934	25,461	12,212	54.8%	22,296
5213	Survey and Appraisal	1,200	1,200	1,250	104.2%	1,200
5215	Communications	20,823	17,347	17,068	189.6%	9,000
5216	Freight and Postage	187	-	-	0.0%	6,500
5217	Electricity	249,410	242,484	149,954	54.7%	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	9,971	49.9%	20,000
5227	Advertising	-	-	-	0.0%	1,000
5231	Tools and Equipment	6,648	7,468	6,467	68.8%	9,400
5233	Computer Related Items	410	-	71	9.5%	750
5234	Record and Permits	-	-	-	0.0%	250
5235	Membership Dues	925	1,315	1,401	140.1%	1,000
5248	Lobbying	-	500	2,000	200.0%	1,000
5252	Credit Card Expenses	14,042	27,164	23,354	93.4%	25,000
5602	Safety Equipment	589	543	2,302	148.5%	1,550
5603	Employee Training	11,791	12,784	11,033	83.9%	13,150
5606	Bad Debt Expenses	3,054	5,247	4,956	41.3%	12,000
5608	Debt Repayment - Interest	4,353	1,785	2,120	0.0%	-
	Total Maintenance and Operations	668,969	823,869	422,368	46.0%	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	1,408,860	55.9%	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	514,490	77.9%	660,196
5102	Fringe Benefits	350,524	335,105	290,410	78.3%	370,994
5103	Part-time Wages	5,070	12,166	2,899	17.0%	17,025
5104	Part-time Benefits	531	1,406	372	19.2%	1,937
5105	Overtime	26,261	25,080	17,948	67.8%	26,471
5107	Part-time Overtime	-	217	122	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	826,241	76.7%	1,076,624
Maintenance and Operations						
5201	Office Supplies	3,587	1,012	1,780	161.8%	1,100
5202	Operating Supplies	33,666	57,483	20,087	34.2%	58,800
5203	Fuel and Lube	26,570	25,189	14,372	47.9%	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	19,932	44.9%	44,400
5209	Building & Grounds Maintenance	2,216	3,681	2,309	60.8%	3,800
5210	Professional Services	46,488	90,299	41,751	43.0%	97,000
5211	Audit Services	23,934	25,461	12,212	54.8%	22,296
5215	Communications	10,550	10,983	7,092	128.9%	5,500
5216	Freight and Postage	541	282	-	0.0%	6,500
5217	Electricity	293,998	272,405	180,643	55.9%	323,398
5218	Water	822	618	434	48.0%	904
5219	Sewer	854	617	484	51.5%	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	3,664	76.3%	4,800
5234	Record and Permits	7,941	7,920	7,920	88.0%	9,000
5235	Membership Dues	476	1,450	200	28.6%	700
5248	Lobbying	-	500	2,000	200.0%	1,000
5252	Credit Card Expenses	14,112	28,026	23,923	119.6%	20,000
5601	Uniform	400	-	-	0.0%	500
5602	Safety Equipment	640	2,523	1,801	68.0%	2,650
5603	Employee Training	15,969	3,532	355	2.2%	16,400
5606	Bad Debt Expenses	290	(2,146)	-	0.0%	2,500
	Total Maintenance and Operations	642,015	725,985	401,683	50.3%	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	1,227,924	56.9%	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	429,071	84.0%	511,000
	Operating Revenue - Admin	643,649	645,470	447,071	84.5%	529,000
4527	PERS Revenue	40,694	66,614	-	0.0%	-
4634	Port Storage Fee	172,016	228,698	217,472	131.0%	166,000
4635	Port Impound Fee	2,017	1,020	-	0.0%	1,000
4705	Business Licenses	30	50	25	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	1,000	2.2%	44,793
4990	Transfers In	-	140,088	-	0.0%	-
	Non-Operating Revenue - Admin	355,001	449,102	218,497	102.7%	212,793
0601	HARBOR					
4245	Waste Oil Disp	-	300	300	0.0%	-
4249	Oil Spill Recovery	-	-	-	0.0%	-
4318	Parking Revenue	178,961	250,365	135,221	60.1%	225,000
4319	Electrical Supplies	1,014	1,193	290	19.3%	1,500
4402	Non Moving Fine	12,219	10,448	22,127	368.8%	6,000
4607	Camp Fees	(3,004)	-	-	0.0%	-
4624	Berth Transient Monthly	748,679	746,186	441,496	72.1%	612,544
4625	Berth Reserved	1,779,007	1,911,464	1,963,678	99.5%	1,974,495
4626	Berth Transient Annual	361,422	341,822	314,356	87.5%	359,430
4627	Berth Transient Semi Annual	152,941	150,266	51,799	30.7%	168,873
4628	Berth Transient Daily	170,279	193,593	142,361	85.3%	166,967
4629	Metered Energy	146,080	116,800	108,238	74.1%	146,080
4644	Pumping	-	163	326	0.0%	-
4645	Wooden Grid	4,912	10,359	5,716	114.3%	5,000
4646	Commerical Ramp	65,949	62,063	33,315	60.6%	55,000
4647	Berth Wait List	13,425	13,763	6,701	46.0%	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	82,351	51.5%	160,000
4666	Commerical Ramp Wharfage	67,069	56,973	30,688	71.4%	43,000
	Operating Revenue - Harbor	4,178,439	4,282,728	3,498,471	83.2%	4,202,462
4802	Penalty/Int	14,884	17,266	12,007	184.7%	6,500
4902	Other Revenue	67,272	73,179	49,332	80.9%	61,000
	Non-Operating Revenue - Harbor	82,156	90,446	61,339	90.9%	67,500
0602	PIONEER DOCK					
4631	USCG Leases	40,495	40,228	30,659	87.6%	35,000
4637	Seafood Wharfage-PD	-	-	-	0.0%	-
4638	PD Fuel Wharfage	193,311	227,073	226,801	85.4%	265,663
4639	Pioneer Dock - Wharfage	-	-	-	0.0%	-
4641	PD Water Sales	6,908	6,365	4,544	50.5%	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	24,955	59.4%	42,000
	Operating Revenue - Pioneer Dock	285,767	324,204	286,958	81.6%	351,663
0603	FISH DOCK					
4620	Ice Sales	341,209	316,385	359,309	119.8%	300,000
4621	Cold Storage	24,603	26,264	40,545	162.2%	25,000
4622	Crane Rental	201,470	198,538	121,929	64.1%	190,306
4623	Card Access Fees	5,933	5,881	3,499	61.4%	5,700
4637	Seafood Wharfage	24,621	19,742	10,804	60.0%	18,000
4700	Other Wharfage Fish Dock	68	-	401	0.0%	-
	Operating Revenue - Fish Dock	597,903	566,810	536,486	99.5%	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	12,023	40.1%	30,000
4643	Deep Water Dock Docking	113,278	185,490	109,219	109.2%	100,000
4668	Dwd Water Sales	20,424	40,205	24,235	80.8%	30,000
4672	Port Security Revenues	-	-	-	0.0%	-
	Operating Revenue - DW Dock	151,937	272,869	155,135	91.3%	170,000
0605	OUTFALL LINE					
4704	Outfall Line	4,800	4,800	4,800	200.0%	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	57,988	44.6%	130,000
	Operating Revenue - L & L Ramp	145,410	124,604	57,988	44.6%	130,000
	Total Revenues	6,534,227	6,890,301	5,397,940	85.8%	6,287,824
	Net Surplus (Deficit)	1,007,205	1,105,775	1,840,214		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	1,196,538	76.9%	1,556,759
5102	Fringe Benefits	884,305	910,148	707,406	78.0%	907,059
5103	Part-time Wages	122,103	177,324	172,452	75.0%	229,894
5104	Part-time Benefits	14,232	20,931	20,916	45.9%	45,550
5105	Overtime	29,580	36,194	38,027	89.7%	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	2,137,715	76.7%	2,785,557
Maintenance and Operations						
5201	Office Supplies	4,040	4,648	6,123	111.3%	5,500
5202	Operating Supplies	26,337	66,069	29,303	97.7%	30,000
5203	Fuel and Lube	49,017	42,303	27,932	72.9%	38,300
5204	Chemicals	4,408	7,424	-	0.0%	6,000
5207	Vehicle and Boat Maintenance	33,396	21,199	13,027	43.4%	30,000
5208	Equipment Maintenance	62,505	69,971	64,487	60.3%	107,000
5209	Building & Grounds Maintenance	40,523	75,056	53,714	83.3%	64,500
5210	Professional Services	19,760	22,272	31,339	80.4%	39,000
5211	Audit Services	47,868	50,922	24,424	54.8%	44,592
5213	Survey and Appraisal	17,500	-	2,565	20.5%	12,500
5214	Rents & Leases	4,563	6,368	7,314	104.5%	7,000
5215	Communications	12,981	12,749	8,171	74.3%	11,000
5216	Freight and Postage	2,028	588	33	0.6%	5,500
5217	Electricity	654,842	556,404	378,476	52.5%	720,326
5218	Water	138,976	171,989	134,504	88.0%	152,874
5219	Sewer	12,383	12,639	11,159	81.9%	13,621
5220	Refuse and Disposal	52,288	33,978	34,030	49.8%	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	2,828	40.4%	7,000
5228	Books and Subscriptions	-	-	-	0.0%	-
5231	Tools and Equipment	5,214	39,322	18,173	103.8%	17,500
5233	Computer Related Items	-	1,751	-	0.0%	-
5234	Record and Permits	-	1,004	2,775	69.4%	4,000
5235	Membership Dues	6,085	6,707	3,664	43.1%	8,500
5236	Transportation	2,201	4,933	5,859	146.5%	4,000
5237	Subsistence	663	1,010	730	24.3%	3,000
5238	Printing and Binding	282	-	-	0.0%	3,000
5248	Lobbying	20,803	25,950	30,989	43.0%	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	104,473	76.8%	136,000
5256	Waste Oil Disposal	39,136	23,062	24,866	71.0%	35,000
5258	Float and Ramp Repairs	15,624	15,882	32,317	92.3%	35,000
5287	Electrical Supplies	-	-	-	0.0%	2,100
5601	Uniform	11,574	9,541	4,789	50.4%	9,500
5602	Safety Equipment	7,360	9,965	7,164	47.8%	15,000
5603	Employee Training	32,999	28,146	22,425	49.3%	45,500

FUND 400 - PORT & HARBOR ENTERPRISE FUND COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26 YTD ACTUAL		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	\$	%	7/1/25 - 6/30/26
		ACTUAL	ACTUAL			BUDGET
5606	Bad Debt Expenses	58,210	56,829	27,474	54.9%	50,000
5608	Debt Payment-Interest	(34,567)	-	-	0.0%	-
5614	Car Allowance	-	2,600	3,600	0.0%	-
5624	Legal Services	4,388	7,384	17,875	17.9%	100,000
5627	Security	-	3,564	-	0.0%	-
5635	Software	3,200	3,127	7,928	198.2%	4,000
5637	Diving Services	30,945	2,131	-	0.0%	27,000
5638	Signage Parking Delineation	37,294	58,203	23,536	94.1%	25,000
5999	Loss on Disposal	-	42,773	-	0.0%	-
	Total Maint. and Operations	1,774,014	1,892,270	1,420,011	63.5%	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	3,557,725	56.6%	6,287,824

**Fund 154 - Police Station DSF
Reconciliation**

	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Actual	FY 26 thru Q3
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	714,946
Remaining Budgeted Sales Tax					58,175
Interest Income	-	-	-	119,357	68,879
Transfers	-	-	-	131,170	-
Total Revenue	776,974	802,803	804,262	1,062,298	842,000
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	446,750
Ending Balance	1,213,963	1,621,766	2,032,027	2,696,826	3,143,576
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)	166,076

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.