



Agenda

Port & Harbor Advisory Commission Regular Meeting

Wednesday, March 25, 2026 at 5:30 PM

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

Homer City Hall

491 E. Pioneer Avenue
Homer, Alaska 99603
www.cityofhomer-ak.gov

Zoom Webinar ID: 954 2610 1220 Password: 556404

<https://cityofhomer.zoom.us>
Dial: 346-248-7799 or 669-900-6833;
(Toll Free) 888-788-0099 or 877-853-5247

CALL TO ORDER, 5:30 P.M.

AGENDA APPROVAL

PUBLIC COMMENTS ON MATTERS ALREADY ON THE AGENDA (3 minute time limit)

RECONSIDERATION

APPROVAL OF MINUTES

- [A.](#) Approval of February 25, 2026, PHC Minutes

VISITORS / PRESENTATIONS

STAFF & COUNCIL REPORT / COMMITTEE REPORTS

- A. Port & Harbor Staff Report - March 2026

PUBLIC HEARING

PENDING BUSINESS

- [A.](#) Consideration of Insurance Requirements for Vessels Under 24 Feet
- [B.](#) Request to Continue Harbor Parking Configuration Review
- [C.](#) Request to Continue Moorage Rate Review

NEW BUSINESS

- [A.](#) Mark Bowman, Port Property Associate - Highest and Best use of City - Owned Property on the spit

INFORMATIONAL MATERIALS

- [A.](#) March Operations Report

[B.](#) 2026 Port Project List

[C.](#) March City Managers Report

[D.](#) City of Homer Financial Report FY26 Quarter 2

COMMENTS OF THE AUDIENCE (3 minute time limit)

COMMENTS OF THE CITY STAFF

COMMENTS OF THE COMMISSION

ADJOURNMENT

Next Regular Meeting is **Wednesday, April 22, 2026, at 5:30 p.m.** All meetings scheduled to be held in the City Hall Cowles Council Chambers located at 491 E. Pioneer Avenue, Homer, Alaska and via Zoom Webinar.

1. CALL TO ORDER, 5:30 P.M.

Session 26-02, a Regular Meeting of the Port and Harbor Advisory Commission was called to order by Chair Casey Siekaniec at 5:30 p.m. on February 25, 2026 in the City Hall Cowles Council Chambers located at 491 E. Pioneer Avenue, Homer, Alaska and via Zoom Webinar.

PRESENT: COMMISSIONERS ATWOOD, ROTH, BRADSHAW & SIEKANIEC

ABSENT: COMMISSIONERS VELSKO (BOTH EXCUSED) & FRIEND

CONSULTING: PORT DIRECTOR HAWKINS

STAFF: DEPUTY CITY CLERK LYNN

2. AGENDA APPROVAL

MOVED TO APPROVE THE AGENDA AS AMENDED.

There was no discussion.

VOTE: NON-OBJECTION: UNANIMOUS CONSENT.

Motion carried.

3. PUBLIC COMMENTS UPON MATTERS ALREADY ON THE AGENDA (3 minute time limit)

4. RECONSIDERATION

5. APPROVAL OF MINUTES

5.B. Unapproved December 10, 2025 PHC Minutes

ROTH/ATWOOD MOVED TO APPROVE THE MINUTES.

There was no discussion.

VOTE: NON-OBJECTION: UNANIMOUS CONSENT.

Motion carried.

6. VISITORS/PRESENTATIONS

7. STAFF & COUNCIL REPORT/COMMITTEE REPORTS

A. Port & harbor Staff Report – January and February of 2026

Port Director Hawkins gives Staff report.

B. Port & Harbor Financial Report FY 2026 Quarter 1

Port Director Hawkens states that the harbor is tracking right along where they are supposed to be in there budget.

8. PUBLIC HEARING(S)

9. PENDING BUSINESS

10. NEW BUSINESS

A. Strategic Planning 2026 – 2027

The Commission comes up with broad ideas for agenda topics for future meetings and will continue this discussion at their next meeting

B. Request for Moorage Rate and Insurance Requirement Review

The Commission discussed the need to review and potentially adjust moorage rates, particularly for vessels staying 7-14 days.

ROTH/ATWOOD MOVE TO CONTINUE DISCUSSION TO THE NEXT MEETING WITH ADDITIONAL INFO FROM HARBOR STAFF

There was no discussion

VOTE: NON-OBJECTION: UNANIMOUS CONSENT

Motion carried

C. Parking Configuration Discussion

The Commission talked parking configuration issues at the harbor, particularly high ticketing rates in the 3-hour parking area across from the Salty Dog. Suggested reconfiguring the lot next to Ramp C for short-term parking. The group discussed the possibility of offering reduced season passes for long-term parking, which was implemented last year. They also noted that two parking properties are at the end of their term.

ROTH/ATWOOD MOVE TO HAVE STAFF PROVIDE INFORMATION ON MORE POTENTIAL LOADING ZONES

There was no discussion

VOTE: NON-OBJECTION: UNANIMOUS CONSENT

Motion carried

D. Sea tow Lease Application Review

ROTH/ATWOOD MOVE TO MAKE A RECOMMENDATION TO CITY COUNCIL TO APPROVE THE SEA TOW LEASE

There was no discussion

VOTE: NON-OBJECTION: UNANIMOUS CONSENT

Motion carried

11. INFORMATIONAL MATERIALS

11.A. January and February Port Operations Report

11.B. January City Managers Report

11.C. February City Managers report

12. COMMENTS OF THE AUDIENCE (3 minute time limit)

Robert Roth, City resident and harbor user wants to keep rates at the harbor fair. Wants rules to be enforced at the ice plant after seeing concerns.

13. COMMENTS OF THE CITY STAFF

Port Director Hawkins had a great meeting and thanked everyone for their time and hard work.

14. COMMENTS OF THE MAYOR/COUNCILMEMBER

15. COMMENTS OF THE COMMISSION

Commissioner Atwood thanked the city staff for all their hard work, adding that it was a good meeting.

Commissioner Bradshaw thanks the public for there comments.

Commissioner Roth thanks the commission

16. ADJOURNMENT

There being no further business to come before the Commission, Chair Siekaniec adjourned the meeting at 7:07 p.m. The next Regular Meeting is Wednesday, March 25, 2026, at 5:30 p.m. All meetings scheduled to be held in the City Hall Cowles Council Chambers located at 491 E. Pioneer Avenue, Homer, Alaska and via Zoom Webinar.

Scott Lynn, Deputy City Clerk I

Approved: _____



Memorandum

TO: PORT AND HARBOR ADVISORY COMMISSION

FROM: BRYAN HAWKINS, PORT DIRECTOR

DATE: MARCH 18, 2026

SUBJECT: CONSIDERATION OF INSURANCE REQUIREMENTS FOR VESSELS UNDER 24 FEET

Executive Summary

Approximately **1 in 4 vessels** moored in Homer Port and Harbor are 24 feet or less. National and Alaska-specific data show that smaller vessels are involved in more accidents and fatalities, often due to operator inexperience or inattention. Exempting these vessels from the insurance requirement would represent a **sharp course change in policy**, creating a two-fold risk: **uninsured vessel-to-vessel and vessel-to-facility accidents** and **inconsistent application of the City's insurance requirements**. Maintaining the insurance requirement for all vessels keeps the harbor **on a steady and safe course**, ensuring both **safety and policy compliance**. Any change would require **formal amendment by City Council resolution**. Staff recommend **retaining the insurance requirement for all vessels** as the safest and most consistent approach.

1. Homer Port and Harbor Vessel Data

2025

- Total boats entered into inventory: 2,334
- Total boats 24' and under: 594
- Vessels under 24' account for 25.45% of the boats annually

2024

- Total boats entered into inventory: 2,188
- Total boats 24' and under: 551
- Vessels under 24' accounted for 25.18% of the boats annually

Summary: Approximately **1 in 4 vessels** moored in Homer Port and Harbor are 24' or less. This segment continues to grow at an estimated 5–7% annually.

Harbor Vessel Accident Summary

When vessel accidents occur in the harbor, vessel owners frequently contact the harbor office for assistance documenting damage. This assistance can range from helping collect photo evidence and witness statements when all parties are known, to simply documenting the damage so that a vessel owner can submit a claim to their insurer.

Staff recognize that many minor incidents are likely resolved directly between vessel owners without contacting the harbor office. However, the following summary of reported incidents provides useful context for the Commission and Council as they consider this policy question.

From **2008 through 2025**, the harbor office responded to reports of **158 vessel accidents** in Homer Harbor.

- **26 incidents** involved vessels under 24 feet
- **132 incidents** involved vessels over 25 feet
- **86 vessels were confirmed insured**
- **27 vessels were confirmed uninsured**

This data reflects only incidents reported to the harbor office and should be understood as a **partial record of total harbor accidents**.

2. Alaska-Specific Boating Safety Data

According to the **U.S. Coast Guard (USCG) 2025 statistics** (covering the 2024 calendar year), boats less than 21 feet in length were involved in the majority of boating accidents and incidents in Alaska. Key points include:

- **High Fatality Rate:** Alaska's boating fatality rate was more than **ten times the national average**, with 62.8 deaths per 100,000 registered boats.
- **Predominant Vessel Size:** Most fatal incidents involved vessels under 21 feet, including open motorboats, kayaks, and canoes.
- **Operator Profile:** Contributing factors included inattention, limited experience, and improper lookout. Alcohol was less common but highly correlated with fatalities.
- **Timing:** Saturdays, particularly 2:30–6:30 p.m., are the deadliest times on the water. Many incidents occur in **good weather and calm conditions**, emphasizing that these accidents are preventable.

Reference: AMSEA – Alaska Marine Safety Education Association. <https://www.amsea.org/post/2024-uscg-recreational-boating-statistics>

Takeaway: These statistics highlight that smaller vessels, even in calm conditions, present an elevated safety risk, primarily due to operator inexperience or inattention.

3. Safety and Risk Considerations

Vessels under 24 feet make up approximately **25% of all boats** in Homer Harbor, and national and regional data consistently show that smaller vessels are involved in more accidents than any other class of boat. The U.S. Coast Guard and small craft safety organizations emphasize that the most effective way to reduce accidents among vessels of this size is through a **strong community safety culture**, which prioritizes contingency planning, preparedness, and coordinated emergency response.

The elevated risk is tied largely to the typical operator profile: individuals with limited boating experience who may overlook essential safety practices such as wearing proper life jackets, maintaining required equipment, or securing vessel insurance. Ensuring compliance with these basic boating requirements is the **first line of risk mitigation** and forms the foundation of a culture built on safety.

Requiring not only active insurance coverage but also proof of insurance for vessels using Homer Port and Harbor is an important component of this safety culture. Insurance requirements help ensure that vessel owners have considered the potential financial and operational consequences of an incident and provide a mechanism for addressing damages when accidents occur.

Port of Homer Mission Statement

The Mission of the Port and Harbor Department is to provide safe port and harbor facilities for our commercial clients, recreational users, and the general public, to manage and maintain these facilities cost effectively, and to administer our Tariff and procedures fairly and equitably for all users.

In addition to safety considerations, government policies and tariffs must be applied in a **consistent and non-arbitrary manner**. Selectively exempting one class of vessels from an existing insurance requirement may raise concerns regarding **preferential or inconsistent application of City's policies**, particularly when those vessels use the same harbor facilities and pose similar operational risks.

4. Insurance Requirements – Homer Terminal Tariff #1

Rule 5.05 – Vessel Insurance Requirements

All vessel owners using the City of Homer’s Terminal Facilities are required to carry liability insurance and add the City as additional insured. Transient moorage users who do not provide proof of liability insurance will only be permitted to purchase moorage at the daily rate. Reserved moorage users who do not provide proof of liability insurance will not be permitted to renew their stall permit. Commercial boats-defined as vessels that are operated as part of a business, including but not limited to commercial fishing, charter fishing, vessel-for-hire, freight, tow, and construction are required to carry at a minimum \$500,000 of liability insurance, and to add the City of Homer as an additional insured with waiver of subrogation. Human-powered vessels are exempt from these insurance requirements.

Maintaining this requirement helps ensure that vessels, harbor operations, and the public are **financially and operationally protected**. It also reinforces a **baseline expectation of responsibility and preparedness** for all users of the harbor.

5. Conclusion and Staff Assessment

Exempting vessels under 24 feet would represent a **sharp course change in policy** for Homer Port and Harbor, creating a **two-fold risk**: increased exposure to **uninsured vessel-to-vessel and vessel-to-facility accidents** and **inconsistent application of the City’s insurance requirements**. Maintaining the insurance requirement for all vessels ensures **both policy compliance and the financial and operational safety of the harbor**. Any change would require a **formal amendment of the Terminal Tariff by City Council Resolution**.

Staff Recommendation: Given the data and the risks outlined above, staff recommend **retaining the insurance requirement for all vessels**, including those under 24 feet, as the safest and most consistent approach.



MEMORANDUM

Request to Ask Staff to Identify More Harbor Loading Zones

Item Type: Action Memorandum
Prepared For: Port & Harbor Advisory Commission
Date: March 19, 2026
From: Commissioner Roth and Commissioner Atwood
Through: Bryan Hawkins, Port Director

Summary

Reflecting on Homer Harbormaster Matt Clarke's presentation in November 2025, further discussion regarding parking on the Homer Spit has been suggested. There is interest in exploring potential changes to the daily parking lots located near the top of Ramp 2, as well as those adjacent to, and across from, the Salty Dawg. The primary focus is whether more designated loading/unloading areas should be added, or a similar solution should be identified to better accommodate individuals who frequently move equipment and supplies to and from their vessels.

Update

During the February PHAC meeting parking configuration issues at the harbor were mentioned, particularly high ticketing rates in 2025 compared to previous years in the 3-hour parking area across from the Salty Dog. Commissioner Roth highlighted the frustration of boat owners paying fees without nearby parking and suggested reconfiguring the Boat House Pavilion lot between Ramps 1 and 2 to add more short term loading spaces. The group discussed the possibility of offering reduced season passes for long-term parking, which was implemented last year. They also noted that two properties are at the end of their term, with recommendations for further consideration.

Currently there are 13 total (highlighted in yellow on attached map) one hour non revenue generating 1 hour parking spaces in the Ramp 1, 2 and Boat House Pavilion lots. This includes the 8 additional spaces that were added in 2025.

Recommendation

Commissioners Roth & Atwood move to ask staff to identify more harbor loading zones.

Attachment:

Recent Harbor Parking Space Additions Map

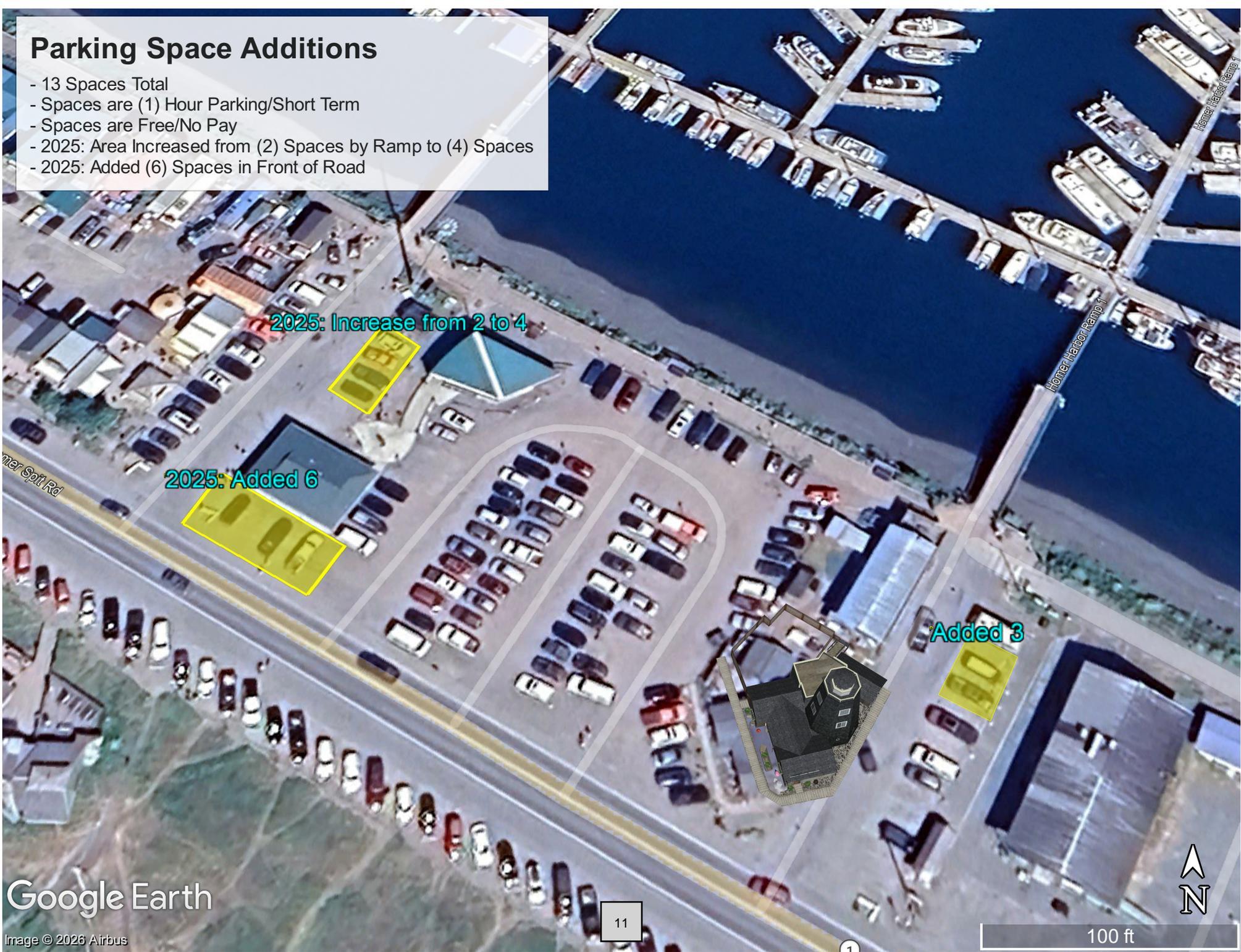
Parking Space Additions

- 13 Spaces Total
- Spaces are (1) Hour Parking/Short Term
- Spaces are Free/No Pay
- 2025: Area Increased from (2) Spaces by Ramp to (4) Spaces
- 2025: Added (6) Spaces in Front of Road

2025: Increase from 2 to 4

2025: Added 6

Added 3





MEMORANDUM

Request to Continue Moorage Rate Review from Port and Harbor Advisory Commission

Item Type: Action Memorandum
Prepared For: Port & Harbor Advisory Commission
Date: March 19, 2026
From: Commissioner Roth and Commissioner Bradshaw
Through: Bryan Hawkins, Port Director

Summary

Memorandum CC-26-035, shared by Mayor Lord and Councilmember Erickson, requested the Port and Harbor Advisory Commission (PHAC) discuss the moorage rate schedule.

In particular, they would like the PHAC to discuss adding a rate for those in the harbor for 7-14 days. Council would like to see the following from the PHAC:

1. Structured option or options for how this could be accomplished
2. Pros and cons associated with all options provided
3. The number of vessels that would currently fall into this category from the past two years of moorage data
4. The Commission's recommendation for the Council to consider

Update

Administrative Supervisor Giles has been analyzing these moorage rates and will continue to generate projections/scenarios for the financial impact of changing the daily/transient moorage rate structure (e.g., options for 7-14 day rates, effect on revenue, etc.).

Recommendation

Commissioners Roth & Bradshaw move to continue port moorage rate structure review for discussion at the next meeting.

PORT & HARBOR ADVISORY COMMISSION

Highest & Best Use of City-Owned Spit Property



Strategic Land Allocation Review — April 2026 Work Session Preparation

City of Homer | Port & Harbor Department | March 2026

1

WHY NOW?



4

**Leases expiring
before April 2027**

*No renewal options on these
properties*

30

**Years a lease
decision binds us**

*Decisions made now echo for a
generation*

2

**Council work
sessions scheduled**

April & May — decisions coming soon

Next ground lease opportunity after April 2027: November & December 2032

2



THE CORE TENSION

DEMAND IS GROWING

- Parking pressure
- Boat operators need space
- Business operators need space
- System 4 expansion increasing congestion
- No increase in available land

VS

CONSTRAINTS ARE REAL

- Spit is fixed — no land to add
- Established Leases – prevent change
- City HBU vs. individual HBU tension
- Risk of disrupting stable operations

3



GOVERNING FRAMEWORK

We Are First & Foremost a Port and Harbor

City Code §181-08-005: The purpose of this chapter is to ensure that the lease of City-owned property MAXIMIZES THE VALUE OF CITY ASSETS and that the city awards leases that provide the HIGHEST AND BEST USE OF CITY-OWNED PROPERTY. ...fair and non-discriminatory way.



Port & Harbor First

All land decisions subordinate to core maritime mission



Highest & Best Use

Maximize long-term public value



30-Year Horizon

Decisions made now set the configuration for a generation

4

QUESTIONS FOR THE COMMISSION



Staff is seeking your priorities and direction. Please respond to each question in one to two sentences.

01

What are the greatest land-use needs for the Port and Harbor?

Considering the Spit's total land area and the Port & Harbor's core mission — what should we be prioritizing?

02

What outcomes should guide future land allocation decisions?

What does success look like in 5, 10, and 30 years for this property?

03

What recommendation(s) should go to City Council?

The Commission's guidance will inform Council ahead of the April and May work sessions.

5

NEXT STEPS

From This Meeting to Council Action



1

Today

Commission priorities captured

Staff records key direction and recommendations from this session

2

April/May

Draft Land Allocation Plan

Staff develops draft LAP based on Commission priorities and Code requirements

3

April / May

City Council Work Sessions

Commission recommendation informs Council decisions on expiring leases

4

Next Steps

Lease Property decisions finalized

Council acts on the three expiring leases before their terms conclude

Port & Harbor Advisory Commission | City of Homer | March 2026

6



Memorandum

To: Port and Harbor Advisory Commission
From: Bryan Hawkins, Port Director
Date: March 19, 2026
Subject: March Operations Report

Ice Plant

- New ice production and delivery panels installed and ongoing testing is being conducted.
- Ice production underway.
- Ongoing crane inspections and service happening this month.
- Keeping up with work orders.
- Building and grounds winter maintenance.

2026 Ice & Crane Report

Date To	Crane Weekly	Crane Month	YTD Crane	Ice Weekly	Ice Month	YTD Ice
1/5/2026	20.2			shut down for maintenance		
1/12/2026	15.5			shut down for maintenance		
1/19/2026	36.4			shut down for maintenance		
1/26/2026	51			shut down for maintenance		
TOTAL		123.1	123.1	shut down for maintenance		
2/2/2026	23			shut down for maintenance		
2/9/2026	4.9			shut down for maintenance		
2/16/2026	38.5			shut down for maintenance		
2/23/2026	29.1			shut down for maintenance		
TOTAL		95.5	218.6	shut down for maintenance		
3/2/2026	14.4			shut down for maintenance		
3/9/2026	57.6			shut down for maintenance		
3/16/2026	24			shut down for maintenance		

Port Maintenance

- Ongoing electric pedestal maintenance.
- Snow and Ice removal. Sanding ramps and approaches as needed.
- Ongoing Docks and Harbor infrastructure inspections and repairs.
- Keeping up with recurring monthly work orders.
- Used oil collecting.
- Snow removal equipment service and operational checks.
- Training and onboarding for newly hired Port Maintenance Tech.
- Interviews for the additional open Port Maintenance Tech position.

Operations

- Harbor occupancy is currently around 300 vessels.
- Harbor ice is prevalent and vessel movement is restricted.
- Vessel landings at the Deep Water and Pioneer Docks include: Barge, Perseverance, Aspen, Jovalan, Endeavor, Kate Frances, Millenium Falcon, and Titan.
- Annual facility security inspection with MSD Homer.
- Cleaned garage and prepped items for surplus auction.
- Prepared 20' 6-month stall wait list applicants for stall assignments, leases commence on April 1, 2026.



Memorandum

To: Port and Harbor Advisory Commission
From: Bryan Hawkins, Port Director
Date: March 17, 2026
Subject: 2026 Port Project List (Current/Pending)

Current/Pending

New Crane/Ice Control Software

- FY26 Capital Budget, \$100,000
- In discussion with IT to prepare an RFP for software

High Mast Light Inspection & Service

- FY26 Capital Budget, \$50,000 + \$25,000 by Ord 25-60
- Reso pending to award Crescent Electric, anticipated to do work in fall 2026

Under "Construction" or Soon To Be

Fish Dock Fendering

- FY26 Capital Budget, \$100,000
- Materials ordered

Deep Water Dock Fendering

- Port Reserves, Ord 26-15, \$25,000
- Materials ordered

Replacing Ice Metering System

- FY24/25 Capital Budget, Reso 25-010 awarded North Star Ice Equipment, \$145,000
- Actively being replaced, will be online for the spring startup

Homer Harbor Expansion

- HDR contract will be mostly expended after our TSP meeting which is scheduled for March 25th 2026.

System 4 Float Replacement

- Still working with JDO and Turnagain Marine to get the Design build contract signed so that we can start working on the 100% float replacement design.

Outfall Line Permit

- Issuing a notice to proceed with Vision Subsea for the outfall line inspection (DEC required)

Replacement of Handheld Computers

- FY26 budget, \$10,000 completed

Waiting For Communication

Steel Grid Engineering Assessment

- Port Reserves, Ord 25-51, \$30,000
- Assessment completed by RESPEC, pending results/communication
- Design review is in process



City of Homer

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Memorandum

TO: Mayor Lord and Homer City Council
FROM: Melissa Jacobsen, City Manager
DATE: March 4, 2026
SUBJECT: City Manager's Report for March 9, 2026 Council Meeting

Heath Street Crosswalk

At the last meeting we heard from a citizen emphasizing the on-going desire for a crosswalk on Heath Street between the library and post office and asking why the City hasn't done anything yet. An area of concern is the grade of the road in that section has approximately a 9% grade and the maximum allowable grade for a crosswalk is 5%, according to the [US Access Board Public Right-of-Way Accessibility Guidelines](#). Public Works has an alternate location for a temporary crosswalk that would cross from the sidewalk closer to the police station and over to the back entrance of the library off Heath Street, where the grade is more in line with accessibility standards. In the picture below the red lines indicate the location and the red circles indicate location of signage. All that's needed now is warmer weather for laying the paint.



Homer Education and Recreation Campus (HERC) Cleanup Community Meeting

On 2/12/26 the City held a meeting about the HERC buildings at the college. A combination of Council, staff, Commissioners and interested public attended in person and via zoom; about 33 people in total. The meeting focused on the HERC buildings in Homer, discussing their current state and potential future options. Flannery Ballard from the State of Alaska DEC Brownfields Program presented information on brownfields and the options available for addressing hazardous materials in the HERC buildings. She explained that while the soil around the buildings was not contaminated, the buildings contain hazardous building materials like lead-based paint and asbestos, with PCBs present in some materials. The cost of removing the buildings could be as high as \$10 million due to the PCB disposal requirements. The city has already taken some interim measures to address lead paint in the buildings. The discussion explored options for pursuing funding through EPA grants and federal appropriations, as well as the possibility of partnering with the borough for remediation. The community expressed concerns about the buildings' condition and the need for forward momentum on addressing them.

HERC Closure March 2-29 for Gymnasium Floor Repairs

The HERC (Homer Education and Recreation Complex) will be temporarily closed March 9-29 due to the gymnasium floor repair, repainting and refinishing project. All City of Homer Community Recreation classes, drop in classes and reservations will be cancelled during this time. We look forward to re-opening hopefully by March 30 with an improved floor surface with newly painted court lines. A special thanks to the [Homer Pickleball Club](#) for their generous support in making this project happen.

Natural Gas Line Homer Extension Surcharge

In 2013 the City of Homer engaged in a city-wide special assessment district project to bring natural gas through Homer for city residents to have access to. \$12,700,000 was financed through the Kenai Peninsula Borough and was repaid by Homer residents through the special assessment district. There was approximately \$2.55 million in costs that were accrued by Enstar and the Homer Extension Surcharge of \$1 per McF on customer bills to recover those costs. The surcharge is applied to all gas sales and transportation service bills for gas delivered in the Homer Extension Surcharge area until the net total actual costs associated with the Anchor Point to Homer pipeline are recovered or until June 30, 2032, whichever is earlier. I chatted with former Mayor Castner who was part of the successful effort in 2019 to recalculate cost of the surcharge to ratepayers, he explained the surcharge is paid for proportionately by users. The KPB proportional amount is roughly 45% when considering the hospital, schools, and other facilities costs. City residents and Kachemak City residents who are connected pay a proportionate share through their monthly bills.

Comprehensive Plan Status Update

The 2045 Homer Comprehensive Plan is currently in the approval process with the Kenai Peninsula Borough (KPB). On February 17, 2026, the KPB Assembly introduced the Comprehensive Plan, scheduling it for a public hearing. On February 23, 2026, the KPB Planning Commission unanimously recommended adoption of the Comprehensive Plan to the KPB Assembly. The public hearing with the KPB Assembly is scheduled for March 17, 2026.

Homer Public Library 20th Anniversary Events

The Library Advisory Board has been working on a series of events that began in January and will run through September 19th, the 20th anniversary of the opening of the new Homer Public Library. Yes, it's already been 20 years! Throughout the year the Porcupine Theater will be showing movies based on books, including previously run *The Chronology of Water* and *Hamnet*, and upcoming showings of *Gone with the Wind*, *Sense and Sensibility*, *Murder on the Orient Express*, *Q* 21 *is George*, *Matilda*, *The Lion, the Witch, and the*

Wardrobe, and To Kill a Mockingbird (did you know the library has a limited number of free movie passes available for library card holders?). The Board is also working on putting together a Library Trivia Night, a Round-Table and Public Input Session, Bookmobile Visits, July 4th Parade display, and other fun events leading up to the September 19th Anniversary Party.

City Manager Meetings and Events:

February 16-20 Juneau Meetings with Legislators

February 26th – Meeting with APRA Insurance Liaison

February 27th- Meeting with Jennifer Norton re: Pier One

March 5th- Kenai Peninsula Borough Municipal Managers Meeting

And, ongoing weekly meetings with Departments, Mayor and Councilmembers, and City Attorney

Attachments:

Homer Extension Surcharge Information Page from 2023 Adjustment to Rate Schedules Binder

AKDOT Sterling Highway MP 157-169 (Anchor Point to Baycrest Hill) Project Update



ENSTAR Natural Gas Company, LLC

§2403 **Homer Extension Surcharge**

[**Page from 2023 Rate Schedule Change Binder](#)

§2403a The Homer Extension Surcharge is a surcharge applied to all Gas Sales and Transportation Service bills for Gas delivered in the Homer Extension Surcharge Area until the Net Total Actual Costs associated with the Anchor Point to Homer pipeline (the “Homer Extension”) are recovered or until June 30, 2032, whichever is earlier.

§2403b The Net Total Actual Costs for the Homer Extension include total net construction costs of \$2,550,000, rate of return and income taxes and the amortization of Accrued Carrying Costs. The rate of return used will be the most recent cost of debt for the Company approved or accepted by the Commission. Accrued Carrying Costs (accrued rate of return and income taxes net of excess accumulated deferred income taxes related to the Homer Extension Surcharge) of \$757,177 as of December 31, 2018, will be amortized over 13 ½ years as part of Net Total Actual Costs.

§2403c Homer Extension Surcharge \$1.00 per Mcf
(\$0.10 Per Ccf)

§2403d The Utility shall provide the parties from Docket U-19-014 and the Commission with a quarterly accounting of the collection of the Surcharge within 30 days after the end of each calendar quarter while the surcharge is in effect. It will file an annual accounting at the same time that it files its annual report to the Commission.

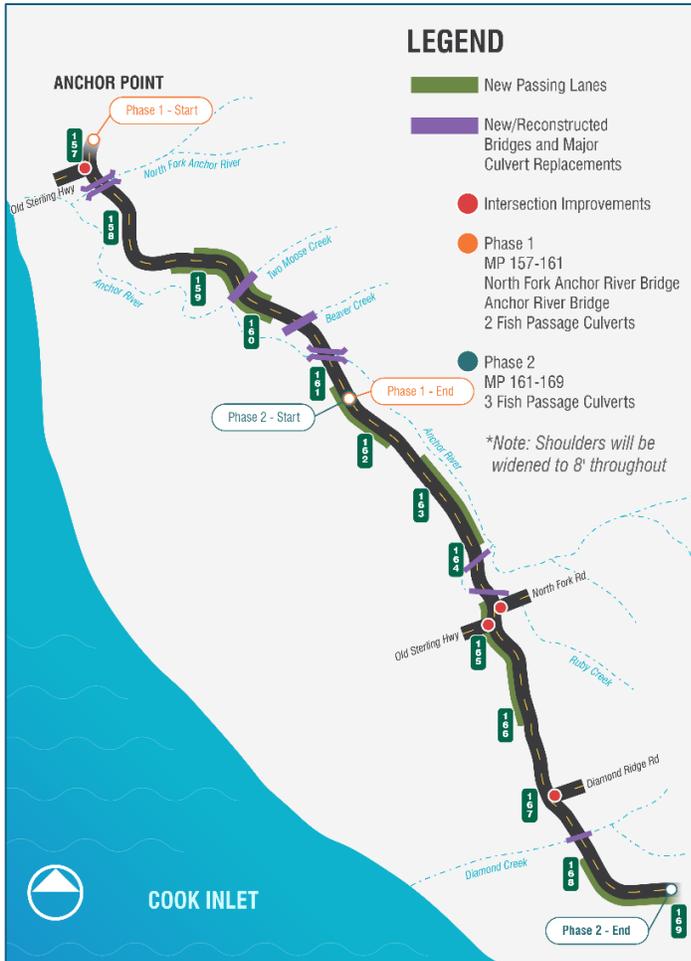
§2403e The Homer Extension Surcharge Area is that portion of the Company's certificated service area (Area 6) more fully delineated as:

- Township 4 South, Range 10 West, Sections: 30 and 31
 - Township 4 South, Range 11 West, Sections: 13 - 15, 20 - 28, and 33 - 36
 - Township 5 South, Range 11 West, Sections: 2 - 9 and 17 - 20
 - Township 5 South, Range 12 West, Sections: 7 - 35
 - Township 5 South, Range 13 West, Sections: 7 - 36
 - Township 5 South, Range 14 West, Sections: 13 - 36
 - Township 5 South, Range 15 West, Sections: Those portions of 3 and 4 South and West of the Anchor River, 5, 8, 9, those portions of 10, 11 and 12 South and West of the Anchor River, 13 - 16, 21-27, and 35 - 36
 - Township 6 South, Range 12 West, Sections: 4 - 7
 - Township 6 South, Range 13 West, Sections: 1 - 12, 14 - 23, 26 -29, and 34 - 36
 - Township 6 South, Range 14 West, Sections: 1 - 17, and 22 - 24
 - Township 6 South, Range 15 West, Sections: 1
 - Township 7 South, Range 13 West, Sections: 1 and 2
- (All the above with reference to the Seward Meridian)

Pursuant to Order Nos. U-22-032(8) and U-22-032(8E) Effective: September 27, 2023

Issued By: ENSTAR Natural Gas Company, LLC

Sterling Highway MP 157-169 (Anchor Point to Baycrest Hill) Project Update



Alaska DOT recently sent out an update on the Sterling Highway - Anchor Point to Baycrest Hill project.

Presently, they are completing utility relocation agreements. Construction of Phase 1, from Anchor Point to MP 161, just south of the Anchor River bridge, will begin in 2026 and continue through 2028. Phase 2, from MP 161 to Baycrest Hill is scheduled to begin in 2027.

The project includes new pavement and earthwork, replacing bridges and culverts, creating passing lanes, widening shoulders, realigning curves and improving intersections.

Residents can learn more and submit public comments throughout the project at the project website: <https://www.sterlinghwyp157-169.com/>



City of Homer

www.cityofhomer-ak.gov

Office of the City Manager

491 East Pioneer Avenue
Homer, Alaska 99603

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Memorandum

TO: MAYOR LORD AND CITY COUNCIL
FROM: Andrea Browning
DATE: March 9, 2026
SUBJECT: March 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.

Matt Clarke	Port	25	Years
Elton Anderson	Port	20	Years
Angie Kalugin	Finance	11	Years
Elizabeth Fischer	Finance	9	Years
Kurt Read	Port	9	Years
Matt Smith	Library	8	Years
Mike Parish	Public Works	5	Years
Bill Jirsa	IT	3	Years
Brad Gullikson	Police	2	Years
Rafael de la Uz	Admin	1	Year

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

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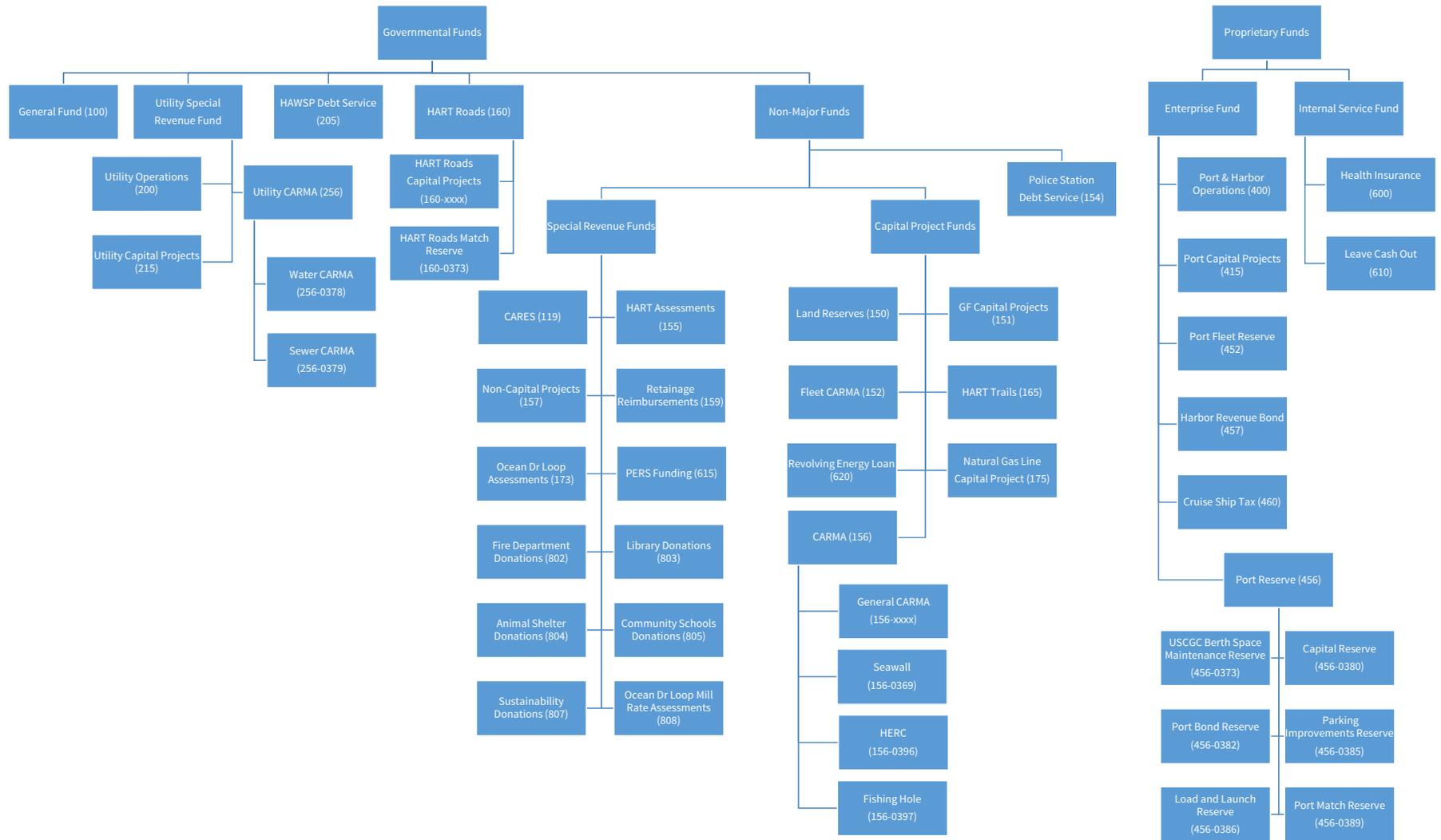
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City of Homer
Financial Reporting Schedule
for Calendar Year 2026

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



Fund Balance Report
Actuals through Quarter Ending December 2025

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

**Determined by formula: Current Assets - Current Liabilities

Fund Balance Report

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

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

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

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

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

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

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

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

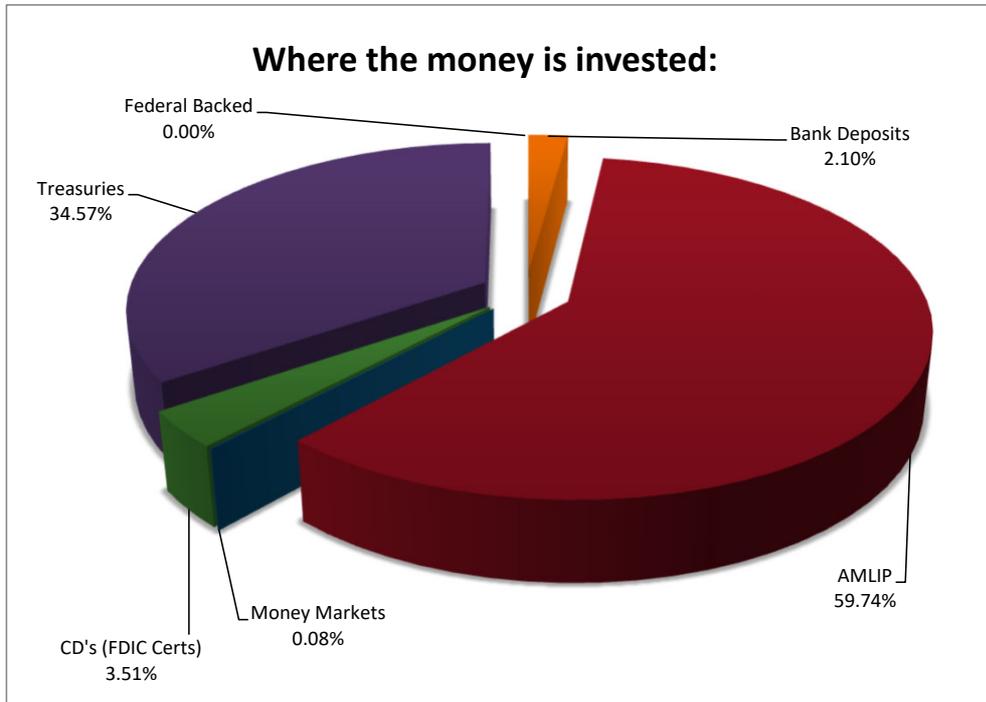
CITY OF HOMER Treasurer's Report

As of:

December 31, 2025

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

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



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

Central Treasury Report
Actuals through Quarter Ending December 2025

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

By Fund:

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

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

Current Fiscal Analysis

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

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

Current Fiscal Analysis

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

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

Current Fiscal Analysis

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

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

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

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

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

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

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

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

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

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

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

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

**Fund 154 - Police Station DSF
Reconciliation**

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

Optional Prepayment: The Municipal Bond principal installments due on or after May 1, 2030 are subject to prepayment in whole or in part at the option of the Borough on any date on or after May 1, 2030, at a price of 100% of the principal amount thereof to be prepaid, plus accrued interest to the date of prepayment.