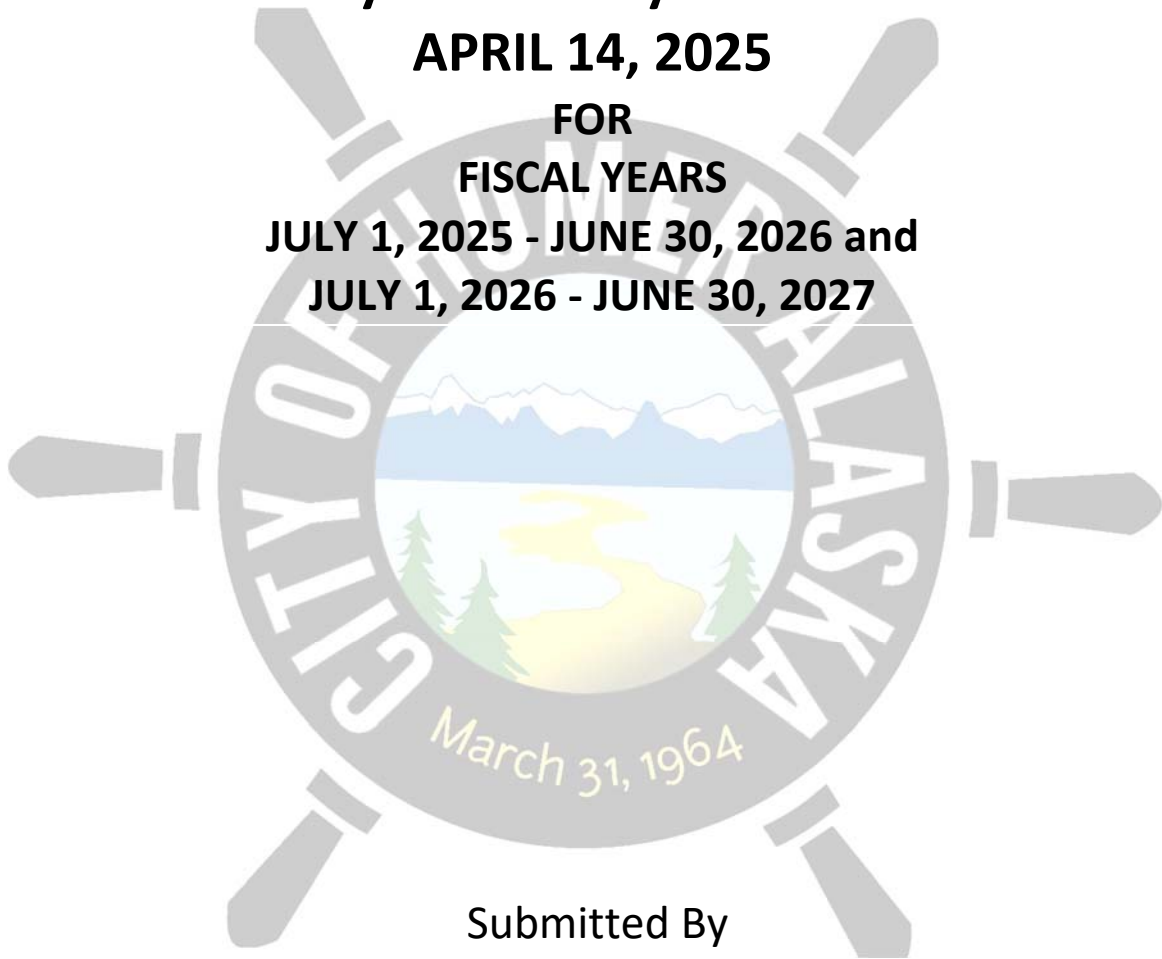


CITY OF HOMER

**DRAFT BIENNIAL
OPERATING BUDGET
By Homer City Council
APRIL 14, 2025**

**FOR
FISCAL YEARS
JULY 1, 2025 - JUNE 30, 2026 and
JULY 1, 2026 - JUNE 30, 2027**



Submitted By
Melissa Jacobsen
City Manager

Prepared By Finance Department

Table of Contents

City of Homer FY26/27 Draft Budget

I.	General Fund	1-55
	Revenue Detail	1
	All Combined Expenditures.....	3
	Administration Combined Expenditures.....	5
	City Clerk, City Elections	6
	City Manager.....	9
	Personnel	11
	Community Recreation	13
	Community Development	15
	Information Technology	19
	Finance	21
	Library	23
	Mayor/Council	25
	City Hall	26
	HERC Building.....	27
	Airport.....	28
	Non-Departmental.....	29
	Leave Cash-Out	30
	Fire	31-35
	Fire Administration.....	33
	Fire Services.....	34
	Emergency Medical Services	35
	Police	36-43
	Police Administration	38
	Dispatch.....	39
	Investigation	40
	Patrol	41
	Jail.....	42
	Animal Control	43
	Public Works	44-55
	Public Works Administration.....	47
	General Maintenance.....	48
	Gravel Roads	49
	Paved Roads	50
	Winter Roads.....	51
	Parks	52
	Motor Pool	53
	Engineering Inspection	54
	Janitorial	55
II.	Special Revenue Fund	56-73
	Revenues – Combining Statement.....	58
	Water Expenditures	59

	Water Administration	60
	Water Treatment Plant	61
	Water Treatment Plant Testing	62
	Water Pump Stations	63
	Water Distribution System	64
	Water Reservoir	65
	Water Meters	66
	Water Hydrants	67
	Sewer Expenditures	68
	Sewer Administration	69
	Sewer Plant Operation	70
	Sewer Testing	71
	Sewer Lift Stations	72
	Sewer Collection System	73
III.	Enterprise Fund	74-90
	Combined Revenue	75
	Combined Expenditures	77
	Administration	78
	Harbor	79
	Pioneer Dock	80
	Fish Dock	81
	Deep Water Dock	82
	Outfall Line	83
	Fish Grinder	84
	Parking	85
	Camping	86
	Harbor Maintenance	87
	Pioneer Dock Maintenance	88
	Deep Water Dock Maintenance	89
	Load and Launch	90
IV.	Internal Service Fund	91-92
	Health Insurance Fund	91
	Leave Cash-Out Fund	92
V.	Staffing	93-95
	Staffing	93

City of Homer
FY26/27 Operating Budget

FUND 100

REVENUE DETAIL BY LINE ITEM

Sorted by Type

A/C Num.	Revenue Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
0005	PROPERTY TAXES:						
4101	Real Prop Tax	4,256,321	3,880,104	5,063,326	5,063,326	5,201,419	5,201,419
4102	Per Prop Tax	246,726	236,982	240,243	240,243	240,243	240,243
4103	Motr Vehicle Tx	40,928	45,581	42,393	42,393	42,393	42,393
4104	Prior Years Taxes	67,296	48,363	54,666	54,666	54,666	54,666
4105	Pen/Int Prop Tx	34,684	8,642	29,551	29,551	29,551	29,551
4107	Oil Tax	-	6,000	1,391	1,391	1,391	1,391
	Total Property Taxes	4,645,956	4,225,672	5,431,570	5,431,570	5,569,663	5,569,663
0010	SALES & USE TAXES:						
4201	Sales Tax	7,741,229	8,789,131	7,864,503	7,864,503	8,182,912	8,182,912
4206	Remote Sales Tax	435,433	455,000	432,870	432,870	432,870	432,870
4202	Cooperative Tax	24,504	23,901	24,378	24,378	24,378	24,378
4203	Liquor License	35,250	23,667	18,933	18,933	18,933	18,933
4205	Sales Tax Comm	4,000	4,333	4,000	4,000	4,000	4,000
	Total Sales and Use Taxes	8,240,416	9,296,032	8,344,684	8,344,684	8,663,093	8,663,093
0015	PERMITS & LICENSES:						
4301	Driveway Permit	2,000	2,196	2,304	2,304	2,304	2,304
4302	Sign Permits	350	117	317	317	317	317
4303	Building Permit	20,351	16,800	21,982	21,982	21,982	21,982
4304	Peddler Permits	940	2,693	1,341	1,341	1,341	1,341
4308	Zoning Fees	16,300	12,442	11,450	11,450	11,450	11,450
4309	Row Permit	2,695	3,075	2,886	2,886	2,886	2,886
4310	Marijuana Licenses	2,400	1,133	1,200	1,200	1,200	1,200
4314	Taxi/chauffeurs/safety Inspec	1,785	3,268	1,983	1,983	1,983	1,983
	Total Permits and Licenses	46,821	41,723	43,463	43,463	43,463	43,463
0020	FINES & FORFEITURES:						
4401	Fines/Forfeit	3,989	8,381	3,543	3,543	3,543	3,543
4402	Non Moving Fine	-	-	-	-	-	-
	Total Fines and Forfeitures	3,989	8,381	3,543	3,543	3,543	3,543
0025	USE OF MONEY:						
4801	Interest Income	343,825	-	-	-	-	-
4802	Penalty/Interest	-	-	-	-	-	-
	Total Use of Money	343,825	-	-	-	-	-
0030	REVENUES-OTHER AGENCIES:						
4503	Prisoner Care	660,103	619,938	624,519	624,519	624,519	624,519
4504	Borough 911	52,800	52,800	52,800	52,800	52,800	52,800
4505	Police Sp Serv	38,000	39,600	39,600	39,600	39,600	39,600
4507	Library Grt Ak	-	-	-	-	-	-
4508	Library Grant	-	-	-	-	-	-
4509	Assistant Fire Chief	-	-	-	-	-	-
4510	Library E-Rate Discount	15,078	-	-	-	-	-
4511	Pioneer Av Maint	34,000	34,000	34,000	34,000	34,000	34,000
4514	Other Grants	-	-	-	-	-	-
4527	PERS Revenue ***	183,118	-	-	-	-	-
4909	Restitution	-	-	-	-	-	-
	Total Intergovernmental	983,099	746,338	750,919	750,919	750,919	750,919
0035	CHARGES FOR SERVICES:						
4311	Library Cards	86	-	-	-	-	-
4315	Project Administration Fee	-	-	-	-	-	-
4316	Lid Application Fee	100	-	-	-	-	-
4317	Lid Yearly Bill	10,259	19,649	13,434	13,434	13,434	13,434
4516	Pw Equip & Serv	638	-	-	-	-	-
4599	Pioneer Beautification	-	-	-	-	-	-
4601	Ambulance Fees	274,001	258,981	304,992	304,992	304,992	304,992
4602	Fire Contr Kesa	-	-	-	-	-	-
4603	Fire Contract - Kachemak City	126,656	112,513	126,656	126,656	126,656	126,656

City of Homer
FY26/27 Operating Budget

FUND 100

REVENUE DETAIL BY LINE ITEM

Sorted by Type

A/C Num.	Revenue Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
4604	HVF Class Fees	-	-	-	-	-	-
4607	Other Services	15,626	17,465	13,551	13,551	13,551	13,551
	Camping	-	-	-	-	-	-
4609	Animal Care Fee	-	-	-	-	-	-
4610	Plans & Specs	200	-	-	-	-	-
4611	City Clerk Fees	2,125	2,314	3,146	3,146	3,146	3,146
4612	Publication Fee	-	-	-	-	-	-
4613	Cemetery Plots	9,400	9,000	12,733	12,733	12,733	12,733
4614	Community Recreation Fees	54,409	23,686	35,375	35,375	35,375	35,375
4650	Rents & Leases	150	205	1,339	1,339	1,339	1,339
4655	Pavillion Rental	1,711	1,950	2,179	2,179	2,179	2,179
4660	Advertising - Community School	-	-	-	-	-	-
4907	Old School Fees	-	-	-	-	-	-
	Total Charges for Services	495,360	445,762	513,406	513,406	513,406	513,406
0040	OTHER REVENUE:						
4901	Surplus Prop	35,000	-	-	-	-	-
4902	Other Revenue	84,012	-	-	-	-	-
4905	Donations/Gifts	-	-	-	-	-	-
4512	REIMBURSEMENTS	-	-	-	-	-	-
4906	Proc Law Suits	-	-	-	-	-	-
	Total Other Revenues	119,012	-	-	-	-	-
0045	AIRPORT TERMINAL REVENUES:						
4655	Airline Leases	150,576	130,997	143,846	143,846	143,846	143,846
4656	Concessions	1,428	6,069	1,250	1,250	1,250	1,250
4657	Car Rental	43,300	42,706	47,386	47,386	47,386	47,386
4658	Parking Fees	24,064	22,634	29,766	29,766	29,766	29,766
4660	Advertising	-	-	-	-	-	-
	Total Airport	219,367	202,406	222,248	222,248	222,248	222,248
	Total Before Operating Transfers	15,097,845	14,966,315	15,309,833	15,309,833	15,766,335	15,766,335
0099	OPERATING TRANSFERS:						
4981	G/F Admin Water	-	-	-	-	-	-
4982	G/F Admin Sewer	-	-	-	-	-	-
4983	G/F Admin P & H	-	-	-	-	-	-
4984	G/F ADMIN HART	-	-	-	-	-	-
4985	G/F Admin Hawsp	-	-	-	-	-	-
4987	G/F ADMIN HART -TRAILS	-	-	-	-	-	-
4990	HART Transfer - Road/Trail Mtnc	945,385	1,279,890	1,294,733	1,285,487	1,337,621	1,318,545
4992	Other Transfer	10,000	10,000	10,000	10,000	10,000	10,000
4990	Draw on Fund Balance - Fire Positions	-	92,061	-	-	-	-
4990	Draw on Fund Balance - Unfilled Positions*	-	-	104,992	279,152	113,371	299,254
4990	Draw on Fund Balance - Budget Amendments	-	186,131	-	-	-	-
4990	Draw on Fund Balance - Balance Budget	-	-	362,848	-	575,277	-
	Total Operating Transfers	955,385	1,568,082	1,772,574	1,574,639	2,036,270	1,627,799
	Grand Total	16,053,230	16,534,397	17,082,407	16,884,472	17,802,605	17,394,134
	Grand Total (Adj) ***	15,870,112	16,534,397	17,082,407	16,884,472	17,802,605	17,394,134

*Positions to remain vacant in FY26/27 and draw will not take place unless occupied

City of Homer
FY26/27 Operating Budget

FUND	100 - GENERAL FUND						
TOTAL	COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	5,753,619	6,670,229	6,797,029	6,654,222	7,090,959	6,795,901
5102	Fringe Benefits	3,433,619	3,389,273	3,555,544	3,510,101	3,952,291	3,858,585
5103	Part-time Wages	287,808	394,357	354,107	346,485	363,191	347,723
5104	Part-time Benefits	167,546	136,608	125,973	125,199	146,671	145,100
5105	Overtime	595,313	400,093	407,916	407,916	409,281	409,281
5107	Part-time Overtime	5,181	11,151	10,288	10,288	10,288	10,288
5108	Unemployment Benefits	1,676	-	-	-	-	-
5112	PERS Relief	183,118	-	-	-	-	-
Total Salaries and Benefits		10,427,881	11,001,711	11,250,858	11,054,211	11,972,679	11,566,878
Maintenance and Operations							
5201	Office Supplies	45,402	47,950	45,050	45,050	43,250	43,250
5202	Operating Supplies	346,384	374,330	373,000	373,000	373,500	373,500
5203	Fuel and Lube	298,120	252,300	277,600	277,600	280,100	280,100
5204	Chemicals	134,229	222,600	222,600	222,600	222,600	222,600
5205	Ammunition	18,377	20,000	22,500	22,500	25,000	25,000
5206	Food and Staples	38,424	44,200	40,900	40,900	42,600	42,600
5207	Vehicle and Boat Maintenance	207,147	295,500	293,500	293,500	294,750	294,750
5208	Equipment Maintenance	36,448	55,125	42,550	42,550	43,550	43,550
5209	Building & Grounds Maintenance	76,352	103,757	99,007	99,007	101,757	101,757
5210	Professional Services	755,016	994,050	930,665	930,665	939,165	939,165
5211	Audit Services	121,846	118,642	130,506	130,506	143,556	143,556
5213	Survey and Appraisal	4,350	13,000	7,000	7,000	7,000	7,000
5214	Rents & Leases	123,939	196,658	180,373	180,373	178,873	178,873
5215	Communications	244,761	218,190	215,540	215,540	214,540	214,540
5216	Freight and Postage	35,274	14,700	14,150	14,150	14,150	14,150
5217	Electricity	289,827	309,971	302,353	302,353	329,068	329,068
5218	Water	21,934	24,126	24,127	24,127	26,540	26,540
5219	Sewer	29,363	33,457	32,300	32,300	35,530	35,530
5220	Refuse and Disposal	9,843	10,300	9,800	9,800	9,800	9,800
5221	Property Insurance	72,338	78,816	86,698	86,698	95,368	95,368
5222	Auto Insurance	49,420	47,749	50,193	50,193	55,212	55,212
5223	Liability Insurance	118,449	198,870	199,873	199,873	219,861	219,861
5224	Fidelity Bond	450	450	450	450	450	450
5227	Advertising	32,521	43,900	38,650	38,650	38,150	38,150
5228	Books	45,125	44,750	45,500	45,500	45,500	45,500
5229	Periodicals	9,709	12,550	10,550	10,550	9,550	9,550
5230	Audio Visual	17,462	16,500	10,000	10,000	9,000	9,000
5231	Tools and Equipment	129,250	141,445	129,400	129,400	128,900	128,900
5233	Computer Related Items	71,551	68,200	66,200	66,200	63,700	63,700
5234	Record and Permits	807	1,000	1,000	1,000	1,000	1,000
5235	Membership Dues	16,585	27,170	21,220	21,220	21,220	21,220
5236	Transportation	5,687	-	1,550	1,550	1,550	1,550
5237	Subsistence	4,593	-	2,600	2,600	2,600	2,600
5238	Printing and Binding	4,272	13,850	12,550	12,550	12,250	12,250
5242	Janitorial	-	1,000	1,000	1,000	1,000	1,000
5244	Snow Removal	60,023	29,700	42,700	42,700	43,200	43,200
5248	Lobbying	26,661	63,000	61,000	61,000	62,000	62,000
5250	Camera Area Network	-	-	17,000	17,000	17,000	17,000
5251	Pioneer Beautification	1,203	1,500	1,500	1,500	1,500	1,500
5252	Credit Card Expenses	2,728	2,350	2,850	2,850	2,950	2,950
5254	Over and Short	-	-	-	-	-	-
5280	Volunteer Incentives	36,543	39,000	39,000	39,000	39,000	39,000
5282	City Hall Building Maintenance	12,901	10,000	13,000	13,000	13,000	13,000
5283	Library Building Maintenance	22,675	25,000	25,000	25,000	25,000	25,000

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
TOTAL COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
5284	Police Building Maintenance	2,983	10,500	10,500	10,500	10,500	10,500
5285	Fire Building Maintenance	5,589	5,000	5,000	5,000	5,000	5,000
5286	Old School Building Maintenance	-	-	-	-	-	-
5287	Animal Control Building Maintenance	5,154	2,500	2,500	2,500	2,500	2,500
5288	Old Police Building Maintenance	-	-	-	-	-	-
5292	City Hall Motor Pool	8	700	700	700	700	700
5293	Police Motor Pool	20,041	20,000	20,000	20,000	20,000	20,000
5294	Fire Motor Pool	11,583	18,000	18,000	18,000	18,000	18,000
5601	Uniform	58,863	67,900	56,400	56,400	61,400	61,400
5602	Safety Equipment	34,489	39,950	33,450	33,450	33,450	33,450
5603	Employee Training	215,259	309,510	260,750	260,750	264,400	264,400
5604	Public Education	2,835	4,750	4,250	4,250	4,250	4,250
5605	Sister Cities	3,962	-	-	-	-	-
5611	ADA Compliance	-	250	250	250	250	250
5614	Car Allowance	22,354	9,842	22,300	22,300	22,300	22,300
5624	Legal Services	273,819	200,000	200,000	200,000	200,000	200,000
5625	Impound Costs	1,385	6,000	5,000	5,000	5,000	5,000
5626	Jail Laundry Services	-	-	-	-	-	-
5627	IT Security	41,376	80,000	80,000	80,000	80,000	80,000
5630	Haven House	14,000	14,000	14,000	14,000	14,000	14,000
5632	Wellness Program	20,995	27,000	25,000	25,000	25,000	25,000
5633	Phones	3,968	10,000	8,000	8,000	8,000	8,000
5634	Networking	6,274	6,500	29,000	29,000	29,000	29,000
5635	Software	50,979	70,500	107,500	107,500	107,400	107,400
5636	Servers	21,317	15,000	50,000	50,000	50,000	50,000
5639	Subscription Databases	8,952	23,500	20,000	20,000	20,000	20,000
5801	Pratt Museum	79,000	79,000	79,000	79,000	79,000	79,000
5804	Homer Chamber of Commerce	75,000	75,000	75,000	75,000	75,000	75,000
5815	Parks & Recreation Board	1,475	1,500	-	-	-	-
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	25,000
	Total Maintenance and Operations	4,584,654	5,337,558	5,294,604	5,294,604	5,394,439	5,394,439
	Transfers						
5106	Leave Cash Out	221,360	178,375	330,254	330,254	221,320	221,320
5990	Transfers To	190,866	16,752	206,690	205,403	214,167	211,498
	Total Transfers	412,226	195,128	536,945	535,658	435,487	432,818
	Total	15,424,760	16,534,397	17,082,407	16,884,472	17,802,605	17,394,134

City of Homer
FY26/27 Operating Budget

FUND	100 - GENERAL FUND						
ADMIN	COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	796,849	843,596	800,901	786,890	824,712	795,977
5102	Fringe Benefits	389,350	396,118	399,526	395,194	440,537	431,653
5103	Part-time Wages	28,015	75,464	47,527	46,504	49,866	47,742
5104	Part-time Benefits	41,170	20,822	21,890	21,806	26,041	25,867
5105	Overtime	13,326	15,349	13,997	13,997	14,011	14,011
5107	Part-time Overtime	-	1,200	1,200	1,200	1,200	1,200
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	23,763	-	-	-	-	-
<u>Total Salaries and Benefits</u>		<u>1,292,473</u>	<u>1,352,548</u>	<u>1,285,040</u>	<u>1,265,590</u>	<u>1,356,366</u>	<u>1,316,450</u>
<u>Maintenance and Operations</u>							
5201	Office Supplies	5,286	5,750	5,900	5,900	5,900	5,900
5202	Operating Supplies	3,474	2,500	4,000	4,000	4,000	4,000
5206	Food and Staples	9,164	11,900	12,900	12,900	13,900	13,900
5208	Equipment Maintenance	736	3,275	3,300	3,300	3,300	3,300
5210	Professional Services	60,375	95,400	79,500	79,500	82,500	82,500
5214	Rents & Leases	341	-	-	-	-	-
5215	Communications	9,843	11,800	10,850	10,850	10,850	10,850
5216	Freight and Postage	247	550	550	550	550	550
5223	Liability Insurance	4,198	9,454	9,484	9,484	10,432	10,432
5227	Advertising	23,437	30,650	27,150	27,150	27,150	27,150
5229	Periodicals	-	550	550	550	550	550
5231	Tools and Equipment	2,370	3,450	3,450	3,450	3,450	3,450
5233	Computer Related Items	3,195	6,200	6,200	6,200	6,200	6,200
5234	Record and Permits	807	1,000	1,000	1,000	1,000	1,000
5235	Membership Dues	2,714	5,850	4,150	4,150	4,150	4,150
5236	Transportation	290	-	-	-	-	-
5237	Subsistence	23	-	-	-	-	-
5238	Printing and Binding	3,577	10,000	10,300	10,300	10,000	10,000
5248	Lobbying	4,944	12,000	10,000	10,000	11,000	11,000
5252	Credit Card Expenses	188	1,000	1,000	1,000	1,000	1,000
5601	Uniform	498	1,000	1,000	1,000	1,000	1,000
5603	Employee Training	38,706	67,000	55,000	55,000	57,500	57,500
5611	ADA Compliance	-	250	250	250	250	250
5614	Car Allowance	2,624	3,500	4,000	4,000	4,000	4,000
5632	Wellness Program	20,995	27,000	25,000	25,000	25,000	25,000
5635	Software	16,831	9,900	11,300	11,300	11,200	11,200
5815	Parks & Recreation Board	1,475	1,500	-	-	-	-
<u>Total Maintenance and Operations</u>		<u>216,339</u>	<u>321,479</u>	<u>286,834</u>	<u>286,834</u>	<u>294,882</u>	<u>294,882</u>
<u>Total</u>		<u>1,508,812</u>	<u>1,674,027</u>	<u>1,571,874</u>	<u>1,552,424</u>	<u>1,651,248</u>	<u>1,611,331</u>

FY26/27 Budget Narrative Worksheet

Administration Department, City Clerk

Objective Statement:		Functions and Responsibilities:				
To foster civic education, participation, and openness in our City government through effective facilitation of the legislative process and transparent, accountable stewardship of public information, state and local elections, and official records.		Notice public meetings and public hearings. Make public records available for inspection, including city legislation, rules, regulations and code. Attend Council and Advisory Body meetings as recording clerk and parliamentarian. Supervise and administer all City Elections in accordance with HCC Title 4 and applicable state and federal laws. Perform other duties as specified in City Code and applicable provisions of Alaska Statutes.				
Future Considerations:		FY24/25 Accomplishments:				
<ul style="list-style-type: none">• The continuing need for the time and ability to digitalize permanent records, quality assurance reviews to confirm accurate and complete scanning, and ensuring the records are able to be recreated from the digital media they are saved to.• Records storage space, reconfiguring storage space, new shelving required to better accommodate weight.• Temporary hire to assist with scanning and uploading files to Laserfiche.		<ul style="list-style-type: none">✓ The City Clerk’s Office assisted the State with their Primary Election in August and General Election in November, assisted the Kenai Peninsula Borough with the Borough Election processes and facilitated our own municipal election in October. All elections had an increase in the number of voters who voted absentee in person (early voting), and who voted absentee by mail.✓ The Clerk’s Office additionally conducted and facilitated 13 Request for Proposals and Invitations to Bids.✓ The Clerk’s Office provided Ordinance/Resolution development training to City staff				
FY26/27 Goals and Objectives:						
<ul style="list-style-type: none">• Shared Portal to Laserfiche for document searches• Uploading backlog of electronic documents to Laserfiche• Creation of biennial training standards for advisory bodies.• Continue with developing Standard Operation Procedures for the Clerk’s Office.• Review and Update of Records Request Processing and Regulations• Improve coordination and training for City and Borough Election Processes						
Performance Measures:		FY20	FY21	FY22	FY23	FY24
Number of public meetings		151	174	149	158	178

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0101 - CITY CLERK							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	256,881	275,525	211,672	207,115	222,445	212,971
5102	Fringe Benefits	138,498	130,936	117,891	116,516	133,023	130,163
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	12,824	13,105	13,105	13,105	13,105	13,105
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	8,612	-	-	-	-	-
<u>Total Salaries and Benefits</u>		<u>416,814</u>	<u>419,567</u>	<u>342,668</u>	<u>336,736</u>	<u>368,573</u>	<u>356,240</u>
<u>Maintenance and Operations</u>							
5201	Office Supplies	3,741	3,000	3,000	3,000	3,000	3,000
5206	Food and Staples	387	150	150	150	150	150
5208	Equipment Maintenance	-	1,500	1,500	1,500	1,500	1,500
5210	Professional Services	9,543	17,000	17,000	17,000	17,000	17,000
5214	Rents & Leases	341	-	-	-	-	-
5215	Communications	1,942	1,600	1,600	1,600	1,600	1,600
5216	Freight and Postage	221	-	-	-	-	-
5223	Liability Insurance	1,139	2,581	2,589	2,589	2,848	2,848
5227	Advertising	12,280	12,000	12,000	12,000	12,000	12,000
5231	Tools and Equipment	-	1,200	1,200	1,200	1,200	1,200
5233	Computer Related Items	-	1,000	1,000	1,000	1,000	1,000
5234	Record and Permits	807	1,000	1,000	1,000	1,000	1,000
5235	Membership Dues	1,153	1,000	1,000	1,000	1,000	1,000
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5238	Printing and Binding	-	-	-	-	-	-
5240	Political Activities	-	-	-	-	-	-
5603	Employee Training	11,684	15,500	15,500	15,500	15,500	15,500
5635	Software	3,064	-	-	-	-	-
<u>Total Maintenance and Operations</u>		<u>46,301</u>	<u>57,531</u>	<u>57,539</u>	<u>57,539</u>	<u>57,798</u>	<u>57,798</u>
<u>Total</u>		<u>463,115</u>	<u>477,098</u>	<u>400,207</u>	<u>394,275</u>	<u>426,371</u>	<u>414,038</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0102 - CITY ELECTIONS							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	-	-	-	-	-	-
5102	Fringe Benefits	-	-	-	-	-	-
5103	Part-time Wages	125	1,000	2,060	2,016	2,106	2,016
5104	Part-time Benefits	0	165	169	165	172	165
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	1,200	1,200	1,200	1,200	1,200
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	-	-	-	-	-	-
<u>Total Salaries and Benefits</u>		<u>125</u>	<u>2,365</u>	<u>3,429</u>	<u>3,381</u>	<u>3,478</u>	<u>3,381</u>
<u>Maintenance and Operations</u>							
5201	Office Supplies	150	300	300	300	300	300
5206	Food and Staples	-	250	250	250	250	250
5208	Equipment Maintenance	600	1,175	1,200	1,200	1,200	1,200
5210	Professional Services	4,600	5,000	5,000	5,000	5,000	5,000
5216	Freight and Postage	-	-	-	-	-	-
5227	Advertising	772	750	750	750	750	750
5238	Printing and Binding	3,577	6,700	7,000	7,000	6,700	6,700
<u>Total Maintenance and Operations</u>		<u>9,699</u>	<u>14,175</u>	<u>14,500</u>	<u>14,500</u>	<u>14,200</u>	<u>14,200</u>
<u>Total</u>		<u>9,824</u>	<u>16,540</u>	<u>17,929</u>	<u>17,881</u>	<u>17,678</u>	<u>17,581</u>

FY26/27 Budget Notes:

5238 - Increased to accommodate reorder of supplies absentee in person envelopes - special needs envelopes and stickers

FY26/27 Budget Narrative Worksheet

Administration Department, City Manager

Objective Statement: To provide effective leadership and direction in the administration and efficient implementation of policies and legislation established by the City Council; and to provide professional support to the Council which is environmentally sustainable, socially equitable, and economically sound.	Functions and Responsibilities: The City of Homer operates under a City Council-City Manager form of government. The City Manager is responsible for the supervision of all City departments and implementing the Council's policies. The City Manager keeps Council informed on fiscal matters, and makes recommendations on the future needs of the City. The City Manager provides a Manager's Report for every City Council meeting and the biennial budget to City Council. The City Manager's office also facilitates marketing and communication efforts, seeks grants to support City goals and programs, produces the Capital Improvement Plan, and performs research and reports on special topics and projects.				
Future Considerations: <ul style="list-style-type: none"> Efficiently and effectively carrying out the highest priorities of the City Council Adequately maintaining City infrastructure Meeting the growing demands of the public with limited resources Aligning revenues and expenditures while maintaining appropriate levels of reserve funds 	FY24/25 Accomplishments: <ul style="list-style-type: none"> ✓ Comprehensive Plan draft completed; and Zoning Code update underway ✓ Land acquired for new Public Works campus ✓ Secured State and Federal grant funds for non-motorized transportation, harbor expansion study, raw water transmission main replacement and harbor float system design and permitting ✓ Increased capacity to manage federal grant projects 				
FY26/27 Goals and Objectives:					
<ul style="list-style-type: none"> Develop increased knowledge of City government and organizational processes within staff and build up leadership skills in mid-career staff Make progress on the future of the HERC site Improve organizational emergency management knowledge and skills 					
Performance Measures:	FY20	FY21	FY22	FY23	FY24
Resolutions	127	87	91	130	126
Ordinances	89	62	85	58	70
Grant application funded/written	2/3	6/9	6/7 (declined 1)	7/11	9/15
Grant dollars approved	\$65,660	\$426,663	\$1,331,413 (\$148,049 declined)	\$4,217,614	\$6,246,806

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0110 - CITY MANAGER							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	319,629	272,613	283,242	280,374	288,098	282,217
5102	Fringe Benefits	144,739	122,401	130,101	129,244	141,458	139,700
5103	Part-time Wages	-	74,464	45,466	44,488	47,760	45,726
5104	Part-time Benefits	19,380	20,657	21,721	21,641	25,869	25,702
5105	Overtime	502	892	892	892	906	906
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	8,800	-	-	-	-	-
Total Salaries and Benefits		493,050	491,027	481,422	476,638	504,090	494,250
Maintenance and Operations							
5201	Office Supplies	193	1,200	1,200	1,200	1,200	1,200
5202	Operating Supplies	(15)	-	-	-	-	-
5206	Food and Staples	8,778	11,500	12,000	12,000	13,000	13,000
5208	Equipment Maintenance	-	100	100	100	100	100
5210	Professional Services	16,800	39,000	20,000	20,000	23,000	23,000
5215	Communications	3,534	8,000	5,000	5,000	5,000	5,000
5216	Freight and Postage	26	500	500	500	500	500
5223	Liability Insurance	1,863	4,199	4,213	4,213	4,634	4,634
5227	Advertising	9,028	12,000	10,000	10,000	10,000	10,000
5228	Books	-	-	-	-	-	-
5229	Periodicals	-	200	200	200	200	200
5231	Tools and Equipment	60	750	750	750	750	750
5233	Computer Related Items	84	1,000	1,000	1,000	1,000	1,000
5235	Membership Dues	811	4,000	2,000	2,000	2,000	2,000
5236	Transportation	290	-	-	-	-	-
5237	Subsistence	23	-	-	-	-	-
5238	Printing and Binding	-	1,500	1,500	1,500	1,500	1,500
5248	Lobbying	4,944	12,000	10,000	10,000	11,000	11,000
5603	Employee Training	9,552	34,000	20,000	20,000	22,000	22,000
5604	Public Education	-	-	-	-	-	-
5614	Car Allowance	2,125	3,000	3,000	3,000	3,000	3,000
5635	Software	3,116	2,500	3,200	3,200	3,500	3,500
Total Maintenance and Operations		61,211	135,449	94,663	94,663	102,384	102,384
Total		554,261	626,476	576,085	571,301	606,474	596,634

FY26/27 Budget Notes:

FY26/27 Budget Narrative Worksheet

Administration Department, Personnel

Objective Statement:		Functions and Responsibilities:				
To attract, retain and successfully develop a professional and committed workforce through effective hiring, policy development, employee relations, training and related support services that allows the City of Homer to provide high quality services to the residents of Homer.		The Personnel Office provides employee relations, recruitment, hiring, talent management, training, retention, the administering of benefits for employees, develops policies and procedures, and ensures regulatory and statutory compliance for the City of Homer.				
Future Considerations:		FY24/25 Accomplishments:				
<ul style="list-style-type: none">Proactively staying current with a significant number of changing labor, employment, and healthcare laws to ensure complianceHealthcare Renewal; rising healthcare costsReviewing and updating job descriptions as departmental needs shiftRecruitment and Retention; if City of Homer wage scale does not remain competitive with COLA's, recruitment and retention are increasingly challenging		<ul style="list-style-type: none">✓ National recruitment campaign for new City Manager✓ Recruited key positions of PW Director, City Engineer, Parks Coordinator, and others✓ City moved to Moda Health for budget savings✓ Longevity Pay approved by Council for wage compression relief✓ Exempt employee wage scale implemented/ approved by Council✓ Revised job descriptions/ key positions to support administrative goals/direction✓ Monitored compliance with State and Federal laws✓ Maintained Professional Designation through continuing education credits				
FY26/27 Goals and Objectives:						
<ul style="list-style-type: none">Work with PERS and City Council to implement new classification of employees: Long Term/Non-PermPersonnel Regulations updatesSuccessful healthcare bidding and renewal or changeSuccessful recruitment and retention to offset attritionLeadership development/ coaching/ training for employees, both current supervisory and non-supervisory positionsContinuing education to meet evolving position and certification requirements						
Performance Measures:		FY20	FY21	FY22	FY23	FY24

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0111 - PERSONNEL							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	120,358	136,448	139,450	136,448	142,518	136,448
5102	Fringe Benefits	56,452	56,578	59,266	58,378	64,134	62,338
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	3,470	-	-	-	-	-
<u>Total Salaries and Benefits</u>		<u>180,280</u>	<u>193,026</u>	<u>198,716</u>	<u>194,826</u>	<u>206,652</u>	<u>198,786</u>
<u>Maintenance and Operations</u>							
5201	Office Supplies	1,106	1,000	1,000	1,000	1,000	1,000
5210	Professional Services	14,057	16,400	15,500	15,500	15,500	15,500
5215	Communications	191	250	250	250	250	250
5216	Freight and Postage	-	-	-	-	-	-
5223	Liability Insurance	565	1,269	1,273	1,273	1,401	1,401
5227	Advertising	743	5,000	3,500	3,500	3,500	3,500
5229	Periodicals	-	350	350	350	350	350
5231	Tools and Equipment	2,310	1,500	1,500	1,500	1,500	1,500
5233	Computer Related Items	-	-	-	-	-	-
5235	Membership Dues	475	550	550	550	550	550
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5238	Printing and Binding	-	-	-	-	-	-
5603	Employee Training	15,417	13,000	11,000	11,000	11,500	11,500
5611	ADA Compliance	-	250	250	250	250	250
5632	Wellness Program	20,995	27,000	25,000	25,000	25,000	25,000
5635	Software	108	-	100	100	100	100
<u>Total Maintenance and Operations</u>		<u>55,966</u>	<u>66,569</u>	<u>60,273</u>	<u>60,273</u>	<u>60,901</u>	<u>60,901</u>
<u>Total</u>		<u>236,247</u>	<u>259,595</u>	<u>258,990</u>	<u>255,099</u>	<u>267,553</u>	<u>259,687</u>

FY26/27 Budget Notes:

FY26/27 Budget Narrative Worksheet

Administration Department, Community Recreation

Mission Statement:		Functions and Responsibilities:				
To promote community involvement and life-long learning through special events, educational and recreational opportunities for people of all ages.		Offer an array of recreational and educational classes, programs and special events for participants of all ages to create a positive, healthy and connected community.				
Future Considerations:		FY24/25 Accomplishments:				
<ul style="list-style-type: none">• Site selection and plans for new community recreation center• Renew 3 –year MOU with Kenai Peninsula Borough school district for facility use and equipment agreement• Use of public schools is a constant challenge and not consistently available, therefore additional municipal space is needed for operations• Evaluate PARCAC and community requests regarding the creation of a Parks and Recreation department• Plan for high demand of continued and expanded use of the HERC gym and activity room as upkeep is required.		<ul style="list-style-type: none">✓ Offered over 100 events/programs annually✓ Hired a full time Recreation Programmer✓ Recruited 18 new volunteers for a total of 108✓ Implemented new registration/payment software✓ Offered new and additional youth programs✓ Exceeded projections for participation fees✓ Assisted PARCAC with completion of SWOT Analysis✓ Assisted PARCAC with completion of Strategic Plan✓ Successful collaboration with Homer Library with the Sports Gear Library✓ Recreation software is now used for pavilion reservations for Parks and Port & Harbor				
FY26/27 Goals and Objectives:						
<ul style="list-style-type: none">• Renew three year MOU with Kenai Peninsula Borough School District for facility use, equipment and ballfield agreement• Improve and enhance registration/payment software• Improve online calendar system• Create comprehensive policies and procedures document for community recreation and parks• Continue safe use of the City parks, HERC facility, and utilization of school facilities/grounds• Assist with planning stages of new multi-use community center• Investigate proposed Parks and Recreation department• Review and propose new fees in fee schedule• Recruit new volunteers and contracted instructors for new programs• Pursue additional community partnerships• Implement Icelandic Model Youth Prevention Model• Pursue new opportunities for youth afterschool, weekends and summer months• Purchase and install new volleyball nets• Resurface the HERC gym floor• Pursue additional special events						
Performance Measures:		FY20	FY21	FY22	FY23	FY24
Participants (estimated)		1,256	2,750	5,000	5,500	5,750

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0115- COMMUNITY RECREATION							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	99,981	159,009	166,537	162,952	171,651	164,340
5102	Fringe Benefits	49,661	86,203	92,268	91,056	101,922	99,452
5103	Part-time Wages	27,890	(0)	-	-	-	-
5104	Part-time Benefits	21,789	0	-	-	-	-
5105	Overtime	-	1,351	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	2,882	-	-	-	-	-
Total Salaries and Benefits		202,204	246,564	258,805	254,009	273,573	263,792
Maintenance and Operations							
5201	Office Supplies	97	250	400	400	400	400
5202	Operating Supplies	3,490	2,500	4,000	4,000	4,000	4,000
5206	Food and Staples	-	-	500	500	500	500
5208	Equipment Maintenance	136	500	500	500	500	500
5210	Professional Services	15,376	18,000	22,000	22,000	22,000	22,000
5215	Communications	4,176	1,950	4,000	4,000	4,000	4,000
5216	Freight and Postage	-	50	50	50	50	50
5223	Liability Insurance	630	1,404	1,408	1,408	1,549	1,549
5227	Advertising	614	900	900	900	900	900
5233	Computer Related Items	3,111	4,200	4,200	4,200	4,200	4,200
5235	Membership Dues	275	300	600	600	600	600
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5238	Printing and Binding	-	1,800	1,800	1,800	1,800	1,800
5252	Credit Card Expenses	188	1,000	1,000	1,000	1,000	1,000
5601	Uniform	498	1,000	1,000	1,000	1,000	1,000
5603	Employee Training	2,052	4,500	8,500	8,500	8,500	8,500
5614	Car Allowance	499	500	1,000	1,000	1,000	1,000
5635	Software	10,543	7,400	8,000	8,000	7,600	7,600
5815	Parks & Recreation Board	1,475	1,500	-	-	-	-
Total Maintenance and Operations		43,161	47,754	59,858	59,858	59,599	59,599
Total		245,365	294,318	318,664	313,867	333,172	323,392

FY26/27 Budget Notes:
 5202 - Increase for sports equipment, inflation
 5210 - Projected KPBSD increase
 5603 - Increase training rec programmer
 5614 - Car Allowance rec programmer
 5635 - Software increase

FY26/27 Budget Narrative Worksheet

Community Development Department

Objective Statement:		Functions and Responsibilities:			
Guide development in accordance with Homer’s Comprehensive Plan and Homer City Code. Promote Homer’s quality of life by supporting economic development efforts, community partnerships, municipal facility planning, and grant writing for city projects.		Interpret and administer Homer’s Zoning and Subdivision Code. Provide special project support to the City including public outreach, community partnerships, and grant writing. Staff is assigned to the Economic Development Advisory and Planning Commissions and supports other City bodies on a regular basis. Staff participates on the Chamber of Commerce Board of Directors and the MAPP Steering Committee.			
Future Considerations:		FY24/25 Accomplishments:			
<ul style="list-style-type: none">Continue training programs for new hires to come up to speed on routine office activities, expand cross training and work in support of related project activitiesPending update of Comprehensive Plan and Zoning CodePotential adoption and implementation of building codesUpdate office policies and procedures and modernize records management		<ul style="list-style-type: none">✓ Began update of the Comprehensive Plan✓ Worked on Council-directed tasks relating to business licenses, cruise ships, and short term rental regulations✓ Completed update to the Transportation Plan✓ Completed Training for the National Flood Insurance Program and International Association of Public Participation✓ Hosted community events for Strong Towns speaker and documentary film Cruise Boom✓ Creation of Community Development Department			
FY26/27 Goals and Objectives:					
<ul style="list-style-type: none">Complete Comprehensive Plan UpdateUpdate Zoning CodePlan and implement code enforcement program, including relevant code changesPromote the City’s relationship with the US Coast Guard via the Coast Guard City programContinue grant writing and project management for priority City projectsPlan for and begin long term electronic records management in conjunction with City ClerkImplement Transportation Plan objectivesImplement new Zoning Code process and procedures, with staff training and outreach to the development community					
Performance Measures	FY20	FY21	FY22	FY23	FY24
Zoning Permits issued	66	34	58	81	67
Plats reviewed	12	11	9	12	9
Conditional Use Permits	16	6	5	8	15

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
COMMUNITY DEVELOPMENT COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26		FY27	
		7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits								
5101	Salary and Wages	369,499	320,325	388,709	408,199	399,412	428,843	410,579
5102	Fringe Benefits	192,429	174,140	182,351	195,211	192,559	215,655	210,212
5103	Part-time Wages	15,445	-	50,256	38,971	38,132	39,828	38,132
5104	Part-time Benefits	1,231	19,380	22,358	21,189	21,121	25,220	25,081
5105	Overtime	-	201	2,500	1,500	1,500	1,500	1,500
5107	Part-time Overtime	41	-	-	1,000	1,000	1,000	1,000
5108	Unemployment Benefits	-	-	-	-	-	-	-
5112	PERS Relief	9,828	9,240	-	-	-	-	-
Total Salaries and Benefits		588,473	523,286	646,175	666,071	653,724	712,047	686,504
Maintenance and Operations								
5201	Office Supplies	2,971	842	3,500	3,000	3,000	3,000	3,000
5202	Operating Supplies	-	168	-	-	-	-	-
5206	Food and Staples	390	846	3,000	3,500	3,500	3,500	3,500
5208	Equipment Maintenance	-	-	500	-	-	-	-
5210	Professional Services	1,750	5,810	20,000	20,000	20,000	20,000	20,000
5213	Survey and Appraisal	-	4,350	10,000	5,000	5,000	5,000	5,000
5214	Rents & Leases	-	840	-	1,000	1,000	1,000	1,000
5215	Communications	1,725	2,461	1,400	2,400	2,400	2,400	2,400
5216	Freight and Postage	53	22	300	300	300	300	300
5223	Liability Insurance	628	1,656	3,752	3,764	3,764	4,140	4,140
5227	Advertising	2,003	4,589	4,000	3,500	3,500	3,500	3,500
5228	Books	2,297	121	500	-	-	-	-
5231	Tools and Equipment	370	61	1,500	1,000	1,000	1,000	1,000
5233	Computer Related Items	3,302	132	2,000	2,000	2,000	2,000	2,000
5235	Membership Dues	3,672	1,885	4,500	3,000	3,000	3,000	3,000
5236	Transportation	6,816	114	-	-	-	-	-
5237	Subsistence	1,049	290	-	-	-	-	-
5238	Printing and Binding	-	-	1,500	500	500	500	500
5252	Credit Card Expenses	270	401	-	500	500	600	600
5603	Employee Training	2,932	16,506	17,000	18,500	18,500	18,500	18,500
5604	Public Education	-	-	2,000	2,500	2,500	2,500	2,500
5635	Software	15,275	8,599	15,900	21,700	21,700	23,700	23,700
Total Maintenance and Operations		45,502	49,692	91,352	92,164	92,164	94,640	94,640
Total		633,974	572,978	737,527	758,235	745,888	806,687	781,144

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0112 - ECONOMIC DEVELOPMENT							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	168,642	128,229	133,480	130,606	139,145	133,219
5102	Fringe Benefits	90,146	54,991	58,290	57,422	63,136	61,382
5103	Part-time Wages	-	50,256	38,971	38,132	39,828	38,132
5104	Part-time Benefits	-	22,358	21,189	21,121	25,220	25,081
5105	Overtime	-	1,000	-	-	-	-
5107	Part-time Overtime	-	-	1,000	1,000	1,000	1,000
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	4,862	-	-	-	-	-
Total Salaries and Benefits		263,649	256,834	252,930	248,282	268,329	258,814
<u>Maintenance and Operations</u>							
5201	Office Supplies	825	1,500	1,500	1,500	1,500	1,500
5206	Food and Staples	360	1,000	1,000	1,000	1,000	1,000
5210	Professional Services	5,135	10,000	10,000	10,000	10,000	10,000
5213	Survey and Appraisal	4,350	5,000	5,000	5,000	5,000	5,000
5215	Communications	383	700	700	700	700	700
5216	Freight and Postage	13	150	150	150	150	150
5223	Liability Insurance	735	1,662	1,667	1,667	1,834	1,834
5227	Advertising	715	1,000	1,000	1,000	1,000	1,000
5228	Books	-	-	-	-	-	-
5231	Tools and Equipment	61	500	500	500	500	500
5233	Computer Related Items	112	1,000	1,000	1,000	1,000	1,000
5235	Membership Dues	1,079	1,500	1,500	1,500	1,500	1,500
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5238	Printing and Binding	-	1,000	500	500	500	500
5603	Employee Training	8,473	7,000	7,500	7,500	7,500	7,500
5604	Public Education	-	2,000	2,500	2,500	2,500	2,500
5635	Software	144	400	700	700	700	700
Total Maintenance and Operations		22,385	34,412	35,217	35,217	35,384	35,384
Total		286,034	291,246	288,147	283,499	303,712	294,198

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0130 - PLANNING & ZONING							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	151,683	260,481	274,720	268,806	289,699	277,361
5102	Fringe Benefits	83,994	127,360	136,921	135,136	152,519	148,829
5103	Part-time Wages	-	0	-	-	-	-
5104	Part-time Benefits	19,380	(0)	-	-	-	-
5105	Overtime	201	1,500	1,500	1,500	1,500	1,500
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	4,378	-	-	-	-	-
Total Salaries and Benefits		259,636	389,341	413,141	405,442	443,718	427,690
Maintenance and Operations							
5201	Office Supplies	17	2,000	1,500	1,500	1,500	1,500
5202	Operating Supplies	168	-	-	-	-	-
5206	Food and Staples	486	2,000	2,500	2,500	2,500	2,500
5208	Equipment Maintenance	-	500	-	-	-	-
5210	Professional Services	675	10,000	10,000	10,000	10,000	10,000
5213	Survey and Appraisal	-	5,000	-	-	-	-
5214	Rents & Leases	840	-	1,000	1,000	1,000	1,000
5215	Communications	2,077	700	1,700	1,700	1,700	1,700
5216	Freight and Postage	9	150	150	150	150	150
5223	Liability Insurance	921	2,090	2,097	2,097	2,307	2,307
5227	Advertising	3,874	3,000	2,500	2,500	2,500	2,500
5228	Books	121	500	-	-	-	-
5231	Tools and Equipment	-	1,000	500	500	500	500
5233	Computer Related Items	20	1,000	1,000	1,000	1,000	1,000
5235	Membership Dues	806	3,000	1,500	1,500	1,500	1,500
5236	Transportation	114	-	-	-	-	-
5237	Subsistence	290	-	-	-	-	-
5238	Printing and Binding	-	500	-	-	-	-
5252	Credit Card Expenses	401	-	500	500	600	600
5603	Employee Training	8,033	10,000	11,000	11,000	11,000	11,000
5635	Software	8,456	15,500	21,000	21,000	23,000	23,000
Total Maintenance and Operations		27,307	56,940	56,947	56,947	59,257	59,257
Total		286,944	446,281	470,088	462,389	502,975	486,947

FY26/27 Budget Notes:

5635 - Increased to cover GIS and Smartgov fees

5603 - Increased with inflation and expected training costs on GIS software

FY26/27 Budget Narrative Worksheet

Information Technology Department

Objective Statement:	Functions and Responsibilities:				
Leverage information technology to streamline municipal operation and find innovative ways to connect the public to City services. Maintain secure, reliable digital communications infrastructure, and ensure the security, integrity and availability of City data.	<ul style="list-style-type: none">• Install, configure, and maintain computer hardware and software across all departments.• Operate and maintain communications infrastructure including servers, networking, phones, and cameras.• Ensure the security, availability, and integrity of City data.• Provide technical support to City staff and Council members.				
Future Considerations:	FY24/25 Accomplishments:				
<ul style="list-style-type: none">• Small government entities face sharp challenges to keep up with demands in the digital sphere. Municipal IT teams must balance limited resources against growing technology imperatives: a thriving flock of cybersecurity threats, aging technology infrastructure, and the challenges of managing service delivery. Meanwhile, emerging technologies are rapidly transforming how work gets done, and a tech-savvy citizenry expects to engage with services in new ways.• Project execution remains a challenge. The IT Team staff is minimally sufficient to perform operations and maintenance, so adding project tasking means delaying other work. The weekly backlog of service requests (a marker of how much work isn't getting done) averaged 50-75 requests since tracking began in FY24. Major infrastructure projects that the team performed in-house all saw significant delays compared to initial schedules, and qualified contractors are invariably costly.	<ul style="list-style-type: none">✓ Completed our first cybersecurity risk assessment.✓ Implemented cybersecurity training and vulnerability management programs.✓ Established IT service management program to regularize the fulfillment of requests.✓ Instituted an IT Asset Management Program to manage hardware lifecycles from procurement to retirement, maximize return on investment, and reduce financial and security risks.✓ Completed major upgrades to IT infrastructure such as the City phone system, City Hall internet link, and City-wide network microwave links.				
FY26/27 Goals and Objectives:					
<ul style="list-style-type: none">• Continue to develop robust cybersecurity governance, policies and practices based on results of cybersecurity risk assessment.• Complete cybersecurity infrastructure projects.• Continue the development of a professional IT Service Management Program, particularly<ul style="list-style-type: none">◦ Roll out performance monitoring and management program.◦ Improve technical documentation.• Continue focus on technical project planning and execution.• Use Asset Management Plan to oversee electronic hardware procurement lifecycles.• Address deferred maintenance to improve infrastructure reliability.• Prioritize technologies that foster improved digital maturity across the organization.					
Performance Measures:	FY20	FY21	FY22	FY23	FY24
Web Help Desk Request Tickets					975
Service Incidents					36
After Hours Responses					10
Deployed desktop/laptop computers					142
City managed mobile devices					98
Servers					83

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0113 - INFORMATION TECHNOLOGY							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	271,842	299,278	312,101	305,382	327,124	313,192
5102	Fringe Benefits	141,848	138,934	148,205	146,177	163,776	159,606
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	5,307	5,000	5,000	5,000	5,000	5,000
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	7,990	-	-	-	-	-
<u>Total Salaries and Benefits</u>		<u>426,987</u>	<u>443,212</u>	<u>465,305</u>	<u>456,559</u>	<u>495,900</u>	<u>477,799</u>
<u>Maintenance and Operations</u>							
5201	Office Supplies	609	2,000	1,000	1,000	1,000	1,000
5210	Professional Services	30,307	40,000	40,000	40,000	40,000	40,000
5215	Communications	66,884	40,000	45,000	45,000	45,000	45,000
5216	Freight and Postage	1,128	1,000	1,000	1,000	1,000	1,000
5223	Liability Insurance	1,644	3,716	3,728	3,728	4,100	4,100
5228	Books	655	250	1,500	1,500	1,500	1,500
5231	Tools and Equipment	2,469	10,000	3,500	3,500	3,500	3,500
5233	Computer Related Items	56,828	40,000	40,000	40,000	40,000	40,000
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5603	Employee Training	10,464	11,000	9,000	9,000	9,000	9,000
5614	Car Allowance	2,250	2,438	2,500	2,500	2,500	2,500
5627	IT Security	41,376	80,000	80,000	80,000	80,000	80,000
5633	Phones	3,968	10,000	8,000	8,000	8,000	8,000
5634	Networking	6,274	6,500	29,000	29,000	29,000	29,000
5635	Software	9,563	25,000	51,000	51,000	51,000	51,000
5636	Servers	16,269	15,000	50,000	50,000	50,000	50,000
<u>Total Maintenance and Operations</u>		<u>250,689</u>	<u>286,904</u>	<u>365,228</u>	<u>365,228</u>	<u>365,600</u>	<u>365,600</u>
<u>Total</u>		<u>677,676</u>	<u>730,115</u>	<u>830,533</u>	<u>821,787</u>	<u>861,500</u>	<u>843,399</u>

FY26/27 Budget Notes:

5634/5636 - Increases represent a proposal to address some deferred maintenance/hardware replacement out of operating budget and target replacement of a % of the fleet each year based on the IT Asset Management Plan (rather than capital requests to replace the entire fleet every 5-7 years that generate projects that are more difficult to implement).

Software increase includes plans to migrate to Office 365 (again moving what was traditionally capital investment to operating expense for software as a service (cloud)).

FY26/27 Budget Narrative Worksheet

Finance Department

Objective Statement:		Functions and Responsibilities:			
To provide quality customer service and accurate financial information; to comply with Federal, State and local mandates and to leverage resources that are essential to achieving the City's goals and objectives.		To provide financial services to the City's administration, Council, the citizens, the employees, and vendors/agencies outside of the organization. Services include accounts receivables, accounts payable, payroll, financial management/analysis, budget reporting, and grant management.			
Future Considerations:		FY24/25 Accomplishments:			
<ul style="list-style-type: none"> Changes in financial reporting due to Government Accounting Standards Board (GASB) 		<ul style="list-style-type: none"> ✓ Received the GFOA Distinguished Budget Presentation Award for the FY24/25 budget ✓ Successful recruitment into position that was unfunded in FY24 budget to address grant reporting ✓ Updated internal policies to improve timely financial reporting ✓ Successful conversion of Utility Billing Software 			
FY26/27 Goals and Objectives:					
<ul style="list-style-type: none"> Submit the FY26/27 budget for GFOA Distinguished Budget Presentation Award Continue updating of internal policies/manuals to improve timeliness and transparency in financial reporting Develop methods for digital signatures Continue efforts to process/store documents electronically 					
Performance Measures:	FY20	FY21	FY22	FY23	FY24
Payroll Checks/Direct Deposits Issued			3,536	3,709	3,710
Accounts Payable Checks Issued			2,796	3,550	3,062
Utility invoices issued	22,614	11,493	23,277	23,585	23,926

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0120 - FINANCE							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	407,756	549,621	545,764	534,015	563,878	539,862
5102	Fringe Benefits	232,127	252,997	261,688	258,186	288,891	281,731
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	7,574	13,000	13,000	13,000	13,000	13,000
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	120	-	-	-	-	-
5112	PERS Relief	11,973	-	-	-	-	-
<u>Total Salaries and Benefits</u>		<u>659,549</u>	<u>815,618</u>	<u>820,452</u>	<u>805,202</u>	<u>865,768</u>	<u>834,593</u>
<u>Maintenance and Operations</u>							
5201	Office Supplies	4,899	6,000	6,000	6,000	6,000	6,000
5202	Operating Supplies	-	-	-	-	-	-
5208	Equipment Maintenance	199	-	500	500	500	500
5210	Professional Services	53,855	90,000	70,000	70,000	70,000	70,000
5215	Communications	2,520	1,200	2,700	2,700	2,700	2,700
5223	Liability Insurance	2,135	4,832	4,847	4,847	5,332	5,332
5231	Tools and Equipment	-	-	-	-	-	-
5233	Computer Related Items	-	-	-	-	-	-
5235	Membership Dues	110	2,000	1,000	1,000	1,000	1,000
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	163	-	-	-	-	-
5238	Printing and Binding	-	1,000	1,000	1,000	1,000	1,000
5254	Over and Short	-	-	-	-	-	-
5603	Employee Training	7,454	28,000	25,000	25,000	25,000	25,000
5635	Software	434	200	1,000	1,000	1,000	1,000
<u>Total Maintenance and Operations</u>		<u>71,770</u>	<u>133,232</u>	<u>112,047</u>	<u>112,047</u>	<u>112,532</u>	<u>112,532</u>
<u>Total</u>		<u>731,320</u>	<u>948,850</u>	<u>932,499</u>	<u>917,249</u>	<u>978,300</u>	<u>947,125</u>

FY26/27 Budget Notes:

FY26/27 Budget Narrative Worksheet

Public Library Department

Mission Statement:		Functions and Responsibilities:			
The Homer Public Library serves the diverse needs of our community members by providing access to information, promoting literacy, and facilitating lifelong learning. We foster education, personal well-being, cultural creativity, community engagement, and economic development. Our resources are offered without charge to people of all ages and abilities within our service area.		Supports all facets of the library including staffing; maintenance of the facility, grounds, and equipment; IT infrastructure and software; operational supplies; professional services; continuing education for staff; and the purchase of reading materials and audio/visual media for public use.			
Future Considerations:		FY24/25 Accomplishments:			
<ul style="list-style-type: none">• Keeping current with the demands of new technology.• Maintaining staffing and collection sufficient to support evolving literacy needs.• Increasing demand for services due to population growth.• The building is aging and some infrastructure needs repair.		<ul style="list-style-type: none">✓ Implemented automatic renewals✓ Revised all library policies and the library strategic plan for 2025-2029✓ Public Library became a City department✓ Numerous Big Read events in Jan.-Feb. 2024✓ Had some fantastic summer reading programs, volunteer-appreciation lunch, book-and-plant sales and Celebrations of Lifelong Learning✓ Renovated study room 5 and teen space; study room 6 in progress✓ Replaced office and lounge chairs✓ Parks division resurfaced the western lot trail and prepped the sites for benches✓ Numerous improvements to the library website, server room, wi-fi network, parking lot drainage, boilers, HVAC controls, front-desk display screen			
FY26/27 Goals and Objectives:					
<ul style="list-style-type: none">• Secure funding to replace the siding• Finish the security grille – secure additional funding• Grow the endowment fund• Complete the improvements on the western lot					
Performance Measures:	FY20	FY21	FY22	FY23	FY24
Circulation of books and materials	88,448	49,249	130,069	141,197	172,590

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0145 - LIBRARY							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	397,385	424,929	450,067	440,379	472,400	452,281
5102	Fringe Benefits	234,803	225,461	243,848	240,924	274,349	268,277
5103	Part-time Wages	85,421	116,823	110,743	108,359	113,179	108,359
5104	Part-time Benefits	65,953	58,161	63,063	62,868	75,143	74,748
5105	Overtime	460	1,000	1,000	1,000	1,000	1,000
5107	Part-time Overtime	456	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	11,469	-	-	-	-	-
Total Salaries and Benefits		795,946	826,374	868,721	853,530	936,072	904,665
Maintenance and Operations							
5201	Office Supplies	7,436	9,000	9,000	9,000	7,000	7,000
5202	Operating Supplies	1,139	1,270	-	-	-	-
5203	Fuel and Lube	17,310	18,000	18,000	18,000	18,000	18,000
5208	Equipment Maintenance	3,516	3,000	1,500	1,500	1,500	1,500
5209	Building & Grounds Maintenance	-	250	-	-	-	-
5210	Professional Services	10,847	9,400	9,400	9,400	9,400	9,400
5214	Rents & Leases	3,793	6,000	4,000	4,000	2,000	2,000
5215	Communications	28,009	36,000	36,000	36,000	30,000	30,000
5216	Freight and Postage	4,035	4,500	4,750	4,750	4,750	4,750
5217	Electricity	30,152	33,609	33,167	33,167	36,483	36,483
5218	Water	1,428	1,148	1,571	1,571	1,728	1,728
5219	Sewer	1,485	1,263	1,634	1,634	1,797	1,797
5221	Property Insurance	20,133	21,940	24,134	24,134	26,548	26,548
5223	Liability Insurance	2,564	5,846	5,865	5,865	6,451	6,451
5227	Advertising	531	1,000	500	500	-	-
5228	Books	44,349	44,000	44,000	44,000	44,000	44,000
5229	Periodicals	9,709	12,000	10,000	10,000	9,000	9,000
5230	Audio Visual	17,462	16,500	10,000	10,000	9,000	9,000
5231	Tools and Equipment	3,696	5,250	2,000	2,000	1,000	1,000
5233	Computer Related Items	557	5,500	3,500	3,500	1,000	1,000
5235	Membership Dues	817	1,500	750	750	750	750
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5238	Printing and Binding	-	600	-	-	-	-
5242	Janitorial	-	-	-	-	-	-
5244	Snow Removal	16,120	10,200	10,200	10,200	10,200	10,200
5252	Credit Card Expenses	808	600	600	600	600	600
5603	Employee Training	2,472	8,500	8,500	8,500	8,500	8,500
5634	Networking	-	-	-	-	-	-
5635	Software	13,957	19,500	15,000	15,000	13,000	13,000
5636	Servers	5,048	-	-	-	-	-
5639	Subscription Databases	8,952	23,500	20,000	20,000	20,000	20,000
Total Maintenance and Operations		256,325	299,877	274,071	274,071	262,708	262,708
Total		1,052,271	1,126,251	1,142,792	1,127,601	1,198,780	1,167,373

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0100 - MAYOR/COUNCIL							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	10,950	13,000	13,000	13,000	13,000	13,000
5102	Fringe Benefits	868	1,056	1,056	1,056	1,056	1,056
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	-	-	-	-	-	-
Total Salaries and Benefits		11,818	14,056	14,056	14,056	14,056	14,056
Maintenance and Operations							
5201	Office Supplies	10,795	500	500	500	500	500
5206	Food and Staples	1,907	3,300	4,000	4,000	4,000	4,000
5210	Professional Services	583	24,200	24,200	24,200	24,200	24,200
5211	Audit Services	121,846	118,642	130,506	130,506	143,556	143,556
5215	Communications	-	-	-	-	-	-
5223	Liability Insurance	1,064	2,299	2,306	2,306	2,537	2,537
5227	Advertising	-	1,000	1,000	1,000	1,000	1,000
5233	Computer Related Items	2,411	4,500	4,500	4,500	4,500	4,500
5235	Membership Dues	6,531	6,770	6,770	6,770	6,770	6,770
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5248	Lobbying	21,716	51,000	51,000	51,000	51,000	51,000
5280	Volunteer Incentives	-	4,000	4,000	4,000	4,000	4,000
5603	Employee Training	13,446	18,200	18,200	18,200	18,200	18,200
5605	Sister Cities	3,962	-	-	-	-	-
5624	Legal Services	273,819	200,000	200,000	200,000	200,000	200,000
Total Maintenance and Operations		458,081	434,411	446,982	446,982	460,263	460,263
Transfers							
5990	Transfers To	113,366	16,752	135,310	134,023	142,786	140,118
Total Transfers		113,366	16,752	135,310	134,023	142,786	140,118
Total		583,265	465,219	596,348	595,061	617,106	614,437

FY26 Budget Notes:

5990 - (1) Seawall \$10,000, (2) Water Hydrants \$124,174 (\$122,887 Budget B), (3) Health Insurance Fund \$1,136

FY27 Budget Notes:

5990 - (1) Seawall \$10,000, (2) Water Hydrants \$131,842 (\$129,173 Budget B), (3) Health Insurance Fund \$945

5206 - Food & Staples increased for the worksessions, Strategic Planning Sessions, KPB Dinners and Commission/Board access to refrigerator plus the increased costs of food and drinks, etc.

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0140 - CITY HALL							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	-	-	-	-	-	-
5102	Fringe Benefits	-	-	-	-	-	-
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	-	-	-	-	-	-
<u>Total Salaries and Benefits</u>		-	-	-	-	-	-
<u>Maintenance and Operations</u>							
5201	Office Supplies	4,495	5,000	5,000	5,000	5,000	5,000
5202	Operating Supplies	1,438	2,000	2,000	2,000	2,000	2,000
5203	Fuel and Lube	6,908	7,000	7,000	7,000	7,000	7,000
5207	Vehicle and Boat Maintenance	-	-	-	-	-	-
5208	Equipment Maintenance	865	500	500	500	500	500
5209	Building & Grounds Maintenance	-	3,000	3,000	3,000	3,000	3,000
5210	Professional Services	5,120	6,000	6,000	6,000	6,000	6,000
5214	Rents & Leases	28,740	40,000	40,000	40,000	40,000	40,000
5215	Communications	15,161	15,000	15,000	15,000	15,000	15,000
5216	Freight and Postage	24,543	3,500	3,500	3,500	3,500	3,500
5217	Electricity	22,640	45,219	24,904	24,904	27,394	27,394
5218	Water	780	801	859	859	944	944
5219	Sewer	811	799	892	892	982	982
5220	Refuse and Disposal	296	350	350	350	350	350
5221	Property Insurance	8,566	9,336	10,269	10,269	11,296	11,296
5222	Auto Insurance	423	423	465	465	512	512
5223	Liability Insurance	334	769	771	771	848	848
5224	Fidelity Bond	450	450	450	450	450	450
5244	Snow Removal	12,500	7,500	7,500	7,500	7,500	7,500
5250	Camera Area Network	-	-	5,000	5,000	5,000	5,000
<u>Total Maintenance and Operations</u>		<u>134,072</u>	<u>147,647</u>	<u>133,459</u>	<u>133,459</u>	<u>137,275</u>	<u>137,275</u>
<u>Total</u>		<u>134,072</u>	<u>147,647</u>	<u>133,459</u>	<u>133,459</u>	<u>137,275</u>	<u>137,275</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0114 - HERC BUILDING							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	-	-	-	-	-	-
5102	Fringe Benefits	-	-	-	-	-	-
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	-	-	-	-	-	-
<u>Total Salaries and Benefits</u>		-	-	-	-	-	-
<u>Maintenance and Operations</u>							
5203	Fuel and Lube	17,682	10,000	10,000	10,000	10,000	10,000
5208	Equipment Maintenance	-	-	-	-	-	-
5209	Building & Grounds Maintenance	627	2,400	2,400	2,400	2,400	2,400
5210	Professional Services	8,894	2,500	2,765	2,765	2,765	2,765
5215	Communications	615	1,000	1,000	1,000	1,000	1,000
5217	Electricity	15,273	19,666	16,800	16,800	18,480	18,480
5218	Water	1,187	1,000	1,306	1,306	1,437	1,437
5219	Sewer	1,233	1,000	1,357	1,357	1,492	1,492
5221	Property Insurance	4,608	5,022	5,524	5,524	6,076	6,076
5223	Liability Insurance	91	215	215	215	237	237
<u>Total Maintenance and Operations</u>		<u>50,211</u>	<u>42,802</u>	<u>41,367</u>	<u>41,367</u>	<u>43,888</u>	<u>43,888</u>
<u>Total</u>		<u>50,211</u>	<u>42,802</u>	<u>41,367</u>	<u>41,367</u>	<u>43,888</u>	<u>43,888</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0149 - AIRPORT							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	51,633	50,593	51,931	50,813	54,334	52,020
5102	Fringe Benefits	33,314	29,597	31,441	31,065	35,224	34,449
5103	Part-time Wages	11,753	19,226	19,649	19,226	20,081	19,226
5104	Part-time Benefits	1,377	2,269	2,319	2,269	2,370	2,269
5105	Overtime	3,684	4,235	4,235	4,235	4,235	4,235
5107	Part-time Overtime	43	1,784	500	500	500	500
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	1,595	-	-	-	-	-
<u>Total Salaries and Benefits</u>		<u>103,399</u>	<u>107,704</u>	<u>110,075</u>	<u>108,107</u>	<u>116,744</u>	<u>112,698</u>
<u>Maintenance and Operations</u>							
5202	Operating Supplies	5,580	4,800	4,800	4,800	4,800	4,800
5203	Fuel and Lube	12,564	14,600	14,600	14,600	14,600	14,600
5208	Equipment Maintenance	3,453	4,100	4,100	4,100	4,100	4,100
5209	Building & Grounds Maintenance	13,330	11,500	11,500	11,500	11,500	11,500
5210	Professional Services	13,053	4,800	4,800	4,800	4,800	4,800
5214	Rents & Leases	35,345	32,873	32,873	32,873	32,873	32,873
5215	Communications	1,654	1,550	1,550	1,550	1,550	1,550
5217	Electricity	32,723	35,625	35,995	35,995	39,595	39,595
5218	Water	2,484	4,438	2,732	2,732	3,005	3,005
5219	Sewer	4,286	5,125	4,714	4,714	5,186	5,186
5220	Refuse and Disposal	608	1,000	1,000	1,000	1,000	1,000
5221	Property Insurance	7,673	8,361	9,198	9,198	10,117	10,117
5223	Liability Insurance	546	1,250	1,254	1,254	1,379	1,379
5227	Advertising	-	-	-	-	-	-
5231	Tools and Equipment	664	1,000	1,000	1,000	1,000	1,000
5250	Camera Area Network	-	-	-	-	-	-
5252	Credit Card Expenses	1,331	750	750	750	750	750
5614	Car Allowance	1,748	104	800	800	800	800
<u>Total Maintenance and Operations</u>		<u>137,043</u>	<u>131,876</u>	<u>131,666</u>	<u>131,666</u>	<u>137,055</u>	<u>137,055</u>
<u>Total</u>		<u>240,442</u>	<u>239,580</u>	<u>241,741</u>	<u>239,774</u>	<u>253,799</u>	<u>249,754</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0350 - NON-DEPARTMENTAL							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	-	-	-	-	-	-
5102	Fringe Benefits	-	-	-	-	-	-
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	-	-	-	-	-	-
<u>Total Salaries and Benefits</u>		-	-	-	-	-	-
<u>Maintenance and Operations</u>							
5210	Professional Services	10,000	12,000	-	-	-	-
5801	Pratt Museum	79,000	79,000	79,000	79,000	79,000	79,000
5804	Homer Chamber of Commerce	75,000	75,000	75,000	75,000	75,000	75,000
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	25,000
<u>Total Maintenance and Operations</u>		<u>189,000</u>	<u>191,000</u>	<u>179,000</u>	<u>179,000</u>	<u>179,000</u>	<u>179,000</u>
<u>Capital Outlay and Transfers</u>							
5990	Transfers To	77,500	-	-	-	-	-
<u>Total C/O, Transfers & Reserves</u>		<u>77,500</u>	-	-	-	-	-
<u>Total</u>		<u>266,500</u>	<u>191,000</u>	<u>179,000</u>	<u>179,000</u>	<u>179,000</u>	<u>179,000</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0360 - LEAVE CASH OUT							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	-	-	-	-	-	-
5102	Fringe Benefits	-	-	-	-	-	-
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	-	-	-	-	-	-
<u>Total Salaries and Benefits</u>		-	-	-	-	-	-
<u>Maintenance and Operations</u>							
5106	Leave Cash Out	221,360	178,375	330,254	330,254	221,320	221,320
<u>Total Maintenance and Operations</u>		<u>221,360</u>	<u>178,375</u>	<u>330,254</u>	<u>330,254</u>	<u>221,320</u>	<u>221,320</u>
<u>Total</u>		<u>221,360</u>	<u>178,375</u>	<u>330,254</u>	<u>330,254</u>	<u>221,320</u>	<u>221,320</u>

FY26/27 Budget Notes:

FY26/27 Budget Narrative Worksheet

Fire Department

Mission Statement:		Functions and Responsibilities:				
Provide quality, timely, and professional fire and emergency medical services for the Homer area. Working together to achieve the highest levels of preparedness, prevention, and community involvement with trust, diversity and training.		The Fire and Emergency Service staff and volunteers provide professional emergency services to the community 24/7/365. Funding for the Fire Department is split into three separate funds: <ul style="list-style-type: none">• Fire Administration (0150) - Supports all facets of the department and the volunteers that is not directly attributable to Fire or Emergency Services.• Fire Services (0151) - Provide fire suppression activities including structures, wildlands, marine and aircraft and technical rescues such as vehicle disentanglement, ice rescue and confined space rescue such as a vessel haul rescue.• Emergency Medical Services (0152) - Provide emergency medical needs and transport to the hospital.				
Future Considerations:		FY24/25 Accomplishments:				
<ul style="list-style-type: none">• Funding for vehicle replacement and upgrades• Provide necessary training for staff and volunteers• Develop recruitment and retention plan for volunteers• Provide volunteer incentives to retain trained members• Implement the use of computer aided dispatch		<ul style="list-style-type: none">✓ Tanker replacement complete✓ Place ladder truck in to service✓ Complete a fire officer class (3 employee’s completed)✓ Completed pumper/ladder certification class (all staff)✓ Bring all EMS staff up to ALS level				
FY26/27 Goals and Objectives:						
<ul style="list-style-type: none">• Continue to focus on fleet replacement of aged or out of service required fire vehicles. (42-year old, Eng-4)• Replace 24-year-old Ambulance.• Begin the process of replacing station-1.• Establish a volunteer compensation program.• Engage in more community outreach to explain the need for their support of Fire/EMS services in Homer.						
Performance Measures:		FY20	FY21	FY22	FY23	FY24
Fire and EMS Calls		634	679	743	837	950

City of Homer
FY26/27 Operating Budget

FUND	100 - GENERAL FUND						
FIRE	COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	658,675	847,017	849,058	830,781	893,402	855,352
5102	Fringe Benefits	447,057	462,257	480,961	474,483	535,601	522,142
5103	Part-time Wages	43,361	56,976	58,229	56,976	59,510	56,976
5104	Part-time Benefits	5,805	7,728	7,898	7,728	8,072	7,728
5105	Overtime	103,898	42,964	42,964	42,964	42,964	42,964
5107	Part-time Overtime	1,761	3,701	3,701	3,701	3,701	3,701
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	21,983	-	-	-	-	-
Total Salaries and Benefits		1,282,541	1,420,642	1,442,811	1,416,632	1,543,249	1,488,863
Maintenance and Operations							
5201	Office Supplies	2,961	3,500	3,000	3,000	3,100	3,100
5202	Operating Supplies	39,958	43,260	34,500	34,500	35,000	35,000
5203	Fuel and Lube	21,607	15,000	12,000	12,000	13,000	13,000
5206	Food and Staples	5,014	5,000	3,000	3,000	3,200	3,200
5207	Vehicle and Boat Maintenance	3,242	14,000	12,000	12,000	12,250	12,250
5208	Equipment Maintenance	15,172	21,000	12,000	12,000	12,500	12,500
5209	Building & Grounds Maintenance	11,957	12,000	8,000	8,000	10,000	10,000
5210	Professional Services	58,540	114,250	68,000	68,000	73,000	73,000
5214	Rents & Leases	3,046	5,500	2,500	2,500	2,500	2,500
5215	Communications	22,540	24,000	15,000	15,000	15,000	15,000
5216	Freight and Postage	3,428	1,200	900	900	900	900
5217	Electricity	28,367	18,371	31,204	31,204	34,324	34,324
5218	Water	1,680	1,925	1,848	1,848	2,033	2,033
5219	Sewer	1,748	2,030	1,923	1,923	2,115	2,115
5220	Refuse and Disposal	905	1,500	1,000	1,000	1,000	1,000
5221	Property Insurance	12,231	13,326	14,658	14,658	16,124	16,124
5222	Auto Insurance	15,404	14,841	15,166	15,166	16,682	16,682
5223	Liability Insurance	4,470	10,211	10,244	10,244	11,268	11,268
5227	Advertising	110	500	250	250	250	250
5228	Books	-	-	-	-	-	-
5231	Tools and Equipment	50,836	48,895	36,000	36,000	36,000	36,000
5233	Computer Related Items	4,736	5,000	5,000	5,000	5,000	5,000
5235	Membership Dues	1,730	3,500	2,500	2,500	2,500	2,500
5236	Transportation	140	-	250	250	250	250
5237	Subsistence	1,860	-	2,000	2,000	2,000	2,000
5244	Snow Removal	5,940	-	2,000	2,000	2,000	2,000
5280	Volunteer Incentives	36,543	35,000	35,000	35,000	35,000	35,000
5601	Uniform	31,804	34,500	25,000	25,000	30,000	30,000
5602	Safety Equipment	26,003	29,000	22,500	22,500	22,500	22,500
5603	Employee Training	52,266	72,360	42,500	42,500	43,000	43,000
5604	Public Education	2,835	2,750	1,750	1,750	1,750	1,750
5635	Software	1,027	-	2,000	2,000	2,000	2,000
Total Maintenance and Operations		468,102	552,419	423,693	423,693	446,247	446,247
Total		1,750,642	1,973,062	1,866,504	1,840,325	1,989,496	1,935,110

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0150 - FIRE ADMINISTRATION							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	228,681	247,871	254,092	248,623	265,574	254,263
5102	Fringe Benefits	133,796	132,927	140,167	138,234	155,325	151,329
5103	Part-time Wages	99	-	-	-	-	-
5104	Part-time Benefits	200	-	-	-	-	-
5105	Overtime	5,588	14,070	14,070	14,070	14,070	14,070
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	6,753	-	-	-	-	-
Total Salaries and Benefits		375,118	394,868	408,329	400,927	434,969	419,662
Maintenance and Operations							
5201	Office Supplies	2,961	3,500	3,000	3,000	3,100	3,100
5202	Operating Supplies	6,244	5,500	4,500	4,500	5,000	5,000
5203	Fuel and Lube	21,607	15,000	12,000	12,000	13,000	13,000
5206	Food and Staples	5,014	5,000	3,000	3,000	3,200	3,200
5207	Vehicle and Boat Maintenance	1,143	3,000	2,000	2,000	2,250	2,250
5208	Equipment Maintenance	6,735	10,500	7,000	7,000	7,500	7,500
5209	Building & Grounds Maintenance	11,957	12,000	8,000	8,000	10,000	10,000
5210	Professional Services	54,346	103,750	60,000	60,000	65,000	65,000
5214	Rents & Leases	3,046	5,500	2,500	2,500	2,500	2,500
5215	Communications	22,540	24,000	15,000	15,000	15,000	15,000
5216	Freight and Postage	3,428	1,200	900	900	900	900
5217	Electricity	28,367	18,371	31,204	31,204	34,324	34,324
5218	Water	1,680	1,925	1,848	1,848	2,033	2,033
5219	Sewer	1,748	2,030	1,923	1,923	2,115	2,115
5220	Refuse and Disposal	905	1,500	1,000	1,000	1,000	1,000
5221	Property Insurance	12,231	13,326	14,658	14,658	16,124	16,124
5222	Auto Insurance	15,404	14,841	15,166	15,166	16,682	16,682
5223	Liability Insurance	4,470	10,211	10,244	10,244	11,268	11,268
5227	Advertising	110	500	250	250	250	250
5228	Books	-	-	-	-	-	-
5231	Tools and Equipment	10,979	11,000	6,000	6,000	6,000	6,000
5233	Computer Related Items	4,736	5,000	5,000	5,000	5,000	5,000
5235	Membership Dues	300	1,250	750	750	750	750
5236	Transportation	140	-	250	250	250	250
5237	Subsistence	1,860	-	2,000	2,000	2,000	2,000
5244	Snow Removal	5,940	-	2,000	2,000	2,000	2,000
5280	Volunteer Incentives	36,543	35,000	35,000	35,000	35,000	35,000
5601	Uniform	31,804	34,500	25,000	25,000	30,000	30,000
5602	Safety Equipment	-	-	-	-	-	-
5603	Employee Training	18,356	23,000	15,000	15,000	15,000	15,000
5604	Public Education	1,222	750	750	750	750	750
5635	Software	1,027	-	2,000	2,000	2,000	2,000
Total Maintenance and Operations		316,843	362,154	287,943	287,943	309,997	309,997
Total		691,960	757,023	696,272	688,870	744,966	729,659

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0151 - FIRE SERVICES							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	215,847	298,217	300,812	294,337	317,665	304,136
5102	Fringe Benefits	154,214	164,183	171,581	169,283	191,472	186,684
5103	Part-time Wages	21,664	28,488	29,114	28,488	29,755	28,488
5104	Part-time Benefits	2,869	3,864	3,949	3,864	4,036	3,864
5105	Overtime	49,371	14,447	14,447	14,447	14,447	14,447
5107	Part-time Overtime	880	1,850	1,850	1,850	1,850	1,850
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	7,646	-	-	-	-	-
Total Salaries and Benefits		452,491	511,049	521,754	512,269	559,225	539,469
Maintenance and Operations							
5202	Operating Supplies	2,507	5,000	5,000	5,000	5,000	5,000
5207	Vehicle and Boat Maintenance	2,100	11,000	10,000	10,000	10,000	10,000
5208	Equipment Maintenance	8,437	10,500	5,000	5,000	5,000	5,000
5210	Professional Services	3,519	6,000	5,000	5,000	5,000	5,000
5231	Tools and Equipment	32,231	30,395	25,000	25,000	25,000	25,000
5235	Membership Dues	1,291	2,000	1,500	1,500	1,500	1,500
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5601	Uniform	-	-	-	-	-	-
5602	Safety Equipment	24,307	26,000	20,000	20,000	20,000	20,000
5603	Employee Training	18,764	30,000	20,000	20,000	20,000	20,000
5604	Public Education	920	1,000	500	500	500	500
Total Maintenance and Operations		94,075	121,895	92,000	92,000	92,000	92,000
Total		546,565	632,944	613,754	604,269	651,225	631,469

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0152 - EMS SERVICES							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	214,147	300,929	294,154	287,822	310,162	296,953
5102	Fringe Benefits	159,047	165,147	169,213	166,966	188,804	184,130
5103	Part-time Wages	21,598	28,488	29,114	28,488	29,755	28,488
5104	Part-time Benefits	2,736	3,864	3,949	3,864	4,036	3,864
5105	Overtime	48,940	14,447	14,447	14,447	14,447	14,447
5107	Part-time Overtime	880	1,850	1,850	1,850	1,850	1,850
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	7,584	-	-	-	-	-
Total Salaries and Benefits		454,932	514,725	512,728	503,436	549,054	529,731
Maintenance and Operations							
5202	Operating Supplies	31,207	32,760	25,000	25,000	25,000	25,000
5210	Professional Services	676	4,500	3,000	3,000	3,000	3,000
5231	Tools and Equipment	7,626	7,500	5,000	5,000	5,000	5,000
5235	Membership Dues	139	250	250	250	250	250
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5601	Uniform	-	-	-	-	-	-
5602	Safety Equipment	1,696	3,000	2,500	2,500	2,500	2,500
5603	Employee Training	15,147	19,360	7,500	7,500	8,000	8,000
5604	Public Education	693	1,000	500	500	500	500
Total Maintenance and Operations		57,184	68,370	43,750	43,750	44,250	44,250
Total		512,117	583,095	556,478	547,186	593,304	573,981

FY26/27 Budget Notes:

FY26/27 Budget Narrative Worksheet

Police Department

Mission Statement:		Functions and Responsibilities:			
<p>To protect the public from criminal wrongdoing, keep the peace and maintain order, assist in the orderly flow of traffic, serve the public in times of emergency and enforce the law of the land.</p>		<ul style="list-style-type: none"> Administration (0160) - Supports all facets of the department to include patrol, traffic enforcement, investigations, jail, animal control, dispatch and general police work. Dispatch (0161) - Dispatch calls for residents in and out of the City. Responsible for clerical support for the whole department and monitors prisoners in the jail. Police Investigation (0162) - Responds to all major crime scenes. Investigates, apprehends and prosecutes individuals involved in felony and serious misdemeanor crimes. Keeps pace with the technology in the field of investigation. Police Patrol (0163) - Preserve peace, prevent criminal operations and enforce laws. Officers respond to issues involving substance abuse, domestic disputes, fires, auto accident, misdemeanor and felony crimes. Officers investigate and prepare evidence, prepare written reports, serve warrants and testify in court. Jail (0164) - Responsible for the welfare of prisoners that are arrested by the Homer Police, the Alaska State Troopers and other allied agencies. The jail officers track court proceedings for all prisoners and the Homer Senior Center is contracted to provide prisoner meals. Animal Control (0165) - The shelter is managed by a private contractor who is responsible for all the personnel needed for animal care, education and enforcement. The City handles the building maintenance and provides the utilities. 			
Future Considerations:		FY24/25 Accomplishments:			
<ul style="list-style-type: none"> Adequate staffing to meet operational needs. Maintain and upgrade patrol fleet. Several senior officers are retiring. Inflation is raising the cost of goods and services. Grant funding is unlikely to pay for radio replacements. 		<ul style="list-style-type: none"> ✓ Received funding for and hired an additional jail officer. We now have 24/7 coverage in the jail. ✓ Received funding for two new patrol vehicles. We anticipate having them on the road in the spring of CY25. ✓ Obtained a new Animal Shelter operating contract. 			
FY26/27 Goals and Objectives:					
<ul style="list-style-type: none"> Restore dispatch to full staffing by hiring one additional dispatcher. Maintain the police department fleet with timely vehicle replacements. Purchase in car video camera systems for all police vehicles. Purchase an automated dispatch system to speed up responses to fire and EMS calls. Manage several upcoming retirements of senior jail and police officers. Purchase a TruNarc drug analyzer. Replace the department's drug disposal unit. Ensure that wages maintain pace with inflation and parity with other agencies. 					
Performance Measures:	FY20	FY21	FY22	FY23	FY24
Arrests charges	328	266	564	419	393
Citations	111	45	74	124	119
Jail bookings	375	220	525	523	460
Jail days served	535.5	341.5	897.5	933	1041.5
Animal Shelter – Strays turned ins from inside City limits	97	102	122	125	116
Animal Shelter – Strays turned ins from outside City limits	47	69	71	47	46

City of Homer
FY26/27 Operating Budget

FUND	100 - GENERAL FUND						
POLICE	COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET A	BUDGET A	BUDGET A
Salaries and Benefits							
5101	Salary and Wages	1,845,133	2,109,135	2,185,191	2,138,151	2,274,561	2,177,689
5102	Fringe Benefits	1,147,957	1,060,979	1,112,040	1,097,401	1,234,222	1,204,104
5103	Part-time Wages	32,090	0	-	-	-	-
5104	Part-time Benefits	23,362	0	-	-	-	-
5105	Overtime	407,818	264,844	264,844	264,844	264,844	264,844
5107	Part-time Overtime	884	-	-	-	-	-
5108	Unemployment Benefits	740	-	-	-	-	-
5112	PERS Relief	64,948	-	-	-	-	-
Total Salaries and Benefits		3,522,932	3,434,958	3,562,074	3,500,396	3,773,628	3,646,637
Maintenance and Operations							
5201	Office Supplies	5,113	7,750	6,700	6,700	6,800	6,800
5202	Operating Supplies	12,594	20,500	19,000	19,000	19,000	19,000
5203	Fuel and Lube	77,632	55,700	57,000	57,000	58,500	58,500
5205	Ammunition	18,377	20,000	22,500	22,500	25,000	25,000
5206	Food and Staples	21,493	21,000	17,500	17,500	18,000	18,000
5207	Vehicle and Boat Maintenance	6,636	6,500	6,500	6,500	7,500	7,500
5208	Equipment Maintenance	2,838	7,750	5,250	5,250	5,750	5,750
5209	Building & Grounds Maintenance	7,076	14,000	13,500	13,500	14,250	14,250
5210	Professional Services	290,488	346,000	380,500	380,500	381,000	381,000
5214	Rents & Leases	17,351	17,285	16,000	16,000	16,500	16,500
5215	Communications	78,889	65,600	65,400	65,400	70,400	70,400
5216	Freight and Postage	1,876	2,650	2,150	2,150	2,150	2,150
5217	Electricity	61,617	60,768	67,779	67,779	74,557	74,557
5218	Water	2,162	2,048	2,379	2,379	2,616	2,616
5219	Sewer	2,248	1,922	2,473	2,473	2,720	2,720
5220	Refuse and Disposal	1,165	1,600	1,600	1,600	1,600	1,600
5221	Property Insurance	9,862	10,737	11,810	11,810	12,991	12,991
5222	Auto Insurance	17,606	17,601	18,980	18,980	20,878	20,878
5223	Liability Insurance	83,489	137,671	138,480	138,480	152,328	152,328
5227	Advertising	2,233	3,500	3,000	3,000	3,000	3,000
5231	Tools and Equipment	43,998	40,000	48,000	48,000	48,500	48,500
5233	Computer Related Items	1,592	2,000	2,000	2,000	2,000	2,000
5235	Membership Dues	2,445	1,650	1,650	1,650	1,650	1,650
5236	Transportation	1,512	-	300	300	300	300
5237	Subsistence	1,972	-	300	300	300	300
5242	Janitorial	-	1,000	1,000	1,000	1,000	1,000
5244	Snow Removal	15,000	12,000	13,000	13,000	13,500	13,500
5250	Camera Area Network	-	-	12,000	12,000	12,000	12,000
5601	Uniform	22,130	21,000	19,000	19,000	19,000	19,000
5603	Employee Training	58,793	63,750	60,350	60,350	61,000	61,000
5625	Impound Costs	1,385	6,000	5,000	5,000	5,000	5,000
5626	Jail Laundry Services	-	-	-	-	-	-
5630	Haven House	14,000	14,000	14,000	14,000	14,000	14,000
5635	Software	363	-	500	500	500	500
Total Maintenance and Operations		883,937	981,983	1,035,601	1,035,601	1,074,291	1,074,291
Transfers							
5990	Transfers To	-	-	-	-	-	-
Total Transfers		-	-	-	-	-	-
Total		4,406,869	4,416,940	4,597,675	4,535,997	4,847,919	4,720,928

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0160 - POLICE ADMINISTRATION							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	119,144	134,259	137,213	134,259	140,232	134,259
5102	Fringe Benefits	36,289	45,812	35,377	34,983	39,541	38,745
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	4,057	2,256	2,256	2,256	2,256	2,256
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	3,552	-	-	-	-	-
Total Salaries and Benefits		163,042	182,327	174,845	171,498	182,028	175,260
Maintenance and Operations							
5201	Office Supplies	1,650	1,000	1,700	1,700	1,800	1,800
5202	Operating Supplies	6,804	8,000	8,000	8,000	8,000	8,000
5203	Fuel and Lube	63,378	42,500	46,000	46,000	47,000	47,000
5205	Ammunition	18,377	20,000	22,500	22,500	25,000	25,000
5206	Food and Staples	5,702	1,000	1,000	1,000	1,000	1,000
5207	Vehicle and Boat Maintenance	5,386	5,000	5,000	5,000	6,000	6,000
5208	Equipment Maintenance	2,338	6,000	3,500	3,500	4,000	4,000
5209	Building & Grounds Maintenance	3,916	6,000	5,500	5,500	6,250	6,250
5210	Professional Services	17,328	16,000	16,000	16,000	16,000	16,000
5214	Rents & Leases	13,189	10,285	10,000	10,000	10,500	10,500
5215	Communications	78,792	65,000	65,000	65,000	70,000	70,000
5216	Freight and Postage	477	350	350	350	350	350
5217	Electricity	39,253	36,414	43,179	43,179	47,496	47,496
5218	Water	1,218	1,138	1,340	1,340	1,473	1,473
5219	Sewer	1,266	1,087	1,392	1,392	1,531	1,531
5220	Refuse and Disposal	863	1,000	1,000	1,000	1,000	1,000
5221	Property Insurance	7,763	8,451	9,297	9,297	10,226	10,226
5222	Auto Insurance	17,606	17,601	18,980	18,980	20,878	20,878
5223	Liability Insurance	24,346	42,023	44,153	44,153	48,568	48,568
5227	Advertising	2,233	3,500	3,000	3,000	3,000	3,000
5231	Tools and Equipment	18,619	17,000	17,000	17,000	17,500	17,500
5233	Computer Related Items	1,592	2,000	2,000	2,000	2,000	2,000
5235	Membership Dues	2,178	1,400	1,400	1,400	1,400	1,400
5236	Transportation	1,339	-	-	-	-	-
5237	Subsistence	1,972	-	-	-	-	-
5242	Janitorial	-	1,000	1,000	1,000	1,000	1,000
5244	Snow Removal	15,000	12,000	13,000	13,000	13,500	13,500
5601	Uniform	9,237	8,000	8,000	8,000	8,000	8,000
5603	Employee Training	56,639	45,600	45,600	45,600	46,000	46,000
5625	Impound Costs	1,385	6,000	5,000	5,000	5,000	5,000
5630	Haven House	14,000	14,000	14,000	14,000	14,000	14,000
5635	Software	363	-	500	500	500	500
Total Maintenance and Operations		434,210	399,349	414,389	414,389	438,973	438,973
Total		597,252	581,676	589,235	585,887	621,001	614,233

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0161 - DISPATCH							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	372,869	407,474	420,866	411,807	439,297	420,587
5102	Fringe Benefits	240,788	218,947	233,689	230,964	262,805	257,177
5103	Part-time Wages	1,266	-	-	-	-	-
5104	Part-time Benefits	100	-	-	-	-	-
5105	Overtime	41,525	42,446	42,446	42,446	42,446	42,446
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	740	-	-	-	-	-
5112	PERS Relief	11,946	-	-	-	-	-
Total Salaries and Benefits		669,235	668,867	697,002	685,217	744,548	720,210
Maintenance and Operations							
5201	Office Supplies	3,156	5,250	4,000	4,000	4,000	4,000
5202	Operating Supplies	191	2,500	2,000	2,000	2,000	2,000
5208	Equipment Maintenance	-	-	-	-	-	-
5210	Professional Services	8,779	14,000	15,000	15,000	15,000	15,000
5214	Rents & Leases	4,162	7,000	6,000	6,000	6,000	6,000
5215	Communications	-	-	-	-	-	-
5216	Freight and Postage	1,099	2,000	1,500	1,500	1,500	1,500
5231	Tools and Equipment	6,394	7,000	7,000	7,000	7,000	7,000
5233	Computer Related Items	-	-	-	-	-	-
5235	Membership Dues	267	250	250	250	250	250
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5250	Camera Area Network	-	-	-	-	6,000	6,000
5601	Uniform	4,360	3,000	2,500	2,500	2,500	2,500
5603	Employee Training	2,154	11,750	11,750	11,750	12,000	12,000
Total Maintenance and Operations		30,562	52,750	50,000	50,000	56,250	56,250
Total		699,797	721,617	747,002	735,217	800,798	776,460

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0162 - INVESTIGATION							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	122,601	126,439	130,790	127,975	136,913	131,082
5102	Fringe Benefits	75,588	61,729	65,346	64,405	72,150	70,200
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	36,655	17,332	17,332	17,332	17,332	17,332
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	4,591	-	-	-	-	-
Total Salaries and Benefits		239,436	205,500	213,468	209,711	226,395	218,614
Maintenance and Operations							
5202	Operating Supplies	1,600	6,000	5,500	5,500	5,500	5,500
5210	Professional Services	17,727	14,000	11,500	11,500	11,500	11,500
5215	Communications	-	-	-	-	-	-
5231	Tools and Equipment	7,253	8,000	16,000	16,000	16,000	16,000
5236	Transportation	173	-	300	300	300	300
5237	Subsistence	-	-	300	300	300	300
Total Maintenance and Operations		26,752	28,000	33,600	33,600	33,600	33,600
Total		266,188	233,500	247,068	243,311	259,995	252,214

FY26/27 Budget Notes:

5231 - Replacement of drug terminator unit used for incinerating confiscated drugs.

5210 - \$2500 has been moved from Investigations to Jail to more accurately reflect where these costs are originating from.

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0163 - PATROL							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	880,702	1,016,762	1,049,516	1,026,923	1,094,476	1,047,863
5102	Fringe Benefits	571,124	507,215	535,215	527,685	590,320	574,812
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	251,929	154,880	154,880	154,880	154,880	154,880
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	32,651	-	-	-	-	-
Total Salaries and Benefits		1,736,406	1,678,857	1,739,611	1,709,488	1,839,676	1,777,554
Maintenance and Operations							
5202	Operating Supplies	63	-	-	-	-	-
5210	Professional Services	-	-	-	-	-	-
5236	Transportation	-	-	-	-	-	-
5601	Uniform	7,460	7,500	6,500	6,500	6,500	6,500
5603	Employee Training	-	-	-	-	-	-
Total Maintenance and Operations		7,523	7,500	6,500	6,500	6,500	6,500
Total		1,743,929	1,686,357	1,746,111	1,715,988	1,846,176	1,784,054

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0164 - JAIL							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	349,817	424,201	446,806	437,187	463,644	443,897
5102	Fringe Benefits	224,167	227,276	242,412	239,363	269,407	263,170
5103	Part-time Wages	30,824	0	-	-	-	-
5104	Part-time Benefits	23,261	0	-	-	-	-
5105	Overtime	73,652	47,931	47,931	47,931	47,931	47,931
5107	Part-time Overtime	884	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	12,208	-	-	-	-	-
Total Salaries and Benefits		714,813	699,407	737,148	724,482	780,981	754,998
Maintenance and Operations							
5201	Office Supplies	307	1,500	1,000	1,000	1,000	1,000
5202	Operating Supplies	3,935	3,500	3,000	3,000	3,000	3,000
5203	Fuel and Lube	2,232	2,000	2,000	2,000	2,000	2,000
5206	Food and Staples	15,791	20,000	16,500	16,500	17,000	17,000
5207	Vehicle and Boat Maintenance	1,250	1,500	1,500	1,500	1,500	1,500
5208	Equipment Maintenance	500	750	750	750	750	750
5209	Building & Grounds Maintenance	3,161	5,000	5,000	5,000	5,000	5,000
5210	Professional Services	6,654	2,000	8,000	8,000	8,500	8,500
5215	Communications	-	-	-	-	-	-
5216	Freight and Postage	300	300	300	300	300	300
5217	Electricity	13,223	15,225	14,545	14,545	16,000	16,000
5218	Water	304	285	335	335	368	368
5219	Sewer	316	272	348	348	383	383
5223	Liability Insurance	58,362	93,911	92,584	92,584	101,843	101,843
5231	Tools and Equipment	11,732	8,000	8,000	8,000	8,000	8,000
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5250	Camera Area Network	-	-	12,000	12,000	6,000	6,000
5601	Uniform	1,074	2,500	2,000	2,000	2,000	2,000
5603	Employee Training	-	6,400	3,000	3,000	3,000	3,000
5626	Jail Laundry Services	-	-	-	-	-	-
Total Maintenance and Operations		119,143	163,142	170,863	170,863	176,644	176,644
Total		833,957	862,549	908,011	895,344	957,625	931,642

FY26/27 Budget Notes:

5210 - Increases are due to increased medical screening requirements for some prisoners; \$2,500 has been transferred from Investigations

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0165 - ANIMAL CONTROL							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	-	-	-	-	-	-
5102	Fringe Benefits	-	-	-	-	-	-
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	-	-	-	-	-	-
Total Salaries and Benefits		-	-	-	-	-	-
Maintenance and Operations							
5202	Operating Supplies	-	500	500	500	500	500
5203	Fuel and Lube	12,022	11,200	9,000	9,000	9,500	9,500
5206	Food and Staples	-	-	-	-	-	-
5208	Equipment Maintenance	-	1,000	1,000	1,000	1,000	1,000
5209	Building & Grounds Maintenance	-	3,000	3,000	3,000	3,000	3,000
5210	Professional Services	240,000	300,000	330,000	330,000	330,000	330,000
5215	Communications	98	600	400	400	400	400
5217	Electricity	9,141	9,129	10,055	10,055	11,061	11,061
5218	Water	640	625	704	704	775	775
5219	Sewer	666	564	732	732	806	806
5220	Refuse and Disposal	302	600	600	600	600	600
5221	Property Insurance	2,098	2,285	2,514	2,514	2,765	2,765
5223	Liability Insurance	780	1,738	1,743	1,743	1,918	1,918
5244	Snow Removal	-	-	-	-	-	-
Total Maintenance and Operations		265,747	331,242	360,249	360,249	362,324	362,324
Total		265,747	331,242	360,249	360,249	362,324	362,324

FY26/27 Budget Notes:
5210 - Reflects the increase in the new animal shelter operating contract signed in January 2024.

FY26/27 Budget Narrative Worksheet

Public Works Department

Objective Statement:	Functions and Responsibilities:
<p>To operate, maintain, inspect, engineer and construct public facilities such as water systems distribution and treatment, sewer systems collection and treatment, cemeteries, parks and recreation facilities, streets and highways, port and harbor facilities and all City owned buildings and rolling stock.</p>	<p>The Public Works Department is divided into two divisions:</p> <p>Public Works:</p> <ul style="list-style-type: none"> • Administration (0170) - Supports all Public Works duties • Parks (0175) - Provides maintenance and assists in enhancing parks, cemeteries, campgrounds and trails • Motor Pool (0176) – Provides maintenance and mechanical repairs for all City vehicles • Engineering/Inspections (0177) – Contracting, Construction Management & Inspection, and engineering support for public works projects • General Maintenance (0171) and Janitorial (0178) - Provides routine maintenance and janitorial services for City buildings • Roads (0172, 0173, 0174) - Provides limited construction, maintenance, cleaning, striping, ditching and snow removal of City roadways <p>Water and Sewer:</p> <ul style="list-style-type: none"> • Operates the water and sewer system and is funded by the Utility Fund (next budget section).
Future Considerations:	FY24/25 Accomplishments:
<ul style="list-style-type: none"> • Control operating budget and reduce costs while maintaining existing levels of service • Costs to maintain aging equipment are increasing • Several major pieces of equipment are past the intended replacement according to the replacement schedule • Plan for relocation of PW complex outside tsunami inundation zone. • The development and adoption of new roads is bringing our inventory of roads nearly to the point of requiring additional labor and equipment to maintain the current level of service. 	<ul style="list-style-type: none"> ✓ Experienced significant staff turnover and successfully recruited staff to fill vacancies and trained new staff with minimal disruption to services provided to public. ✓ Drainage improvements with culvert replacements to approximately 10-miles of residential roads. ✓ Road improvements/rebuild including Hornaday Road and Parking area; Spencer Dr., Adams Dr., Meadow Dr., Bonanza Ave., Lampert Ln. ✓ Waterline break repairs on Spencer Dr., Smokey Bay Way, Bartlett Ave., Fish Dock Rd., Rochelle Rd. ✓ Sewer main repairs on Hillview Pl. and Virginia Lyn Way. ✓ ROW clearing and drainage improvements to Klondike Ave., Bonanza Ave., Lucky Shot St., A Street, Tamara St., Herndon Dr., Lakeshore Dr., W. Fairview Ave., Lee Dr., Mattox Rd., FAA Rd., Hohe St. ✓ Numerous improvements to Hornaday Park including site preparation and infrastructure for mobile restroom and pavilion; batting cage; campground prep; pathways; and replaced playground equip. ✓ Numerous improvements to Jack Gist Park including infrastructure for mobile restroom; parking lot improvements; improved drainage; dugout repairs; and ball field improvements. ✓ Major renovation to Bayview Park providing ADA compliance. ✓ Improvements to Storybook, West Lot and Lucky Shot Trails as well as brushing and drainage improvements to numerous other trails. ✓ New Swing set installed at Ben Walters Park and trail improvements to Lake. ✓ Airport Sidewalk and Baggage Claim Concrete Replacement.

	<ul style="list-style-type: none"> ✓ Airport ADA Family Restroom Construction and Cargo Area Painting ✓ City Hall Elevator Improvements and window replacement. ✓ Library security system replaced; lighting and heating controls replaced; boiler combustion heads replaced, and remodel Study Hall #5. ✓ Fire Department – repair/upgrade to underground sewer piping.
--	--

FY26/27 Goals and Objectives:

- Continue and increase residential ditching and drainage improvements on City Roads.
- Continue road rebuilds on City roads that are currently rated as substandard during road inspections, and connect thru roads that are blocked.
- Rebuild and improve – Quinalt Ave., Skagit Cir., Queets Cir., Hillside Pl., E. Fairview Ave., Bay Ridge Rd., Sprucewood Dr., Judy Rebecca Ct., Saltwater Dr., E. and W. Jeffery Ave., Eagle View Dr., Glacier View Ct., Janview Dr., Race Rd., Highlook Ct., Krueth Way, Sea Breeze Ct., Jenny Way, Latham Ave., Aspen Ln., Bayvista Ct.
- Pave at least 1 gravel road per summer to reduce long-term maintenance costs and improve street access.
- Repave paved roads that have deteriorated including Tulin Terrace Blvd., Mission Rd., Clover Ln., Olson Ln., W. Bunnell Ave., Woodside Ave.
- Contract replacement of 48-inch drainage culverts on Paradise Pl., Island View Ct., and Reber Dr.
- Continue efforts towards demo of HERC 2.
- Prep and Install new Fuel Island.
- Demo and remove old Fuel Island.
- Conceptual design and cost estimate for new public works campus and phased approach for construction if necessary to provided funding dictates this approach.
- Replace unsafe guardrails where needed such as Highland Dr., Main St., and Reber Dr.
- Purchase new equipment to support and aid in road maintenance/snow removal, including the growing length of sidewalks and trails.
- Hornaday Park – ADA path and ramp to sandbox; drainage on north and south of playground.
- Jack Gist Park – Field improvements
- Bayview Park – Drainage improvements and replace fencing
- Trails - Install story boards on Story and West Lot Trails; surface improvements to Calhoun Trails
- Repair and improvements to Park in front of Fire Hall.
- Make improvements to Road and burial sites at Hickerson Memorial Cemetery.
- Install cull-du-sac at Bishops Beach Parking Lot and make Parking Lot improvements.
- Airport - Re-siding Terminal, connect boiler system to sidewalk, and concrete Airplane Parking Pads for Planes.
- Library – Re-siding Library
- City Hall – Paint exterior

Performance Measures:	FY20	FY21	FY22	FY23	FY24
Gravel Roads (miles)	30.62	31.62	31.09	31.47	31.63
Paved Roads (miles)	22.22	22.60	22.60	22.60	22.73
Building Square Footage to maintain/clean	111,537	111,537	111,537	111,537	111,537

City of Homer
FY26/27 Operating Budget

FUND PUBLIC	100 - GENERAL FUND WORKS COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
	Salaries and Benefits						
5101	Salary and Wages	993,072	1,144,350	1,180,817	1,155,399	1,238,704	1,185,949
5102	Fringe Benefits	632,155	639,524	681,568	673,057	762,979	745,355
5103	Part-time Wages	87,168	75,612	78,988	77,288	80,726	77,288
5104	Part-time Benefits	10,501	25,269	9,614	9,407	9,825	9,407
5105	Overtime	53,045	51,202	61,376	61,376	62,727	62,727
5107	Part-time Overtime	2,036	4,466	3,888	3,888	3,888	3,888
5108	Unemployment Benefits	816	-	-	-	-	-
5112	PERS Relief	30,157	-	-	-	-	-
	Total Salaries and Benefits	1,808,949	1,940,424	2,016,251	1,980,415	2,158,850	2,084,614
	Maintenance and Operations						
5201	Office Supplies	2,965	4,950	4,950	4,950	4,950	4,950
5202	Operating Supplies	282,034	300,000	308,700	308,700	308,700	308,700
5203	Fuel and Lube	144,417	132,000	159,000	159,000	159,000	159,000
5204	Chemicals	134,229	222,600	222,600	222,600	222,600	222,600
5207	Vehicle and Boat Maintenance	197,269	275,000	275,000	275,000	275,000	275,000
5208	Equipment Maintenance	9,668	15,000	15,400	15,400	15,400	15,400
5209	Building & Grounds Maintenance	43,362	60,607	60,607	60,607	60,607	60,607
5210	Professional Services	207,143	229,500	225,500	225,500	225,500	225,500
5213	Survey and Appraisal	-	3,000	2,000	2,000	2,000	2,000
5214	Rents & Leases	34,481	95,000	84,000	84,000	84,000	84,000
5215	Communications	16,184	20,640	20,640	20,640	20,640	20,640
5216	Freight and Postage	(6)	1,000	1,000	1,000	1,000	1,000
5217	Electricity	99,055	96,713	92,504	92,504	98,235	98,235
5218	Water	12,211	12,765	13,433	13,433	14,776	14,776
5219	Sewer	17,552	21,317	19,307	19,307	21,237	21,237
5220	Refuse and Disposal	6,869	5,850	5,850	5,850	5,850	5,850
5221	Property Insurance	9,266	10,095	11,104	11,104	12,215	12,215
5222	Auto Insurance	15,988	14,885	15,581	15,581	17,140	17,140
5223	Liability Insurance	16,258	18,856	18,916	18,916	20,807	20,807
5227	Advertising	1,622	3,250	3,250	3,250	3,250	3,250
5231	Tools and Equipment	25,156	31,350	34,450	34,450	34,450	34,450
5233	Computer Related Items	2,100	3,000	3,000	3,000	3,000	3,000
5234	Record and Permits	-	-	-	-	-	-
5235	Membership Dues	352	1,400	1,400	1,400	1,400	1,400
5236	Transportation	3,631	-	1,000	1,000	1,000	1,000
5237	Subsistence	285	-	300	300	300	300
5238	Printing and Binding	695	750	750	750	750	750
5244	Snow Removal	10,463	-	10,000	10,000	10,000	10,000
5251	Pioneer Beautification	1,203	1,500	1,500	1,500	1,500	1,500
5252	Credit Card Expenses	-	-	-	-	-	-
5282	City Hall Building Maintenance	12,901	10,000	13,000	13,000	13,000	13,000
5283	Library Building Maintenance	22,675	25,000	25,000	25,000	25,000	25,000
5284	Police Building Maintenance	2,983	10,500	10,500	10,500	10,500	10,500
5285	Fire Building Maintenance	5,589	5,000	5,000	5,000	5,000	5,000
5286	Old School Building Maintenance	-	-	-	-	-	-
5287	Animal Control Building Maintenance	5,154	2,500	2,500	2,500	2,500	2,500
5288	Old Police Building Maintenance	-	-	-	-	-	-
5292	City Hall Motor Pool	8	700	700	700	700	700
5293	Police Motor Pool	20,041	20,000	20,000	20,000	20,000	20,000
5294	Fire Motor Pool	11,583	18,000	18,000	18,000	18,000	18,000
5601	Uniform	4,432	11,400	11,400	11,400	11,400	11,400
5602	Safety Equipment	8,485	10,950	10,950	10,950	10,950	10,950
5603	Employee Training	15,153	23,700	23,700	23,700	23,700	23,700
5604	Public Education	-	-	-	-	-	-
5614	Car Allowance	15,732	3,800	15,000	15,000	15,000	15,000
5635	Software	205	-	5,000	5,000	5,000	5,000
5815	Parks & Recreation Board	-	-	-	-	-	-
	Total Maintenance and Operations	1,419,394	1,722,577	1,772,492	1,772,492	1,786,056	1,786,056
	Transfers						
5990	Transfers To	-	-	71,380	71,380	71,380	71,380
	Total Transfers	-	-	71,380	71,380	71,380	71,380
	Total	3,228,343	3,663,001	3,860,124	3,824,287	4,016,287	3,942,050

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0170 - PUBLIC WORKS ADMINISTRATION							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	75,290	114,316	120,285	117,696	126,583	121,192
5102	Fringe Benefits	43,417	56,932	61,934	61,105	69,099	67,372
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	152	1,060	500	500	500	500
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	2,175	-	-	-	-	-
Total Salaries and Benefits		121,034	172,308	182,719	179,301	196,182	189,064
Maintenance and Operations							
5201	Office Supplies	2,288	3,200	3,200	3,200	3,200	3,200
5202	Operating Supplies	6,889	5,500	5,500	5,500	5,500	5,500
5207	Vehicle and Boat Maintenance	-	-	-	-	-	-
5208	Equipment Maintenance	253	-	400	400	400	400
5210	Professional Services	7,971	21,000	10,000	10,000	10,000	10,000
5214	Rents & Leases	3,671	7,000	6,000	6,000	6,000	6,000
5215	Communications	16,184	11,080	11,080	11,080	11,080	11,080
5216	Freight and Postage	(6)	1,000	1,000	1,000	1,000	1,000
5221	Property Insurance	9,266	10,095	11,104	11,104	12,215	12,215
5222	Auto Insurance	15,988	14,885	15,581	15,581	17,140	17,140
5223	Liability Insurance	16,258	18,856	18,916	18,916	20,807	20,807
5227	Advertising	1,037	1,000	1,000	1,000	1,000	1,000
5231	Tools and Equipment	950	-	800	800	800	800
5233	Computer Related Items	30	-	-	-	-	-
5234	Record and Permits	-	-	-	-	-	-
5235	Membership Dues	32	500	500	500	500	500
5236	Transportation	1,882	-	1,000	1,000	1,000	1,000
5237	Subsistence	215	-	300	300	300	300
5602	Safety Equipment	1,225	2,200	2,200	2,200	2,200	2,200
5603	Employee Training	1,490	3,200	3,200	3,200	3,200	3,200
5614	Car Allowance	-	-	-	-	-	-
5635	Software	205	-	5,000	5,000	5,000	5,000
Total Maintenance and Operations		85,828	99,515	96,782	96,782	101,342	101,342
Transfers							
	Transfer to PW Fleet CARMA (Grader Lease)	-	-	71,380	71,380	71,380	71,380
5990	Total Transfers	-	-	71,380	71,380	71,380	71,380
Total		206,862	271,823	350,881	347,462	368,904	361,786

FY26/27 Budget Notes:
5990 - lease payment for grader (ORD 24-62 (S)(A))

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0171 - GENERAL MAINTENANCE							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	192,139	186,615	189,772	185,687	198,899	190,428
5102	Fringe Benefits	116,352	103,863	109,467	108,089	122,030	119,194
5103	Part-time Wages	31,673	6,286	6,424	6,286	6,566	6,286
5104	Part-time Benefits	3,614	742	758	742	775	742
5105	Overtime	15,736	7,617	9,790	9,790	10,714	10,714
5107	Part-time Overtime	30	377	377	377	377	377
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	5,993	-	-	-	-	-
Total Salaries and Benefits		365,536	305,500	316,588	310,970	339,361	327,741
Maintenance and Operations							
5201	Office Supplies	-	-	-	-	-	-
5202	Operating Supplies	15,578	7,000	15,700	15,700	15,700	15,700
5203	Fuel and Lube	34,434	7,000	34,000	34,000	34,000	34,000
5208	Equipment Maintenance	5,905	7,000	7,000	7,000	7,000	7,000
5209	Building & Grounds Maintenance	10,787	20,607	20,607	20,607	20,607	20,607
5210	Professional Services	36,056	20,000	22,000	22,000	22,000	22,000
5215	Communications	-	1,620	1,620	1,620	1,620	1,620
5217	Electricity	40,269	46,797	44,295	44,295	48,725	48,725
5218	Water	1,381	1,708	1,519	1,519	1,671	1,671
5219	Sewer	1,436	2,011	1,579	1,579	1,737	1,737
5220	Refuse and Disposal	2,638	2,350	2,350	2,350	2,350	2,350
5231	Tools and Equipment	7,817	5,300	7,600	7,600	7,600	7,600
5282	City Hall Building Maintenance	12,901	10,000	13,000	13,000	13,000	13,000
5283	Library Building Maintenance	22,675	25,000	25,000	25,000	25,000	25,000
5284	Police Building Maintenance	2,983	10,500	10,500	10,500	10,500	10,500
5285	Fire Building Maintenance	5,589	5,000	5,000	5,000	5,000	5,000
5286	Old School Building Maintenance	-	-	-	-	-	-
5287	Animal Control Building Maintenance	5,154	2,500	2,500	2,500	2,500	2,500
5288	Old Police Building Maintenance	-	-	-	-	-	-
5602	Safety Equipment	4,227	5,000	5,000	5,000	5,000	5,000
5603	Employee Training	5,730	8,000	8,000	8,000	8,000	8,000
Total Maintenance and Operations		215,558	187,392	227,271	227,271	232,010	232,010
Total		581,094	492,893	543,859	538,241	571,371	559,752

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0172 - GRAVEL ROADS							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	74,111	86,223	87,511	85,628	91,284	87,397
5102	Fringe Benefits	46,104	48,095	50,517	49,875	56,268	54,948
5103	Part-time Wages	-	2,668	2,727	2,668	2,787	2,668
5104	Part-time Benefits	-	304	343	335	350	335
5105	Overtime	909	1,170	1,170	1,170	1,218	1,218
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	2,163	-	-	-	-	-
Total Salaries and Benefits		123,287	138,460	142,267	139,676	151,907	146,565
Maintenance and Operations							
5202	Operating Supplies	75,861	102,000	102,000	102,000	102,000	102,000
5204	Chemicals	47,492	111,700	111,700	111,700	111,700	111,700
5210	Professional Services	1,752	6,500	6,500	6,500	6,500	6,500
5214	Rents & Leases	8,505	19,000	19,000	19,000	19,000	19,000
5215	Communications	-	4,240	4,240	4,240	4,240	4,240
5227	Advertising	-	-	-	-	-	-
5231	Tools and Equipment	1,543	3,000	3,000	3,000	3,000	3,000
5603	Employee Training	5,288	1,500	1,500	1,500	1,500	1,500
Total Maintenance and Operations		140,441	247,940	247,940	247,940	247,940	247,940
Total		263,728	386,400	390,207	387,616	399,847	394,505

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0173 - PAVED ROADS							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	93,876	103,147	103,678	101,447	108,265	103,654
5102	Fringe Benefits	60,163	57,968	60,606	59,844	67,600	66,030
5103	Part-time Wages	-	3,557	3,635	3,557	3,715	3,557
5104	Part-time Benefits	-	405	457	447	467	447
5105	Overtime	2,169	3,106	3,764	3,764	3,764	3,764
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	2,769	-	-	-	-	-
Total Salaries and Benefits		158,976	168,184	172,141	169,059	183,811	177,453
Maintenance and Operations							
5202	Operating Supplies	68,861	70,000	70,000	70,000	70,000	70,000
5210	Professional Services	13,325	45,000	45,000	45,000	45,000	45,000
5214	Rents & Leases	10,605	19,000	19,000	19,000	19,000	19,000
5217	Electricity	46,963	35,203	35,203	35,203	35,203	35,203
5227	Advertising	-	750	750	750	750	750
5231	Tools and Equipment	319	3,000	3,000	3,000	3,000	3,000
Total Maintenance and Operations		140,073	172,953	172,953	172,953	172,953	172,953
Total		299,050	341,137	345,094	342,012	356,764	350,406

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0174 - WINTER ROADS							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	108,849	120,071	119,845	117,266	125,246	119,912
5102	Fringe Benefits	73,450	67,841	70,696	69,814	78,931	77,113
5103	Part-time Wages	-	4,447	4,544	4,447	4,644	4,447
5104	Part-time Benefits	28	506	571	559	584	559
5105	Overtime	13,994	23,175	27,735	27,735	27,735	27,735
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	3,541	-	-	-	-	-
Total Salaries and Benefits		199,862	216,040	223,392	219,820	237,141	229,765
Maintenance and Operations							
5202	Operating Supplies	60,807	53,000	53,000	53,000	53,000	53,000
5204	Chemicals	86,738	110,900	110,900	110,900	110,900	110,900
5210	Professional Services	-	-	-	-	-	-
5214	Rents & Leases	11,701	50,000	40,000	40,000	40,000	40,000
5227	Advertising	-	-	-	-	-	-
5231	Tools and Equipment	3,682	3,750	3,750	3,750	3,750	3,750
5244	Snow Removal	10,463	-	10,000	10,000	10,000	10,000
Total Maintenance and Operations		173,390	217,650	217,650	217,650	217,650	217,650
Total		373,252	433,690	441,042	437,470	454,791	447,415

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0175 - PARKS							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	78,813	102,246	106,235	103,948	111,570	106,818
5102	Fringe Benefits	47,770	58,463	62,624	61,848	70,230	68,618
5103	Part-time Wages	42,650	44,027	46,708	45,702	47,735	45,702
5104	Part-time Benefits	5,206	21,585	5,719	5,596	5,845	5,596
5105	Overtime	4,252	3,152	6,497	6,497	6,876	6,876
5107	Part-time Overtime	1,666	3,011	3,011	3,011	3,011	3,011
5108	Unemployment Benefits	816	-	-	-	-	-
5112	PERS Relief	2,395	-	-	-	-	-
Total Salaries and Benefits		183,569	232,485	230,793	226,601	245,266	236,621
Maintenance and Operations							
5202	Operating Supplies	15,197	20,000	20,000	20,000	20,000	20,000
5203	Fuel and Lube	9,222	15,000	15,000	15,000	15,000	15,000
5208	Equipment Maintenance	1,997	5,000	5,000	5,000	5,000	5,000
5209	Building & Grounds Maintenance	32,575	40,000	40,000	40,000	40,000	40,000
5210	Professional Services	91,386	90,000	90,000	90,000	90,000	90,000
5214	Rents & Leases	-	-	-	-	-	-
5215	Communications	-	1,000	1,000	1,000	1,000	1,000
5217	Electricity	11,824	14,713	13,006	13,006	14,307	14,307
5218	Water	10,830	11,057	11,913	11,913	13,105	13,105
5219	Sewer	16,116	19,306	17,728	17,728	19,500	19,500
5220	Refuse and Disposal	4,232	3,500	3,500	3,500	3,500	3,500
5227	Advertising	585	-	-	-	-	-
5231	Tools and Equipment	3,465	4,500	4,500	4,500	4,500	4,500
5235	Membership Dues	-	500	500	500	500	500
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5251	Pioneer Beautification	1,203	1,500	1,500	1,500	1,500	1,500
5252	Credit Card Expenses	-	-	-	-	-	-
5601	Uniform	793	3,000	3,000	3,000	3,000	3,000
5603	Employee Training	2,120	2,000	2,000	2,000	2,000	2,000
5604	Public Education	-	-	-	-	-	-
5815	Parks & Recreation Board	-	-	-	-	-	-
Total Maintenance and Operations		201,544	231,076	228,647	228,647	232,912	232,912
Total		385,113	463,560	459,440	455,248	478,178	469,533

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0176 - MOTOR POOL							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	108,184	149,058	156,334	152,969	164,593	157,583
5102	Fringe Benefits	70,822	81,008	87,091	85,972	97,560	95,229
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	4,284	4,000	4,000	4,000	4,000	4,000
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	3,242	-	-	-	-	-
Total Salaries and Benefits		186,533	234,067	247,425	242,941	266,153	256,812
Maintenance and Operations							
5202	Operating Supplies	-	2,000	2,000	2,000	2,000	2,000
5203	Fuel and Lube	100,761	110,000	110,000	110,000	110,000	110,000
5207	Vehicle and Boat Maintenance	197,269	275,000	275,000	275,000	275,000	275,000
5208	Equipment Maintenance	-	-	-	-	-	-
5209	Building & Grounds Maintenance	-	-	-	-	-	-
5210	Professional Services	454	2,000	2,000	2,000	2,000	2,000
5215	Communications	-	1,620	1,620	1,620	1,620	1,620
5231	Tools and Equipment	6,558	10,000	10,000	10,000	10,000	10,000
5236	Transportation	1,749	-	-	-	-	-
5237	Subsistence	71	-	-	-	-	-
5292	City Hall Motor Pool	8	700	700	700	700	700
5293	Police Motor Pool	20,041	20,000	20,000	20,000	20,000	20,000
5294	Fire Motor Pool	11,583	18,000	18,000	18,000	18,000	18,000
5601	Uniform	3,639	8,400	8,400	8,400	8,400	8,400
5602	Safety Equipment	1,463	1,500	1,500	1,500	1,500	1,500
5603	Employee Training	-	7,000	7,000	7,000	7,000	7,000
Total Maintenance and Operations		343,595	456,220	456,220	456,220	456,220	456,220
Total		530,127	690,287	703,645	699,161	722,373	713,032

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0177 - ENGINEERING/INSPECTION							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	114,537	143,592	151,457	148,196	160,415	153,583
5102	Fringe Benefits	67,586	74,919	81,108	80,040	90,972	88,735
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	14	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	3,302	-	-	-	-	-
Total Salaries and Benefits		185,439	218,512	232,565	228,237	251,388	242,318
Maintenance and Operations							
5201	Office Supplies	677	1,750	1,750	1,750	1,750	1,750
5202	Operating Supplies	557	1,500	1,500	1,500	1,500	1,500
5210	Professional Services	34,029	20,000	25,000	25,000	25,000	25,000
5213	Survey and Appraisal	-	3,000	2,000	2,000	2,000	2,000
5215	Communications	-	1,080	1,080	1,080	1,080	1,080
5216	Freight and Postage	-	-	-	-	-	-
5227	Advertising	-	1,500	1,500	1,500	1,500	1,500
5231	Tools and Equipment	336	800	800	800	800	800
5233	Computer Related Items	2,070	3,000	3,000	3,000	3,000	3,000
5235	Membership Dues	320	400	400	400	400	400
5236	Transportation	-	-	-	-	-	-
5238	Printing and Binding	695	750	750	750	750	750
5602	Safety Equipment	464	750	750	750	750	750
5603	Employee Training	526	2,000	2,000	2,000	2,000	2,000
Total Maintenance and Operations		39,674	36,530	40,530	40,530	40,530	40,530
Total		225,113	255,042	273,095	268,767	291,918	282,848

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND							
DEPT 0178 - JANITORIAL							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salary and Wages</u>							
5101	Salary and Wages	147,272	139,081	145,699	142,563	151,849	145,382
5102	Fringe Benefits	106,490	90,434	97,524	96,471	110,288	108,116
5103	Part-time Wages	12,844	14,628	14,950	14,628	15,279	14,628
5104	Part-time Benefits	1,654	1,727	1,765	1,727	1,803	1,727
5105	Overtime	11,536	7,922	7,922	7,922	7,922	7,922
5107	Part-time Overtime	340	1,079	500	500	500	500
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	4,578	-	-	-	-	-
<u>Total Salaries and Benefits</u>		<u>284,714</u>	<u>254,869</u>	<u>268,360</u>	<u>263,810</u>	<u>287,641</u>	<u>278,274</u>
<u>Maintenance and Operations</u>							
5202	Operating Supplies	38,283	39,000	39,000	39,000	39,000	39,000
5208	Equipment Maintenance	1,513	3,000	3,000	3,000	3,000	3,000
5209	Building & Grounds Maintenance	-	-	-	-	-	-
5210	Professional Services	22,170	25,000	25,000	25,000	25,000	25,000
5231	Tools and Equipment	486	1,000	1,000	1,000	1,000	1,000
5236	Transportation	-	-	-	-	-	-
5602	Safety Equipment	1,107	1,500	1,500	1,500	1,500	1,500
5614	Car Allowance	15,732	3,800	15,000	15,000	15,000	15,000
<u>Total Maintenance and Operations</u>		<u>79,291</u>	<u>73,300</u>	<u>84,500</u>	<u>84,500</u>	<u>84,500</u>	<u>84,500</u>
<u>Total</u>		<u>364,005</u>	<u>328,169</u>	<u>352,860</u>	<u>348,310</u>	<u>372,141</u>	<u>362,774</u>

FY26/27 Budget Notes:

FY26/27 Budget Narrative Worksheet

Water and Sewer Utility Operations

Mission Statement:	Functions and Responsibilities:
<p>To provide high quality water and sewer services with as few interruptions as possible. Provide adequate water for fire protection. Anticipate future demands that effectively meet the needs of Homer's growth.</p>	<p>Operate and maintain the City's water and sewer infrastructure which include the Bridge Creek Reservoir and dam, drinking water treatment plant, pressure reducing stations, sewer lift stations and wastewater treatment plant for Homer and Kachemak City residents.</p> <p>The Water Division accounts for eight subsections designed to track and recover the cost to operate and maintain the water systems.</p> <ul style="list-style-type: none"> • Administration (0400) - Provides professional managerial, technical, and supervisory support for the operation and maintenance of the City's water system and billing. • Plant Operation (0401) - Operates/maintains the water treatment plant. Expenses include chemicals to treat the water such as chlorine, alum caustic soda, soda ash and a corrosion inhibitor. • Plant Testing (0402) - Testing assures that the water meets state and federal standards. Expenses include the maintenance and calibration of the testing equipment and the cost to analyze the samples. • Pump Station (0403) - Operates/maintains two pump stations: 1) Bridge Creek Reservoir, and 2) Spit Fire Pump Station. Expenses include fuel and supplies. • Distribution System (0404) - Operates/maintains the piped water distribution system. Activities and expenses include all the equipment and vehicles needed for the maintenance of water connections, pressure reducing stations, main line gate valves, and potable water flushing stations. • Water Reservoir (0405) - Operates/maintains the Bridge Creek Reservoir. Expenses include diver contracts, safety inspections, watershed surveys, permit fees and vegetative clearing from the reservoir and the dam. • Water Meter (0406) - Operates/maintains the water meters to include bulk water sales, connects and disconnects, delinquent shut-off notices, and seasonal meter sales. • Water Hydrants (0407) - Operates/maintains the fire hydrants. Expenses include steaming hydrants during the winter, hydrant valve testing, snow removal and the installation of new and replacement hydrants. <p>The Sewer Division accounts for four separate sewer related accounts.</p> <ul style="list-style-type: none"> • Administration (0500) - Provides professional managerial, technical, and supervisory support for the operation and maintenance of the City's sewer system. • Sewer Plant Operation (0501) - Monitors the sewer treatment process which consists for removing solids, sludge lagoon discharge, and ultra-violet disinfection. • Sewer Testing (0502) - Provides for the testing and quality assurance that the City's wastewater discharge meets ADEC and EPA requirements. • Sewer Pumps/Lift Stations (0503) - Operates and maintains the lift stations on the sewer collection system. Expenses include wash down, pump monitoring and repairs. • Sewer Collection System (0504) - Operates and maintains the sewer collection system. Expenses include repair of broken lines, periodic flushing to remove suspended solids, manhole inspections, monitoring infiltration to identify inflow leaks, and pressure force pigs to eliminate plugs that ensure reliable operation.

Future Considerations:		FY24/25 Accomplishments:				
<ul style="list-style-type: none">Reduction of disinfection by-products will become necessary as regulations become more stringent.Other regulatory change may affect operational functions and budgets.Cybersecurity threat - upgrade and maintain operating systems that control the WTP & STP		<ul style="list-style-type: none">✓ Increased water/ sewer service area to better serve Homer citizens.✓ Completed electrical panel upgrades in 7 lift stations.✓ Installed 1 complete filter cassette replacement at the WTP✓ Completed design for Beluga Lake LS upgrade.✓ Completed design for Paintbrush Booster Station✓ Replace transfer switch at STP				
FY26/27 Goals and Objectives:						
<ul style="list-style-type: none">Replace Raw Water Transmission MainRenovate Beluga Slough Sewage Lift StationReplace West Trunk Transmission mainConstruct Shellfish 0.75 MG water tankDesign A-frame 0.5 MG water tankEstablish grease trap programIndustrial waste pre-treatment program						
Performance Measures:	FY20	FY21	FY22	FY23	FY24	
Water Metered (million gallons)	192	77	194	191	198	
Sewer Treated (million gallons)	158	77	155	150	155	
Hydrants on water system	435	439	446	463	463	
Pressure reducing stations	30	30	30	30	30	
Manholes	829	849	854	885	885	
Miles of water main	59	59.98	60.8	61.8	61.77	
Miles of 8” to 24” sewer mains	63.5	65.83	66.32	67.7	67.7	

FUND 200							
REVENUE DETAIL BY LINE ITEM							
Sorted by Type							
A/C Num.	Revenue Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Water Revenue							
Operating Revenue:							
	Metered Sales	2,245,909	2,325,213	2,359,310	2,334,856	2,504,996	2,454,288
4661	Connection Fees	16,770	17,696	16,384	16,384	16,950	16,950
4662	Services & Meters	39,996	34,490	34,302	34,302	36,263	36,263
4663	In Lieu of City Sales Tax	477	-	560	560	346	346
Total Operating Revenue		2,303,153	2,377,399	2,410,555	2,386,101	2,558,554	2,507,846
Non- Operating Revenue							
4801	Interest on Investments	18,121	-	-	-	-	-
4802	Penalty & Interest (Utilities)	7,780	3,717	8,146	8,146	6,548	6,548
4527	PERS Revenue	20,767	-	-	-	-	-
4902	Other Revenue	-	-	-	-	-	-
4992	Transfer from GF	103,000	108,964	124,174	122,887	131,842	129,173
4990	Transfer from Fund Balance	-	4,470	-	-	-	-
Total Non-Operating Revenue		149,668	117,151	132,320	131,033	138,389	135,721
Total Water Revenue		2,452,820	2,494,551	2,542,875	2,517,134	2,696,944	2,643,567
Total Water Revenues (W/O PERS Relief)		2,432,054	2,494,551	2,542,875	2,517,134	2,696,944	2,643,567
Sewer Revenue							
Operating Revenue							
	Metered Sales	1,987,374	2,184,808	2,147,763	2,125,550	2,279,039	2,233,095
4619	Inspection Fees	-	-	-	-	-	-
4662	Services & Meters	16,414	18,509	17,577	17,577	17,500	17,500
4701	RV Dump Station	9,713	6,024	10,370	10,370	8,702	8,702
4902	Other	-	-	-	-	-	-
Total Operating Revenue		2,013,501	2,209,341	2,175,710	2,153,497	2,305,241	2,259,297
Non- Operating Revenue							
4527	PERS Revenue	17,229	-	-	-	-	-
4990	Transfer from Fund Balance	-	4,471	-	-	-	-
Total Non-Operating Revenue		17,229	4,471	-	-	-	-
Total Sewer Revenue		2,030,730	2,213,812	2,175,710	2,153,497	2,305,241	2,259,297
Total Sewer Revenues (W/O PERS Relief)		2,013,501	2,213,812	2,175,710	2,153,497	2,305,241	2,259,297
Total Operating Revenue		4,316,653	4,586,740	4,586,265	4,539,598	4,863,796	4,767,143
Total Non-Operating Revenue		166,897	121,622	132,320	131,033	138,389	135,721
Total Water & Sewer Revenues		4,483,550	4,708,362	4,718,585	4,670,631	5,002,185	4,902,864
Total Water & Sewer Revenues (W/O PERS Relief)		4,445,554	4,708,362	4,718,585	4,670,631	5,002,185	4,902,864

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND							
WATER COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	679,114	757,671	778,547	761,788	816,199	781,437
5102	Fringe Benefits	431,416	415,051	441,101	435,587	494,039	482,608
5103	Part-time Wages	-	4,447	4,544	4,447	4,644	4,447
5104	Part-time Benefits	-	506	571	559	584	559
5105	Overtime	41,047	47,187	51,040	51,040	47,187	47,187
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	20,767	-	-	-	-	-
Total Salaries and Benefits		1,172,343	1,224,861	1,275,804	1,253,420	1,362,653	1,316,237
Maintenance and Operations							
5201	Office Supplies	3,095	1,750	1,750	1,750	1,750	1,750
5202	Operating Supplies	32,679	212,850	122,850	122,850	122,850	122,850
5203	Fuel and Lube	39,372	30,600	30,600	30,600	30,600	30,600
5204	Chemicals	134,710	150,000	190,000	190,000	220,000	220,000
5207	Vehicle and Boat Maintenance	368	500	500	500	500	500
5208	Equipment Maintenance	40,773	46,550	46,550	46,550	46,550	46,550
5209	Building & Grounds Maintenance	5,022	7,700	7,700	7,700	7,700	7,700
5210	Professional Services	49,829	65,500	75,500	75,500	65,500	65,500
5211	Audit Services	23,934	21,234	22,296	22,296	23,411	23,411
5213	Survey and Appraisal	1,200	1,200	1,200	1,200	1,200	1,200
5215	Communications	20,823	9,000	9,000	9,000	9,000	9,000
5216	Freight and Postage	187	6,500	6,500	6,500	6,500	6,500
5217	Electricity	249,410	249,291	274,351	274,351	301,786	301,786
5221	Property Insurance	13,386	14,582	16,040	16,040	17,644	17,644
5222	Auto Insurance	13,820	14,885	16,372	16,372	18,009	18,009
5223	Liability Insurance	4,853	11,080	11,115	11,115	12,226	12,226
5226	Testing and Analysis	23,696	20,000	20,000	20,000	20,000	20,000
5227	Advertising	-	1,000	1,000	1,000	1,000	1,000
5231	Tools and Equipment	6,648	9,400	9,400	9,400	9,400	9,400
5233	Computer Related Items	410	750	750	750	750	750
5234	Record and Permits	-	250	250	250	250	250
5235	Membership Dues	925	1,000	1,000	1,000	1,000	1,000
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5248	Lobbying	-	1,000	1,000	1,000	1,000	1,000
5252	Credit Card Expenses	14,042	25,000	25,000	25,000	25,000	25,000
5602	Safety Equipment	589	1,553	1,550	1,550	1,450	1,450
5603	Employee Training	11,791	13,150	13,150	13,150	13,150	13,150
5606	Bad Debt Expenses	3,054	12,000	12,000	12,000	12,000	12,000
5608	Debt Repayment - Interest	4,353	-	-	-	-	-
Total Maintenance and Operations		698,969	928,324	917,424	917,424	970,226	970,226
Transfers							
5106	Leave Cash Out	7,414	5,611	12,836	12,836	7,180	7,180
5990	Transfers To	364,468	335,754	336,812	333,454	356,885	349,923
Total Transfers		371,882	341,365	349,648	346,290	364,065	357,103
Total		2,243,194	2,494,551	2,542,875	2,517,134	2,696,944	2,643,567

City of Homer
FY26/27 Operating Budget

FUND	200 - UTILITY FUND						
DEPT	0400 - WATER SYSTEM ADMINISTRATION						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
	Salaries and Benefits						
5101	Salary and Wages	119,473	141,165	149,323	146,109	156,933	150,250
5102	Fringe Benefits	68,906	72,477	78,481	77,470	87,804	85,702
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	264	355	355	355	355	355
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	3,458	-	-	-	-	-
	Total Salaries and Benefits	192,100	213,996	228,159	223,934	245,093	236,306
	Maintenance and Operations						
5201	Office Supplies	3,095	1,750	1,750	1,750	1,750	1,750
5202	Operating Supplies	732	750	750	750	750	750
5203	Fuel and Lube	-	-	-	-	-	-
5208	Equipment Maintenance	-	250	250	250	250	250
5210	Professional Services	4,798	4,500	4,500	4,500	4,500	4,500
5211	Audit Services	23,934	21,234	22,296	22,296	23,411	23,411
5215	Communications	20,823	9,000	9,000	9,000	9,000	9,000
5216	Freight and Postage	187	6,500	6,500	6,500	6,500	6,500
5221	Property Insurance	13,386	14,582	16,040	16,040	17,644	17,644
5222	Auto Insurance	13,820	14,885	16,372	16,372	18,009	18,009
5223	Liability Insurance	4,853	11,080	11,115	11,115	12,226	12,226
5227	Advertising	-	1,000	1,000	1,000	1,000	1,000
5231	Tools and Equipment	-	900	-	-	-	-
5233	Computer Related Items	410	750	750	750	750	750
5234	Record and Permits	-	250	250	250	250	250
5235	Membership Dues	925	1,000	1,000	1,000	1,000	1,000
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5248	Lobbying	-	1,000	1,000	1,000	1,000	1,000
5252	Credit Card Expenses	14,042	25,000	25,000	25,000	25,000	25,000
5602	Safety Equipment	589	1,100	-	-	-	-
5603	Employee Training	8,606	9,450	9,450	9,450	9,450	9,450
5606	Bad Debt Expenses	3,054	12,000	12,000	12,000	12,000	12,000
5608	Debt Repayment - Interest	4,353	-	-	-	-	-
	Total Maintenance and Operations	117,607	136,980	139,023	139,023	144,490	144,490
	Transfers						
	Transfer to Water CARMA	346,558	325,376	331,679	328,322	351,775	344,813
	Transfer to Reserves for Energy Project Repay	12,398	4,919	-	-	-	-
	Transfer to Revolving Energy Fund	469	188	-	-	-	-
	Transfer to GF PW Maint. (Direct)	5,000	5,000	5,000	5,000	5,000	5,000
	Transfer to Health Insurance Fund	43	271	132	132	110	110
5990	Total Transfers	364,468	335,754	336,812	333,454	356,885	349,923
	Other						
5106	Leave Cash Out	7,414	5,611	12,836	12,836	7,180	7,180
	Total Other	7,414	5,611	12,836	12,836	7,180	7,180
	Total	681,589	692,342	716,830	709,246	753,648	737,899

FY26/27 Budget Notes:
5602/5231 - moved to Water Treatment Plant (200-0401)

City of Homer
FY26/27 Operating Budget

FUND	200 - UTILITY FUND						
DEPT	0401 - WATER TREATMENT PLANT						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	205,211	226,972	228,591	223,671	238,508	228,350
5102	Fringe Benefits	130,012	121,173	127,163	125,539	141,813	138,462
5103	Part-time Wages	-	445	454	445	464	445
5104	Part-time Benefits	-	51	57	56	58	56
5105	Overtime	26,845	21,000	24,853	24,853	21,000	21,000
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	6,690	-	-	-	-	-
Total Salaries and Benefits		368,756	369,640	381,118	374,563	401,844	388,313
Maintenance and Operations							
5202	Operating Supplies	3,679	10,000	10,000	10,000	10,000	10,000
5203	Fuel and Lube	37,971	30,000	30,000	30,000	30,000	30,000
5204	Chemicals	134,710	150,000	190,000	190,000	220,000	220,000
5207	Vehicle and Boat Maintenance	368	500	500	500	500	500
5208	Equipment Maintenance	25,530	25,000	25,000	25,000	25,000	25,000
5209	Building & Grounds Maintenance	3,541	3,000	3,000	3,000	3,000	3,000
5210	Professional Services	17,818	30,000	30,000	30,000	30,000	30,000
5215	Communications	-	-	-	-	-	-
5217	Electricity	97,041	106,014	106,745	106,745	117,419	117,419
5226	Testing and Analysis	-	-	-	-	-	-
5231	Tools and Equipment	-	-	900	900	900	900
5602	Safety Equipment	-	-	1,100	1,100	1,000	1,000
5603	Employee Training	2,223	2,500	2,500	2,500	2,500	2,500
Total Maintenance and Operations		322,882	357,014	399,745	399,745	440,319	440,319
Total		691,638	726,654	780,863	774,308	842,163	828,632

FY26/27 Budget Notes:
5204 - increase cost of commodities
5602/5231 - moved from Water System Administration (200-0400)

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND							
DEPT 0402 - WATER SYSTEM TESTING							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	-	-	-	-	-	-
5102	Fringe Benefits	-	-	-	-	-	-
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	-	-	-	-	-	-
Total Salaries and Benefits		-	-	-	-	-	-
Maintenance and Operations							
5202	Operating Supplies	6,643	10,000	10,000	10,000	10,000	10,000
5208	Equipment Maintenance	4,063	5,500	5,500	5,500	5,500	5,500
5209	Building & Grounds Maintenance	-	-	-	-	-	-
5210	Professional Services	538	500	500	500	500	500
5226	Testing and Analysis	23,696	20,000	20,000	20,000	20,000	20,000
Total Maintenance and Operations		34,940	36,000	36,000	36,000	36,000	36,000
Total		34,940	36,000	36,000	36,000	36,000	36,000

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND							
DEPT 0403 - PUMP STATION							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	17,149	17,805	17,784	17,401	18,608	17,816
5102	Fringe Benefits	10,606	9,930	10,372	10,246	11,635	11,374
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	92	600	600	600	600	600
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	497	-	-	-	-	-
Total Salaries and Benefits		28,344	28,335	28,756	28,247	30,844	29,789
Maintenance and Operations							
5202	Operating Supplies	96	500	500	500	500	500
5203	Fuel and Lube	1,401	600	600	600	600	600
5208	Equipment Maintenance	8,824	12,000	12,000	12,000	12,000	12,000
5209	Building & Grounds Maintenance	732	2,000	2,000	2,000	2,000	2,000
5217	Electricity	74,229	79,859	81,652	81,652	89,818	89,818
5231	Tools and Equipment	172	500	500	500	500	500
Total Maintenance and Operations		85,454	95,459	97,252	97,252	105,418	105,418
Total		113,798	123,793	126,009	125,499	136,261	135,207

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND							
DEPT 0404 - WATER DISTRIBUTION SYSTEM							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	196,191	159,493	165,211	161,655	172,773	165,415
5102	Fringe Benefits	109,661	87,324	93,191	92,008	104,094	101,648
5103	Part-time Wages	-	889	909	889	929	889
5104	Part-time Benefits	-	101	114	112	117	112
5105	Overtime	11,928	21,970	21,970	21,970	21,970	21,970
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	6,000	-	-	-	-	-
Total Salaries and Benefits		323,779	269,777	281,395	276,634	299,883	290,034
Maintenance and Operations							
5202	Operating Supplies	10,700	30,000	30,000	30,000	30,000	30,000
5208	Equipment Maintenance	155	2,000	2,000	2,000	2,000	2,000
5209	Building & Grounds Maintenance	536	1,500	1,500	1,500	1,500	1,500
5210	Professional Services	16,434	20,000	20,000	20,000	20,000	20,000
5217	Electricity	78,140	63,418	85,953	85,953	94,549	94,549
5226	Testing and Analysis	-	-	-	-	-	-
5231	Tools and Equipment	5,339	6,500	6,500	6,500	6,500	6,500
5602	Safety Equipment	-	-	-	-	-	-
Total Maintenance and Operations		111,303	123,418	145,953	145,953	154,549	154,549
Total		435,082	393,195	427,349	422,588	454,431	444,583

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND	200 - UTILITY FUND						
DEPT	0405 - WATER RESERVOIR						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	5,384	5,835	6,046	5,916	6,404	6,131
5102	Fringe Benefits	3,758	3,557	3,807	3,764	4,322	4,231
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	155	-	-	-	-	-
Total Salaries and Benefits		9,297	9,391	9,853	9,679	10,726	10,362
Maintenance and Operations							
5202	Operating Supplies	76	600	600	600	600	600
5208	Equipment Maintenance	2,201	1,800	1,800	1,800	1,800	1,800
5209	Building & Grounds Maintenance	213	1,200	1,200	1,200	1,200	1,200
5210	Professional Services	6,005	5,000	15,000	15,000	5,000	5,000
5213	Survey and Appraisal	1,200	1,200	1,200	1,200	1,200	1,200
Total Maintenance and Operations		9,694	9,800	19,800	19,800	9,800	9,800
Total		18,992	19,191	29,653	29,479	20,526	20,162

FY26/27 Budget Notes:
5210 - Dam Safety Inspection

City of Homer
FY26/27 Operating Budget

FUND	200 - UTILITY FUND						
DEPT	0406 - WATER METERS						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	18,952	80,955	85,831	83,983	91,151	87,269
5102	Fringe Benefits	31,640	47,911	51,868	51,255	58,781	57,493
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	255	1,488	1,488	1,488	1,488	1,488
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	554	-	-	-	-	-
Total Salaries and Benefits		51,402	130,354	139,187	136,727	151,420	146,250
Maintenance and Operations							
5202	Operating Supplies	10,608	150,000	60,000	60,000	60,000	60,000
5210	Professional Services	4,061	5,000	5,000	5,000	5,000	5,000
5231	Tools and Equipment	1,137	1,500	1,500	1,500	1,500	1,500
5602	Safety Equipment	-	453	450	450	450	450
5603	Employee Training	963	1,200	1,200	1,200	1,200	1,200
Total Maintenance and Operations		16,769	158,153	68,150	68,150	68,150	68,150
Total		68,171	288,507	207,337	204,877	219,570	214,400

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND							
DEPT 0407 - WATER HYDRANTS							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	116,755	125,447	125,761	123,054	131,821	126,207
5102	Fringe Benefits	76,833	72,680	76,219	75,305	85,589	83,698
5103	Part-time Wages	-	3,113	3,181	3,113	3,251	3,113
5104	Part-time Benefits	-	354	400	391	409	391
5105	Overtime	1,663	1,774	1,774	1,774	1,774	1,774
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	3,414	-	-	-	-	-
Total Salaries and Benefits		198,665	203,368	207,335	203,637	222,844	215,182
Maintenance and Operations							
5202	Operating Supplies	145	11,000	11,000	11,000	11,000	11,000
5210	Professional Services	175	500	500	500	500	500
Total Maintenance and Operations		320	11,500	11,500	11,500	11,500	11,500
Total		198,985	214,868	218,835	215,137	234,344	226,682

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND							
SEWER	COMBINED EXPENDITURES						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	571,394	643,401	661,607	647,365	692,044	662,570
5102	Fringe Benefits	350,524	346,198	367,929	363,263	411,091	401,439
5103	Part-time Wages	5,070	16,659	17,025	16,659	17,400	16,659
5104	Part-time Benefits	531	1,869	1,937	1,895	1,980	1,895
5105	Overtime	26,261	25,375	26,471	26,471	26,792	26,792
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	17,229	-	-	-	-	-
Total Salaries and Benefits		971,009	1,033,502	1,074,969	1,055,653	1,149,306	1,109,355
Maintenance and Operations							
5201	Office Supplies	3,587	1,100	1,100	1,100	1,100	1,100
5202	Operating Supplies	33,666	58,800	58,800	58,800	58,800	58,800
5203	Fuel and Lube	26,570	30,000	30,000	30,000	30,000	30,000
5204	Chemicals	86,319	76,000	86,000	86,000	88,000	88,000
5207	Vehicle and Boat Maintenance	466	250	250	250	250	250
5208	Equipment Maintenance	23,216	44,000	44,400	44,400	44,400	44,400
5209	Building & Grounds Maintenance	2,216	3,800	3,800	3,800	3,800	3,800
5210	Professional Services	46,488	172,000	97,000	97,000	97,000	97,000
5211	Audit Services	23,934	21,234	22,296	22,296	23,411	23,411
5214	Rents & Leases	-	-	-	-	-	-
5215	Communications	10,550	5,500	5,500	5,500	5,500	5,500
5216	Freight and Postage	541	6,500	6,500	6,500	6,500	6,500
5217	Electricity	293,998	344,494	323,398	323,398	355,737	355,737
5218	Water	822	809	904	904	995	995
5219	Sewer	854	810	940	940	1,034	1,034
5221	Property Insurance	22,701	24,718	27,190	27,190	29,909	29,909
5222	Auto Insurance	13,820	14,885	16,372	16,372	18,009	18,009
5223	Liability Insurance	4,014	9,529	9,559	9,559	10,515	10,515
5226	Testing and Analysis	5,077	6,500	6,500	6,500	6,500	6,500
5227	Advertising	-	1,250	1,250	1,250	1,250	1,250
5231	Tools and Equipment	3,348	4,800	4,800	4,800	4,800	4,800
5233	Computer Related Items	-	-	-	-	-	-
5234	Record and Permits	7,941	9,000	9,000	9,000	9,000	9,000
5235	Membership Dues	476	700	700	700	700	700
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5248	Lobbying	-	1,000	1,000	1,000	1,000	1,000
5252	Credit Card Expenses	14,112	20,000	20,000	20,000	20,000	20,000
5601	Uniform	400	500	500	500	500	500
5602	Safety Equipment	640	2,650	2,650	2,650	2,650	2,650
5603	Employee Training	15,969	16,400	16,400	16,400	16,400	16,400
5606	Bad Debt Expenses	290	2,500	2,500	2,500	2,500	2,500
Total Maintenance and Operations		642,015	879,728	799,309	799,309	840,260	840,260
Transfers							
5106	Leave Cash Out	8,355	6,605	12,524	12,524	9,892	9,892
5990	Transfers To	259,173	293,977	288,908	286,011	305,783	299,791
Total Transfers		267,528	300,582	301,432	298,534	315,675	309,683
Total		1,880,552	2,213,812	2,175,710	2,153,497	2,305,241	2,259,297

City of Homer
FY26/27 Operating Budget

FUND	200 - UTILITY FUND						
DEPT	0500 - SEWER SYSTEM ADMINISTRATION						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
	Salaries and Benefits						
5101	Salary and Wages	119,473	141,165	149,323	146,109	156,933	150,250
5102	Fringe Benefits	68,908	72,477	78,481	77,470	87,804	85,702
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	264	403	403	403	403	403
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	3,452	-	-	-	-	-
	Total Salaries and Benefits	192,096	214,044	228,207	223,982	245,141	236,354
	Maintenance and Operations						
5201	Office Supplies	3,587	1,100	1,100	1,100	1,100	1,100
5202	Operating Supplies	523	800	800	800	800	800
5208	Equipment Maintenance	-	-	-	-	-	-
5210	Professional Services	1,766	4,500	4,500	4,500	4,500	4,500
5211	Audit Services	23,934	21,234	22,296	22,296	23,411	23,411
5215	Communications	10,550	5,500	5,500	5,500	5,500	5,500
5216	Freight and Postage	541	6,500	6,500	6,500	6,500	6,500
5221	Property Insurance	22,701	24,718	27,190	27,190	29,909	29,909
5222	Auto Insurance	13,820	14,885	16,372	16,372	18,009	18,009
5223	Liability Insurance	4,014	9,529	9,559	9,559	10,515	10,515
5227	Advertising	-	1,250	1,250	1,250	1,250	1,250
5231	Tools and Equipment	-	700	700	700	700	700
5234	Record and Permits	-	-	-	-	-	-
5235	Membership Dues	476	700	700	700	700	700
5236	Transportation	-	-	-	-	-	-
5237	Subsistence	-	-	-	-	-	-
5248	Lobbying	-	1,000	1,000	1,000	1,000	1,000
5252	Credit Card Expenses	14,112	20,000	20,000	20,000	20,000	20,000
5601	Uniform	400	500	500	500	500	500
5602	Safety Equipment	522	2,300	2,300	2,300	2,300	2,300
5603	Employee Training	15,969	16,400	16,400	16,400	16,400	16,400
5606	Bad Debt Expenses	290	2,500	2,500	2,500	2,500	2,500
	Total Maintenance and Operations	113,204	134,116	139,167	139,167	145,594	145,594
	Transfers						
	Transfer to Sewer CARMA	254,138	288,758	283,788	280,891	300,684	294,691
	Transfer to GF PW Maint. (Direct)	5,000	5,000	5,000	5,000	5,000	5,000
	Transfer to Health Insurance Fund	35	219	120	120	100	100
5990	Total Transfers	259,173	293,977	288,908	286,011	305,783	299,791
	Other						
5106	Leave Cash Out	8,355	6,605	12,524	12,524	9,892	9,892
	Total Other	8,355	6,605	12,524	12,524	9,892	9,892
	Total	572,828	648,742	668,806	661,683	706,410	691,631

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND							
DEPT 0501 - SEWER PLANT OPERATIONS							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	215,362	230,703	231,370	226,390	241,513	231,227
5102	Fringe Benefits	130,491	124,976	130,793	129,149	146,115	142,721
5103	Part-time Wages	5,070	14,880	15,207	14,880	15,542	14,880
5104	Part-time Benefits	531	1,667	1,709	1,672	1,746	1,672
5105	Overtime	16,182	14,972	16,068	16,068	16,205	16,205
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	6,675	-	-	-	-	-
Total Salaries and Benefits		374,311	387,198	395,147	388,159	421,120	406,704
Maintenance and Operations							
5202	Operating Supplies	10,458	12,000	12,000	12,000	12,000	12,000
5203	Fuel and Lube	26,570	30,000	30,000	30,000	30,000	30,000
5204	Chemicals	86,319	76,000	86,000	86,000	88,000	88,000
5207	Vehicle and Boat Maintenance	466	250	250	250	250	250
5208	Equipment Maintenance	21,670	26,000	26,000	26,000	26,000	26,000
5209	Building & Grounds Maintenance	1,846	2,000	2,000	2,000	2,000	2,000
5210	Professional Services	39,702	70,000	50,000	50,000	50,000	50,000
5214	Rents & Leases	-	-	-	-	-	-
5215	Communications	-	-	-	-	-	-
5216	Freight and Postage	-	-	-	-	-	-
5217	Electricity	272,896	323,462	300,185	300,185	330,204	330,204
5218	Water	822	809	904	904	995	995
5219	Sewer	854	810	940	940	1,034	1,034
5226	Testing and Analysis	-	-	-	-	-	-
5231	Tools and Equipment	794	900	900	900	900	900
5234	Record and Permits	7,941	9,000	9,000	9,000	9,000	9,000
5602	Safety Equipment	119	350	350	350	350	350
5603	Employee Training	-	-	-	-	-	-
Total Maintenance and Operations		470,457	551,581	518,529	518,529	550,732	550,732
Total		844,768	938,779	913,677	906,689	971,853	957,437

FY26/27 Budget Notes:
5204 - Increased chemical costs

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND							
DEPT 0502 - SEWER SYSTEM TESTING							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	-	-	-	-	-	-
5102	Fringe Benefits	-	-	-	-	-	-
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	-	-	-	-	-	-
Total Salaries and Benefits		-	-	-	-	-	-
Maintenance and Operations							
5202	Operating Supplies	9,318	9,000	9,000	9,000	9,000	9,000
5208	Equipment Maintenance	882	-	400	400	400	400
5210	Professional Services	342	2,500	2,500	2,500	2,500	2,500
5226	Testing and Analysis	5,077	6,500	6,500	6,500	6,500	6,500
Total Maintenance and Operations		15,618	18,000	18,400	18,400	18,400	18,400
Total		15,618	18,000	18,400	18,400	18,400	18,400

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND	200 - UTILITY FUND						
DEPT	0503 - SEWER LIFT STATION						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	99,985	111,409	114,962	112,488	119,874	114,769
5102	Fringe Benefits	62,327	60,375	64,292	63,470	71,638	69,943
5103	Part-time Wages	-	889	909	889	929	889
5104	Part-time Benefits	-	101	114	112	117	112
5105	Overtime	4,412	5,000	5,000	5,000	5,184	5,184
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	3,010	-	-	-	-	-
Total Salaries and Benefits		169,733	177,774	185,277	181,958	197,741	190,897
Maintenance and Operations							
5202	Operating Supplies	5,485	12,000	12,000	12,000	12,000	12,000
5208	Equipment Maintenance	434	16,000	16,000	16,000	16,000	16,000
5209	Building & Grounds Maintenance	370	1,800	1,800	1,800	1,800	1,800
5217	Electricity	21,102	21,032	23,212	23,212	25,534	25,534
5231	Tools and Equipment	453	1,600	1,600	1,600	1,600	1,600
Total Maintenance and Operations		27,845	52,432	54,612	54,612	56,934	56,934
Total		197,578	230,206	239,889	236,571	254,675	247,830

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND							
DEPT 0504 - COLLECTION SYSTEM							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	136,575	160,124	165,951	162,378	173,723	166,325
5102	Fringe Benefits	88,798	88,370	94,363	93,174	105,534	103,074
5103	Part-time Wages	-	889	909	889	929	889
5104	Part-time Benefits	-	101	114	112	117	112
5105	Overtime	5,403	5,000	5,000	5,000	5,000	5,000
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	4,093	-	-	-	-	-
Total Salaries and Benefits		234,868	254,485	266,337	261,554	285,303	275,399
Maintenance and Operations							
5202	Operating Supplies	7,882	25,000	25,000	25,000	25,000	25,000
5208	Equipment Maintenance	229	2,000	2,000	2,000	2,000	2,000
5209	Building & Grounds Maintenance	-	-	-	-	-	-
5210	Professional Services	4,679	95,000	40,000	40,000	40,000	40,000
5214	Rents & Leases	-	-	-	-	-	-
5217	Electricity	-	-	-	-	-	-
5227	Advertising	-	-	-	-	-	-
5231	Tools and Equipment	2,101	1,600	1,600	1,600	1,600	1,600
Total Maintenance and Operations		14,890	123,600	68,600	68,600	68,600	68,600
Total		249,759	378,085	334,937	330,154	353,903	343,999

FY26/27 Budget Notes:
5210 - K-City Pumping every 3 years (spike up in FY25 budget)

FY26/27 Budget Narrative Worksheet

Port and Harbor

Mission Statement:		Functions and Responsibilities:			
<p>To provide safe port and harbor facilities for our commercial and recreational users, to manage and maintain these facilities cost effectively, and to administer tariffs and procedures fairly and equitably for all.</p>		<p>Operate and manage the port and harbor facilities, including: the docks, the small boat harbor, spit land, warehouse(s), port terminal, vessel grids, ice plant and fuel facilities.</p> <p>There are numerous components of the Port & Harbor Fund.</p> <ul style="list-style-type: none"> Administration (0600) - Manages, maintains and operates the port. Harbor (0601) - Harbor officers provide security, tow, first response to fire, medical and other emergencies 24/7/365. Harbor Officers monitor arrivals, departures, and moorages, and they repair grids. Pioneer Dock (0602) - Berths the Coast Guard Tenders, the Alaska Marine Highway Ferries, and fuel barges. Fish Dock (0603) - Costs associated with the Fish Dock are cranes, ice and cold storage. Revenues are derived from wharfage charges, crane rental, ice sales and cold storage rental. Deep Water Dock (0604) - Provides 345 feet of dock face for moorings vessels on three sides. The "inside berth" provides 210 feet of additional moorage space. Outfall Line (0605) - Tracks expenses associated with the outfall line that deposits fish waste from grinder and the lift/pump station, plus preventive maintenance and utilities. Fish Grinder (0606) - Track expenses associated with the fish grinder operation per ADFG grant requirements. Harbor Maintenance (0611) - Provides the labor and operation expenses associated with maintenance of the harbor facilities, including all floats, ramps, transient moorages, and grids. This includes operating expenses such as fuel, utilities, boat, building and grounds maintenance, and used oil disposal/collections. Pioneer Dock Maintenance (0612) - Tracks the maintenance costs of Pioneer Dock. Deep Water Dock Maintenance (0614) - Tracks the maintenance costs of the Deep Water Dock. Load and Launch Ramp (0615) - Tracks the revenues and expenses of Load and Launch activities. 			
Future Considerations:		FY24/25 Accomplishments:			
<ul style="list-style-type: none"> Underwater dock survey of Pioneer Dock, Deep Water Dock, and Fish Dock; inspect for wear and inspect passive cathodic protection systems Research design options for Tsunami Shelter in Place structures on the Homer Spit. Search Pacific basin countries, states and communities for solutions Become cyber resilient, update our FSP (facilities security plan) to meet USCG/DHS compliance requirements 		<ul style="list-style-type: none"> ✓ Completed harbor anode installation ✓ Hosted the AAHPA annual conference ✓ Completed geophysical survey for Harbor Expansion ✓ Completed in person fleet interviews for Harbor Expansion ✓ Repaired Deep Water Dock sinkhole repair ✓ Completed in house float rebuild projects ✓ Completed Camera pole install 1 thru 5 ✓ Rolled out mobile payment option for parking, camping, LL ramp and RV Dump stations 			
FY26/27 Goals and Objectives:					
<ul style="list-style-type: none"> Build a reserve that will fund future infrastructure maintenance/replacement. At FY end, transfer to reserves revenues that exceed budgeted amount. Keep focus on Homer Harbor Expansion study. Support Corps General Investigation on Homer Spit erosion solutions. Stay engaged with Legislators in Juneau and DC. Make facility improvements that support new or increased revenues from our facilities. Reapply for a PIDP grant for harbor moorage float replacement. Support mission in delivering the best possible service to our customers. 					
Performance Measures:	FY20	FY21	FY22	FY23	FY24

FUND 400							
REVENUE DETAIL BY LINE ITEM							
Sorted by Type							
A/C Num.	Revenue Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
0600	HARBOR ADMINISTRATION						
4515	Ferry Lease	18,000	18,000	18,000	18,000	18,000	18,000
4650	Rents & Leases	625,649	500,000	511,000	511,000	525,000	525,000
	Operating Revenue - Admin	643,649	518,000	529,000	529,000	543,000	543,000
4527	PERS Revenue	40,694	-				
4634	Port Storage Fees	172,016	96,164	166,000	166,000	170,000	170,000
4635	Port Impound Fees	2,017	-	1,000	1,000	1,000	1,000
4705	Business Licenses	30	-	-	-	-	-
4801	Interest on Investments	140,244	-	-	-	-	-
4901	Surplus Property	-	-	1,000	1,000	5,000	5,000
4902	Other Revenue	(0)	-	44,793	44,793	44,793	44,793
4990	Transfers In	-	26,572	-	-	-	-
	Non-Operating Revenue - Admin	355,001	122,736	212,793	212,793	220,793	220,793
0601	HARBOR						
4245	Waste Oil Disposal	-	-	-	-	-	-
4249	Oil Spill Rec	-	-	-	-	-	-
4318	Parking Fees	178,961	225,000	225,000	225,000	230,000	230,000
4319	Electrical Supplies	1,014	2,380	1,500	1,500	1,500	1,500
4402	Non Moving Fine	12,219	8,000	6,000	6,000	6,000	6,000
4624	Berth Trans Mo	748,679	720,640	612,544	612,544	648,576	648,576
4625	Berth Reserved	1,779,007	1,828,236	1,974,495	1,974,495	2,013,984	2,013,984
4626	Berth Trans A	361,422	332,805	359,430	359,430	366,618	366,618
4627	Berth Trans S/A	152,941	156,364	168,873	168,873	172,250	172,250
4628	Berth Trans Dly	170,279	154,599	166,967	166,967	170,306	170,306
4629	Metered Energy	146,080	89,472	146,080	146,080	146,080	146,080
4644	Pumping	-	-	-	-	-	-
4645	Wooden Grid	4,912	4,833	5,000	5,000	5,000	5,000
4646	Commercial Ramp	65,949	55,000	55,000	55,000	55,000	55,000
4647	Berth Wait List	13,425	12,623	14,573	14,573	14,573	14,573
4648	Steel Grid Fees	2,605	8,000	-	-	-	-
4653	L&L Ramp	-	-	-	-	-	-
4654	Spit Camping	205,241	110,000	200,000	200,000	200,000	200,000
4663	Trans Enrg 110 V	45,349	42,746	42,000	42,000	42,000	42,000
4664	Trans Enrg 220 V	29,451	28,744	22,000	22,000	22,000	22,000
4665	Trans Enrg 208 V	193,837	159,228	160,000	160,000	170,000	170,000
4666	Comm Ramp Wharf	67,069	40,000	43,000	43,000	45,000	45,000
	Operating Revenue - Harbor	4,178,439	3,978,670	4,202,462	4,202,462	4,308,887	4,308,887
4802	Penalty Income	14,884	6,500	6,500	6,500	6,500	6,500
4902	Other Revenue	67,272	60,167	61,000	61,000	61,000	61,000
	Non-Operating Revenue - Harbor	82,156	66,667	67,500	67,500	67,500	67,500
0602	PIONEER DOCK						
4631	USCG Leases	40,495	30,796	35,000	35,000	35,000	35,000
4637	Seafood Wharfge	-	-	-	-	-	-
4638	Fuel Wharfge	193,311	214,809	265,663	265,663	265,663	265,663
4639	Pioneer Dock - Wharfage	-	-	-	-	-	-
4641	PD Water Sales	6,908	10,500	9,000	9,000	9,000	9,000
4642	PD Docking	45,052	46,000	42,000	42,000	42,000	42,000
	Operating Revenue - Pioneer Dock	285,767	302,106	351,663	351,663	351,663	351,663

FUND 400							
REVENUE DETAIL BY LINE ITEM							
Sorted by Type							
A/C Num.	Revenue Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
0603	FISH DOCK						
4620	Ice Sales	341,209	265,742	300,000	300,000	320,000	320,000
4621	Cold Storage	24,603	25,000	25,000	25,000	25,000	25,000
4622	Crane Rental	201,470	190,306	190,306	190,306	190,306	190,306
4623	Card Access Fees	5,933	5,700	5,700	5,700	5,700	5,700
4637	Seafood Wharfge	24,621	17,324	18,000	18,000	18,000	18,000
4700	Other Wharf Fd	68	9,843	-	-	-	-
	<u>Operating Revenue - Fish Dock</u>	<u>597,903</u>	<u>513,915</u>	<u>539,006</u>	<u>539,006</u>	<u>559,006</u>	<u>559,006</u>
4206	<u>Fish Tax</u>	<u>78,772</u>	<u>64,562</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
0604	DEEP WATER DOCK						
4633	Stevedoring	9,834	12,000	10,000	10,000	12,000	12,000
4637	Seafood Wharfge	-	-	-	-	-	-
4640	DWD Wharfage	8,402	46,651	30,000	30,000	30,000	30,000
4643	DWD Docking	113,278	100,000	100,000	100,000	120,000	120,000
4668	Water Sales	20,424	30,000	30,000	30,000	30,000	30,000
4672	Port Security Revenues	-	-	-	-	-	-
	<u>Operating Revenue - Deep Water Dock</u>	<u>151,937</u>	<u>188,651</u>	<u>170,000</u>	<u>170,000</u>	<u>192,000</u>	<u>192,000</u>
0605	OUTFALL LINE						
4704	<u>Outfall Line</u>	<u>4,800</u>	<u>4,800</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
0606	FISH GRINDER						
4706	<u>Fish Grinder</u>	<u>10,393</u>	<u>7,390</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
0615	LOAD AND LAUNCH RAMP						
4653	<u>Load and Launch Ramp</u>	<u>145,410</u>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>
	<u>Total</u>	<u>6,534,227</u>	<u>5,897,497</u>	<u>6,287,824</u>	<u>6,287,824</u>	<u>6,458,249</u>	<u>6,458,249</u>

FUND 400 - PORT & HARBOR ENTERPRISE FUND							
COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	1,379,157	1,552,986	1,561,269	1,527,660	1,625,398	1,556,173
5102	Fringe Benefits	884,305	873,798	899,837	888,468	1,003,406	979,984
5103	Part-time Wages	122,103	184,933	229,894	224,945	234,328	224,348
5104	Part-time Benefits	14,232	23,173	45,130	44,546	49,533	48,358
5105	Overtime	29,580	39,439	42,416	42,416	43,351	43,351
5107	Part-time Overtime	460	3,879	3,879	3,879	3,879	3,879
5108	Unemployment Benefits	4,932	-	-	-	-	-
5112	PERS Relief	40,694	-	-	-	-	-
Total Salaries and Benefits		2,475,462	2,678,207	2,782,424	2,731,914	2,959,894	2,856,094
Maintenance and Operations							
5201	Office Supplies	4,040	4,700	5,500	5,500	5,500	5,500
5202	Operating Supplies	26,337	26,000	30,000	30,000	30,000	30,000
5203	Fuel and Lube	49,017	36,300	38,300	38,300	39,300	39,300
5204	Chemicals	4,408	6,000	6,000	6,000	6,000	6,000
5207	Vehicle and Boat Maintenance	33,396	25,000	30,000	30,000	30,000	30,000
5208	Equipment Maintenance	62,505	77,000	107,000	107,000	107,000	107,000
5209	Building & Grounds Maintenance	40,523	67,000	64,500	64,500	64,500	64,500
5210	Professional Services	19,760	36,500	39,000	39,000	39,000	39,000
5211	Audit Services	47,868	42,468	44,592	44,592	46,821	46,821
5213	Survey and Appraisal	17,500	12,500	12,500	12,500	12,500	12,500
5214	Rents & Leases	4,563	7,000	7,000	7,000	7,000	7,000
5215	Communications	12,981	10,000	11,000	11,000	11,000	11,000
5216	Freight and Postage	2,028	5,500	5,500	5,500	5,500	5,500
5217	Electricity	654,842	803,495	720,326	720,326	750,559	750,559
5218	Water	138,976	91,528	152,874	152,874	163,761	163,761
5219	Sewer	12,383	15,919	13,621	13,621	12,233	12,233
5220	Refuse and Disposal	52,288	63,300	68,300	68,300	68,300	68,300
5221	Property Insurance	106,791	116,336	127,970	127,970	140,767	140,767
5222	Auto Insurance	10,907	11,522	13,145	13,145	14,459	14,459
5223	Liability Insurance	86,006	81,843	110,567	110,567	121,624	121,624
5226	Testing and Analysis	4,073	7,000	7,000	7,000	7,000	7,000
5227	Advertising	6,888	7,000	7,000	7,000	7,000	7,000
5231	Tools and Equipment	5,214	18,700	17,500	17,500	17,500	17,500
5234	Record and Permits	-	4,000	4,000	4,000	4,000	4,000
5235	Membership Dues	6,085	7,000	8,500	8,500	8,500	8,500
5236	Transportation	2,201	4,000	4,000	4,000	4,000	4,000
5237	Subsistence	663	4,000	3,000	3,000	3,000	3,000
5238	Printing and Binding	282	3,500	3,000	3,000	3,000	3,000
5248	Lobbying	20,803	42,000	42,000	42,000	42,000	42,000
5249	Oil Spill Response	-	1,000	1,000	1,000	1,000	1,000
5250	Camera Area Network	2,423	18,000	18,000	18,000	18,000	18,000
5252	Credit Card Expenses	132,100	129,000	136,000	136,000	136,000	136,000
5256	Waste Oil Disposal	39,136	45,000	35,000	35,000	35,000	35,000
5258	Float and Ramp Repairs	15,624	25,000	35,000	35,000	35,000	35,000
5287	Electrical Supplies	-	2,100	2,100	2,100	2,100	2,100
5601	Uniform	11,574	11,500	9,500	9,500	9,500	9,500
5602	Safety Equipment	7,360	15,000	15,000	15,000	15,000	15,000
5603	Employee Training	32,999	41,000	45,500	45,500	45,500	45,500
5606	Bad Debt Expenses	58,210	30,000	50,000	50,000	50,000	50,000
5624	Legal Services	4,388	100,000	100,000	100,000	100,000	100,000
5627	Port Security	-	2,500	-	-	-	-
5635	Software	3,200	4,000	4,000	4,000	4,000	4,000
5637	Diving Services	30,945	8,500	27,000	27,000	27,000	27,000
5638	Signage Parking Delineation	37,294	31,000	25,000	25,000	25,000	25,000
Total Maintenance and Operations		1,808,581	2,100,713	2,206,794	2,206,794	2,274,924	2,274,924
Transfers							
5106	Leave Cash Out	73,867	49,513	59,849	59,849	47,856	47,856
5990	Transfers To	1,203,680	1,069,064	1,238,756	1,289,267	1,175,575	1,279,375
Total Transfers		1,277,546	1,118,577	1,298,606	1,349,116	1,223,431	1,327,231
Total		5,561,589	5,897,496	6,287,824	6,287,824	6,458,249	6,458,249

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND							
DEPT 0600 - ADMINISTRATION							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	353,285	367,344	321,552	314,630	335,288	321,008
5102	Fringe Benefits	200,087	194,664	171,987	169,856	192,242	187,847
5103	Part-time Wages	4,779	11,988	51,649	50,537	53,689	51,402
5104	Part-time Benefits	387	1,444	22,687	22,586	26,837	26,629
5105	Overtime	4,453	5,845	5,845	5,845	6,780	6,780
5107	Part-time Overtime	85	-	-	-	-	-
5108	Unemployment Benefits	1,946	-	-	-	-	-
5112	PERS Relief	10,396	-	-	-	-	-
Total Salaries and Benefits		575,417	581,284	573,720	563,454	614,836	593,667
Maintenance and Operations							
5201	Office Supplies	2,048	2,500	2,500	2,500	2,500	2,500
5202	Operating Supplies	3,049	2,500	2,500	2,500	2,500	2,500
5209	Building & Grounds Maintenance	4,216	10,000	10,000	10,000	10,000	10,000
5210	Professional Services	1,333	5,000	5,000	5,000	5,000	5,000
5211	Audit Services	47,868	42,468	44,592	44,592	46,821	46,821
5213	Survey and Appraisal	17,500	12,500	12,500	12,500	12,500	12,500
5214	Rents & Leases	4,563	7,000	7,000	7,000	7,000	7,000
5215	Communications	12,981	10,000	11,000	11,000	11,000	11,000
5216	Freight and Postage	2,028	5,500	5,500	5,500	5,500	5,500
5221	Property Insurance	106,791	116,336	127,970	127,970	140,767	140,767
5222	Auto Insurance	10,907	11,522	13,145	13,145	14,459	14,459
5223	Liability Insurance	86,006	81,843	110,567	110,567	121,624	121,624
5227	Advertising	6,637	6,000	6,000	6,000	6,000	6,000
5231	Tools and Equipment	-	1,500	1,500	1,500	1,500	1,500
5234	Record and Permits	-	2,000	2,000	2,000	2,000	2,000
5235	Membership Dues	3,175	3,500	3,500	3,500	3,500	3,500
5236	Transportation	1,504	4,000	4,000	4,000	4,000	4,000
5237	Subsistence	60	4,000	3,000	3,000	3,000	3,000
5238	Printing and Binding	-	3,000	3,000	3,000	3,000	3,000
5248	Lobbying	20,803	42,000	42,000	42,000	42,000	42,000
5252	Credit Card Expenses	126,018	125,000	130,000	130,000	130,000	130,000
5603	Employee Training	8,076	14,500	22,500	22,500	22,500	22,500
5606	Bad Debt Expenses	58,210	30,000	50,000	50,000	50,000	50,000
5624	Legal Services	4,388	100,000	100,000	100,000	100,000	100,000
5635	Software	3,200	4,000	4,000	4,000	4,000	4,000
Total Maintenance and Operations		531,390	646,669	723,773	723,773	751,171	751,171
Transfers							
	Transfer to Port Reserves	328,588	188,491	490,291	540,802	409,609	513,409
	Transfer to Reserves for Match Funding	500,000	500,000	500,000	500,000	500,000	500,000
	Transfer to Bond Fund	375,000	380,000	248,130	248,130	265,687	265,687
	Transfer to Health Insurance Fund	92	573	335	335	279	279
5990	Total Transfers	1,203,680	1,069,064	1,238,756	1,289,267	1,175,575	1,279,375
Others							
5106	Leave Cash Out	73,867	49,513	59,849	59,849	47,856	47,856
Total Others		73,867	49,513	59,849	59,849	47,856	47,856
Total		2,384,353	2,346,530	2,596,098	2,636,343	2,589,438	2,672,069

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND							
DEPT 0601 - HARBOR							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	476,097	461,218	481,157	470,800	498,392	477,166
5102	Fringe Benefits	263,009	257,266	268,716	265,227	298,007	290,857
5103	Part-time Wages	90,650	120,416	35,774	35,003	36,561	35,003
5104	Part-time Benefits	10,689	14,503	4,309	4,216	4,403	4,216
5105	Overtime	18,640	18,123	20,248	20,248	20,248	20,248
5107	Part-time Overtime	311	1,700	1,700	1,700	1,700	1,700
5108	Unemployment Benefits	1,145	-	-	-	-	-
5112	PERS Relief	14,262	-	-	-	-	-
Total Salaries and Benefits		874,803	873,226	811,903	797,194	859,311	829,190
Maintenance and Operations							
5201	Office Supplies	844	600	910	910	910	910
5202	Operating Supplies	8,411	7,500	6,375	6,375	6,375	6,375
5203	Fuel and Lube	26,418	17,000	14,450	14,450	14,450	14,450
5204	Chemicals	4,408	3,000	-	-	-	-
5207	Vehicle and Boat Maintenance	6,085	5,000	4,250	4,250	4,250	4,250
5208	Equipment Maintenance	940	2,000	1,850	1,850	1,850	1,850
5209	Building & Grounds Maintenance	20,242	7,500	4,250	4,250	4,250	4,250
5210	Professional Services	6,562	2,500	4,625	4,625	4,625	4,625
5213	Survey and Appraisal	-	-	-	-	-	-
5217	Electricity	416,996	557,757	420,695	420,695	424,765	424,765
5218	Water	78,536	50,729	82,390	82,390	86,629	86,629
5219	Sewer	7,913	9,936	6,204	6,204	4,325	4,325
5220	Refuse and Disposal	52,288	60,000	59,000	59,000	59,000	59,000
5227	Advertising	251	1,000	850	850	850	850
5231	Tools and Equipment	3,034	4,000	3,700	3,700	3,700	3,700
5235	Membership Dues	400	500	925	925	925	925
5236	Transportation	130	-	-	-	-	-
5237	Subsistence	257	-	-	-	-	-
5238	Printing and Binding	282	500	-	-	-	-
5249	Oil Spill Response	-	1,000	850	850	850	850
5287	Electrical Supplies	-	2,100	1,785	1,785	1,785	1,785
5601	Uniform	7,581	5,000	3,200	3,200	3,200	3,200
5602	Safety Equipment	4,281	5,000	4,250	4,250	4,250	4,250
5603	Employee Training	12,167	12,000	11,700	11,700	11,700	11,700
5638	Signage Parking Delineation	37,294	31,000	9,500	9,500	9,500	9,500
Total Maintenance and Operations		695,317	785,622	641,759	641,759	648,188	648,188
Total		1,570,121	1,658,848	1,453,662	1,438,953	1,507,499	1,477,378

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND							
DEPT 0602 - PIONEER DOCK							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	35,321	31,683	38,465	37,637	39,783	38,088
5102	Fringe Benefits	19,265	17,154	21,044	20,765	23,271	22,701
5103	Part-time Wages	94	-	-	-	-	-
5104	Part-time Benefits	14	-	-	-	-	-
5105	Overtime	1,196	1,734	1,734	1,734	1,734	1,734
5107	Part-time Overtime	28	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	1,053	-	-	-	-	-
Total Salaries and Benefits		56,972	50,571	61,243	60,137	64,788	62,524
Maintenance and Operations							
5201	Office Supplies	-	-	-	-	-	-
5202	Operating Supplies	-	1,500	1,500	1,500	1,500	1,500
5208	Equipment Maintenance	807	1,000	1,000	1,000	1,000	1,000
5209	Building & Grounds Maintenance	125	2,000	2,000	2,000	2,000	2,000
5210	Professional Services	240	2,000	2,000	2,000	2,000	2,000
5217	Electricity	19,928	21,072	21,921	21,921	24,113	24,113
5218	Water	12,359	8,977	13,594	13,594	14,954	14,954
5231	Tools and Equipment	-	1,000	1,000	1,000	1,000	1,000
5602	Safety Equipment	-	1,000	1,000	1,000	1,000	1,000
Total Maintenance and Operations		33,459	38,549	44,015	44,015	47,567	47,567
Total		90,430	89,120	105,259	104,152	112,355	110,091

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND	400 - PORT & HARBOR ENTERPRISE FUND						
DEPT	0603 - FISH DOCK						
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	162,751	290,087	310,460	303,777	325,825	311,948
5102	Fringe Benefits	190,129	182,068	198,585	196,099	222,603	217,438
5103	Part-time Wages	-	23,793	25,810	25,254	24,851	23,793
5104	Part-time Benefits	-	3,765	4,084	3,996	3,932	3,765
5105	Overtime	1,699	7,701	7,701	7,701	7,701	7,701
5107	Part-time Overtime	-	2,179	2,179	2,179	2,179	2,179
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	4,741	-	-	-	-	-
Total Salaries and Benefits		359,319	509,593	548,819	539,006	587,091	566,824
Maintenance and Operations							
5201	Office Supplies	516	1,000	1,000	1,000	1,000	1,000
5202	Operating Supplies	5,170	3,000	3,000	3,000	3,000	3,000
5203	Fuel and Lube	3,768	3,000	5,000	5,000	5,000	5,000
5204	Chemicals	-	3,000	3,000	3,000	3,000	3,000
5207	Vehicle and Boat Maintenance	-	-	-	-	-	-
5208	Equipment Maintenance	30,048	50,000	75,000	75,000	75,000	75,000
5209	Building & Grounds Maintenance	(763)	13,000	6,000	6,000	6,000	6,000
5210	Professional Services	8,680	5,000	5,000	5,000	5,000	5,000
5217	Electricity	193,973	198,610	213,370	213,370	234,707	234,707
5218	Water	34,018	14,782	37,420	37,420	41,162	41,162
5219	Sewer	399	567	439	439	483	483
5231	Tools and Equipment	287	1,500	1,500	1,500	1,500	1,500
5235	Membership Dues	760	-	1,000	1,000	1,000	1,000
5250	Camera Area Network	-	4,000	4,000	4,000	4,000	4,000
5601	Uniform	690	3,000	2,000	2,000	2,000	2,000
5602	Safety Equipment	755	1,000	1,000	1,000	1,000	1,000
5603	Employee Training	9,957	6,000	6,000	6,000	6,000	6,000
Total Maintenance and Operations		288,258	307,460	364,730	364,730	389,852	389,852
Total		647,577	817,052	913,548	903,735	976,943	956,676

FY26/27 Budget Notes:
5208 - Increase based on projected expenses.

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND							
DEPT 0604 - DEEP WATER DOCK							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	40,374	44,780	57,329	56,095	59,299	56,774
5102	Fringe Benefits	25,041	25,040	32,143	31,728	35,639	34,790
5103	Part-time Wages	94	-	-	-	-	-
5104	Part-time Benefits	14	-	-	-	-	-
5105	Overtime	1,361	1,734	2,093	2,093	2,093	2,093
5107	Part-time Overtime	28	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	1,203	-	-	-	-	-
Total Salaries and Benefits		68,115	71,554	91,566	89,917	97,032	93,657
Maintenance and Operations							
5202	Operating Supplies	-	-	-	-	-	-
5203	Fuel and Lube	318	1,000	1,000	1,000	1,000	1,000
5209	Building & Grounds Maintenance	-	1,000	1,000	1,000	1,000	1,000
5210	Professional Services	-	2,000	2,000	2,000	2,000	2,000
5217	Electricity	10,974	12,838	12,072	12,072	13,279	13,279
5218	Water	5,755	9,608	6,330	6,330	6,963	6,963
5219	Sewer	756	1,156	831	831	915	915
5231	Tools and Equipment	-	1,000	1,000	1,000	1,000	1,000
5250	Camera Area Network	-	4,000	4,000	4,000	4,000	4,000
5601	Uniform	-	-	-	-	-	-
5602	Safety Equipment	-	1,000	1,000	1,000	1,000	1,000
5627	Port Security	-	2,500	-	-	-	-
Total Maintenance and Operations		17,803	36,102	29,234	29,234	31,157	31,157
Total		85,917	107,656	120,800	119,151	128,189	124,814

FY26/27 Budget Notes:
5627 - transferred to Harbor professional services (0601-5210); no net increase

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND							
DEPT 0605 - OUTFALL LINE							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	-	-	-	-	-	-
5102	Fringe Benefits	-	-	-	-	-	-
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	-	-	-	-	-	-
<u>Total Salaries and Benefits</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Maintenance and Operations</u>							
5202	Operating Supplies	-	-	-	-	-	-
5208	Equipment Maintenance	-	-	-	-	-	-
5209	Building & Grounds Maintenance	(4,735)	3,000	5,000	5,000	5,000	5,000
5210	Professional Services	-	-	-	-	-	-
5231	Tools and Equipment	-	-	-	-	-	-
5226	Testing and Analysis	4,073	7,000	7,000	7,000	7,000	7,000
5637	Diving Services	6,500	3,500	7,000	7,000	7,000	7,000
<u>Total Maintenance and Operations</u>		<u>5,838</u>	<u>13,500</u>	<u>19,000</u>	<u>19,000</u>	<u>19,000</u>	<u>19,000</u>
<u>Total</u>		<u>5,838</u>	<u>13,500</u>	<u>19,000</u>	<u>19,000</u>	<u>19,000</u>	<u>19,000</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND							
DEPT 0606 - FISH GRINDER							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	10,260	-	-	-	-	-
5102	Fringe Benefits	-	-	-	-	-	-
5103	Part-time Wages	-	-	-	-	-	-
5104	Part-time Benefits	-	-	-	-	-	-
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	296	-	-	-	-	-
<u>Total Salaries and Benefits</u>		<u>10,556</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Maintenance and Operations</u>							
5202	Operating Supplies	-	4,000	4,000	4,000	4,000	4,000
5208	Equipment Maintenance	20,584	14,000	14,000	14,000	14,000	14,000
5209	Building & Grounds Maintenance	35	2,500	2,500	2,500	2,500	2,500
5210	Professional Services	735	15,000	15,000	15,000	15,000	15,000
5218	Water	6,399	5,150	7,039	7,039	7,743	7,743
5226	Testing and Analysis	-	-	-	-	-	-
5234	Record and Permits	-	2,000	2,000	2,000	2,000	2,000
5235	Membership Dues	1,715	2,500	2,500	2,500	2,500	2,500
<u>Total Maintenance and Operations</u>		<u>29,468</u>	<u>45,150</u>	<u>47,039</u>	<u>47,039</u>	<u>47,743</u>	<u>47,743</u>
<u>Total</u>		<u>40,024</u>	<u>45,150</u>	<u>47,039</u>	<u>47,039</u>	<u>47,743</u>	<u>47,743</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND							
DEPT 0607 - PARKING							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	-	-	51,428	50,321	53,502	51,224
5102	Fringe Benefits	-	-	29,977	29,602	33,452	32,682
5103	Part-time Wages	-	-	65,544	64,133	66,986	64,133
5104	Part-time Benefits	-	-	7,894	7,724	8,068	7,724
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	-	-	-	-	-	-
Total Salaries and Benefits		-	-	154,842	151,780	162,008	155,763
Maintenance and Operations							
5201	Office Supplies	-	-	60	60	60	60
5202	Operating Supplies	-	-	750	750	750	750
5203	Fuel and Lube	-	-	1,700	1,700	1,700	1,700
5204	Chemicals	-	-	2,000	2,000	2,000	2,000
5207	Vehicle and Boat Maintenance	-	-	500	500	500	500
5208	Equipment Maintenance	-	-	100	100	100	100
5209	Building & Grounds Maintenance	-	-	750	750	750	750
5210	Professional Services	-	-	250	250	250	250
5217	Electricity	-	-	37,000	37,000	37,000	37,000
5227	Advertising	-	-	100	100	100	100
5231	Tools and Equipment	-	-	200	200	200	200
5235	Membership Dues	-	-	50	50	50	50
5249	Oil Spill Response	-	-	100	100	100	100
5287	Electrical Supplies	-	-	210	210	210	210
5601	Uniform	-	-	300	300	300	300
5602	Safety Equipment	-	-	500	500	500	500
5603	Employee Training	-	-	300	300	300	300
5638	Signage Parking Delineation	-	-	11,625	11,625	11,625	11,625
Total Maintenance and Operations		-	-	56,495	56,495	56,495	56,495
Total		-	-	211,337	208,275	218,503	212,258

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND							
DEPT 0608 - CAMPING							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	-	-	31,312	30,638	32,472	31,089
5102	Fringe Benefits	-	-	17,757	17,529	19,733	19,267
5103	Part-time Wages	-	-	38,109	37,288	38,947	37,288
5104	Part-time Benefits	-	-	4,590	4,491	4,691	4,491
5105	Overtime	-	-	-	-	-	-
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	-	-	-	-	-	-
<u>Total Salaries and Benefits</u>		-	-	91,767	89,947	95,844	92,136
<u>Maintenance and Operations</u>							
5201	Office Supplies	-	-	30	30	30	30
5202	Operating Supplies	-	-	375	375	375	375
5203	Fuel and Lube	-	-	850	850	850	850
5204	Chemicals	-	-	1,000	1,000	1,000	1,000
5207	Vehicle and Boat Maintenance	-	-	250	250	250	250
5208	Equipment Maintenance	-	-	50	50	50	50
5209	Building & Grounds Maintenance	-	-	5,000	5,000	5,000	5,000
5210	Professional Services	-	-	125	125	125	125
5217	Electricity	-	-	1,000	1,000	1,000	1,000
5218	Water	-	-	4,000	4,000	4,000	4,000
5219	Sewer	-	-	2,500	2,500	2,500	2,500
5220	Refuse and Disposal	-	-	6,000	6,000	6,000	6,000
5227	Advertising	-	-	50	50	50	50
5231	Tools and Equipment	-	-	100	100	100	100
5235	Membership Dues	-	-	25	25	25	25
5249	Oil Spill Response	-	-	50	50	50	50
5287	Electrical Supplies	-	-	105	105	105	105
5601	Uniform	-	-	1,500	1,500	1,500	1,500
5602	Safety Equipment	-	-	250	250	250	250
5638	Signage Parking Delineation	-	-	3,875	3,875	3,875	3,875
<u>Total Maintenance and Operations</u>		-	-	27,135	27,135	27,135	27,135
<u>Total</u>		-	-	118,902	117,082	122,979	119,271

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND							
DEPT 0611 - HARBOR MAINTENANCE							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	206,981	246,052	181,445	177,539	189,161	181,105
5102	Fringe Benefits	127,896	135,572	107,848	106,520	120,627	117,889
5103	Part-time Wages	2,671	-	-	-	-	-
5104	Part-time Benefits	323	-	-	-	-	-
5105	Overtime	1,165	3,000	3,000	3,000	3,000	3,000
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	1,841	-	-	-	-	-
5112	PERS Relief	6,000	-	-	-	-	-
<u>Total Salaries and Benefits</u>		<u>346,878</u>	<u>384,624</u>	<u>292,293</u>	<u>287,059</u>	<u>312,788</u>	<u>301,993</u>
<u>Maintenance and Operations</u>							
5201	Office Supplies	632	600	1,000	1,000	1,000	1,000
5202	Operating Supplies	9,557	6,000	10,000	10,000	10,000	10,000
5203	Fuel and Lube	17,232	14,000	14,000	14,000	15,000	15,000
5207	Vehicle and Boat Maintenance	27,311	20,000	25,000	25,000	25,000	25,000
5208	Equipment Maintenance	10,126	10,000	15,000	15,000	15,000	15,000
5209	Building & Grounds Maintenance	15,454	12,000	12,000	12,000	12,000	12,000
5210	Professional Services	2,210	4,500	4,500	4,500	4,500	4,500
5217	Electricity	9,346	9,308	10,280	10,280	11,308	11,308
5218	Water	476	743	523	523	575	575
5219	Sewer	817	1,226	899	899	989	989
5231	Tools and Equipment	1,894	5,000	5,000	5,000	5,000	5,000
5235	Membership Dues	35	500	500	500	500	500
5236	Transportation	567	-	-	-	-	-
5237	Subsistence	346	-	-	-	-	-
5256	Waste Oil Disposal	39,136	45,000	35,000	35,000	35,000	35,000
5258	Float and Ramp Repairs	15,624	25,000	35,000	35,000	35,000	35,000
5601	Uniform	3,303	3,500	2,500	2,500	2,500	2,500
5602	Safety Equipment	2,296	3,000	3,000	3,000	3,000	3,000
5603	Employee Training	2,799	8,500	5,000	5,000	5,000	5,000
5637	Diving Services	24,445	5,000	20,000	20,000	20,000	20,000
<u>Total Maintenance and Operations</u>		<u>183,606</u>	<u>173,877</u>	<u>199,202</u>	<u>199,202</u>	<u>201,373</u>	<u>201,373</u>
<u>Total</u>		<u>530,484</u>	<u>558,501</u>	<u>491,495</u>	<u>486,262</u>	<u>514,161</u>	<u>503,366</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND							
DEPT 0612 - PIONEER DOCK MAINTENANCE							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	27,279	31,210	21,659	21,192	22,553	21,593
5102	Fringe Benefits	16,356	17,035	12,773	12,615	14,266	13,939
5103	Part-time Wages	366	-	-	-	-	-
5104	Part-time Benefits	44	-	-	-	-	-
5105	Overtime	159	300	300	300	300	300
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	791	-	-	-	-	-
Total Salaries and Benefits		44,995	48,546	34,732	34,107	37,120	35,832
Maintenance and Operations							
5202	Operating Supplies	-	500	500	500	500	500
5209	Building & Grounds Maintenance	222	3,000	3,000	3,000	3,000	3,000
5231	Tools and Equipment	-	1,500	1,500	1,500	1,500	1,500
5602	Safety Equipment	-	1,000	1,000	1,000	1,000	1,000
Total Maintenance and Operations		222	6,000	6,000	6,000	6,000	6,000
Total		45,217	54,546	40,732	40,107	43,120	41,832

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND							
DEPT 0614 - DEEP WATER DOCK MAINTENANCE							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
<u>Salaries and Benefits</u>							
5101	Salary and Wages	27,842	31,210	21,659	21,192	22,553	21,593
5102	Fringe Benefits	16,518	17,035	12,773	12,615	14,266	13,939
5103	Part-time Wages	366	-	-	-	-	-
5104	Part-time Benefits	44	-	-	-	-	-
5105	Overtime	159	300	300	300	300	300
5107	Part-time Overtime	-	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	807	-	-	-	-	-
<u>Total Salaries and Benefits</u>		<u>45,735</u>	<u>48,546</u>	<u>34,732</u>	<u>34,107</u>	<u>37,120</u>	<u>35,832</u>
<u>Maintenance and Operations</u>							
5202	Operating Supplies	-	500	500	500	500	500
5203	Fuel and Lube	81	-	-	-	-	-
5209	Building & Grounds Maintenance	5,728	8,000	8,000	8,000	8,000	8,000
5210	Professional Services	-	-	-	-	-	-
5231	Tools and Equipment	-	1,000	1,000	1,000	1,000	1,000
5250	Camera Area Network	-	5,000	5,000	5,000	5,000	5,000
5602	Safety Equipment	-	2,000	2,000	2,000	2,000	2,000
<u>Total Maintenance and Operations</u>		<u>5,809</u>	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>	<u>16,500</u>
<u>Total</u>		<u>51,544</u>	<u>65,046</u>	<u>51,232</u>	<u>50,607</u>	<u>53,620</u>	<u>52,332</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND							
DEPT 0615 - LOAD AND LAUNCH RAMP							
A/C Num.	Expenditure Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
Salaries and Benefits							
5101	Salary and Wages	38,966	49,401	44,803	43,838	46,569	44,585
5102	Fringe Benefits	26,005	27,964	26,234	25,911	29,298	28,635
5103	Part-time Wages	23,083	28,737	13,009	12,729	13,295	12,729
5104	Part-time Benefits	2,717	3,461	1,567	1,533	1,601	1,533
5105	Overtime	750	701	1,195	1,195	1,195	1,195
5107	Part-time Overtime	8	-	-	-	-	-
5108	Unemployment Benefits	-	-	-	-	-	-
5112	PERS Relief	1,145	-	-	-	-	-
Total Salaries and Benefits		92,673	110,265	86,806	85,205	91,957	88,676
Maintenance and Operations							
5202	Operating Supplies	150	500	500	500	500	500
5203	Fuel and Lube	1,200	1,300	1,300	1,300	1,300	1,300
5209	Building & Grounds Maintenance	-	5,000	5,000	5,000	5,000	5,000
5210	Professional Services	-	500	500	500	500	500
5217	Electricity	3,625	3,910	3,988	3,988	4,387	4,387
5218	Water	1,433	1,539	1,576	1,576	1,734	1,734
5219	Sewer	2,498	3,034	2,748	2,748	3,022	3,022
5220	Refuse and Disposal	-	3,300	3,300	3,300	3,300	3,300
5231	Tools and Equipment	-	2,200	1,000	1,000	1,000	1,000
5250	Camera Area Network	2,423	5,000	5,000	5,000	5,000	5,000
5252	Credit Card Expenses	6,082	4,000	6,000	6,000	6,000	6,000
5602	Safety Equipment	-	1,000	1,000	1,000	1,000	1,000
Total Maintenance and Operations		17,411	31,284	31,912	31,912	32,743	32,743
Transfers							
5990	Transfers to Reserves	-	-	-	-	-	-
Total Transfers		-	-	-	-	-	-
Total		110,084	141,549	118,718	117,117	124,701	121,420

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 600							
INTERNAL SERVICE FUND							
HEALTH INSURANCE FUND							
A/C Num.	Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
	Revenues						
4801	Interest	-	-	-	-	-	-
4902	Other Revenue	-	-	-	-	-	-
4904	City Health Contributions	2,383,397	1,992,600	2,214,000	2,214,000	2,701,080	2,701,080
4907	Employee Health Contributions	174,845	216,325	242,289	242,289	271,363	271,363
4910	Employee Dental Contributions	10,812	10,885	10,101	10,101	10,101	10,101
4911	Employee Vision Contributions	-	-	-	-	-	-
4992	Operating Transfers	536	3,346	1,723	1,723	1,433	1,433
	Total Revenues	2,569,589	2,223,156	2,468,113	2,468,113	2,983,977	2,983,977
	Expenses						
5102	Fringe Benefits	2,111	7,277	14,868	14,868	14,868	14,868
5104	Part-time Benefits	92	787	813	813	813	813
5210	Professional Services	103	780	146	146	146	146
5246	Health Insurance Claims	-	-	-	-	-	-
5247	Health Insurance Premium	2,038,093	1,791,912	2,272,991	2,272,991	2,545,750	2,545,750
5297	Health Insurance Incentive	323,000	422,400	422,400	422,400	422,400	422,400
5609	Other	-	-	-	-	-	-
5990	Transfers To	-	-	-	-	-	-
	Total Expenses	2,363,399	2,223,156	2,711,218	2,711,218	2,983,977	2,983,977
	Operating Income (Loss)	206,191	(0)	(243,105)	(243,105)	0	0
	Ending Fund Balance	243,105	243,105	(0)	(0)	0	0

FY26 Budget Notes:
 4904 - \$1,500/month per eligible employee
 4992 - Necessary transfer to balance fund to zero
 5247 - Reflects 27% increase from FY25 budget
 5297 - \$800/month; same as FY25

FY27 Budget Notes:
 4904 - \$1,830/month per eligible employee
 4992 - Necessary transfer to balance fund to zero
 5247 - Reflects 12% increase from FY26 budget

City of Homer
FY26/27 Operating Budget

FUND 610							
INTERNAL SERVICE FUND							
LEAVE CASH OUT FUND							
A/C Num.	Categories & Descriptions	FY24	FY25	FY26		FY27	
		7/1/23 - 6/30/24	7/1/24 - 6/30/25	7/1/25 - 6/30/26		7/1/26 - 6/30/27	
		ACTUAL	BUDGET	BUDGET A	BUDGET B	BUDGET A	BUDGET B
	Transferred In						
4904	Contribution From General Fund	221,360	178,375	330,254	330,254	221,320	221,320
4904	Contribution From Water Fund	7,414	5,611	12,836	12,836	7,180	7,180
4904	Contribution From Sewer Fund	8,355	6,605	12,524	12,524	9,892	9,892
4904	Contribution From Harbor Fund	73,867	49,513	59,849	59,849	47,856	47,856
	Total Transferred In	310,995	240,104	415,463	415,463	286,248	286,248
	Expenses	Actual	Budget	Estimates	Estimates	Estimates	Estimates
5102	General Fund - Leave Cash Out	8,150	5,335	7,685	7,685	8,514	8,514
5104	General Fund - Leave Cash Out	680	-	-	-	-	-
5106	General Fund - Leave Cash Out	186,988	173,040	225,269	225,269	212,806	212,806
	Total General Fund	195,818	178,375	232,955	232,955	221,320	221,320
5102	Water - Leave Cash Out	44	124	185	185	140	140
5104	Water - Leave Cash Out	-	-	-	-	-	-
5106	Water - Leave Cash Out	9,705	5,487	8,870	8,870	7,040	7,040
5102	Sewer - Leave Cash Out	404	109	202	202	222	222
5104	Sewer - Leave Cash Out	-	-	-	-	-	-
5106	Sewer - Leave Cash Out	19,610	6,496	8,632	8,632	9,670	9,670
	Total Water & Sewer	29,764	12,216	17,888	17,888	17,072	17,072
5102	Port - Leave Cash Out	283	635	142	142	144	144
5104	Port - Leave Cash Out	-	-	-	-	-	-
5106	Port - Leave Cash Out	64,377	48,877	42,074	42,074	47,712	47,712
	Total Port & Harbor	64,660	49,513	42,217	42,217	47,856	47,856
	Total Payments to Employees	290,242	240,104	293,060	293,060	286,248	286,248
	Change in Net Position	20,753	0	122,404	122,404	0	0
	Fund Balance	(122,404)	(122,404)	0	0	0	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

City of Homer
FY26/27 Operating Budget

Fiscal Year 2026 and 2027
Personnel Staffing Table
Full-Time Equivalent (FTE) Employees by Department

Department (Division)	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Amended Budget	FY 2026 Draft Budget	Variance Between FY26 & FY25	Note	FY 2027 Draft Budget	Variance Between FY27 & FY26	Note	Percentage Funding Levels by Fund			
										General Fund	Water Fund	Sewer Fund	Port Fund
Administration (City Clerk)													
City Clerk / Deputy Director of Administration	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Deputy City Clerk	2.00	2.00	2.00	2.00	-		2.00	-		100%			
	3.00	3.00	3.00	3.00	-		3.00	-					
Administration (City Manager's Office)													
City Manager	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Assistant to the City Manager	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Special Projects and Communications Coordinator	1.00	1.00	1.00	1.00	-		1.00	-		50%			50%
Special Projects Assistant	2.00	1.50	0.50	0.50	-		0.50	-		100%			
	5.00	4.50	3.50	3.50	-		3.50	-					
Administration (Personnel)													
Human Resources Director	1.00	1.00	1.00	1.00	-		1.00	-		100%			
	1.00	1.00	1.00	1.00	-		1.00	-					
Administration (Community Recreation)													
Community Recreation Manager	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Recreation Programmer	-	0.50	1.00	1.00	-		1.00	-		100%			
	1.00	1.50	2.00	2.00	-		2.00	-					
Community Development													
Community Development Director	-	1.00	1.00	1.00	-		1.00	-		100%			
Economic Development Manager	1.00	-	-	-	-		-	-		100%			
City Planner	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Deputy City Planner	1.00	-	-	-	-		-	-		100%			
Planning Technician	1.00	-	-	-	-		-	-		100%			
Associate Planner	-	1.00	1.00	1.00	-		1.00	-		100%			
Associate Planner	-	1.00	1.00	1.00	-		1.00	-		100%			
Assistant Planner	-	0.50	-	-	-		-	-		100%			
Community Development Associate	-	-	0.50	0.50	-		0.50	-		100%			
	4.00	4.50	4.50	4.50	-		4.50	-					
Library													
Library Director	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Deputy Library Director	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Youth Services Librarian	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Library Technology Specialist	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Library Technician	3.50	3.50	3.50	3.50	-		3.50	-		100%			
	7.50	7.50	7.50	7.50	-		7.50	-					
Information Technology													
Chief Technology Officer	-	1.00	1.00	1.00	-		1.00	-		100%			
IT Manager	1.00	-	-	-	-		-	-					
IT Analyst	-	-	-	-	-		-	-					
Network Administrator	1.00	1.00	1.00	1.00	-		1.00	-		100%			
IT Support Specialist	1.00	1.00	1.00	1.00	-		1.00	-		100%			
	3.00	3.00	3.00	3.00	-		3.00	-					
Finance													
Finance Director	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Comptroller	1.00	1.00	1.00	1.00	-		1.00	-		100%			
General Ledger Accountant	1.00	1.00	1.00	1.00	-		1.00	-		50%	25%	25%	
Accounting Technician	4.00	4.00	4.00	4.00	-		4.00	-		75%	12.5%	12.5%	
	7.00	7.00	7.00	7.00	-		7.00	-					
Police													
Chief of Police	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Lieutenant/Community Jail Administrator	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Police Sergeant	2.00	2.00	2.00	2.00	-		2.00	-		100%			
Investigations Sergeant	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Police Officer	8.00	8.00	8.00	8.00	-		8.00	-		100%			
Community Jail Officer	3.50	3.50	4.00	4.00	-		4.00	-		100%			
Communications Supervisor	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Public Safety Dispatcher	6.00	6.00	6.00	6.00	-		6.00	-		100%			
	23.50	23.50	24.00	24.00	-		24.00	-					
Fire													
Fire Chief	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Deputy Fire Chief	1.00	1.00	1.00	1.00	-		1.00	-		100%			
EMS Assistant Chief	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Administrative Assistant to Fire Chief	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Firefighter/EMT	6.00	6.00	6.00	6.00	-		6.00	-		100%			
	10.00	10.00	10.00	10.00	-		10.00	-					
Public Works													
Public Works Director	1.00	1.00	1.00	1.00	-		1.00	-		50%	25%	25%	
Public Works Superintendent	1.00	1.00	1.00	1.00	-		1.00	-		82.5%	7.5%	10%	
City Engineer	-	1.00	1.00	1.00	-		1.00	-		82.5%	7.5%	10%	
Engineering GIS Technician	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Public Works Inspector	1.00	1.00	1.00	1.00	-		1.00	-		30%	35%	35%	
Administrative Assistant	1.00	1.00	1.00	1.00	-		1.00	-		50%	25%	25%	

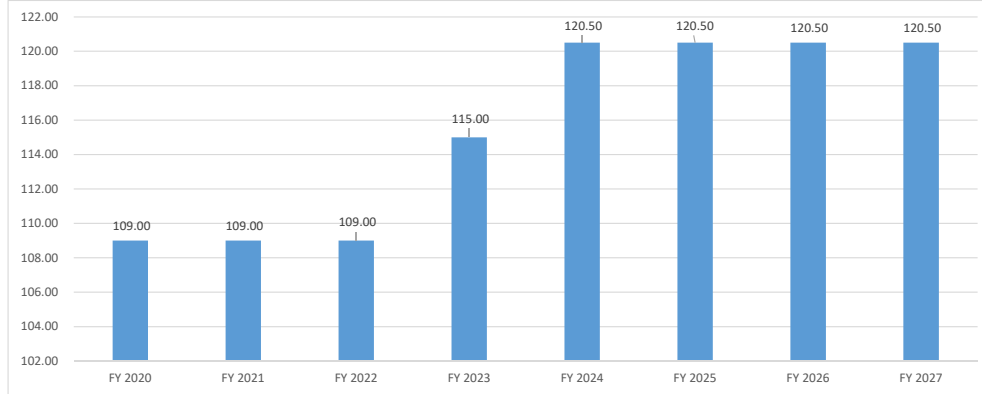
City of Homer
FY26/27 Operating Budget

Fiscal Year 2026 and 2027
 Personnel Staffing Table
 Full-Time Equivalent (FTE) Employees by Department

Department (Division)	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Amended Budget	FY 2026 Draft Budget	Variance Between FY26 & FY25	Note	FY 2027 Draft Budget	Variance Between FY27 & FY26	Note	Percentage Funding Levels by Fund			
										General Fund	Water Fund	Sewer Fund	Port Fund
Public Works Continued													
Project Technician	1.00	1.00	1.00	1.00	-		1.00	-		50%	25%	25%	
Lead Equipment Operator	1.00	1.00	1.00	1.00	-		1.00	-		77.5%	10%	12.5%	
Equipment Operator	5.00	5.00	5.00	5.00	-		5.00	-		62.5%	25%	12.5%	
Lead Mechanic	1.00	1.00	1.00	1.00	-		1.00	-		55%	20%	20%	5%
Mechanic	2.00	2.00	2.00	2.00	-		2.00	-		55%	20%	20%	5%
Building Maintenance Supervisor	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Building Maintenance Technician	2.00	2.00	2.00	2.00	-		2.00	-		100%			
Lead Building Custodian	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Building Custodian	2.00	3.00	3.00	3.00	-		3.00	-		66.67%			33.33%
Parks Coordinator	1.00	1.00	1.00	1.00	-		1.00	-		100%			
Parks Maintenance Technician	-	-	0.50	0.50	-		0.50	-		100%			
Water/Wastewater Treatment Superintendent	1.00	1.00	1.00	1.00	-		1.00	-			45%	55%	
Treatment Plant Operator	3.00	3.00	3.00	3.00	-		3.00	-			50%	50%	
Lead Treatment Maintenance Technician	1.00	1.00	1.00	1.00	-		1.00	-			50%	50%	
Treatment Maintenance Technician	1.00	1.00	1.00	1.00	-		1.00	-			50%	50%	
Lead Water/Wastewater Utilities Technician	1.00	1.00	1.00	1.00	-		1.00	-			55%	45%	
Water/Wastewater Utilities Technician	4.00	4.00	4.00	4.00	-		4.00	-			66.25%	33.75%	
	33.00	35.00	35.50	35.50	-		35.50	-					
Port and Harbor													
Port and Harbor Director / Harbormaster	1.00	1.00	1.00	1.00	-		1.00	-					100%
Deputy Harbormaster	1.00	1.00	1.00	1.00	-		1.00	-					100%
Administrative Supervisor	1.00	1.00	1.00	1.00	-		1.00	-					100%
Administrative Secretary	1.00	1.00	1.00	1.00	-		1.00	-					100%
Administrative Assistant	1.00	1.00	1.00	1.00	-		1.00	-					100%
Port Property Manager	-	1.00	0.50	0.50	-		0.50	-					100%
Harbor Officer	6.00	6.00	6.00	6.00	-		6.00	-					100%
Port Maintenance Supervisor	1.00	1.00	1.00	1.00	-		1.00	-					100%
Port Maintenance Technician	2.00	3.00	3.00	3.00	-		3.00	-					100%
Ice Plant / Fish Dock Supervisor	1.00	1.00	1.00	1.00	-		1.00	-					100%
Ice Plant Operator	2.00	3.00	3.00	3.00	-		3.00	-					100%
	17.00	20.00	19.50	19.50	-		19.50	-					
Total - FTEs	115.00	120.50	120.50	120.50	0.00		120.50	0.00					

City of Homer
FY26/27 Operating Budget

Department	Division	Actual					Budget		
		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Administration	City Manager/HR/Com. Rec	5.00	5.00	5.00	7.00	7.00	6.50	6.50	6.50
Administration	City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technology	Information Technology	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Library	Library	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Community Development	Community Development	3.00	3.00	3.00	4.00	4.50	4.50	4.50	4.50
Finance	Finance	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Fire	Fire	8.00	8.00	8.00	10.00	10.00	10.00	10.00	10.00
Police	Police	23.50	23.50	23.50	23.50	23.50	24.00	24.00	24.00
Public Works	PW - General Fund	22.00	22.00	22.00	22.00	24.00	24.50	24.50	24.50
Public Works	PW - Water & Sewer	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Port and Harbor	Port and Harbor	17.00	17.00	17.00	17.00	20.00	19.50	19.50	19.50
Total FTEs (including part-time employees eligible for benefits)		109.00	109.00	109.00	115.00	120.50	120.50	120.50	120.50



Department	Division	Actual					Budget		
		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Administration	City Manager/HR/Com. Rec	5.00	5.00	5.00	7.00	6.00	6.00	6.00	6.00
Administration	City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technology	Information Technology	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Library	Library	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Community Development	Community Development	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Finance	Finance	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Fire	Fire	8.00	8.00	8.00	10.00	10.00	10.00	10.00	10.00
Police	Police	23.00	23.00	23.00	23.00	23.00	24.00	24.00	24.00
Public Works	PW - General Fund	22.00	22.00	22.00	22.00	24.00	24.00	24.00	24.00
Public Works	PW - Water & Sewer	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Port and Harbor	Port and Harbor	17.00	17.00	17.00	17.00	20.00	19.00	19.00	19.00
Total Full-Time Positions		107.00	107.00	107.00	113.00	117.00	117.00	117.00	117.00
Administration	City Manager/HR/Com. Rec	-	-	-	-	2.00	1.00	1.00	1.00
Administration	City Clerk	-	-	-	-	-	-	-	-
Information Technology	Information Technology	-	-	-	-	-	-	-	-
Administration	Library	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Development	Community Development	-	-	-	-	1.00	1.00	1.00	1.00
Finance	Finance	-	-	-	-	-	-	-	-
Fire	Fire	-	-	-	-	-	-	-	-
Police	Police	1.00	1.00	1.00	1.00	1.00	-	-	-
Public Works	PW - General Fund	-	-	-	-	-	1.00	1.00	1.00
Public Works	PW - Water & Sewer	-	-	-	-	-	-	-	-
Port and Harbor	Port and Harbor	-	-	-	-	-	1.00	1.00	1.00
Total Part-Time Positions (eligible for benefits)		4.00	4.00	4.00	4.00	7.00	7.00	7.00	7.00
Total Positions (eligible for benefits)		111.00	111.00	111.00	117.00	124.00	124.00	124.00	124.00



**City of Homer
FY26/27 Operating Budget**

Department	Division	Actual					Budget		
		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Administration	City Admin	5.00	5.00	5.00	7.00	6.00	6.00	6.00	6.00
Administration	City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technology	Information Technology	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Library	Library	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Community Development	Community Development	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Finance	Finance	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Fire	Fire	8.00	8.00	8.00	10.00	10.00	10.00	10.00	10.00
Police	Police	23.00	23.00	23.00	23.00	23.00	24.00	24.00	24.00
Public Works	PW - General Fund	22.00	22.00	22.00	22.00	24.00	24.00	24.00	24.00
Public Works	PW - Water & Sewer	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Port and Harbor	Port and Harbor	17.00	17.00	17.00	17.00	20.00	19.00	19.00	19.00
Total Full-Time Positions		107.00	107.00	107.00	113.00	117.00	117.00	117.00	117.00
Administration	City Admin	-	-	-	-	2.00	1.00	1.00	1.00
Administration	City Clerk	-	-	-	-	-	-	-	-
Information Technology	Information Technology	-	-	-	-	-	-	-	-
Library	Library	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Development	Community Development	-	-	-	-	1.00	1.00	1.00	1.00
Finance	Finance	-	-	-	-	-	-	-	-
Fire	Fire	-	-	-	-	-	-	-	-
Police	Police	1.00	1.00	1.00	1.00	1.00	-	-	-
Public Works	PW - General Fund	-	-	-	-	-	1.00	1.00	1.00
Public Works	PW - Water & Sewer	-	-	-	-	-	-	-	-
Port and Harbor	Port and Harbor	-	-	-	-	-	1.00	1.00	1.00
Total Part-Time Positions (eligible for benefits)		4.00	4.00	4.00	4.00	7.00	7.00	7.00	7.00
Administration	City Admin	5.00	5.00	5.00	7.00	8.00	7.00	7.00	7.00
Administration	City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technology	Information Technology	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Library	Library	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Community Development	Community Development	3.00	3.00	3.00	4.00	5.00	5.00	5.00	5.00
Finance	Finance	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Fire	Fire	8.00	8.00	8.00	10.00	10.00	10.00	10.00	10.00
Police	Police	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Public Works	Public Works	22.00	22.00	22.00	22.00	24.00	25.00	25.00	25.00
Public Works	Water & Sewer	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Port and Harbor	Port and Harbor	17.00	17.00	17.00	17.00	20.00	20.00	20.00	20.00
Total Positions (eligible for benefits)		111.00	111.00	111.00	117.00	124.00	124.00	124.00	124.00

