



City of Homer

www.cityofhomer-ak.gov

Office of the City Clerk

491 East Pioneer Avenue

Homer, Alaska 99603

clerk@cityofhomer-ak.gov

(p) 907-235-3130

(f) 907-235-3143

Memorandum Supplemental Packet

TO: MAYOR CASTNER AND HOMER CITY COUNCIL
FROM: MELISSA JACOBSEN, MMC, CITY CLERK
DATE: MARCH 28, 2023
SUBJECT: SUPPLEMENTAL PACKET

Consent Agenda

Resolution 23-027, A Resolution of the City Council of Homer, Alaska Awarding a Task Order in the Amount of \$45,000 to HTRW, LLC of Anchorage, Alaska to test for PCB Laden Materials at the Homer Education and Recreation Complex (HERC) Buildings and Authorizing the City Manager to Negotiate and Execute the Appropriate Documents. City Manager/Public Works Director.

- Informational materials from Council Member Davis Page 2

Resolution 23-028, A Resolution of the City Council of Homer, Alaska Supporting the Alaska Legislature Adopting Definitions Related to Electric Bicycles and Allowing Municipalities to Regulate Them. Aderhold.

- Written Public Comments Page 12

Visitors

Update on Old Town Planning Meeting, Draft goals of Transportation Plan, Timeline for 1st public draft of Transportation Plan – Jan Keiser, Public Works Director

- Presentation materials Page 13
-

Public Hearing

FY24/25 Budget

- Draft Budget Page 30
- Written Public Comments Page 122

Pending Business

Appropriation Reduction related to Ordinance 23-11 and Veto of Resolution 23-017 in accordance with HCC 2.08.070 Mayor's veto. Mayor.

- Written Public Comments Page 131

Audience Comments

- Written Public Comments Page 133

PCBs in Building Materials

Determining the Presence of Manufactured PCB Products in Buildings or Other Structures



May 2021

Manufactured PCB products are materials that were made with PCBs and are in a non-liquid state as defined in 40 CFR § 761.3.¹ The use of manufactured PCB products containing PCBs at greater than or equal to (\geq) 50 parts per million (ppm) is not authorized under TSCA and the federal PCB regulations at 40 CFR part 761.² If manufactured PCB products containing PCBs \geq 50 ppm are found in a building or other structure, they must be removed and disposed of as PCB bulk product waste in accordance with 40 CFR § 761.62. The purpose of this fact sheet is to provide a resource to assist property owners or operators in determining if manufactured PCB products may be present in a building or structure.

EPA believes there was widespread use of manufactured PCB products during construction and renovation activities occurring primarily between about 1950 and 1979. Nationally, Environmental Health and Engineering, Inc. (2010) estimates that 60% of the U.S. building stock may be affected by manufactured PCB products.³ A compilation of data on PCBs in caulking sealants by Kohler, et al. (2005) identifies a 48% frequency of detection with median PCB concentrations in the 1,000 to 10,000 ppm range.⁴ One article estimated that up to 25,290 school buildings may have been constructed between 1950 and 1980, when the greatest use of manufactured PCB products occurred.⁵ Studies of commercial buildings indicate similar findings.^{6, 7, 8}

EPA recommends that property owners or operators planning demolition or renovation of a building or structure determine if manufactured PCB products are present and, if so, properly remove and dispose of them during these activities. If property owners or operators, such as school authorities, are not

planning renovation or demolition and have concerns that manufactured PCB products may be present in a building or structure they may wish to consider determining the presence of manufactured PCB products; however, before testing materials, EPA recommends they first consult and take the actions outlined in EPA's guidance for school administrators and building owners, which includes information about managing PCBs in building materials to help minimize possible exposures to building occupants.

Disclaimer: The recommendations in this document do not impose legally binding requirements and will not be implemented as binding in practice. They do not impose any obligations on private parties nor are they intended to direct the activities of any other federal, state, or local agency or to limit the exercise of their legal authority.

Polychlorinated Biphenyls (PCBs)

PCBs were domestically manufactured from 1929 until fabrication was banned in 1979 by the Toxic Substances Control Act (TSCA), with some products and processes excluded from the ban by regulation. PCBs were used extensively as coolants in hydraulic systems and as dielectric fluids in electrical equipment as well as many other applications. However, PCBs may still be present in products and materials produced before 1979 (including oil used in motors and hydraulic systems) or in excluded manufacturing processes, as defined in 40 CFR 761.3, and can still be released into the environment, where they do not readily break down. PCBs have been identified as probable human carcinogens and cause a variety of non-cancer health effects as well.¹⁰

Identification of Potential Manufactured PCB Products

Manufactured PCB products may be found throughout a building or on a structure. Manufactured PCB products that contain ≥ 50 ppm PCBs have been frequently identified in and around window and door frames, in sealants and coatings on surfaces, and within expansion joints. There may be an increased likelihood of finding manufactured PCB products within areas designated for certain types of uses, such as in areas or rooms subject to high heat or fire such as boiler rooms. The PCB concentration in these materials can vary widely. EPA is aware of PCB concentrations in caulk up to 500,000 ppm or 50% by weight.

Listed below are potential types of manufactured PCB products that may be present in buildings or on structures:⁹

- Paint, varnishes, and lacquers
- Non-conducting materials in electrical cables (e.g., plastic and rubber)
- Rubber and felt gaskets
- Coal-tar enamel coatings (e.g., pipe coating) and rust inhibitor coatings
- Insulation materials (e.g., fiberglass, felt, foam, and cork)
- Adhesives and tapes
- Caulk, grout, and joint material (e.g., putty, silicon, and bitumen)
- Pipe hangers
- Plastic applications, including vinyl and PVC
- Galbestos siding
- Mastics
- Acoustic ceiling and floor tiles
- Asphalt roofing and tar paper
- Synthetic resins and floor varnish
- Sprayed-on fireproofing

Considerations for Determining the Presence of Manufactured PCB Products in Buildings or Other Structures

There is no visual standard for determining if manufactured PCB products are present in a building or structure. To determine if such products are present, sampling and laboratory analysis for PCBs are necessary. A property owner or operator may wish to consider the following steps in deciding whether to conduct testing and develop a testing program.

- Evaluating PCB Exposure – Testing of indoor air and/or wipe sampling may be a first step to determine the potential for exposure of PCBs to building occupants.
- Reviewing Building Records – Building materials manufactured or installed primarily between about 1950 and 1979 have a greater likelihood to contain PCBs. For buildings constructed or renovated primarily between about 1950 and 1979 and which may have been renovated after 1979 (such as window replacement and installation of new caulk), PCBs may still be present in the building materials and may even have migrated from substrates (e.g., brick) previously contaminated by manufactured PCB products into the newly installed replacement materials. EPA recommends that the property owner or operator review historical records related to the construction, renovation, and maintenance of the building or structure. Historical records can help identify materials, areas, or parts of the building that either may contain or are unlikely to contain PCBs.

- **Compiling Inventory** – In cases where the property owner or operator may not have definitive records that indicate the presence or absence of manufactured PCB products, EPA recommends developing an inventory of each material type that the owner or operator believes may contain PCBs. When compiling an inventory of potentially suspect manufactured PCB products, EPA recommends considering variance within a material type. For example, a building may contain various colors of paint or types of caulk that may contain PCBs within different areas or different floors or elevations of the building. The inventory should include the number of individual material types present (e.g., number of gaskets) or the square or linear feet of each material type (e.g., grey caulk, white caulk). EPA recommends performing an inspection of the building to look for suspect manufactured PCB products but notes that relying solely on a visual assessment of materials is insufficient to determine the presence of PCBs.
- **Testing** – Based on the information gained in the record review and inventory, a property owner or operator may choose to test the inventoried materials or may assume the suspect manufactured PCB products contain PCBs ≥ 50 ppm.
- **Sampling Plan** – Before any testing occurs, EPA recommends developing a building material sampling plan that reflects the current and future use plan for the building and the project remediation goals.
- For additional information refer to the links below.
 - [*PCBs in Building Materials*](#)
 - [*Standard Operating Procedure for Sampling Porous Surfaces for PCBs*](#)
 - [*Exposure Levels for Evaluating PCBs in Indoor School Air*](#)
 - [*How to Test for PCBs and Characterize Suspect Materials*](#)

Renovation for Continued Use

- Manufactured PCB products that contain PCBs ≥ 50 ppm are unauthorized for use and must be removed for disposal as a PCB bulk product waste (see 40 CFR §§ 761.3, 761.20(a), and 761.62).
- EPA recommends testing if a property owner or operator plans to renovate a building or other structure for continued use when there are no clear records to conclude that the building or structure is unlikely to contain manufactured PCB products. The results of this testing will help ensure that renovation workers and building occupants are protected, contaminated materials are properly disposed, and adequate controls are put in place to prevent a release of PCBs to the environment. EPA recommends testing all suspect manufactured PCB products. Testing could help facilitate segregation and recycling of building materials not contaminated with PCBs provided other contaminants, such as asbestos and lead-based paint, are not present.
- As an alternative to testing, the property owner or operator could choose to assume that untested suspect manufactured PCB products contain ≥ 50 ppm and are regulated for PCB disposal under 40 CFR § 761.62.
- The property owner or operator should determine if surrounding porous substrate materials, such as concrete or brick, or non-porous substrate materials, such as metal window frames, contain PCBs at regulated concentrations¹¹ prior to removal of manufactured PCB products.
- EPA recommends that the property owner or operator outline areas where manufactured PCB products are found and prioritize removal of those products along with any contaminated substrate materials based on considerations such as their PCB concentrations, potential accessibility and exposure, and building occupancy.

- The property owner or operator should determine if indoor air and/or wipe testing prior to and/or after abatement is warranted. This may be necessary to address concerns about building occupant exposure via the inhalation pathway based on building construction details and features, cleaning practices, or the location of the identified manufactured PCB products.
- If removal of the manufactured PCB products cannot happen in the short term, the property owner or operator should work with the [EPA Regional PCB Coordinator](#) to develop an interim plan. This plan should include measures to protect building occupants and to manage the manufactured PCB products until they can be removed and disposed of as PCB bulk product waste in accordance with 40 CFR § 761.62, and any surrounding PCB-contaminated substrate materials can be removed and disposed of as either PCB bulk product waste or PCB remediation waste or decontaminated in accordance with 40 CFR §§ 761.61, 761.62, or 761.79. The decision to designate manufactured PCB products and associated PCB-contaminated substrates as PCB bulk product waste should be documented at the time of designation for disposal. See EPA's [Polychlorinated Biphenyl \(PCB\) Guidance Reinterpretation](#) for more information. To support such an interim plan, the extent of PCB contamination must be identified, and interim measures, including indoor air and wipe sampling, may be required until the manufactured PCB products and adjacent substrates are removed (see 40 CFR §§ 761.61, 761.62, and 761.79).
- For additional information, refer to the links below.
 - [Steps to Safe PCB Abatement Activities](#)
 - [Steps to Safe Renovation and Repair Activities](#)
 - [Practical Actions for Reducing Exposure to PCBs in Schools and Other Buildings](#)

Demolition and Disposal

- PCB concentrations in the manufactured PCB products determine whether and how a PCB waste is regulated for disposal. Prior to demolition, a property owner or operator could choose to assume that the untested suspect manufactured PCB products are regulated for disposal under 40 CFR part 761 or, alternatively, could test suspect manufactured PCB products in the building or structure to determine if PCBs are present.
- If testing is conducted and the products are found to contain ≥ 50 ppm PCBs, or if the products are assumed to be regulated for disposal, they must be disposed of as a PCB bulk product waste (see 40 CFR §§ 761.3 and 761.62).
- If manufactured PCB products are assumed or verified to contain PCBs ≥ 50 ppm, the property owner or operator should consider whether adjacent building substrate in contact with the manufactured PCB products is regulated for cleanup and disposal as a PCB remediation waste under 40 CFR § 761.61, depending upon the PCB concentration present.¹¹ The property owner or operator could choose to assume PCBs are present or choose to test the substrate to determine if PCBs are present. PCB-contaminated substrate may be regulated for disposal as PCB remediation waste under 40 CFR § 761.61 or managed as PCB bulk product waste, as described below.
- If manufactured PCB products are present, EPA recommends that the property owner or operator evaluate removal of those products and any PCB-contaminated substrates (e.g., concrete, brick, metal) for disposal at an appropriate facility before demolition. Testing could help facilitate segregation and recycling of substrates not contaminated with PCBs provided other contaminants, such as asbestos and lead-based paint, are not present. If contaminated, adjacent substrates, or portions of adjacent substrates (such as the concrete edge around a window), may be managed as

PCB bulk product waste and disposed of together with the manufactured PCB products if they are designated as such prior to removal of the manufactured PCB products. See the Handling, Storing, and Disposing of PCB Wastes section below and EPA's [Polychlorinated Biphenyl \(PCB\) Guidance Reinterpretation](#) for more information.

- For additional recommendations on demolition of buildings with PCBs, see also: [Best Practices for Reducing, Reusing, and Recycling Construction and Demolition Materials - Environmental Considerations](#).

Outdoor Contamination Concerns

- Property owners and operators should be aware of the potential for ground surfaces surrounding buildings to become contaminated with PCBs originating from manufactured PCB products, particularly from exterior paints, caulks, and sealants. Ground surfaces include not only soil, but other solid surfaces such as asphalt and concrete.
- Stormwater and surface water runoff may transport PCBs to storm water drains and sewers or nearby surface water features. Controls to prevent potential releases of PCBs and protect stormwater and surface water conveyances are recommended and may be required if the activity is permitted under the Clean Water Act, such as under the [Construction General Permit \(CGP\)](#). See discussion of Parts 1.2.2 and 3.2 of the CGP in the [CGP Fact Sheet](#) for recommended controls and best management practices. It is also important to consider dust control and monitoring during demolition projects to protect third parties and the environment during demolition projects. See EPA's website on [Managing Stormwater and Dust at Demolition Sites](#).
- Property owners or operators should consider sampling nearby ground surfaces (e.g., soil, asphalt, concrete) and areas of runoff pathways including drainage swales and catch basins to determine if exterior manufactured PCB products have impacted those surfaces.

Handling, Storing, and Disposing of PCB Wastes

- **Storage of PCB remediation waste and PCB bulk product waste** is subject to the applicable requirements of 40 CFR § 761.65, which includes storage area design requirements and storage time limits.
- **Disposal of PCB bulk product waste** is subject to the requirements of 40 CFR § 761.62, which includes disposal in a TSCA Chemical Waste Disposal facility, RCRA Hazardous Waste Disposal facility, or Solid Waste Landfill disposal (for specified materials).
- **Disposal of PCB-contaminated substrates** that meet the definition of a PCB remediation waste as defined under 40 CFR § 761.3:
 - If the manufactured PCB products are no longer present or are no longer attached to the adjacent substrate at the time of designation for disposal, the PCB-contaminated substrate must be disposed of as a PCB remediation waste (see 40 CFR § 761.61). 40 CFR § 761.61 allows disposal in a TSCA Chemical Waste Disposal facility. Disposal in a RCRA Hazardous Waste Disposal facility or Solid Waste Landfill (for < 50 ppm materials) is subject to notification requirements of 40 CFR §§ 761.61(a) or (c).
 - If the property owner or operator intends to remove and dispose of the manufactured PCB products and any associated PCB-contaminated building substrates at the same time, these

combined wastes may be disposed of as a PCB bulk product waste in accordance with 40 CFR § 761.62 without further testing of the building substrate even if the manufactured PCB products become separated from the adjacent building substrate during removal. However, substrate testing may be necessary to determine the extent of contamination into or on the substrate. The decision to designate manufactured PCB products and associated PCB-contaminated substrates as PCB bulk product waste should be documented at the time of designation for disposal (e.g., within the demolition plan). See EPA's [Polychlorinated Biphenyl \(PCB\) Guidance Reinterpretation](#) for more information.

- **Notification of PCB Waste Activity.** Any company or person storing, transporting, or disposing of PCBs or conducting PCB research and development must notify EPA and receive an identification number using Form 7710-53. EPA will issue an EPA identification number to the notifier if the notifier does not have one. See 40 CFR § 761.205 and [Notification of PCB Activities](#).

Generators of PCB waste who **do not** own or operate PCB storage facilities **subject to** the storage requirements of 40 CFR § 761.65(b) or (c)(7) do not need to submit the notification form.

Generators exempted from the notification requirements are required to use the generic identification number "40 CFR PART 761" on manifests, records, and reports, unless such generators elect to use a unique EPA identification number previously assigned to them (e.g., for hazardous waste activities) by EPA or a state. See 40 CFR § 761.205(c).

- **Documentation and Record Keeping.** When performing the removal of PCBs, documentation and record keeping requirements may apply. See 40 CFR § 761.61(a)(9). Maintaining records may also be important for future maintenance, renovation, or demolition work.

Additional Regulatory References

Listed below are regulatory references to cleanup, decontamination, storage, and disposal requirements for PCB remediation waste and PCB bulk product waste. This is not intended to be a comprehensive list, and other requirements may apply. See 40 CFR Part 761 for the complete PCB regulations.

- Notification, cleanup, and disposal requirements for *PCB remediation waste*: 40 CFR § 761.61.
- Disposal requirements for *PCB bulk product waste*: 40 CFR § 761.62.
- Decontamination requirements for PCB-contaminated *non-porous surfaces*: 40 CFR § 761.79.
- Sampling *non-porous surfaces* for measurement-based use, reuse, and decontamination under 40 CFR § 761.79(b)(3): 40 CFR Part 761, Subpart P.
- Option for an approval from EPA to use *alternative decontamination or sampling procedures* (other than those specified in 40 CFR § 761.79 and 40 CFR Part 761, Subpart P): 40 CFR § 761.79(h).
- PCB Spill Cleanup Policy: 40 CFR Part 761, Subpart G.
- PCB waste marking: 40 CFR §§ 761.40 and 761.45
- PCB storage for disposal and PCB waste container storage: 40 CFR §§ 761.65 and 761.65(c)(6)
- Notification and Manifesting: 40 CFR §§ 761.205 and 761.207

Contact your EPA Regional PCB Coordinator and State Regulator

If you have concerns about PCB contamination or need more information, consult your EPA Regional PCB Coordinator at <http://www.epa.gov/pcbs/program-contacts> and your state environmental agency. EPA recommends that you make decisions about appropriate action after thoughtful consideration of all available information and all legal requirements.

EPA PCB Regional Coordinators Telephone Numbers:

EPA Region 1 (CT, MA, ME, NH, RI, VT) Tel: 617-918-1527

EPA Region 2 (NJ, NY, PR, US Virgin Islands) Tel: 732-906-6817

EPA Region 3 (DE, DC, MD, PA, VA, WV) Tel: 215-814-2177

EPA Region 4 (AL, FL, GA, KY, MS, NC, SC, TN) Tel: 404-562-8512

EPA Region 5 (IL, IN, MI, MN, OH, WI) Tel: 312-886-7890

EPA Region 6 (AK, LA, NM, OK, TX) Tel: 214-665-6796

EPA Region 7 (IA, KS, MO, NE) Tel: 913-551-7504

EPA Region 8 (CO, MT, ND, SD, UT, WY) Tel: 303-312-6625

EPA Region 9 (AZ, CA, HI, NV, American Samoa, Guam) Tel: 415-972-3360

EPA Region 10 (AK, ID, OR, WA) Tel: 206-553-1616

Footnotes

- ¹ 40 CFR § 761.3 defines non-liquid PCBs as “materials containing PCBs that by visual inspection do not flow at room temperature (25 °C or 77 °F) or from which no liquid passes when a 100 g or 100 ml representative sample is placed in a mesh number 60 ±5 percent paint filter and allowed to drain at room temperature for 5 minutes.”
- ² TSCA § 6(e)(2) prohibits the use of PCBs in any manner other than in a totally enclosed manner unless specifically authorized or excluded by regulation. In the PCB regulations at 40 CFR Part 761, authorizations appear in § 761.30 and exclusions appear in § 761.20. PCBs from any use not authorized or excluded under these rules are not authorized for use.
- ³ Environmental Health and Engineering, Inc., 2010. What You Need to Know About PCBs in Construction Materials - An Emerging Environmental Issue. Environmental Health & Engineering. Needham, MA.
- ⁴ Martin Kohler, Josef Tremp, Markus Zennegg, Cornelia Seiler, Salome Miner-Kohler, Marcel Beck, Peter Lienemann, Lukas Wegmann, and Peter Schmid. Joint Sealants: An Overlooked Diffuse Source of Polychlorinated Biphenyls in Buildings. *Environ. Sci Technol.* 2005, 39(7), 1967-1973 (2005).
- ⁵ Herrick, R. F., Stewart, J. H. & Allen, J. G. Review of PCBs in US schools: a brief history, an estimate of the number of impacted schools, and an approach for evaluating indoor air samples. *Environ Sci Pollut Res Int* 23(3), 1975–85 (2016).
- ⁶ Klosterhaus, S., Yee D., Kass, J., Wong, A., McKee L. 2011. PCBs in Caulk Project: Estimated Stock in Currently Standing Buildings in a San Francisco Bay Study Area and Releases to Stormwater during Renovation and Demolition. SFEI Contribution 651. San Francisco Estuary Institute, Oakland, CA. 49 pp.
- ⁷ Susan Klosterhaus, Lester J. McKee, Donald Yee, Jamie M. Kass, Adam Wong. Polychlorinated biphenyls in the exterior caulk of San Francisco Bay Area buildings, California, USA. *Env. International* 66, 38-43 (2014).
- ⁸ Lower Duwamish Waterway Survey of Potential PCB-Containing Building Material Sources, Washington State Department of Ecology (2011) <https://fortress.wa.gov/ecy/gsp/DocViewer.ashx?did=41052>.
- ⁹ This list is not intended to be comprehensive. Other materials not listed here may contain PCBs because of their form or function or based on year and place of manufacture and installation.
- ¹⁰ <https://www.epa.gov/pcbs/learn-about-polychlorinated-biphenyls-pcbs#healtheffects>.
- ¹¹ See definition of PCB remediation waste at 40 CFR § 761.3, cleanup and disposal requirements under 40 CFR § 761.61, and 40 CFR §761.61(a)(4)(ii) and (iii) for PCB decontamination standards for non-porous and porous surfaces, respectively.

From: [Jason Davis](#)
To: [Melissa Jacobsen](#)
Cc: [Ken Castner](#); [Robert Dumouchel](#)
Subject: EPA Fact Sheet on PCB's (with guidance for building demolition)
Date: Saturday, March 25, 2023 1:44:11 PM

Melissa, I see that the sole-source award of \$45,000 to HTRW, for PCB testing at HERC 1 and some sampling at HERC 2, is back on our agenda.

I am including in this message some excerpts from the EPA's 2021 Fact Sheet on PCB's, with a link to the full document at the bottom.

I would be grateful if you would share this message with other council members prior to the Committee of the Whole, so that it can inform any discussions of this matter:

-- "Prior to demolition, a property owner or operator **could** choose to assume that untested suspect manufactured PCB products [like paints, sealants and caulking] are regulated for disposal or, alternatively, **could** test suspect manufactured PCB products in the building or structure to determine if PCBs are present."

-- "**If testing is conducted**, and the products are found to contain ≥ 50 ppm PCBs, they **must** be disposed of as a PCB bulk product waste."

-- "If manufactured PCB products are assumed or verified to contain PCBs ≥ 50 ppm, the property owner or operator **should** consider whether adjacent building substrate in contact with the manufactured PCB products is regulated for cleanup and disposal as a PCB remediation waste, depending upon the PCB concentration present...[or whether it, too, can be] "managed as PCB bulk waste."

Full EPA Fact Sheet here: https://www.epa.gov/sites/default/files/2021-05/documents/final_pcb_buildings_fact_sheet_05-10-2021_to_upload.pdf

From: [Jason Davis](#)
To: [Melissa Jacobsen](#)
Cc: [Robert Dumouchel](#); [Ken Castner](#)
Subject: KPB views on PCB testing/disposal
Date: Saturday, March 25, 2023 1:51:11 PM
Attachments: [image002.png](#)
[image003.png](#)

Hi Melissa,

With the \$45,000 sole-source PCB testing contract back on our agenda for this Tuesday, I would be grateful if you would share this message, from the KPB Solid Waste Director to Mayor Castner, with other member of council, so that it may inform any discussions about the appropriateness and/or feasibility of putting the contract out to bid rather than sole-sourcing it to HTRW.

Thanks,
Jason

From: Frey, Lee [LFrey@kpb.us]
Sent: Monday, February 27, 2023 11:33 AM
To: Mayor Email
Cc: Kort, Daniel
Subject: HERC Building Demo

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.
Hello Mayor Castner,

I thought it would be easier to follow up with an email so I could point to the references.

In regards to PCBs, a report was submitted to us of a Hazardous Materials Assessment for the HERC buildings from HTRW, dated November 6, 2022. On page 13 of this report they discuss PCB-Containing Materials and state that they could be present in light fixtures, but could also be present in the facility in paints and caulking. Since this report was submitted to us discussing the possible presence of a hazardous material, we are required to treat it, assuming that it could be present in the materials we're looking to accept at our sites.

Under the State Solid Waste Management code, 18 AAC 60, it states the following,

18 AAC 60.240. Procedures to exclude receipt of hazardous waste. (a) The owner or operator of a landfill shall

(1) post a clearly legible sign at the entrance to the landfill notifying users that disposal of regulated hazardous waste and polychlorinated biphenyls (PCB) waste is prohibited; and

(2) provide written notification to the department and EPA if a regulated hazardous waste or PCB waste is found at the facility.

If we know PCBs may be contained in a waste, we are unable to accept them.

It's my understanding that HTRW is your consultant that was pressing the issue on our ability to accept or not accept several wastes and discussions went up to the Alaska Department of Environmental Conservation Solid Waste division. DEC is familiar with this project and is expecting KPBC/City of Homer to provide information to them approving acceptance of the demolition materials prior to disposal.

I apologize for it getting to this level, but we can't knowingly allow disposal of potentially hazardous waste in the Homer or Soldotna landfills. It makes the Borough liable for long term environmental issues at our sites and myself specifically as the permit operator.

Thank you,

Lee Frey, PE
Solid Waste Director
(907) 262-2002

KENAI PENINSULA BOROUGH
47140 East Poppy Lane
Soldotna, Alaska 99669



PUBLIC RECORDS LAW DISCLOSURE: This email and responses to this email may be subject to provisions of Alaska Statutes and may be made available to the public upon request.

From: [Dale Banks](#)
To: [Department Clerk](#)
Subject: Resolution 23-028
Date: Monday, March 27, 2023 3:24:11 PM

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Mr Mayor and Council Members,

I'm writing to support Resolution 23-028. HB8 and SB62 will codify the definition of ebikes and will separate them from being categorized with motor driven cycles as they currently are. Most states have adopted similar language to HB8 which creates 3 classes of ebikes. This will help the tourists coming here with ebikes know the rules since they are most likely already familiar with the laws in their state. Local municipalities will also have the opportunity to make regulations based on the classes of ebikes to permit or exclude certain types of ebikes from particular trails or pathways. This is one more step towards making Homer a better place for bikers by supporting the ebikers that are currently commuting or recreating here, and making it clear that if their ebike meets the requirements of maximum speed and wattage, then they can ride where traditional bikes can ride.

Thanks for your time,

Dale Banks

--

Dale Banks
Loopy Lupine
LoopEride
PO Box 2888
4854 Eagle Place
Homer, Alaska 99603
https://linkprotect.eudasvc.com?url?a=https%3a%2f%2floopylupine.com&c=E.1.hnv0RUGVao07OFeLYvGs5a99ewD1s1ShCEV8TxbE8nIPNOg7kpxEFm8-2hLgkOYk8gipLF1eUe8jywNO7Os5Gh5OX6V8n-eJXW9BHZE_A5Jt_rCvu5s1L092A.&typo=1
https://linkprotect.eudasvc.com?url?a=https%3a%2f%2floopylupine.com&c=E.1.98JniVstqwSZcOODuv0plageOY13KKfzRLqJdM_q0JH5HkEzrRmyWs5YKAUNzeOztXzL6NpEKq18PkvUXpuEfrC9eG6EYH5uPO0HP-R6hsQOuowURPkEBvm4&typo=1
907-235-5100 office
907-299-0524 mobile



Goals and Objectives

The goals and objectives for the City of Homer transportation system were developed with input from city staff and the public. The goals describe the fundamental outcomes of the Master Transportation Plan, while the objectives are more specific and measurable outcomes that support the goals.

The planning effort to develop an updated Comprehensive Plan for the City of Homer has recently started. The goals and objectives in this Transportation Plan do not need to be the same as those in the Comprehensive Plan; however, the Transportation Plan goals should support the Comprehensive Plan goals.

GOAL 1: Increase safety of interactions between different modes of travel

Residents want travel within the city to be safer, including for people walking, biking, and driving, as well as for the movement of goods.

Objective 1A: Improve safety at conflict points between pedestrians and motor vehicles, especially at intersections

Safety can be improved at conflict points (where pedestrian and motor vehicle paths cross) by making crossing locations more visible, encouraging motor vehicles to yield to pedestrians, and reducing the crossing distance.

Objective 1B: Provide for safe use of the right of way by all transportation modes, considering the land use context and type of vehicle

Safety can be improved by policies that help to define the network for different users (such as defining truck routes or defining maximum speeds for e-bikes on pathways) and through infrastructure improvements to help separate users with different weight and speed characteristics (such as building bike lanes, pathways, and sidewalks).

Objective 1C: Improve user understanding of how to safely share the public right of way

Education is one way to improve safety, but it's not always effective. One example of education that has been shown to reduce crashes is safety education for children regarding safe pedestrian and bicycle behaviors

GOAL 2: Provide a connected network of local and collector roads and trails that balances modes based on land use contexts

Residents desire a connected network for all users. A connected non-motorized network provides more opportunities for walking and biking; a connected collector road network helps to reduce the number of short trips on the arterial road network, reducing the need for increasing the number of lanes or installing more restrictive traffic control on arterial networks. A connected collector road network works hand in hand with the non-motorized network to reduce the overall cost of the transportation network and address climate impacts.

Objective 2A: Identify a priority network for non-motorized travel that connects key generators and develop a plan to build these connections

Prioritizing building or improving non-motorized facilities that connect locations where people are most likely to walk or bike (such as schools, the library, shopping areas) will provide the biggest benefit.

Objective 2B: Identify key gaps in the collector road network and develop a plan to build these connections

Prioritizing building or improving collector roads that allow drivers to access a signal on a major arterial or travel directly between adjacent neighborhoods will decrease delay and trip length without necessitating major improvements to the arterial network.

Objective 2C: Identify and address bicycle parking needs

Trips for commuting, shopping, school, and other similar purposes rely on safe and secure bicycle parking at each end of the trip.

Objective 2D: Identify and address opportunities for parking once and then walking, ride sharing, or using transit

Some people will not be comfortable walking or biking for all trips; however, they may be comfortable walking or biking for a portion of all or most trips. Park and ride facilities could allow visitors to get out of their car or RV and travel to attractions using transit. Consolidated parking that serves several businesses allows people to park once and then visit several businesses without driving between each one.



GOAL 3: Maintain transportation network to be usable year-round

Residents desire roads and non-motorized facilities to be maintained so they are usable in winter and in summer.

Objective 3A: Reconstruct and proactively maintain non-motorized facilities to ensure year-round usability

Sidewalks, paths, and trails are less usable when drainage, lighting, wayfinding, etc. is inadequate. Addressing problems with the existing non-motorized system will help to make them usable year-round. Additionally, establishing standards for winter and summer maintenance by type of use (for example, walking paths will have different standards than ski trails) will help users know what to expect. Developing ways for the public to alert the city when there are concerns at specific locations will help to make facilities usable year-round.

Objective 3B: Reconstruct and proactively maintain City of Homer roadways to ensure year-round usability

Inadequate drainage can also impact the usability of roadways. Improving drainage during roadway reconstruction can help keep the pavement in good condition for a longer period of time. Establishing maintenance standards for city roads and ways for the public to alert the city when there are concerns at specific locations can help make roadways usable year-round.

Objective 3C: Work with Alaska DOT&PF to improve winter maintenance on state-owned non-motorized facilities

The public has identified maintenance of the non-motorized facilities along DOT&PF-owned roadways as a top priority for improvement. Transferring maintenance responsibility is one possible solution. There may be some roads currently under state ownership that should be under city ownership.

Objective 3D: Manage resources to maximize and balance maintenance efforts

Improving the efficiency of maintenance activities allows better maintenance without increasing resources. Designing new roadways or non-motorized facilities to accommodate the existing equipment or buying new equipment that makes it easier to clear debris and snow from existing infrastructure could help to balance maintenance efforts and make them more efficient.

Objective 3E: Establish design standards for walking, biking, road, and public transportation networks

Building on the existing Trails Design Manual, developing standards for infrastructure that serves all modes will ensure consistency and improve travel options.

Objective 3F: Include appropriate improvements for each travel mode to reconstruction or new construction within the public right of way

As roads are constructed or reconstructed, infrastructure should be considered for each mode. New or improved infrastructure should be consistent with the land use context, meet design standards, and help to complete the priority network for that mode.

GOAL 4: Provide expanded transportation options for year-round residents and seasonal travelers to support City of Homer goals for environmental preservation and climate threat reduction

Residents desire a transportation system that reduces environmental impacts.

Objective 4A: Support development of a public transportation network

Public transit provides additional travel options and reduces travel by a single occupant in a vehicle. The city could support private development of transit through building transit stops or park and ride facilities.

Objective 4D: Evaluate effectiveness of the transportation program at meeting City of Homer environmental goals

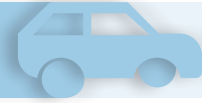
Measuring progress towards the City of Homer environmental goals will help to identify the effect of changes to the transportation system on the environment.



City of Homer Transportation Plan Survey Results

In the fall of 2022, 289 people responded to the survey.

83% use a car daily



27% walk daily



29% walk weekly



Prepared by
Kinney Engineering, LLC
March 10, 2023

Concerns raised when using different modes of travel



- » Traffic
- » Left-turn congestion
- » Summer traffic
- » Pavement conditions
- » Parking



- » Road accessibility
- » Pavement conditions
- » Parking
- » Pedestrians



- » Sidewalks
- » Crosswalks
- » Drivers
- » Winter conditions
- » Safety
- » Trails



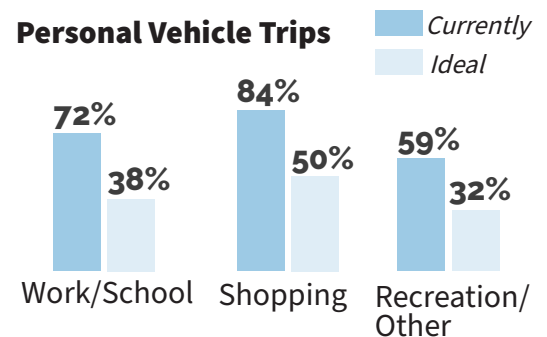
- » Drivers
- » Bike Lanes
- » Bike Paths
- » Safety
- » Trails



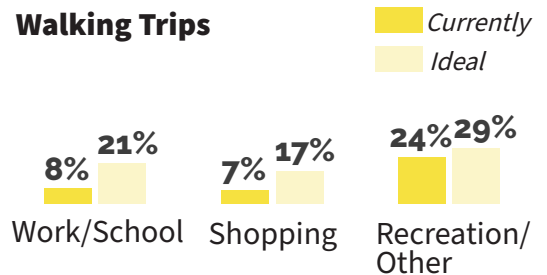
Travel Habits - Current & Ideal

What percentage of the time do you use your personal vehicle for the following trips? What about walking or biking? Under ideal conditions, would you use your personal vehicle more or less? What percentage of your trips would be by personal vehicle, walking or biking?

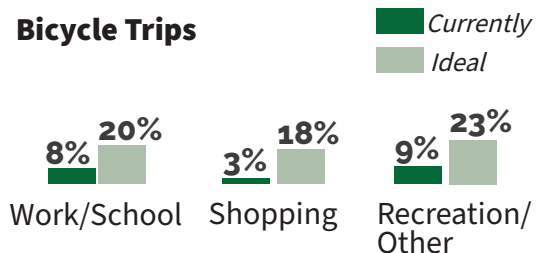
Personal Vehicle Trips



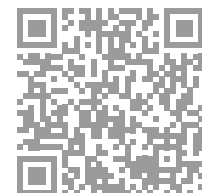
Walking Trips



Bicycle Trips



What would you like to see more of in Homer's transportation system?



TO: Jan Keiser, P.E. (COH Public Works Director)
FROM: Tae Voight, P.E., Randy Kinney, P.E. PTOE, Leon Galbraith, P.E.
DATE: December 5, 2022
SUBJECT: Ohlson Traffic Calming Recommendations/ COH #22-02

A resurfacing project to repair Ohlson Lane and Bunnell Avenue is being developed to extend the life of the pavement and drainage facilities along this local road in Homer, Alaska. A recent meeting with locals indicated a need for additional traffic calming devices in the area of the project known as Old Town district.

Traffic calming measures generally address excessive traffic volumes and, or speeds. Excessive traffic volumes can result when vehicles that have no origin or destination point in the vicinity are using the street as a by-pass mobility route to avoid congestion on a designated mobility route. This is not the likely case or need on Ohlson Lane and Bunnell Avenue because there is no advantage to using the Old Town street network to save travel time over the mobility route, Sterling Highway. As such, the primary benefit of traffic calming would be to deter speeding in the area. A secondary benefit of speed reduction would be safety, particularly pedestrian safety.

Existing Conditions

The City of Homer has provided Kinney Engineering (KE) with drawings from Nelson Engineering that show initial design recommendations for the pavement restoration project on Ohlson Lane and Bunnell Avenue between the Sterling Highway and Main Street. Ohlson Lane currently does not have any sidewalks but there is a short paved bike lane shoulder on Bunnell Avenue to the east of Main Street (outside of the project limits). There is one speed hump on Bunnell and the posted speed limit in the area is 25 mph.

Ohlson Lane and Bunnell Avenue are both classified as Minor Collectors (Rural) on the Alaska Traffic Data website. Given the collector street functional classification, it would be reasonable to expect a wide range of trucks from SU30s to WB-50s. The estimated 2021 Average Annual Daily Traffic (AADT) for Ohlson Lane and Bunnell Avenue is 1,100 and 1,030.

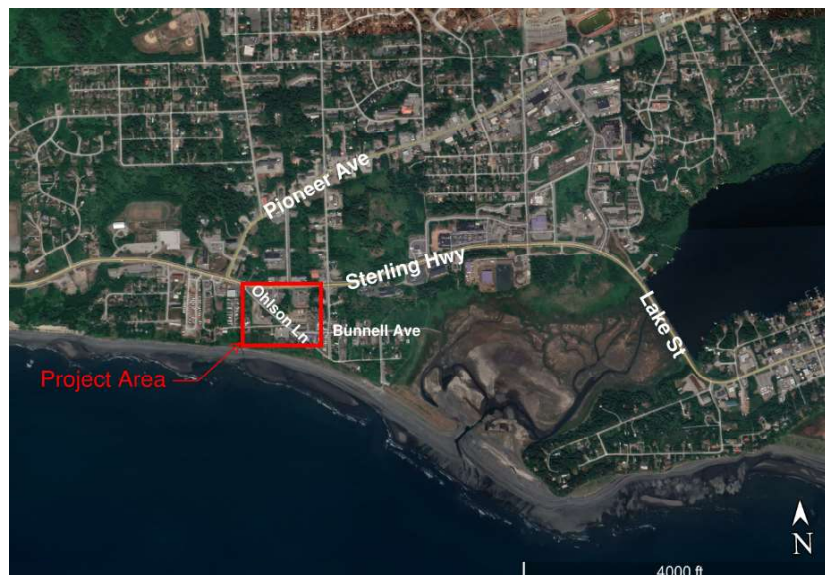


Figure 1- Homer Vicinity Map



Figure 2- Ohlson Lane



Figure 3- Ohlson Lane at Bunnell Avenue



Figure 4- Attached Pathway on Bunnell Avenue



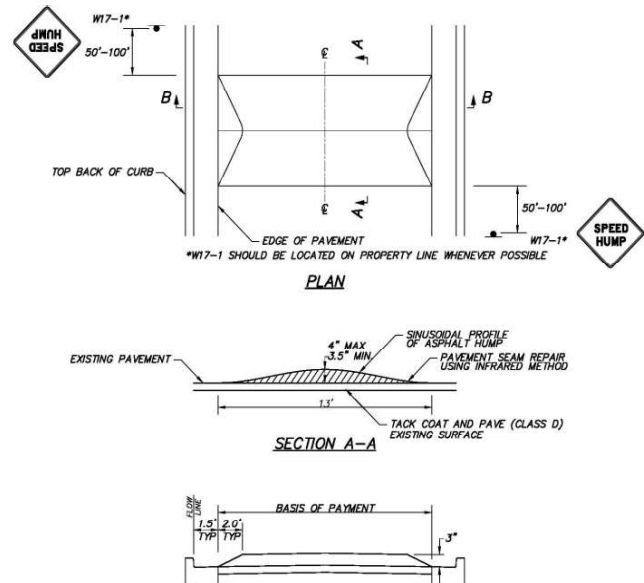
Figure 5- Speed Hump and Signage on Bunnell Avenue

Traffic Calming Devices Focused on Speed Reduction

Speed Hump

Speed humps are raised areas of pavement, in a parabolic shape, with a relative rise of 3 inches and are between 12 and 22 feet in length, and extending the width of travel way. Speed humps are intended to promote 85th percentile speeds between 25 and 35 mph when used in series and spaced between 250 feet and 500 feet apart. They are typically accompanied by associated signing and pavement markings. A speed hump diagram is shown in Figure 6. There are no speed humps on Ohlson Lane and one existing speed hump on Bunnell Avenue east of Main Street.

Effectiveness in Speed Reduction- A compilation of Institute of Transportation Engineers (ITE) and Federal Highway Administration (FHWA) studies indicate that speed humps are effective in speed reduction, with expected reductions of 20% to 25%. To be fully effective, speed humps must be used in series or with other traffic calming devices.



Source: https://www.muni.org/Departments/traffic/Documents/Policy Manual_Final_03_10.pdf

Figure 6- Speed Hump Diagram

Other Advantages- Bicycle lanes are compatible with speed humps if speed humps do not encroach into the bicycle lane. Trucks such as SU30's to WB-50s can safely negotiate speed humps at low speed.

Disadvantages- Speed humps can be damaged by snow plows and graders, especially over time and may require additional effort and costs. Typically, signs and pavement markings identifying a hump location will also be installed and have to be maintained. Emergency response times are impacted by speed humps and tables, and emergency responder personnel have been injured while traversing speed humps. As such, the use and placement of speed humps should be coordinated with street maintenance, and emergency responders.

On Street Parking

Allocation of space to on street parking reduces street width and can be applied with other traffic calming measures. A schematic of on street parking strategies is shown in Figure 7.

Effectiveness in Speed Reduction- To maximize speed reduction, parallel parking is preferred to increase side friction to traffic flow per ITEs Fact Sheet on On-Street Parking, and as such, the existing configuration should change from angled to parallel parking.

Other Advantages- On Street parking can be combined with other traffic calming measures and provides convenient access to local businesses. First responders prefer this traffic calming measure over others per ITEs Fact Sheet for On-Street Parking.

Disadvantages- Road user visibility and intersection sight distance may be reduced with on street parking. During snow plowing operations vehicle removal is required.

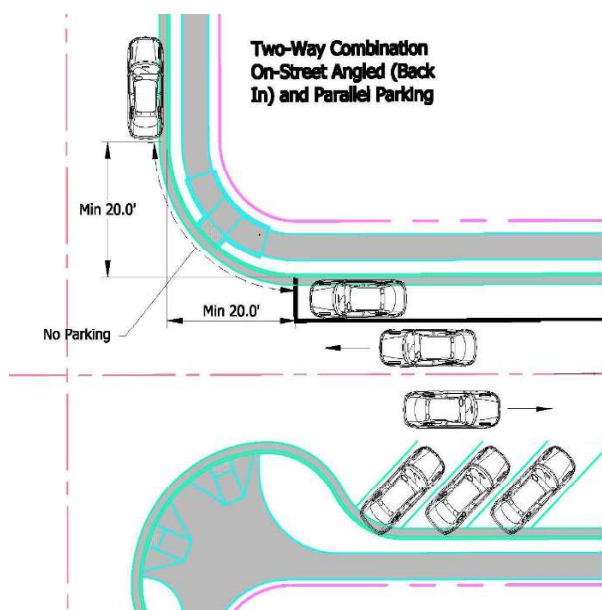
Bulb-Out

Bulb outs are a horizontal extension into the street that results in a narrower roadway section. They are beneficial when used in conjunction with other traffic calming measures. A bulb out schematic is shown in Figure 8.

Effectiveness in Speed Reduction- Studies indicate bulb-outs are not effective in reducing vehicle speeds.

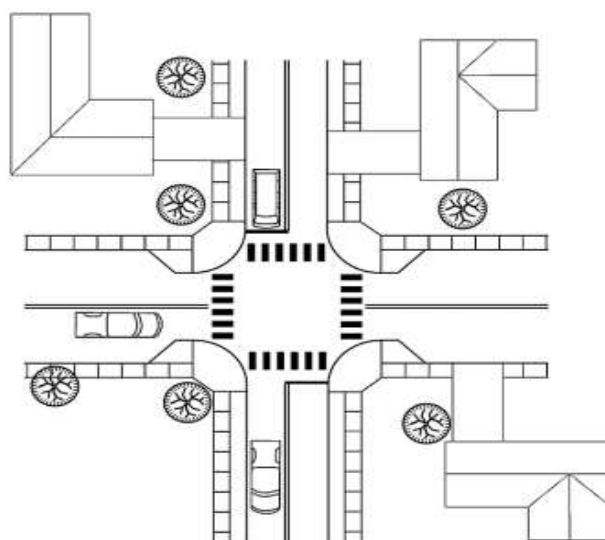
Other Advantages- Effective when used in combination with crosswalks and on-street parking because it controls parking encroachment into the crosswalk area, increase pedestrian sight distance and vehicle visibility for pedestrian(s) staging to cross, and reduces pedestrian crossing distances.

Disadvantages- Turning radius must be taken into consideration in order to avoid turning vehicles crossing centerline.



Source: <https://arlingtonva.s3.dualstack.us-east-1.amazonaws.com/wp-content/uploads/sites/21/2013/12/H-3.5-On-Street-Parking.pdf>

Figure 7- On Street Parking Schematic



Source: <https://regulations.delaware.gov/register/august2012/proposed/DETCM.pdf>

Figure 8- Bulb-Out Schematic

Supplemental Traffic Calming Measures

Sidewalks and crosswalks- Pedestrian facilities increase pedestrian compliance when placed appropriately and reduce conflicts with vehicles.

Landscaping- Increases vehicle and pedestrian visibility.

Education and enforcement- Traffic calming programs can be a non-physical measure, supplement, or precursor to physical measures.

Recommendations

The objectives of the project are to encourage speed compliance and responsible driver behavior, as well as increase pedestrian safety through traffic calming. For this project, speed humps, street width reductions, and bulb-outs are the proposed measures. The current design includes street width reductions by reconfiguring on-street parking on Bunnell Avenue. As shown in Figure 9 it is recommended to relocate the proposed crosswalks to the intersection of Ohlson Lane and Bunnell Avenue. Relocation of the crosswalk to the intersection promotes pedestrian compliance and visibility. It is also recommended to install an additional crosswalk and bulb out at the intersection of Bunnell Avenue and Main Street. The addition of two speed humps is recommended on Ohlson lane for speed reduction.

Supplemental traffic calming measures that could be beneficial to the area are landscaping, and education and enforcement measures.

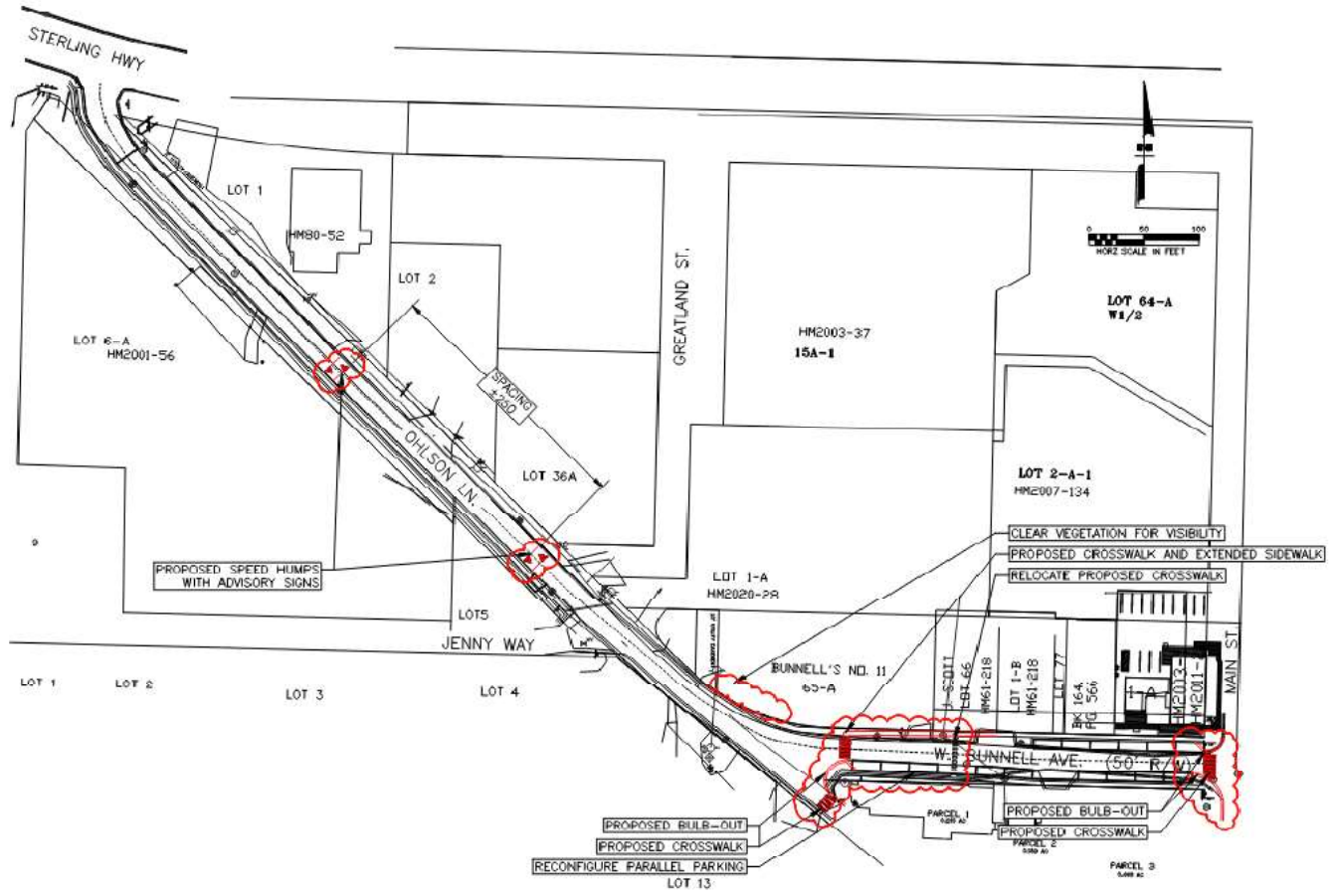


Figure 9- Proposed Traffic Calming Measures

References

(2005). *Traffic Calming Policy Manual*. Municipality of Anchorage.

https://www.muni.org/Departments/traffic/Documents/Policy_Manual_Final_03_10.pdf

(2012). *Corner Extensions*. DelDOT Traffic Calming Manual.

<https://regulations.delaware.gov/register/august2012/proposed/DETCM.pdf>

(n.d.). *Traffic Calming Measures*. ITE. <https://www.ite.org/technical-resources/traffic-calming/traffic-calming-measures/>

(n.d.). *Alaska Traffic Data*. Alaska Traffic Data. <https://alaskatraficdata.drakewell.com/publicmultinodemap.asp>

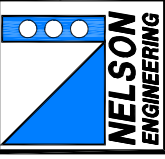
(n.d.). *On Street Parking*. Arlington County. <https://arlingtonva.s3.dualstack.us-east-1.amazonaws.com/wp-content/uploads/sites/21/2013/12/H-3.5-On-Street-Parking.pdf>

65%
REVIEW

NO.	REVISION	DATE

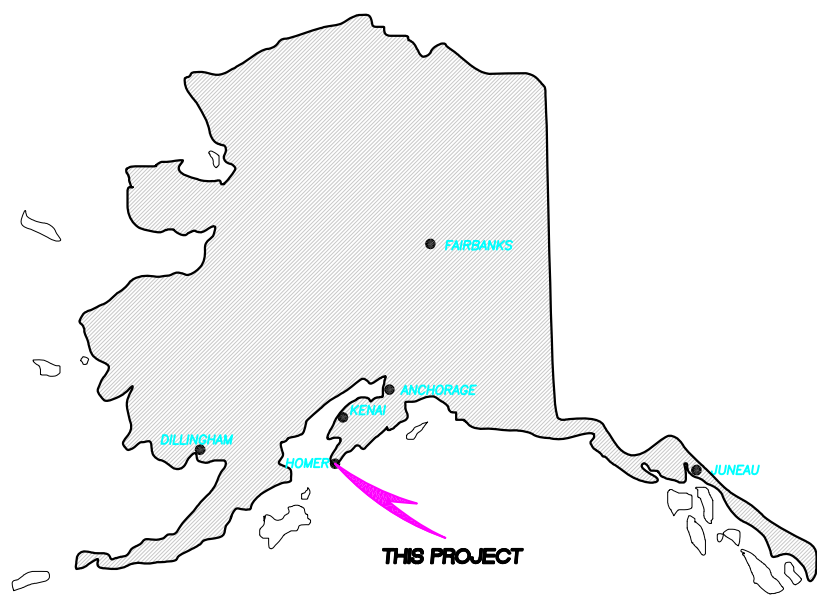
CONSULTING ENGINEERS
STRUCTURAL/CIVIL

155 BIDARKA ST
KENAI, AK 99611
TEL: (907) 288-3583
LICENSE NO. - AEGC12119
NELSONENGINEER@ALASKA.NET



CITY OF HOMER

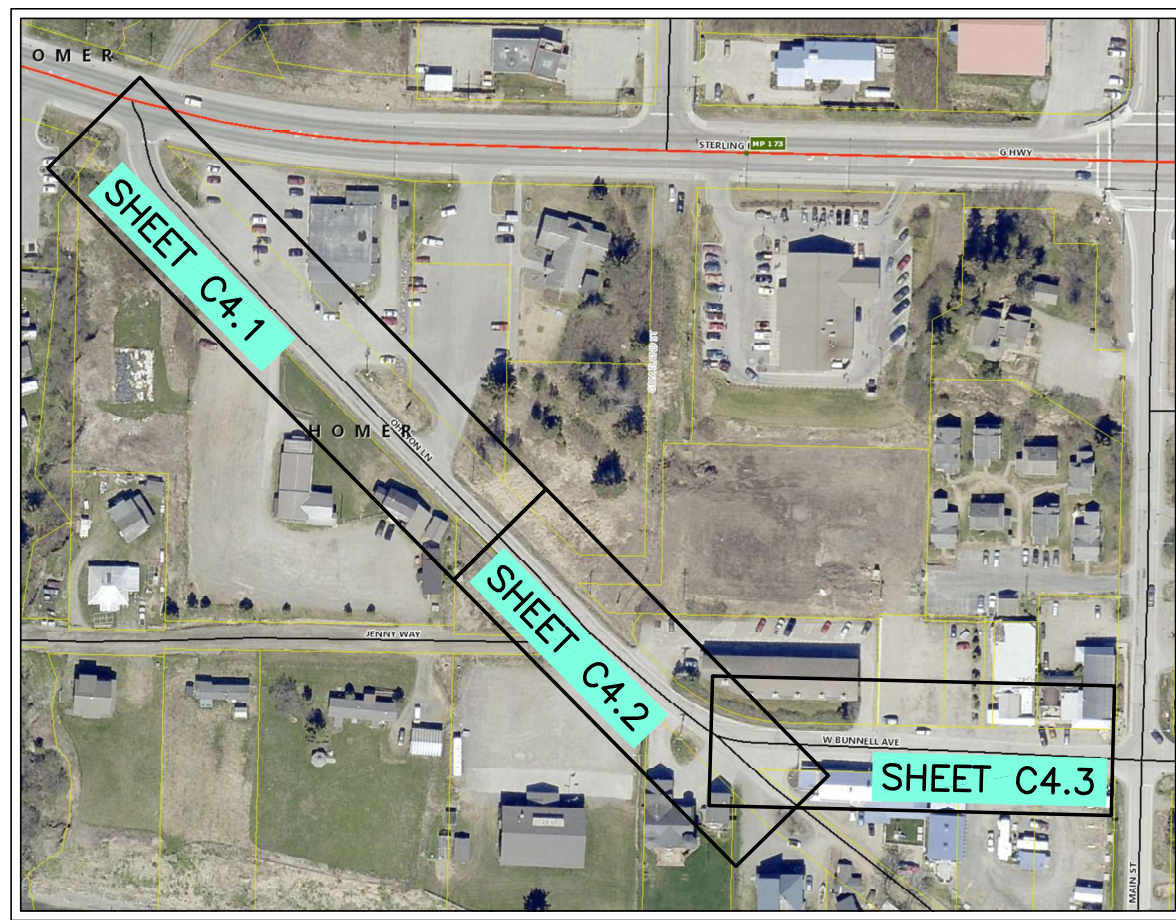
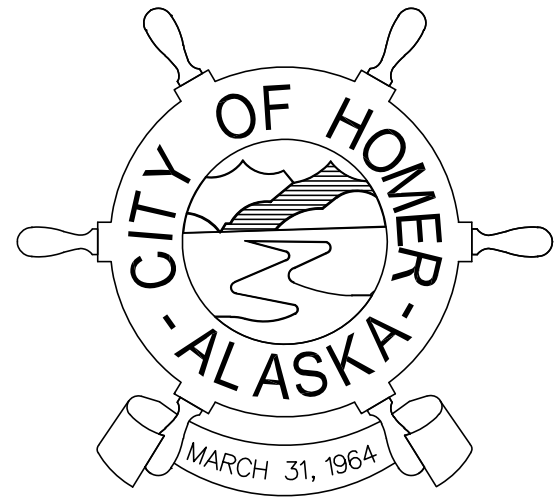
OHLSON LANE AND W. BUNNELL AVENUE ROAD IMPROVEMENTS



LOCATION MAP



VICINITY MAP



DRAWING	SHEET
TITLE SHEET AND LOCATION MAP	C11
NOTES AND ABBREVIATIONS	C21
TYPICAL ROAD SECTIONS AND DETAILS	C31
TYPICAL ROAD SECTIONS AND DETAILS	C32
TYPICAL ROAD SECTIONS AND DETAILS	C33
PLAN AND PROFILE - OHLSON LANE STA 0+00 TO 6+00	C41
PLAN AND PROFILE - OHLSON LANE STA 6+00 TO 10+50	C42
PLAN AND PROFILE - BUNNELL AVE. STA 20+00 TO 24+50	C43

LEGEND

EXISTING (E)	PROPOSED (P)	
---	—+—	ROAD CENTERLINE
---	—+—	ROW CENTERLINE
—100—	—100—	CONTOUR LINES
---	—+—	CUT/FILL DAYLIGHT
---	—+—	EDGE OF ASPHALT PAVEMENT
---	---	EDGE OF GRAVEL
---	---	EDGE OF R.O.W.
---	---	PROPERTY LINE
---	---	EASEMENT
— UGT —		UTILITY - COMMUNICATION
— OHP —		UTILITY - ELECTRIC - OVERHEAD
— GAS —		UTILITY - GAS
— W —		UTILITY - WATER
— SS —		UTILITY - SANITARY SEWER
— SD —	— SD —	UTILITY - STORM DRAIN
⊙	⊙	COMMUNICATION PEDESTAL
⊙		MANHOLE - WATER
⊙		MANHOLE - SANITARY SEWER
⊙		MANHOLE - STORM DRAIN
⊙ ^{wv}		WATER VALVE
—○—		FENCE
—○—		CULVERT
○		REBAR / IRON ROD
⊙		TEST HOLE LOCATION

CITY OF HOMER
OHLSON LANE AND W. BUNNELL AVENUE
HOMER, ALASKA
TITLE PAGE, LOCATION MAP, AND LEGEND

PROJECT NO.
2022037
DRAWN BY:
GTP
CHECKED BY:
MJD
DATE: 02/08/2023
SCALES: NOTED
HORIZ. NOTED
VERT. NOTED
SHEET: C1.1
1 OF 8

GENERAL NOTES

1.) THIS PROJECT INCLUDES THE CONSTRUCTION OF THE ST ANDREWS ROAD IMPROVEMENTS INCLUDING GRADING, LEVELING, AND ALL OTHER ITEMS SHOWN ON THE PLANS.

2.) LOCATION OF UNDERGROUND UTILITIES ARE APPROXIMATE. ACTUAL DEPTH, NUMBER AND LOCATION IS UNKNOWN. BURIED UTILITIES OTHER THAN THOSE SHOWN ON THE PLANS MAY BE PRESENT. THE CONTRACTOR SHALL BE RESPONSIBLE FOR LOCATION, IDENTIFYING, AND WORKING AROUND ALL UTILITIES WITHIN THE PROJECT LIMITS AT NO ADDITIONAL COST TO THE OWNER. CALL FOR LOCATES PRIOR TO EXCAVATION.

3.) THE FOLLOWING ALASKA STATUTES APPLY TO WORK NEAR OVERHEAD ELECTRIC LINES:

AS 18.60.670 (1) PLACEMENT OF AN TYPE OF TOOL, EQUIPMENT, MACHINERY OR MATERIAL THAT IS CAPABLE OF LATERAL, VERTICAL OR SWINGING MOTION, WITHIN 10' OF ENERGIZED LINES IS NOT ALLOWED.

AS 18.60.670 (2) MINIMUM 10' CLEARANCE FROM BUILDINGS, APPARATUS, MACHINERY, MATERIALS, ETC.

AS 18.60.680 ANY WORK WITHIN MINIMUM DISTANCE STATED ABOVE SHALL REQUIRE CONTACT WITH HEA TO INSTALL TEMPORARY MECHANICAL BARRIERS, TEMPORARY DE-ENERGIZATION AND GROUNDING, OR TEMPORARY RAISING OF CONDUCTORS.

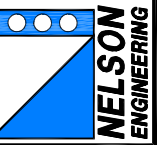
TYPICAL ABBREVIATIONS

ASS'Y	ASSEMBLY	EVCS	END VERTICAL CURVE	N	NORTH
APPROX	APPROXIMATE		STATION	NFS	NON FROST SUSCEPTIBLE
BEG	BELOW EXISTING GRADE	EXIST	EXISTING	NTS	NOT TO SCALE
BOP	BOTTOM OF PIPE	EX	EXISTING	OC	ON CENTER
BVCE	BEGINNING VERTICAL CURVE ELEVATION	F	FOUND	OH	OVERHEAD
		FG	FINISH GRADE	PC	POINT OF CURVATURE
BVCS	BEGINNING VERTICAL CURVE STATION	FT	FOOT, FEET	PED	PEDESTAL
		G	GAS	PI	POINT OF INTERSECTION
CIP	CAST IRON PIPE	GD	GROUND	PL	PROPERTY LINE
CL	CENTER LINE, CLASS	GR	GRADE	PP	POWER POLE
CONST	CONSTRUCT	HDPE	HIGH DENSITY POLYETHYLENE	PVI	POINT OF VERTICAL INTERSECTION
COR	CORNER	HORIZ	HORIZONTAL	PVMT	PAVEMENT
DET	DETAIL	HYD	HYDRANT	R	RADIUS, RECORD
DIA	DIAMETER	INT	INTERSECTION	RD	ROAD
DW	DRIVEWAY	INV	INVERT	ROW	RIGHT OF WAY
DWG	DRAWING	L	LENGTH	RP	RADIUS POINT
E	EAST, ELECTRIC LINE	LF	LINEAR FEET	RT	RIGHT
EA	EACH	LVC	LENGTH OF VERTICAL CURVE	S	SOUTH, SLOPE
EL,ELEV	ELEVATION	MAX	MAXIMUM	SEC	SECTION
EOP	END OF PROJECT	MB	MAIL BOX	SCH	SCHEDULE
EP	EDGE OF PAVEMENT	MFR	MANUFACTURER	SD	STORM DRAIN
ESMT	EASEMENT	MKR	MARKER POST	SHLD	SHOULDER
EVCE	END VERTICAL CURVE ELEVATION	MIN	MINIMUM	SHT	SHEET
		MON	MONUMENT		

65%
REVIEW

NO.	REVISION	DATE

CONSULTING ENGINEERS
STRUCTURAL/CIVIL
155 BIDARCA ST
KENAI, AK 99611
TEL: (907) 283-3583
LICENSE NO.: AEGC12119
NELSONENGINEER@ALASKA.NET



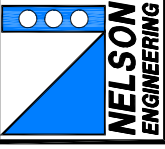
CITY OF HOMER
OHLSON LANE AND W. BUNNELL AVENUE
 HOMER, ALASKA
 NOTES, ABBREVIATIONS, AND SCHEDULES

PROJECT NO.
2022037
DRAWN BY:
GTP
CHECKED BY:
MJD
DATE: 02/08/2023
SCALES: NOTED
HORIZ. NOTED
VERT. NOTED
SHEET: **C2.1**

65%
REVIEW

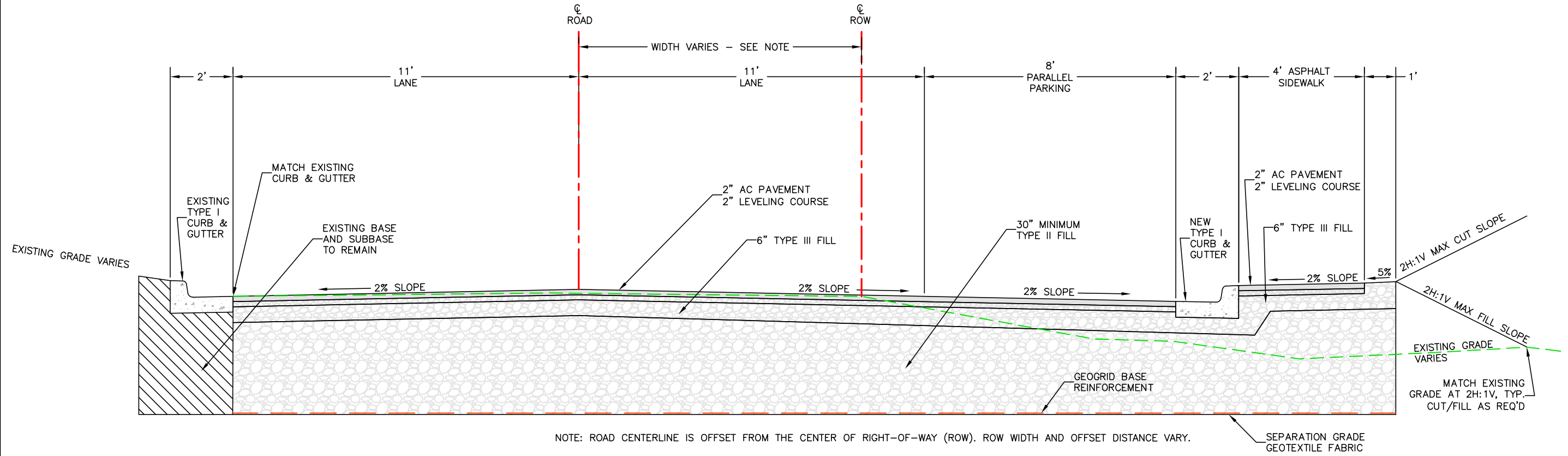
NO.	REVISION	DATE

CONSULTING ENGINEERS
STRUCTURAL/CIVIL
155 BIDARKA ST
KENAI, AK 99611
TEL: (907) 283-3583
LICENSE NO. - AEGC12119
NELSONENGINEER@ALASKA.NET

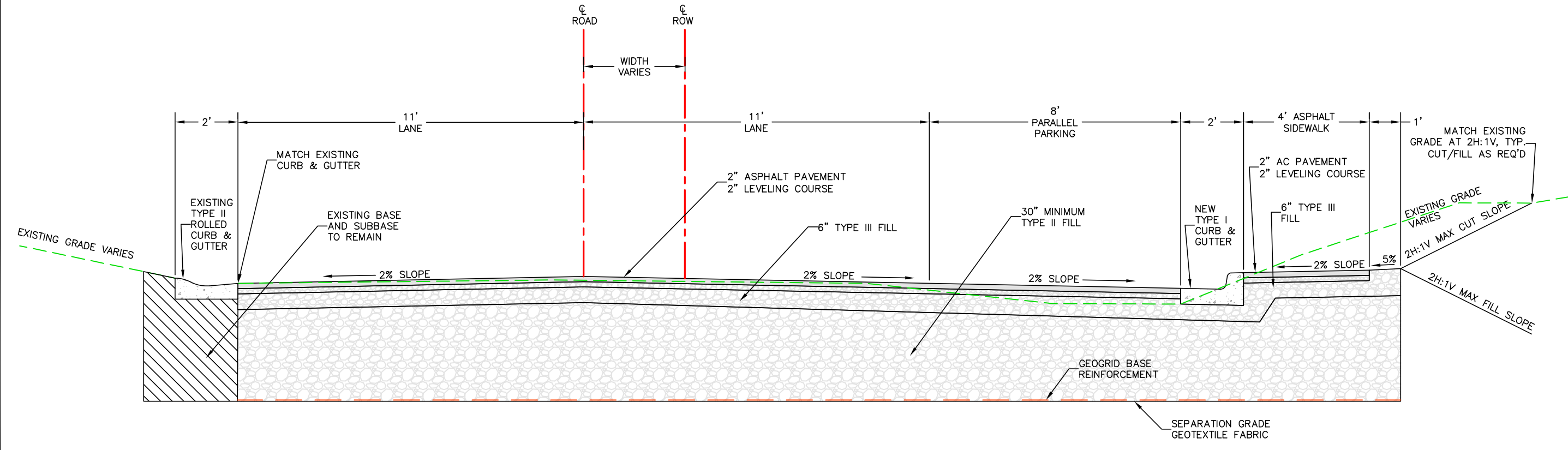


CITY OF HOMER
OHLSON LANE AND W. BUNNELL AVENUE
HOMER, ALASKA
TYPICAL ROAD SECTIONS AND DETAILS

PROJECT NO.
2022037
DRAWN BY:
GTP
CHECKED BY:
MJD
DATE: 02/08/2023
SCALES: NOTED
HORIZ. NOTED
VERT. NOTED
SHEET: C3.1
3 OF 8



A OHLSON LANE TYPICAL SECTION - STA 0+48 TO 1+42
C3.1 GRAPHIC SCALE: NTS

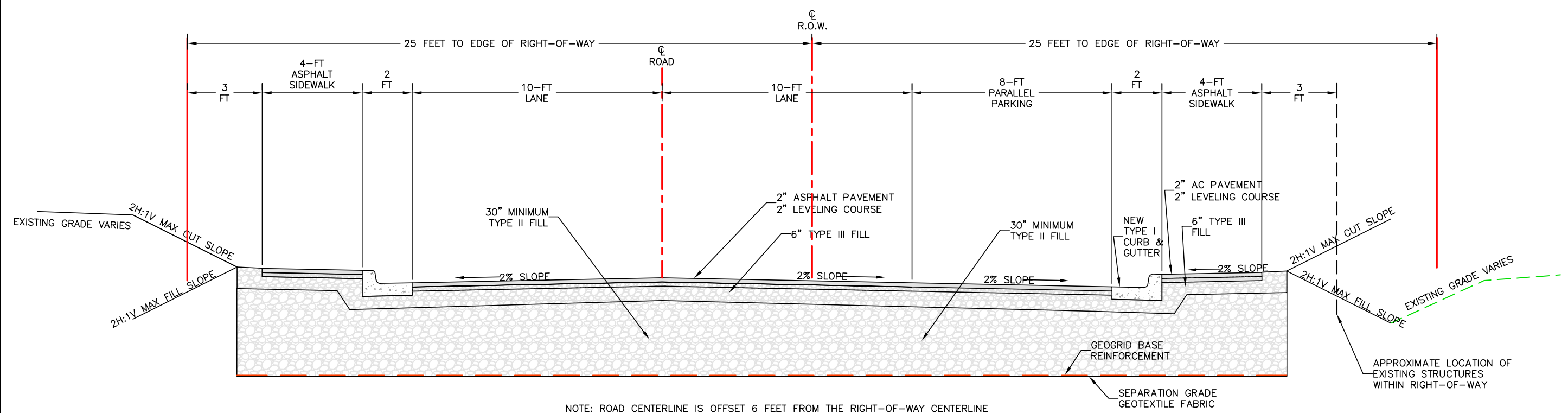
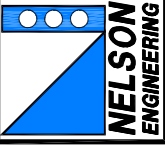


B OHLSON LANE TYPICAL SECTION - STA 1+42 TO 3+67
C3.1 GRAPHIC SCALE: NTS

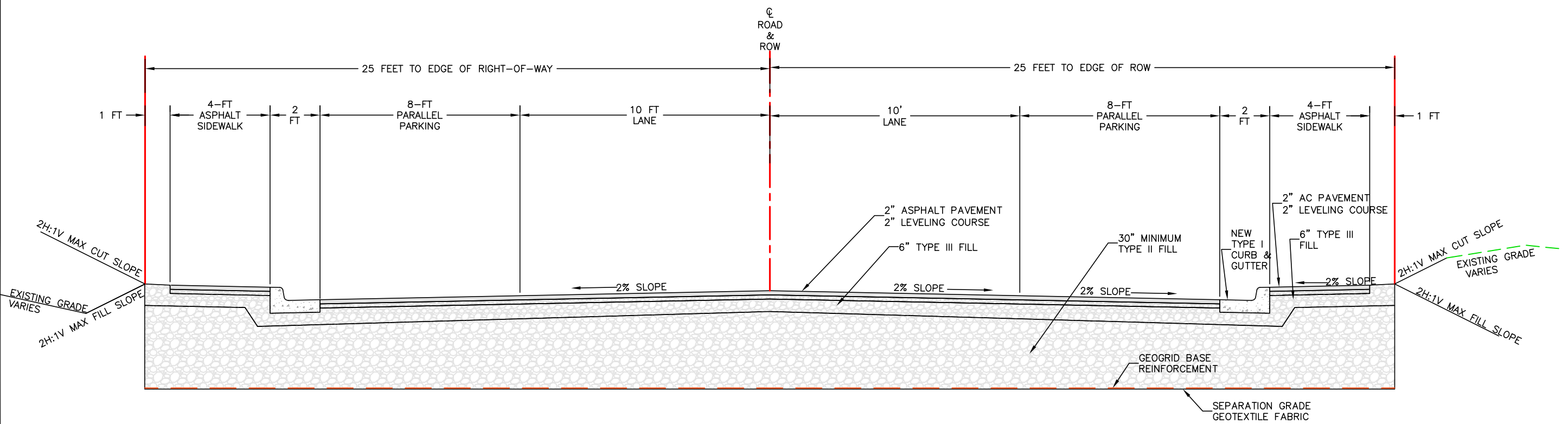
65%
REVIEW

NO.	REVISION	DATE

CONSULTING ENGINEERS
STRUCTURAL/CIVIL
155 BIDARKA ST
KENAI, AK 99611
TEL: (907) 283-3583
LICENSE NO. - AEGC12119
NELSONENGINEER@ALASKA.NET



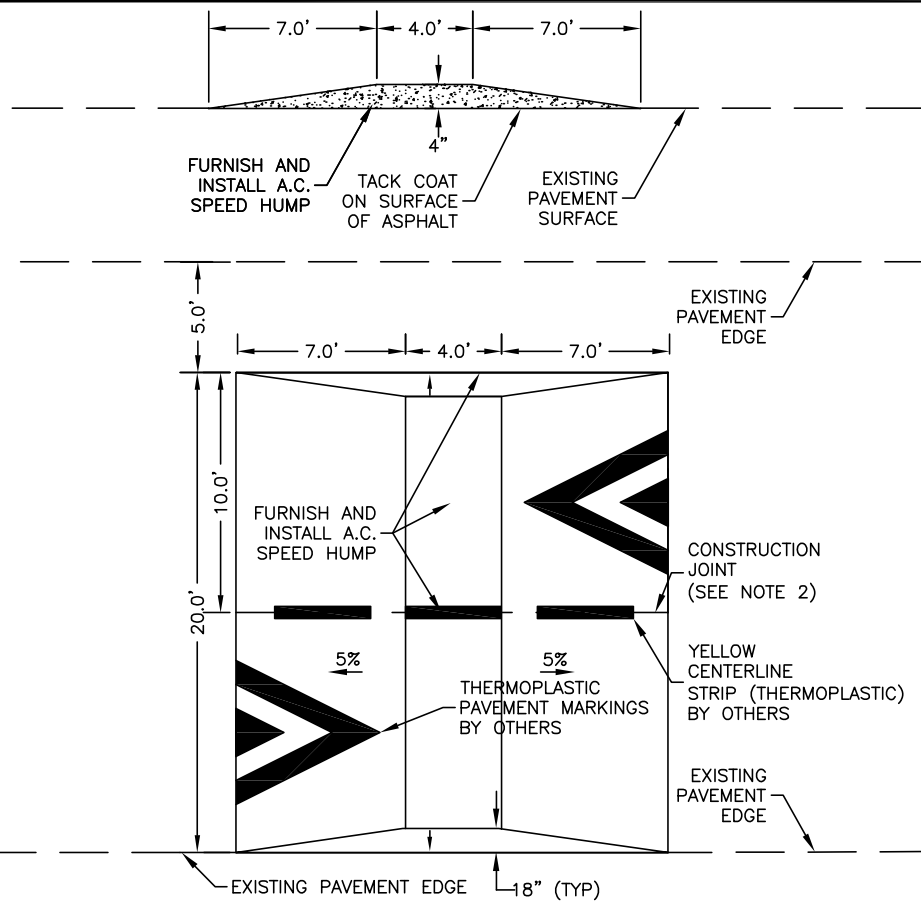
A W. BUNNELL AVENUE TYPICAL SECTION - STA 21+37 TO 22+43
C3.2 GRAPHIC SCALE: NTS



B W. BUNNELL AVENUE TYPICAL SECTION - STA 22+43 TO 24+25
C3.2 GRAPHIC SCALE: NTS

CITY OF HOMER
OHLSON LANE AND W. BUNNELL AVENUE
HOMER, ALASKA
TYPICAL ROAD SECTIONS AND DETAILS

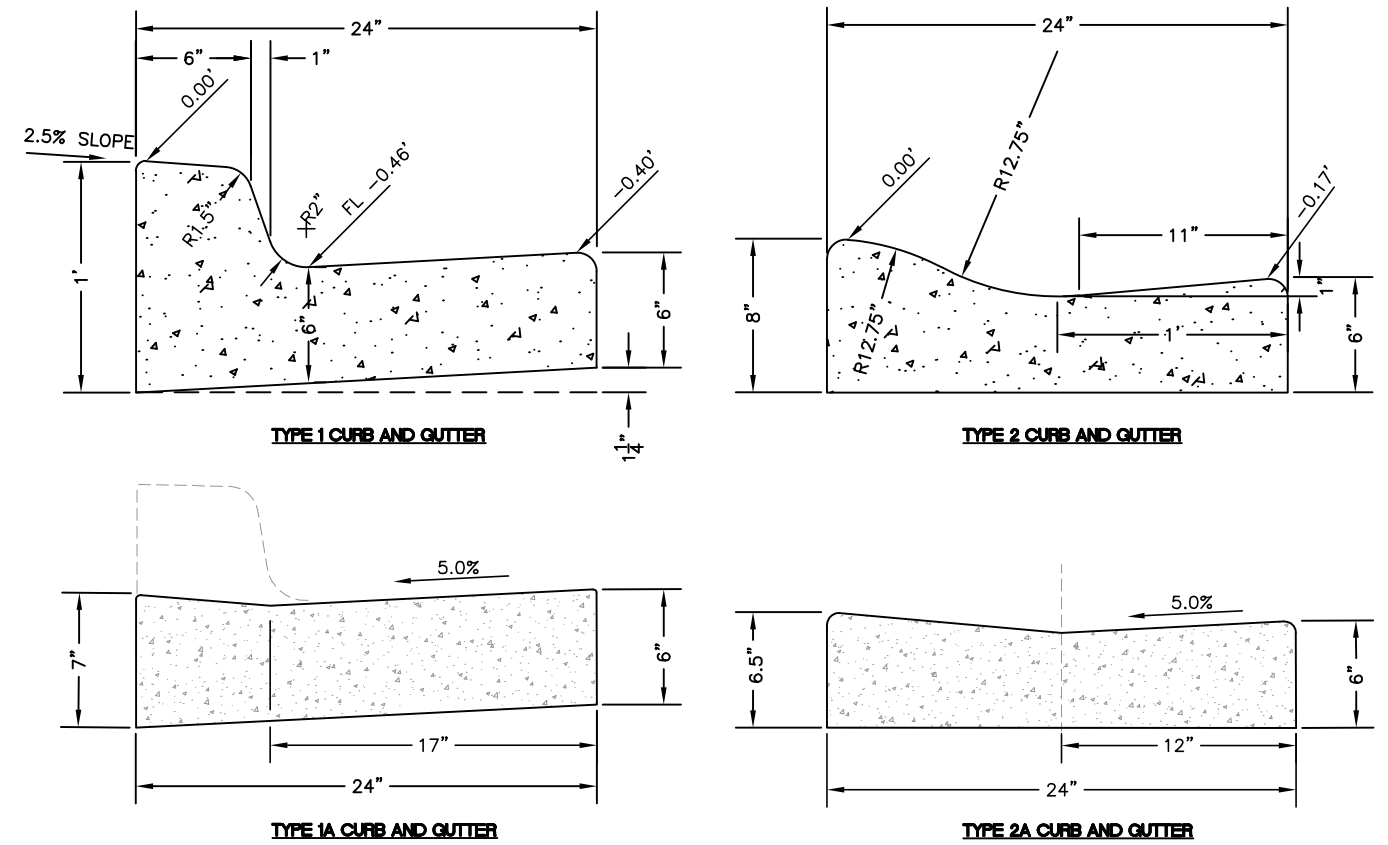
PROJECT NO.
2022037
DRAWN BY:
GTP
CHECKED BY:
MJD
DATE: 02/08/2023
SCALES: NOTED
HORIZ. NOTED
VERT. NOTED
SHEET: C3.2
4 OF 8



NOTES:
 1) CONTRACTOR SHALL CONSTRUCT EACH HUMP IN TWO SECTIONS AND PROVIDE TRAFFIC CONTROL TO ONE LANE OF THROUGH TRAFFIC AT ALL TIMES.

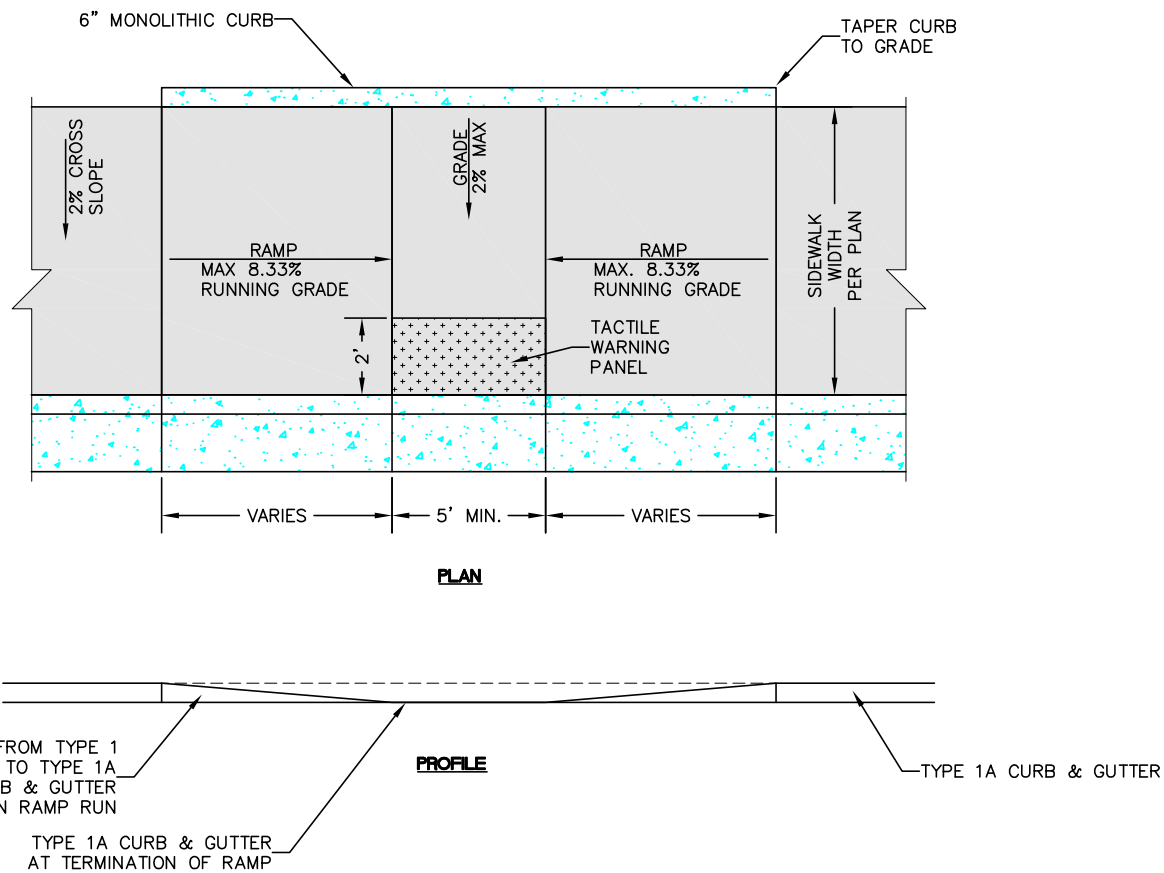
A TYPICAL SPEED HUMP

C3.3 GRAPHIC SCALE: NTS



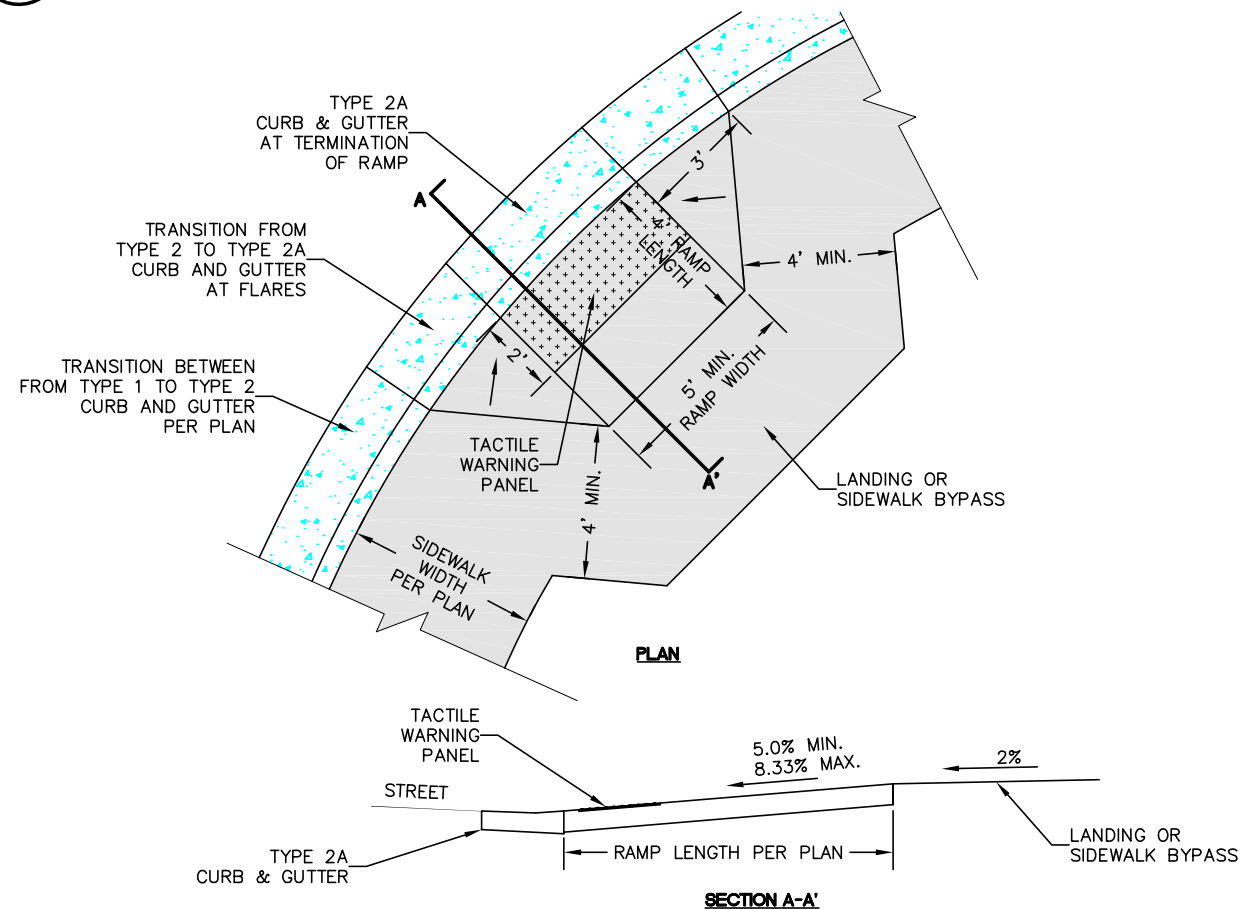
B TYPICAL CONCRETE CURBS AND GUTTERS

C3.3 GRAPHIC SCALE: NTS



C TYPICAL ADA PARALLEL SIDEWALK CURB RAMP

C3.3 GRAPHIC SCALE: NTS



D TYPICAL ADA PERPENDICULAR SIDEWALK CURB RAMP

20 C3.3 GRAPHIC SCALE: NTS

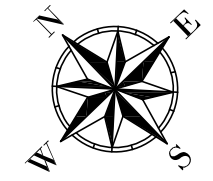
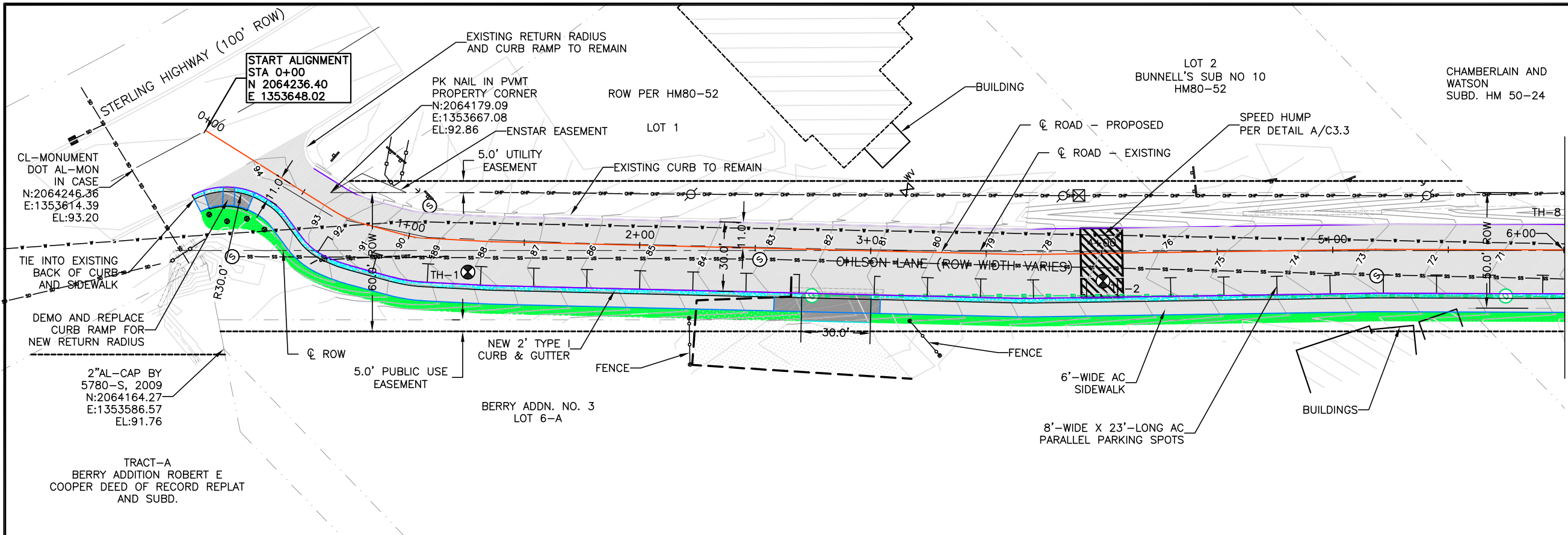
65%
REVIEW

NO.	REVISION	DATE

CONSULTING ENGINEERS
 STRUCTURAL/CIVIL
 155 BIDARKA ST
 KENAI, AK 99611
 TEL: (907) 283-3583
 LICENSE NO.: AEGC12119
 NELSONENGINEER@ALASKA.NET

CITY OF HOMER
 OHLSON LANE AND W. BUNNELL AVENUE
 HOMER, ALASKA
 TYPICAL ROAD SECTIONS AND DETAILS

PROJECT NO.
2022037
 DRAWN BY:
GTP
 CHECKED BY:
MJD
 DATE: 02/08/2023
 SCALES: NOTED
 HORIZ. NOTED
 VERT. NOTED
 SHEET: C3.3
 5 OF 8

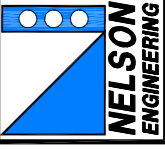


MATCHLINE SHEET C4.2
STA 6+00

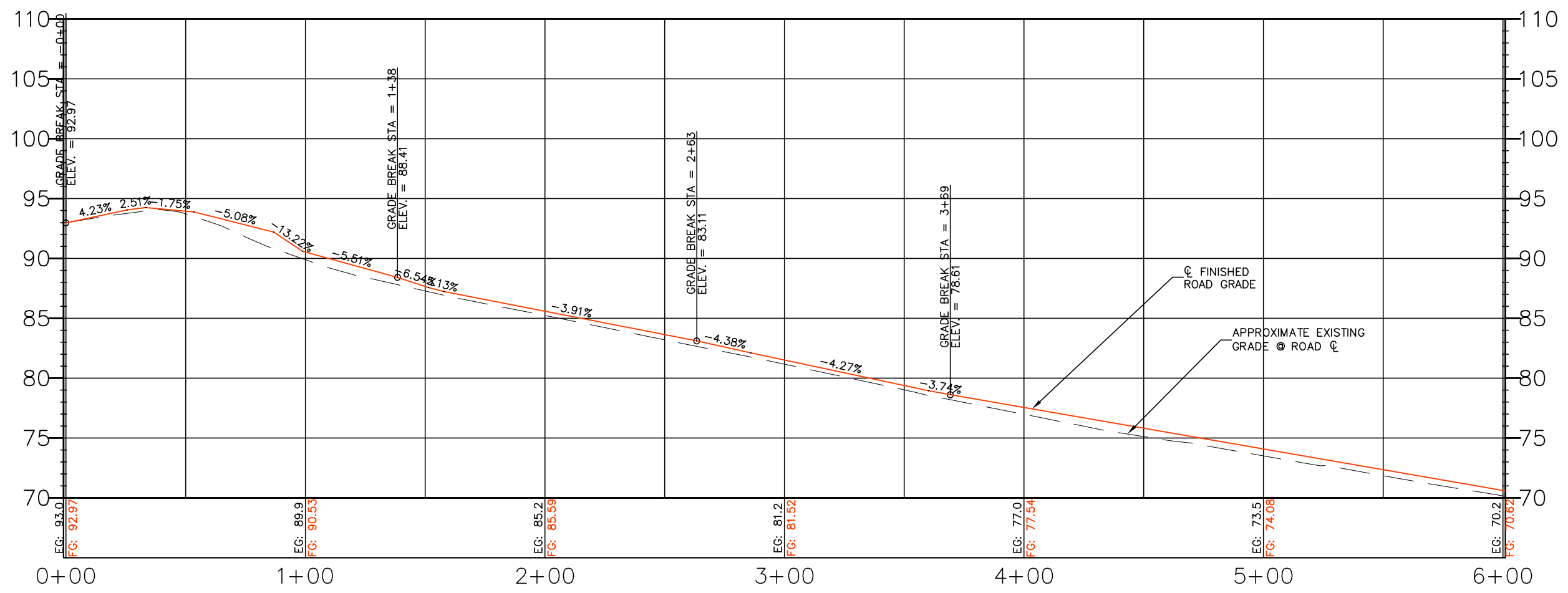
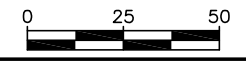
65%
REVIEW

NO.	REVISION	DATE

CONSULTING ENGINEERS
STRUCTURAL/CIVIL
155 BIDARCA ST
KENAI, AK 99611
TEL: (907) 283-3583
LICENSE NO. - AEGC12119
NELSONENGINEER@ALASKA.NET



A OHLSON LANE PLAN - STA 0+00 TO 6+00
C4.1 GRAPHIC SCALE: 1"=25' (22X34), 1"=50' (11X17)



B OHLSON LANE PROFILE - STA 0+00 TO 6+00
C4.1 HORIZ. SCALE: 1"=25' (22X34), 1"=50' (11X17); VERT. SCALE: 1"=5' (22X34), 1"=10' (11X17)

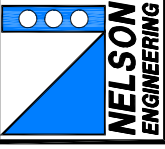
CITY OF HOMER
OHLSON LANE AND W. BUNNELL AVENUE
HOMER, ALASKA
PLAN AND PROFILE - OHLSON LANE

PROJECT NO. 2022037
DRAWN BY: GTP
CHECKED BY: MJD
DATE: 02/08/2023
SCALES: NOTED
HORIZ. NOTED
VERT. NOTED
SHEET: **C4.1**
6 OF 8

65%
REVIEW

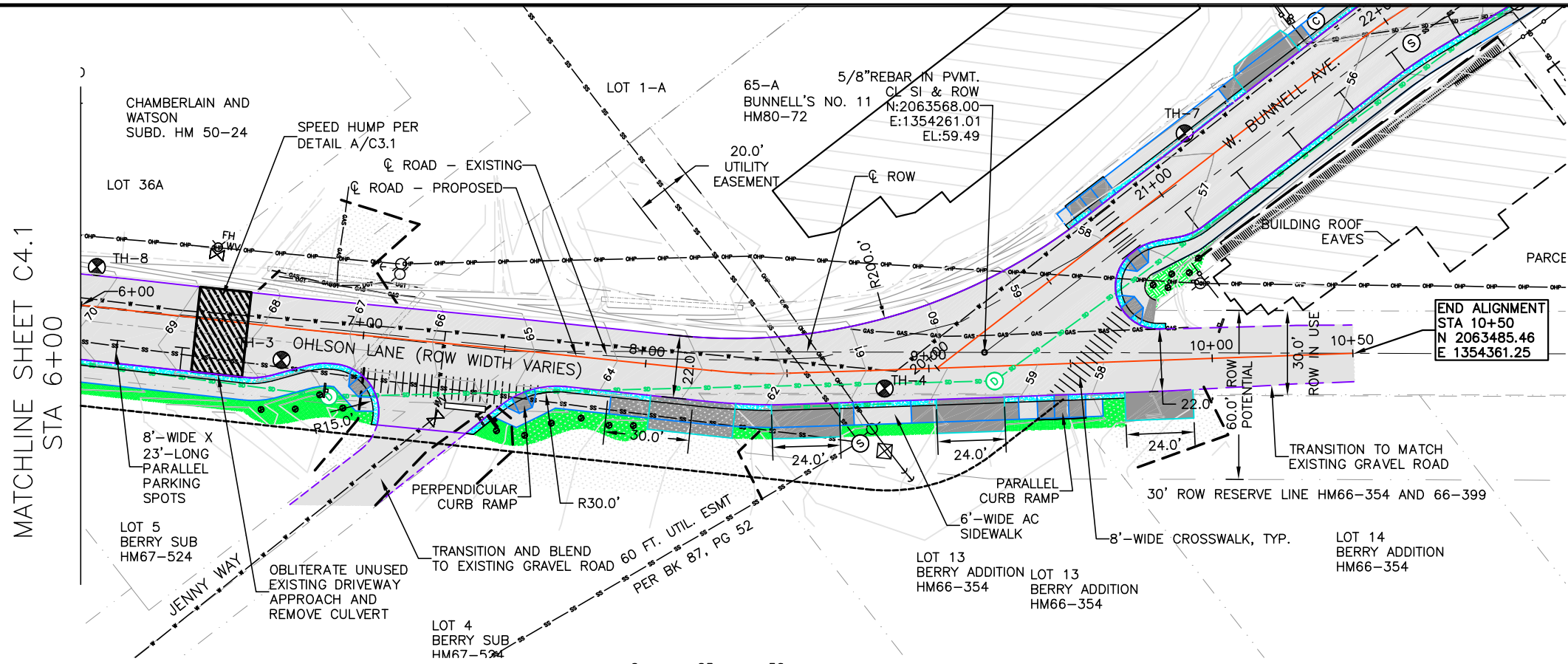
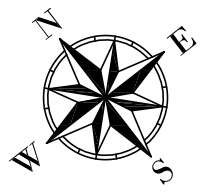
NO.	REVISION	DATE

CONSULTING ENGINEERS
STRUCTURAL/CIVIL
155 BIDARKA ST
KENAI, AK 99611
TEL: (907) 289-3583
LICENSE NO. - REG 12119
NELSONENGINEER@ALASKA.NET

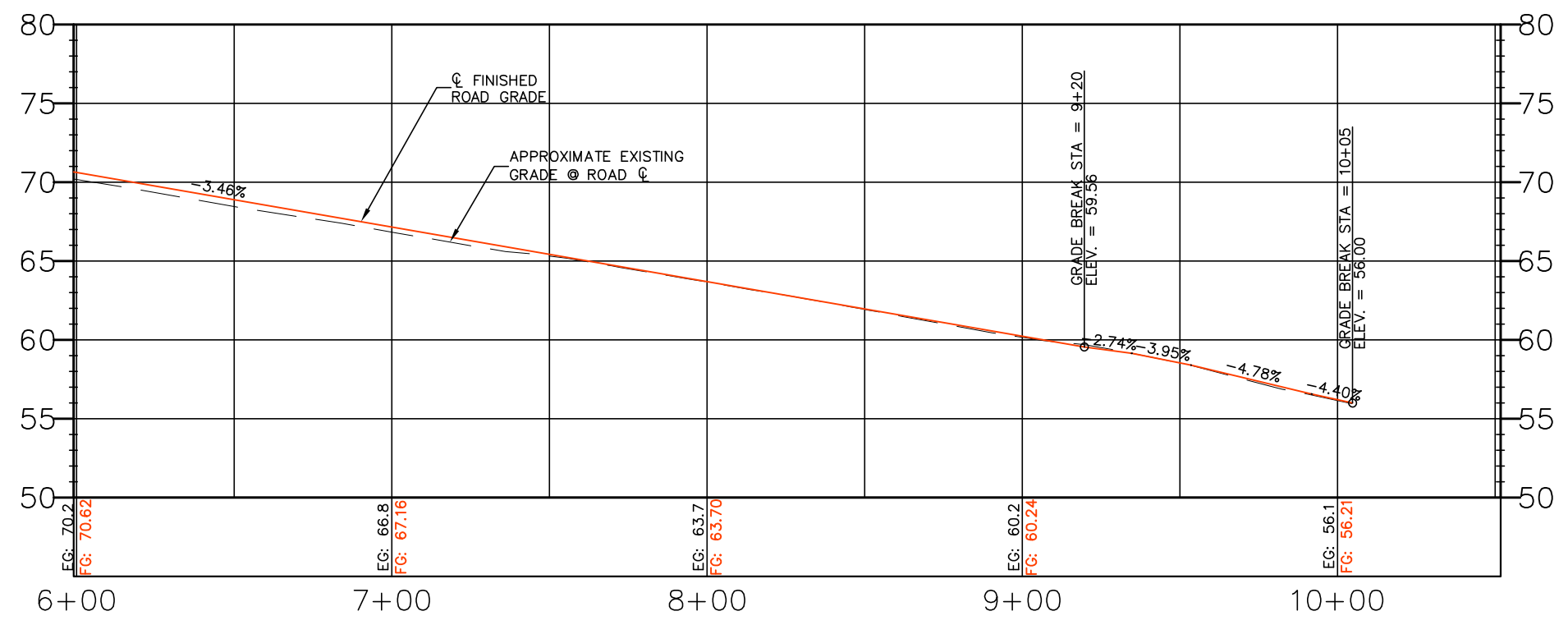


CITY OF HOMER
OHLSON LANE AND W. BUNNELL AVENUE
HOMER, ALASKA
PLAN AND PROFILE - OHLSON LANE

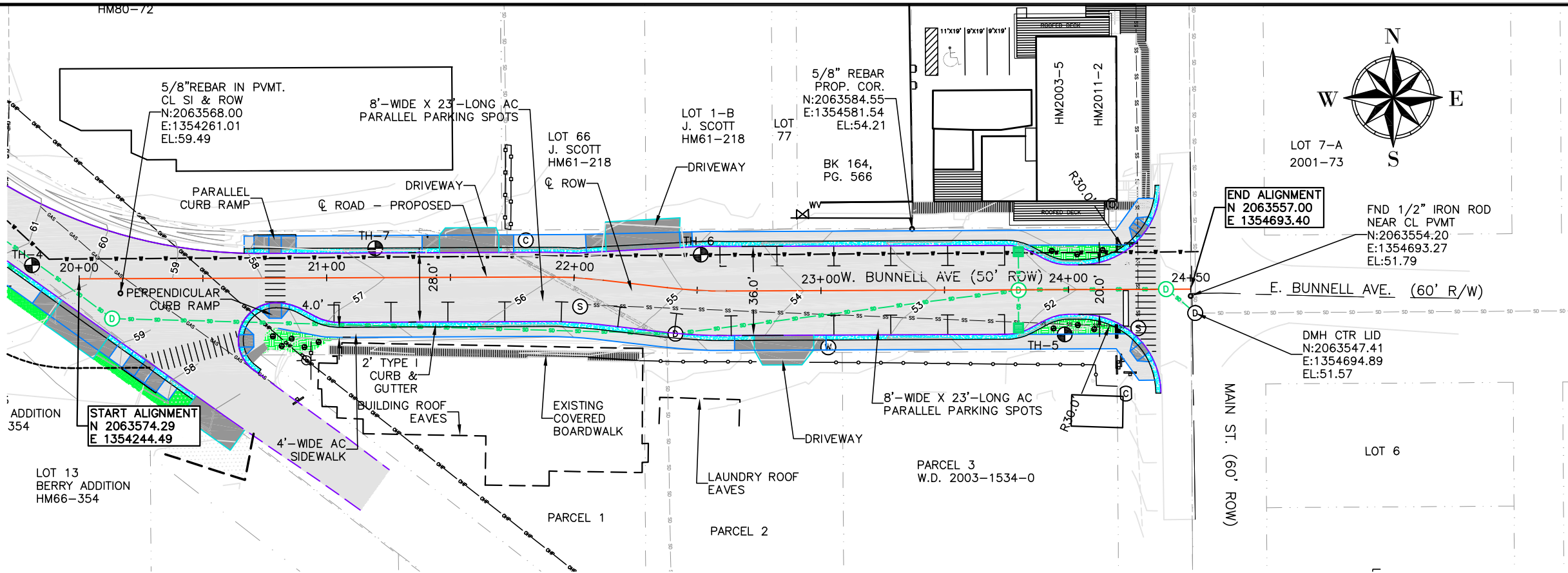
PROJECT NO.
2022037
DRAWN BY:
GTP
CHECKED BY:
MJD
DATE: 02/08/2023
SCALES: NOTED
HORIZ. NOTED
VERT. NOTED
SHEET: C4.2
7 OF 8



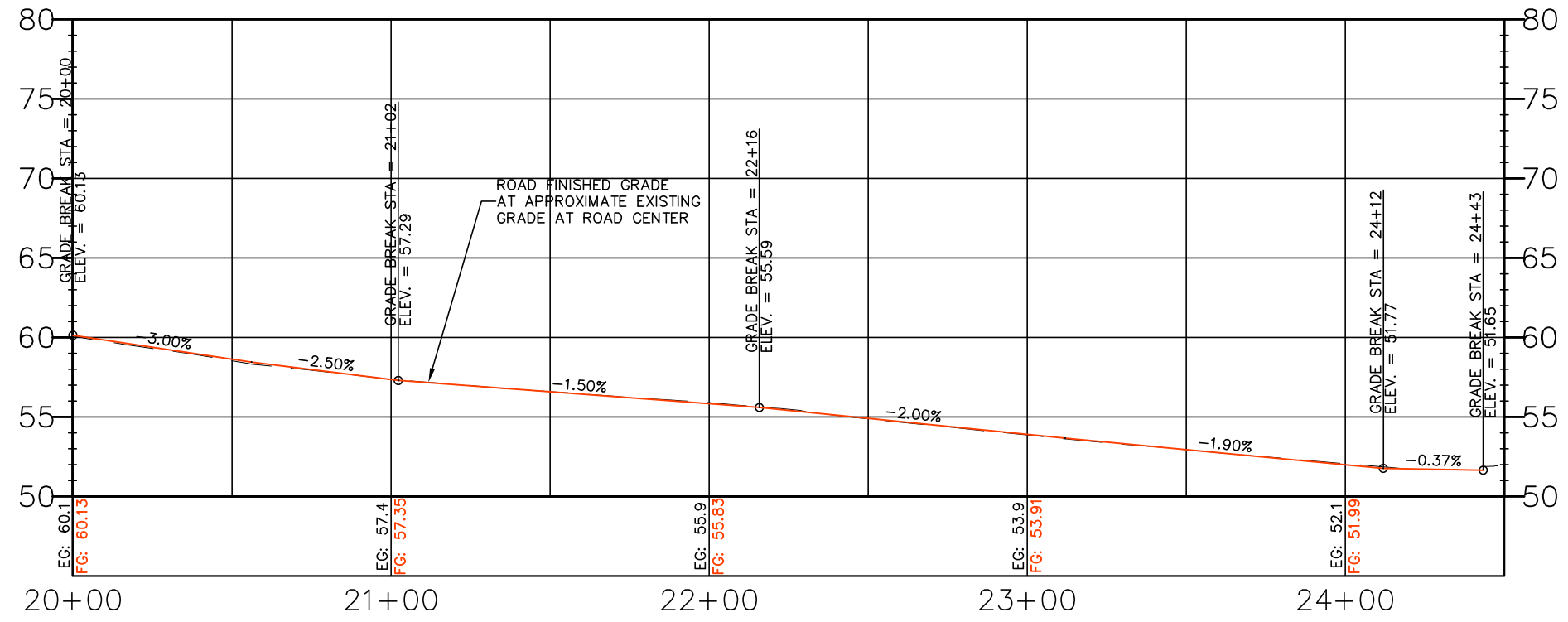
A OHLSON LANE PLAN - STA 6+00 TO 10+50
C4.2 GRAPHIC SCALE: 1"=25' (22X34), 1"=50' (11X17)



B OHLSON LANE PROFILE - STA 6+00 TO 10+50
C4.2 HORIZ. SCALE: 1"=25' (22X34), 1"=50' (11X17); VERT. SCALE: 1"=5' (22X34), 1"=10' (11X17)



A W. BUNNELL AVE. PLAN - STA 20+00 TO 24+50
C4.3 GRAPHIC SCALE: 1"=25' (22X34), 1"=50' (11X17)



B W. BUNNELL AVE. PROFILE - STA 20+00 TO 24+50
C4.3 HORIZ. SCALE: 1"=25' (22X34), 1"=50' (11X17); VERT. SCALE: 1"=5' (22X34), 1"=10' (11X17)

65%
REVIEW

NO.	REVISION	DATE

CONSULTING ENGINEERS
 STRUCTURAL/CIVIL
 155 BIDARCA ST
 KENAI, AK 99611
 TEL: (907) 283-3583
 LICENSE NO. - REG 12119
 NELSONENGINEER@ALASKA.NET

CITY OF HOMER
 OHLSON LANE AND W. BUNNELL AVENUE
 HOMER, ALASKA
 PLAN AND PROFILE - BUNNELL AVENUE

PROJECT NO.
2022037
 DRAWN BY:
GTP
 CHECKED BY:
MJD
 DATE: 02/08/2023
 SCALES: NOTED
 HORIZ. NOTED
 VERT. NOTED
 SHEET: **C4.3**
 8 OF 8



City of Homer

www.cityofhomer-ak.gov

Office of the City Manager

491 East Pioneer Avenue
Homer, Alaska 99603

citymanager@cityofhomer-ak.gov

(p) 907-235-8121 x2222

(f) 907-235-3148

Memorandum

TO: Mayor Castner and Homer City Council

FROM: Rob Dumouchel, City Manager

DATE: March 26, 2023

SUBJECT: FY24/25 Budget Preview

In the supplemental packet, I have included a copy of the draft Operating Budget for Fiscal Years (FY) 2024 and 2025. I have also included a sneak peek at the capital projects list broken up by funding source with some insight as to what I am planning on approving. This is a **preview** and not the “official” budget. I’d say we’re at 95%, but we’re still working out some details before submitting a budget ordinance in April. I am providing these drafts so that Council gets the big picture of how the budget is coming together.

FY24/25 General Fund Operating Budget Highlights

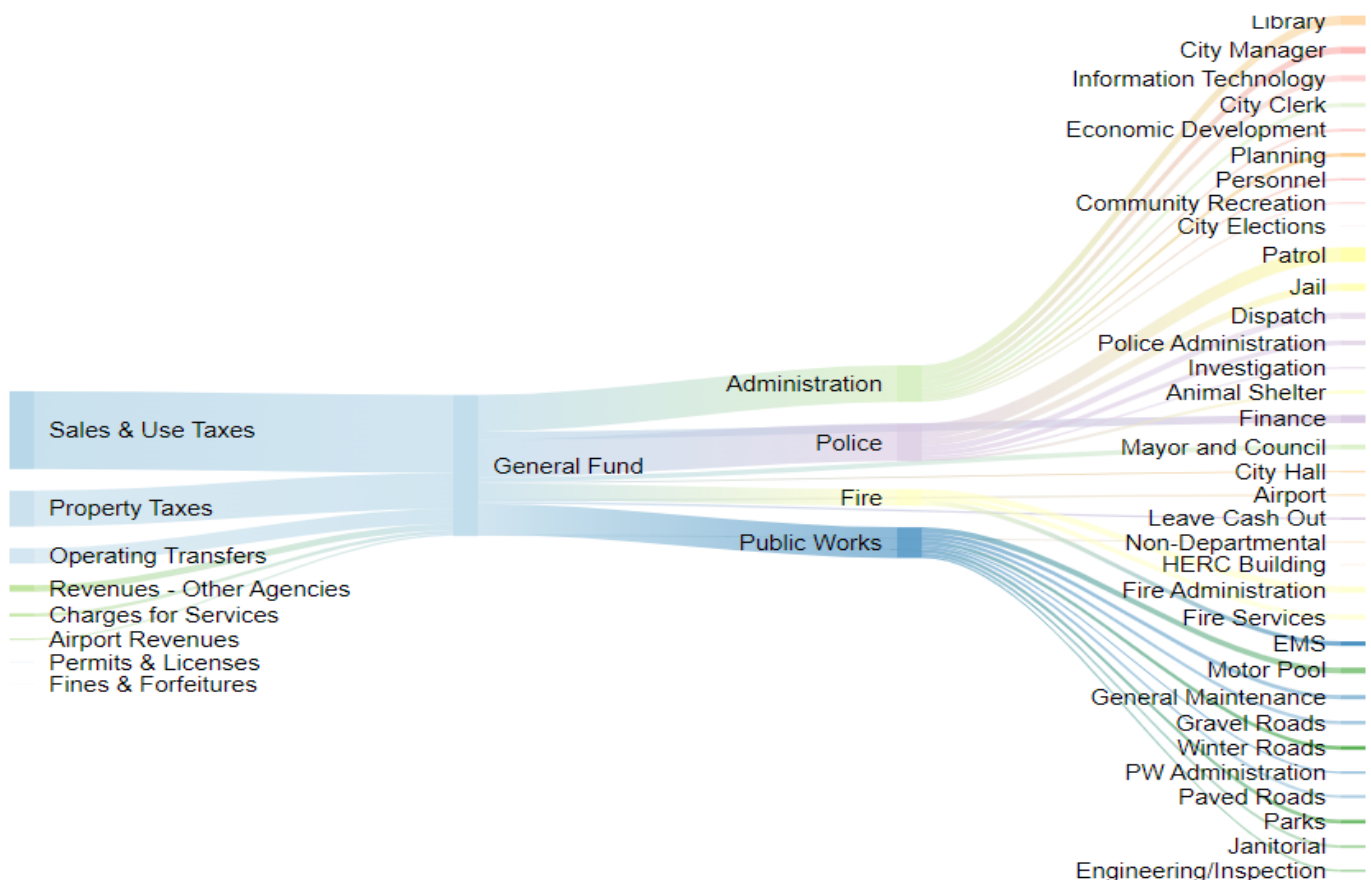


Figure 1 - Sankey diagram showing the flow of revenues and expenditures in the FY24 General Fund Operating Budget

The FY24 budget has a total of \$16.2 million in operating expenditures. The graph above shows how money flows into the Operating Budget and how it is expended (please note that the diagrams are also in draft status). The challenge with this budget was that while revenues continue to increase, so do costs of goods and services. As we've worked drafts, we've gone back and forth between a slight deficit and surplus. It includes the following highlights:

- A 1% COLA for employees and an increase in the health insurance incentive for full-time employees who do not take City insurance from \$400/month to \$800/month;
- Health insurance is forecasted with an 8% increase and property/auto/liability insurance (AMLJIA) is forecasted with a 10% increase;
- One Finance position will remain unfilled in 2024;
- The two Fire positions approved in Ordinance 22-82 will be funded by a transfer from the General Fund Fund Balance as described in the ordinance;
- A Parks Coordinator position will be created through the conversion of former temporary employee wages;
- In lieu of administrative fees:
 - The Harbor Enterprise will pay its own legal bills, sponsor the wages for one new janitorial position, and fund 50% of one special project coordinator; and
 - The Utility Fund will pay for 1.5 finance positions to offset the costs of utility billing and special assessment district management, the Utility will also pay its own postage fees for bills;
- Campground revenues will be moved to the Port Enterprise;
- Available funds for the Animal Shelter are increased by \$90,000 (will require a modification to the contract as well, if approved);
- Training, travel, and subsistence line items are being merged into "Employee Training";
- Travel related to lobbying has been merged into the "Lobbying" line item;
- An Economic Development page returns to the budget;
- We have significantly increased the IT budget to include the addition of a new line item for "IT Security" funded at \$80,000;
- A \$35,000 increase in professional services for Finance to allow for help with higher-end technical projects through term contracts;
- A proposed increase of \$10,000 per year to the Pratt Museum;
- A \$72,000 increase to the Fire budget for firefighter physicals;

The FY25 budget has a total of \$16.5 million in operating expenditures. The increase between FY23 and FY25 is 8.1%. The FY25 General Fund Operating Budget includes the following changes on top of what is proposed for FY24:

- No COLA for employees is included at this time because the economy is so volatile and it's difficult to forecast what will be appropriate and affordable – it is intended that we will revisit this at the midbiennium adjustment;
- The addition of a longevity pay program for employees who have topped out on the wage scale;
- The vacant Finance position will be reactivated;
- The Fire positions approved by Ordinance 22-82 will only be partially funded by the General Fund Fund Balance, putting us on track to absorb the cost by FY26 as originally planned.

FY24/25 Utility Fund Operating Budget Highlights

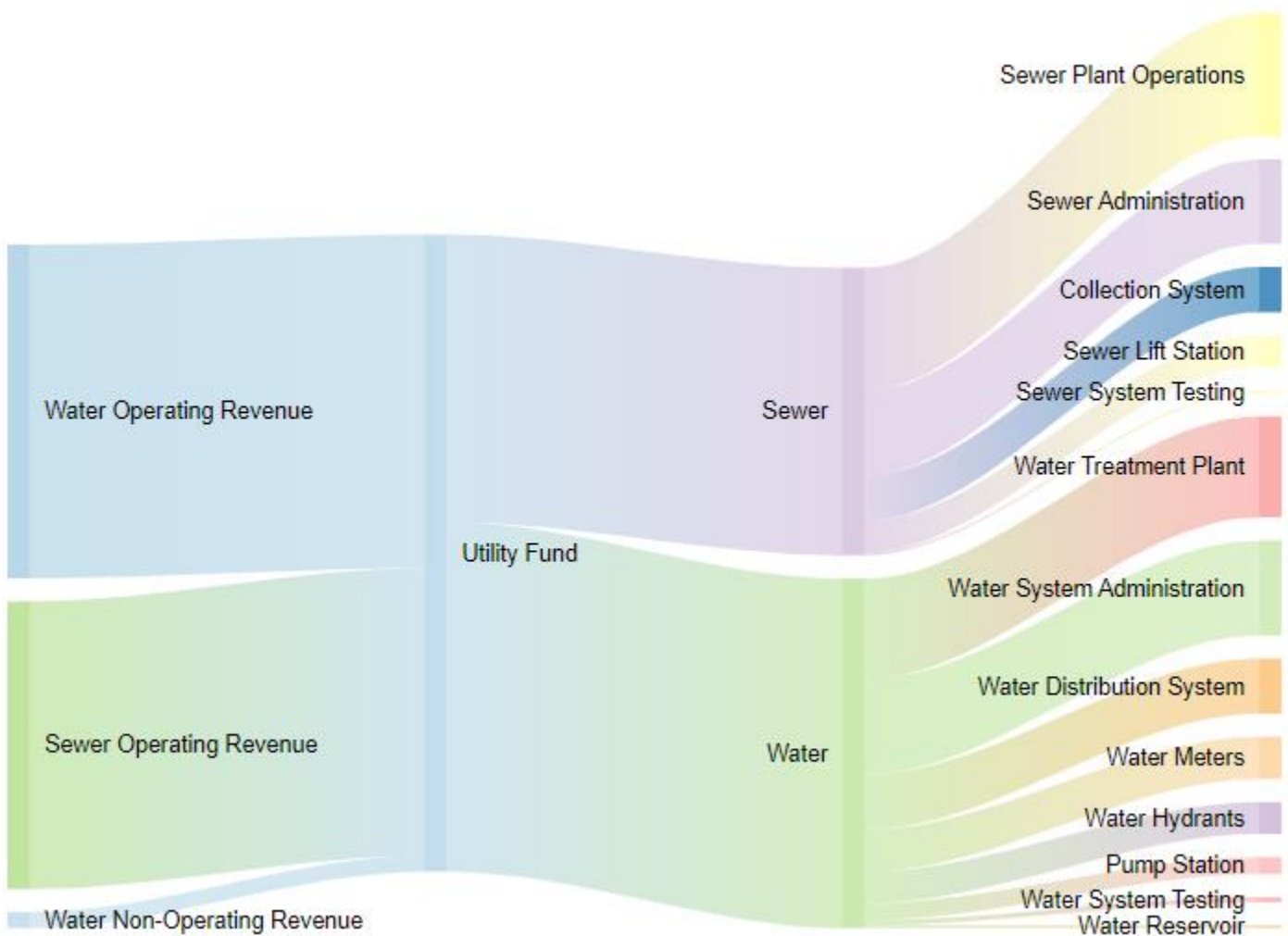


Figure 2- Sankey diagram showing the flow of revenues and expenditures in the FY24 Utility Fund Operating Budget

The Utility Budget sees expenditures of \$4.3 million for FY24 and \$4.5 million for FY25. The increase between FY23 and FY25 is 20.3%. The Finance Director, Public Works Director, and I have been working together to update both the rates and the budget for the new fiscal years. We will bring something more detailed back to Council shortly. The highlights for this biennium include:

- A continued lack of administrative fees;
- The Utility will pay for 1.5 Finance employees who directly support the utility fund;
- Movement of funds from utility operations to CARMA and moving towards the operating reserve goals set by Council

FY24/25 Port Enterprise Fund Operating Budget Highlights

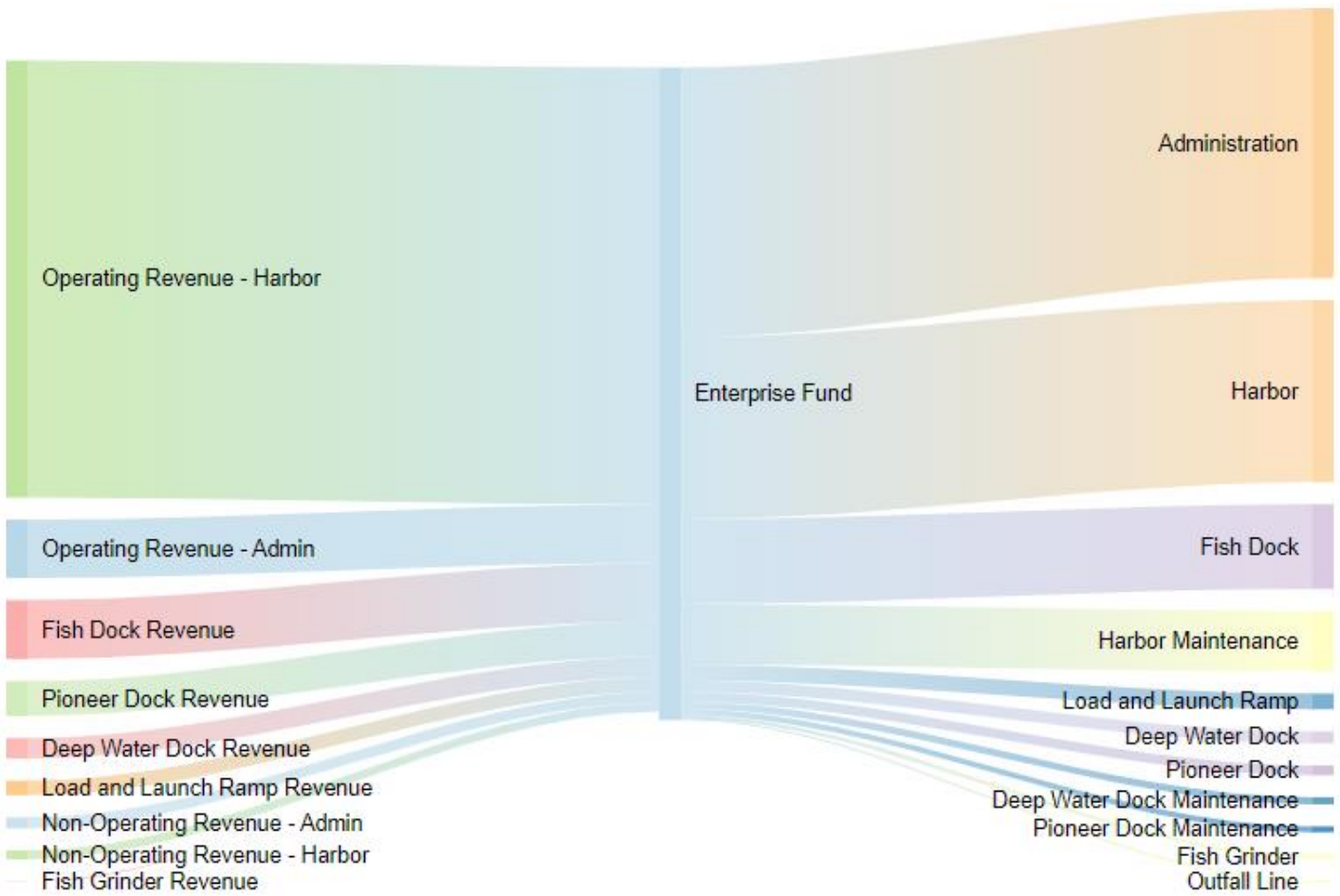


Figure 3- Sankey diagram showing the flow of revenues and expenditures in the FY24 Port Enterprise Fund Operating Budget

The Port and Harbor Enterprise is forecasted to have \$5.8 million in FY24 expenditures, and \$5.9 million in FY25. The increase from FY23's budget and FY25 is 11.1%. Operating budget highlights include:

- New revenue stream from Spit camping (~\$110,000/year);
- Increase parking revenues tied to an expansion in that program and an increase in rate;
- No administrative fees;
- Port will pay its own legal billings and a legal line item has been created;
- Port will sponsor the salary of one new full-time janitor (to be managed by Public Works), and pay 50% of one special projects coordinator;

- The seasonal temp budget will be expanded to support a small increase in the field and administrative teams
- Two seasonal positions will be converted to full time positions (ice plant operator and port maintenance technician)

FY24/25 Capital Budget Request Preview

The following tables show the requests made to the City Manager and a **draft** indication as to whether I intend to approve them or not. Something new this year is a series of requests for funds to be put aside for grant matches. We're still crunching numbers on the capital side, and I will have something more comprehensive available for Council in the not too distant future.

Fleet CARMA – Fund 152

Requesting Dept./Div.	Title	Description	Request	CM Approved
Fire	Ladder Truck (Used)	As the City has grown and allowed for larger structures to be built, the addition of a ladder truck to the fire fleet has become a necessary expansion. Ladder trucks can run \$1.4 – \$1.6 million new and appropriately equipped. We have an opportunity to purchase a used ladder truck from Ketchikan and staff is currently doing due diligence to inspect the vehicle and determine if it would be a good purchase for the City.	\$200,000	Pending – depends on outcome of inspections; may be a pre-budget ordinance
Fire	Off-road Firefighting Apparatus	This side-by-side vehicle with upgrades to haul water and crew for fire suppression purposes would replace the capabilities of Brush-2 which is at the end of its useful life. This vehicle would ensure we retain the capability to respond to fires off the road and on beaches.	\$45,000	YES
Fire	Deputy Chief Vehicle Replacement	The Deputy Chief is required as a Command Officer and paramedic to respond directly to calls with a reliable and tactical ready vehicle. The current vehicle is 19 years old and poorly suited to the job. The new vehicle will have all the required command equipment to manage emergency and disaster situations, communications systems, ALS medical supply storage, and rescue equipment. A plow will also be added to assist with response during winter weather.	\$95,000	YES
Fire	Pumper/Tanker Contingency	Council approved the purchase of an Enforcer 2500 gallon tender fire truck with Ordinance 22-22 at a price not to exceed \$800,000. The City received a large discount for prepayment and \$93,394 was left unspent. Administration would like to set \$25,000 aside as a contingency and return the rest (\$68,394) to Fleet CARMA.	\$25,000	YES
Fire	Engine-4 Replacement	Engine-4 is an essential part of the firefighting fleet in the city and is vital to sustaining an ISO rating that has been enjoyed by tax payers for years. Engine-4 is 40 years old, 20 years overdue for replacement and will not be classified during the next ISO visit due to its age which will have a noticeable impact on insurance premiums (increasing) on all insured businesses and homeowners in Homer. Engine-4 did	\$819,000	NO Expecting an opportunity to purchase a ladder truck before FY24/25 is

		not pass its last pump test in June of 2022 and was down with mechanical issues (failed brakes) for more than 5 months. With Engine-4 unable to pass its pump test it is essentially out of service and not to be used, leaving us with only one Engine.		adopted; this request should be seriously considered at the time of the mid-biennium adjustment, if not sooner
Public Works	Grader	Procure a grader for the purpose of plowing snow, grading roads, repairing water/utilities, and otherwise supporting the installation and maintenance of PW infrastructure.	\$365,000	NO

General CARMA – Fund 156

Requesting Dept./Div.	Title	Description	Request	CM Approved
Admin	HERC Match Funds	Move money remaining in the natural gas free main allowance account after the audit into HERC CARMA for future use	\$311,216	YES
Community Recreation	Bounce House	In an effort to provide additional fun, active and engaging programs specifically for the younger youth demographic. A bounce house would provide indoor and outdoor opportunities. The estimate includes shipping cost	\$15,000	NO
Community Recreation	Recreation Management Software	Software would be used to improve and streamline the overall operations of the division by allowing for: online registration and payment; improved scheduling and communications; participant tracking; etc.	\$11,000	NO CM would support software when the HERC is replaced
Fire	Fire Hose Replacement	The existing fire hose system used to fight structural, vehicle, marine, and industrial fires is due to be replaced.	\$78,000	YES
Human Resources	Personnel Regulations and Salary Schedule Overhaul	Both personnel regulations and salary schedule-related items need to be reviewed and updated intermittently to keep up with trends in the workplace and a changing legal environment. This project would be used to hire a consultant to help staff update and modernize current HR systems	\$75,000	YES
IT	Upgrade City Workstations to Microsoft Office 2021	Most City workstations are running Office 2016. The IT Division recommends updating all of these machines to Office 2021.	\$40,000	YES

IT	NextGen Firewall	Unlike a traditional firewall, which prevents or allows network traffic based on simple criteria like source or destination, NextGen firewalls perform realtime deeper analysis of packet-level information as it enters the network to monitor for malicious content.	\$50,000	YES
Library	Replace Library Chairs	When the library opened in 2006, the furnishings included 84 wooden chairs, 15 soft lounge chairs, and 49 office-style rolling chairs. The wooden chairs have held up well, but the rest are wearing out. This request would replace lounge and office chairs and includes shipping and a small contingency (\$2,500).	\$45,000	YES
Police	Police Station Fencing	This request will fund the purchase and installation of security fencing around the back of the police station. The fencing will be a six foot tall, 9 gauge chain link fence with a continuous top rail and it will include one 20 foot wide sliding gate. This fencing will close off the back perimeter of the police station grounds, running on the lot line between the station and the post office. This back area of the police station grounds is shadowed, thickly vegetated in areas and hard to monitor closely on our video surveillance system due to shadows, changing terrain elevations and vegetation. It is the area most vulnerable to approach and trespass around the station.	\$27,000	YES
Police	Two Ballistic Shields	These ballistic shields will replace two shields that over 25 years old. The new models are significantly upgraded larger shields with improved protection from higher powered rounds and viewing ports. This project will be supported by approximately \$16,000 from the seized assets account which may only be used for police related purchases.	\$23,000 - \$16,268 from seized asset account and \$6732 from CARMA	YES
Police	Virtual Reality Training System	This request is for a Virtual Reality Training system from InVeris Training Solutions for patrol and jail officer training. This system is an advanced training solution that uses virtual reality, (VR), for critical, real-world preparation of our officers for use of force situations.	\$79,900	NO Attempt to fund through Homeland Security Grant Programs first
Police	Night Vision Equipment	This request is to purchase night vision equipment for 12 police officers. We currently have four units that are 15 years old and in poor condition. The new equipment will consist of 10 single tube units and 2 double tube units along with the required mounting hardware. The new units mount to the officer's helmets and are adjusted to each individual officer's physical characteristics.	\$95,000	NO Attempt to fund through Homeland Security Grant Programs

Police	In-Car Video Cameras	This project will equip 12 of our patrol vehicles with in-car video cameras. It will also provide the necessary data storage and retrieval equipment. Approximately 80% of police departments are now operating with in-car video recording equipment. The recordings offer excellent documentation of what an officer saw and did during traffic stops and the subsequent encounters. The recordings obtained will primarily be used as evidence in court room proceedings. The district attorney's office is now requiring video recordings to go to trial in some driving cases. Without the recordings we are in danger of having cases dismissed. The recordings can also be used for training, liability protection, improving officer safety and providing transparency of police conduct to the public. Statistically, a police department is more likely to be sued for use of force allegations and driving related incidents versus anything else.	\$162,204 Would also include an annual expense for service and data storage	NO Attempt to fund through Homeland Security Grant Programs first
Public Works	Seawall Maintenance	To be paid from the Seawall CARMA fund within the General CARMA Fund	\$4,000	YES
Public Works	Hornaday Park Playground Improvements	The Homer Foundation's board of trustees approved the use of left over funds from the original playground project and the boat house pavillion to be used for maintenance and improvement of the existing Hornaday Park playground. The request to Council is for \$25,000, however, \$20,363 will be reimbursed by the Homer Foundation.	\$25,000 \$20,363 to be reimbursed by Homer Foundation	YES
Public Works	ADA-Family Restroom at Airport	This Request will fund the design and purchase of construction materials to build an ADA-compliant, gender-neutral Family Restroom at the Airport. The design will cost \$25,000, based on an estimate from a local architect and engineering team, mostly to address Fire Marshall requirements. Then, we would buy the construction materials and built it with PW labor, during "shoulder" seasons.	\$50,000	YES
Public Works	Airport Terminal Sidewalk Repairs	This Capital Request will fund the replacement of a portion of the concrete sidewalk at the airport that has buckled due to frost heave. The cost is based on a quote from a reputable local concrete contractor, which I incased by 10% for escalation.	\$76,175	YES
Public Works	GIS Upgrade	One-time license upgrade for GIS system, addition of two extra "seats" for Public Works employees, and two Trimble tables for field work	\$16,490	YES
Public Works	HERC I Roof Inspection	With the challenges related to demolishing the HERC structures, age of the existing roof structure, and series of buildings that have collapsed under snow weight in Alaska recently, it seems	\$15,000	YES

		wise to inspect the existing roof to determine its condition and how much life is left in it.		
Public Works	Karen Hornaday Park Master Plan	Develop a new master plan for Karen Hornaday Park	\$50,000	YES
Public Works	Air Conditioning for Public Works Server Room	Request would fund purchase of an air conditioning unit to be installed in the server room	\$8,000	YES
Public Works	Tenant Improvements for Kachemak Center	Kachemak Center is a potential rental location for Building Maintenance and Parks to reside once they leave the HERC.	\$40,000	NO Uncertain if this will be the best location, looking for alternatives
Public Works	HERC II Abatement and Demolition	Increases the funds available for the demolition of the HERC II building.	\$325,000	NO Take separate action when Admin and Council are aligned on a solution
Public Works	HERC I – HazMat Abatement/Demo Design	Fund the develop of a hazardous materials abatement and demolition plan for HERC I	\$75,000	NO Ongoing issue

Utility CARMA – Fund 256 – Water

Requesting Dept./Div.	Title	Description	Request	CM Approved
Public Works (Water)	Paint Brush Booster Station Pump Upgrade	The Paint brush booster Station supplies potable water to customers above the gravity feed water transmission main. In 2022 the electric components failed and left customer without water. The booster station was built in 2008. Parts are no longer available for this equipment. Operators were able to find old components at the STP, but those are limited. Funds will be used to replace existing booster pumps and upgrade electrical components and telemetry as needed. We submitted a ADEC SRF Questionnaire and expect this project will be added to the ADEC's Intended Use Plan, allowing us to access SRF Loan Funds.	\$250,000	YES
Public Works (Water)	WTP Membrane Filter Train FY24	This will buy one water filter membrane train for the Water Treatment Plant to replace one of the existing membrane trains that is beyond its useful life. A questionnaire for ADEC SRF has been submitted for this	\$80,000	YES

		project.		
Public Works (Water)	WTP Membrane Filter Train FY25	This will buy one water filter membrane train for the Water Treatment Plant to replace one of the existing membrane trains that is beyond its useful life. A questionnaire for ADEC SRF has been submitted for this project.	\$85,000	YES
Public Works (Water)	Design for Replacing 8" Cast Iron Distribution Line	Fund the design of a replacement line	\$90,000	YES
Public Works	Vehicle Contingency	We have had difficulties in ordering vehicles, and when we do, the costs have gone up significantly. The intent of this funding is to cover overages for vehicles already approved in the prior budget.	\$15,000	YES

Utility CARMA – Fund 256 – Sewer

*Expecting changes here as we get the Utility Fund and rates dialed in better.

Requesting Dept./Div.	Title	Description	Request	CM Approved
Public Works (Sewer)	Transfer Switch, STP	Backup power to the Sewer Treatment Plant is provided by an on-site diesel generator. During a power outage a transfer switch automatically transfers the plant to the generator. The original switch from 1990 is not transferring power properly. Funds will be used to purchase a new transfer switch and install it.	\$38,500	YES
Public Works	Vehicle Contingency	We have had difficulties in ordering vehicles, and when we do, the costs have gone up significantly. The intent of this funding is to cover overages for vehicles already approved in the prior budget.	\$15,000	YES
Public Works (Sewer)	Coatings for Digesters	Fund the renovation of the concrete coating on the WWTP digesters. Project is eligible for Clean Water SRF and we have submitted a questionnaire to ADEC which is the first step towards getting a loan	\$300,000	NO
Public Works (Sewer)	Coatings for Clarifiers	Renovate the coating on the WWTP clarifiers. Project is eligible for Clean Water SRF and we have submitted a questionnaire to ADEC which is the first step towards getting a loan	\$450,000	NO
Public Works (Sewer)	Final Design – Beluga Lift Station	Final design of project. Eligible for ADEC loans	\$100,000	NO
Public Works (Sewer)	WWTP Aeration Pond Effluent Box	Rebuild the electrical works for the aeration pond effluent box at the WWTP. A questionnaire for ADEC SRF loan funds has been submitted	\$73,000	NO
Public Works	Portable 3 Phase	Portable, 3 phase power backup generator. Public works does not have one at this time.	\$95,000	NO

(Sewer)	Back Up Generator	The sewer plant does have a backup generator, but it is not always available and we need a dedicated unit in case of emergency.		
Public Works (Sewer)	Dredge Sludge Lagoon at WTP	Fund the dredging and renovation of the sludge lagoon at the WTP	\$60,000	NO
Public Works (Sewer)	Electrical Works for Sewage Lift Station – 30 Acres	Project will upgrade/renovate the electrical works at the sewage lift station on the Spit known as the 30 acres lift station.	\$67,000	NO

HART Roads – Fund 160

*Currently working to assess whether we have available funds to also include Heath Street

Requesting Dept./Div.	Title	Description	Request	CM Approved
Admin	Road Grant Matching Funds	Seed a general grant match account for roads, stormwater, and sidewalk improvements	TBD	
Public Works	Nuclear Compaction Testing Device	Device measures compaction of soil and asphalt	\$20,000	YES
Public Works	Fuel Island Replacement - Construction	The fuel island at Public Works serves as a fueling station for vehicles citywide. It is over 30 years old and nearing end of life.	\$190,000	YES
Public Works	Bunnell Ave Road Restoration Project - Design	This project will fund the design of the Bunnell Avenue Road Restoration Project – road, sidewalks, and storm drain. The Council funded the design of the Ohlson/Bunnell Pavement Restoration Project in FY23. During preliminary design, it became apparent the local property owners wanted more discussion about what to do on Bunnell Avenue. The projects were split so that we can proceed with Ohlson Lanes final design and construction while the land use issues related to Bunnell Ave are addressed in other planning processes.	\$50,000	YES
Public Works	Beluga Slough Green Infrastructure Project	This request will fund matching funds required by the ACWA Grant to design/construct a green infrastructure project at the end of Bunnell Street	\$125,900	YES
Public Works	Ben Walters Sidewalk Construction	Fund the construction of the Ben Walters Sidewalk	\$1,700,000	YES
Public Works	Svedlund-Herndon Sidewalk Design	This request will fund the design of a sidewalk that connects pedestrians from Pioneer Avenue, north on Svedlund, and then west on Herndon to the Senior Citizen Housing Project	\$75,000	YES
Public Works	Iris Court Drainage	This request will increase funds to correct a drainage problem on Iris Court	\$100,000	YES
Public Works	Kachemak Sponge Green Infrastructure Project Property	This project will fund property acquisition for the Kachemak Sponge Green Infrastructure Project. We expect approximately \$883,524 to	\$418,100	YES

	Acquisition	be covered by grant funds and the remaining \$418,100 by the City or other funders.		
Public Works	Vehicle Contingency	We have had difficulties in ordering vehicles, and when we do, the costs have gone up significantly. The intent of this funding is to cover overages for vehicles already approved in the prior budget.	\$15,000	YES
Public Works	Kachemak Sponge Green Infrastructure Project Construction of Storm Water Works	The costs are eligible for ADEC SRF financing and currently listed on ADEC's intended use plan for \$1,000,000.	\$2,459,080	NO Currently seeking other funding sources first
Public Works	Kachemak Sponge Green Infrastructure Project Design and Other Professional Services	This request will fund the design and associated professional services for the Kachemak Sponge Green Infrastructure Project. Much of the work will be funded by a grant. The project is also listed on the ADEC's intended use plan for State Revolving Use Funds.	\$354,050	NO Currently seeking other funding sources first
Public Works	Allowance for HAPP Matching Funds	This request will fund matching funds required by the RAISE Grant, for which the City has submitted an application for the planning and design of multiple non-motorized transportation improvements	\$500,000	NO Put funds towards a general HART match instead since specific grant awards are unknown at this time
Public Works	Heath Street – Pavement Restoration Project	Project design was funded in FY23 and implementation programmed into the Road Financial Plan. The cost estimate is based on the 35% design, which calls for the rebuilding of Heath Street from the Sterling Highway to the High School. As the design progresses, we will be isolating which portions of the street need to be rebuilt	\$2,328,668	NO Exceeds current funds available
Public Works	Public Works Mechanics/Operators Shop - Design	This request will fund design and related professional services for a new mechanics and operators shop	\$100,000	NO Still seeking property

HART Trails – Fund 165

Requesting Dept./Div.	Title	Description	Request	CM Approved
Economic Development	Wayfinding and Streetscape Implementation	Phase one of wayfinding implementation with a focus on pedestrian trailheads, wayfinding in downtown, at Spit campgrounds and major Spit facilities, and Baycrest visitor kiosk.	\$50,000	YES
Economic Development	Trail Design Criteria Manual Update	The current manual was created in 2009. Since then, new guidelines have been proposed for ADA access, which should be incorporated into City trail standards. Project intended for FY25 so	\$50,000	YES

		the City has time to learn policy issues with the new requirements for non-motorized transportation in new subdivisions. Year round trail maintenance considerations also need to be incorporated into trail standards.		
Public Works	Lee Avenue Trail	Fund the completion of a new trail on Lee Avenue between Heath Street and Kachemak Way	\$15,000	YES
Public Works	Vehicle Contingency	We have had difficulties in ordering vehicles, and when we do, the costs have gone up significantly. The intent of this funding is to cover overages for vehicles already approved in the prior budget.	\$15,000	YES

HAWSP – Fund 205

Requesting Dept./Div.	Title	Description	Request	CM Approved
Admin	Water/Sewer Expansion Grant Match	Seed a general grant match account for water and sewer expansion projects	TBD	
Public Works	Master Water and Sewer Plan	Develop a new water/sewer master plan. This plan is eligible for ADEC Drinking Water and Clean Water loans and the high probability of being awarded Principal Forgiveness subsidies. ADEC likes communities who care enough to plan their infrastructure.	\$90,000	NO Seeking other funding opportunities first
Public Works	Bishop's Beach Restroom Replacement	This project will fund the construction of a new plumbed restroom at Bishop's Beach Park	\$400,000	NO

Port & Harbor Fleet – Fund 452

Requesting Dept./Div.	Title	Description	Request	CM Approved
Port	Patrol Truck	Harbor officers use the patrol vehicles throughout the various shifts to keep watch over the facilities. This expenditure replaces patrol truck 400 built in 2010. Once the new truck is in service, truck 400 will be moved to finish its useful life with seasonal port staff.	\$55,000	YES
Port	Port Maintenance Plow Truck	Port Maintenance has the responsibility of keeping the docks, ramps, ramp approaches, and some key parking areas cleared of snow.	\$60,000	YES

Port & Harbor Reserves – Fund 456

Requesting Dept./Div.	Title	Description	Request	CM Approved
Admin	Future Grant Match Start of FY24	Create a Harbor Grant Matching Fund and seed it with \$500,000 already in Port Reserves	\$500,000	YES
Admin	Future Grant Match FY24	Add \$500,000 at the end of FY24	\$500,000	YES
Admin	Future Grant Match FY25	Add \$500,000 at the end of FY25	\$500,000	YES
Port	Outfall Line Pump	Purchase a spare replacement pump for the City outfall line. This outfall line is connected to the fish grinder building and its purpose is to pump the ground fish materials to the disposal site between the first and second Pioneer Dock mooring dolphins at the end of the Homer Spit	\$25,000	
Port	Ice Metering System	This metering equipment upgrade will allow us to more accurately dispense the ice that we sell at the Fish Dock. The metering system currently in use for ice delivery is original equipment, not repairable, and also not accurate resulting in over-delivery of ice.	\$145,000	YES
Port	Harbor Bottom Survey	Survey the entire small boat basin and calculate the amount of materials that would need to be removed to get back to design depth. Based on the total number of cubic yards to be removed we would be able to estimate the cost to re-dredge the nonfederal portion of the harbor basin	\$25,000	YES
Port	Tank 1 Sludge Removal	Port Maintenance is tasked with collecting the used oil, antifreeze, filters, and absorbent rags from the ramp two and ramp seven collection satellite buildings. The materials are processed through our used oil building next to the Port Maintenance shop. We have three 10,000 gallon used oil tanks that we store the collected oil in. In an as needed agreement we pay a firm to pump the collected used oil into a tank truck and transport to a processing facility in Anchorage. Over time sludge (heavy contaminated oil waist) has accumulated on the bottom of the tanks resulting in less storage capacity. With this project, a team will be hired to clean the sludge out of the bottom of one of the three	\$40,000	YES

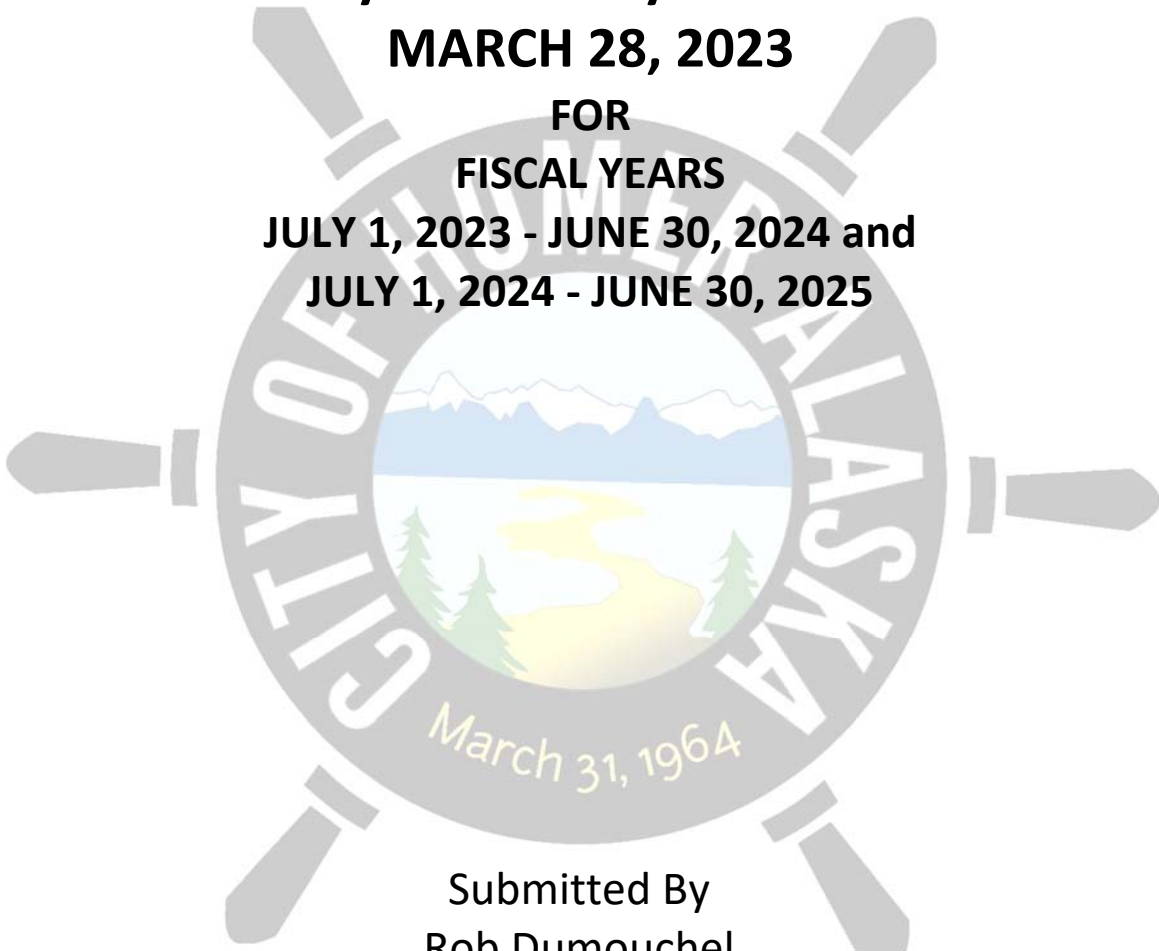
		storage tanks.		
Public Works (Sewer)	Electrical Works for Sewage Lift Station – Fish Grinder	Project will upgrade/renovate the electrical works at the sewage lift station at the Fish Grinder.	\$40,000	
Port	Camera System Ramps 1-5	A project designing the system was funded in the previous budget. Cameras have been very effecting to deter theft, vandalism, and facility misuse. Ramps 1 thru 5 are very high use areas of the harbor and having a reliable camera system to support our mission will be a huge benefit to vessel, business, and vehicle owners in those areas.	\$344,000	NO This project can wait while larger financial needs are considered
Port	Wood Grid Replacement Engineering	Staff have determined that the Wood Grid is very near its end of live from a safe operations use standpoint. During the CIP review the Wood Grid was moved up to level 1 of importance in the Capital improvement project list by the port commission and council. Phase 1 of this project will be to complete engineering and design for the replacement of this vessel maintenance facility.	\$25,000	NO
Port	Fish Grinder Building	Design and construct a new building for the Fish Grinder. This project, since it involves the disposal of waste products, qualifies for ADEC SRF loans. A questionnaire has been submitted.	\$300,000	NO Currently seeking other funding sources first
Port	Spit Parking Lot Storm Drain Project	This project will upgrade several parking lots on the Spit with paving and storm drain improvements so that the Enterprise can charge for parking. This project, since it involves storm water collection and treatment, qualifies for ADEC SRF funds. A questionnaire has been submitted.	\$1,198,628	NO Wait on outcome of loan questionnaire

Staff Recommendation: Review draft budget items and be prepared for further discussion in April and May as we move towards adoption.

CITY OF HOMER

**DRAFT BIENNIAL
OPERATING BUDGET
By Homer City Council
MARCH 28, 2023**

**FOR
FISCAL YEARS
JULY 1, 2023 - JUNE 30, 2024 and
JULY 1, 2024 - JUNE 30, 2025**



Submitted By
Rob Dumouchel
City Manager

Prepared By Finance Department

City of Homer
FY24/25 Operating Budget

FUND 100								
REVENUE DETAIL BY LINE ITEM								
Sorted by Type								
A/C Num.	Revenue Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
0005	PROPERTY TAXES:							
4101	Real Prop Tax	105,553	3,496,052	3,516,902	3,777,205	3,880,104	363,202	10.3%
4102	Per Prop Tax	8,950	242,101	231,940	229,406	236,982	5,042	2.2%
4103	Motr Vehicle Tx	17,333	47,004	46,978	45,721	45,581	(1,397)	-3.0%
4104	Prior Years Taxes	(4,793)	40,807	76,629	49,662	48,363	(28,266)	-36.9%
4105	Pen/Int Prop Tx	4,767	11,069	4,942	7,091	8,642	3,700	74.9%
4107	Oil Tax	-	-	6,506	6,000	6,000	(506)	-7.8%
	Total Property Taxes	131,810	3,837,033	3,883,898	4,115,085	4,225,672	341,773	8.8%
0010	SALES & USE TAXES:							
4201	Sales Tax	3,343,707	7,348,772	8,699,824	8,451,088	8,789,131	89,307	1.0%
4206	Remote Sales Tax	-	358,088	207,225	435,000	455,000	247,775	119.6%
4202	Cooperative Tax	-	23,877	24,458	24,161	23,901	(558)	-2.3%
4203	Liquor License	25,750	21,550	26,883	25,033	23,667	(3,217)	-12.0%
4205	Sales Tax Comm	950	5,000	4,000	4,000	4,333	333	8.3%
	Total Sales and Use Taxes	3,370,407	7,757,288	8,962,391	8,939,282	9,296,032	333,641	3.7%
0015	PERMITS & LICENSES:							
4301	Driveway Permit	1,131	2,475	2,089	2,204	2,196	107	5.1%
4302	Sign Permits	200	150	161	150	117	(44)	-27.6%
4303	Building Permit	11,650	20,945	17,018	15,767	16,800	(217)	-1.3%
4304	Peddler Permits	1,045	2,384	2,336	3,067	2,693	357	15.3%
4308	Zoning Fees	4,605	8,050	14,075	14,558	12,442	(1,633)	-11.6%
4309	Row Permit	3,240	2,730	3,725	3,135	3,075	(650)	-17.4%
4310	Marijuana Licenses	500	1,200	1,456	1,333	1,133	(322)	-22.1%
4314	Taxi/chauffeurs/safety Inspec	1,010	2,660	3,402	3,583	3,268	(134)	-4.0%
	Total Permits and Licenses	23,381	40,594	44,261	43,797	41,723	(2,538)	-5.7%
0020	FINES & FORFEITURES:							
4401	Fines/Forfeit	1,051	3,521	9,255	10,303	8,381	(874)	-9.4%
4402	Non Moving Fine	2,835	17,725	8,138	-	-	(8,138)	-100.0%
	Total Fines and Forfeitures	3,886	21,246	17,393	10,303	8,381	(9,012)	-51.8%
0025	USE OF MONEY:							
4801	Interest Income	418	(196,256)	153,499	-	-	(153,499)	-100.0%
4802	Penalty/Interest	-	-	-	-	-	-	0.0%
	Total Use of Money	418	(196,256)	153,499	-	-	(153,499)	-100.0%
0030	REVENUES-OTHER AGENCIES:							
4503	Prisoner Care	220,033	440,066	440,066	619,938	619,938	179,872	40.9%
4504	Borough 911	-	52,800	52,800	52,800	52,800	-	0.0%
4505	Police Sp Serv	18,000	45,000	36,000	39,600	39,600	3,600	10.0%
4507	Library Grt Ak	-	-	-	-	-	-	0.0%
4508	Library Grant	-	-	-	-	-	-	0.0%
4509	Assistant Fire Chief	-	-	-	-	-	-	0.0%
4510	Library E-Rate Discount	3,311	18,212	-	-	-	-	0.0%
4511	Pioneer Av Maint	-	34,000	34,000	34,000	34,000	-	0.0%
4514	Other Grants	-	-	-	-	-	-	0.0%
4527	PERS Revenue ***	224,297	437,745	-	-	-	-	0.0%
4909	Restitution	-	-	-	-	-	-	0.0%
	Total Intergovernmental	465,641	1,027,823	562,866	746,338	746,338	183,472	32.6%
0035	CHARGES FOR SERVICES:							
4311	Library Cards	-	-	-	-	-	-	0.0%
4315	Project Administration Fee	-	1,298	-	-	-	-	0.0%
4316	Lid Application Fee	200	100	-	-	-	-	0.0%
4317	Lid Yearly Bill	(297)	16,477	17,669	21,896	19,649	1,980	11.2%
4516	Pw Equip & Serv	(3,616)	-	1,907	-	-	(1,907)	-100.0%
4599	Pioneer Beautification	-	-	108	-	-	(108)	-100.0%
4601	Ambulance Fees	1,424	357,367	165,082	187,094	258,981	93,899	56.9%
4602	Fire Contr Kesa	-	-	-	-	-	-	0.0%

City of Homer
FY24/25 Operating Budget

FUND 100								
REVENUE DETAIL BY LINE ITEM								
Sorted by Type								
A/C Num.	Revenue Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
4603	Fire Contract - Kachemak City	48,796	103,028	90,100	112,513	112,513	22,413	24.9%
4604	HVF Class Fees	-	-	-	-	-	-	0.0%
4607	Other Services	3,704	12,376	20,768	24,671	17,465	(3,302)	-15.9%
	Camping	29,453	150,219	170,294	-	-	(170,294)	-100.0%
4609	Animal Care Fee	5,728	16,862	14,527	-	-	(14,527)	-100.0%
4610	Plans & Specs	-	5	-	-	-	-	0.0%
4611	City Clerk Fees	2,017	3,001	2,725	2,315	2,314	(412)	-15.1%
4612	Publication Fee	-	-	-	-	-	-	0.0%
4613	Cemetery Plots	400	15,200	4,933	6,133	9,000	4,067	82.4%
4614	Community Recreation Fees	3,772	12,895	27,191	31,942	23,686	(3,505)	-12.9%
4650	Rents & Leases	-	205	2,483	8,601	205	(2,278)	-91.7%
4655	Pavillion Rental	200	2,400	1,206	1,725	1,950	744	61.8%
4660	Advertising - Community School	-	-	-	-	-	-	0.0%
4907	Old School Fees	-	-	-	-	-	-	0.0%
	Total Charges for Services	91,780	691,433	518,992	396,890	445,762	(73,230)	-14.1%
0040	OTHER REVENUE:							
4901	Surplus Prop	43,224	3,740	-	-	-	-	0.0%
4902	Other Revenue	33,746	119,446	-	-	-	-	0.0%
4905	Donations/Gifts	-	-	-	-	-	-	0.0%
4512	REIMBURSEMENTS	-	-	-	-	-	-	0.0%
4906	Proc Law Suits	-	-	-	-	-	-	0.0%
	Total Other Revenues	76,970	123,185	-	-	-	-	0.0%
0045	AIRPORT TERMINAL REVENUES:							
4655	Airline Leases	59,969	128,052	126,258	125,605	130,966	4,708	3.7%
4656	Concessions	-	894	11,717	14,076	6,069	(5,648)	-48.2%
4657	Car Rental	19,701	52,584	38,478	36,981	42,706	4,228	11.0%
4658	Parking Fees	6,289	34,071	18,189	21,787	22,634	4,444	24.4%
4660	Advertising	-	5,467	-	-	-	-	0.0%
	Total Airport	85,959	221,068	194,643	198,448	202,375	7,732	4.0%
	Total Before Operating Transfers	4,250,253	13,523,414	14,337,944	14,450,142	14,966,284	628,340	4.4%
0099	OPERATING TRANSFERS:							
4981	G/F Admin Water	162,101	-	-	-	-	-	0.0%
4982	G/F Admin Sewer	141,533	-	-	-	-	-	0.0%
4983	G/F Admin P & H	-	-	-	-	-	-	0.0%
4984	G/F ADMIN HART	-	-	-	-	-	-	0.0%
4985	G/F Admin Hawsp	-	-	-	-	-	-	0.0%
4987	G/F ADMIN HART -TRAILS	-	-	-	-	-	-	0.0%
4990	HART Transfer - Road/Trail Mtn	-	846,091	907,807	1,278,828	1,309,433	401,627	44.2%
4992	Other Transfer	11,550	10,000	-	10,000	10,000	10,000	0.0%
4990	Other Transfer	1,805	-	-	442,218	200,145	200,145	0.0%
	Total Operating Transfers	316,989	856,091	907,807	1,731,046	1,519,578	611,772	67.4%
	Grand Total	4,567,242	14,379,505	15,245,750	16,181,188	16,485,862	1,240,112	8.1%
	Grand Total (Adj) ***	4,342,945	13,941,761	15,245,750	16,181,188	16,485,862	1,240,112	8.1%

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
TOTAL COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	2,420,778	4,929,941	6,050,302	6,126,736	6,299,917	249,616	4.1%
5102	Fringe Benefits	1,345,337	3,064,200	3,385,903	3,532,537	3,636,618	250,715	7.4%
5103	Part-time Wages	155,080	319,196	505,228	470,136	474,606	(30,622)	-6.1%
5104	Part-time Benefits	37,992	90,106	135,062	168,675	174,122	39,061	28.9%
5105	Overtime	240,854	576,161	393,132	402,326	402,432	9,300	2.4%
5107	Part-time Overtime	2,466	13,658	15,989	18,151	18,151	2,162	13.5%
5108	Unemployment Benefits	9,924	8,377	-	-	-	-	0.0%
5112	PERS Relief	224,297	437,745	-	-	-	-	0.0%
	Total Salaries and Benefits	4,436,729	9,439,384	10,485,615	10,718,562	11,005,846	520,231	5.0%
Maintenance and Operations								
5201	Office Supplies	14,346	33,489	45,700	58,950	47,950	2,250	4.9%
5202	Operating Supplies	78,188	202,307	260,270	374,570	374,330	114,060	43.8%
5203	Fuel and Lube	122,907	271,689	264,800	252,300	252,300	(12,500)	-4.7%
5204	Chemicals	109,009	153,864	187,600	222,600	222,600	35,000	18.7%
5205	Ammunition	18,215	18,116	20,000	20,000	20,000	-	0.0%
5206	Food and Staples	10,113	40,484	33,700	57,400	49,900	16,200	48.1%
5207	Vehicle and Boat Maintenance	104,493	260,234	274,200	295,000	295,500	21,300	7.8%
5208	Equipment Maintenance	5,950	29,309	36,125	51,125	53,125	17,000	47.1%
5209	Building & Grounds Maintenance	40,494	75,949	100,357	102,757	103,757	3,400	3.4%
5210	Professional Services	444,694	624,638	784,357	973,250	972,850	188,493	24.0%
5211	Audit Services	13,873	95,479	98,051	107,856	118,642	20,591	21.0%
5213	Survey and Appraisal	1,232	(2)	5,000	13,000	13,000	8,000	160.0%
5214	Rents & Leases	62,648	129,870	158,373	195,223	196,658	38,285	24.2%
5215	Communications	78,049	235,079	183,605	197,190	201,190	17,585	9.6%
5216	Freight and Postage	15,924	21,764	24,100	14,800	14,800	(9,300)	-38.6%
5217	Electricity	152,694	256,174	294,911	281,792	309,971	15,060	5.1%
5218	Water	6,879	19,790	28,939	21,769	23,946	(4,993)	-17.3%
5219	Sewer	9,100	27,280	35,574	30,008	33,009	(2,565)	-7.2%
5220	Refuse and Disposal	4,215	7,951	10,300	10,300	10,300	-	0.0%
5221	Property Insurance	14,383	38,337	41,885	61,074	67,182	25,297	60.4%
5222	Auto Insurance	18,307	41,241	43,333	46,124	50,737	7,404	17.1%
5223	Liability Insurance	48,549	100,044	120,809	122,047	134,222	13,413	11.1%
5224	Fidelity Bond	225	450	450	450	450	-	0.0%
5227	Advertising	9,104	28,640	41,300	50,900	50,900	9,600	23.2%
5228	Books	20,981	47,923	48,650	45,750	45,750	(2,900)	-6.0%
5229	Periodicals	5,551	10,286	10,500	12,550	12,550	2,050	19.5%
5230	Audio Visual	7,691	17,885	16,500	16,500	16,500	-	0.0%
5231	Tools and Equipment	63,223	112,444	113,250	139,945	139,945	26,695	23.6%
5233	Computer Related Items	10,878	52,614	49,200	66,200	66,200	17,000	34.6%
5234	Record and Permits	72	460	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	5,737	19,978	24,230	28,470	28,470	4,240	17.5%
5236	Transportation	2,918	38,002	52,800	-	-	(52,800)	-100.0%
5237	Subsistence	1,468	20,896	28,100	-	-	(28,100)	-100.0%
5238	Printing and Binding	970	3,138	14,700	13,550	13,550	(1,150)	-7.8%
5242	Janitorial	-	2	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	32,710	55,725	29,700	29,700	29,700	-	0.0%
5248	Lobbying	10,500	21,000	21,000	52,000	52,000	31,000	147.6%
5251	Pioneer Beautification	2,362	1,613	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	489	2,140	8,750	2,350	2,350	(6,400)	-73.1%
5280	Volunteer Incentives	9,864	23,918	39,000	39,000	39,000	-	0.0%
5282	City Hall Building Maintenance	5,666	34,001	10,000	10,000	10,000	-	0.0%
5283	Library Building Maintenance	6,399	3,081	18,000	25,000	25,000	7,000	38.9%
5284	Police Building Maintenance	831	10,514	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	191	4,876	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	840	89	3,000	-	-	(3,000)	-100.0%
5287	Animal Control Building Maintenance	1,897	2,349	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	-	3,630	3,500	-	-	(3,500)	-100.0%
5292	City Hall Motor Pool	203	150	700	700	700	-	0.0%

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
TOTAL COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
5293	Police Motor Pool	21,135	20,701	20,000	20,000	20,000	-	0.0%
5294	Fire Motor Pool	5,379	14,171	25,000	18,000	18,000	(7,000)	-28.0%
5601	Uniform	15,735	40,422	37,400	67,900	67,900	30,500	81.6%
5602	Safety Equipment	10,767	29,619	31,200	37,950	39,950	8,750	28.0%
5603	Employee Training	34,026	98,952	157,750	320,750	320,010	162,260	102.9%
5604	Public Education	1,100	2,087	3,050	2,750	2,750	(300)	-9.8%
5611	ADA Compliance	-	39	250	250	250	-	0.0%
5614	Car Allowance	4,005	7,928	7,942	9,842	9,842	1,900	23.9%
5624	Legal Services	-	402,087	275,000	200,000	200,000	(75,000)	-27.3%
5625	Impound Costs	2,060	2,735	6,000	6,000	6,000	-	0.0%
5626	Jail Laundry Services	-	733	-	-	-	-	0.0%
5630	Haven House	-	14,000	14,000	14,000	14,000	-	0.0%
5632	Wellness Program	12,510	27,843	23,000	27,000	27,000	4,000	17.4%
5633	Phones	1,332	3,230	10,000	10,000	10,000	-	0.0%
5634	Networking	3,759	1,956	6,500	6,500	6,500	-	0.0%
5635	Software	6,660	34,892	45,890	58,500	58,500	12,610	27.5%
5636	Servers	102	-	5,000	15,000	15,000	10,000	200.0%
5801	Pratt Museum	69,000	69,000	69,000	79,000	79,000	10,000	14.5%
5815	Parks & Recreation Board	-	325	1,500	1,500	1,500	-	0.0%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	-	0.0%
TBD	Homer Chamber	-	-	-	51,000	51,000	51,000	0.0%
TBD	IT Security	-	-	-	80,000	80,000	80,000	0.0%
TBD	Subscription Databases - New GL	-	-	-	10,000	10,000	10,000	0.0%
	Total Maintenance and Operations	1,787,602	3,994,612	4,370,300	5,124,642	5,182,734	812,434	18.6%
	Transfers							
5106	Leave Cash Out	58,222	136,126	122,629	221,360	178,375	55,747	45.5%
5990	Transfers To	58,142	4,583,024	267,206	116,625	118,907	(148,299)	-55.5%
	Total Transfers	116,364	4,719,150	389,835	337,984	297,283	(92,552)	-23.7%
	Total	6,340,695	18,153,147	15,245,750	16,181,188	16,485,862	1,240,112	8.1%

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
ADMIN COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	666,980	1,420,192	1,841,796	1,844,146	1,892,930	51,135	2.8%
5102	Fringe Benefits	332,188	777,258	983,725	1,007,613	1,037,039	53,314	5.4%
5103	Part-time Wages	39,370	89,128	133,563	251,075	254,370	120,807	90.4%
5104	Part-time Benefits	24,400	62,654	70,082	121,584	126,053	55,971	79.9%
5105	Overtime	8,506	18,883	21,875	27,243	27,349	5,474	25.0%
5107	Part-time Overtime	50	1,501	1,700	1,200	1,200	(500)	-29.4%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	57,763	115,583	-	-	-	-	0.0%
Total Salaries and Benefits		1,129,257	2,485,199	3,052,740	3,252,862	3,338,941	286,200	9.4%
Maintenance and Operations								
5201	Office Supplies	6,066	12,505	18,000	20,250	20,250	2,250	12.5%
5202	Operating Supplies	787	3,457	3,270	3,770	3,770	500	15.3%
5203	Fuel and Lube	15,172	23,855	18,000	18,000	18,000	-	0.0%
5206	Food and Staples	8	6,406	5,700	21,400	21,400	15,700	275.4%
5208	Equipment Maintenance	37	1,531	6,775	6,775	6,775	-	0.0%
5209	Building & Grounds Maintenance	-	-	250	250	250	-	0.0%
5210	Professional Services	66,143	109,154	144,100	157,200	155,800	11,700	8.1%
5213	Survey and Appraisal	-	-	2,000	10,000	10,000	8,000	400.0%
5214	Rents & Leases	1,475	3,645	6,000	6,000	6,000	-	0.0%
5215	Communications	35,089	106,660	80,500	89,200	89,200	8,700	10.8%
5216	Freight and Postage	791	3,025	5,200	6,850	6,850	1,650	31.7%
5217	Electricity	13,187	27,776	38,068	30,554	33,609	(4,459)	-11.7%
5218	Water	224	949	1,724	1,044	1,148	(576)	-33.4%
5219	Sewer	186	1,044	1,714	1,148	1,263	(451)	-26.3%
5221	Property Insurance	4,206	9,305	10,236	16,541	18,195	7,959	77.8%
5223	Liability Insurance	2,111	4,122	7,066	6,023	6,596	(470)	-6.7%
5227	Advertising	8,279	23,995	34,650	42,650	42,650	8,000	23.1%
5228	Books	20,981	47,223	48,150	45,750	45,750	(2,400)	-5.0%
5229	Periodicals	5,551	10,286	10,500	12,550	12,550	2,050	19.5%
5230	Audio Visual	7,691	17,885	16,500	16,500	16,500	-	0.0%
5231	Tools and Equipment	4,613	13,054	13,800	19,700	19,700	5,900	42.8%
5233	Computer Related Items	9,876	36,680	34,700	51,700	51,700	17,000	49.0%
5234	Record and Permits	72	460	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	3,256	6,942	9,310	13,150	13,150	3,840	41.2%
5236	Transportation	1,305	14,767	22,750	-	-	(22,750)	-100.0%
5237	Subsistence	365	9,432	11,000	-	-	(11,000)	-100.0%
5238	Printing and Binding	59	2,119	10,150	11,800	11,800	1,650	16.3%
5240	Political Activities	-	-	-	-	-	-	0.0%
5244	Snow Removal	11,250	17,125	10,200	10,200	10,200	-	0.0%
5248	Lobbying	-	-	-	12,000	12,000	12,000	0.0%
5252	Credit Card Expenses	273	507	1,600	1,600	1,600	-	0.0%
5601	Uniform	-	-	-	1,000	1,000	1,000	0.0%
5603	Employee Training	6,552	21,028	33,750	114,000	114,000	80,250	237.8%
5604	Public Education	576	-	800	-	-	(800)	-100.0%
5611	ADA Compliance	-	39	250	250	250	-	0.0%
5614	Car Allowance	2,911	5,785	5,938	5,938	5,938	-	0.0%
5632	Wellness Program	12,510	27,843	23,000	27,000	27,000	4,000	17.4%
5633	Phones	1,332	3,230	10,000	10,000	10,000	-	0.0%
5634	Networking	3,759	1,956	6,500	6,500	6,500	-	0.0%
5635	Software	6,660	32,496	45,690	58,300	58,300	12,610	27.6%
5636	Servers	102	-	5,000	15,000	15,000	10,000	200.0%
5815	Parks & Recreation Board	-	-	-	1,500	1,500	1,500	0.0%
TBD	Subscription Databases - New GL	-	-	-	10,000	10,000	10,000	0.0%
TBD	IT Security	-	-	-	80,000	80,000	80,000	0.0%
Total Maintenance and Operations		253,454	606,287	703,841	963,093	967,194	263,353	37.4%
Total		1,382,712	3,091,487	3,756,582	4,215,955	4,306,135	549,553	14.6%

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0101 - CITY CLERK								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	105,470	225,224	241,719	256,981	262,833	21,114	8.7%
5102	Fringe Benefits	54,069	125,395	131,471	139,590	143,875	12,403	9.4%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	5,654	10,772	13,000	13,000	13,105	105	0.8%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	10,230	20,005	-	-	-	-	0.0%
	Total Salaries and Benefits	175,424	381,396	386,191	409,571	419,813	33,622	8.7%
Maintenance and Operations								
5201	Office Supplies	920	1,365	3,000	3,000	3,000	-	0.0%
5206	Food and Staples	8	98	50	150	150	100	200.0%
5208	Equipment Maintenance	-	699	1,500	1,500	1,500	-	0.0%
5210	Professional Services	5,770	19,647	17,000	17,000	17,000	-	0.0%
5215	Communications	601	2,204	1,600	1,600	1,600	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5223	Liability Insurance	277	531	927	672	739	(189)	-20.3%
5227	Advertising	3,778	9,252	12,000	12,000	12,000	-	0.0%
5231	Tools and Equipment	472	4,782	1,200	1,200	1,200	-	0.0%
5233	Computer Related Items	1,462	-	1,000	1,000	1,000	-	0.0%
5234	Record and Permits	72	460	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	84	843	1,000	1,000	1,000	-	0.0%
5236	Transportation	-	2,590	4,500	-	-	(4,500)	-100.0%
5237	Subsistence	-	3,814	3,500	-	-	(3,500)	-100.0%
5238	Printing and Binding	59	-	-	-	-	-	0.0%
5240	Political Activities	-	-	-	-	-	-	0.0%
5603	Employee Training	675	3,665	5,000	15,500	15,500	10,500	210.0%
5635	Software	-	948	-	-	-	-	0.0%
	Total Maintenance and Operations	14,177	50,898	53,277	55,622	55,689	2,411	4.5%
	Total	189,601	432,294	439,468	465,193	475,502	36,034	8.2%

FY24/25 Budget Notes:
5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0102 - CITY ELECTIONS								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	175	1,919	1,000	1,000	(919)	-47.9%
5104	Part-time Benefits	-	1	156	158	158	2	1.5%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	1,501	1,700	1,200	1,200	(500)	-29.4%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	1,677	3,775	2,358	2,358	(1,417)	-37.5%
Maintenance and Operations								
5201	Office Supplies	-	50	300	300	300	-	0.0%
5206	Food and Staples	-	42	250	250	250	-	0.0%
5208	Equipment Maintenance	-	600	1,175	1,175	1,175	-	0.0%
5210	Professional Services	-	-	-	5,000	5,000	5,000	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5227	Advertising	-	697	750	750	750	-	0.0%
5238	Printing and Binding	-	2,119	6,700	6,700	6,700	-	0.0%
	Total Maintenance and Operations	-	3,508	9,175	14,175	14,175	5,000	54.5%
	Total	-	5,185	12,950	16,533	16,533	3,583	27.7%

FY24/25 Budget Notes:
5103 - pay election workers in the event of a special election and all canvass board members
5210 - reimburse KPB for Homer's portion of regular Election Board Payroll through KPB MOA

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0110 - CITY MANAGER									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	110,695	283,762	497,053	364,864	371,384	(125,669)	-25.3%	
5102	Fringe Benefits	51,433	139,263	244,170	182,471	186,878	(57,292)	-23.5%	
5103	Part-time Wages	-	279	-	91,601	92,363	92,363	0.0%	
5104	Part-time Benefits	-	22	-	24,908	25,810	25,810	0.0%	
5105	Overtime	(714)	621	375	892	892	517	137.8%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	9,263	22,600	-	-	-	-	0.0%	
	Total Salaries and Benefits	170,678	446,547	741,598	664,736	677,327	(64,271)	-8.7%	
Maintenance and Operations									
5201	Office Supplies	2,120	1,646	1,200	1,200	1,200	-	0.0%	
5202	Operating Supplies	-	-	-	-	-	-	0.0%	
5206	Food and Staples	-	6,235	5,000	10,000	10,000	5,000	100.0%	
5208	Equipment Maintenance	37	-	100	100	100	-	0.0%	
5210	Professional Services	51,000	57,207	61,000	30,000	30,000	(31,000)	-50.8%	
5215	Communications	960	2,140	2,500	8,000	8,000	5,500	220.0%	
5216	Freight and Postage	293	38	1,000	1,000	1,000	-	0.0%	
5223	Liability Insurance	339	705	1,144	1,308	1,439	295	25.7%	
5227	Advertising	1,000	8,025	12,000	12,000	12,000	-	0.0%	
5228	Books	-	70	-	-	-	-	0.0%	
5229	Periodicals	-	-	200	200	200	-	0.0%	
5231	Tools and Equipment	-	1,489	750	750	750	-	0.0%	
5233	Computer Related Items	130	2,635	1,000	1,000	1,000	-	0.0%	
5235	Membership Dues	1,000	2,032	2,925	4,000	4,000	1,075	36.8%	
5236	Transportation	-	4,658	6,000	-	-	(6,000)	-100.0%	
5237	Subsistence	365	3,513	4,000	-	-	(4,000)	-100.0%	
5238	Printing and Binding	-	-	2,500	2,500	2,500	-	0.0%	
5248	Lobbying	-	-	-	12,000	12,000	12,000	0.0%	
5603	Employee Training	1,384	3,616	8,000	34,000	34,000	26,000	325.0%	
5604	Public Education	576	-	800	-	-	(800)	-100.0%	
5614	Car Allowance	1,519	3,019	3,000	3,000	3,000	-	0.0%	
5635	Software	-	1,296	1,090	2,500	2,500	1,410	129.4%	
	Total Maintenance and Operations	60,722	98,323	114,209	123,558	123,689	9,480	8.3%	
	Total	231,400	544,870	855,807	788,294	801,015	(54,792)	-6.4%	

FY24/25 Budget Notes:

5101/5102 - FY23 budget included funding for two full time special projects coordinators; FY24/25 budget has one full time coordinator and other full time position is split into two part time positions (one coordinator and one planning technician coded to Planning budget); 50% of special projects communications coordinator is coded to Port-Administration budget
5103/5104 - move full time to part time; allow for additional part time support
5206 - increased to account for inflation and increased use of line item for hospitality related to lobbying, public engagement, etc.
5210 - Formerly included funding for Chamber of Commerce which will be moved to non-departmental budget; increasing the amount available for CM office
5215/5235/5635 - increased to account for the growth of the City Manager office
5236/5237/5603 - expanded team; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions
5248 - increased to allow for additional travel costs related to lobbying efforts
5604 - Public education rolled into advertising (5227)

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0111 - PERSONNEL									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	49,097	101,857	109,641	115,756	119,229	9,588	8.7%	
5102	Fringe Benefits	21,867	49,282	52,577	55,605	56,445	3,868	7.4%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	-	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	4,135	8,092	-	-	-	-	0.0%	
	Total Salaries and Benefits	75,099	159,230	162,218	171,361	175,674	13,456	8.3%	
Maintenance and Operations									
5201	Office Supplies	119	588	1,000	1,000	1,000	-	0.0%	
5210	Professional Services	2,837	15,340	15,700	17,800	16,400	700	4.5%	
5215	Communications	369	621	250	250	250	-	0.0%	
5216	Freight and Postage	-	-	-	-	-	-	0.0%	
5223	Liability Insurance	140	269	470	340	373	(96)	-20.5%	
5227	Advertising	2,703	3,827	5,000	5,000	5,000	-	0.0%	
5229	Periodicals	219	307	300	350	350	50	16.7%	
5231	Tools and Equipment	933	1,383	1,500	1,500	1,500	-	0.0%	
5233	Computer Related Items	-	-	-	-	-	-	0.0%	
5235	Membership Dues	-	448	500	550	550	50	10.0%	
5236	Transportation	1,305	5,263	3,000	-	-	(3,000)	-100.0%	
5237	Subsistence	-	1,669	1,000	-	-	(1,000)	-100.0%	
5238	Printing and Binding	-	-	-	-	-	-	0.0%	
5603	Employee Training	2,061	7,808	8,000	13,000	13,000	5,000	62.5%	
5611	ADA Compliance	-	39	250	250	250	-	0.0%	
5632	Wellness Program	12,510	27,843	23,000	27,000	27,000	4,000	17.4%	
	Total Maintenance and Operations	23,197	65,406	59,970	67,040	65,673	5,704	9.5%	
	Total	98,297	224,636	222,188	238,401	241,347	19,160	8.6%	

FY24/25 Budget Notes:

5210 - increases to Applicant Pro and NeoGov Fee; JJ Keller (Training/Labor Law Posters) 3-yr renewal in FY24 for \$1400
5235 - SHRM Membership fee increase
5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions
5632 - Virgin Pulse (Wellness Program) Fee Increase + more employees enrolled on program

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0112 - ECONOMIC DEVELOPMENT								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	175,311	178,618	178,618	0.0%
5102	Fringe Benefits	-	-	-	96,916	99,661	99,661	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	3,000	3,000	3,000	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	275,227	281,279	281,279	0.0%
Maintenance and Operations								
5201	Office Supplies	-	-	-	1,500	1,500	1,500	0.0%
5206	Food and Staples	-	-	-	1,000	1,000	1,000	0.0%
5210	Professional Services	-	-	-	10,000	10,000	10,000	0.0%
5213	Survey and Appraisal	-	-	-	5,000	5,000	5,000	0.0%
5215	Communications	-	-	-	700	700	700	0.0%
5216	Freight and Postage	-	-	-	150	150	150	0.0%
5223	Liability Insurance	-	-	-	300	300	300	0.0%
5227	Advertising	-	-	-	1,000	1,000	1,000	0.0%
5228	Books	-	-	-	500	500	500	0.0%
5231	Tools and Equipment	-	-	-	1,000	1,000	1,000	0.0%
5233	Computer Related Items	-	-	-	1,000	1,000	1,000	0.0%
5235	Membership Dues	-	-	-	2,000	2,000	2,000	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	-	1,000	1,000	1,000	0.0%
5603	Employee Training	-	-	-	10,000	10,000	10,000	0.0%
5604	Public Education	-	-	-	-	-	-	0.0%
5635	Software	-	-	-	400	400	400	0.0%
	Total Maintenance and Operations	-	-	-	35,550	35,550	35,550	0.0%
	Total	-	-	-	310,777	316,829	316,829	0.0%

FY24/25 Budget Notes:
5101/5102 - two full time employees now coded to this budget

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0113 - INFORMATION TECHNOLOGY								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	80,567	163,804	268,285	263,598	271,558	3,273	1.2%
5102	Fringe Benefits	38,826	87,485	139,471	141,585	146,506	7,034	5.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	1,244	3,717	4,500	5,000	5,000	500	11.1%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,891	13,309	-	-	-	-	0.0%
	Total Salaries and Benefits	127,528	268,315	412,256	410,184	423,064	10,808	2.6%
Maintenance and Operations								
5201	Office Supplies	68	566	1,750	2,000	2,000	250	14.3%
5210	Professional Services	-	-	15,000	40,000	40,000	25,000	166.7%
5215	Communications	25,183	70,306	40,000	40,000	40,000	-	0.0%
5216	Freight and Postage	-	99	1,000	1,000	1,000	-	0.0%
5223	Liability Insurance	250	480	838	843	928	89	10.7%
5228	Books	-	650	250	250	250	-	0.0%
5231	Tools and Equipment	358	3,276	5,500	10,000	10,000	4,500	81.8%
5233	Computer Related Items	5,919	26,676	24,000	40,000	40,000	16,000	66.7%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5603	Employee Training	-	310	2,250	11,000	11,000	8,750	388.9%
5614	Car Allowance	1,139	2,264	2,438	2,438	2,438	-	0.0%
5633	Phones	1,332	3,230	10,000	10,000	10,000	-	0.0%
5634	Networking	3,759	1,956	6,500	6,500	6,500	-	0.0%
5635	Software	2,726	13,103	25,000	25,000	25,000	-	0.0%
5636	Servers	102	-	5,000	15,000	15,000	10,000	200.0%
	IT Security - New GL				80,000	80,000	80,000	0.0%
	Total Maintenance and Operations	40,836	122,916	139,526	284,031	284,116	144,589	103.6%
	Total	168,363	391,231	551,782	694,215	707,179	155,397	28.2%

FY24/25 Budget Notes:

- 5201 - Added staff will need more supplies
- 5210 - Adopting an Enterprise Content Management (ECM) system will come out of this line, as well as other third-party services that we will contract out for
- 5231 - We have been upgrading tools and buying more capacity for added IT staff
- 5233 - Replacing workstations across the city is an ongoing project and should be budgeted for continuously
- 5603 - added staff; increased training
- 5636 - More upgrades will be needed as we work through the backlog
- IT Security - Adopting a threat monitoring service

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0115- COMMUNITY RECREATION									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	42,764	85,049	90,440	96,152	99,037	8,597	9.5%	
5102	Fringe Benefits	19,885	43,477	48,874	53,521	54,361	5,487	11.2%	
5103	Part-time Wages	648	1,305	16,714	20,017	20,017	3,303	19.8%	
5104	Part-time Benefits	65	104	1,921	2,429	2,429	508	26.4%	
5105	Overtime	646	1,522	-	1,351	1,351	1,351	0.0%	
5107	Part-time Overtime	50	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	3,656	6,879	-	-	-	-	0.0%	
	Total Salaries and Benefits	67,715	138,336	157,949	173,470	177,195	19,246	12.2%	
Maintenance and Operations									
5201	Office Supplies	-	20	250	250	250	-	0.0%	
5202	Operating Supplies	424	2,188	2,000	2,500	2,500	500	25.0%	
5208	Equipment Maintenance	-	232	500	500	500	-	0.0%	
5210	Professional Services	6,456	1,870	18,000	18,000	18,000	-	0.0%	
5215	Communications	951	2,934	1,950	1,950	1,950	-	0.0%	
5216	Freight and Postage	-	58	50	50	50	-	0.0%	
5223	Liability Insurance	125	236	413	295	324	(88)	-21.4%	
5227	Advertising	145	586	900	900	900	-	0.0%	
5233	Computer Related Items	416	765	4,200	4,200	4,200	-	0.0%	
5235	Membership Dues	175	175	185	300	300	115	62.2%	
5236	Transportation	-	62	1,250	-	-	(1,250)	-100.0%	
5237	Subsistence	-	-	500	-	-	(500)	-100.0%	
5252	Credit Card Expenses	-	-	1,000	1,000	1,000	-	0.0%	
5601	Uniform	-	-	-	1,000	1,000	1,000	0.0%	
5603	Employee Training	-	1,401	1,500	4,500	4,500	3,000	200.0%	
5614	Car Allowance	253	503	500	500	500	-	0.0%	
5635	Software	-	367	-	400	400	400	0.0%	
5815	Parks & Recreation Board	-	-	-	1,500	1,500	1,500	0.0%	
	Total Maintenance and Operations	8,945	11,398	33,198	37,845	37,874	4,677	14.1%	
	Total	76,660	149,735	191,147	211,315	215,069	23,922	12.5%	

FY24/25 Budget Notes:
5235- include membership for PARCAC Advisory Board for ARPA
5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions
5601 - shirts/hats for volunteers and staff
5635 - Adobe Subscription
5815 - moved this item from Parks budget

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0130 - PLANNING & ZONING								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	119,352	245,511	264,590	174,886	180,048	(84,542)	-32.0%
5102	Fringe Benefits	56,802	129,157	138,359	94,135	96,374	(41,984)	-30.3%
5103	Part-time Wages	-	-	-	30,132	30,976	30,976	0.0%
5104	Part-time Benefits	-	-	-	23,157	24,066	24,066	0.0%
5105	Overtime	1,675	1,978	3,000	3,000	3,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	10,193	19,663	-	-	-	-	0.0%
	Total Salaries and Benefits	188,022	396,308	405,948	325,310	334,464	(71,485)	-17.6%
Maintenance and Operations								
5201	Office Supplies	463	321	1,500	2,000	2,000	500	33.3%
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5206	Food and Staples	-	32	400	10,000	10,000	9,600	2400.0%
5208	Equipment Maintenance	-	-	500	500	500	-	0.0%
5210	Professional Services	-	2,119	8,000	10,000	10,000	2,000	25.0%
5213	Survey and Appraisal	-	-	2,000	5,000	5,000	3,000	150.0%
5215	Communications	819	1,347	700	700	700	-	0.0%
5216	Freight and Postage	-	-	150	150	150	-	0.0%
5223	Liability Insurance	287	549	915	690	759	(155)	-17.0%
5227	Advertising	424	1,497	3,000	10,000	10,000	7,000	233.3%
5228	Books	95	420	900	1,000	1,000	100	11.1%
5231	Tools and Equipment	48	21	600	1,000	1,000	400	66.7%
5233	Computer Related Items	-	-	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	1,834	2,934	3,200	3,800	3,800	600	18.8%
5236	Transportation	-	2,194	4,500	-	-	(4,500)	-100.0%
5237	Subsistence	-	436	1,000	-	-	(1,000)	-100.0%
5238	Printing and Binding	-	-	350	1,000	1,000	650	185.7%
5252	Credit Card Expenses	-	-	-	-	-	-	0.0%
5603	Employee Training	79	2,991	5,000	17,500	17,500	12,500	250.0%
5635	Software	-	12,107	12,100	15,500	15,500	3,400	28.1%
	Total Maintenance and Operations	4,049	26,967	45,815	79,840	79,909	34,095	74.4%
	Total	192,071	423,275	451,763	405,150	414,373	(37,390)	-8.3%

FY24/25 Budget Notes:
5101/5102 - 1 FTE moved to Economic Development budget
5103/5104 - 1 part-time planning technician
5206/5227 - increase for comp plan development
5213 - increased to be able to cover a simple survey
5228 - cover current subscriptions with \$200 for additional book(s)
5231 - office furniture for additional personnel
5238 - cover estimated costs for replacement printer program

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0145 - LIBRARY								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	159,034	314,985	370,068	396,596	410,224	40,156	10.9%
5102	Fringe Benefits	89,306	203,199	228,802	243,790	252,939	24,137	10.5%
5103	Part-time Wages	38,721	87,369	114,930	108,325	110,014	(4,916)	-4.3%
5104	Part-time Benefits	24,335	62,528	68,005	70,933	73,591	5,585	8.2%
5105	Overtime	-	272	1,000	1,000	1,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	13,395	25,036	-	-	-	-	0.0%
	Total Salaries and Benefits	324,791	693,390	782,805	820,644	847,768	64,962	8.3%
Maintenance and Operations								
5201	Office Supplies	2,377	7,950	9,000	9,000	9,000	-	0.0%
5202	Operating Supplies	363	1,268	1,270	1,270	1,270	-	0.0%
5203	Fuel and Lube	15,172	23,855	18,000	18,000	18,000	-	0.0%
5208	Equipment Maintenance	-	-	3,000	3,000	3,000	-	0.0%
5209	Building & Grounds Maintenance	-	-	250	250	250	-	0.0%
5210	Professional Services	80	12,971	9,400	9,400	9,400	-	0.0%
5214	Rents & Leases	1,475	3,645	6,000	6,000	6,000	-	0.0%
5215	Communications	6,204	27,108	33,500	36,000	36,000	2,500	7.5%
5216	Freight and Postage	498	2,831	3,000	4,500	4,500	1,500	50.0%
5217	Electricity	13,187	27,776	38,068	30,554	33,609	(4,459)	-11.7%
5218	Water	224	949	1,724	1,044	1,148	(576)	-33.4%
5219	Sewer	186	1,044	1,714	1,148	1,263	(451)	-26.3%
5221	Property Insurance	4,206	9,305	10,236	16,541	18,195	7,959	77.8%
5223	Liability Insurance	693	1,352	2,360	1,576	1,734	(626)	-26.5%
5227	Advertising	229	111	1,000	1,000	1,000	-	0.0%
5228	Books	20,886	46,083	47,000	44,000	44,000	(3,000)	-6.4%
5229	Periodicals	5,332	9,979	10,000	12,000	12,000	2,000	20.0%
5230	Audio Visual	7,691	17,885	16,500	16,500	16,500	-	0.0%
5231	Tools and Equipment	2,802	2,103	4,250	4,250	4,250	-	0.0%
5233	Computer Related Items	1,948	6,603	3,500	3,500	3,500	-	0.0%
5235	Membership Dues	163	510	1,500	1,500	1,500	-	0.0%
5236	Transportation	-	-	3,500	-	-	(3,500)	-100.0%
5237	Subsistence	-	-	1,000	-	-	(1,000)	-100.0%
5238	Printing and Binding	-	-	600	600	600	-	0.0%
5242	Janitorial	-	-	-	-	-	-	0.0%
5244	Snow Removal	11,250	17,125	10,200	10,200	10,200	-	0.0%
5252	Credit Card Expenses	273	507	600	600	600	-	0.0%
5603	Employee Training	2,354	1,237	4,000	8,500	8,500	4,500	112.5%
5634	Networking	-	-	-	-	-	-	0.0%
5635	Software	3,935	4,676	7,500	14,500	14,500	7,000	93.3%
	Subscription Databases - New GL	-	-	-	10,000	10,000	10,000	0.0%
	Total Maintenance and Operations	101,528	226,872	248,672	265,433	270,519	21,847	8.8%
	Total	426,319	920,262	1,031,478	1,086,077	1,118,287	86,809	8.4%

FY24/25 Budget Notes:

5215/5216/5230 - reflect increased costs largely due to inflation
5228/5229 - move \$10,000 in combined budget to new budget code for subscription databases to better account for these expenses
5635 - reflects costs of moving the library's catalog into the cloud
5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0100 - MAYOR/COUNCIL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	8,850	12,150	13,000	13,000	13,000	-	0.0%
5102	Fringe Benefits	702	964	1,056	1,056	1,056	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	9,552	13,114	14,056	14,056	14,056	-	0.0%
Maintenance and Operations								
5201	Office Supplies	(12)	43	500	11,500	500	-	0.0%
5206	Food and Staples	-	2,000	2,000	10,000	2,500	500	25.0%
5210	Professional Services	179,367	3,678	25,000	25,000	25,000	-	0.0%
5211	Audit Services	13,873	95,479	98,051	107,856	118,642	20,591	21.0%
5215	Communications	1,210	191	-	-	-	-	0.0%
5223	Liability Insurance	286	503	879	720	792	(87)	-9.9%
5227	Advertising	-	-	1,000	1,000	1,000	-	0.0%
5233	Computer Related Items	939	4,682	4,500	4,500	4,500	-	0.0%
5235	Membership Dues	-	6,729	6,770	6,770	6,770	-	0.0%
5236	Transportation	-	7,457	8,000	-	-	(8,000)	-100.0%
5237	Subsistence	-	2,846	6,200	-	-	(6,200)	-100.0%
5248	Lobbying	10,500	21,000	21,000	40,000	40,000	19,000	90.5%
5280	Volunteer Incentives	-	-	4,000	4,000	4,000	-	0.0%
5603	Employee Training	325	2,750	4,000	18,200	18,200	14,200	355.0%
5624	Legal Services	-	402,087	275,000	200,000	200,000	(75,000)	-27.3%
	Total Maintenance and Operations	206,487	549,444	456,900	429,546	421,903	(34,997)	-7.7%
Transfers								
5990	Transfers To	58,142	123,024	102,561	116,625	118,907	16,347	15.9%
	Total Transfers	58,142	123,024	102,561	116,625	118,907	16,347	15.9%
	Total	274,181	685,582	573,516	560,226	554,867	(18,650)	-3.3%

FY24 Budget Notes:
5201 - Council chamber dais chairs
5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions
5248 - increased to allow for additional travel costs related to lobbying efforts
5990 - (1) Seawall \$10,000, (2) Water Hydrants \$103,371, (3) Health Insurance Fund \$3,907

FY25 Budget Notes:
5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions
5248 - increased to allow for additional travel costs related to lobbying efforts
5990 - (1) Seawall \$10,000, (2) Water Hydrants \$105,975, (3) Health Insurance Fund \$3,010

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0120 - FINANCE								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	224,773	445,597	540,592	496,288	508,666	(31,925)	-5.9%
5102	Fringe Benefits	118,663	265,317	299,714	263,501	269,173	(30,541)	-10.2%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	8,354	11,803	12,220	13,000	13,000	780	6.4%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	740	-	-	-	-	0.0%
5112	PERS Relief	19,635	36,346	-	-	-	-	0.0%
	Total Salaries and Benefits	371,425	759,803	852,525	772,788	790,839	(61,686)	-7.2%
Maintenance and Operations								
5201	Office Supplies	2,363	6,098	6,000	6,000	6,000	-	0.0%
5210	Professional Services	14,850	49,904	55,000	90,000	90,000	35,000	63.6%
5215	Communications	1,513	2,721	1,200	1,200	1,200	-	0.0%
5223	Liability Insurance	548	1,065	1,858	1,452	1,597	(261)	-14.0%
5235	Membership Dues	415	710	2,000	2,000	2,000	-	0.0%
5236	Transportation	-	-	10,000	-	-	(10,000)	-100.0%
5237	Subsistence	-	-	3,000	-	-	(3,000)	-100.0%
5238	Printing and Binding	172	945	1,000	1,000	1,000	-	0.0%
5603	Employee Training	1,365	1,155	15,000	28,000	28,000	13,000	86.7%
5635	Software	-	367	200	200	200	-	0.0%
	Total Maintenance and Operations	21,226	62,966	95,258	129,852	129,997	34,739	36.5%
	Total	392,650	822,769	947,783	902,640	920,837	(26,947)	-2.8%

FY24/25 Budget Notes:
5101/5102 - 1.5 FTE now coded to utility fund (split 50/50 between water admin and sewer admin)
5210 - increase to allow for utilization of third party contracts on high priority projects
5236/5237/5603 - prioritizing staff training and development in FY/25; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0140 - CITY HALL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
Maintenance and Operations								
5201	Office Supplies	1,338	5,121	5,000	5,000	5,000	-	0.0%
5202	Operating Supplies	-	961	2,000	2,000	2,000	-	0.0%
5203	Fuel and Lube	4,750	5,963	7,000	7,000	7,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	500	500	500	-	0.0%
5209	Building & Grounds Maintenance	-	4,839	3,000	3,000	3,000	-	0.0%
5210	Professional Services	-	5,202	6,000	6,000	6,000	-	0.0%
5214	Rents & Leases	14,494	27,261	40,000	40,000	40,000	-	0.0%
5215	Communications	5,133	17,134	15,000	15,000	15,000	-	0.0%
5216	Freight and Postage	13,540	15,762	15,500	3,500	3,500	(12,000)	-77.4%
5217	Electricity	16,333	37,371	23,079	41,108	45,219	22,140	95.9%
5218	Water	343	662	918	729	801	(116)	-12.7%
5219	Sewer	338	661	828	727	799	(29)	-3.5%
5220	Refuse and Disposal	151	302	350	350	350	-	0.0%
5221	Property Insurance	1,964	4,667	4,900	7,156	7,871	2,971	60.6%
5222	Auto Insurance	218	435	457	466	513	56	12.2%
5223	Liability Insurance	102	193	322	203	223	(99)	-30.7%
5224	Fidelity Bond	225	450	450	450	450	-	0.0%
5244	Snow Removal	8,835	14,060	7,500	7,500	7,500	-	0.0%
	Total Maintenance and Operations	67,764	141,045	132,805	140,688	145,727	12,922	9.7%
	Total	67,764	141,045	132,805	140,688	145,727	12,922	9.7%

FY24/25 Budget Notes:
5216 - moved utility billing related postage expenses to utility fund (split 50/50 between water admin and sewer admin)

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0114 - HERC BUILDING								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
Maintenance and Operations								
5203	Fuel and Lube	12,746	2,765	32,500	10,000	10,000	(22,500)	-69.2%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	1,901	545	4,000	2,400	2,400	(1,600)	-40.0%
5210	Professional Services	930	2,739	1,500	1,500	1,500	-	0.0%
5215	Communications	195	510	2,115	1,000	1,000	(1,115)	-52.7%
5217	Electricity	8,192	16,253	17,508	17,878	19,666	2,158	12.3%
5218	Water	423	677	793	745	820	26	3.3%
5219	Sewer	307	456	512	502	552	40	7.9%
5221	Property Insurance	1,361	2,894	3,183	4,232	4,655	1,471	46.2%
5223	Liability Insurance	40	77	133	95	105	(28)	-21.4%
	Total Maintenance and Operations	26,094	26,916	62,244	38,352	40,697	(21,547)	-34.6%
	Total	26,094	26,916	62,244	38,352	40,697	(21,547)	-34.6%

FY24/25 Budget Notes:
5203/5209/5215 - HERC 2 will be gone

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0149 - AIRPORT								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	22,325	75,277	49,000	46,713	48,276	(725)	-1.5%
5102	Fringe Benefits	13,519	41,705	33,463	31,924	33,055	(409)	-1.2%
5103	Part-time Wages	12,541	15,474	18,301	18,484	18,484	183	1.0%
5104	Part-time Benefits	1,585	1,896	2,169	2,230	2,230	61	2.8%
5105	Overtime	631	3,112	4,235	4,235	4,235	-	0.0%
5107	Part-time Overtime	160	-	1,784	1,784	1,784	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,933	6,220	-	-	-	-	0.0%
	Total Salaries and Benefits	52,694	143,684	108,952	105,370	108,063	(889)	-0.8%
Maintenance and Operations								
5202	Operating Supplies	897	1,079	4,800	4,800	4,800	-	0.0%
5203	Fuel and Lube	6,312	11,507	14,600	14,600	14,600	-	0.0%
5208	Equipment Maintenance	1,793	5,423	4,100	4,100	4,100	-	0.0%
5209	Building & Grounds Maintenance	4,585	4,505	11,500	11,500	11,500	-	0.0%
5210	Professional Services	2,400	5,282	4,800	4,800	4,800	-	0.0%
5214	Rents & Leases	29,863	29,863	32,873	32,873	32,873	-	0.0%
5215	Communications	577	1,485	1,550	1,550	1,550	-	0.0%
5217	Electricity	13,296	29,442	38,919	32,386	35,625	(3,294)	-8.5%
5218	Water	635	3,668	3,540	4,035	4,438	898	25.4%
5219	Sewer	1,218	4,235	5,743	4,659	5,125	(618)	-10.8%
5220	Refuse and Disposal	293	620	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	1,707	4,063	4,469	6,337	6,971	2,502	56.0%
5223	Liability Insurance	164	325	567	364	401	(166)	-29.2%
5227	Advertising	575	-	-	-	-	-	0.0%
5231	Tools and Equipment	7,329	612	1,000	1,000	1,000	-	0.0%
5252	Credit Card Expenses	-	274	-	750	750	750	0.0%
5614	Car Allowance	109	214	104	104	104	-	0.0%
	Total Maintenance and Operations	71,754	102,597	129,566	124,859	129,637	71	0.1%
	Total	124,447	246,280	238,518	230,228	237,700	(818)	-0.3%

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0350 - NON-DEPARTMENTAL									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	0.0%	
5102	Fringe Benefits	-	-	-	-	-	-	0.0%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	-	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%	
Maintenance and Operations									
5801	Pratt Museum	69,000	69,000	69,000	79,000	79,000	10,000	14.5%	
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	-	0.0%	
	Homer Chamber - New GL	-	-	-	51,000	51,000	51,000	0.0%	
	Total Maintenance and Operations	94,000	94,000	94,000	155,000	155,000	61,000	64.9%	
Capital Outlay and Transfers									
5990	Transfers To	-	4,460,000	164,646	-	-	(164,646)	-100.0%	
	Total C/O, Transfers & Reserves	-	4,460,000	164,646	-	-	(164,646)	-100.0%	
	Total	94,000	4,554,000	258,646	155,000	155,000	(103,646)	-40.1%	

FY24/25 Budget Notes:
Moved Homer Chamber of Commerce contribution from City Manager budget for transparent reporting

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0360 - LEAVE CASH OUT								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Maintenance and Operations								
5106	Leave Cash Out	58,222	136,126	122,629	221,360	178,375	55,747	45.5%
	Total Maintenance and Operations	<u>58,222</u>	<u>136,126</u>	<u>122,629</u>	<u>221,360</u>	<u>178,375</u>	<u>55,747</u>	45.5%
	Total	<u>58,222</u>	<u>136,126</u>	<u>122,629</u>	<u>221,360</u>	<u>178,375</u>	<u>55,747</u>	45.5%

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
FIRE COMBINED EXPENDITURES									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	281,397	563,327	669,724	779,531	804,286	134,562	20.1%	
5102	Fringe Benefits	158,164	346,780	381,065	475,424	491,121	110,056	28.9%	
5103	Part-time Wages	21,522	76,333	126,235	54,778	54,778	(71,458)	-56.6%	
5104	Part-time Benefits	2,474	9,018	17,155	6,811	6,811	(10,344)	-60.3%	
5105	Overtime	24,570	49,187	42,964	42,964	42,964	-	0.0%	
5107	Part-time Overtime	-	2,024	3,701	3,701	3,701	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	25,770	48,494	-	-	-	-	0.0%	
	Total Salaries and Benefits	513,896	1,095,163	1,240,845	1,363,209	1,403,661	162,816	13.1%	
Maintenance and Operations									
5201	Office Supplies	282	2,635	3,500	3,500	3,500	-	0.0%	
5202	Operating Supplies	10,446	30,604	30,500	43,600	43,260	12,760	41.8%	
5203	Fuel and Lube	5,957	18,817	15,000	15,000	15,000	-	0.0%	
5206	Food and Staples	2,130	5,062	5,000	5,000	5,000	-	0.0%	
5207	Vehicle and Boat Maintenance	12,168	(375)	13,000	13,500	14,000	1,000	7.7%	
5208	Equipment Maintenance	195	1,735	8,000	19,000	21,000	13,000	162.5%	
5209	Building & Grounds Maintenance	7,168	10,446	9,000	12,000	12,000	3,000	33.3%	
5210	Professional Services	9,705	35,656	58,000	113,250	114,250	56,250	97.0%	
5214	Rents & Leases	906	4,216	7,000	5,000	5,500	(1,500)	-21.4%	
5215	Communications	6,294	28,454	20,000	22,000	24,000	4,000	20.0%	
5216	Freight and Postage	317	445	800	800	800	-	0.0%	
5217	Electricity	8,645	15,183	30,648	16,701	18,371	(12,276)	-40.1%	
5218	Water	695	1,591	2,013	1,750	1,925	(88)	-4.4%	
5219	Sewer	694	1,677	1,851	1,845	2,030	178	9.6%	
5220	Refuse and Disposal	452	911	1,500	1,500	1,500	-	0.0%	
5221	Property Insurance	1,787	6,544	7,198	10,148	11,162	3,964	55.1%	
5222	Auto Insurance	6,513	14,642	16,105	15,730	17,303	1,198	7.4%	
5223	Liability Insurance	909	1,853	3,234	2,475	2,722	(512)	-15.8%	
5227	Advertising	-	1,052	500	500	500	-	0.0%	
5228	Books	-	700	500	-	-	(500)	-100.0%	
5231	Tools and Equipment	7,888	24,417	27,000	47,895	47,895	20,895	77.4%	
5233	Computer Related Items	64	3,428	5,000	5,000	5,000	-	0.0%	
5235	Membership Dues	862	1,245	3,500	3,500	3,500	-	0.0%	
5236	Transportation	249	6,020	6,000	-	-	(6,000)	-100.0%	
5237	Subsistence	146	4,337	5,500	-	-	(5,500)	-100.0%	
5244	Snow Removal	4,200	7,870	-	-	-	-	0.0%	
5280	Volunteer Incentives	9,864	23,918	35,000	35,000	35,000	-	0.0%	
5601	Uniform	3,299	7,038	6,500	34,500	34,500	28,000	430.8%	
5602	Safety Equipment	8,524	19,108	21,000	27,000	29,000	8,000	38.1%	
5603	Employee Training	5,862	28,615	33,500	69,100	72,360	38,860	116.0%	
5604	Public Education	524	2,087	2,250	2,750	2,750	500	22.2%	
5635	Software	-	734	-	-	-	-	0.0%	
	Total Maintenance and Operations	116,747	310,665	378,599	528,044	543,829	165,230	43.6%	
	Total	630,643	1,405,827	1,619,444	1,891,253	1,947,490	328,046	20.3%	

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0150 - FIRE ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	75,907	156,408	239,187	229,693	236,488	(2,699)	-1.1%
5102	Fringe Benefits	49,357	109,427	134,977	137,052	141,008	6,031	4.5%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	12,973	22,213	14,070	14,070	14,070	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,486	14,173	-	-	-	-	0.0%
	Total Salaries and Benefits	145,722	302,222	388,234	380,815	391,566	3,332	0.9%
Maintenance and Operations								
5201	Office Supplies	282	2,635	3,500	3,500	3,500	-	0.0%
5202	Operating Supplies	809	7,497	4,500	5,000	5,500	1,000	22.2%
5203	Fuel and Lube	5,957	18,817	15,000	15,000	15,000	-	0.0%
5206	Food and Staples	2,130	5,062	5,000	5,000	5,000	-	0.0%
5207	Vehicle and Boat Maintenance	1,060	3,967	2,000	2,500	3,000	1,000	50.0%
5208	Equipment Maintenance	26	135	5,000	9,500	10,500	5,500	110.0%
5209	Building & Grounds Maintenance	7,168	10,446	9,000	12,000	12,000	3,000	33.3%
5210	Professional Services	9,705	27,761	31,000	103,750	103,750	72,750	234.7%
5214	Rents & Leases	906	4,216	7,000	5,000	5,500	(1,500)	-21.4%
5215	Communications	6,294	28,454	20,000	22,000	24,000	4,000	20.0%
5216	Freight and Postage	317	445	800	800	800	-	0.0%
5217	Electricity	8,645	15,183	30,648	16,701	18,371	(12,276)	-40.1%
5218	Water	695	1,591	2,013	1,750	1,925	(88)	-4.4%
5219	Sewer	694	1,677	1,851	1,845	2,030	178	9.6%
5220	Refuse and Disposal	452	911	1,500	1,500	1,500	-	0.0%
5221	Property Insurance	1,787	6,544	7,198	10,148	11,162	3,964	55.1%
5222	Auto Insurance	6,513	14,642	16,105	15,730	17,303	1,198	7.4%
5223	Liability Insurance	909	1,853	3,234	2,475	2,722	(512)	-15.8%
5227	Advertising	-	1,052	500	500	500	-	0.0%
5228	Books	-	700	500	-	-	(500)	-100.0%
5231	Tools and Equipment	2,510	8,676	10,000	10,000	10,000	-	0.0%
5233	Computer Related Items	64	3,428	5,000	5,000	5,000	-	0.0%
5235	Membership Dues	362	170	1,250	1,250	1,250	-	0.0%
5236	Transportation	249	5,891	6,000	-	-	(6,000)	-100.0%
5237	Subsistence	146	4,337	5,500	-	-	(5,500)	-100.0%
5244	Snow Removal	4,200	7,870	-	-	-	-	0.0%
5280	Volunteer Incentives	9,864	23,918	35,000	35,000	35,000	-	0.0%
5601	Uniform	1,172	5,521	4,000	34,500	34,500	30,500	762.5%
5602	Safety Equipment	661	-	-	-	-	-	0.0%
5603	Employee Training	25	1,950	3,500	21,500	23,000	19,500	557.1%
5604	Public Education	47	750	750	750	750	-	0.0%
5635	Software	-	734	-	-	-	-	0.0%
	Total Maintenance and Operations	73,651	216,832	237,349	342,699	353,564	116,215	49.0%
	Total	219,373	519,053	625,583	723,514	745,130	119,547	19.1%

FY24/25 Budget Notes:
5210 - firefighter physicals
5217 - budget in line with actuals
5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions
5601 - bunker gear

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0151 - FIRE SERVICES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	96,281	190,739	217,429	274,919	283,899	66,470	30.6%
5102	Fringe Benefits	51,947	113,100	123,769	169,186	175,057	51,288	41.4%
5103	Part-time Wages	4,196	38,166	63,118	27,389	27,389	(35,729)	-56.6%
5104	Part-time Benefits	492	4,509	8,578	3,406	3,406	(5,172)	-60.3%
5105	Overtime	4,818	9,975	14,447	14,447	14,447	-	0.0%
5107	Part-time Overtime	-	1,012	1,850	1,850	1,850	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	8,515	15,788	-	-	-	-	0.0%
	Total Salaries and Benefits	166,249	373,289	429,191	491,197	506,048	76,857	17.9%
Maintenance and Operations								
5202	Operating Supplies	3,287	5,024	5,000	5,000	5,000	-	0.0%
5207	Vehicle and Boat Maintenance	11,107	(4,342)	11,000	11,000	11,000	-	0.0%
5208	Equipment Maintenance	169	1,600	3,000	9,500	10,500	7,500	250.0%
5210	Professional Services	-	4,122	22,000	5,000	6,000	(16,000)	-72.7%
5231	Tools and Equipment	3,411	10,417	12,000	30,395	30,395	18,395	153.3%
5235	Membership Dues	500	1,075	2,000	2,000	2,000	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5601	Uniform	1,171	1,389	2,500	-	-	(2,500)	-100.0%
5602	Safety Equipment	7,643	17,443	18,000	24,000	26,000	8,000	44.4%
5603	Employee Training	1,683	11,225	14,000	30,000	30,000	16,000	114.3%
5604	Public Education	425	1,000	1,000	1,000	1,000	-	0.0%
	Total Maintenance and Operations	29,397	48,953	90,500	117,895	121,895	31,395	34.7%
	Total	195,646	422,242	519,691	609,092	627,943	108,252	20.8%

FY24/25 Budget Notes:
5101/5102/5103/5104 - two full time positions added; reduction in part time hours
5207 - help support an extremely aged fleet stay in service
5208 - increased to cover equipment calibration previously not budgeted for (air compressor, fit test machine, pump test equipment)
5206 - increase needed to replace aging fire hose
5210 - medical director costs moved to Fire Administration budget
5601 - uniforms moved to Fire Administration budget
5602 - significant cost increase due to inflation and the need to replace aged gear no longer in compliance
5603 - increased due to new employees and increased service needs

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0152 - EMS SERVICES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	109,209	216,180	213,108	274,919	283,899	70,792	33.2%
5102	Fringe Benefits	56,860	124,253	122,320	169,186	175,057	52,737	43.1%
5103	Part-time Wages	17,326	38,166	63,118	27,389	27,389	(35,729)	-56.6%
5104	Part-time Benefits	1,982	4,509	8,578	3,406	3,406	(5,172)	-60.3%
5105	Overtime	6,779	17,000	14,447	14,447	14,447	-	0.0%
5107	Part-time Overtime	-	1,012	1,850	1,850	1,850	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	9,769	18,533	-	-	-	-	0.0%
	Total Salaries and Benefits	201,924	419,652	423,420	491,197	506,048	82,627	19.5%
Maintenance and Operations								
5202	Operating Supplies	6,350	18,083	21,000	33,600	32,760	11,760	56.0%
5210	Professional Services	-	3,774	5,000	4,500	4,500	(500)	-10.0%
5231	Tools and Equipment	1,967	5,325	5,000	7,500	7,500	2,500	50.0%
5235	Membership Dues	-	-	250	250	250	-	0.0%
5236	Transportation	-	129	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5601	Uniform	956	127	-	-	-	-	0.0%
5602	Safety Equipment	220	1,665	3,000	3,000	3,000	-	0.0%
5603	Employee Training	4,154	15,440	16,000	17,600	19,360	3,360	21.0%
5604	Public Education	52	337	500	1,000	1,000	500	100.0%
	Total Maintenance and Operations	13,699	44,880	50,750	67,450	68,370	17,620	34.7%
	Total	215,624	464,532	474,170	558,647	574,418	100,247	21.1%

FY24/25 Budget Notes:
5101/5102/5103/5104 - two full time positions added; reduction in part time hours
5202 - cost of medical supplies and shipping increase
5210 - medical director costs moved to Fire Administration budget
5231 - cost of medical equipment and shipping
5603 - cost of instructor anticipated increase, training needs w/extra employees for mandatory classes
5604 - increased education opportunities at HHS, Safe Kids Fair, annual open house

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
POLICE COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	764,310	1,585,538	1,914,037	1,927,544	1,981,590	67,554	3.5%
5102	Fringe Benefits	459,120	1,060,276	1,043,587	1,089,856	1,119,874	76,288	7.3%
5103	Part-time Wages	19,345	21,681	65,026	64,769	65,945	918	1.4%
5104	Part-time Benefits	2,175	3,039	26,820	28,313	29,291	2,472	9.2%
5105	Overtime	176,041	434,697	264,844	264,844	264,844	-	0.0%
5107	Part-time Overtime	211	6,561	7,000	7,000	7,000	-	0.0%
5108	Unemployment Benefits	6,290	555	-	-	-	-	0.0%
5112	PERS Relief	79,201	160,661	-	-	-	-	0.0%
	Total Salaries and Benefits	1,506,692	3,273,008	3,321,313	3,382,326	3,468,544	147,231	4.4%
Maintenance and Operations								
5201	Office Supplies	2,614	3,036	7,750	7,750	7,750	-	0.0%
5202	Operating Supplies	7,040	13,071	20,500	20,500	20,500	-	0.0%
5203	Fuel and Lube	31,993	76,938	55,700	55,700	55,700	-	0.0%
5205	Ammunition	18,215	18,116	20,000	20,000	20,000	-	0.0%
5206	Food and Staples	7,975	27,016	21,000	21,000	21,000	-	0.0%
5207	Vehicle and Boat Maintenance	3,883	4,448	5,500	6,500	6,500	1,000	18.2%
5208	Equipment Maintenance	2,515	2,716	7,750	7,750	7,750	-	0.0%
5209	Building & Grounds Maintenance	4,194	8,049	12,000	13,000	14,000	2,000	16.7%
5210	Professional Services	108,529	226,607	240,457	346,000	346,000	105,543	43.9%
5214	Rents & Leases	6,769	17,296	15,500	16,350	17,285	1,785	11.5%
5215	Communications	23,197	64,148	43,600	46,600	48,600	5,000	11.5%
5216	Freight and Postage	1,208	2,460	1,600	2,650	2,650	1,050	65.6%
5217	Electricity	28,665	50,221	59,713	55,244	60,768	1,055	1.8%
5218	Water	831	1,693	2,625	1,862	2,048	(576)	-22.0%
5219	Sewer	762	1,589	2,415	1,748	1,922	(493)	-20.4%
5220	Refuse and Disposal	577	1,171	1,600	1,600	1,600	-	0.0%
5221	Property Insurance	1,439	5,850	6,382	8,867	9,754	3,372	52.8%
5222	Auto Insurance	5,858	12,994	14,293	14,096	15,506	1,212	8.5%
5223	Liability Insurance	42,259	80,563	91,875	105,479	116,027	24,152	26.3%
5227	Advertising	250	1,091	3,000	3,500	3,500	500	16.7%
5231	Tools and Equipment	26,507	45,110	32,500	40,000	40,000	7,500	23.1%
5233	Computer Related Items	-	225	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	604	1,822	1,250	1,650	1,650	400	32.0%
5236	Transportation	1,364	9,031	5,150	-	-	(5,150)	-100.0%
5237	Subsistence	818	3,943	2,100	-	-	(2,100)	-100.0%
5242	Janitorial	-	2	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	8,425	16,670	12,000	12,000	12,000	-	0.0%
5601	Uniform	8,224	24,555	19,500	21,000	21,000	1,500	7.7%
5603	Employee Training	17,225	38,758	53,000	63,750	63,750	10,750	20.3%
5625	Impound Costs	2,060	2,735	6,000	6,000	6,000	-	0.0%
5626	Jail Laundry Services	-	733	-	-	-	-	0.0%
5630	Haven House	-	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	-	1,296	-	-	-	-	0.0%
	Total Maintenance and Operations	363,998	777,950	781,761	917,595	940,260	158,499	20.3%
	Total	1,870,691	4,050,958	4,103,074	4,299,922	4,408,804	305,730	7.5%

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0160 - POLICE ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	53,643	106,724	113,915	115,054	118,506	4,591	4.0%
5102	Fringe Benefits	14,997	33,809	33,821	40,905	40,989	7,168	21.2%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	3,216	6,580	2,256	2,256	2,256	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,789	9,004	-	-	-	-	0.0%
	Total Salaries and Benefits	76,645	156,118	149,991	158,215	161,751	11,759	7.8%
Maintenance and Operations								
5201	Office Supplies	1,011	1,253	1,000	1,000	1,000	-	0.0%
5202	Operating Supplies	2,070	3,492	8,000	8,000	8,000	-	0.0%
5203	Fuel and Lube	23,031	63,623	42,500	42,500	42,500	-	0.0%
5205	Ammunition	18,215	18,116	20,000	20,000	20,000	-	0.0%
5206	Food and Staples	275	471	1,000	1,000	1,000	-	0.0%
5207	Vehicle and Boat Maintenance	3,883	4,448	4,000	5,000	5,000	1,000	25.0%
5208	Equipment Maintenance	2,515	2,716	6,000	6,000	6,000	-	0.0%
5209	Building & Grounds Maintenance	4,194	5,144	4,000	5,000	6,000	2,000	50.0%
5210	Professional Services	4,550	10,758	16,000	16,000	16,000	-	0.0%
5214	Rents & Leases	5,304	12,676	8,500	9,350	10,285	1,785	21.0%
5215	Communications	23,082	59,445	43,000	46,000	48,000	5,000	11.6%
5216	Freight and Postage	78	626	350	350	350	-	0.0%
5217	Electricity	24,128	30,094	39,609	33,103	36,414	(3,196)	-8.1%
5218	Water	482	941	1,559	1,035	1,138	(421)	-27.0%
5219	Sewer	458	898	1,460	988	1,087	(374)	-25.6%
5220	Refuse and Disposal	432	863	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	972	4,794	5,273	7,130	7,843	2,570	48.7%
5222	Auto Insurance	5,858	12,994	14,293	14,096	15,506	1,212	8.5%
5223	Liability Insurance	9,605	18,351	23,260	23,763	26,139	2,879	12.4%
5227	Advertising	250	1,091	3,000	3,500	3,500	500	16.7%
5231	Tools and Equipment	19,487	27,520	13,500	17,000	17,000	3,500	25.9%
5233	Computer Related Items	-	-	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	604	1,822	1,000	1,400	1,400	400	40.0%
5236	Transportation	1,269	7,093	2,000	-	-	(2,000)	-100.0%
5237	Subsistence	818	3,943	1,000	-	-	(1,000)	-100.0%
5242	Janitorial	-	2	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	8,425	16,670	12,000	12,000	12,000	-	0.0%
5601	Uniform	6,717	18,986	6,500	8,000	8,000	1,500	23.1%
5603	Employee Training	15,269	34,239	39,000	45,600	45,600	6,600	16.9%
5625	Impound Costs	2,060	2,735	6,000	6,000	6,000	-	0.0%
5630	Haven House	-	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	-	1,296	-	-	-	-	0.0%
	Total Maintenance and Operations	185,042	381,098	341,805	351,815	363,761	21,957	6.4%
	Total	261,687	537,216	491,796	510,030	525,512	33,716	6.9%

FY24/25 Budget Notes:
 5227/5231/5601 - increases are due to inflation and the rising costs of goods and services
 5236/5237/5603 - travel costs increasing; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0161 - DISPATCH								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	181,271	323,451	405,407	381,736	395,610	(9,797)	-2.4%
5102	Fringe Benefits	101,892	223,212	238,466	238,274	246,828	8,362	3.5%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	20,114	56,721	42,446	42,446	42,446	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	16,962	30,375	-	-	-	-	0.0%
	Total Salaries and Benefits	320,238	633,759	686,319	662,456	684,885	(1,435)	-0.2%
Maintenance and Operations								
5201	Office Supplies	1,025	1,052	5,250	5,250	5,250	-	0.0%
5202	Operating Supplies	104	369	2,500	2,500	2,500	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	40	969	750	14,000	14,000	13,250	1766.7%
5214	Rents & Leases	1,465	4,620	7,000	7,000	7,000	-	0.0%
5215	Communications	-	4,404	-	-	-	-	0.0%
5216	Freight and Postage	1,131	1,276	1,000	2,000	2,000	1,000	100.0%
5231	Tools and Equipment	1,699	4,643	4,000	7,000	7,000	3,000	75.0%
5233	Computer Related Items	-	225	-	-	-	-	0.0%
5235	Membership Dues	-	-	250	250	250	-	0.0%
5236	Transportation	-	-	750	-	-	(750)	-100.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5601	Uniform	682	3,265	3,000	3,000	3,000	-	0.0%
5603	Employee Training	1,522	4,519	11,000	11,750	11,750	750	6.8%
	Total Maintenance and Operations	7,667	25,342	35,500	52,750	52,750	17,250	48.6%
	Total	327,905	659,100	721,819	715,206	737,635	15,815	2.2%

FY24/25 Budget Notes:

5231 - purchase new chairs and a shelving unit for dispatch

5216 - increased costs in shipping and postage

5210 - CAD annual licensing and maintenance, currently estimated at \$13,341.30

5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0162 - INVESTIGATION									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	17,667	104,726	117,117	122,575	126,257	9,140	7.8%	
5102	Fringe Benefits	17,137	95,868	62,313	66,214	68,230	5,918	9.5%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	8,948	40,803	17,332	17,332	17,332	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	6,290	555	-	-	-	-	0.0%	
5112	PERS Relief	2,242	11,559	-	-	-	-	0.0%	
	Total Salaries and Benefits	52,283	253,511	196,761	206,120	211,819	15,058	7.7%	
Maintenance and Operations									
5202	Operating Supplies	2,810	2,006	6,000	6,000	6,000	-	0.0%	
5210	Professional Services	3,771	13,353	13,000	14,000	14,000	1,000	7.7%	
5215	Communications	-	-	-	-	-	-	0.0%	
5231	Tools and Equipment	5,115	6,822	7,000	8,000	8,000	1,000	14.3%	
5236	Transportation	95	522	1,500	-	-	(1,500)	-100.0%	
5237	Subsistence	-	-	600	-	-	(600)	-100.0%	
	Total Maintenance and Operations	11,791	22,703	28,100	28,000	28,000	(100)	-0.4%	
	Total	64,074	276,214	224,861	234,120	239,819	14,958	6.7%	

FY24/25 Budget Notes:
 5210 - reflects the increases in outside evidence lab processing fees and other increasing costs for major criminal investigations
 5231 - reflects the increasing costs of goods and inflationary trends

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0163 - PATROL									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	347,901	729,335	923,306	962,382	984,691	61,384	6.6%	
5102	Fringe Benefits	224,309	479,171	507,673	538,052	551,735	44,062	8.7%	
5103	Part-time Wages	6,409	20,841	-	-	-	-	0.0%	
5104	Part-time Benefits	706	2,932	-	-	-	-	0.0%	
5105	Overtime	113,637	251,825	154,880	154,880	154,880	-	0.0%	
5107	Part-time Overtime	-	6,420	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	38,873	77,919	-	-	-	-	0.0%	
	Total Salaries and Benefits	731,834	1,568,443	1,585,859	1,655,314	1,691,305	105,446	6.6%	
Maintenance and Operations									
5202	Operating Supplies	-	-	-	-	-	-	0.0%	
5210	Professional Services	-	-	-	-	-	-	0.0%	
5236	Transportation	-	1,416	-	-	-	-	0.0%	
5601	Uniform	269	-	7,500	7,500	7,500	-	0.0%	
5603	Employee Training	350	-	-	-	-	-	0.0%	
	Total Maintenance and Operations	619	1,416	7,500	7,500	7,500	-	0.0%	
	Total	732,453	1,569,859	1,593,359	1,662,814	1,698,805	105,446	6.6%	

FY24/25 Budget Notes:
5101/5102 - several officers achieving various certifications and longevity pay

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0164 - JAIL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	163,828	321,302	354,292	345,797	356,527	2,235	0.6%
5102	Fringe Benefits	100,786	228,215	201,314	206,410	212,091	10,778	5.4%
5103	Part-time Wages	12,936	840	65,026	64,769	65,945	918	1.4%
5104	Part-time Benefits	1,469	107	26,820	28,313	29,291	2,472	9.2%
5105	Overtime	30,127	78,768	47,931	47,931	47,931	-	0.0%
5107	Part-time Overtime	211	141	7,000	7,000	7,000	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	16,336	31,805	-	-	-	-	0.0%
	Total Salaries and Benefits	325,692	661,177	702,382	700,221	718,784	16,402	2.3%
Maintenance and Operations								
5201	Office Supplies	577	731	1,500	1,500	1,500	-	0.0%
5202	Operating Supplies	2,057	7,204	3,500	3,500	3,500	-	0.0%
5203	Fuel and Lube	667	1,375	2,000	2,000	2,000	-	0.0%
5206	Food and Staples	7,699	26,544	20,000	20,000	20,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	-	1,500	1,500	1,500	-	0.0%
5208	Equipment Maintenance	-	-	750	750	750	-	0.0%
5209	Building & Grounds Maintenance	-	2,905	5,000	5,000	5,000	-	0.0%
5210	Professional Services	2,250	750	2,000	2,000	2,000	-	0.0%
5215	Communications	-	-	-	-	-	-	0.0%
5216	Freight and Postage	-	558	250	300	300	50	20.0%
5217	Electricity	825	12,583	9,933	13,841	15,225	5,292	53.3%
5218	Water	121	235	278	259	285	6	2.2%
5219	Sewer	115	224	270	247	272	2	0.7%
5223	Liability Insurance	32,484	61,892	68,081	81,351	89,487	21,405	31.4%
5231	Tools and Equipment	206	6,125	8,000	8,000	8,000	-	0.0%
5236	Transportation	-	-	900	-	-	(900)	-100.0%
5237	Subsistence	-	-	500	-	-	(500)	-100.0%
5601	Uniform	555	2,303	2,500	2,500	2,500	-	0.0%
5603	Employee Training	84	-	3,000	6,400	6,400	3,400	113.3%
5626	Jail Laundry Services	-	733	-	-	-	-	0.0%
	Total Maintenance and Operations	47,640	124,163	129,963	149,148	158,718	28,756	22.1%
	Total	373,333	785,340	832,345	849,369	877,503	45,158	5.4%

FY24/25 Budget Notes:
 5216 - due to increasing costs for shipping and postage
 5236/5237/5603 - increased training; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0165 - ANIMAL CONTROL									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	0.0%	
5102	Fringe Benefits	-	-	-	-	-	-	0.0%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	-	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%	
Maintenance and Operations									
5202	Operating Supplies	-	-	500	500	500	-	0.0%	
5203	Fuel and Lube	8,294	11,940	11,200	11,200	11,200	-	0.0%	
5206	Food and Staples	-	-	-	-	-	-	0.0%	
5208	Equipment Maintenance	-	-	1,000	1,000	1,000	-	0.0%	
5209	Building & Grounds Maintenance	-	-	3,000	3,000	3,000	-	0.0%	
5210	Professional Services	97,919	200,777	208,707	300,000	300,000	91,293	43.7%	
5215	Communications	116	299	600	600	600	-	0.0%	
5217	Electricity	3,712	7,545	10,171	8,299	9,129	(1,042)	-10.2%	
5218	Water	228	517	788	569	625	(162)	-20.6%	
5219	Sewer	189	466	685	513	564	(121)	-17.7%	
5220	Refuse and Disposal	145	307	600	600	600	-	0.0%	
5221	Property Insurance	467	1,056	1,109	1,737	1,911	802	72.3%	
5223	Liability Insurance	170	321	534	365	402	(133)	-24.9%	
5244	Snow Removal	-	-	-	-	-	-	0.0%	
	Total Maintenance and Operations	111,239	223,229	238,894	328,382	329,531	90,637	37.9%	
	Total	111,239	223,229	238,894	328,382	329,531	90,637	37.9%	

FY24/25 Budget Notes:
5210 - contract for animal shelter operations expires at the end of CY23

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
PUBLIC WORKS COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23	
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget	Budget
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	452,144	827,860	1,022,153	1,019,514	1,051,168	29,015	2.8%
5102	Fringe Benefits	262,982	571,902	643,294	663,164	685,300	42,007	6.5%
5103	Part-time Wages	62,303	116,580	162,103	81,030	81,030	(81,073)	-50.0%
5104	Part-time Benefits	7,358	13,500	18,835	9,737	9,737	(9,098)	-48.3%
5105	Overtime	22,752	58,480	46,995	50,041	50,041	3,046	6.5%
5107	Part-time Overtime	2,046	3,572	1,804	4,466	4,466	2,662	147.5%
5108	Unemployment Benefits	3,634	7,082	-	-	-	-	0.0%
5112	PERS Relief	39,995	70,440	-	-	-	-	0.0%
	Total Salaries and Benefits	853,213	1,669,415	1,895,183	1,827,951	1,881,742	(13,442)	-0.7%
Maintenance and Operations								
5201	Office Supplies	1,694	4,052	4,950	4,950	4,950	-	0.0%
5202	Operating Supplies	59,017	153,135	199,200	299,900	300,000	100,800	50.6%
5203	Fuel and Lube	45,977	131,845	122,000	132,000	132,000	10,000	8.2%
5204	Chemicals	109,009	153,864	187,600	222,600	222,600	35,000	18.7%
5207	Vehicle and Boat Maintenance	88,442	256,161	255,700	275,000	275,000	19,300	7.5%
5208	Equipment Maintenance	1,409	17,903	9,000	13,000	13,000	4,000	44.4%
5209	Building & Grounds Maintenance	22,646	47,565	60,607	60,607	60,607	-	0.0%
5210	Professional Services	62,771	186,415	249,500	229,500	229,500	(20,000)	-8.0%
5213	Survey and Appraisal	1,232	(2)	3,000	3,000	3,000	-	0.0%
5214	Rents & Leases	9,142	47,589	57,000	95,000	95,000	38,000	66.7%
5215	Communications	4,841	13,776	19,640	20,640	20,640	1,000	5.1%
5216	Freight and Postage	68	72	1,000	1,000	1,000	-	0.0%
5217	Electricity	64,376	79,928	86,976	87,921	96,713	9,737	11.2%
5218	Water	3,727	10,549	17,325	11,604	12,765	(4,561)	-26.3%
5219	Sewer	5,595	17,617	22,510	19,379	21,317	(1,193)	-5.3%
5220	Refuse and Disposal	2,743	4,948	5,850	5,850	5,850	-	0.0%
5221	Property Insurance	1,920	5,014	5,515	7,795	8,574	3,059	55.5%
5222	Auto Insurance	5,718	13,171	12,477	15,832	17,415	4,938	39.6%
5223	Liability Insurance	2,130	11,342	14,875	5,236	5,759	(9,116)	-61.3%
5227	Advertising	-	2,502	2,150	3,250	3,250	1,100	51.2%
5231	Tools and Equipment	16,887	29,250	36,450	31,350	31,350	(5,100)	-14.0%
5233	Computer Related Items	-	7,598	3,000	3,000	3,000	-	0.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	600	2,531	1,400	1,400	1,400	-	0.0%
5236	Transportation	-	727	900	-	-	(900)	-100.0%
5237	Subsistence	139	339	300	-	-	(300)	-100.0%
5238	Printing and Binding	740	74	750	750	750	-	0.0%
5251	Pioneer Beautification	2,362	1,613	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	216	1,360	8,150	-	-	(8,150)	-100.0%
5282	City Hall Building Maintenance	5,666	34,001	10,000	10,000	10,000	-	0.0%
5283	Library Building Maintenance	6,399	3,081	18,000	25,000	25,000	7,000	38.9%
5284	Police Building Maintenance	831	10,514	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	191	4,876	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	840	89	3,000	-	-	(3,000)	-100.0%
5287	Animal Control Building Maintenance	1,897	2,349	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	-	3,630	3,500	-	-	(3,500)	-100.0%
5292	City Hall Motor Pool	203	150	700	700	700	-	0.0%
5293	Police Motor Pool	21,135	20,701	20,000	20,000	20,000	-	0.0%
5294	Fire Motor Pool	5,379	14,171	25,000	18,000	18,000	(7,000)	-28.0%
5601	Uniform	4,212	8,829	11,400	11,400	11,400	-	0.0%
5602	Safety Equipment	2,243	10,511	10,200	10,950	10,950	750	7.4%
5603	Employee Training	2,695	6,646	18,500	27,700	23,700	5,200	28.1%
5604	Public Education	-	-	-	-	-	-	0.0%
5614	Car Allowance	984	1,929	1,900	3,800	3,800	1,900	100.0%
5815	Parks & Recreation Board	-	325	1,500	-	-	(1,500)	-100.0%
	Total Maintenance and Operations	566,078	1,322,741	1,531,026	1,697,613	1,708,490	177,464	11.6%
	Total	1,419,291	2,992,156	3,426,209	3,525,564	3,590,231	164,022	4.8%

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0170 - PUBLIC WORKS ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	29,628	55,352	74,385	76,863	79,083	4,698	6.3%
5102	Fringe Benefits	16,590	36,650	44,046	46,111	47,698	3,652	8.3%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	40	106	1,060	1,060	1,060	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	370	4,810	-	-	-	-	0.0%
5112	PERS Relief	2,495	4,406	-	-	-	-	0.0%
	Total Salaries and Benefits	49,123	101,325	119,490	124,035	127,841	8,350	7.0%
Maintenance and Operations								
5201	Office Supplies	1,110	2,136	3,200	3,200	3,200	-	0.0%
5202	Operating Supplies	1,864	4,543	4,400	5,400	5,500	1,100	25.0%
5207	Vehicle and Boat Maintenance	3,110	100	5,700	-	-	(5,700)	-100.0%
5208	Equipment Maintenance	-	467	500	-	-	(500)	-100.0%
5210	Professional Services	7,051	11,211	10,000	21,000	21,000	11,000	110.0%
5214	Rents & Leases	1,453	5,014	7,000	7,000	7,000	-	0.0%
5215	Communications	4,799	13,776	11,080	11,080	11,080	-	0.0%
5216	Freight and Postage	68	72	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	1,920	5,014	5,515	7,795	8,574	3,059	55.5%
5222	Auto Insurance	5,718	13,171	12,477	15,832	17,415	4,938	39.6%
5223	Liability Insurance	2,130	11,342	14,875	5,236	5,759	(9,116)	-61.3%
5227	Advertising	-	1,157	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	2,326	-	1,100	-	-	(1,100)	-100.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	600	1,300	500	500	500	-	0.0%
5236	Transportation	-	727	900	-	-	(900)	-100.0%
5237	Subsistence	139	339	300	-	-	(300)	-100.0%
5602	Safety Equipment	562	1,651	2,200	2,200	2,200	-	0.0%
5603	Employee Training	1,209	1,141	2,000	7,200	3,200	1,200	60.0%
5614	Car Allowance	-	-	-	-	-	-	0.0%
	Total Maintenance and Operations	34,057	73,161	83,748	88,442	87,428	3,680	4.4%
	Total	83,181	174,486	203,238	212,476	215,269	12,031	5.9%

FY24/25 Budget Notes:
 5207/5208/5231 - consolidating expenses
 5210 - added \$10,000/year to digitize files to comply with records retention requirements. This is a 2-year project. Also, added \$1000/year for hearing tests. and \$4000 for CPR classes, which needs to be done every 2 years
 5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0171 - GENERAL MAINTENANCE								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	81,127	116,258	161,879	173,484	179,247	17,368	10.7%
5102	Fringe Benefits	46,154	87,246	104,066	111,209	115,289	11,223	10.8%
5103	Part-time Wages	3,600	5,527	5,984	6,043	6,043	60	1.0%
5104	Part-time Benefits	458	695	711	729	729	18	2.5%
5105	Overtime	2,568	5,770	7,617	7,617	7,617	-	0.0%
5107	Part-time Overtime	-	-	377	377	377	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,049	9,696	-	-	-	-	0.0%
	Total Salaries and Benefits	140,955	225,191	280,634	299,460	309,302	28,668	10.2%
Maintenance and Operations								
5201	Office Supplies	-	143	-	-	-	-	0.0%
5202	Operating Supplies	3,935	8,784	6,300	7,000	7,000	700	11.1%
5203	Fuel and Lube	4,643	25,835	7,000	7,000	7,000	-	0.0%
5208	Equipment Maintenance	805	9,787	5,000	5,000	5,000	-	0.0%
5209	Building & Grounds Maintenance	6,368	14,504	20,607	20,607	20,607	-	0.0%
5210	Professional Services	912	22,111	12,500	20,000	20,000	7,500	60.0%
5215	Communications	-	-	1,620	1,620	1,620	-	0.0%
5217	Electricity	17,593	38,675	42,340	42,543	46,797	4,457	10.5%
5218	Water	852	1,411	2,118	1,552	1,708	(410)	-19.4%
5219	Sewer	1,003	1,662	2,155	1,828	2,011	(144)	-6.7%
5220	Refuse and Disposal	877	200	2,350	2,350	2,350	-	0.0%
5231	Tools and Equipment	3,188	7,907	5,300	5,300	5,300	-	0.0%
5282	City Hall Building Maintenance	5,666	34,001	10,000	10,000	10,000	-	0.0%
5283	Library Building Maintenance	6,399	3,081	18,000	25,000	25,000	7,000	38.9%
5284	Police Building Maintenance	831	10,514	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	191	4,876	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	840	89	3,000	-	-	(3,000)	-100.0%
5287	Animal Control Building Maintenance	1,897	2,349	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	-	3,630	3,500	-	-	(3,500)	-100.0%
5602	Safety Equipment	1,289	6,449	5,000	5,000	5,000	-	0.0%
5603	Employee Training	199	446	8,000	8,000	8,000	-	0.0%
	Total Maintenance and Operations	57,488	196,454	172,789	180,800	185,392	12,603	7.3%
	Total	198,443	421,645	453,423	480,260	494,694	41,272	9.1%

FY24/25 Budget Notes:
5210 - repairs associated with overhead doors are increasing
5283 - increasing needs for repairs
5286 - Expenses related to the HERC building are coded to HERC budget
5288 - PW no longer providing maintenance

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0172 - GRAVEL ROADS									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	38,997	73,549	90,423	84,968	87,489	(2,934)	-3.2%	
5102	Fringe Benefits	21,351	46,450	53,112	53,181	54,772	1,659	3.1%	
5103	Part-time Wages	-	282	5,000	2,565	2,565	(2,435)	-48.7%	
5104	Part-time Benefits	-	33	750	292	292	(458)	-61.1%	
5105	Overtime	260	541	1,170	1,170	1,170	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	3,306	5,890	-	-	-	-	0.0%	
	Total Salaries and Benefits	63,915	126,745	150,455	142,176	146,287	(4,168)	-2.8%	
Maintenance and Operations									
5202	Operating Supplies	16,834	26,770	50,000	102,000	102,000	52,000	104.0%	
5204	Chemicals	56,795	79,080	94,200	111,700	111,700	17,500	18.6%	
5210	Professional Services	3,692	3,511	6,500	6,500	6,500	-	0.0%	
5214	Rents & Leases	-	-	-	19,000	19,000	19,000	0.0%	
5215	Communications	-	-	3,240	4,240	4,240	1,000	30.9%	
5227	Advertising	-	-	-	-	-	-	0.0%	
5231	Tools and Equipment	623	2,444	3,000	3,000	3,000	-	0.0%	
5603	Employee Training	-	-	1,500	1,500	1,500	-	0.0%	
	Total Maintenance and Operations	77,944	111,805	158,440	247,940	247,940	89,500	56.5%	
	Total	141,858	238,549	308,895	390,116	394,227	85,332	27.6%	

FY24/25 Budget Notes:
5202 - added \$22,000 for 1000 cy/year of road surfacing gravel; \$30,000 for culverts
5204 - added \$17,500 for 30% increase in calcium costs
5214 - added \$19,000 for 1/2 cost to lease mini-excavator
5215 - added \$1000 for new computer for Lead Operator

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0173 - PAVED ROADS									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	46,118	87,512	108,307	101,925	104,945	(3,361)	-3.1%	
5102	Fringe Benefits	25,530	57,537	64,107	64,279	66,171	2,064	3.2%	
5103	Part-time Wages	-	375	-	3,420	3,420	3,420	0.0%	
5104	Part-time Benefits	-	44	-	389	389	389	0.0%	
5105	Overtime	251	5,905	1,693	3,106	3,106	1,414	83.5%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	3,905	7,429	-	-	-	-	0.0%	
	Total Salaries and Benefits	75,804	158,802	174,106	173,120	178,032	3,926	2.3%	
Maintenance and Operations									
5202	Operating Supplies	11,123	32,331	40,000	70,000	70,000	30,000	75.0%	
5210	Professional Services	2,238	3,780	15,000	45,000	45,000	30,000	200.0%	
5214	Rents & Leases	-	-	-	19,000	19,000	19,000	0.0%	
5217	Electricity	39,700	29,094	32,227	32,003	35,203	2,977	9.2%	
5227	Advertising	-	84	750	750	750	-	0.0%	
5231	Tools and Equipment	805	1,088	3,000	3,000	3,000	-	0.0%	
	Total Maintenance and Operations	53,865	66,377	90,977	169,753	172,953	81,977	90.1%	
	Total	129,669	225,179	265,082	342,873	350,985	85,903	32.4%	

FY24/25 Budget Notes:
5202 - increased \$30,000 for 1/2 extra culverts
5210 - \$30,000 for additional asphalt patching/repair
5214 - added \$19,000 for 1/2 cost to lease mini-excavator

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0174 - WINTER ROADS									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	53,238	101,474	126,190	118,883	122,401	(3,789)	-3.0%	
5102	Fringe Benefits	33,064	74,205	75,101	75,376	77,570	2,469	3.3%	
5103	Part-time Wages	-	469	-	4,275	4,275	4,275	0.0%	
5104	Part-time Benefits	-	55	-	487	487	487	0.0%	
5105	Overtime	11,582	32,711	23,175	23,175	23,175	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	5,459	10,681	-	-	-	-	0.0%	
	Total Salaries and Benefits	103,343	219,595	224,466	222,196	227,908	3,442	1.5%	
Maintenance and Operations									
5202	Operating Supplies	1,797	31,580	36,000	53,000	53,000	17,000	47.2%	
5204	Chemicals	52,214	74,784	93,400	110,900	110,900	17,500	18.7%	
5210	Professional Services	-	-	-	-	-	-	0.0%	
5214	Rents & Leases	7,690	42,575	50,000	50,000	50,000	-	0.0%	
5227	Advertising	-	1,022	-	-	-	-	0.0%	
5231	Tools and Equipment	139	1,911	3,750	3,750	3,750	-	0.0%	
	Total Maintenance and Operations	61,840	151,872	183,150	217,650	217,650	34,500	18.8%	
	Total	165,184	371,467	407,616	439,846	445,558	37,942	9.3%	

FY24/25 Budget Notes:
5202 - added \$17,000 for an additional 1-1,500 CY of sand
5204 - added \$17,500 for 30% increase in calcium costs

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0175 - PARKS								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	44,126	88,142	100,283	90,219	92,833	(7,450)	-7.4%
5102	Fringe Benefits	26,370	57,099	62,441	60,210	62,255	(185)	-0.3%
5103	Part-time Wages	35,975	109,927	137,195	50,662	50,662	(86,532)	-63.1%
5104	Part-time Benefits	4,094	12,672	15,774	6,143	6,143	(9,631)	-61.1%
5105	Overtime	4,002	2,394	1,520	3,152	3,152	1,632	107.4%
5107	Part-time Overtime	610	3,376	349	3,011	3,011	2,662	763.5%
5108	Unemployment Benefits	2,559	2,180	-	-	-	-	0.0%
5112	PERS Relief	4,054	7,189	-	-	-	-	0.0%
	Total Salaries and Benefits	121,791	282,980	317,561	213,398	218,057	(99,504)	-31.3%
Maintenance and Operations								
5202	Operating Supplies	15,362	39,581	40,000	20,000	20,000	(20,000)	-50.0%
5203	Fuel and Lube	6,913	15,397	15,000	15,000	15,000	-	0.0%
5208	Equipment Maintenance	310	5,716	500	5,000	5,000	4,500	900.0%
5209	Building & Grounds Maintenance	16,278	33,061	40,000	40,000	40,000	-	0.0%
5210	Professional Services	40,164	120,960	170,000	90,000	90,000	(80,000)	-47.1%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5215	Communications	42	-	1,000	1,000	1,000	-	0.0%
5217	Electricity	7,083	12,159	12,409	13,375	14,713	2,303	18.6%
5218	Water	2,875	9,138	15,208	10,052	11,057	(4,151)	-27.3%
5219	Sewer	4,592	15,956	20,355	17,551	19,306	(1,049)	-5.2%
5220	Refuse and Disposal	1,866	4,748	3,500	3,500	3,500	-	0.0%
5227	Advertising	-	240	400	-	-	(400)	-100.0%
5231	Tools and Equipment	2,041	4,163	4,500	4,500	4,500	-	0.0%
5235	Membership Dues	-	622	500	500	500	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5251	Pioneer Beautification	2,362	1,613	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	216	1,360	8,150	-	-	(8,150)	-100.0%
5601	Uniform	448	1,691	3,000	3,000	3,000	-	0.0%
5603	Employee Training	75	752	1,500	2,000	2,000	500	33.3%
5604	Public Education	-	-	-	-	-	-	0.0%
5815	Parks & Recreation Board	-	325	1,500	-	-	(1,500)	-100.0%
	Total Maintenance and Operations	100,627	267,481	339,023	226,978	231,076	(107,947)	-31.8%
	Total	222,418	550,461	656,583	440,376	449,133	(207,450)	-31.6%

FY24/25 Budget Notes:
5101/5102/5103/5104 - 1 FTE moved to Economic Development; added Parks Coordinator (funded by reduction in seasonal hires)
5202 - \$20,000 shifted to Janitorial budget
5208 - added increase to address current reality of needs
5210 - no longer using a 3rd party vendor for custodial services
5603 - increased \$500 - ARPA converage is in Wrangell this year

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0176 - MOTOR POOL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	59,715	104,183	137,045	132,353	136,720	(326)	-0.2%
5102	Fringe Benefits	33,394	70,526	82,050	83,357	86,406	4,356	5.3%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	1,586	3,347	2,838	2,838	2,838	-	0.0%
5107	Part-time Overtime	-	195	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,163	8,542	-	-	-	-	0.0%
	Total Salaries and Benefits	99,858	186,793	221,934	218,549	225,964	4,030	1.8%
Maintenance and Operations								
5202	Operating Supplies	538	730	2,000	2,000	2,000	-	0.0%
5203	Fuel and Lube	34,421	90,613	100,000	110,000	110,000	10,000	10.0%
5207	Vehicle and Boat Maintenance	85,332	256,061	250,000	275,000	275,000	25,000	10.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	1,455	866	2,000	2,000	2,000	-	0.0%
5215	Communications	-	-	1,620	1,620	1,620	-	0.0%
5231	Tools and Equipment	7,341	9,482	14,000	10,000	10,000	(4,000)	-28.6%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5292	City Hall Motor Pool	203	150	700	700	700	-	0.0%
5293	Police Motor Pool	21,135	20,701	20,000	20,000	20,000	-	0.0%
5294	Fire Motor Pool	5,379	14,171	25,000	18,000	18,000	(7,000)	-28.0%
5601	Uniform	3,764	7,138	8,400	8,400	8,400	-	0.0%
5602	Safety Equipment	310	1,537	1,500	1,500	1,500	-	0.0%
5603	Employee Training	739	-	3,500	7,000	7,000	3,500	100.0%
	Total Maintenance and Operations	160,618	401,448	428,720	456,220	456,220	27,500	6.4%
	Total	260,476	588,241	650,654	674,769	682,184	31,530	4.8%

FY24/25 Budget Notes:
5203/5207 - increased costs
5231/5294 - decreased to bring in line with historical spending
5236/5237/5603 - increased training

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0177 - ENGINEERING/INSPECTION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	42,849	92,673	109,822	114,392	117,722	7,901	7.2%
5102	Fringe Benefits	25,116	59,316	66,992	70,485	72,917	5,924	8.8%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,609	7,363	-	-	-	-	0.0%
	Total Salaries and Benefits	71,574	159,353	176,814	184,877	190,639	13,825	7.8%
Maintenance and Operations								
5201	Office Supplies	584	1,772	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	633	343	1,500	1,500	1,500	-	0.0%
5210	Professional Services	2,005	11,425	8,500	20,000	20,000	11,500	135.3%
5213	Survey and Appraisal	1,232	(2)	3,000	3,000	3,000	-	0.0%
5215	Communications	-	-	1,080	1,080	1,080	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5227	Advertising	-	-	-	1,500	1,500	1,500	0.0%
5231	Tools and Equipment	400	2,080	800	800	800	-	0.0%
5233	Computer Related Items	-	7,598	3,000	3,000	3,000	-	0.0%
5235	Membership Dues	-	608	400	400	400	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5238	Printing and Binding	740	74	750	750	750	-	0.0%
5602	Safety Equipment	-	375	750	750	750	-	0.0%
5603	Employee Training	473	4,307	2,000	2,000	2,000	-	0.0%
	Total Maintenance and Operations	6,067	28,581	23,530	36,530	36,530	13,000	55.2%
	Total	77,642	187,934	200,344	221,407	227,169	26,825	13.4%

FY24/25 Budget Notes:
5210 - increase budget for prelim engineering of misc capital projects and grant support
5227 - increase advertising budget for PSAs and ITBs

City of Homer
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0178 - JANITORIAL									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	56,347	108,718	113,820	126,426	130,728	16,908	14.9%	
5102	Fringe Benefits	35,411	82,871	91,379	98,956	102,223	10,844	11.9%	
5103	Part-time Wages	22,728	-	13,924	14,064	14,064	139	1.0%	
5104	Part-time Benefits	2,806	-	1,600	1,697	1,697	96	6.0%	
5105	Overtime	2,462	7,706	7,922	7,922	7,922	-	0.0%	
5107	Part-time Overtime	1,436	-	1,079	1,079	1,079	-	0.0%	
5108	Unemployment Benefits	705	91	-	-	-	-	0.0%	
5112	PERS Relief	4,953	9,244	-	-	-	-	0.0%	
	Total Salaries and Benefits	126,849	208,631	229,723	250,142	257,711	27,988	12.2%	
Maintenance and Operations									
5202	Operating Supplies	6,931	8,474	19,000	39,000	39,000	20,000	105.3%	
5208	Equipment Maintenance	294	1,933	3,000	3,000	3,000	-	0.0%	
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%	
5210	Professional Services	5,255	12,552	25,000	25,000	25,000	-	0.0%	
5231	Tools and Equipment	25	175	1,000	1,000	1,000	-	0.0%	
5236	Transportation	-	-	-	-	-	-	0.0%	
5602	Safety Equipment	83	499	750	1,500	1,500	750	100.0%	
5614	Car Allowance	984	1,929	1,900	3,800	3,800	1,900	100.0%	
	Total Maintenance and Operations	13,572	25,563	50,650	73,300	73,300	22,650	44.7%	
	Total	140,421	234,194	280,373	323,442	331,011	50,638	18.1%	

FY24/25 Budget Notes:
5202 - shifted budget for supplies from Parks to Janitorial budget - added \$20,000
5602/5614 - additional staff

FUND 200								
REVENUE DETAIL BY LINE ITEM								
Sorted by Type								
A/C Num.	Revenue Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Water Revenue								
Operating Revenue:								
	Metered Sales	861,176	1,845,903	1,779,324	2,221,896	2,277,436	498,112	28.0%
4661	Connection Fees	10,512	19,973	16,911	17,211	17,696	785	4.6%
4662	Services & Meters	18,570	81,955	38,450	31,829	34,490	(3,960)	-10.3%
4663	In Lieu of City Sales Tax	168	424	-	-	-	-	0.0%
Total Operating Revenue		890,257	1,947,830	1,834,685	2,270,936	2,329,622	494,938	27.0%
Non- Operating Revenue								
4801	Interest on Investments	(836)	(24,136)	84,500	-	-	(84,500)	-100.0%
4802	Penalty & Interest (Utilities)	20	6,527	2,487	5,065	3,717	1,230	49.5%
4527	PERS Revenue	24,046	47,429	-	-	-	-	0.0%
4902	Other Revenue	-	-	-	-	-	-	0.0%
4992	Transfer from GF	45,673	91,418	91,734	103,455	106,061	14,327	15.6%
Total Non-Operating Revenue		68,903	121,238	178,721	108,520	109,778	(68,943)	-38.6%
Total Water Revenue		959,161	2,069,068	2,013,406	2,379,456	2,439,400	425,994	21.2%
Total Water Revenues (W/O PERS Relief)		935,115	2,021,639	2,013,406	2,379,456	2,439,400	425,994	21.2%
Sewer Revenue								
Operating Revenue								
	Metered Sales	797,083	1,761,570	1,731,174	1,925,585	2,068,445	337,271	19.5%
4619	Inspection Fees	-	-	-	-	-	-	0.0%
4662	Services & Meters	13,916	42,390	17,522	25,515	18,509	987	5.6%
4701	RV Dump Station	306	1,264	5,986	5,575	6,024	38	0.6%
4902	Other	-	-	-	-	-	-	0.0%
Total Operating Revenue		811,305	1,805,224	1,754,682	1,956,675	2,092,978	338,296	19.3%
Non- Operating Revenue								
4527	PERS Revenue	19,943	38,858	-	-	-	-	0.0%
Total Non-Operating Revenue		19,943	38,858	-	-	-	-	0.0%
Total Sewer Revenue		831,248	1,844,082	1,754,682	1,956,675	2,092,978	338,296	19.3%
Total Sewer Revenues (W/O PERS Relief)		811,305	1,805,224	1,754,682	1,956,675	2,092,978	338,296	19.3%
Total Transfer from Fund Balance		-	-	-	-	-	-	0.0%
Total Operating Revenue		1,701,562	3,753,054	3,589,367	4,227,611	4,422,600	833,234	23.2%
Total Non-Operating Revenue		88,847	160,095	178,721	108,520	109,778	(68,943)	-38.6%
Total Water & Sewer Revenues		1,790,409	3,913,150	3,768,088	4,336,131	4,532,378	764,290	20.3%
Total Water & Sewer Revenues (W/O PERS Relief)		1,746,420	3,826,863	3,768,088	4,336,131	4,532,378	764,290	20.3%

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
WATER COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	270,779	551,756	616,890	676,239	697,259	80,369	13.0%
5102	Fringe Benefits	157,719	347,235	384,043	431,306	445,350	61,307	16.0%
5103	Part-time Wages	7,404	1,118	-	4,275	4,275	4,275	0.0%
5104	Part-time Benefits	817	124	-	487	487	487	0.0%
5105	Overtime	14,004	35,815	42,662	43,573	43,573	912	2.1%
5107	Part-time Overtime	529	15	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	24,046	47,429	-	-	-	-	0.0%
	Total Salaries and Benefits	475,298	983,493	1,043,595	1,155,881	1,190,944	147,349	14.1%
Maintenance and Operations								
5201	Office Supplies	996	1,120	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	67,130	121,396	134,550	212,850	212,850	78,300	58.2%
5203	Fuel and Lube	13,169	29,508	26,600	30,600	30,600	4,000	15.0%
5204	Chemicals	67,694	136,230	150,000	150,000	150,000	-	0.0%
5207	Vehicle and Boat Maintenance	250	39	500	500	500	-	0.0%
5208	Equipment Maintenance	14,609	43,960	40,900	44,550	44,550	3,650	8.9%
5209	Building & Grounds Maintenance	3,020	6,026	7,700	7,700	7,700	-	0.0%
5210	Professional Services	13,425	64,750	77,500	65,500	65,500	(12,000)	-15.5%
5211	Audit Services	2,725	18,755	19,260	20,223	21,234	1,974	10.3%
5213	Survey and Appraisal	-	1,150	1,200	1,200	1,200	-	0.0%
5215	Communications	5,760	15,835	9,000	9,000	9,000	-	0.0%
5216	Freight and Postage	55	428	500	6,500	6,500	6,000	1200.0%
5217	Electricity	114,764	206,025	209,477	226,628	249,291	39,814	19.0%
5221	Property Insurance	7,768	8,276	9,104	12,389	13,628	4,525	49.7%
5222	Auto Insurance	5,718	11,343	12,477	14,187	15,606	3,129	25.1%
5223	Liability Insurance	1,620	3,282	5,728	2,913	3,205	(2,523)	-44.0%
5226	Testing and Analysis	10,644	17,319	17,000	17,000	17,000	-	0.0%
5227	Advertising	84	1,143	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	2,460	3,737	9,400	9,400	9,400	-	0.0%
5233	Computer Related Items	300	235	750	750	750	-	0.0%
5234	Record and Permits	150	150	250	250	250	-	0.0%
5235	Membership Dues	380	1,601	1,000	1,000	1,000	-	0.0%
5236	Transportation	336	585	800	-	-	(800)	-100.0%
5237	Subsistence	175	846	750	-	-	(750)	-100.0%
5252	Credit Card Expenses	8,854	16,373	25,000	25,000	25,000	-	0.0%
5602	Safety Equipment	24	2,395	1,900	1,512	1,553	(347)	-18.3%
5603	Employee Training	2,368	3,455	5,200	13,150	13,150	7,950	152.9%
5606	Bad Debt Expenses	5,658	7,700	12,000	12,000	12,000	-	0.0%
	Total Salaries and Benefits	350,135	723,661	781,296	887,553	914,217	132,922	17.0%
Transfers								
5106	Leave Cash Out	7,875	57,790	63,736	7,414	5,611	(58,124)	-91.2%
5241	GF Admin Fees	162,101	-	-	-	-	-	0.0%
5990	Transfers To	13,214	265,500	124,780	328,607	328,628	203,848	163.4%
	Total Transfers	183,190	323,290	188,515	336,022	334,239	145,724	77.3%
	Total	1,008,622	2,030,444	2,013,406	2,379,456	2,439,400	425,994	21.2%

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
DEPT 0400 - WATER SYSTEM ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	28,687	79,341	67,519	116,095	119,715	52,196	77.3%
5102	Fringe Benefits	15,518	41,609	39,239	70,567	73,033	33,794	86.1%
5103	Part-time Wages	7,404	642	-	-	-	-	0.0%
5104	Part-time Benefits	817	68	-	-	-	-	0.0%
5105	Overtime	41	318	355	355	355	-	0.0%
5107	Part-time Overtime	461	15	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,480	7,083	-	-	-	-	0.0%
	Total Salaries and Benefits	55,407	129,077	107,113	187,017	193,103	85,990	80.3%
Maintenance and Operations								
5201	Office Supplies	996	1,120	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	102	16	750	750	750	-	0.0%
5203	Fuel and Lube	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	250	250	250	-	0.0%
5210	Professional Services	22	4,975	4,500	4,500	4,500	-	0.0%
5211	Audit Services	2,725	18,755	19,260	20,223	21,234	1,974	10.3%
5215	Communications	5,760	15,835	9,000	9,000	9,000	-	0.0%
5216	Freight and Postage	55	428	500	6,500	6,500	6,000	1200.0%
5221	Property Insurance	7,768	8,276	9,104	12,389	13,628	4,525	49.7%
5222	Auto Insurance	5,718	11,343	12,477	14,187	15,606	3,129	25.1%
5223	Liability Insurance	1,620	3,282	5,728	2,913	3,205	(2,523)	-44.0%
5227	Advertising	84	1,143	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	-	-	900	900	900	-	0.0%
5233	Computer Related Items	300	235	750	750	750	-	0.0%
5234	Record and Permits	150	150	250	250	250	-	0.0%
5235	Membership Dues	380	1,601	1,000	1,000	1,000	-	0.0%
5236	Transportation	336	585	800	-	-	(800)	-100.0%
5237	Subsistence	175	846	750	-	-	(750)	-100.0%
5252	Credit Card Expenses	8,854	16,373	25,000	25,000	25,000	-	0.0%
5602	Safety Equipment	-	2,021	1,100	1,100	1,100	-	0.0%
5603	Employee Training	614	736	1,500	9,450	9,450	7,950	530.0%
5606	Bad Debt Expenses	5,658	7,700	12,000	12,000	12,000	-	0.0%
	Total Maintenance and Operations	41,315	95,420	108,369	123,913	127,873	19,505	18.0%
Transfers								
	Transfer to Water CARMA	-	247,542	106,804	310,364	318,183	211,379	197.9%
	Transfer to Reserves for Energy Project Repay	12,398	12,398	12,398	12,398	4,919	(7,479)	-60.3%
	Transfer to Revolving Energy Fund	469	469	469	469	188	(281)	-60.0%
	Transfer to GF PW Maint. (Direct)	-	5,000	5,000	5,000	5,000	-	0.0%
	Transfer to Health Insurance Fund	347	91	109	377	338	229	210.0%
5990	Total Transfers	13,214	265,500	124,780	328,607	328,628	203,848	163.4%
Other								
5106	Leave Cash Out	7,875	57,790	63,736	7,414	5,611	(58,124)	-91.2%
5241	GF Admin Fees	162,101	-	-	-	-	-	0.0%
	Total Other	169,976	57,790	63,736	7,414	5,611	(58,124)	-91.2%
	Total	279,912	547,787	403,997	646,952	655,215	251,219	62.2%

FY24/25 Budget Notes:
5101/5102 - 1.5 finance FTEs (split 50/50 between water admin and sewer admin)
5216 - moved utility billing related postage expenses to utility fund (split 50/50 between water admin and sewer admin)
5236/5237/5603 - CDL training; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0401 - WATER TREATMENT PLANT									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	72,973	173,703	187,086	199,785	206,026	18,939	10.1%	
5102	Fringe Benefits	46,004	105,302	115,887	123,886	127,592	11,705	10.1%	
5103	Part-time Wages	-	48	-	428	428	428	0.0%	
5104	Part-time Benefits	-	6	-	49	49	49	0.0%	
5105	Overtime	9,329	19,728	16,475	17,387	17,387	912	5.5%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	6,932	15,386	-	-	-	-	0.0%	
	Total Salaries and Benefits	135,238	314,173	319,448	341,534	351,481	32,032	10.0%	
Maintenance and Operations									
5202	Operating Supplies	4,669	16,103	10,000	10,000	10,000	-	0.0%	
5203	Fuel and Lube	12,944	27,933	26,000	30,000	30,000	4,000	15.4%	
5204	Chemicals	67,694	136,230	150,000	150,000	150,000	-	0.0%	
5207	Vehicle and Boat Maintenance	250	39	500	500	500	-	0.0%	
5208	Equipment Maintenance	8,105	22,077	23,000	23,000	23,000	-	0.0%	
5209	Building & Grounds Maintenance	290	2,278	3,000	3,000	3,000	-	0.0%	
5210	Professional Services	6,528	30,013	30,000	30,000	30,000	-	0.0%	
5215	Communications	-	-	-	-	-	-	0.0%	
5217	Electricity	46,989	87,615	102,436	96,377	106,014	3,578	3.5%	
5226	Testing and Analysis	-	-	-	-	-	-	0.0%	
5602	Safety Equipment	-	-	-	-	-	-	0.0%	
5603	Employee Training	915	684	2,500	2,500	2,500	-	0.0%	
	Total Maintenance and Operations	148,383	322,971	347,436	345,377	355,014	7,578	2.2%	
	Total	283,621	637,144	666,885	686,910	706,495	39,610	5.9%	

FY24/25 Budget Notes:
5203 - Increase in cost due to economy

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0402 - WATER SYSTEM TESTING									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23		
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	0.0%	
5102	Fringe Benefits	-	-	-	-	-	-	0.0%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	-	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%	
Maintenance and Operations									
5202	Operating Supplies	2,949	9,658	6,700	10,000	10,000	3,300	49.3%	
5208	Equipment Maintenance	1,749	5,390	4,550	5,500	5,500	950	20.9%	
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%	
5210	Professional Services	202	785	500	500	500	-	0.0%	
5226	Testing and Analysis	10,644	17,319	17,000	17,000	17,000	-	0.0%	
	Total Maintenance and Operations	15,545	33,152	28,750	33,000	33,000	4,250	14.8%	
	Total	15,545	33,152	28,750	33,000	33,000	4,250	14.8%	

FY24/25 Budget Notes:
5202/5208 - Increase in cost of supplies due to economy

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0403 - PUMP STATION									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	7,542	14,586	15,061	16,483	17,006	1,945	12.9%	
5102	Fringe Benefits	4,209	8,770	9,838	10,646	10,986	1,148	11.7%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	34	79	600	600	600	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	638	1,164	-	-	-	-	0.0%	
	Total Salaries and Benefits	12,423	24,598	25,499	27,729	28,592	3,093	12.1%	
Maintenance and Operations									
5202	Operating Supplies	398	230	500	500	500	-	0.0%	
5203	Fuel and Lube	225	1,574	600	600	600	-	0.0%	
5208	Equipment Maintenance	4,243	12,401	9,300	12,000	12,000	2,700	29.0%	
5209	Building & Grounds Maintenance	713	1,970	2,000	2,000	2,000	-	0.0%	
5217	Electricity	28,771	65,999	62,621	72,599	79,859	17,237	27.5%	
5231	Tools and Equipment	248	573	500	500	500	-	0.0%	
	Total Maintenance and Operations	34,597	82,747	75,521	88,199	95,459	19,937	26.4%	
	Total	47,020	107,345	101,020	115,928	124,051	23,030	22.8%	

FY24/25 Budget Notes:
5208 - Increase in cost due to economy

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0404 - WATER DISTRIBUTION SYSTEM									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23		
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	69,932	121,854	153,108	143,141	147,688	(5,420)	-3.5%	
5102	Fringe Benefits	39,223	82,007	91,912	90,816	93,837	1,924	2.1%	
5103	Part-time Wages	-	95	-	855	855	855	0.0%	
5104	Part-time Benefits	-	11	-	97	97	97	0.0%	
5105	Overtime	4,330	13,679	21,970	21,970	21,970	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	6,255	10,765	-	-	-	-	0.0%	
	Total Salaries and Benefits	119,740	228,412	266,990	256,880	264,447	(2,544)	-1.0%	
Maintenance and Operations									
5202	Operating Supplies	34,474	69,442	30,000	30,000	30,000	-	0.0%	
5208	Equipment Maintenance	-	2,841	2,000	2,000	2,000	-	0.0%	
5209	Building & Grounds Maintenance	1,335	1,536	1,500	1,500	1,500	-	0.0%	
5210	Professional Services	6,062	25,600	20,000	20,000	20,000	-	0.0%	
5217	Electricity	39,004	52,411	44,420	57,653	63,418	18,998	42.8%	
5226	Testing and Analysis	-	-	-	-	-	-	0.0%	
5231	Tools and Equipment	1,615	3,147	6,500	6,500	6,500	-	0.0%	
5602	Safety Equipment	-	-	-	-	-	-	0.0%	
	Total Maintenance and Operations	82,491	154,976	104,420	117,653	123,418	18,998	18.2%	
	Total	202,231	383,388	371,410	374,532	387,864	16,454	4.4%	

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0405 - WATER RESERVOIR									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	Budget		
							\$	%	
Salaries and Benefits									
5101	Salary and Wages	2,446	4,556	4,855	5,444	5,597	742	15.3%	
5102	Fringe Benefits	1,502	2,747	3,542	3,877	4,012	470	13.3%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	8	18	-	-	-	-	0.0%	
5107	Part-time Overtime	68	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	207	363	-	-	-	-	0.0%	
	Total Salaries and Benefits	4,230	7,684	8,396	9,321	9,609	1,213	14.4%	
Maintenance and Operations									
5202	Operating Supplies	386	258	600	600	600	-	0.0%	
5208	Equipment Maintenance	513	1,251	1,800	1,800	1,800	-	0.0%	
5209	Building & Grounds Maintenance	682	242	1,200	1,200	1,200	-	0.0%	
5210	Professional Services	-	-	17,000	5,000	5,000	(12,000)	-70.6%	
5213	Survey and Appraisal	-	1,150	1,200	1,200	1,200	-	0.0%	
	Total Maintenance and Operations	1,581	2,901	21,800	9,800	9,800	(12,000)	-55.0%	
	Total	5,811	10,585	30,196	19,121	19,409	(10,787)	-35.7%	

FY24/25 Budget Notes:
5210 - Reduced; Dam Safety inspection is performed every three years

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0406 - WATER METERS									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23		
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	29,208	56,417	61,417	75,321	77,534	16,116	26.2%	
5102	Fringe Benefits	18,174	40,989	44,355	51,895	53,721	9,366	21.1%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	10	416	1,488	1,488	1,488	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	2,461	4,506	-	-	-	-	0.0%	
	Total Salaries and Benefits	49,853	102,327	107,260	128,704	132,742	25,483	23.8%	
Maintenance and Operations									
5202	Operating Supplies	21,879	14,736	75,000	150,000	150,000	75,000	100.0%	
5210	Professional Services	611	3,378	5,000	5,000	5,000	-	0.0%	
5231	Tools and Equipment	597	18	1,500	1,500	1,500	-	0.0%	
5602	Safety Equipment	24	375	800	412	453	(347)	-43.4%	
5603	Employee Training	839	2,035	1,200	1,200	1,200	-	0.0%	
	Total Maintenance and Operations	23,949	20,541	83,500	158,112	158,153	74,653	89.4%	
	Total	73,802	122,868	190,760	286,816	290,896	100,136	52.5%	

FY24/25 Budget Notes:
5202 - Most customer meters are 18+ years old, industry standard is 10 years life. Funds will be used to continue the meter replacement project. These funds will cover approximately 300 new meters a year.

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0407 - WATER HYDRANTS									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	59,991	101,300	127,843	119,970	123,693	(4,150)	-3.2%	
5102	Fringe Benefits	33,089	65,811	79,271	79,619	82,170	2,899	3.7%	
5103	Part-time Wages	-	333	-	2,993	2,993	2,993	0.0%	
5104	Part-time Benefits	-	39	-	341	341	341	0.0%	
5105	Overtime	253	1,576	1,774	1,774	1,774	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	5,074	8,162	-	-	-	-	0.0%	
	Total Salaries and Benefits	98,407	177,222	208,888	204,696	210,970	2,082	1.0%	
Maintenance and Operations									
5202	Operating Supplies	2,274	10,952	11,000	11,000	11,000	-	0.0%	
5210	Professional Services	-	-	500	500	500	-	0.0%	
	Total Maintenance and Operations	2,274	10,952	11,500	11,500	11,500	-	0.0%	
	Total	100,681	188,174	220,388	216,196	222,470	2,082	0.9%	

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
SEWER COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	225,460	467,177	515,469	567,230	585,057	69,587	13.5%
5102	Fringe Benefits	129,276	295,421	313,807	355,617	367,105	53,298	17.0%
5103	Part-time Wages	7,404	2,367	13,741	16,016	16,016	2,275	16.6%
5104	Part-time Benefits	837	252	1,667	1,797	1,797	130	7.8%
5105	Overtime	11,329	22,044	23,434	24,020	24,020	585	2.5%
5107	Part-time Overtime	461	15	-	-	-	-	0.0%
5108	Unemployment Benefits	1,276	-	-	-	-	-	0.0%
5112	PERS Relief	19,943	38,858	-	-	-	-	0.0%
	Total Salaries and Benefits	395,986	826,134	868,119	964,679	993,994	125,875	14.5%
Maintenance and Operations								
5201	Office Supplies	500	396	1,100	1,100	1,100	-	0.0%
5202	Operating Supplies	11,254	35,721	52,040	58,800	58,800	6,760	13.0%
5203	Fuel and Lube	13,896	25,897	25,000	30,000	30,000	5,000	20.0%
5204	Chemicals	27,486	63,027	66,000	66,000	66,000	-	0.0%
5207	Vehicle and Boat Maintenance	131	207	250	250	250	-	0.0%
5208	Equipment Maintenance	14,110	44,215	39,400	40,000	40,000	600	1.5%
5209	Building & Grounds Maintenance	1,405	2,824	3,800	3,800	3,800	-	0.0%
5210	Professional Services	54,992	49,302	52,700	77,000	132,000	79,300	150.5%
5211	Audit Services	2,725	18,755	19,260	20,223	21,234	1,974	10.3%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5215	Communications	3,027	7,222	5,500	5,500	5,500	-	0.0%
5216	Freight and Postage	-	-	500	6,500	6,500	6,000	1200.0%
5217	Electricity	116,762	284,705	281,190	313,176	344,494	63,304	22.5%
5218	Water	381	669	560	736	809	249	44.5%
5219	Sewer	387	669	444	736	810	366	82.5%
5221	Property Insurance	4,776	10,822	11,904	18,636	20,500	8,596	72.2%
5222	Auto Insurance	5,718	11,343	12,477	14,187	15,606	3,129	25.1%
5223	Liability Insurance	1,256	2,530	4,415	2,324	2,556	(1,860)	-42.1%
5226	Testing and Analysis	3,156	3,305	6,500	6,500	6,500	-	0.0%
5227	Advertising	239	-	1,250	1,250	1,250	-	0.0%
5231	Tools and Equipment	1,990	1,797	4,800	4,800	4,800	-	0.0%
5233	Computer Related Items	-	-	-	-	-	-	0.0%
5234	Record and Permits	7,920	7,960	9,000	9,000	9,000	-	0.0%
5235	Membership Dues	350	-	700	700	700	-	0.0%
5236	Transportation	230	293	1,000	-	-	(1,000)	-100.0%
5237	Subsistence	360	176	1,000	-	-	(1,000)	-100.0%
5252	Credit Card Expenses	8,854	16,374	20,000	20,000	20,000	-	0.0%
5601	Uniform	100	199	350	350	350	-	0.0%
5602	Safety Equipment	1,793	2,934	2,650	2,650	2,650	-	0.0%
5603	Employee Training	3,840	5,839	8,000	16,400	16,400	8,400	105.0%
5606	Bad Debt Expenses	2,892	(8,796)	2,500	2,500	2,500	-	0.0%
	Total Salaries and Benefits	290,529	588,383	634,290	723,118	814,108	179,818	28.3%
Transfers								
5106	Leave Cash Out	8,242	14,236	13,020	8,355	6,605	(6,415)	-49.3%
5241	GF Admin Fees	141,533	-	-	-	-	-	0.0%
5990	Transfers To	278	302,557	239,253	260,523	278,271	39,018	16.3%
	Total Transfers	150,052	316,793	252,273	268,878	284,875	32,603	12.9%
	Total	836,568	1,731,309	1,754,682	1,956,675	2,092,978	338,296	19.3%

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0500 - SEWER SYSTEM ADMINISTRATION									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	28,687	79,341	67,519	116,095	119,715	52,196	77.3%	
5102	Fringe Benefits	15,524	41,619	39,239	70,567	73,033	33,794	86.1%	
5103	Part-time Wages	7,404	642	-	-	-	-	0.0%	
5104	Part-time Benefits	837	69	-	-	-	-	0.0%	
5105	Overtime	41	318	200	403	403	203	101.5%	
5107	Part-time Overtime	461	15	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	2,420	6,324	-	-	-	-	0.0%	
	Total Salaries and Benefits	55,374	128,328	106,958	187,065	193,151	86,193	80.6%	
Maintenance and Operations									
5201	Office Supplies	500	396	1,100	1,100	1,100	-	0.0%	
5202	Operating Supplies	400	46	800	800	800	-	0.0%	
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%	
5210	Professional Services	22	1,406	4,500	4,500	4,500	-	0.0%	
5211	Audit Services	2,725	18,755	19,260	20,223	21,234	1,974	10.3%	
5215	Communications	3,027	7,222	5,500	5,500	5,500	-	0.0%	
5216	Freight and Postage	-	-	500	6,500	6,500	6,000	1200.0%	
5221	Property Insurance	4,776	10,822	11,904	18,636	20,500	8,596	72.2%	
5222	Auto Insurance	5,718	11,343	12,477	14,187	15,606	3,129	25.1%	
5223	Liability Insurance	1,256	2,530	4,415	2,324	2,556	(1,860)	-42.1%	
5227	Advertising	-	-	1,250	1,250	1,250	-	0.0%	
5231	Tools and Equipment	-	-	700	700	700	-	0.0%	
5234	Record and Permits	-	-	-	-	-	-	0.0%	
5235	Membership Dues	350	-	700	700	700	-	0.0%	
5236	Transportation	230	293	1,000	-	-	(1,000)	-100.0%	
5237	Subsistence	360	176	1,000	-	-	(1,000)	-100.0%	
5252	Credit Card Expenses	8,854	16,374	20,000	20,000	20,000	-	0.0%	
5601	Uniform	100	199	350	350	350	-	0.0%	
5602	Safety Equipment	912	2,711	2,300	2,300	2,300	-	0.0%	
5603	Employee Training	3,840	5,839	8,000	16,400	16,400	8,400	105.0%	
5606	Bad Debt Expenses	2,892	(8,796)	2,500	2,500	2,500	-	0.0%	
	Total Maintenance and Operations	35,961	69,315	98,257	117,970	122,496	24,239	24.7%	
Transfers									
	Transfer to Sewer CARMA	-	297,484	234,166	255,218	272,997	38,832	16.6%	
	Transfer to Reserves for Energy Project Repay	-	-	-	-	-	-	0.0%	
	Transfer to Revolving Energy Fund	-	-	-	-	-	-	0.0%	
	Transfer to GF PW Maint. (Direct)	-	5,000	5,000	5,000	5,000	-	0.0%	
	Transfer to Health Insurance Fund	278	73	88	305	274	186	212.3%	
5990	Total Transfers	278	302,557	239,253	260,523	278,271	39,018	16.3%	
Other									
5106	Leave Cash Out	8,242	14,236	13,020	8,355	6,605	(6,415)	-49.3%	
5241	GF Admin Fees	141,533	-	-	-	-	-	0.0%	
	Total Other	149,774	14,236	13,020	8,355	6,605	(6,415)	-49.3%	
	Total	241,387	514,435	457,488	573,913	600,522	143,035	31.3%	

FY24/25 Budget Notes:
5101/5102 - 1.5 finance FTEs (split 50/50 between water admin and sewer admin)
5216 - moved utility billing related postage expenses to utility fund (split 50/50 between water admin and sewer admin)
5236/5237/5603 - CDL training; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0501 - SEWER PLANT OPERATIONS									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	75,612	183,840	194,417	208,856	215,392	20,975	10.8%	
5102	Fringe Benefits	48,725	124,304	122,171	131,011	134,938	12,767	10.5%	
5103	Part-time Wages	-	1,535	13,741	14,306	14,306	565	4.1%	
5104	Part-time Benefits	-	160	1,667	1,602	1,602	(65)	-3.9%	
5105	Overtime	10,227	14,700	14,590	14,972	14,972	382	2.6%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	1,276	-	-	-	-	-	0.0%	
5112	PERS Relief	7,230	15,793	-	-	-	-	0.0%	
	Total Salaries and Benefits	143,069	340,330	346,586	370,747	381,211	34,624	10.0%	
Maintenance and Operations									
5202	Operating Supplies	3,780	8,958	8,000	12,000	12,000	4,000	50.0%	
5203	Fuel and Lube	13,896	25,897	25,000	30,000	30,000	5,000	20.0%	
5204	Chemicals	27,486	63,027	66,000	66,000	66,000	-	0.0%	
5207	Vehicle and Boat Maintenance	131	207	250	250	250	-	0.0%	
5208	Equipment Maintenance	13,447	25,448	22,000	22,000	22,000	-	0.0%	
5209	Building & Grounds Maintenance	793	1,999	2,000	2,000	2,000	-	0.0%	
5210	Professional Services	14,618	15,955	15,700	30,000	30,000	14,300	91.1%	
5214	Rents & Leases	-	-	-	-	-	-	0.0%	
5215	Communications	-	-	-	-	-	-	0.0%	
5216	Freight and Postage	-	-	-	-	-	-	0.0%	
5217	Electricity	106,428	267,324	256,513	294,056	323,462	66,949	26.1%	
5218	Water	381	669	560	736	809	249	44.5%	
5219	Sewer	387	669	444	736	810	366	82.5%	
5226	Testing and Analysis	-	-	-	-	-	-	0.0%	
5231	Tools and Equipment	514	527	900	900	900	-	0.0%	
5234	Record and Permits	7,920	7,960	9,000	9,000	9,000	-	0.0%	
5602	Safety Equipment	881	224	350	350	350	-	0.0%	
5603	Employee Training	-	-	-	-	-	-	0.0%	
	Total Maintenance and Operations	190,662	418,864	406,716	468,028	497,581	90,864	22.3%	
	Total	333,731	759,194	753,303	838,775	878,791	125,489	16.7%	

FY24/25 Budget Notes:
5202/5203 - Increase in cost of supplies due to economy
5210 - increases in use; some years are higher than others

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0502 - SEWER SYSTEM TESTING									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	-	-	-	-	-	-	0.0%	
5102	Fringe Benefits	-	-	-	-	-	-	0.0%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	-	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	-	-	-	-	-	-	0.0%	
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%	
Maintenance and Operations									
5202	Operating Supplies	2,081	7,872	6,240	9,000	9,000	2,760	44.2%	
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%	
5210	Professional Services	1,552	18	2,500	2,500	2,500	-	0.0%	
5226	Testing and Analysis	3,156	3,305	6,500	6,500	6,500	-	0.0%	
	Total Maintenance and Operations	6,789	11,194	15,240	18,000	18,000	2,760	18.1%	
	Total	6,789	11,194	15,240	18,000	18,000	2,760	18.1%	

FY24/25 Budget Notes:
5202 - Increase in cost of supplies due to economy

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0503 - SEWER LIFT STATION									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	49,836	84,598	103,319	98,720	101,794	(1,525)	-1.5%	
5102	Fringe Benefits	26,491	52,959	61,452	62,059	64,021	2,570	4.2%	
5103	Part-time Wages	-	95	-	855	855	855	0.0%	
5104	Part-time Benefits	-	11	-	97	97	97	0.0%	
5105	Overtime	619	4,599	5,000	5,000	5,000	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	4,250	7,078	-	-	-	-	0.0%	
	Total Salaries and Benefits	81,195	149,341	169,771	166,731	171,768	1,997	1.2%	
Maintenance and Operations									
5202	Operating Supplies	487	5,145	12,000	12,000	12,000	-	0.0%	
5208	Equipment Maintenance	471	16,846	16,000	16,000	16,000	-	0.0%	
5209	Building & Grounds Maintenance	612	825	1,800	1,800	1,800	-	0.0%	
5217	Electricity	10,213	17,382	24,060	19,120	21,032	(3,028)	-12.6%	
5231	Tools and Equipment	774	797	1,600	1,600	1,600	-	0.0%	
	Total Maintenance and Operations	12,557	40,994	55,460	50,520	52,432	(3,028)	-5.5%	
	Total	93,752	190,335	225,231	217,251	224,200	(1,031)	-0.5%	

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 200 - UTILITY FUND									
DEPT 0504 - COLLECTION SYSTEM									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	71,325	119,399	150,214	143,559	148,155	(2,059)	-1.4%	
5102	Fringe Benefits	38,536	76,540	90,945	91,981	95,113	4,168	4.6%	
5103	Part-time Wages	-	95	-	855	855	855	0.0%	
5104	Part-time Benefits	-	11	-	97	97	97	0.0%	
5105	Overtime	443	2,427	3,644	3,644	3,644	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	6,045	9,663	-	-	-	-	0.0%	
	Total Salaries and Benefits	116,349	208,135	244,804	240,136	247,865	3,061	1.3%	
Maintenance and Operations									
5202	Operating Supplies	4,506	13,700	25,000	25,000	25,000	-	0.0%	
5208	Equipment Maintenance	192	1,921	1,400	2,000	2,000	600	42.9%	
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%	
5210	Professional Services	38,800	31,922	30,000	40,000	95,000	65,000	216.7%	
5214	Rents & Leases	-	-	-	-	-	-	0.0%	
5217	Electricity	121	-	617	-	-	(617)	-100.0%	
5227	Advertising	239	-	-	-	-	-	0.0%	
5231	Tools and Equipment	702	472	1,600	1,600	1,600	-	0.0%	
	Total Maintenance and Operations	44,561	48,016	58,617	68,600	123,600	64,983	110.9%	
	Total	160,910	256,151	303,421	308,736	371,465	68,044	22.4%	

FY24/25 Budget Notes:
 5208 - Increase in cost of supplies due to economy
 5210 - Tri-Annual Kachemak septic pumping contract

FUND 400								
REVENUE DETAIL BY LINE ITEM								
Sorted by Type								
A/C Num.	Revenue Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
0600	HARBOR ADMINISTRATION							
4515	Ferry Lease	9,000	18,000	18,000	18,000	18,000	-	0.0%
4650	Rents & Leases	211,259	449,731	460,000	500,000	500,000	40,000	8.7%
	Operating Revenue - Admin	220,259	467,731	478,000	518,000	518,000	40,000	8.4%
4527	PERS Revenue	46,050	92,383	-	-	-	-	0.0%
4634	Port Storage Fees	50,537	119,992	92,002	96,164	96,164	4,162	4.5%
4635	Port Impound Fees	-	204	-	-	-	-	0.0%
4705	Business Licenses	10	10	34	-	-	(34)	-100.0%
4801	Interest on Investments	(3,078)	(62,000)	24,531	-	-	(24,531)	-100.0%
4901	Surplus Property	8,767	26,078	8,014	-	-	(8,014)	-100.0%
4902	Other Revenue	573	-	883	-	-	(883)	-100.0%
	Non-Operating Revenue - Admin	102,858	176,666	125,464	96,164	96,164	(29,300)	-23.4%
0601	HARBOR							
4245	Waste Oil Disposal	503	603	1,564	-	-	(1,564)	-100.0%
4249	Oil Spill Rec	-	(100)	296	-	-	(296)	-100.0%
4318	Parking Fees	80,508	180,789	117,134	225,000	225,000	107,866	92.1%
4319	Electrical Supplies	1,554	2,275	2,298	2,403	2,380	82	3.6%
4624	Berth Trans Mo	296,811	649,848	625,600	698,295	720,640	95,040	15.2%
4625	Berth Reserved	752,979	1,533,906	1,587,123	1,771,547	1,828,236	241,113	15.2%
4626	Berth Trans A	113,854	315,591	288,914	322,486	332,805	43,891	15.2%
4627	Berth Trans S/A	88,268	130,453	135,742	151,515	156,364	20,622	15.2%
4628	Berth Trans Dly	74,230	152,145	134,210	149,805	154,599	20,389	15.2%
4629	Metered Energy	79,370	186,689	91,546	92,677	89,472	(2,074)	-2.3%
4644	Pumping	-	-	339	-	-	(339)	-100.0%
4645	Wooden Grid	3,959	5,006	6,185	5,697	4,833	(1,352)	-21.9%
4646	Commercial Ramp	35,441	54,913	60,000	55,000	55,000	(5,000)	-8.3%
4647	Berth Wait List	12,012	15,211	12,055	12,394	12,623	568	4.7%
4648	Steel Grid Fees	6,512	7,900	9,121	8,000	8,000	(1,121)	-12.3%
4663	Trans Enrg 110 V	14,468	47,616	44,355	42,746	42,746	(1,609)	-3.6%
4664	Trans Engy 220 V	6,011	16,186	28,194	28,744	28,744	550	2.0%
4665	Trans Engy 208 V	105,604	205,197	153,840	159,228	159,228	5,388	3.5%
4666	Comm Ramp Wharf	15,310	38,422	44,666	40,000	40,000	(4,666)	-10.4%
	Parking Fines	-	-	-	8,000	8,000	8,000	0.0%
	Spit Camping	-	-	-	110,000	110,000	110,000	0.0%
	Operating Revenue - Harbor	1,687,393	3,542,651	3,343,182	3,883,536	3,978,670	635,488	19.0%
4802	Penalty Income	2,263	6,101	13,598	6,500	6,500	(7,098)	-52.2%
4902	Other Revenue	36,259	68,633	71,241	71,325	60,167	(11,073)	-15.5%
	Non-Operating Revenue - Harbor	38,523	74,735	84,838	77,825	66,667	(18,171)	-21.4%
0602	PIONEER DOCK							
4631	USCG Leases	18,808	35,067	36,808	36,494	30,796	(6,012)	-16.3%
4637	Seafood Wharfge	-	-	-	-	-	-	0.0%
4638	Fuel Wharfge	75,257	207,277	232,477	214,809	214,809	(17,667)	-7.6%
4639	Pioneer Dock - Wharfage	-	-	-	-	-	-	0.0%
4641	PD Water Sales	5,652	11,338	9,569	10,500	10,500	931	9.7%
4642	PD Docking	24,626	41,079	52,285	46,000	46,000	(6,285)	-12.0%
	Operating Revenue - Pioneer Dock	124,344	294,761	331,140	307,804	302,106	(29,034)	-8.8%
0603	FISH DOCK							
4620	Ice Sales	82,463	272,257	266,797	265,742	265,742	(1,054)	-0.4%
4621	Cold Storage	21,724	27,398	17,705	25,000	25,000	7,295	41.2%
4622	Crane Rental	88,510	193,965	197,594	190,306	190,306	(7,288)	-3.7%
4623	Card Access Fees	3,722	5,780	8,748	5,700	5,700	(3,048)	-34.8%
4637	Seafood Wharfge	5,013	17,200	16,795	17,324	17,324	529	3.1%
4700	Other Wharf Fd	-	6,694	9,843	9,843	9,843	-	0.0%
	Operating Revenue - Fish Dock	201,431	523,294	517,482	513,915	513,915	(3,568)	-0.7%

FUND 400								
REVENUE DETAIL BY LINE ITEM								
Sorted by Type								
A/C Num.	Revenue Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
4206	Fish Tax	<u>0</u>	<u>66,865</u>	<u>54,760</u>	<u>64,562</u>	<u>64,562</u>	<u>9,802</u>	<u>17.9%</u>
	0604 DEEP WATER DOCK							
4633	Stevedoring	2,794	8,882	14,080	12,000	12,000	(2,080)	-14.8%
4637	Seafood Wharfge	-	-	558	-	-	(558)	-100.0%
4640	DWD Wharfage	18,675	-	37,314	40,426	46,651	9,337	25.0%
4643	DWD Docking	63,859	116,132	100,000	100,000	100,000	-	0.0%
4668	Water Sales	15,454	32,419	25,000	30,000	30,000	5,000	20.0%
4672	Port Security Revenues	-	-	-	-	-	-	0.0%
	Operating Revenue - Deep Water Dock	<u>100,782</u>	<u>157,434</u>	<u>176,953</u>	<u>182,426</u>	<u>188,651</u>	<u>11,699</u>	<u>6.6%</u>
	0605 OUTFALL LINE							
4704	Outfall Line	<u>2,400</u>	<u>4,626</u>	<u>4,800</u>	<u>4,800</u>	<u>4,800</u>	-	<u>0.0%</u>
	0606 FISH GRINDER							
4706	Fish Grinder	<u>1,040</u>	<u>7,018</u>	<u>7,998</u>	<u>7,390</u>	<u>7,390</u>	<u>(608)</u>	<u>-7.6%</u>
	0615 LOAD AND LAUNCH RAMP							
4653	Load and Launch Ramp	<u>74,855</u>	<u>132,446</u>	<u>126,663</u>	<u>130,000</u>	<u>130,000</u>	<u>3,337</u>	<u>2.6%</u>
	Total	<u>2,553,885</u>	<u>5,448,227</u>	<u>5,251,279</u>	<u>5,786,422</u>	<u>5,870,925</u>	<u>619,645</u>	<u>11.8%</u>

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	538,123	1,128,870	1,210,211	1,399,806	1,444,696	234,484	19.4%
5102	Fringe Benefits	242,447	634,397	737,330	902,989	930,313	192,983	26.2%
5103	Part-time Wages	43,425	107,259	146,292	164,606	164,925	18,633	12.7%
5104	Part-time Benefits	5,054	12,256	16,844	18,992	19,031	2,187	13.0%
5105	Overtime	11,473	31,929	37,766	39,439	39,439	1,672	4.4%
5107	Part-time Overtime	142	855	3,879	3,879	3,879	-	0.0%
5108	Unemployment Benefits	3,465	348	-	-	-	-	0.0%
5112	PERS Relief	46,050	92,383	-	-	-	-	0.0%
	Total Salaries and Benefits	890,179	2,008,297	2,152,322	2,529,709	2,602,282	449,960	20.9%
Maintenance and Operations								
5201	Office Supplies	1,472	5,322	4,200	4,700	4,700	500	11.9%
5202	Operating Supplies	8,783	20,623	26,000	26,000	26,000	-	0.0%
5203	Fuel and Lube	21,026	40,700	36,300	36,300	36,300	-	0.0%
5204	Chemicals	6,060	6,410	6,000	6,000	6,000	-	0.0%
5207	Vehicle and Boat Maintenance	(1,710)	21,532	25,000	25,000	25,000	-	0.0%
5208	Equipment Maintenance	20,729	68,340	63,000	64,000	64,000	1,000	1.6%
5209	Building & Grounds Maintenance	14,304	24,264	62,000	67,000	67,000	5,000	8.1%
5210	Professional Services	15,245	16,176	17,500	32,500	32,500	15,000	85.7%
5211	Audit Services	5,450	37,510	38,520	40,446	42,468	3,948	10.3%
5213	Survey and Appraisal	-	24,000	12,500	12,500	12,500	-	0.0%
5214	Rents & Leases	1,375	4,280	7,000	7,000	7,000	-	0.0%
5215	Communications	3,381	17,310	8,000	8,000	8,000	-	0.0%
5216	Freight and Postage	68	2,619	5,500	5,500	5,500	-	0.0%
5217	Electricity	309,842	664,046	650,701	730,450	803,495	152,795	23.5%
5218	Water	23,147	75,643	99,581	83,208	91,528	(8,052)	-8.1%
5219	Sewer	4,071	13,157	14,018	14,472	15,919	1,901	13.6%
5220	Refuse and Disposal	27,326	40,694	63,300	63,300	63,300	-	0.0%
5221	Property Insurance	30,344	64,722	71,194	96,919	106,611	35,416	49.7%
5222	Auto Insurance	5,105	10,007	10,275	10,714	11,786	1,511	14.7%
5223	Liability Insurance	29,030	86,649	51,610	69,016	75,917	24,308	47.1%
5226	Testing and Analysis	-	-	-	7,000	7,000	7,000	0.0%
5227	Advertising	432	6,076	7,000	7,000	7,000	-	0.0%
5228	Books	-	26	-	-	-	-	0.0%
5231	Tools and Equipment	5,595	9,471	15,700	16,700	16,700	1,000	6.4%
5233	Computer Related Items	-	-	-	-	-	-	0.0%
5234	Record and Permits	-	-	-	2,000	2,000	2,000	0.0%
5235	Membership Dues	3,710	6,088	7,000	7,000	7,000	-	0.0%
5236	Transportation	-	6,641	9,200	4,000	4,000	(5,200)	-56.5%
5237	Subsistence	285	6,837	5,837	4,000	4,000	(1,837)	-31.5%
5238	Printing and Binding	178	1,482	3,500	3,500	3,500	-	0.0%
5248	Lobbying	10,500	21,000	22,000	35,000	35,000	13,000	59.1%
5249	Oil Spill Response	-	2,833	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	214	8,748	18,000	18,000	18,000	-	0.0%
5252	Credit Card Expenses	24,727	104,946	89,000	104,000	104,000	15,000	16.9%
5256	Waste Oil Disposal	17,976	45,458	45,000	45,000	45,000	-	0.0%
5258	Float and Ramp Repairs	8,119	8,545	25,000	25,000	25,000	-	0.0%
5287	Animal Control Building Maintenance	914	2,326	2,100	2,100	2,100	-	0.0%
5601	Uniform	3,198	8,785	9,500	9,500	9,500	-	0.0%
5602	Safety Equipment	1,552	10,601	15,000	15,000	15,000	-	0.0%
5603	Employee Training	100	7,918	9,000	38,500	38,500	29,500	327.8%
5606	Bad Debt Expenses	40,151	5,230	30,000	30,000	30,000	-	0.0%
5610	Collection Expenses	-	-	-	-	-	-	0.0%
5624	Legal Services	-	-	-	100,000	100,000	100,000	0.0%
5627	Port Security	-	-	2,500	2,500	2,500	-	0.0%
5635	Software	-	938	4,000	4,000	4,000	-	0.0%
5637	Diving Services	-	4,350	8,500	8,500	8,500	-	0.0%
5638	Signage Parking Delineation	14,897	12,243	15,500	20,000	20,000	4,500	29.0%
	Total Maintenance and Operations	657,595	1,524,545	1,616,536	1,912,325	2,014,825	398,290	24.6%

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Transfers							
5106	Leave Cash Out	20,620	66,243	62,025	73,867	49,513	(12,513)	-20.2%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
5990	Transfers To	323,706	1,491,207	1,420,397	1,270,521	1,204,305	(216,092)	-15.2%
	Total Transfers	344,326	1,557,450	1,482,422	1,344,388	1,253,817	(228,604)	-15.4%
	Total	1,892,100	5,090,292	5,251,279	5,786,422	5,870,925	619,645	11.8%

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0600 - ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	99,009	190,438	212,698	283,790	292,204	79,506	37.4%
5102	Fringe Benefits	47,751	108,119	130,203	171,986	176,959	46,756	35.9%
5103	Part-time Wages	-	-	2,848	12,206	12,525	9,677	339.8%
5104	Part-time Benefits	-	-	328	1,377	1,416	1,088	331.8%
5105	Overtime	555	(435)	5,845	5,845	5,845	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	8,146	15,120	-	-	-	-	0.0%
	Total Salaries and Benefits	155,460	313,243	351,921	475,204	488,948	137,027	38.9%
Maintenance and Operations								
5201	Office Supplies	774	4,133	2,500	2,500	2,500	-	0.0%
5202	Operating Supplies	767	2,806	2,500	2,500	2,500	-	0.0%
5207	Vehicle and Boat Maintenance	-	197	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	1,813	4,753	5,000	10,000	10,000	5,000	100.0%
5210	Professional Services	4,687	4,548	3,000	5,000	5,000	2,000	66.7%
5211	Audit Services	5,450	37,510	38,520	40,446	42,468	3,948	10.3%
5213	Survey and Appraisal	-	24,000	12,500	12,500	12,500	-	0.0%
5214	Rents & Leases	1,375	4,280	7,000	7,000	7,000	-	0.0%
5215	Communications	3,381	17,310	8,000	8,000	8,000	-	0.0%
5216	Freight and Postage	68	2,619	5,500	5,500	5,500	-	0.0%
5221	Property Insurance	30,344	64,722	71,194	96,919	106,611	35,416	49.7%
5222	Auto Insurance	5,105	10,007	10,275	10,714	11,786	1,511	14.7%
5223	Liability Insurance	29,030	86,649	51,610	69,016	75,917	24,308	47.1%
5227	Advertising	432	5,930	6,000	6,000	6,000	-	0.0%
5228	Books	-	26	-	-	-	-	0.0%
5231	Tools and Equipment	518	-	1,500	1,500	1,500	-	0.0%
5234	Record and Permits	-	-	-	2,000	2,000	2,000	0.0%
5235	Membership Dues	1,730	2,873	3,500	3,500	3,500	-	0.0%
5236	Transportation	-	2,978	4,500	4,000	4,000	(500)	-11.1%
5237	Subsistence	285	5,620	3,500	4,000	4,000	500	14.3%
5238	Printing and Binding	-	1,482	3,000	3,000	3,000	-	0.0%
5248	Lobbying	10,500	21,000	22,000	35,000	35,000	13,000	59.1%
5252	Credit Card Expenses	24,001	99,722	85,000	100,000	100,000	15,000	17.6%
5258	Float and Ramp Repairs	2,457	-	-	-	-	-	0.0%
5603	Employee Training	-	100	1,000	14,500	14,500	13,500	1350.0%
5606	Bad Debt Expenses	40,151	5,230	30,000	30,000	30,000	-	0.0%
5624	Legal Services	-	-	-	100,000	100,000	100,000	0.0%
5635	Software	-	938	4,000	4,000	4,000	-	0.0%
	Total Maintenance and Operations	162,868	409,434	381,599	577,595	597,282	215,683	56.5%
Transfers								
	Transfer to Port Reserves	-	1,086,204	1,023,675	394,725	323,590	(700,085)	-68.4%
	Transfer to Reserves for Match Funding	-	-	-	500,000	500,000	500,000	0.0%
	Transfer to Revolving Energy Fund	1,341	1,341	-	-	-	-	0.0%
	Transfer to Bond Fund	225,000	300,000	300,000	375,000	380,000	80,000	26.7%
	Transfer to Health Insurance Fund	673	176	212	796	715	503	237.8%
5990	Total Transfers	227,014	1,387,721	1,323,886	1,270,521	1,204,305	(119,581)	-9.0%
Others								
5106	Leave Cash Out	20,620	66,243	62,025	73,867	49,513	(12,513)	-20.2%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
	Total Others	20,620	66,243	62,025	73,867	49,513	(12,513)	-20.2%
	Total	565,963	2,176,641	2,119,432	2,397,186	2,340,048	220,616	10.4%

FY24/25 Budget Notes:

5101/5102 - 50% of special projects communications coordinator has been moved from General Fund - City Manager budget
5103/5104 - new seasonal admin position
5236/5237/5603 - increased training; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions
5248 - increased to allow for additional travel costs related to lobbying efforts
5252 - increased costs due to taking on more pay kiosks and campgrounds

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0601 - HARBOR								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	192,889	418,169	447,470	450,084	463,693	16,223	3.6%
5102	Fringe Benefits	87,245	233,943	269,477	284,184	291,529	22,052	8.2%
5103	Part-time Wages	22,487	64,619	89,594	122,921	122,921	33,327	37.2%
5104	Part-time Benefits	2,510	7,202	10,316	14,221	14,221	3,905	37.9%
5105	Overtime	7,002	19,346	17,772	18,123	18,123	351	2.0%
5107	Part-time Overtime	136	288	1,700	1,700	1,700	-	0.0%
5108	Unemployment Benefits	649	348	-	-	-	-	0.0%
5112	PERS Relief	16,836	34,823	-	-	-	-	0.0%
	Total Salaries and Benefits	329,754	778,737	836,328	891,233	912,187	75,858	9.1%
Maintenance and Operations								
5201	Office Supplies	288	93	600	600	600	-	0.0%
5202	Operating Supplies	3,008	7,726	7,500	7,500	7,500	-	0.0%
5203	Fuel and Lube	10,619	20,330	17,000	17,000	17,000	-	0.0%
5204	Chemicals	3,528	5,069	3,000	3,000	3,000	-	0.0%
5207	Vehicle and Boat Maintenance	219	2,449	5,000	5,000	5,000	-	0.0%
5208	Equipment Maintenance	-	228	1,000	2,000	2,000	1,000	100.0%
5209	Building & Grounds Maintenance	1,948	5,017	7,500	7,500	7,500	-	0.0%
5210	Professional Services	1,240	251	2,500	13,500	13,500	11,000	440.0%
5213	Survey and Appraisal	-	-	-	-	-	-	0.0%
5217	Electricity	226,932	460,956	414,579	507,052	557,757	143,179	34.5%
5218	Water	11,545	41,925	55,624	46,117	50,729	(4,895)	-8.8%
5219	Sewer	2,407	8,211	7,880	9,033	9,936	2,055	26.1%
5220	Refuse and Disposal	26,144	38,881	60,000	60,000	60,000	-	0.0%
5227	Advertising	-	146	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	709	3,001	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	-	535	500	500	500	-	0.0%
5236	Transportation	-	2,213	2,700	-	-	(2,700)	-100.0%
5237	Subsistence	-	1,000	1,337	-	-	(1,337)	-100.0%
5238	Printing and Binding	178	-	500	500	500	-	0.0%
5249	Oil Spill Response	-	2,833	1,000	1,000	1,000	-	0.0%
5287	Electrical Supplies	914	2,326	2,100	2,100	2,100	-	0.0%
5601	Uniform	1,027	3,059	3,000	3,000	3,000	-	0.0%
5602	Safety Equipment	584	2,951	5,000	5,000	5,000	-	0.0%
5603	Employee Training	-	1,991	3,000	9,500	9,500	6,500	216.7%
5638	Signage Parking Delineation	14,897	12,243	15,500	20,000	20,000	4,500	29.0%
	Total Maintenance and Operations	306,187	623,432	619,820	722,902	779,122	159,302	25.7%
Transfers								
	Transfer to Loan Payment to GF - Principal	59,791	65,364	65,364	-	-	(65,364)	-100.0%
	Transfer to Loan Payment to GF - Interest	10,547	3,922	1,961	-	-	(1,961)	-100.0%
5990	Total Transfers	70,338	69,285	67,325	-	-	(67,325)	-100.0%
	Total	706,280	1,471,455	1,523,473	1,614,135	1,691,309	167,836	11.0%

FY24/25 Budget Notes:
5990 - Loan to GF to be paid off FY23

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0602 - PIONEER DOCK									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23		
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	20,959	45,344	30,629	30,413	31,326	697	2.3%	
5102	Fringe Benefits	9,233	24,650	18,089	18,707	19,162	1,073	5.9%	
5103	Part-time Wages	-	101	-	-	-	-	0.0%	
5104	Part-time Benefits	-	14	-	-	-	-	0.0%	
5105	Overtime	678	1,865	1,081	1,734	1,734	653	60.4%	
5107	Part-time Overtime	-	25	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	1,822	3,757	-	-	-	-	0.0%	
	Total Salaries and Benefits	32,694	75,757	49,799	50,854	52,222	2,423	4.9%	
Maintenance and Operations									
5201	Office Supplies	-	-	-	-	-	-	0.0%	
5202	Operating Supplies	-	-	1,500	1,500	1,500	-	0.0%	
5208	Equipment Maintenance	-	-	1,000	1,000	1,000	-	0.0%	
5209	Building & Grounds Maintenance	-	-	2,000	2,000	2,000	-	0.0%	
5210	Professional Services	-	3,626	2,000	2,000	2,000	-	0.0%	
5217	Electricity	8,609	17,414	22,914	19,156	21,072	(1,843)	-8.0%	
5218	Water	1,938	7,419	6,095	8,161	8,977	2,882	47.3%	
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%	
5602	Safety Equipment	-	666	1,000	1,000	1,000	-	0.0%	
	Total Maintenance and Operations	10,547	29,126	37,509	35,817	38,549	1,040	2.8%	
	Total	43,240	104,883	87,309	86,671	90,771	3,462	4.0%	

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0603 - FISH DOCK								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23	
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	92,516	201,463	236,125	273,746	284,628	48,503	20.5%
5102	Fringe Benefits	43,904	115,945	149,502	193,512	201,094	51,591	34.5%
5103	Part-time Wages	9,025	17,205	16,931	-	-	(16,931)	-100.0%
5104	Part-time Benefits	1,221	2,225	1,949	-	-	(1,949)	-100.0%
5105	Overtime	1,448	4,263	7,701	7,701	7,701	-	0.0%
5107	Part-time Overtime	-	507	2,179	2,179	2,179	-	0.0%
5108	Unemployment Benefits	2,816	-	-	-	-	-	0.0%
5112	PERS Relief	7,914	16,372	-	-	-	-	0.0%
	Total Salaries and Benefits	158,846	357,980	414,387	477,138	495,601	81,214	19.6%
Maintenance and Operations								
5201	Office Supplies	286	991	500	1,000	1,000	500	100.0%
5202	Operating Supplies	1,988	3,967	3,000	3,000	3,000	-	0.0%
5203	Fuel and Lube	580	4,383	3,000	3,000	3,000	-	0.0%
5204	Chemicals	2,532	1,341	3,000	3,000	3,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	244	-	-	-	-	0.0%
5208	Equipment Maintenance	14,037	43,979	37,000	37,000	37,000	-	0.0%
5209	Building & Grounds Maintenance	3,456	3,247	13,000	13,000	13,000	-	0.0%
5210	Professional Services	9,044	4,036	3,000	5,000	5,000	2,000	66.7%
5217	Electricity	62,757	164,141	189,524	180,555	198,610	9,086	4.8%
5218	Water	4,944	12,216	16,926	13,438	14,782	(2,144)	-12.7%
5219	Sewer	219	469	1,347	516	567	(780)	-57.9%
5231	Tools and Equipment	982	2,680	1,500	1,500	1,500	-	0.0%
5235	Membership Dues	-	965	-	-	-	-	0.0%
5250	Camera Area Network	-	-	4,000	4,000	4,000	-	0.0%
5601	Uniform	-	1,568	3,000	3,000	3,000	-	0.0%
5602	Safety Equipment	12	761	1,000	1,000	1,000	-	0.0%
5603	Employee Training	50	762	1,000	6,000	6,000	5,000	500.0%
	Total Maintenance and Operations	100,888	245,750	280,797	275,009	294,460	13,662	4.9%
	Total	259,734	603,730	695,185	752,146	790,061	94,876	13.6%

FY24/25 Budget Notes:
5101/5102/5103/5104 - seasonal position converted to full time position
5603 - refrigeration training
5210 - increased to match historical spending

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0604 - DEEP WATER DOCK								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23	
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	20,959	45,344	35,672	42,320	43,683	8,011	22.5%
5102	Fringe Benefits	9,233	24,650	20,757	27,225	27,961	7,204	34.7%
5103	Part-time Wages	-	101	-	-	-	-	0.0%
5104	Part-time Benefits	-	14	-	-	-	-	0.0%
5105	Overtime	678	1,865	1,260	1,734	1,734	474	37.6%
5107	Part-time Overtime	-	25	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,822	3,757	-	-	-	-	0.0%
	Total Salaries and Benefits	32,694	75,757	57,689	71,279	73,378	15,689	27.2%
Maintenance and Operations								
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5203	Fuel and Lube	-	-	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	230	3,600	1,000	1,000	1,000	-	0.0%
5210	Professional Services	(1,200)	-	2,000	2,000	2,000	-	0.0%
5217	Electricity	5,910	10,610	11,102	11,671	12,838	1,736	15.6%
5218	Water	3,526	7,940	10,918	8,735	9,608	(1,310)	-12.0%
5219	Sewer	384	955	898	1,050	1,156	258	28.7%
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	-	457	4,000	4,000	4,000	-	0.0%
5601	Uniform	-	-	-	-	-	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
5627	Port Security	-	-	2,500	2,500	2,500	-	0.0%
	Total Maintenance and Operations	8,849	23,562	35,418	33,956	36,102	684	1.9%
	Total	41,543	99,319	93,107	105,236	109,480	16,372	17.6%

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0605 - OUTFALL LINE								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
Maintenance and Operations								
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	-	-	3,000	3,000	3,000	-	0.0%
5210	Professional Services	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	-	55	-	-	-	-	0.0%
5226	Testing and Analysis	-	-	-	7,000	7,000	7,000	0.0%
5637	Diving Services	-	4,350	3,500	3,500	3,500	-	0.0%
	Total Maintenance and Operations	-	4,405	6,500	13,500	13,500	7,000	107.7%
	Total	-	4,405	6,500	13,500	13,500	7,000	107.7%

FY24/25 Budget Notes:
5226 - water line testing

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0606 - FISH GRINDER								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	Budget	
							\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
Maintenance and Operations								
5202	Operating Supplies	333	-	4,000	4,000	4,000	-	0.0%
5208	Equipment Maintenance	3,536	15,848	14,000	14,000	14,000	-	0.0%
5209	Building & Grounds Maintenance	-	-	2,500	2,500	2,500	-	0.0%
5210	Professional Services	-	-	-	-	-	-	0.0%
5218	Water	550	4,256	7,333	4,682	5,150	(2,183)	-29.8%
5226	Testing and Analysis	-	-	-	-	-	-	0.0%
5235	Membership Dues	1,715	1,715	2,500	2,500	2,500	-	0.0%
	Total Maintenance and Operations	6,133	21,819	30,333	27,682	28,150	(2,183)	-7.2%
	Total	6,133	21,819	30,333	27,682	28,150	(2,183)	-7.2%

FY24/25 Budget Notes:

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0611 - HARBOR MAINTENANCE								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	79,242	161,140	174,303	218,855	225,480	51,177	29.4%
5102	Fringe Benefits	32,029	89,688	105,286	141,891	146,176	40,890	38.8%
5103	Part-time Wages	5,766	9,940	16,931	-	-	(16,931)	-100.0%
5104	Part-time Benefits	640	1,103	1,949	-	-	(1,949)	-100.0%
5105	Overtime	685	3,321	3,000	3,000	3,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,732	13,088	-	-	-	-	0.0%
	Total Salaries and Benefits	125,094	278,281	301,469	363,747	374,656	73,187	24.3%
Maintenance and Operations								
5201	Office Supplies	124	105	600	600	600	-	0.0%
5202	Operating Supplies	2,323	5,982	6,000	6,000	6,000	-	0.0%
5203	Fuel and Lube	8,371	14,356	14,000	14,000	14,000	-	0.0%
5207	Vehicle and Boat Maintenance	(1,929)	18,641	20,000	20,000	20,000	-	0.0%
5208	Equipment Maintenance	3,156	8,286	10,000	10,000	10,000	-	0.0%
5209	Building & Grounds Maintenance	3,485	2,495	12,000	12,000	12,000	-	0.0%
5210	Professional Services	1,474	3,566	4,500	4,500	4,500	-	0.0%
5217	Electricity	3,883	7,692	8,472	8,462	9,308	836	9.9%
5218	Water	230	614	675	676	743	68	10.1%
5219	Sewer	323	1,013	748	1,115	1,226	478	63.9%
5231	Tools and Equipment	3,140	2,057	4,000	5,000	5,000	1,000	25.0%
5235	Membership Dues	265	-	500	500	500	-	0.0%
5236	Transportation	-	1,450	2,000	-	-	(2,000)	-100.0%
5237	Subsistence	-	217	1,000	-	-	(1,000)	-100.0%
5256	Waste Oil Disposal	17,976	45,458	45,000	45,000	45,000	-	0.0%
5258	Float and Ramp Repairs	5,661	8,545	25,000	25,000	25,000	-	0.0%
5601	Uniform	2,170	4,158	3,500	3,500	3,500	-	0.0%
5602	Safety Equipment	957	6,222	3,000	3,000	3,000	-	0.0%
5603	Employee Training	50	5,065	4,000	8,500	8,500	4,500	112.5%
5637	Diving Services	-	-	5,000	5,000	5,000	-	0.0%
	Total Maintenance and Operations	51,660	135,923	169,995	172,852	173,877	3,882	2.3%
	Total	176,754	414,204	471,464	536,599	548,533	77,069	16.3%

FY24/25 Budget Notes:

5101/5102/5103/5104 - seasonal position converted to full time position

5236/5237/5603 - increased training; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND									
DEPT 0612 - PIONEER DOCK MAINTENANCE									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
Salaries and Benefits									
5101	Salary and Wages	9,955	20,438	21,863	27,671	28,491	6,629	30.3%	
5102	Fringe Benefits	4,014	11,299	13,195	17,767	18,288	5,093	38.6%	
5103	Part-time Wages	721	1,243	2,116	-	-	(2,116)	-100.0%	
5104	Part-time Benefits	80	138	244	-	-	(244)	-100.0%	
5105	Overtime	85	438	239	300	300	61	25.6%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	846	1,661	-	-	-	-	0.0%	
	Total Salaries and Benefits	15,701	35,217	37,657	45,738	47,080	9,423	25.0%	
Maintenance and Operations									
5202	Operating Supplies	-	-	500	500	500	-	0.0%	
5209	Building & Grounds Maintenance	821	488	3,000	3,000	3,000	-	0.0%	
5231	Tools and Equipment	83	-	1,500	1,500	1,500	-	0.0%	
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%	
	Total Maintenance and Operations	904	488	6,000	6,000	6,000	-	0.0%	
	Total	16,605	35,706	43,657	51,738	53,080	9,423	21.6%	

FY24/25 Budget Notes:
5101/5102/5103/5104 - seasonal position converted to full time position

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0614 - DEEP WATER DOCK MAINTENANCE								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23	
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	9,955	20,438	21,863	27,671	28,491	6,629	30.3%
5102	Fringe Benefits	4,014	11,299	13,195	17,767	18,288	5,093	38.6%
5103	Part-time Wages	721	1,243	2,116	-	-	(2,116)	-100.0%
5104	Part-time Benefits	80	138	244	-	-	(244)	-100.0%
5105	Overtime	85	438	239	300	300	61	25.6%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	846	1,661	-	-	-	-	0.0%
	Total Salaries and Benefits	15,701	35,217	37,657	45,738	47,080	9,423	25.0%
Maintenance and Operations								
5202	Operating Supplies	233	-	500	500	500	-	0.0%
5203	Fuel and Lube	457	397	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	2,551	4,496	8,000	8,000	8,000	-	0.0%
5210	Professional Services	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	-	-	5,000	5,000	5,000	-	0.0%
5602	Safety Equipment	-	-	2,000	2,000	2,000	-	0.0%
	Total Maintenance and Operations	3,241	4,893	16,500	16,500	16,500	-	0.0%
	Total	18,942	40,111	54,157	62,238	63,580	9,423	17.4%

FY24/25 Budget Notes:
5101/5102/5103/5104 - seasonal position converted to full time position

City of Homer
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0615 - LOAD AND LAUNCH RAMP								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	12,638	26,095	29,589	45,255	46,700	17,110	57.8%
5102	Fringe Benefits	5,022	14,803	17,626	29,951	30,857	13,232	75.1%
5103	Part-time Wages	4,705	12,808	15,756	29,479	29,479	13,723	87.1%
5104	Part-time Benefits	523	1,423	1,814	3,394	3,394	1,580	87.1%
5105	Overtime	256	828	629	701	701	72	11.4%
5107	Part-time Overtime	6	9	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,086	2,143	-	-	-	-	0.0%
	Total Salaries and Benefits	24,236	58,108	65,414	108,779	111,131	45,717	69.9%
Maintenance and Operations								
5202	Operating Supplies	132	142	500	500	500	-	0.0%
5203	Fuel and Lube	998	1,234	1,300	1,300	1,300	-	0.0%
5209	Building & Grounds Maintenance	-	167	5,000	5,000	5,000	-	0.0%
5210	Professional Services	-	150	500	500	500	-	0.0%
5217	Electricity	1,751	3,232	4,109	3,555	3,910	(199)	-4.8%
5218	Water	413	1,272	2,009	1,399	1,539	(470)	-23.4%
5219	Sewer	738	2,508	3,145	2,759	3,034	(111)	-3.5%
5220	Refuse and Disposal	1,182	1,814	3,300	3,300	3,300	-	0.0%
5231	Tools and Equipment	164	1,678	2,200	2,200	2,200	-	0.0%
5250	Camera Area Network	214	8,291	5,000	5,000	5,000	-	0.0%
5252	Credit Card Expenses	725	5,224	4,000	4,000	4,000	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
	Total Maintenance and Operations	6,317	25,712	32,063	30,513	31,284	(780)	-2.4%
Transfers								
5990	Transfers to Reserves	26,354	34,201	29,186	-	-	(29,186)	-100.0%
	Total Transfers	26,354	34,201	29,186	-	-	(29,186)	-100.0%
	Total	56,907	118,021	126,663	139,292	142,414	15,751	12.4%

FY24/25 Budget Notes:
5990 - removed transfer to Load and Launch reserves, as operating costs are now budgeted to exceed revenue

City of Homer
FY24/25 Operating Budget

FUND 600								
INTERNAL SERVICE FUND								
HEALTH INSURANCE FUND								
A/C Num.	Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Revenues								
4801	Interest	-	-	-	-	-	-	0.0%
4902	Other Revenue	-	-	-	-	-	-	0.0%
4904	City Health Contributions	768,762	2,023,864	2,171,160	2,484,000	2,584,800	413,640	19.1%
4907	Employee Health Contributions	89,898	182,202	212,083	229,050	247,374	35,291	16.6%
4910	Employee Dental Contributions	4,945	10,765	8,203	10,885	10,885	2,682	32.7%
4911	Employee Vision Contributions	2	-	-	-	-	-	0.0%
4992	Operating Transfers	3,767	1,027	1,235	4,648	4,174	2,939	237.9%
	Total Revenues	867,373	2,217,858	2,392,681	2,728,583	2,847,232	454,551	19.0%
Expenses								
5102	Fringe Benefits	2,844	6,132	4,086	7,277	7,277	3,190	78.1%
5104	Part-time Benefits	184	337	436	787	787	351	80.4%
5210	Professional Services	12,500	518	26,737	780	780	(25,957)	-97.1%
5246	Health Insurance Claims	-	-	-	-	-	-	0.0%
5247	Health Insurance Premium	999,748	2,062,349	2,260,621	2,441,471	2,636,788	376,167	16.6%
5297	Health Insurance Incentive	58,200	113,800	100,800	201,600	201,600	100,800	100.0%
5609	Other	-	-	-	-	-	-	0.0%
5990	Transfers To	-	-	-	-	-	-	0.0%
	Total Expenses	1,073,475	2,183,135	2,392,681	2,651,914	2,847,232	454,551	19.0%
	Operating Income (Loss)	(206,102)	34,723	0	76,668	0	(0)	-98.5%
	Ending Fund Balance	(111,391)	(76,668)	(76,668)	0	0	76,668	-100.0%

FY24 Budget Notes:
4904 - \$1,725/month per eligible employee
4992 - Necessary transfer to balance fund to zero
5247 - Reflects 8% increase from FY23 budget
5297 - Reflects an increase from \$400/month to \$800/month

FY25 Budget Notes:
4904 - \$1,795/month per eligible employee
4992 - Necessary transfer to balance fund to zero
5247 - Reflects 8% increase from FY24 budget
5297 - Reflects an increase from \$400/month to \$800/month

City of Homer
FY24/25 Operating Budget

FUND 610								
INTERNAL SERVICE FUND								
LEAVE CASH OUT FUND								
A/C Num.	Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Transferred In								
4904	Contribution From General Fund	58,222	136,126	175,681	221,360	178,375	2,695	1.5%
4904	Contribution From Water Fund	7,875	57,790	27,984	7,414	5,611	(22,372)	-79.9%
4904	Contribution From Sewer Fund	8,242	14,236	14,017	8,355	6,605	(7,412)	-52.9%
4904	Contribution From Harbor Fund	20,620	66,243	108,114	73,867	49,513	(58,602)	-54.2%
	Total Transferred In	94,958	274,394	325,795	310,995	240,104	(85,692)	-26.3%
Expenses								
		Actual	Actual	Budget	Estimates	Estimates		
5102	General Fund - Leave Cash Out	3,623	5,867	5,570	4,920	5,335	(235)	-4.2%
5104	General Fund - Leave Cash Out	51	62	-	-	-	-	0.0%
5106	General Fund - Leave Cash Out	87,620	181,861	170,111	151,685	173,040	2,930	1.7%
	Total General Fund	91,294	187,790	175,681	156,605	178,375	2,695	1.5%
5102	Water - Leave Cash Out	108	117	17	120	124	107	618.4%
5104	Water - Leave Cash Out	-	-	-	-	-	-	0.0%
5106	Water - Leave Cash Out	4,039	7,775	27,966	5,125	5,487	(22,479)	-80.4%
								0.0%
5102	Sewer - Leave Cash Out	4	239	141	83	109	(32)	-22.5%
5104	Sewer - Leave Cash Out	-	-	-	-	-	-	0.0%
5106	Sewer - Leave Cash Out	3,826	8,746	13,876	5,828	6,496	(7,381)	-53.2%
	Total Water & Sewer	7,977	16,877	42,000	11,156	12,216	(29,785)	-70.9%
5102	Port - Leave Cash Out	77	1,275	293	496	635	342	116.9%
5104	Port - Leave Cash Out	-	-	-	-	-	-	0.0%
5106	Port - Leave Cash Out	60,419	62,632	107,821	51,763	48,877	(58,944)	-54.7%
	Total Port & Harbor	60,496	63,907	108,114	52,258	49,513	(58,602)	-54.2%
	Total Payments to Employees	159,767	268,574	325,795	220,020	240,104	(85,692)	-26.3%
	Change in Net Position	(64,809)	5,820	0	90,976	0	0	0.0%
	Fund Balance	(96,796)	(90,976)	(90,976)	0	0	90,976	-100.0%

Calculation Method (FY24):

- a. Using the most current three years' average (two prior years' actual and the current year's estimate)
- b. The Current Year's Fund Balance Estimated
- a - b = The estimated budget for the following fiscal year

Calculation Method (FY25):

- a. Using the most current three years' average (FY22 actual, FY23 actual estimate, and the FY24 budget)
- b. The Current Year's Fund Balance Estimated
- a - b = The estimated budget for the following fiscal year

City of Homer
FY24/25 Operating Budget

Revolving Energy Fund (Created by Ordinance 10-14)								
Fund 620								
	City Hall LED Lighting Upgrade ORD 19-03	Library LED Lighting Upgrade ORD 19-03	Airport LED Lighting Upgrade ORD 19-03	Animal Shelter LED Lighting Upgrade ORD 19-03	Public Works LED Lighting Upgrade ORD 19-03	Raw Water Pump Station Motor Upgrade	Harbormaster Office LED Lighting Upgrade ORD 19-03	
Transfer from	100-0140	100-0145	100-0149	100-0165	100-0170	200-0400	400-0000-2306	Total
Loan Amount	\$ 9,545	\$ 18,792	\$ 23,287	\$ 2,802	\$ 10,727	\$ 6,284	\$ 4,022	\$ 362,233
Payback Schedule	3.0	3.0	3.0	3.0	3.0	13.4	3.0	
FY 2012						468.96		34,458.47
FY 2013						468.96		34,294.47
FY 2014						468.96		34,294.47
FY 2015						468.96		34,294.47
FY 2016						468.96		34,208.30
FY 2017						468.96		34,007.24
FY 2018						468.96		34,007.24
FY 2019						468.96		34,007.24
FY 2020	3,181.67	6,264.00	7,762.33	934.00	3,575.67	468.96	1,340.67	40,481.02
FY 2021	3,181.67	6,264.00	7,762.33	934.00	3,575.67	468.96	1,340.67	23,527.29
FY 2022	3,181.67	6,264.00	7,762.33	934.00	3,575.67	468.96	1,340.67	23,527.29
FY 2023						468.96		468.96
FY 2024						468.96		468.96
FY 2025						187.58		187.58
Total Payback	9,545	18,792	23,287	2,802	10,727	6,284	4,022	362,233
Loan Balance	0	0	0	0	0	0	0	\$ -

Payback to Depreciation Reserve Funds:			
Transfer from	200-0400	200-0500	400-0600
Years to Payback	13.4	8.7	8.9
FY 2012	12,397.70	786.55	14,252.00
FY 2013	12,397.70	786.55	14,252.00
FY 2014	12,397.70	786.55	14,252.00
FY 2015	12,397.70	786.55	14,252.00
FY 2016	12,397.70	786.55	520.00
FY 2017	12,397.70	786.55	
FY 2018	12,397.70	786.55	
FY 2019	12,397.70	786.55	
FY 2020	12,397.70	550.60	
FY 2021	12,397.70		
FY 2022	12,397.70		
FY 2023	12,397.70		
FY 2024	12,397.70		
FY 2025	4,918.90		
Total	166,089.00	6,843.00	57,528.00
Transfer to	256-0378	256-0379	456-0380

From: [Holly Van Pelt](#)
To: [Department Clerk](#)
Cc: [Mayor Email](#); [Donna Aderhold](#); [Jason Davis](#); [Storm Hansen-Cavasos](#); [Caroline Venuti](#); [Rachel Lord](#); [Shelly Erickson](#); [Department City Manager](#); [Julie Engebretsen](#); [Mike Illg](#)
Subject: Moving forward
Date: Sunday, March 26, 2023 8:23:55 PM

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

I am writing you to express my concerns and thoughts regarding a much needed replacement for the HERC.

We are at a critical point in the development phase right now and there is no margin for missteps if we are to realize a community recreation center.

First on the plate is to get solid information identifying the scope of work in the removal of HERC 1 & 2. This means getting both buildings tested for toxic materials that require special handling. Next is getting the buildings removed in the proper order. At the same time we need to create a design for the new building that will be the community recreation center. During this budget cycle, we need to set up a fund of adequate size to go toward the building of the recreation center. More exploration needs to be done identifying additional sources of money that can be added to the building fund.

We need to form a group of people who can effectively identify the essential features that we will need at a price point that we can afford. This team should have the director of the recreation department, a city council representative, a city management representative, and a sprinkling of people who will be the end users of the new facility. I believe that the most important person to have on this team is the head of the recreation department, Mike Illg. It is additionally important that all areas be represented to ensure that an affordable facility will function and meet the needs as expected.

The first misstep that I see occurring now is not having Mike Illg fully involved in the design phase. Part of the reason for this lies in the fact that this city employee is already fully engaged in current management duties with no spare time to take on a project of this size.

This leads to a second misstep. We need to have additional hired help in this department so that Mike Illg can delegate enough duties to allow for him to adequately focus on the new facility. Mikes training and experience make him one of the most important people to have involved in every aspect of this project.

A group as I have suggested will then have the necessary skills needed to identify the optimum size of an affordable building and the space and materials needed for the various sports using this facility. The essential needs of the majority of the users must be adequately identified. This group should produce a rough draft design that can provide a ball park cost estimate and be the starting point for an architectural firm to flesh out the design for a biddable contract.

In summary, I urge you to budget additional staff for community rec needs.

I urge you to form a working group comprised of elements that I have already described and that they meet on a regular basis to produce a rough draft design that we can afford.

I urge you to budget enough money to do all the necessary testing needed for both HERC 1 and HERC 2 to allow for their removal. This expense grows larger every year that we put it off.

As council members I acknowledge that you face difficult competing decisions for money but I want to remind you that this project is one that surveys have identified as a project that city residents want.

Thank you for your hard work,

Holly Van Pelt
City resident.

Sent from my iPad

Rex Murphy
255 Whispering Meadows
Homer, AK 99603-3309
rex.murphy.ak@gmail.com

3/27/23

RE: Budget

Dear Mayor Castner, City Manager and Homer City Council,

At last week's meeting to discuss the future of the HERC, the topic of a hazmat inspection of one or both HERC buildings came up. From that discussion it is clear that these inspections must be done before bids for demolition can be made. We all know that the HERC 2 must come down and most likely the same applies to HERC 1. I suggest that the longer the Council waits to move forward with the hazmat inspection(s), the more expensive the inspection and demolition will become. I implore the City Council to include funding to cover hazmat inspections for both HERC buildings in the upcoming budget.

Regards,

Rex Murphy

From: [Jim Lavrakas](#)
To: [Department Clerk](#)
Subject: Budget deliberations / Community Recreation
Date: Sunday, March 26, 2023 6:38:02 PM

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Dear Council Members and Mayor Castner,
As a user of the HERC I was pleased to listen to the ZOOM presentation on March 20th concerning the next steps for a new community recreation center. Although the presentation was a good outline of steps needed to move forward, I thought that the action plan was not specific enough.

I would like to see a sense of urgency on the part of council members to make this project happen. I would appeal to you to focus on more specific details required to move forward. We have had sufficient studies and surveys to be able to acknowledge that residents in the city want a more robust Community Recreation program. That means a better budget for more staff and a seed fund for a new center. Would it be feasible to employ an Enterprise Fund to start the funding process? Is now the time to create an actual Community Recreation Department, like other cities our size have? You will have an army of volunteers to help you make this happen, and maintain any new programs and facilities.

Thanks.
+++++++
Jim Lavrakas
Homer, AK 99603
907-299-8393 / cell

From: [janie leask](#)
To: [Department Clerk](#); [Mayor Email](#); [Donna Aderhold](#); [Jason Davis](#); [Storm Hansen-Cavasos](#); [Caroline Venuti](#); [Rachel Lord](#); [Shelly Erickson](#); [Department City Manager](#)
Cc: [Julie Engebretsen](#); [Mike Illg](#)
Subject: HERC and the FY24/25 Budget
Date: Saturday, March 25, 2023 11:34:55 AM
Attachments: [23y02m10d_HERC Concept Floor Plan_Rev1.pdf](#)

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

To the Mayor & Members of the City Council:

Thank you for the conversation and update during this past Monday's work session on the HERC.

I have three recommendations for your consideration in advance of finalizing the FY24/25 budget:

1. to consider and support a Parks & Recreation Department. I did a brief internet search of those communities our size - Seward, Kenai, Kodiak, Soldotna, Wrangell, Bethel & Wasilla. These communities all have Community Parks & Recreation departments with missions similar to Homer Community Recreation.

Homer's Community Recreation is currently organized as a program that reports to the City Manager who has a lot on his plate and sometimes the voice of community recreation gets lost among other pressing priorities. It's been my observation that Community Recreation has to fight to be heard and get the support for the programs and funding needed to operate its program.

Currently, Recreation facilities are included under PARCAC which is staffed by the Recreation Manager. The purpose of PARCAC is to "act in an advisory capacity to the City Manager and City Council on matters involving city parks, recreation facilities, public beaches, and trails, support off the arts, acquisition, maintenance, and disposition of works of art, land use and future development related to parks and recreation facilities." I really think it's important to differentiate between facilities and programs.

Should the Council create a new Parks & Recreation Department, Parks could also move into this new Department, and PARCAC, with an expanded scope to include community recreation (both facilities and programs) could continue to be the advisory

commission.

This move would send a positive message that both parks & recreation are vital components of our community.

2. to add an additional community recreation staff to assist Mike with the management of the existing programs while ensuring the current and future recreational needs of our community are being met. The current Community Recreation programs include Karate, Dance, Tai Chi, Yoga, Basketball, volleyball, and of course Pickleball. In addition to these programs held at the HERC, many others can be seen by visiting https://www.cityofhomer-ak.gov/calendar?field_microsite_tid=283

3. to purchase the software needed to efficiently run this department and the many programs it operates. This software should also provide tracking information to better understand recreational user groups and the health & financial benefits they provide our community.

In 2019 when we held our first "End of the Road" pickleball tournament, I approached the Chamber to ask what survey tool they used to ascertain the financial impact that sports events such as hockey tournaments, basketball tournaments, ski competitions, etc. had on our community. They didn't have a survey so we drafted a one-page and sent it to participants as a follow-up to ask where they were from, where they stayed, how many times they ate out, and what they spent while here. It wasn't perfect, but the intent was to show recreation brings money back into Homer. I would hope the City and the Chamber would collaborate to capture the benefits of events like these to show recreation does have a return on the initial investment.

In addition to these three items, I'd like to expand on a couple of the issues I raised during Monday's work session. First, the presentation continues to advocate for convening more stakeholder groups to gather information. As I asked Monday, do we really need to have more? Can't we simply take a budget or a beginning design and start the process so that we can have something sooner than later? There's been a rough drawing (attached) of what a space might look like. Let's use that as a starting point and get the user groups involved to, as Council member Lord said in her letter, "*coalesce multiple recreational interests into a single vision.*" I, along with other members of the Homer Pickleball group, stand by ready to help in this effort.

I continue to state (and believe) that the programs offered by SPARC and Community Recreation programs complement each other. They do not compete with each other, nor will they displace each other. We need more space, not less. Should the SPARC be successful in fundraising for a new floor, it's a win-win for our community and will add more places to play pickleball, basketball, and indoor soccer. But it won't be the solution to indoor recreation space. We simply need more space.

wearing my Pickleball "hat" I can attest to the growth of this sport not only at our local level, but through Alaska, AND throughout the country. Pickleball continues to be the fastest-growing sport for the second year in a row, growing by 39.3%. According to the Sports & Fitness Industry Association's 2022 Pickleball Report, the number of players has nearly doubled in the last seven years (2014-21). About 17% of players are 65 and older, while a third are under 25. What started as a sport which attracted senior citizens like me, the largest group of players is actually between the ages of 18-34.

Participation in this sport has also grown in Homer. In addition to "open" play, Community Recreation offers beginner and youth pickleball classes. Our three courts at the HERC are currently packed during the weekdays both morning and evening sessions where it's not unusual to have seventeen people show up wanting to play - and our pickleball "snowbirds" haven't even returned. We simply need more space . . . sooner than later. In the interim, we continue to make the best use of what we have.

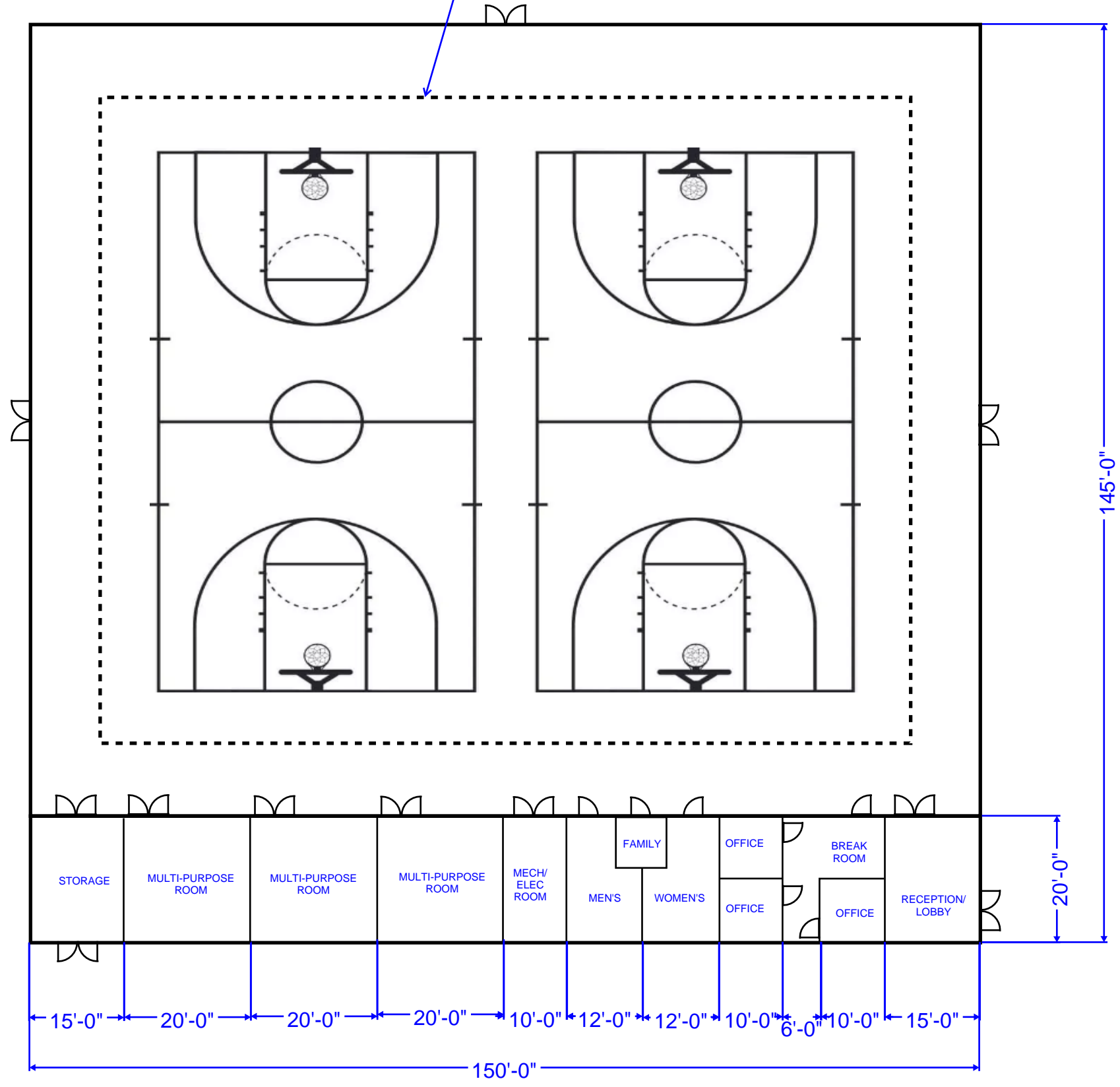
Finally, I continue to support Kathy Hill's point of converting the HERC from heating oil to natural gas with the hope a new building can use that access point. I know neither the City nor the Council wants to put more money into this building but if we're looking 2-4 years down the road for the voters to approve a bond before the building is constructed, it may make financial sense.

Thank you for your continued time spent on this project. I think it's worth it, and stand ready to assist in any way I can.

Respectfully submitted,

Janie Leask
Homer Resident

128' x 102' FOR 6
PICKLEBALL COURTS



From: Frank Griswold fsgriz@alaska.net
Subject: Comp Plan
Date: March 27, 2023 at 9:55 AM
To: Melissa Jacobsen mjacobsen@ci.homer.ak.us
Cc: Renee Krause RKrause@ci.homer.ak.us

Dear City Council and Mayor,

The development of a comprehensive plan is a planning function. The City of Homer has been delegated **zoning** powers by the Kenai Peninsula Borough but the city has never requested or been delegated planning powers or platting powers. KPB 21.01.010(B) provides that the Borough Planning Commission shall exercise jurisdiction within the municipal districts, including the City of Homer, regarding planning and platting. KPB 21.01.020(A) states in relevant part as follows: "If a city by resolution of the council requests the assembly to delegate the power to provide zoning, planning, and platting regulation within the city, the assembly shall delegate the power. A city to which the authority is delegated may exercise all powers within the city to the extent that such powers have been granted to the borough by statute, except those powers reserved to the borough by Section 21.01.010." KPB 21.01.020(B) states: **"A city that has been delegated any powers pursuant to subsection A of this section shall provide for an appeal from an administrative decision made in the enforcement, administration, or application of a regulation adopted pursuant to the delegated power."** Because the City of Homer has never been delegated planning powers, it has not provided for an appeal from an administrative decision related to development of the Homer's comprehensive plans.

KPB 21.01.020 (D) states: "The funding for functions in the cities including administrative costs of exercising the delegated powers will **not** be the responsibility of the borough." Accordingly, if the City of Homer had the power/authority to prepare its own comprehensive plan (which it does not), the KPB would not be responsible for funding any of the administrative costs associated with exercising that power. For decades the KPB has financed at least a portion of the administrative costs associated with the preparation of Homer's comprehensive plans which would be totally inappropriate unless the KPB retained the power to do so. The KPB has always been responsible for 100% of the costs associated with preparing Homer's comprehensive plans so it is foolish for the City of Homer to voluntarily assume any portion of such costs.

KPB 21.01.025(A) states: "All amendments to a comprehensive plan for a city must be adopted by assembly ordinance except for land use plan amendments made by the city council in accordance with this section." KPB

21.01.025(B) states: "A city that has the delegated authority to provide zoning regulations is authorized to ***make land use plan amendments***, as defined in this section, ***to their adopted comprehensive plan***." KPB 21.01.025(C) states: "A city shall accept delegation of authority to make land use plan amendments by an ordinance which shall provide the following:

- (1) a clear statement of acceptance of the authority;
- (2) that all amendments shall be made by an ordinance;
- (3) that the borough planning commission be notified in writing of all proposed and adopted amendments.

However, the City of Homer has never accepted delegation of authority to make land use amendments by ordinance and, even if it now decides to do so, it would not have the authority to amend any provisions of its existing comprehensive plan other than those pertaining to land use, nor would it have the authority to create an entirely new comprehensive plan.

KPB 21.01.025(E) states: "Cities requesting extensive comprehensive plan amendments and cities without the power to make land use plan amendments, may recommend to the Borough Planning Commission a change to the city comprehensive plan." There is a vast difference between recommending to the Borough Planning Commission a change to the 2018 Homer Comprehensive Plan and unilaterally preparing an entirely new comprehensive plan. No provision of KPB code authorizes the City of Homer to hire consultants or otherwise develop a new comprehensive plan; doing so would violate the intent of the KPB provisions cited above and, after squandering hundreds of thousands of taxpayer dollars on developing a new comprehensive plan, the Borough Planning Commission would have the right and the duty to reject it in its entirety. Even if the Borough Planning Commission recommended to the Borough Assembly that it make extensive amendments to the 2018 Homer Comprehensive Plan or develop an entirely new comprehensive plan, doing so would be the responsibility of the Borough Assembly per KPB 21.01.025(F) and not the City of Homer.

In light of the fact that the 2018 Homer Comprehensive Plan is only five years old, it would be fiscally irresponsible for the KPB to authorize the development of a new Homer comprehensive plan until 2029 or whenever the KPB updates its current 2019 Comprehensive Plan. At that time, Homer's new comprehensive plan should be incorporated into the area-wide Borough comprehensive plan instead of being issued as a stand-alone document.

Frank Griswold

Published on *City of Homer Alaska Official Website* (<https://www.cityofhomer-ak.gov>)

[Home](#) > [Submit Written Testimony to City Council](#) > [Webform results](#) > Submission #87

Submission information

Form: [Submit Written Testimony to City Council](#) [1]

Submitted by Visitor (not verified)

Tue, 03/28/2023 - 10:26am

104.254.226.159

First Name Lani (Lynda)

Last Name Raymond

Email lanibirder@gmail.com

Phone Number 19073999477

Are You A City or Non-City Resident? Non-City Resident

Which City Council Meeting do you want to participate in? Regular Meeting

Date of Meeting you want to participate in? Tue, 03/28

What type of comments will you be giving?

Comments of the Audience - Citizens may comment on any topic.

Written Testimony

TO: Members of the Homer City Council and Mayor Castner

3-27-23

I am concerned about several aspects of the Harbor Expansion and how it would impact birds and other wildlife in the area.

Briefly, I encourage you to ensure that there is adequate, careful attention given to the impact on the environment--there definitely needs to be an EIS. Also, many of us are feeling very left out of the overall planning process. All of us stakeholders should be given an opportunity to help with this process. That would mean several meetings during the coming months and on into fall because ample consideration needs to be given to those most involved with the Harbor but who are busy during the spring and summer. In addition, we should have ongoing access to documents and maps that are being used by the City during this planning process.

Thank you.

Lani Raymond

41640 Gladys Ct
Homer, AK 99603

Electronic Signature

Lani (Lynda) Raymond

I understand that checking this box constitutes a legal signature confirming that I acknowledge and agree that I am the person identified above and that I acknowledge and agree to the above Terms of Acceptance.

Source URL:<https://www.cityofhomer-ak.gov/node/60081/submission/50498>

Links

[1] <https://www.cityofhomer-ak.gov/cityclerk/submit-written-testimony-city-council>