



City of Homer

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Office of the City Manager

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Memorandum

TO: Mayor Lord and Homer City Council
FROM: Melissa Jacobsen, City Manager
DATE: January 7, 2026
SUBJECT: City Manager's Report for January 12, 2026 Council Meeting

Federal BUILD Grant Approved

We are pleased to report that the City's Federal FY25 BUILD grant application for non-motorized transportation planning and design was approved for award on December 9! While initially approved in FY25, obligation of funds was put on hold pending review under the Trump Administration's new guidelines for the BUILD program. The Federal Highway Administration (FHWA) thanked us for our patience while they navigated the various pauses with grant execution and funding over the last year.

Before work can begin on the project, we must first negotiate the award with FHWA and enter into a formal Grant Agreement via City Council Ordinance detailing the terms of the BUILD grant. The initial \$2,050,000 grant request proposed planning and prioritizing nonmotorized routes and sidewalk gaps by safety and other criteria, then completing permitting and design for the highest-priority segment(s). Any project scope amendments will be clarified during an upcoming kickoff meeting to review the project and Grant Agreement template.

This grant provides an excellent opportunity to build upon the extensive community non-motorized transportation planning completed in recent years and advance prioritized route(s) into construction-ready designs.

Traffic Impact Analysis

Kinney Engineering has been hired to conduct a Traffic Impact Analysis (TIA) for a proposed medical complex at 745 East End Road. All TIA costs, plus a 10% administrative fee paid to the City of Homer, are paid by the property owner. It is anticipated the TIA and report recommendations will be included in the application for a conditional use permit and public hearing with the Homer Planning Commission.

City of Homer Surplus Sale Process Update

It has long been a goal of the City & Council to increase participation in our Surplus Sales to ensure the best value for the City and make surplus opportunities available to all. Beginning in 2026 we will be using an online service called Public Surplus to handle all surplus items for the City. Public Surplus is the largest government auction service in the United States and already partners with a number of municipalities in Alaska, including Juneau, Kenai, and Palmer. The online auction format will be easier to use for both buyers and the City.

What's staying the same:

- We'll follow the provisions of [HCC 18.30, Sale or Other Disposition of Personal Property](#), including:
 - Council approval prior to surplus of any item valued at more than \$5,000.
 - Considering whether another municipality could make use of the item as an alternative disposal method.
 - Public notice for at least two consecutive weeks, with the final notice at least five days prior to the end of the auctions.

- Surplus sales will happen once or twice a year with a large quantity of items.

What's new:

- Interested parties can bookmark <https://publicsurplus.com/sms/list/current?orgid=60507> and check on the current surplus items for sale from the City at any time.
- Bidding is available on the Public Surplus website and through the iOS and Android apps
- The full purchase price will go to the City, with a 10% fee paid to Public Surplus by the buyer
- Significant reductions to the administrative burden of a surplus sale:
 - We can include videos on an auction to demonstrate that a vehicle or heavy equipment is in working order.
 - Staff can answer written questions submitted by bidders so that any interested party can see the information on an auction.
 - Auction winners will be notified automatically, with no need to open tens or hundreds of sealed bids.
 - Payment, including sales taxes, will be handled by a third-party payment processor, who will remit a single monthly payment to the City.

Homer Accelerated Roads and Trails (HART) Ballot Proposition Planning

The City of Homer Sales tax rate includes three-quarters of one percent for the purpose of funding street reconstruction improvements and related utilities, construction of new local roads, construction of new local trails, and maintenance of local roads and trails. This sales tax percentage has historically been approved by voters in 20-year increments and is due for reapproval this year, so it's time to start planning for a ballot proposition for the 2026 regular city election. Here is the proposed schedule:

February:	Discussions and preparation of Ordinance & Memo to renew HART
March:	Introduce Ordinance(s) to put a ballot measure before the public and to appropriate funds for public information campaign
May:	Entity Registration with APOC
June:	Campaign Branding/Ad building begins
Late August:	Ads begin running

Opportunity to Donate to the Multi-Use Community Center Fund

The City of Homer Multi-Purpose Community Center Non-Endowed Field of Interest Fund is open and ready to receive donations! Visit the Homer Foundation's website at <https://www.homerfoundation.org/> and click donate now then scroll down to find the link. Interested donors can also use the QR code here, and on the City's website. For more information about the project, visit the Featured City Projects page at <https://www.cityofhomer-ak.gov/citymanager/featured-city-projects> and scroll down to find the link.



Multi-Use Community Center Proposed Timeline – Coming soon!

Mayor Lord requested staff prepare a draft timeline for next steps on the Multi-Use Community Center project. I didn't get it finalized in time for this report and will information in the January 26th Manager's report.

Karen Hornaday Park Property Trail Development

The City has interest in developing a trail system along City right-of-way and the property we purchased last year above Karen Hornaday Park. A big goal is to ensure the trail development is done in a way that considers the area is a steep slope and is developed in a way that will not negatively impact the slope and areas below, and that we get the most robust route we can in that area. In the FY 26/27 biennial budget \$10,000 was appropriated for surveying the area. Additional funding will need to be appropriated for the design of a trail system through those areas, and the City can put out a Request for Proposals, possibly this spring, for a qualified trail design engineer to aid us in developing a plan for that area.

Homer Water Quality Testing

The City of Homer is responsible for water quality testing to ensure that we are providing the community with safe drinking water. Water/Wastewater Superintendent Todd Cook and his Water Team at Public Works are responsible for required monitoring and testing. Because we have a community water system (CWS) we are required to prepare and distribute a Consumer Confidence Report (CCR), also known as an annual drinking water quality report, to all of our customers and service connections. The CCR summarizes information of a full calendar year of operation regarding source water, detected contaminants, compliance, and educational information. This City is required to have this information distributed by July 1 of each year and must certify to the Department of Environmental Conservation Drinking Water Program confirming the CCR has been distributed to customers by October 1. The City conducts all the water quality testing as required by state and federal agencies on their required schedules. Currently, there is not a requirement for CWSs to test for PFAS, however the City of Homer submitted water samples for testing in January 2025 and the results showed PFAS were below the detectable range, which is good news, and the City will continue this additional testing. Occasionally members of the public will reach out with questions about testing for other inorganics that the City isn't required to test for. Interested citizens can reach out to Public Works and the Water Team can provide contact information for businesses that conduct water testing. Visit <https://www.cityofhomer-ak.gov/publicworks/annual-drinking-water-quality-report> for copies of our CCR's and other valuable information.

And a Plug for the Wastewater Team...

Citizens can do their part to help reduce sewer line plugs and keep our wastewater system flowing smoothly by being responsible flushers! Before I worked for the City I never gave much thought about what happened after a flush. Here's an infographic that will help folks remember not everything is flushable!

City Manager Meetings and Events:

December 8-11 – Alaska Municipal Manager Association and Alaska Municipal League Annual Conferences
December 18th – Microsoft 365 Pilot Team Meeting And, ongoing weekly meetings with Departments, Mayor and Councilmembers, and City Attorney

Attachments:

- Employee Anniversaries
- Consumer Confidence Report Information
- EPA Best Practices Fact Sheet
- City of Homer Water Monitoring Schedule
- Homer Harbor Expansion Report w/attachments
- City Elections Update
- FY26 Q1 Report
- Financial Reporting Calendar CY 26





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Memorandum

TO: **MAYOR LORD AND CITY COUNCIL**

FROM: **Andrea Browning, HR Director**

DATE: **January 12, 2026**

SUBJECT: **January Employee Anniversaries**

I would like to take the time to thank the following employees for the dedication, commitment and service they have provided the City and taxpayers of Homer over the years.

Teresa Sundmark	Library	19	Years
Tomasz Sulczynski	IT	18	Years
Andrea Browning	Admin	14	Years
Jona Focht	Dispatch	11	Years
Lynda Gilliland	Finance	8	Years
Amy Woodruff	Port	5	Years
Rose Benson	Port	4	Years
Ed Gross	Planning	2	Years
Kaleb Harvey	Police	2	Years
Sarah Singer	Library	1	Year
Alder Snow	Port	1	Year
Patrick Houlihan	PW	1	Year



Division of Environmental Health DRINKING WATER PROGRAM

CONSUMER CONFIDENCE REPORT

Community water systems (CWS) are required to prepare and distribute a Consumer Confidence Report (CCR), also known as an annual drinking water quality report, to all of their customers and service connections. The CCR summarizes information of a full calendar year of operation regarding source water, detected contaminants, compliance, and educational information. CWSs must submit a CCR Certification Form to DEC DW Program confirming the CCR has been distributed to customers.

ANNUAL DEADLINES

- **July 1**-annual distribution of CCR to customers and DEC DW Program.
- **October 1**-annual submission of proof of distribution to DEC DW Program.

GOALS

- Increase consumer knowledge of drinking water sources, quality, susceptibility to contamination, treatment, and drinking water supply management.
- Increase awareness of consumers to potential health risks so they can make informed decisions to reduce those risks, including taking steps toward protecting their water supply.
- Increase understanding of the value of drinking water and water supply services and to facilitate consumer participation in decisions that affect public health.

CONTENT REQUIREMENTS

- **Water System Information** – Name/phone number of a contact person; information on public participation opportunities.
- **Source(s) of Water** – Type; commonly used names.
- **Definitions** – Maximum Contaminant Level (MCL); MCL Goal (MCLG); Treatment Technique (TT); Action Level (AL); Maximum Residual Disinfectant Level (MRDL); MRDL Goal (MRDLG).
- **Detected Contaminants** – A table summarizing reported concentrations and relevant MCLs and MCLGs or MRDLs and MRDLGs; known source of detected contaminants; health effects language.
- **Information on Monitoring for Cryptosporidium, Radon, and Other Contaminants** (if detected).
- **Compliance with Other Drinking Water Regulations** – Any violations and Ground Water Rule (GWR)

special notices.

- **Variances and Exemptions** (if applicable).
- **Required Educational Information** – Explanation of contaminants in drinking water and bottled water; information to vulnerable populations about Cryptosporidium; statements on nitrate, arsenic, and lead.

DELIVERY

Each CWS must mail or otherwise directly deliver one copy of the CCR to each customer no later than July 1. CWS must submit the CCR Certification Form no later than October 1 to the DEC DW Program or within 3 months that the CCR has been distributed to customers. CWS serving 100,000 or more persons must also post its current year's report on a publicly accessible site on the Internet. Each CWS must make its reports available to the public upon request.

Best Practices Factsheet: Consumer Confidence Report



Each community water system (CWS) provides an annual water quality report to its customers. This annual water quality report is also called a Consumer Confidence Report (CCR). The CCR includes a variety of important information about a CWS, including the drinking water source, any monitored contaminants found in drinking water, and whether a CWS meets state and federal drinking water standards. The CCR is an opportunity for CWSs to communicate with their customers and raise awareness about the source of their drinking water. CCRs also give information that allows customers to make better decisions about their health.

A CWS must deliver its CCR to customers by July 1st of each year. It must also make a good faith effort to deliver the CCR to consumers who do not directly pay water bills. This factsheet is intended to help CWSs design CCRs that better educate customers about their drinking water. It contains recommended best practices regarding the design, look and information in a CCR (Part 1). It also includes tips for successful CCR electronic delivery (Part 2). Better designed CCRs delivered in the way a customer prefers shows a CWS's commitment to both public health and the public's right-to-know. A well-designed CCR can help a CWS educate its customers about this essential service and promote involvement in protecting their drinking water.

This factsheet is divided into two sections: Part 1 describes best practices for presenting an effective CCR; Part 2 describes helpful tips for launching and maintaining a CCR electronic delivery program.

Part 1

Developing Your CCR

This section describes recommended best practices for presenting required elements and other useful information in your CCR.

What Information Is Required in a CCR?

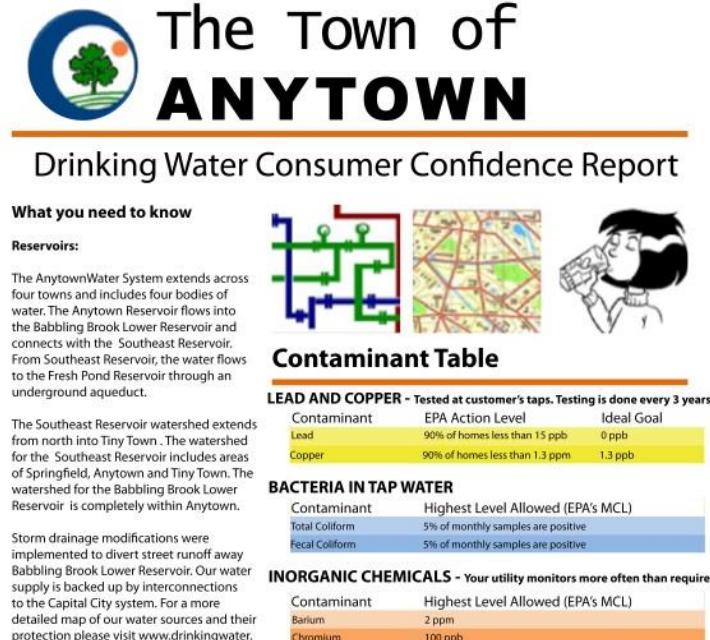
There are eight elements that must be included in a CCR. These eight elements are the minimum information that every CCR must contain, and include:

1. Water system information (name and phone number of a contact person; information on public participation opportunities)
2. Source(s) of water
3. Definitions
4. Detected contaminant table
5. Information on monitoring for *Cryptosporidium*, radon and other contaminants (if detected)
6. Compliance with National Primary Drinking Water Regulations (for example, explanation of violations, potential health effects, and corrective action steps; special notices for Ground Water Rule and Revised Total Coliform Rule)
7. If applicable, variances or exemptions (for example, under certain conditions the state or EPA may have granted permission not to meet an maximum contaminant level [MCL] or a treatment technique)
8. Required additional information (such as, explanation of contaminants in drinking water and bottled water; information to vulnerable populations about *Cryptosporidium*; statements on nitrate, lead and arsenic.)

What Else Should I Consider Including in My CCR?

The purpose of the CCR is to provide customers with information about their CWS that helps them make informed choices about their drinking water. The required eight elements probably do not cover everything you do to provide safe drinking water and to protect your customers' health. Below is a list of ideas to consider including in your CCR. Consider your audience when writing these optional CCR sections. Use words that are clear and easy to understand; try not to use technical terms or acronyms. You want to be sure that your customers learn about their CWS when they read their CCR and are satisfied with the service provided.

Figure 1. Example CCR of the Town of Anytown.



Tips: Things to consider including in your CCR

1. An explanation or diagram of your CWS's treatment processes. Photographs or schematics could be used as well, so customers understand how the treatment process helps ensure their water meets drinking water standards.
2. Additional information on where your source water is geographically located (for example, maps, pictures of sources as seen in Figure 2). Explain why the protection of these areas is vital to public health protection.
3. A brief summary statement about the quality of your drinking water. Not everyone will have time to read the whole CCR, so be sure that the big message gets across right away.
4. Water conservation tips (for example, benefits of WaterSense products, rain barrel programs, irrigation timers, etc.). These tips can help remind your customer that water is a precious resource.
5. The cost of making the water safe to drink, including the cost of maintaining your infrastructure, so customers understand what their water bill is covering.
6. Information about efforts you may have made to promote "green infrastructure" (for example, Figure 3 shows a picture of stormwater pollution prevention measures). This shows you are active in preserving water quality as well; it's a team effort.
7. A statement from the mayor, town administrator or general manager describing the importance of the CCR and the hard work the CWS does every day to provide safe and reliable drinking water. People take notice when their public servant takes notice.
8. Information to educate customers about water quality concerns in their service area (for example, taste and odor issues, cross connections). You can show that you are hearing their concerns from your customer service representatives and working to address these issues.
9. Photos that illustrate people enjoying their water or people taking actions that you want your customers to copy. Include pictures of consumers drinking water and be sure to include their faces and eyes in the photos. For example, if you are asking customers to limit the amount of time they water their lawns by using a sprinkler timer, then show a photo of someone adjusting their sprinkler timer (see Figure 4). If there was a trash clean-up in your watershed, include before and after photos of people with trash bags to show how much impact the clean-up had.

Figure 2. Source of our drinking water.



Figure 3. Stormwater drain to promote "green infrastructure."

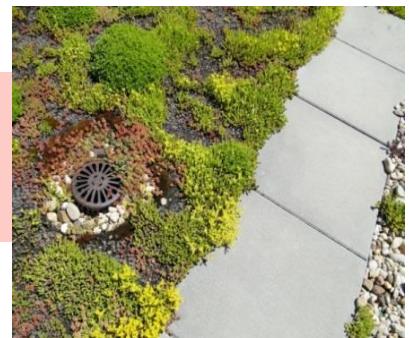


Figure 4. Adjusting a sprinkler system.



10. Highlight improvements your CWS made throughout the year to ensure a safe, reliable supply of drinking water, (for example, efforts taken to reduce water leakage). You may instill confidence in your customers that ongoing maintenance is ensuring the high quality of their drinking water.
11. Information and images about how your CWS is protecting the environment (for example, Figure 5 shows the installation of solar panels at the CWS, initiating a recycling program). Your customers will appreciate that you are trying to be green.
12. Introduce the staff of your CWS by highlighting one person each year, or include pictures of your operators fixing pipes. You can also include an “employee spotlight” on your website to show the public that the staff of the CWS are regular hard working people just like the rest of the community.

The tips above are intended to help you help your customers appreciate their drinking water as the significantly valuable resource it is and the work you do to protect and manage this resource.

Using Photos

Well-placed, high quality photos can add visual depth and personal context to your CCR. Remember to follow copyright protocols to ensure legal use of the images in your CCR. Consider using photos you have taken of your watershed and infrastructure. If someone else took a photo you wish to include, or if anyone is in the photo, be sure to obtain their written permission before using the image. Pay attention to usage rights of any photo you find online to ensure that they are publicly available for use, and avoid using images that show brand names in your CCR.

What Are Best Practices for Creating a CCR Contaminant Table?

One required element of the CCR is the detected regulated contaminants table (or tables). You should present these results in the table so that your customers will understand them. Figure 6 incorporates best practices from CCRs across the country.

Figure 5. Solar panels reducing energy cost at the water treatment system.



Figure 6. CCR Detected Regulated Contaminants Table showing best practices.

LEAD AND COPPER - Tested at customer's taps. Testing is done every 3 years.								
Contaminant	EPA's Action Level	Ideal Goal (EPA's MCLG)	90% of Test Levels Were Less Than	# of Tests With Levels Above EPA's Action Level	Violation	Typical Sources		
Lead	90% of homes less than 15 ppb	0 ppb	5.8 ppb	2 out of 92	NO	Corrosion of household plumbing		
Copper	90% of homes less than 1.3 ppm	1.3 ppm	0.32 ppm	1 out of 92	NO	Corrosion of household plumbing		
INORGANIC CHEMICALS								
Contaminant	Highest Level Allowed (EPA's MCL)	Ideal Goal (EPA's MCLG)	Highest Result	Range of Test Results	Violation	Typical Sources		
Barium	2 ppm	2 ppm	2.5 ppm	0.022 - 2.5 ppm	YES	Discharges from drilling wastes		
Chromium	100 ppb	100 ppb	2 ppb	0 - 2 ppb	NO	Discharge from steel or pulp mills		
Fluoride	2 ppm*	2 ppm*	0.76 ppm	0.69 - 0.76 ppm	NO	Erosion of natural deposits or water additive		
Nitrate	10 ppm	10 ppm	3.8 ppm	0.730 - 3.8 ppm	NO	Runoff from fertilizer use		
BACTERIA IN TAP WATER								
Contaminant	Highest Level Allowed (EPA's MCL)	Ideal Goal (EPA's MCLG)	Highest Monthly Percentage of Samples With Total Coliform Present		Violation	Typical Sources		
Total Coliform (for systems that collect ≥ 40 samples/month)	5% of monthly samples are positive	0	0.60%		NO	Naturally present in the environment		
Contaminant	Highest Level Allowed (EPA's MCL)	Ideal Goal (EPA's MCLG)	Highest Monthly Number of Samples Containing Total Coliform		Violation	Typical Sources		
Total Coliform (for systems that collect < 40 samples/month)	1 sample contains total coliform	0	2		YES	Naturally present in the environment		
*EPA's MCL and MCLG is 4 ppm, but [STATE] has set a lower MCL and MCLG which improves public health protection.								
<p>How to Read the Water Quality Data Table EPA establishes the safe drinking water regulations that limit the amount of contaminants allowed in drinking water. The table shows the concentrations of detected substances in comparison to regulatory limits. Substances not detected are not included in the table.</p>								
<p>Maximum Contaminant Level (MCL): The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.</p>								
<p>Maximum Contaminant Level Goal (MCLG): The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.</p>								
<p>Action Level: The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a system must follow.</p>								
<p>Units in the Table: ppm is parts per million (or 1 drop in 1 million gallons), ppb is parts per billion (or 1 drop in 1 billion gallons)</p>								

Health Effects

Barium: Some people who drink water containing barium in excess of the MCL over many years could experience an increase in their blood pressure.

Total Coliform: Coliforms are bacteria that are naturally present in the environment and are used as an indicator that other, potentially-harmful, bacteria may be present. Coliforms were found in more samples than allowed and this was a warning of potential problems.

1

A violation column – Many CWSs provide a violation column so that customers can easily identify contaminants that were above drinking water standards.

2

A legible font – Use text that does not contain calligraphy (for example, Times New Roman, Arial or equivalent). Center all columns except for the Contaminant column. This makes your CCR easier to read.

3

Color – Shade each row to make the table easier to read. Try alternating shades of the same base color in each table or contaminant category. Pick colors so that the CCR can be easily viewed in all formats. For example, printed in black and white. Use color combinations that someone who is colorblind can see (such as, avoid red and green combinations).

4

More stringent state standards – Identify instances where your state has set a more stringent drinking water standard than federal standards.

5

Additional information – In addition to using the required terms, also use “plain English.” For example, use “Highest Level Allowed” in addition to “Maximum Contaminant Level.” The goal is to express information clearly.

6

A “Table Key” – Include a table key on the same page as the table if possible. Remember, required definitions such as the Maximum Contaminant Level (MCL) and Maximum Contaminant Level Goal (MCLG) must be included.

What to Avoid When Creating a CCR Contaminant Table?

You want your CCR contaminant table to be eye-catching, easy to read and understandable.

Figure 7. Example CCR Contaminant Table that needs improvement.

Lead and Copper					①
	Action Level	MCLG	Results	Source	
Lead	② 15 ppb	0 ppb	5.8 ppb	Corrosion of household plumbing	
Copper	1.3 ppm	1.3 ppm	0.32 ppm	Corrosion of household plumbing	
Bacteria in Tap Water					
	MCL	MCLG	Results	Source	③
Total Coliform	5%	0	0.60	<i>Naturally present in the environment</i>	
Fecal Coliform	5%	0	0	Human or animal fecal waste	
Inorganic Chemicals	MCL	MCLG	Result	Source	
Barium	2 ppm	2 ppm	2.5 ppm	Discharges from drilling wastes	
Chromium	④ 100 ppb	100 ppb	2 ppb	Discharge from steel or pulp mills	
Fluoride	2 ppm*	2 ppm*	0.76 ppm	Erosion of natural deposits or water additive	
Nitrate	10 ppm	10 ppm	3.8 ppm	Runoff from fertilizer use	

Where Do I Find More Information?

The following resources are available to help you prepare your CCR. Remember, many of these information sources present only “what is required.” The practices in this factsheet can enhance your CCR for your customers. These resources may be found at <http://water.epa.gov/lawsregs/rulesregs/sdwa/CCR/index.cfm>.

①

Do not select background colors or graphics that make the table text hard to see or lead the eye away from the text.

②

Do not leave out gridlines or other visual organizing elements.

③

Do not mix font sizes and styles within one category of information.

④

Do not mix text alignments within one column of information.

- EPA’s CCR Unit Conversion Factsheet (April 2015)
- EPA’s Preparing Your Drinking Water Consumer Confidence Report (April 2010).
- EPA’s CCR Rule: Quick Reference Guide (August 2009).
- EPA’s Talking to Your Customers about Chronic Contaminants in Drinking Water (October 2007).
- EPA’s Compliance Help/Tools for CWSs.
- EPA’s CCRiWriter. This online application enables you to produce a regulation compliant CCR.

In January 2013, EPA released a memo describing regulatory requirements for directly delivering a CCR to bill paying customers electronically. This section describes what EPA considers direct delivery of the CCR as well as recommendations for how to launch, maintain and electronically deliver CCRs to bill-paying customers.

What Is Considered Direct Delivery?

The CCR Rule generally requires each CWS to mail or otherwise directly deliver one copy of its CCR to each customer annually. In addition, the CWS must make a good faith effort to reach customers who do not get water bills, for example, apartment dwellers.

1. Similar to delivering a copy of the CCR through the mail, electronic delivery must provide the CCR in a manner that is “direct.” The EPA interprets this CCR Rule requirement to mean that CWSs can use other mailings, such as paper billing statements featuring a prominently displayed and explained direct website address (or URL) to the CCR, to meet their CCR delivery requirement. Each year, the CWS must also provide a method (for example contact phone number) for a customer to request a paper copy of the CCR.
2. If a CWS is aware of a customer’s inability to receive a CCR by the chosen electronic method, it must provide the CCR by an alternative method allowed by the CCR Rule.

What is electronic delivery?

Electronic delivery encompasses various delivery methods that include: email, posting a CCR on a public website and mail notification of the posting. There are specific requirements for electronic delivery of CCRs.

What Delivery Methods Does EPA Consider to be “Direct”?

There are six CCR delivery methods that EPA has identified as meeting the “direct delivery” requirement, so long as the system is providing the report directly to each customer. These are described in Table 1 below.

Table 1. Approved CCR Delivery Methods

CCR Delivery Method	Method Description
1. Mail - paper copy	CWS mails a paper copy of the CCR to each bill-paying customer.
2. Mail - notification that CCR is available on website	CWS mails to each bill-paying customer a notification that the CCR is available and provides a direct URL to the CCR where it can be viewed. A URL that navigates to a Web page that requires a customer to search for the CCR does not meet the “directly deliver” requirement. The mail method used for notification may be, but is not limited to, a postcard, water bill insert, statement on the water bill or community newsletter.
3. Email – direct URL to CCR ¹	CWS emails to each bill-paying customer a direct URL to the CCR on a publicly available site on the Internet. A URL that navigates to a Web page that requires a customer to search for the CCR does not meet the “directly deliver” requirement.
4. Email – CCR sent as an attachment to the email ¹	CWS emails to each bill-paying customer the CCR as an electronic file email attachment (for example, PDF).

CCR Delivery Method	Method Description
5. Email – CCR sent as an embedded image in an email ¹	CWS emails to each bill-paying customer the CCR text and tables inserted into the body of an email (not as an attachment).
6. Additional electronic delivery that meets “otherwise directly deliver” requirement ²	CWS delivers CCR through a method that otherwise directly delivers to each bill-paying customer and in coordination with the state.

¹This method may only be used for customers when a CWS has a valid email address to deliver the CCR electronically.

²This category is intended to encompass methods or technologies not included above. CWSs considering new methods or technologies should consult with their state to ensure it meets the intent of “otherwise directly deliver.



A CWS will need to use a combination of delivery methods to reach all customers.

How Does Outreach Help Me with CCR Delivery?

You should perform outreach to your customers prior to electronic delivery each year. *This is especially important if you currently deliver a paper CCR to each of your customers through the mail and will begin electronic delivery for the first time.* Outreach is different than notifying your customers that the CCR is available on a Website, or an email with the CCR as an attachment. Outreach occurs before the CCR is delivered. It lets you inform customers of your CCR delivery method plans and to receive feedback on how your customers prefer to receive their CCR.

Communicating with your customers that your CCR delivery methods will include electronic delivery creates greater transparency between you and your customers. It shows your customer that you want them to be aware of the CCR and to read it.

An example of an outreach method is to send your customers postcards with information about the upcoming electronic delivery of the CCR. You may want to include information such as when the CCR will be available and where it will be located.

Outreach vs. Delivery?

Outreach is when a CWS contacts customers to tell them that they will be changing the delivery format of their CCR, or asking the customer’s opinion about delivery. This can be done at any time and there are no regulatory requirements surrounding outreach.

Delivery is the regulatory requirement to directly deliver the CCR to all bill-paying customers and make a good-faith effort at reaching non bill-paying consumers. There are specific requirements associated with direct delivery. For more information see EPA’s 2013 CCR Delivery Options Memo.

Tips: Mailing a Direct URL

The URL must provide a direct link to the CCR and the link must take the customer to the entire CCR so that the customer does not have to navigate to another Web page to find any required CCR content.

- The URL must direct the consumer to the current CCR posted. A list of various CCRs, including a list of historical of CCRs, does not meet the “direct delivery” requirement.
- A shortened URL can make customer access easier and can be accomplished through a third-party shortening service that creates a website alias or redirect.
- When using a third-party to create a shortened URL, notify your customers and familiarize them with the URL.
- A long URL increases the chances for customers to incorrectly type the URL and could discourage customers to enter the URL.

Helpful Hint

Most website hosting companies allow you to track website hits and length of stay. The number of hits will tell you if your outreach campaign alerting customers to the existence of your electronic CCR and website is a success or not. If hits are too low, you may want to increase not only your outreach efforts but your outreach methods as well. If your electronic CCR and website hits are high, but people are only staying for five seconds, this may indicate that your site is not engaging or it is too hard to find information. You may wish to work with your IT staff to improve the look and navigation of your electronic CCR and website.

Figure 8. Sample outreach postcard delivered before the direct URL has any information posted.

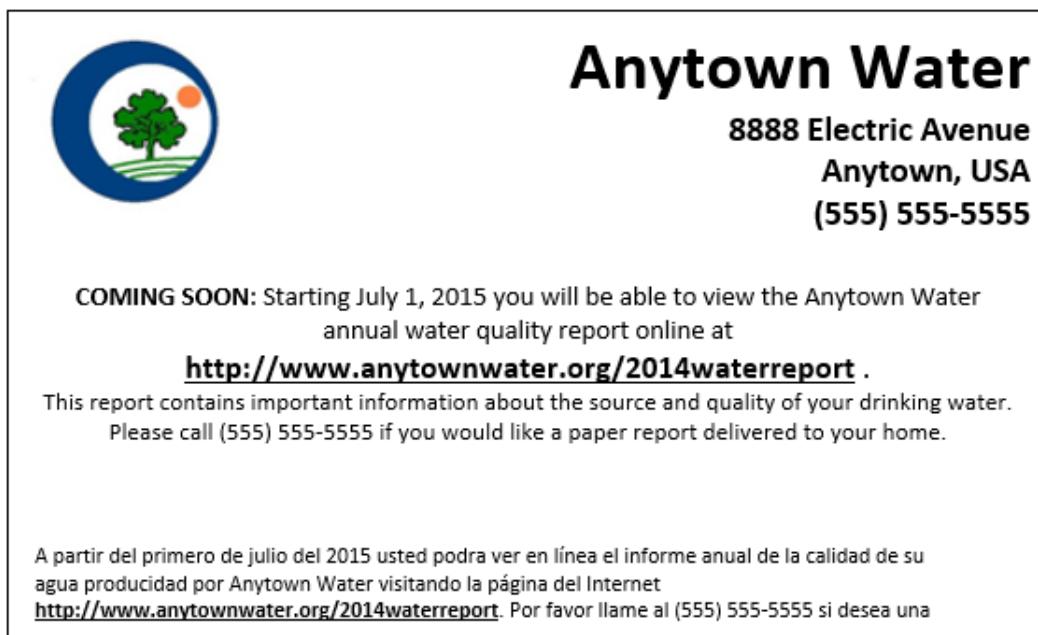
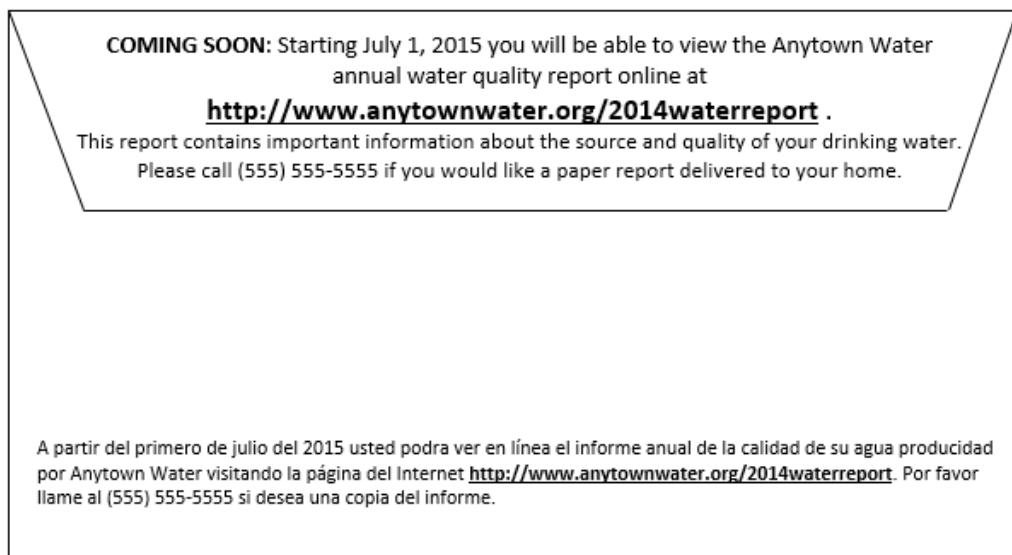


Figure 9. An example of an outreach message on the back of an envelope from the CWS alerting customers that the CCR will be available online.



Another outreach method is to include a message on billing statements or the outside of envelopes that the CCR will be available.

As shown in Figure 9, since the URL is being shared as a part of outreach efforts, the URL does not need to link to your CCR just yet. That is why the phrase “Coming Soon” is used on the envelope. You are not just limited to these two examples in your outreach efforts. The more outreach you do, employing a variety of methods, the greater the chance of reaching your customers. **Note – if the URL does not have the current CCR posted when sending out a link, it is not considered direct delivery and does not satisfy the delivery requirement for the CCR Rule.**

Other outreach methods could include:

- Social media
- Newspaper article
- Notice on website
- Message sent through a reverse calling system
- Article in your CWS newsletter
- Handouts at community events
- Email to all e-billing customers
- Radio ads

By informing your customers of the change to (or addition of) electronic delivery of the CCR it may ease their transition knowing you still want them to read their CCR. Remember, outreach efforts are different than, and do not replace, CCR delivery requirements.



If the most current CCR is not linked to the URL that is being mailed out then you are not meeting the direct delivery regulatory requirement.

Figure 10. Example of a water bill.

Annual Water Quality Report		CHARGES (SEE REVERSE FOR DESCRIPTIONS)	
In 2014, Anytown Water detected 53 contaminants in the drinking water and 5 of them were above the EPA accepted level for drinking water. Please go to http://www.anytownwater.org/2014waterreport.pdf to view your 2011 annual water quality report and learn more about your drinking water. This report contains important information about the source and quality of your drinking water. For a translation of the water quality report or to speak with someone about the report please call (555) 555-5555. If you would like a paper copy of the 2014 Annual Water Quality Report mailed to your home, please call (555) 555-5555.		WATER RATES - ESTABLISHED BY ANYTOWN WATER SERVICE CHARGE	8.35
Durante el año 2014 la empresa de agua Anytown detecto 53 contaminantes regulados en el agua potable. Cinco de los contaminantes detectados en el agua potable reflejaron niveles que exceden los límites legales establecidos por la EPA. Para accede al mas reciente reporte anual de calidad de agua y para mas informacion acerca de su agua potable puede visitar http://www.anytownwater.org/2014waterreport.pdf . El reporte anual contiene valiosa informacion acerca de las fuentes de abasto y calidad de su agua potable. Para obtener una traducción del reporte de calidad de agua o para preguntas acerca del reporte por favor comunique se al (555) 555-5555. Si desea obtener a través del correo una copia de su más reciente reporte de calidad de agua		WATER USAGE CHARGE 8 X 2.16	17.28
		SUBTOTAL ANYTOWN WATER	\$25.63
		SEWER RATES - ESTABLISHED BY HEALTHY COUNTY GOVERNMENT	
		SEWER BASE CHARGE	5.50
		SEWER USAGE CHARGE 8 X 6.55	52.40
		SUBTOTAL HEALTHY COUNTY	\$57.90
		TOTAL AMOUNT DUE	\$83.53

What Are Best Practices and Important Considerations for CCR Electronic Delivery?

The tips below will help you to ensure successful electronic delivery of CCRs. These tips have been arranged under the broad categories of Before You Begin, Content Considerations and Email Tips.

Tips: Before You Begin

1. As noted above, consider conducting customer outreach to inform them of the option for electronic delivery. Your customers' preferred delivery methods should be assessed prior to beginning electronic delivery. Not all customers have Internet access and even if a customer has Internet access he or she may still want to receive a paper copy of the CCR.
2. To ensure delivery to every bill-paying customer, you may need to implement a combination of paper and electronic delivery. Start the development of your CCR early and coordinate with other departments in your organization that may be involved (for example, Information Technology (IT) and billing departments). Customers likely will have questions about electronic delivery, and personnel in all departments will need to have the same information to share with customers. IT staff may need plenty of time to develop a website to accommodate the posting of your CCR.



EPA's CCR Delivery Options Memo (January 2013) contains information to help assess which type of CCR delivery program is best for your CWS.

Tips: Content Considerations

1. When using a mail notification method with a direct URL (for example, on a water bill), you should display the direct URL on every mailing throughout the year.
2. If you mail a direct URL to customers, consider including a check box on every mailing (see Figure 11), similar to a change of address or pay by credit card option, so that a customer can elect to continue receiving a paper CCR. Be sure to coordinate with the billing department to note those customers who would like to continue receiving a paper CCR so that one can be sent as soon as possible.

Figure 11. Checkbox for customers to elect to continue receiving a paper CCR.

Please check the box if you would prefer a paper copy of your annual water quality report delivered to your home.

Por favor, haga una marca en el encasillado si prefiere recibir a través del correo una copia de su más reciente reporte de calidad de agua.



3. As noted above, the direct URL should be displayed in typeface that is at least as large as the largest type on the billing statement or other notification. You should also create a short, easy-to-type URL. This sounds easy, but if your CWS does not have its own website, this could be challenging. For example, if you will be posting your electronic CCR on your Web page which is on your municipality's website, the URL could become quite long. One thing to consider is a website alias or redirect, which can be obtained through a shortening service. This allows you to have a short, easy-to-remember URL that actually takes your customer to the Web page with the longer URL. An example of this is <http://epa.gov/watersecurity> which takes you to the much longer URL <http://water.epa.gov/infrastructure/watersecurity/index.cfm>.
4. When sending a direct URL notification or email attachment, include a short message to encourage readership of the CCR (see Figure 12). Remember, the purpose of the CCR is to inform customers about the quality of their drinking water and to raise customers' awareness of where their drinking water comes from and what it takes to deliver water to their home, as well as the importance of protecting drinking water sources. This message is different than the required explanation of the URL, which tells your customer that the URL links to the current CCR. This short message should tell them why they should read the CCR.

Helpful Hint

Once a customer requests a paper or electronic CCR, keep a record of this delivery preference for future CCR deliveries. For those who select paper, you may still wish to ask them at least once a year if that is still their preference. This customer may get Internet access or sign up for an email account in the future, and it would be good to remind them of the electronic delivery option.

Figure 12. Direct URL notification, including a short message to encourage readership of the CCR.

In 2014, Anytown Water detected 53 contaminants in the drinking water and 5 of them were above the EPA accepted level for drinking water. The Anytown annual water quality report is available online at <http://www.anytownwater.org/2014waterreport.pdf>.

Durante el año 2014 Anytown Water detectó 53 contaminantes regulados en el agua potable. Cinco de los contaminantes detectados en el agua potable reflejaron niveles que exceden los límites legales establecidos por la EPA. Puede ver en línea el informe anual de la calidad del agua de Anytown Water visitando la página del Internet: <http://www.anytownwater.org/2014waterreport.pdf>.

5. You may want to prepare your CCR in a format (for example, PDF) that can be delivered both electronically and on paper. This decreases the burden of creating two versions for delivery. Try to make the file size as small as practicable if you are planning on delivering it by email.
6. The CCR could also provide links to other, non-required information on the Internet that all customers can visit for more information. This information can be used to encourage your customers to opt for electronic delivery of their CCR. Advertise the fact that your customers can find out much more about their CWS by receiving their CCR electronically or by visiting your website.
7. If you are required to have information in your CCR in different languages based on a large portion of non-English speaking residents, you should also consider including any outreach information in the other languages.



Tips: Using Email

1. Notify customers early to add your email address to their “safe sender” list to avoid the CCR being classified as junk mail or being removed by spam filters. Many spam filters look for embedded image emails and reject them, especially if the sender is not on the recipient’s “safe sender” list.
2. If you send the CCR via email and receive a message that the email bounced back, be prepared to send the CCR by an allowable alternative means. This means customers may need to be called to verify email addresses. If a customer no longer has an active email account, this should be noted in your records and a paper CCR mailed to them.
3. Consider your CWS’s capacity to send large volumes of email and whether a third-party is needed to manage the delivery of the CCR. Be sure to update your email database regularly throughout the year to make sure emails are up-to-date so that when you send the CCR you do not get many bounce-backs.
4. Track how many emails are opened to help measure the success of your CCR’s electronic delivery. Statistics you may wish to track include the open rate (percentage of customers that opened the email), opened (number of customers that opened the email more than once), and forward opens (how many times the email was forwarded). You will want to coordinate with your IT department ahead of time to capture these statistics. Depending on your email service provider, open statistics will vary. You may need to contract with an outside provider to obtain this information.

5. Electronic bill and auto-pay customers may not open or may ignore their billing statements. Therefore, to ensure that your customer is aware that the email they are receiving is not the bill or notice of payment, you should send a separate email (with a CCR-related subject line) to inform your customers of the availability of the CCR each year. You may want to send more than one email to ensure that the message is received.

What Are the Top Ten Things to Remember When Utilizing Electronic Delivery?

- 1** Delivery is your responsibility! A CWS must certify distribution of the CCR to all customers to their primacy agency. CWSs will need to use a combination of delivery methods to best reach customers in their service area.
- 2** Know your customer base! Customer surveys show preferences are split between wanting electronic versus mail delivery of the CCR. Be sure to communicate with your customers to find out their preferences.
- 3** Give customers a heads up and an option! Inform customers of the change in delivery approach before beginning electronic delivery of your CCR to customers. Remember that it is a requirement to include an option for customers to elect to receive a paper CCR.
- 4** Tell everyone, all the time! A CWS mailing a direct URL should display the direct URL on all mailings.
- 5** Know your costs! You may not see delivery savings in the first year, and it may take a few years for people to become comfortable with electronic delivery and to maximize participation.
- 6** Catch your customers' attention! Include a short message in outreach and notification materials to encourage readership of the CCR.
- 7** Be aware of email pitfalls! If an email bounces back, resend the CCR by an allowable alternative means. Keep email databases up-to-date.
- 8** Make it bold! Make it short! The direct URL should be in typeface that is at least as large as the largest type on the billing statement or other mailing notification. You should also create a short, easy-to-type direct URL.
- 9** Keep a record! Remember your customers' delivery preferences for future CCR deliveries.
- 10** Remind auto-pay customers! To ensure that e-bill and auto-pay customers are aware of their CCR, a CWS should send a separate CCR notification email.

Where Do I Find More Information?

The following resources are available to assist you in developing a CCR electronic delivery program. These resources may be found at <http://water.epa.gov/lawsregs/rulesregs/sdwa/CCR/index.cfm>.

- EPA's CCR Delivery Options Memo (January 2013).
- EPA's Consumer Confidence Report (CCR) Rule Retrospective Review Summary (December 2012).
- Where You Live: Your Drinking Water Quality Reports Online. EPA publicly accessible database of CCR hosted websites.

Disclaimer

This document provides guidance and contains EPA's current policy recommendations for complying with the CCR Rule. Throughout this document, the terms "state" and "states" are used to refer to all types of primacy agencies including U.S. territories, Native American tribes and EPA.

The statutory provisions and EPA regulations described in this document contain legally binding requirements. This document is not a regulation itself, nor does it change or substitute for those provisions and regulations. Thus, it does not impose legally binding requirements on EPA, states or CWSs. This guidance does not confer legal rights or impose legal obligations upon any member of the public. While EPA has made every effort to ensure the accuracy of the discussion in this factsheet, the obligations of the regulated community are determined by statutes, regulations, or other legally binding requirements. In the event of a conflict between the discussion in this document and any statute or regulation, this document would not be controlling.

The general description provided here may not apply to a particular situation based upon the circumstances. Interested parties are free to raise questions and objections about the substance of this guidance and the appropriateness of the application of this guidance to a particular situation. EPA and other decision makers retain the discretion to adopt approaches on a case-by-case basis that differ from those described in this guidance, where appropriate.

Mention of trade names or commercial products does not constitute endorsement or recommendation for their use. This is a living document and may be revised periodically without public notice. EPA welcomes public input on this document at any time.

Monitoring Summary for HOMER WATER SYSTEM

Public water system ID#AK2240456

Population: 6008

February 13, 2025

Community Water System, Surface water

Requirement	Sample Point ID	Required Sampling Frequency	Last Sample	Next Sample
Sanitary Survey		Every 3 years	08/20/2024	2027
DS CITY OF HOMER WATER SYSTEM (Facility ID:DS001)				
COLIFORM (TCR)	SPDS001TCR	7 sample(s) monthly	01/21/2025	Monthly, according to Sample Siting Plan
TTHM & HAA5 (DBP2)	SPDS1DBP2-2	2 sample(s) quarterly	12/10/2024	See stage 2 sampling detail information below
LEAD AND COPPER	SPDS001PC	20 sample(s) every 3 years	11/03/2023	2026
TP FOR CITY OF HOMER WATER SYSTEM (Facility ID:TP001)				
SOC	SPTP001	1 sample(s) quarterly	02/08/2006	2023-2025 SOC Waiver Granted
NITRATE	SPTP001	1 sample(s) annually	02/13/2024	2025
VOC	SPTP001	1 sample(s) annually	02/13/2024	2025
ARSENIC - SINGLE	SPTP001	1 sample(s) per 9 year cycle	04/27/2021	Between 2029 and 2037
INORGANICS	SPTP001	1 sample(s) per 9 year cycle	04/27/2021	Between 2029 and 2037
RADIUM 226 AND 228	SPTP001	1 sample(s) per 9 year cycle	04/27/2021	Between 2026 and 2034
TOTAL GROSS ALPHA	SPTP001	1 sample(s) per 9 year cycle	04/27/2021	Between 2026 and 2034

Stage 2 Sampling Detail Information - Sample frequency listed in requirements above

Contaminant	Sample Pt. ID	Location	Sample Count	Sample Dates
DBP2	SPDS1DBP2-1	BEST WESTERN	1	March, June, September, and December
DBP2	SPDS1DBP2-2	SPIT STATION	1	March, June, September, and December

Operator Report

Requirement	Location	Sampling Frequency	Last Report	
TURBIDITY	After Filters	Daily - Every 4 hours while treatment plant is operating	01/01/2025	Test and record daily. Send reports to ADEC on the last day of the month (before the 10th day of the following month).
CHLORINE	Distribution System	Same time/place as routine TCR sample	01/01/2025	
CHLORINE	Entry Point	Daily	01/01/2025	

Compliance Schedules

Schedule/Action	Due	Comments
Consumer Confidence Report		
CCR - SUBMITTAL	06/30/2025	CCR due to customers and DEC by July 1 annually
CCR - CERTIFICATION PAGE	09/30/2025	CCR Certification due to DEC by October 1 annually
AWIA		
AWIA RISK ASSESSMENT UPDATE DUE TO EPA	06/30/2026	For additional information, refer to: http://dec.alaska.gov/eh/dw/security/regulations/awia-regulations

Public Notice Schedules

PN Action	PN Due	Certification Due	Comments
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**NSF = No sample found

- 1) Periods are three years in length. The current period is 1/1/2023 - 12/31/2025 and the next period will be 1/1/2026 - 12/31/2028. Cycles are nine years in length. The current cycle is from 1/1/2020 - 12/31/2028 and the next cycle is 1/1/2029 - 12/31/2037.
- 2) Periods for radionuclides (gross alpha, radium 226/228, and uranium) are three or six years in length. The current 6 year period is 01/01/2020 - 12/31/2025, the next 6 year period will be 01/01/2026 - 12/31/2031. Cycles for radionuclides are nine years in length. The current cycle is from 01/01/2017 - 12/31/2025 and the next cycle is 01/01/2026 - 12/31/2034.
- 3) WL (well) or TP (treatment plant) is the entry point to the distribution system, except for raw water samples and WL (well) is the raw water tap. DS (distribution system) is the home and buildings that receive water from a piped water system.
- 4) Water quality parameters are tested in order to conduct a corrosion control study. Please contact your engineer, health corporation, or certified laboratories for assistance.
- 5) Lead/Copper samples on an annual or 3 year schedule should be collected in month of warmest water temperature.
- 6) Water systems with multiple water sources that do not combine before entering the distribution must take one sample from each entry point to the distribution and may do a composite sample according to 18AAC80.325(17), 18AAC80.315(4).
- 7) SOC waiver renewal forms are due every three year period. SOC waiver, new and renewal, forms can be found at <http://dec.alaska.gov/eh/dw/soc/>.
- 8) Each public water system is required to have a water operator (or operators) certified at or above the drinking water treatment and drinking water distribution level assigned to the system. To check on current level of certification for your water operator please see the Alaska Certified Water/Wastewater Operator Database maintained by the Division of Water: <https://dec.alaska.gov/Applications/Water/OpCert/Home.aspx?p=OperatorSearch>. If you have questions regarding the water system level or the operator certification level please contact Operator Certification at 907-465-1139 or at dec.water.fco.opcert@alaska.gov.

Monitoring Summaries reflect sample results the Drinking Water Program has record of at the time the summary is drafted (see date at top of summary). If information appears incorrect or is inconsistent with previous monitoring summaries please contact DW staff. Monitoring summaries are part of the DW Program's compliance assistance efforts to summarize requirements to help water systems stay in compliance. However, they do not cover all items that may be required of a Public Water System (PWS), nor does it supersede the regulation requirement as outlined in the Code of Federal Regulations or the Alaska Administrative Code. The PWS owner/operator is required to understand or seek assistance in understanding what regulations apply to their PWS.

Monitoring summary completed by Christina Harris, Environmental Program Specialist/ADEC. If you have any questions please contact ADEC at 907-262-3420 or 1-866-956-7656 Email: christina.harris@alaska.gov Fax: (907) 262-2294.

Sincerely,

Christina Harris
Environmental Program Specialist



City of Homer

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(f) 907-235-3140

Homer Harbor Expansion General Investigation Update

Item Type: Informational Memorandum

Prepared For: Homer City Council, Port & Harbor Advisory Commission

Date: January 8, 2026

From: Jenny Carroll, Special Projects & Communications Coordinator

Through: Melissa Jacobsen, City Manager

Purpose: This memorandum provides the Homer Harbor Expansion Study monthly written update to Homer City Council per Resolution 23-037.

Update: The United States Corps of Engineers (USACE) Project Development Team (PDT) is following guidance from headquarters to meet the new 35% design requirement on schedule and within the existing General Investigation budget, which creates budget shortfalls that will be partially mitigated by streamlining internal administrative procedures in the Project Management Plan.

A significant hurdle is completing Ship Simulation due to its high cost and the time needed to complete. City staff are in discussion with the PDT about potential cost-saving measures, and are seeking written clarification from the USACE regarding whether the requirements of 35% design specifically include a Ship Simulation at the US Army Engineer Research and Development Center (ERDC) in Vicksburg Mississippi, as originally planned, or, if other solutions such as a tabletop exercise with local, highly-experienced large vessel captains or a ship simulation at Seward's AVTEC might produce adequate feedback on sufficiency of design.

The city has also corresponded with other levels within the USACE about the situation and potential solutions. Attached is a letter to General Palazzini in the Pacific Ocean Division and a letter Representative Begich sent to the Assistant Secretary of the Army for Civil Works after discussions with city staff regarding impacts of mid-study policy changes on Alaskan infrastructure projects.

In the interim, to conserve study funds, the bi-monthly PDT meetings have been suspended, and the PDT has only been working on an Agency Technical Review and approval of the Cost-Effectiveness/Incremental Cost Analysis (a tool the USACE develops to evaluate and compare project alternatives to find the most efficient and justified solution).

The PDT stands ready to revisit breakwater cross section design and rock quantities once they receive the geotechnical report, which is anticipated to arrive from the contractor in early January. Once the breakwater design is finalized, they will be able to plug the numbers into the economics model and revisit their Tentatively Selected Plan analysis.



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December 1, 2025

Via Electronic Mail

Colonel Palazzini, Commander for the U.S. Army Corps of Engineers - Alaska District

Mr. Randy Bowker, Deputy District Engineer for Program Management
Chief, Program and Projects Management Division

RE: Homer Harbor Navigational Improvements General Investigation

Dear Colonel Palazzini and Randy Bowker,

The City of Homer (City), as the non-federal sponsor, submits this memorandum to outline opportunities for advancing the Homer Navigation Improvements feasibility study in light of recent changes to U.S. Army Corps of Engineers (USACE) requirements. The updated requirements call for advancing the harbor design to a preliminary 30% design level during the feasibility phase instead of the previous conceptual level (~15% Design). While this change inherently introduces additional cost and effort to both the federal and non-federal sponsor, the City understands the USACE desires to offset costs through scope adjustments and/or relaxation of internal federal processes.

The updated USACE guidance, as detailed in ECB 2023-9 Rev 1, establishes milestone requirements for design maturity throughout a project's development. The City understands that advancing the design maturity to the 30% design milestone is driven by a need to reduce risk such that the project is more likely to be in compliance with Section 902 of WRDA which outlines project cost limit requirements. As part of Section 902, the City recognizes that the project construction costs presented in the Final Integrated Feasibility Report and environmental document will need to be within 20% of the actual cost, which is the threshold for the cost adjustments within the District/Division level (does not require approval from USACE Headquarters or Congressional Reauthorization). By achieving this level of design maturity (30%), it reduces risk and supports accurate cost estimates.

With this in mind, the City proposes deferring the full-scale ship simulation study to the Preconstruction Engineering and Design (PED) phase. In its place, during the feasibility study, a desktop-level maneuverability assessment would be conducted. This assessment would rely on local captains familiar with Kachemak Bay conditions, with experience piloting the anticipated large vessel types and lengths that will use the new harbor. Their qualitative input will provide sufficient information for feasibility-level risk assessment without the expense of a full ship simulation and serve to optimize the simulation study in PED by identifying areas for preliminary refinement in feasibility.

While the City agrees that ship simulation will be an added value to the design, the designs of the proposed harbor alternatives are simple in terms of maneuverability for large vessels. This is a result of the PDT's highly collaborative design approach to date that uses non-complex harbor entrances, ASCE

industry standard fairway widths and locating large vessel berthing near the entrance of the harbor eliminating the need to maneuver around a multitude of floats. Because of these design features, it is anticipated that any input from a computerized ship simulation at this stage will confirm industry standard fairway widths and turning allocations are appropriate with a limited possibility of harbor layout changes for efficiency and an extremely low possibility of identifying major shifts in alignment such that the capital costs would be increased beyond 20%. This scope modification will save approximately \$450,000 in study costs to accommodate the new 30% design requirement within the current budget.

It is in everyone's best interest to move this study forward expeditiously and avoid schedule slippage. As an additional option for the agency's consideration, and in recognition of the workload facing agency staff, the City suggests leveraging our design engineering firm's existing project familiarity to develop the 30% design as work-in-kind. HDR has a deep bench of coastal and maritime engineers who are ready to support the project and are already deeply familiar with the project design. Their involvement in USACE projects has provided robust preliminary designs aligned with USACE standards and within the study schedule. This approach helps keep the study on schedule by allowing the Project Delivery Team (PDT) to focus on completing the draft/final feasibility report while HDR, under a work-in-kind contract, takes the lead to advance the design.

The USACE would contribute to and approve the scope for a design services contract and would include key elements outlined in ECB 2023-9 Rev 1 that have not already been developed. These elements include the following items:

1. Updates to the USACE's developed Risk Register.
2. Updates to the preliminary cost analysis to support the USACE's developed Project Cost.
3. Basis of Design documenting the harbor design and integration of conceptual level Local Services Facilities design. The documentation will utilize already developed hydraulic and hydrologic analysis, geotechnical investigations, and include feedback from the proposed desktop-level maneuverability assessment. It will then document aspects of design brought to the 30% design level.
4. Construction Drawings will be developed to approximately 30% design completion which will include draft site plan showing layout, structural cross-sections with accurate material sizes (stone layers), basin and entrance dredge areas/depths/volumes, beneficial use dredge material and offshore placement locations and capacity, utility corridors, drainage, and access routes.
5. Outline of technical specifications.
6. Draft bid tabulation (Proposed Contract Line Item Numbers [CLINS]).
7. Draft construction schedule.

This strategy offers multiple benefits. It maintains budget neutrality by reallocating budgeted funds from the deferred ship simulation study to design development within a tolerable risk level for the feasibility study phase. It achieves the desired reduction in risk by reaching the design maturity necessary for accurate cost estimates and Section 902 compliance. Finally, the option of dividing the workload improves schedule efficiency by allowing the PDT to concentrate on delivering the feasibility report and managing their other high-profile Alaska project obligations, while the design work is progressing under a work-in-kind contract to maintain study momentum.

The City of Homer respectfully requests the USACE Alaska District's concurrence on deferring the full ship simulation to the PED phase, and your consideration of advancing the 30% design as work-in-kind and incorporating these adjustments into the Project Management Plan.

Thank you. We look forward to continued collaboration to ensure the successful advancement of the Homer Navigation Improvements project.

Sincerely,



Melissa Jacobsen

Melissa Jacobsen, City Manager



B. Hawkins

Bryan Hawkins, Port Director

giving him a chance to prove his worth. In 1942, he was promoted to the rank of major. He had been promoted to major because of his outstanding performance in the field of communications. He was given the task of leading a team of men to develop a new type of communication system. He did an excellent job and was promoted to the rank of major.

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Congress of the United States

Washington, DC

January 6, 2026

The Honorable Adam Telle
Assistant Secretary of the Army for Civil Works
108 Army Pentagon
Washington, DC 20310-0108

Dear Assistant Secretary Telle:

I/We write to you today regarding recently implemented policy changes within the Army Corps of Engineers' (Army Corps) civil works programs requiring project sponsors to achieve 35% design completion prior to seeking an Army Corps authorization, up from the previously required 15% design maturity status. I/We understand the underlying rationale for this shift and are appreciative of the Army Corps' efforts to streamline internal processes and review timelines to meet this new requirement. However, we also want to highlight and address potentially unintended financial burdens for certain project sponsors that the new policy has caused, especially amongst communities in Alaska.

As you are aware, the nature of Army Corps' projects in Alaska can vary significantly from those often found in the Lower 48, with project sponsors often being smaller communities and local governments hosting significant infrastructure jurisdictional to the Army Corps. Though some civil works project sponsors – such as large municipalities or public works agencies – can accommodate unforeseen costs to the tune of hundreds of thousands or millions of dollars, this can be challenging for certain project sponsors, particularly small communities in Alaska. Specifically, the change in design threshold changes the previous federal-local cost-share by requiring project sponsors to cover half of the increased cost to complete the additional 20% design required by the policy shift. Under the prior policy, the 90% federal-10% local cost-share for Project Engineering and Design would have applied for the cost of taking design from 15% to 35%.

In Alaska, additional costs of this scale are of significant concern to small local communities acting as project sponsors. Communities and stakeholders find it challenging to be burdened with these costs midway through the process, as they are already making progress on project design and planning with a specific budget in mind. These sorts of unforeseen costs can undermine public trust in the civil works process, create disruptions and delays, and create complications for local stakeholders and constituents. Furthermore, if a project sponsor cannot meet these additional unforeseen financial requirements, a given project's progress through the General Investigation process may be halted, or the project may be altogether stopped. Ultimately, we do not want to see the Army Corps' nor local sponsors' tax dollars go to waste.

Consequently, we would respectfully request that the Army Corps examine its authorities in consideration of the following questions:

1. Does the Army Corps have any authorities that could provide small-scale financial relief to local project sponsors that have been impacted by administrative policy changes, particularly in the middle of the General Investigation process? If not, can any existing authorities be modified to assist project sponsors in these circumstances, or would new authorities need to be created altogether?
2. Does the Army Corps have available funding to provide financial relief in the case of having adequate authority as outlined in question 1?
3. Does the Army Corps anticipate any project delays or challenges as a consequence of this policy shift?

Again, we would reiterate that we are broadly supportive of this policy change and its rationale. Efforts to seek efficiency and interagency communications improvements within the Army Corps' internally is a prudent means to save taxpayer dollars and we applaud these efforts. In doing so, we urge the Army Corps to undertake any actions necessary to minimize any project interruptions and undue financial impacts imposed upon small local project sponsors. Thank you again for your consideration and for the Army Corps' work on behalf of the American people.

Sincerely,

A handwritten signature in blue ink, appearing to read "Nicholas J. Begich III".

Nicholas J. Begich III
Congressman for All Alaska



MEMORANDUM

Update on Changes to Election Date for the Kenai Peninsula Borough

Item Type: Informational Memorandum

Prepared For: Mayor Lord and Homer City Council

Date: January 5, 2026

From: Amy Woodruff, City Clerk

Through: Melissa Jacobsen, City Manager

SUMMARY:

With the passage of Kenai Peninsula Borough (KPB) Proposition No. 5 at the last election, the KPB has changed its election date to November to coincide with State and Federal Elections. The City must consider whether to keep the October election date laid out in City Code or change the City election date to November to align with KPB and State elections. Maintaining the October date will increase the cost to administer elections, as we will no longer be able to share costs with the KPB.

BACKGROUND:

During the October 7, 2025, Municipal Election, Borough voters approved Kenai Peninsula Borough Citizen Initiative Proposition No. 5, which moved the Borough Election date from October to November to coincide with State and Federal elections.

The Division of Elections may make some changes to polling locations as a result of this date change. Any polling location will need to be large enough to accommodate State and Borough election equipment and election workers. If the City chooses to change its election date to align with the State and Borough, the location will need to accommodate equipment and election workers for all three elections simultaneously. No decisions have been made, however, the process of changing voting locations may need to begin as early as February of this year in order to allow for the Division of Elections to thoroughly communicate a change in polling location to voters.

Approval of this Borough Proposition does not affect the City of Homer election day. The City's election date is established in City. The results on Proposition No. 5 in the two City of Homer precincts were as follows. Proposition No. 5 was supported by 51.3% of the City voters who participated in the Borough election.

Precinct	Yes votes	No Votes
Homer No. 1 (06-230)	237	270
Homer No. 2 (06-240)	228	172
Total	465	442

Previous City Election Schedule and Process:

Before the passage of the initiative proposition, City and Borough elections were held concurrently under a Memorandum of Agreement with KPB. Conducting the election together provided significant benefits for both the City and its voters.

Shared ballot programming, shared use of Borough election equipment, and joint logic and accuracy testing all reduced the administrative costs to set up an election. City election information could be included in the Borough's voter pamphlet so the City did not need to design, print, or distribute informational materials. The City and Borough also shared election worker wages and precinct facility rental costs equally, and the Borough handled the processing of hire paperwork as well as paying election workers, saving significant administrative time for the City.

For voters, the combined election schedule offered the convenience of participating in both the City and Borough elections at the same location and time, enhancing accessibility and overall experience.

Proposed Options Moving Forward:

Below are two options for Council to discuss regarding the future date of City of Homer elections:

1. Amend City Code to align the City's election date with that of the Borough on the first Tuesday after the first Monday in November.

The City could continue to collaborate with the Borough on Elections. Division of Elections analysis of voter records estimates that the City may see a slight increase in turnout if the election date changes to November. Polling locations will need to be large enough to accommodate the materials and staff for three elections.

City of Homer's election date is established in Homer City Code [4.01.040 Date of Election](#), which provides that the City's general election will be held annually on the first Tuesday in October. A change to this election date would require an amendment to the City Code by ordinance.

2. Make No Changes: Retain the current city election date on the first Tuesday in October.

The City would not be able to collaborate with the Borough on elections. The KPB election equipment will be programmed for the November Election some time in September, so their election equipment will not be available to support October elections. The City would need to lease its own election

Memorandum
City Council
January 5, 2026

equipment and fully cover all the venue and personnel costs that have previously been shared with the Borough.

Category	2025 Regular Election Cost	Projected Cost of Election without Cost Sharing
Equipment & Programming	600	10,000
Election Notices	400	1,000
Ballot Printing	1449	3,000
Polling Site Rental	50	100
Election Judges	3,044	6,000
Absentee Voting Officials	2662	5,000
Canvass Board	250	250
TOTAL:	\$8,055	\$25,350

RECOMMENDATION:

Discuss the two options and provide direction to the City Manager

ATTACHMENTS:

Proposition Summary for Kenai Peninsula Borough Proposition No. 5

Homer No. 1 (06-230) Election Results for the Kenai Peninsula Borough General Election

Homer No. 2 (06-240) Election Results for the Kenai Peninsula Borough General Election

KENAI PENINSULA BOROUGH PROPOSITION SUMMARY

PROPOSITION NO. 5

CITIZEN INITIATIVE: CHANGE THE CURRENT ELECTION DATE TO ALIGN WITH THE STATE OF ALASKA ELECTION DATE

(To be voted on by all borough voters)

Background:

On May 19, 2025, Initiative Ordinance 2025-01 was filed in the Clerk's Office. The application was found to be in proper form and was certified on May 16, 2025. Petition books were issued on May 19, 2025 and filed on August 4, 2025. On August 14, 2025, the citizen initiative was certified sufficient.

Purpose:

The proposed citizen Initiative Ordinance 2025-01 seeks to amend the Kenai Peninsula Borough (KPB) Code of Ordinances, specifically Title 4 – Elections, to change the current election date to align with the State of Alaska

Key Provision:

1. Change of Regular Election Date. The proposed citizen initiative ordinance changes the regular borough election date from the first Tuesday of October to the first Tuesday following the first Monday in November.

Fiscal Impact:

The full fiscal impacts are unknown. Changing the election date will impact the availability of polling locations as well as the availability of election workers since the State of Alaska has stated separate election workers are needed for each election, and will require purchasing election equipment such as voting booths, signs, tables and chairs for each polling location.

BALLOT LANGUAGE

As approved by the Assembly August 19, 2025

Shall Initiative Ordinance 2025-01, calling for the Kenai Peninsula Borough Code of Ordinances, Title 4 – Elections, be amended to change the current election date to align with the State of Alaska election date, be enacted?

YES A "Yes" vote means you approve enacting the citizen initiative ordinance that changes the regular election date from the first Tuesday of October to the first Tuesday following the first Monday in November.

NO A "No" vote means you oppose enacting the citizen initiative ordinance that changes the regular election date from the first Tuesday of October to the first Tuesday following the first Monday in November.

Election Summary Report

General Election

Kenai Peninsula Borough

October 07, 2025

Summary for: All Contests, 06230 Homer No. 1, 06230 Homer No 1, Election Day

OFFICIAL RESULTS

Voters Cast: 1,047 of 2,951 (35.48%)

SOUTH KENAI PEN HOSPITAL SERVICE AREA - SEAT G (Vote for 1)

		Total	
Times Cast		524 / 2,951	17.76%
Candidate		Total	
ZOLLARS, Brandy		315	
Total Votes		331	
		Total	
Unresolved Write-In		16	

SOUTH KENAI PEN HOSPITAL SERVICE AREA - SEAT H (Vote for 1)

		Total	
Times Cast		524 / 2,951	17.76%
Candidate		Total	
PALM, Ashley		124	
CABANA, Amber		222	
Total Votes		356	
		Total	
Unresolved Write-In		10	

SOUTH KENAI PEN HOSPITAL SERVICE AREA - SEAT I (Vote for 1)

		Total	
Times Cast		524 / 2,951	17.76%
Candidate		Total	
REYNOLDS, Catriona		338	
Total Votes		357	
		Total	
Unresolved Write-In		19	

KPB PROPOSITION NO. 1 (Vote for 1)

		Total	
Times Cast		524 / 2,951	17.76%
Candidate		Party	
YES		162	
NO		340	
Total Votes		502	
		Total	
Unresolved Write-In		0	

KPB PROPOSITION NO. 3 (Vote for 1)

		Total	
Times Cast		524 / 2,951	17.76%
Candidate		Party	
YES		378	
NO		136	
Total Votes		514	
		Total	
Unresolved Write-In		0	

KPB PROPOSITION NO. 4 (Vote for 1)

		Total	
Times Cast		524 / 2,951	17.76%
Candidate		Party	
YES		272	
NO		237	
Total Votes		509	
		Total	
Unresolved Write-In		0	

KPB PROPOSITION NO. 5 (Vote for 1)

		Total	
Times Cast		524 / 2,951	17.76%
Candidate		Party	
YES		237	
NO		270	
Total Votes		507	
		Total	
Unresolved Write-In		0	

HOMER CITY COUNCIL ONE FOR 1-YEAR TERM (Vote for 1)

		Total	
Times Cast		523 / 2,951	17.72%
Candidate	Party	Total	
PARSONS, Bradley		328	
JONES, Michael L.		168	
Total Votes		500	
		Total	
Unresolved Write-In		4	

HOMER CITY COUNCIL TWO FOR 3-YEAR TERM (Vote for 2)

		Total	
Times Cast		523 / 2,951	17.72%
Candidate	Party	Total	
DAVIS, Jason		300	
HANSEN, Storm P.		259	
MINK, John		184	
GARVEY, Elias T.		151	
Total Votes		899	
		Total	
Unresolved Write-In		5	

Election Summary Report

General Election

Kenai Peninsula Borough

October 07, 2025

Summary for: All Contests, 06240 Homer No. 2, 06240 Homer No 2, Election Day

OFFICIAL RESULTS

Voters Cast: 833 of 2,489 (33.47%)

SOUTH KENAI PEN HOSPITAL SERVICE AREA - SEAT G (Vote for 1)

		Total	
Times Cast		416 / 2,489	16.71%
Candidate		Total	
ZOLLARS, Brandy		254	
Total Votes		258	
		Total	
Unresolved Write-In		4	

SOUTH KENAI PEN HOSPITAL SERVICE AREA - SEAT H (Vote for 1)

		Total	
Times Cast		416 / 2,489	16.71%
Candidate		Total	
PALM, Ashley		106	
CABANA, Amber		186	
Total Votes		296	
		Total	
Unresolved Write-In		4	

SOUTH KENAI PEN HOSPITAL SERVICE AREA - SEAT I (Vote for 1)

		Total	
Times Cast		416 / 2,489	16.71%
Candidate		Total	
REYNOLDS, Catriona		268	
Total Votes		277	
		Total	
Unresolved Write-In		9	

KPB PROPOSITION NO. 1 (Vote for 1)

		Total	
Times Cast		416 / 2,489	16.71%
Candidate		Party	Total
YES			157
NO			244
Total Votes			401
		Total	
Unresolved Write-In		0	

KPB PROPOSITION NO. 3 (Vote for 1)

		Total	
Times Cast		416 / 2,489	16.71%
Candidate		Party	Total
YES			321
NO			85
Total Votes			406
		Total	
Unresolved Write-In		0	

KPB PROPOSITION NO. 4 (Vote for 1)

		Total	
Times Cast		416 / 2,489	16.71%
Candidate		Party	Total
YES			196
NO			202
Total Votes			398
		Total	
Unresolved Write-In		0	

KPB PROPOSITION NO. 5 (Vote for 1)

		Total	
Times Cast		416 / 2,489	16.71%
Candidate		Party	Total
YES			228
NO			172
Total Votes			400
		Total	
Unresolved Write-In		0	

HOMER CITY COUNCIL ONE FOR 1-YEAR TERM (Vote for 1)

		Total	
Times Cast		417 / 2,489	16.75%
Candidate	Party	Total	
PARSONS, Bradley		207	
JONES, Michael L.		191	
Total Votes		400	
		Total	
Unresolved Write-In		2	

HOMER CITY COUNCIL TWO FOR 3-YEAR TERM (Vote for 2)

		Total	
Times Cast		417 / 2,489	16.75%
Candidate	Party	Total	
DAVIS, Jason		227	
HANSEN, Storm P.		192	
MINK, John		173	
GARVEY, Elias T.		150	
Total Votes		744	
		Total	
Unresolved Write-In		2	

Financial Report - FY26 1st Quarter

Provided January 12, 2026

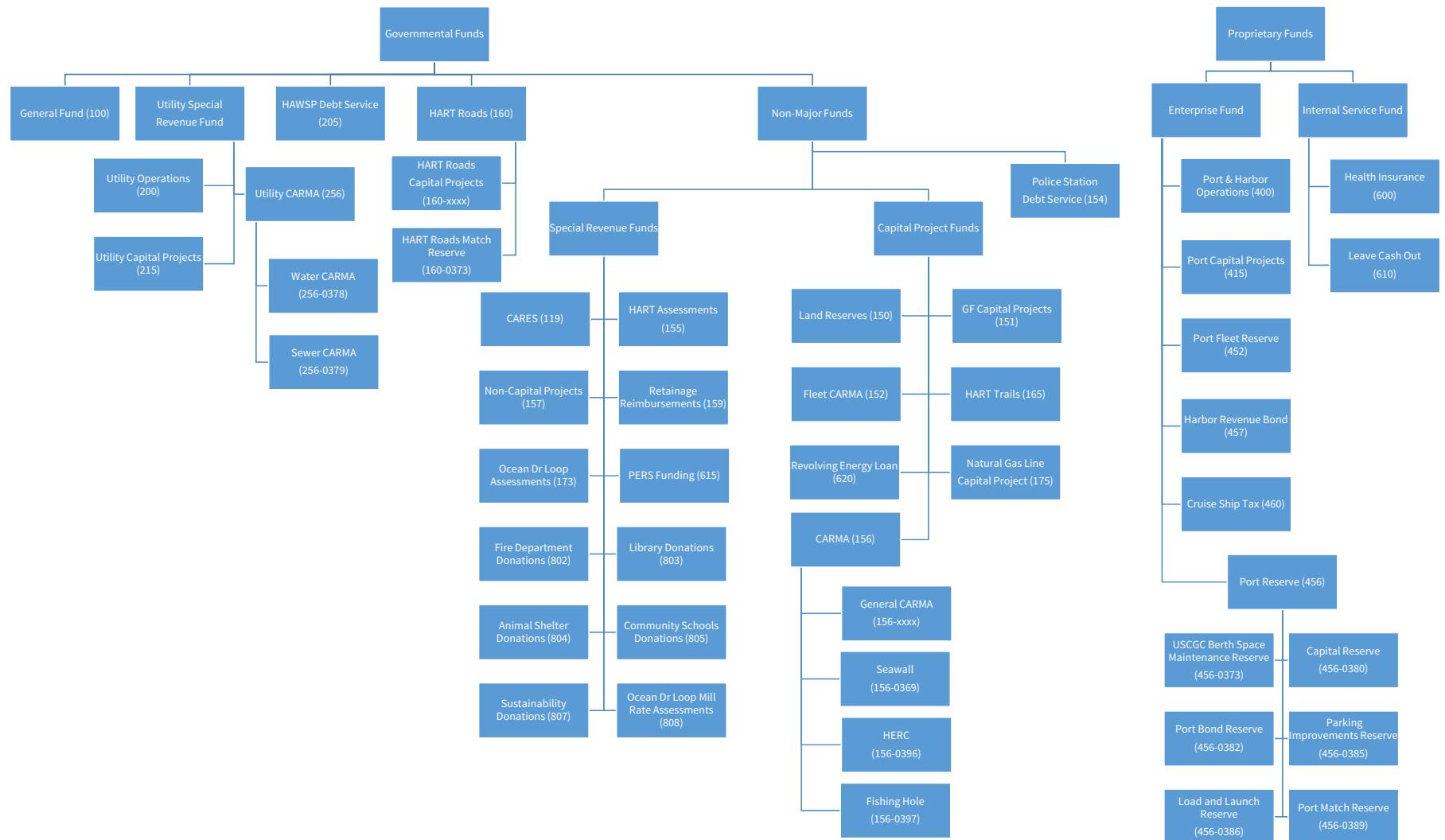
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City of Homer
Financial Reporting Schedule
for Calendar Year 2025

Dates	Event
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 September 2025

Fund Name	Fund #	FY24 Actual	FY25 Actual	FY26 YTD	Obligated	Available
General	100	7,787,967	7,794,307	9,399,439	5,674,595	3,724,844
Utility Operations	200	878,690	1,101,525	1,974,373	821,068	1,153,305
Utility Capital Projects	215	(894,658)	(1,285,695)	(2,006,471)		(2,006,471)
Utility Reserves	256	3,514,147	3,716,956	3,634,275	1,439,219	2,195,056
HAWSP Debt Service	205	7,400,377	9,238,002	9,414,880	195,000	9,219,880
HART Roads	160	5,698,768	5,252,830	4,953,462	4,538,377	415,085
CARES	119	2,235	-	-		-
Police Station Debt Service	154	2,032,027	2,696,826	2,975,736		2,975,736
HART Assessments	155	1,218,727	677,178	677,178		677,178
Non-Capital Projects	157	25,521	26,786	26,076		26,076
Retainage Reimbursements	159	-	-	-		-
Seawall Assessments	173	302,875	(117,741)	(115,139)		(115,139)
PERS Funding	615	303,621	317,600	319,866		319,866
Fire Department Donations	802	38,213	43,476	43,756		43,756
Library Donations	803	189,184	187,423	188,761		188,761
Animal Shelter Donations	804	335	353	355		355
Community Schools	805	269	336	331		331
Sustainability	807	17,079	17,865	17,993		17,993
Ocean Dr Loop Assessments	808	46,409	51,619	53,473		53,473
Land Reserves	150	386,415	251,652	247,787	16,668	231,119
Capital Projects	151	300,997	807,577	791,587		791,587
GF Fleet CARMA	152	740,647	521,445	509,311	350,729	158,582
GF CARMA	156	1,651,044	2,147,879	1,698,352	661,340	1,037,012
Community Rec Center	158	900,000	1,352,962	1,362,616		1,362,616
HART Trails	165	1,043,034	1,248,285	1,319,657	610,135	709,521
Gas Line	175	300,203	459,329	463,722		463,722
Energy Revolving Loan	620	411,776	315,691	315,691		315,691
Total By Fund - Governmental		\$ 34,295,902	\$ 36,824,465	\$ 38,267,067	\$ 14,307,132	\$ 23,959,935
Port & Harbor Operations**	400	2,446,524	4,044,588	6,013,534		6,013,534
Port Capital Projects	415	974,396	847,696	668,311		668,311
Port Fleet Reserves	452	87,410	117,158	117,158	8,305	108,853
Port Reserves	456	4,041,610	4,499,934	4,502,944	2,157,539	2,345,404
Port Bonds	457	(1,967,192)	(1,626,563)	(1,626,563)		(1,626,563)
Cruise Ship Landing Tax	460	(35,093)	(35,093)	(35,093)		(35,093)
Total By Fund - Enterprise		\$ 5,547,655	\$ 7,847,720	\$ 9,640,291	\$ 2,165,844	\$ 7,474,447
Health Insurance	600	243,104	(149,505)	(232,098)		(232,098)
Leave Cash Out	610	(122,404)	(169,963)	(254,537)		(254,537)
Total By Fund - Internal Service		\$ 120,701	\$ (319,468)	\$ (486,634)	\$ -	\$ (486,634)
Total By Fund - All Combined		\$ 39,964,257	\$ 44,352,717	\$ 47,420,723	\$ 16,472,976	\$ 30,947,748

**Determined by formula: Current Assets - Current Liabilities

Fund Balance Report

General Fund CARMA		Prelim	Actuals 7/1/25 through 9/30/25			Prelim	Check value		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	70,383	0	900	69,483
156-0372	ADA	60,000	-	-	-	60,000	60,000	0	-	60,000
156-0375	General	406,273	(117,672)	66,343	-	354,943	354,943	0	-	354,943
156-0384	City Hall	56,122	-	-	-	56,122	56,122	0	55,302	820
156-0385	Recreation	21,436	-	-	199	21,237	21,237	0	653	20,584
156-0387	Community Development	265,859	-	-	40,851	225,008	225,008	0	168,202	56,806
156-0388	Airport	(44,100)	-	-	-	(44,100)	(44,100)	0	-	(44,100)
156-0390	Library	43,119	-	-	-	43,119	43,119	0	26,561	16,558
156-0393	Fire	51,017	-	-	599	50,419	50,419	0	38,413	12,005
156-0394	Police	77,135	-	-	50,962	26,172	26,172	0	27,530	(1,357)
156-0395	Public Works	673,990	65,000	-	389,120	349,869	349,869	0	221,308	128,561
156-0396	HERC	266,000	-	-	1,543	264,457	264,457	0	13,637	250,820
156-0397	Fishing Hole	91,351	-	-	-	91,351	91,351	0	-	91,351
156-0398	IT	104,537	44,000	-	23,924	124,613	124,613	0	104,076	20,537
156-0399	Sister City	4,757	-	-	-	4,757	4,757	0	4,757	0
Total		2,147,879	(8,672)	66,343	507,198	1,698,352			661,340	1,037,012

General Fund Fleet CARMA		Prelim	Actuals 7/1/25 through 9/30/25			Prelim	Check value		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	0	-	15,392
152-0380	Administrative	20,000	-	-	-	20,000	20,000	0	-	20,000
152-0381	Fire	161,461	-	-	12,134	149,327	149,327	0	59,772	89,556
152-0382	Police	150,120	-	-	-	150,120	150,120	0	150,000	120
152-0383	Public Works	174,472	-	-	-	174,472	174,472	0	140,958	33,514
Total		521,445	0	0	12,134	509,311			350,729	158,582

Water & Sewer CARMA		Prelim	Actuals 7/1/25 through 9/30/25			Prelim	Check value		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	-	6,322	95,325	2,501,261	2,501,261	0	1,202,957	1,298,305
256-0379	Sewer	1,126,691	-	6,322	-	1,133,013	1,133,013	0	236,262	896,751
Total		3,716,956	0	12,644	95,325	3,634,275			1,439,219	2,195,056

Port & Harbor Depreciation Reserve		Prelim	Actuals 7/1/25 through 9/30/25			Prelim	Check value		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	-	70,289	68,229	1,495,955	1,495,955	0	790,838	705,117
456-0386	Load and Launch Reserve	343,567	-	-	-	343,567	343,567	0	-	343,567
456-0389	Match Reserve	2,493,675	-	-	-	2,493,675	2,493,675	0	1,366,701	1,126,974
456-0373	USCGC Berth Space	168,795	-	950	-	169,745	169,745	0	0	169,745
Total		4,499,934	0	71,239	68,229	4,502,943			2,157,539	2,345,404

Port & Harbor Fleet Reserve		Prelim	Actuals 7/1/25 through 9/30/25			Prelim	Check value		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	117,158	0	8,305	108,853
Total		117,158	0	0	0	117,158			8,305	108,853

HART Roads		Prelim	Actuals 7/1/25 through 9/30/25			Prelim	Check value		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	-	624,062	923,430	4,453,462	4,453,462	(0)	4,538,377	(84,915)
160	HART Roads Match	500,000	-	-	-	500,000	500,000	0	0	500,000
Total		5,252,830	0	624,062	923,430	4,953,462			4,538,377	415,085

HART Trails		Prelim	Actuals 7/1/25 through 9/30/25			Prelim	Check value		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	-	73,916	2,544	1,319,657	1,319,657	0	610,135	709,521
Total		1,248,285	0	73,916	2,544	1,319,657			610,135	709,521

General Fund Unassigned Fund Balance		Prelim	Actuals 7/1/25 through 9/30/25			Prelim	Check value		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	-	0	0	3,724,844	3,724,844	0	324,759	3,400,085
Total		2,629,289	0	0	0	3,724,844			324,759	3,400,085

→ HART Roads - Available balance is negative at the end of this quarter due to the timing of cash flows and appropriating all FY26 capital projects and beginning of fiscal year. The available balance becomes positive in October 2025 and continues to remain positive.

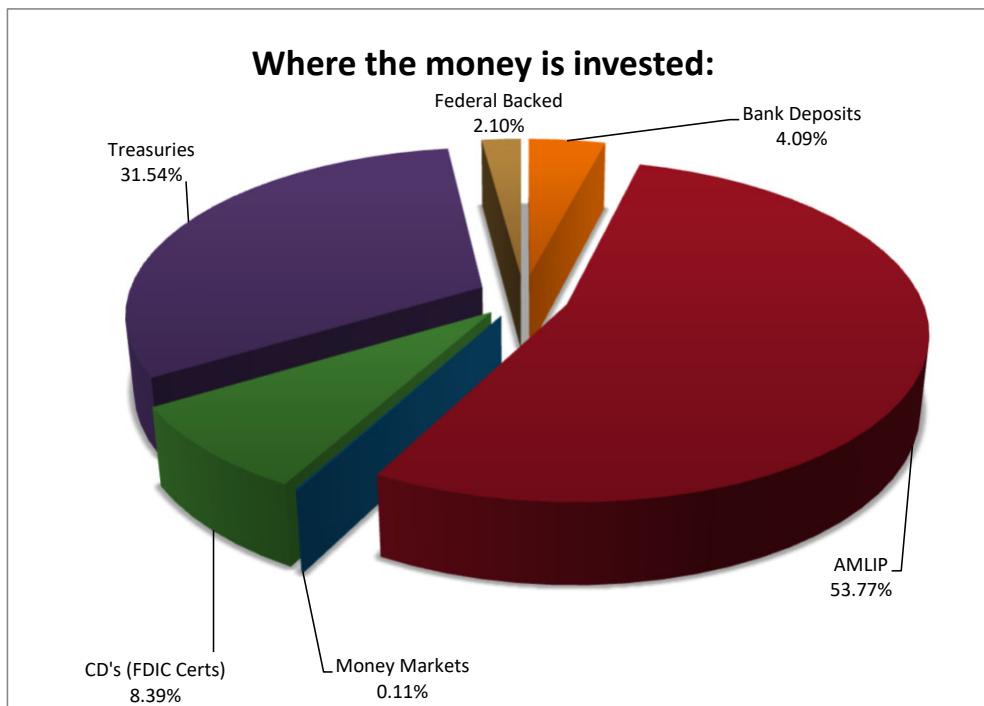
CITY OF HOMER
Treasurer's Report

As of:

September 30, 2025

INVESTMENT BY INSTITUTION:	\$ Invested	% Of \$ Invested
Bank Deposits	\$ 1,795,422	4%
AMLIP	\$ 23,633,738	54%
TVI	\$ 18,521,179	42%
Total Cash and Investments	\$ 43,950,339	100%

MATURITY OF INVESTMENTS:	AMOUNT	% Of Investment by Maturity Date
1 to 30 Days	10/30/2025 \$ 25,479,511	58%
30 to 120 Days	1/28/2026 \$ 5,535,382	13%
120 to 180 Days	3/29/2026 \$ 736,315	2%
180 to 365 Days	9/30/2026 \$ 2,864,793	7%
Over 1 Year	\$ 9,334,338	21%
TOTAL	\$ 43,950,339	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 September 2025

	FY24	FY25	FY26
	Actual	Actual	YTD
Bank Deposits	1,567,396	1,213,091	1,795,422
Investments	36,232,760	40,822,790	42,154,917
Total Cash and Investments	\$ 37,800,156	\$ 42,035,881	\$ 43,950,339
Cash and Investments	37,482,175	41,717,900	43,632,359
Restricted Cash and Investments	317,980	317,980	317,980
Total Cash and Investments	\$ 37,800,156	\$ 42,035,881	\$ 43,950,339
By Fund:			
Fund Name	Fund Number		
General	100	6,171,315	7,305,939
Utility Operations	200	187,753	425,483
Utility Capital Projects	215	(1,963,394)	(1,509,700)
Utility Reserves	256	3,604,163	3,718,231
HAWSP Debt Service	205	6,854,943	8,913,991
HART Roads	160	5,548,837	5,194,097
CARES	119	(9,682)	-
Police Station Debt Service	154	1,814,315	2,687,075
HART Assessments	155	1,218,727	677,178
Non-Capital Projects	157	26,311	32,266
Community Rec Center	158	900,000	1,352,962
Retainage Reimbursements	159	233,979	136,910
Seawall Assessments	173	302,875	(117,741)
PERS Funding	615	303,621	317,600
Fire Department Donations	802	38,213	43,476
Library Donations	803	179,184	187,423
Animal Shelter Donations	804	335	353
Community Schools	805	269	336
Sustainability	807	17,079	17,865
Ocean Dr Loop Assessments	808	46,409	51,619
Sister City Donations	809	52	52
Land Reserves	150	386,415	251,652
Capital Projects	151	215,387	601,755
GF Fleet CARMA	152	740,825	450,065
GF CARMA	156	1,704,686	2,180,109
HART Trails	165	988,606	1,193,651
Gas Line	175	300,203	459,329
Energy Revolving Loan	620	411,776	320,797
Port & Harbor Operations	400	2,232,390	2,699,645
Port Capital Projects	415	863,363	1,302,372
Port Fleet Reserves	452	87,745	117,158
Port Reserves	456	4,067,367	4,746,616
Port Bonds	457	232,808	528,437
Cruise Ship Landing Tax	460	(35,093)	(35,093)
Health Insurance	600	250,779	(131,257)
Leave Cash Out	610	(122,404)	(165,743)
Total By Fund	\$ 37,800,156	\$ 42,035,881	\$ 43,950,339

General Fund
 Expenditure Report
 Actuals through Quarter Ending September 2025
 25% Fiscal Year Elapsed

Current Fiscal Analysis

	FY26		FY26	
	AMENDED		ACTUAL	
	BUDGET	\$	%	
Revenues				
Property Taxes	\$ 5,431,570	\$ 3,080,470	57%	
Sales and Use Taxes	8,374,067	2,681,025	32%	
Permits and Licenses	43,463	10,364	24%	
Fines and Forfeitures	3,543	2,074	59%	
Intergovernmental	750,919	2,513	0%	
Charges for Services	513,406	120,571	23%	
Other Revenues	-	1,358		
Airport	222,248	51,684	23%	
Operating Transfers	1,467,157	-	0%	
Total Revenues	\$ 16,806,373	\$ 5,950,058	35%	
Expenditures & Transfers				
Administration	\$ 1,030,982	\$ 261,651	25%	
Clerks/Council	867,737	177,708	20%	
Community Development	749,998	199,147	27%	
Information Technology	827,962	214,264	26%	
Finance	920,718	237,300	26%	
Library	1,139,976	296,340	26%	
Fire	1,721,874	492,993	29%	
Police	4,614,240	1,280,872	28%	
Public Works	3,787,976	914,121	24%	
Airport	242,066	53,581	22%	
City Hall, HERC	169,827	44,951	26%	
Non-Departmental	197,000	172,000	87%	
Total Operating Expenditures	\$ 16,270,355	\$ 4,344,926	27%	
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	\$ 4,344,926	26%	
Net Revenues Over (Under) Expenditures w/HART Budget Transfer	\$ 0	\$ 1,605,132		
		\$ 1,821,311		

Water and Sewer Fund
Expenditure Report
Actuals through Quarter Ending September 2025
25% Fiscal Year Elapsed

Current Fiscal Analysis

	FY26 ADOPTED BUDGET	FY26 ACTUAL	
		\$	%
Revenues			
Water Fund	\$ 2,522,112	\$ 624,255	25%
Sewer Fund	2,157,567	739,232	34%
Total Revenues	\$ 4,679,679	\$ 1,363,487	29%
Expenditures & Transfers			
<u>Water</u>			
Administration	\$ 367,168	\$ 127,064	35%
Treatment Plant	781,321	137,065	18%
System Testing	36,000	8,126	23%
Pump Stations	126,114	33,028	26%
Distribution System	427,867	125,907	29%
Reservoir	29,695	14,734	50%
Meters	207,883	21,640	10%
Hydrants	219,623	58,377	27%
<u>Sewer</u>			
Administration	\$ 367,360	\$ 133,213	36%
Plant Operations	914,573	151,328	17%
System Testing	18,400	1,045	6%
Lift Stations	240,124	59,052	25%
Collection System	335,476	84,197	25%
Total Operating Expenditures	\$ 4,071,603	\$ 954,775	23%
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	\$ 954,775	20%
Net Revenues Over(Under) Expenditures	\$ 0	\$ 408,712	

Port and Harbor Fund
 Expenditure Report
 Actuals through Quarter Ending September 2025
 25% Fiscal Year Elapsed

Current Fiscal Analysis

	FY26		FY26	
	ADOPTED		ACTUAL	
	BUDGET	\$	%	
Revenues				
Administration	\$ 741,793	\$ 223,339	30%	
Harbor	4,269,962	2,430,994	57%	
Pioneer Dock	351,663	156,581	45%	
Fish Dock	614,006	528,353	86%	
Deep Water Dock	170,000	80,860	48%	
Outfall Line	2,400	-	0%	
Fish Grinder	8,000	8,780	110%	
Load and Launch Ramp	130,000	54,722	42%	
Total Revenues	\$ 6,287,824	\$ 3,483,628	55%	
Expenditures & Transfers				
Administration	\$ 1,325,915	\$ 397,397	30%	
Harbor	1,454,590	432,861	30%	
Pioneer Dock	105,242	25,191	24%	
Fish Dock	915,281	257,032	28%	
Deep Water Dock	120,895	38,764	32%	
Outfall Line	19,000	1,640	9%	
Fish Grinder	47,039	25,077	53%	
Harbor Parking	211,631	53,198	25%	
Harbor Camping	119,070	32,632	27%	
Harbor Maintenance	492,573	128,980	26%	
Main Dock Maintenance	40,858	9,588	23%	
Deep Water Dock Maintenance	51,358	9,588	19%	
Load and Launch Ramp	118,899	47,419	40%	
Total Operating Expenditures	\$ 5,022,351	\$ 1,459,367	29%	
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		0%	
Load and Launch Ramp	-		0%	
Total Transfer to Reserves	\$ 957,125	\$ -	0%	
Total Expenditures & Transfers	\$ 6,287,824	\$ 1,459,367	23%	
Net Revenues Over(Under) Expenditures	\$ 0	\$ 2,024,262		

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
0005	PROPERTY TAXES:					
4101	Real Prop Tax	4,256,321	4,929,958	2,950,666	58.3%	5,063,326
4102	Per Prop Tax	246,726	237,808	101,774	42.4%	240,243
4103	Motr Vehicle Tx	40,928	44,293	13,691	32.3%	42,393
4104	Prior Years Taxes	67,296	124,690	11,918	21.8%	54,666
4105	Pen/Int Prop Tx	34,684	8,654	2,420	8.2%	29,551
4107	Oil Tax	-	8,589	-	0.0%	1,391
	Total Property Taxes	4,645,956	5,353,992	3,080,470	56.7%	5,431,570
0010	SALES & USE TAXES:					
4201	Sales Tax	7,741,229	7,670,887	2,492,336	31.7%	7,860,067
4206	Remote Sales Tax	435,433	582,123	163,471	35.5%	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	-	0.0%	4,000
	Total Sales and Use Taxes	8,240,416	8,282,752	2,681,025	32.0%	8,374,067
0015	PERMITS & LICENSES:					
4301	Driveway Permit	2,000	2,640	559	24.2%	2,304
4302	Sign Permits	350	550	50	15.8%	317
4303	Building Permit	20,351	28,645	7,100	32.3%	21,982
4304	Peddler Permits	940	1,000	590	44.0%	1,341
4306	Devel Permits	-	200	-	0.0%	-
4307	Wetland Permits	-	300	-	0.0%	-
4308	Zoning Fees	16,300	7,822	1,550	13.5%	11,450
4309	Row Permit	2,695	1,710	-	0.0%	2,886
4310	Marijuana Licenses	2,400	2,000	300	25.0%	1,200
4314	Taxi/chauffeurs/safety Inspec	1,785	2,771	215	10.8%	1,983
	Total Permits and Licenses	46,821	47,637	10,364	23.8%	43,463
0020	FINES & FORFEITURES:					
4401	Fines/Forfeit	3,989	2,487	2,074	58.5%	3,543
4402	Non Moving Fine	-	615	-	0.0%	-
	Total Fines and Forfeitures	3,989	3,102	2,074	58.5%	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	-	0.0%	624,519
4504	Borough 911	52,800	52,800	-	0.0%	52,800
4505	Police Sp Serv	38,000	-	-	0.0%	39,600
4510	Library E-Rate Discount	15,078	15,078	2,513	0.0%	-
4511	Pioneer Av Maint	34,000	34,000	-	0.0%	34,000
4527	PERS Revenue	183,118	291,792	-	0.0%	-
	Total Intergovernmental	983,099	1,017,828	2,513	0.3%	750,919
0035	CHARGES FOR SERVICES:					
4311	Library Cards	86	-	-	0.0%	-
4315	Project Administration Fee	-	-	-	0.0%	-

FUND 100 - GENERAL FUND						
REVENUE DETAIL BY LINE ITEM, SORTED BY TYPE						
A/C Num.	Revenue Categories & Descriptions	FY24	FY25	FY26 YTD ACTUAL		FY26
		<i>7/1/23 - 6/30/24</i>	<i>7/1/24 - 6/30/25</i>			<i>7/1/25 - 6/30/26</i>
		ACTUAL	ACTUAL	\$	%	BUDGET
4316	Lid Application Fee	100	200	(100)	0.0%	-
4317	Lid Yearly Bill	10,259	6,734	923	6.9%	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	102,522	33.6%	304,992
4603	Fire Contract - Kachemak City	126,656	151,857	(14,181)	-11.2%	126,656
4607	Other Services	15,626	16,271	3,900	28.8%	13,551
4608	City Campground	-	6,982	15,744	0.0%	-
4609	Animal Care Fee	-	-	-	0.0%	-
4610	Plans & Specs	200	100	-	0.0%	-
4611	City Clerk Fees	2,125	2,293	534	17.0%	3,146
4612	Publication Fee	-	-	-	0.0%	-
4613	Cemetery Plots	9,400	8,600	300	2.4%	12,733
4614	Community Recreation Fees	54,409	50,102	10,254	29.0%	35,375
4650	Rents & Leases	150	-	-	0.0%	1,339
4655	Pavillion Rental	1,711	1,531	675	31.0%	2,179
Total Charges for Services		495,360	638,229	120,571	23.5%	513,406
0040	OTHER REVENUE:					
4901	Surplus Prop	35,000	29,119	-	0.0%	-
4902	Other Revenue	84,012	75,293	1,358	0.0%	-
Total Other Revenues		119,012	104,412	1,358	0.0%	-
0045	AIRPORT TERMINAL REVENUES:					
4655	Airline Leases	150,576	143,212	32,570	22.6%	143,846
4656	Concessions	1,428	1,428	(1,365)	-109.2%	1,250
4657	Car Rental	43,300	36,498	16,553	34.9%	47,386
4658	Parking Fees	24,064	20,444	3,926	13.2%	29,766
4660	Advertising	-	-	-	0.0%	-
Total Airport		219,367	201,582	51,684	23.3%	222,248
Total Before Operating Transfers		15,097,845	15,636,516	5,950,058	38.8%	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	5,950,058	35.4%	16,806,373
Net Surplus (Deficit)		628,470	1,026,930	1,605,132		0

FUND TOTAL	100 - GENERAL FUND COMBINED EXPENDITURES					
		FY24	FY25	FY26 YTD		
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	ACTUAL	7/1/25 - 6/30/26	
A/C Num.	Expenditure Categories & Descriptions	ACTUAL	ACTUAL	\$	%	BUDGET
Salaries and Benefits						
5101	Salary and Wages	5,753,619	6,183,788	1,694,994	25.7%	6,604,518
5102	Fringe Benefits	3,433,619	3,283,447	913,249	26.2%	3,488,548
5103	Part-time Wages	287,808	283,976	78,973	22.3%	354,107
5104	Part-time Benefits	167,546	131,251	32,307	25.2%	128,073
5105	Overtime	595,313	596,701	89,081	21.8%	407,916
5107	Part-time Overtime	5,181	5,647	2,489	24.2%	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	2,811,093	25.6%	10,993,451
Maintenance and Operations						
5201	Office Supplies	45,402	38,776	4,901	10.9%	45,050
5202	Operating Supplies	346,384	342,382	104,813	28.1%	373,000
5203	Fuel and Lube	298,120	228,855	48,928	17.6%	277,600
5204	Chemicals	134,229	125,102	-	0.0%	222,600
5205	Ammunition	18,377	18,101	18,590	82.6%	22,500
5206	Food and Staples	38,424	38,480	2,988	7.3%	40,900
5207	Vehicle and Boat Maintenance	207,147	259,206	62,029	21.1%	293,500
5208	Equipment Maintenance	36,448	49,412	6,281	14.8%	42,550
5209	Building & Grounds Maintenance	76,352	81,654	27,395	27.7%	99,007
5210	Professional Services	755,016	803,750	256,138	26.7%	960,665
5211	Audit Services	121,846	129,619	11,970	9.2%	130,506
5213	Survey and Appraisal	4,350	7,359	2,925	41.8%	7,000
5214	Rents & Leases	123,939	115,007	22,659	12.9%	175,373
5215	Communications	244,761	231,561	60,219	27.9%	215,540
5216	Freight and Postage	35,274	29,646	5,908	41.8%	14,150
5217	Electricity	289,827	265,445	42,323	14.0%	302,353
5218	Water	21,934	23,430	10,843	44.9%	24,127
5219	Sewer	29,363	28,963	14,251	44.1%	32,300
5220	Refuse and Disposal	9,843	9,650	1,181	12.1%	9,800
5221	Property Insurance	72,338	78,816	72,943	84.1%	86,698
5222	Auto Insurance	49,420	46,389	46,619	92.9%	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	527	1.4%	38,650
5228	Books	45,125	38,723	5,015	11.0%	45,500
5229	Periodicals	9,709	8,710	1,917	18.2%	10,550
5230	Audio Visual	17,462	16,222	3,464	34.6%	10,000
5231	Tools and Equipment	129,250	82,804	11,647	9.0%	129,400
5233	Computer Related Items	71,551	65,736	7,081	10.7%	66,200
5234	Record and Permits	807	430	127	12.7%	1,000
5235	Membership Dues	16,585	17,315	8,400	39.6%	21,220
5236	Transportation	5,687	8,050	3,524	227.3%	1,550
5237	Subsistence	4,593	3,431	1,327	51.0%	2,600
5238	Printing and Binding	4,272	4,280	7,545	60.1%	12,550
5242	Janitorial	-	-	-	0.0%	1,000
5244	Snow Removal	60,023	31,090	-	0.0%	42,700
5248	Lobbying	26,661	34,341	13,500	22.1%	61,000
5250	Camera Area Network	-	-	11,832	69.6%	17,000

FUND TOTAL		100 - GENERAL 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	ACTUAL	ACTUAL		7/1/25 - 6/30/26	
				\$	%		BUDGET	
5251	Pioneer Beautification	1,203	1,233	-	0.0%		1,500	
5252	Credit Card Expenses	2,728	3,126	721	25.3%		2,850	
5280	Volunteer Incentives	36,543	15,678	2,779	7.1%		39,000	
5282	City Hall Building Maintenance	12,901	10,707	4,433	34.1%		13,000	
5283	Library Building Maintenance	22,675	11,800	6,774	27.1%		25,000	
5284	Police Building Maintenance	2,983	9,944	1,030	9.8%		10,500	
5285	Fire Building Maintenance	5,589	3,982	309	6.2%		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	6,757	33.8%		20,000	
5294	Fire Motor Pool	11,583	13,923	4,879	27.1%		18,000	
5601	Uniform	58,863	56,255	14,891	26.4%		56,400	
5602	Safety Equipment	34,489	30,716	4,520	13.5%		33,450	
5603	Employee Training	215,259	187,415	29,759	13.5%		220,050	
5604	Public Education	2,835	1,783	665	15.6%		4,250	
5605	Sister Cities	3,962	310	-	0.0%		-	
5611	ADA Compliance	-	-	-	0.0%		250	
5614	Car Allowance	22,354	20,449	5,187	23.3%		22,300	
5624	Legal Services	273,819	219,456	38,977	19.5%		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	45,070	56.3%		80,000	
5630	Haven House	14,000	14,000	-	0.0%		14,000	
5632	Wellness Program	20,995	16,132	3,600	14.4%		25,000	
5633	Phones	3,968	11,160	16	0.2%		8,000	
5634	Networking	6,274	6,856	-	0.0%		29,000	
5635	Software	50,979	60,348	46,967	43.7%		107,500	
5636	Servers	21,317	24,393	519	1.0%		50,000	
5639	Subscription Databases	8,952	18,950	11,367	56.8%		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	1,533,833	29.1%		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	4,344,926	25.9%		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	608,916	26.0%	2,339,585	
4661	Connection Fees	16,770	17,698	3,895	23.8%	16,384	
4662	Services & Meters	39,996	35,972	9,915	28.9%	34,302	
4663	In Lieu of City Sales Tax	477	776	272	48.6%	560	
Total Operating Revenue		2,303,153	2,564,112	622,999	26.1%	2,390,830	
Non- Operating Revenue							
4801	Interest on Investments	18,121	(117)	-	0.0%	-	
4802	Penalty & Interest (Utilities)	7,780	9,507	1,257	15.4%	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	1,257	1.0%	131,282	
Total Water Revenue							
		2,452,820	2,716,095	624,255	24.8%	2,522,112	
Sewer Revenue							
Operating Revenue:							
	Metered Sales	1,987,374	2,040,423	723,978	34.0%	2,129,620	
4619	Inspection Fees	-	-	-	0.0%	-	
4662	Services & Meters	16,414	19,631	8,254	47.0%	17,577	
4701	RV Dump Station	9,713	10,932	7,000	67.5%	10,370	
4902	Other	-	-	-	0.0%	-	
Total Operating Revenue		2,013,501	2,070,986	739,232	34.3%	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	739,232	34.3%	2,157,567	
<hr/>							
		Total Operating Revenue	4,316,653	4,635,099	1,362,230	29.9%	
		Total Non-Operating Revenue	166,897	180,102	1,257	1.0%	
<hr/>		Total Water & Sewer Revenues	4,483,550	4,815,201	1,363,487	29.1%	
<hr/>		Net Surplus (Deficit)	359,804	145,664	408,712	0	

FUND 200 - UTILITY FUND		WATER 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	
Salaries and Benefits								
5101	Salary and Wages	679,114	739,551	209,053	26.9%	777,136		
5102	Fringe Benefits	431,416	406,957	117,455	26.4%	444,955		
5103	Part-time Wages	-	13,534	3,892	85.6%	4,544		
5104	Part-time Benefits	-	1,657	475	83.1%	571		
5105	Overtime	41,047	37,225	6,527	12.8%	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	337,402	26.4%	1,278,247		
Maintenance and Operations								
5201	Office Supplies	3,095	1,218	753	43.0%	1,750		
5202	Operating Supplies	32,679	122,876	18,180	14.8%	122,850		
5203	Fuel and Lube	39,372	32,620	7,002	22.9%	30,600		
5204	Chemicals	134,710	204,566	-	0.0%	190,000		
5207	Vehicle and Boat Maintenance	368	1,278	-	0.0%	500		
5208	Equipment Maintenance	40,773	14,379	20,860	44.8%	46,550		
5209	Building & Grounds Maintenance	5,022	2,744	1,924	25.0%	7,700		
5210	Professional Services	49,829	41,487	38,351	50.8%	75,500		
5211	Audit Services	23,934	25,461	2,351	10.5%	22,296		
5213	Survey and Appraisal	1,200	1,200	-	0.0%	1,200		
5215	Communications	20,823	17,347	4,651	51.7%	9,000		
5216	Freight and Postage	187	-	-	0.0%	6,500		
5217	Electricity	249,410	242,484	42,054	15.3%	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	4,545	22.7%	20,000		
5227	Advertising	-	-	-	0.0%	1,000		
5231	Tools and Equipment	6,648	7,468	1,103	11.7%	9,400		
5233	Computer Related Items	410	-	25	3.3%	750		
5234	Record and Permits	-	-	-	0.0%	250		
5235	Membership Dues	925	1,315	-	0.0%	1,000		
5248	Lobbying	-	500	750	75.0%	1,000		
5252	Credit Card Expenses	14,042	27,164	7,161	28.6%	25,000		
5602	Safety Equipment	589	543	988	63.7%	1,550		
5603	Employee Training	11,791	12,784	3,381	25.7%	13,150		
5606	Bad Debt Expenses	3,054	5,247	0	0.0%	12,000		
5608	Debt Repayment - Interest	4,353	1,785	152	0.0%	-		
Total Maintenance and Operations		698,969	823,869	188,539	20.6%	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		2,243,194	2,503,720	525,941	20.9%	2,522,112		

FUND 200 - UTILITY FUND		SEWER 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
Salaries and Benefits						
5101	Salary and Wages	571,394	631,656	178,749	27.1%	660,196
5102	Fringe Benefits	350,524	335,105	98,543	26.6%	370,994
5103	Part-time Wages	5,070	12,166	1,758	10.3%	17,025
5104	Part-time Benefits	531	1,406	217	11.2%	1,937
5105	Overtime	26,261	25,080	4,784	18.1%	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	284,052	26.4%	1,076,624
Maintenance and Operations						
5201	Office Supplies	3,587	1,012	909	82.7%	1,100
5202	Operating Supplies	33,666	57,483	8,032	13.7%	58,800
5203	Fuel and Lube	26,570	25,189	5,033	16.8%	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	2,487	5.6%	44,400
5209	Building & Grounds Maintenance	2,216	3,681	482	12.7%	3,800
5210	Professional Services	46,488	90,299	4,025	4.1%	97,000
5211	Audit Services	23,934	25,461	2,351	10.5%	22,296
5215	Communications	10,550	10,983	2,344	42.6%	5,500
5216	Freight and Postage	541	282	-	0.0%	6,500
5217	Electricity	293,998	272,405	48,736	15.1%	323,398
5218	Water	822	618	129	14.2%	904
5219	Sewer	854	617	140	14.9%	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	-	0.0%	6,500
5227	Advertising	-	-	-	0.0%	1,250
5231	Tools and Equipment	3,348	2,557	1,304	27.2%	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	750	75.0%	1,000
5252	Credit Card Expenses	14,112	28,026	7,414	37.1%	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	144,782	18.1%	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	428,834	19.9%	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 ACTUAL		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25			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	166,647	32.6%	511,000
	Operating Revenue - Admin	643,649	645,470	184,647	34.9%	529,000
4527	PERS Revenue	40,694	66,614	-	0.0%	-
4634	Port Storage Fee	172,016	228,698	38,687	23.3%	166,000
4635	Port Impound Fee	2,017	1,020	-	0.0%	1,000
4705	Business Licenses	30	50	5	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	38,692	18.2%	212,793
0601	HARBOR					
4245	Waste Oil Disp	-	300	-	0.0%	-
4249	Oil Spill Recovery	-	-	-	0.0%	-
4318	Parking Revenue	178,961	250,365	118,678	52.7%	225,000
4319	Electrical Supplies	1,014	1,193	290	19.3%	1,500
4402	Non Moving Fine	12,219	10,448	17,682	294.7%	6,000
4607	Camp Fees	(3,004)	-	-	0.0%	-
4624	Berth Transient Monthly	748,679	746,186	291,973	47.7%	612,544
4625	Berth Reserved	1,779,007	1,911,464	1,529,027	77.4%	1,974,495
4626	Berth Transient Annual	361,422	341,822	100,579	28.0%	359,430
4627	Berth Transient Semi Annual	152,941	150,266	22,835	13.5%	168,873
4628	Berth Transient Daily	170,279	193,593	111,139	66.6%	166,967
4629	Metered Energy	146,080	116,800	12,457	8.5%	146,080
4644	Pumping	-	163	-	0.0%	-
4645	Wooden Grid	4,912	10,359	4,106	82.1%	5,000
4646	Commerical Ramp	65,949	62,063	17,595	32.0%	55,000
4647	Berth Wait List	13,425	13,763	2,630	18.0%	14,573
4648	Steel Grid Fees	2,605	-	-	0.0%	-
4654	Spit Camping	208,244	209,576	123,667	61.8%	200,000
4663	Trans Energy 110v	45,349	34,621	16,724	39.8%	42,000
4664	Trans Energy 220v	29,451	24,629	8,184	37.2%	22,000
4665	Trans Energy 208v	193,837	148,143	15,304	9.6%	160,000
4666	Commerical Ramp Wharfage	67,069	56,973	13,901	32.3%	43,000
	Operating Revenue - Harbor	4,178,439	4,282,728	2,406,770	57.3%	4,202,462
4802	Penalty/Int	14,884	17,266	5,646	86.9%	6,500
4902	Other Revenue	67,272	73,179	18,577	30.5%	61,000
	Non-Operating Revenue - Harbor	82,156	90,446	24,224	35.9%	67,500
0602	PIONEER DOCK					
4631	USCG Leases	40,495	40,228	10,079	28.8%	35,000
4637	Seafood Wharfage-PD	-	-	-	0.0%	-
4638	PD Fuel Wharfage	193,311	227,073	132,109	49.7%	265,663
4639	Pioneer Dock - Wharfage	-	-	-	0.0%	-
4641	PD Water Sales	6,908	6,365	1,553	17.3%	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 ACTUAL		FY26
		7/1/23 - 6/30/24	7/1/24 - 6/30/25			7/1/25 - 6/30/26
		ACTUAL	ACTUAL	\$	%	BUDGET
4642	PD Docking	45,052	50,538	12,840	30.6%	42,000
	<u>Operating Revenue - Pioneer Dock</u>	<u>285,767</u>	<u>324,204</u>	<u>156,581</u>	<u>44.5%</u>	<u>351,663</u>
0603	FISH DOCK					
4620	Ice Sales	341,209	316,385	338,627	112.9%	300,000
4621	Cold Storage	24,603	26,264	3,682	14.7%	25,000
4622	Crane Rental	201,470	198,538	70,382	37.0%	190,306
4623	Card Acess Fees	5,933	5,881	1,315	23.1%	5,700
4637	Seafood Wharfage	24,621	19,742	5,619	31.2%	18,000
4700	Other Wharfage Fish Dock	68	-	-	0.0%	-
	<u>Operating Revenue - Fish Dock</u>	<u>597,903</u>	<u>566,810</u>	<u>419,625</u>	<u>77.9%</u>	<u>539,006</u>
4206	Fish Tax	78,772	122,599	108,729	145.0%	75,000
0604	DEEP WATER DOCK					
4633	Stevedoring	9,834	16,964	6,711	67.1%	10,000
4637	Seafood Wharfage	-	-	-	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	48,290	48.3%	100,000
4668	Dwd Water Sales	20,424	40,205	14,025	46.8%	30,000
4672	Port Security Revenues	-	-	-	0.0%	-
	<u>Operating Revenue - DW Dock</u>	<u>151,937</u>	<u>272,869</u>	<u>80,860</u>	<u>47.6%</u>	<u>170,000</u>
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	8,780	109.8%	8,000
0615	LOAD AND LAUNCH RAMP					
4653	L & L Ramp Revenue	145,410	124,604	54,722	42.1%	130,000
	<u>Operating Revenue - L & L Ramp</u>	<u>145,410</u>	<u>124,604</u>	<u>54,722</u>	<u>42.1%</u>	<u>130,000</u>
	<u>Total Revenues</u>	<u>6,534,227</u>	<u>6,890,301</u>	<u>3,483,628</u>	<u>55.4%</u>	<u>6,287,824</u>
	<u>Net Surplus (Deficit)</u>	<u>1,007,205</u>	<u>1,105,775</u>	<u>2,024,262</u>		<u>0</u>

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
Salaries and Benefits						
5101	Salary and Wages	1,379,157	1,535,141	438,193	28.1%	1,556,759
5102	Fringe Benefits	884,305	910,148	246,740	27.2%	907,059
5103	Part-time Wages	122,103	177,324	113,759	49.5%	229,894
5104	Part-time Benefits	14,232	20,931	13,973	30.7%	45,550
5105	Overtime	29,580	36,194	15,910	37.5%	42,416
5107	Part-time Overtime	460	986	1,375	35.5%	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	829,950	29.8%	2,785,557
Maintenance and Operations						
5201	Office Supplies	4,040	4,648	1,852	33.7%	5,500
5202	Operating Supplies	26,337	66,069	16,633	55.4%	30,000
5203	Fuel and Lube	49,017	42,303	10,645	27.8%	38,300
5204	Chemicals	4,408	7,424	-	0.0%	6,000
5207	Vehicle and Boat Maintenance	33,396	21,199	558	1.9%	30,000
5208	Equipment Maintenance	62,505	69,971	12,154	11.4%	107,000
5209	Building & Grounds Maintenance	40,523	75,056	13,036	20.2%	64,500
5210	Professional Services	19,760	22,272	22,559	57.8%	39,000
5211	Audit Services	47,868	50,922	4,703	10.5%	44,592
5213	Survey and Appraisal	17,500	-	2,500	20.0%	12,500
5214	Rents & Leases	4,563	6,368	1,743	24.9%	7,000
5215	Communications	12,981	12,749	2,564	23.3%	11,000
5216	Freight and Postage	2,028	588	33	0.6%	5,500
5217	Electricity	654,842	556,404	96,643	13.4%	720,326
5218	Water	138,976	171,989	109,982	71.9%	152,874
5219	Sewer	12,383	12,639	8,825	64.8%	13,621
5220	Refuse and Disposal	52,288	33,978	19,464	28.5%	68,300
5221	Property Insurance	106,791	116,336	102,353	80.0%	127,970
5222	Auto Insurance	10,907	11,950	6,881	52.3%	13,145
5223	Liability Insurance	86,006	117,833	54,950	49.7%	110,567
5226	Testing and Analysis	4,073	4,714	1,640	23.4%	7,000
5227	Advertising	6,888	3,268	813	11.6%	7,000
5228	Books and Subscriptions	-	-	-	0.0%	-
5231	Tools and Equipment	5,214	39,322	12,396	70.8%	17,500
5233	Computer Related Items	-	1,751	-	0.0%	-
5234	Record and Permits	-	1,004	-	0.0%	4,000
5235	Membership Dues	6,085	6,707	-	0.0%	8,500
5236	Transportation	2,201	4,933	1,993	49.8%	4,000
5237	Subsistence	663	1,010	64	2.1%	3,000
5238	Printing and Binding	282	-	-	0.0%	3,000
5248	Lobbying	20,803	25,950	10,500	14.6%	72,000
5249	Oil Spill Response	-	-	101	10.1%	1,000
5250	Camera Area Network	2,423	24,219	9,339	51.9%	18,000
5252	Credit Card Expenses	132,100	115,486	41,608	30.6%	136,000
5256	Waste Oil Disposal	39,136	23,062	849	2.4%	35,000
5258	Float and Ramp Repairs	15,624	15,882	18,972	54.2%	35,000

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
5287	Electrical Supplies	-	-	-	0.0%	2,100
5601	Uniform	11,574	9,541	255	2.7%	9,500
5602	Safety Equipment	7,360	9,965	4,070	27.1%	15,000
5603	Employee Training	32,999	28,146	8,957	19.7%	45,500
5606	Bad Debt Expenses	58,210	56,829	(6,226)	-12.5%	50,000
5608	Debt Payment-Interest	(34,567)	-	-	0.0%	-
5614	Car Allowance	-	2,600	1,200	0.0%	-
5624	Legal Services	4,388	7,384	12,124	12.1%	100,000
5627	Security	-	3,564	-	0.0%	-
5635	Software	3,200	3,127	6,716	167.9%	4,000
5637	Diving Services	30,945	2,131	-	0.0%	27,000
5638	Signage Parking Delineation	37,294	58,203	15,970	63.9%	25,000
5999	Loss on Disposal	-	42,773	-	0.0%	-
Total Maint. and Operations		1,774,014	1,892,270	629,417	28.1%	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	1,459,367	23.2%	6,287,824

Fund 154 - Police Station DSF
Reconciliation

	FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Prelim	FY 26 thru Q1
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	261,227
Remaining Budgeted Sales Tax					511,894
Interest Income	-	-	-	119,357	17,684
Transfers	-	-	-	131,170	-
Total Revenue	776,974	802,803	804,262	1,062,298	790,805
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	395,555
Ending Balance	1,213,963	1,621,766	2,032,027	2,696,826	3,092,381
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)	114,881

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.

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