

FY26/27 Revenue Sources for General Fund
Presented March 24, 2025

DRAFT

Line #	Revenue Categories	FY22	FY23	FY24	FY24	FY25	FY25	FY26	FY27
	& Descriptions	Actual	Actual	Amended Budget	Actual	Amended Budget	YTD Actual	DRAFT Projected Budget	DRAFT Projected Budget
1	Real Prop Tax	3,496,052	3,703,173	3,777,205	4,256,321	3,880,104	4,925,909	4,714,398	4,946,658
2	Per Prop Tax	242,101	231,901	229,406	246,726	236,982	234,549	240,243	240,243
3	Motr Vehicle Tx	47,004	39,248	45,721	40,928	45,581	26,560	42,393	42,393
4	Prior Years Taxes	40,807	55,894	49,662	67,296	48,363	86,156	54,666	54,666
5	Pen/Int Prop Tx	11,069	42,898	7,091	34,684	8,642	6,675	29,551	29,551
6	Oil Tax	0	4,173	6,000	0	6,000	8,784	1,391	1,391
7	Total Property Taxes	3,837,033	4,077,288	4,115,085	4,645,956	4,225,672	5,288,632	5,082,641	5,314,902
9	Sales Tax	7,348,772	7,783,970	8,451,088	7,741,229	8,789,131	6,404,887	7,834,509	8,326,268
10	Remote Sales Tax	358,088	505,089	435,000	435,433	455,000	451,339	432,870	432,870
11	Cooperative Tax	23,877	24,752	24,161	24,504	23,901	24,743	24,378	24,378
12	Liquor License	21,550	0	25,033	35,250	23,667	0	18,933	18,933
13	Sales Tax Comm	5,000	3,000	4,000	4,000	4,333	3,000	4,000	4,000
14	Total Sales and Use Taxes	7,757,288	8,316,811	8,939,282	8,240,416	9,296,032	6,883,970	8,314,691	8,806,449
16	Driveway Permit	2,475	2,436	2,204	2,000	2,196	1,875	2,304	2,304
17	Sign Permits	150	450	150	350	117	400	317	317
18	Building Permit	20,945	24,650	15,767	20,351	16,800	18,895	21,982	21,982
19	Peddler Permits	2,384	700	3,067	940	2,693	250	1,341	1,341
20	Zoning Fees	8,050	10,000	14,558	16,300	12,442	5,122	11,450	11,450
21	Row Permit	2,730	3,233	3,135	2,695	3,075	1,620	2,886	2,886
22	Marijuana Permit	1,200	0	1,333	2,400	1,133	2,000	1,200	1,200
23	Taxi/chauffeurs/safety Inspec	2,660	1,505	3,583	1,785	3,268	1,976	1,983	1,983
24	Total Permits and Licenses	40,594	42,973	43,797	46,821	41,723	32,137	43,463	43,463
26	Fines/Forfeit	3,521	3,118	10,303	3,989	8,381	1,967	3,543	3,543
27	Non Moving Fine	17,725	10,278	0	0	0	615	0	0
28	Total Fines and Forfeitures	21,246	13,396	10,303	3,989	8,381	2,582	3,543	3,543
30	Interest Income	(196,256)	118,721	0	343,825	0	(13,018)	0	0
31	Total Use of Money	(196,256)	118,721	0	343,825	0	(13,018)	0	0
34	Prisoner Care	440,066	509,922	619,938	660,103	619,938	312,080	624,519	624,519
35	Borough 911	52,800	52,800	52,800	52,800	52,800	52,800	52,800	52,800
36	Police Sp Serv	45,000	149,617	39,600	38,000	39,600	0	39,600	39,600
39	Pioneer Av Maint	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
42	Total Intergovernmental	571,866	746,338	746,338	968,021	746,338	398,880	750,919	750,919
44	Library Cards	0	11	0	86	0	0	0	0
45	Project Administration Fee	1,298	1,380	0	0	0	0	0	0
46	Lid Application Fee	100	100	0	100	0	100	0	0
47	Lid Yearly Bill	16,477	13,567	21,896	10,259	19,649	4,231	13,434	13,434
48	Pw Equip & Serv	0	955	0	638	0	24,010	0	0
49	Pioneer Beautif	0	0	0	0	0	5	0	0
50	Ambulance Fees	357,367	283,609	187,094	274,001	258,981	252,895	304,992	304,992
52	Fire Contr Kachemack City	103,028	112,513	112,513	126,656	112,513	77,039	112,513	112,513
54	Other Services	12,376	12,652	24,671	15,626	17,465	11,783	13,551	13,551
55	City Campground	150,219	136,533	0	0	0	0	0	0
56	Animal Care Fee	16,862	7,650	0	0	0	0	0	0
57	Plans & Specs	5	3	0	200	0	100	0	0
58	City Clerk Fees	3,001	4,313	2,315	2,125	2,314	1,489	3,146	3,146
59	Publication Fee	0	100	0	0	0	0	0	0
60	Cemetery Plots	15,200	13,600	6,133	9,400	9,000	5,600	12,733	12,733
61	Community Recreation Fees	12,895	38,821	31,942	54,409	23,686	39,338	35,375	35,375
62	Rents & Leases	205	3,661	8,601	150	205	0	1,339	1,339
63	Pavillion Rental	2,400	2,425	1,725	1,711	1,950	718	2,179	2,179
65	Other Revenue	0	10	0	0	0	0	0	0
67	Total Charges for Services	691,433	631,903	396,890	495,360	445,762	417,306	499,263	499,263
69	Surplus Prop	3,740	67,613	0	35,000	0	29,119	0	0
70	Other Revenue	119,446	47,385	0	84,012	0	75,137	0	0
74	Total Other Revenues	123,185	114,998	0	119,012	0	104,256	0	0
76	Airline Leases	128,145	152,817	125,605	150,576	130,997	100,242	143,846	143,846
77	Concessions	894	1,428	14,076	1,428	6,069	952	1,250	1,250
78	Car Rental	52,584	46,274	36,981	43,300	42,706	25,842	47,386	47,386
79	Parking Fees	34,071	31,164	21,787	24,064	22,634	14,775	29,766	29,766
80	Advertising	5,467	0	0	0	0	0	0	0
81	Total Airport	221,161	231,684	198,448	219,367	202,406	141,811	222,248	222,248
83	Total Before Operating Transfers*	13,067,550	14,294,112	14,450,142	15,082,767	14,966,315	13,256,555	14,916,768	15,640,787
85	HART - Roads and Trails Transfer	846,091	907,807	1,275,378	945,385	1,279,890		1,285,234	1,331,125
87	Total with HART Transfer	13,913,641	15,201,918	15,725,520	16,028,152	16,246,205	13,256,555	16,202,002	16,971,911

*Excludes budgeted draw on fund balance and \$10,000 operating transfer each fiscal year.

FY24 budgeted draw was \$514,637. FY25 budgeted draw was \$278,192. FY26 "prelim budget" deficit \$694,563. FY27 "prelim budget" deficit \$596,489.

City of Homer
FY26/27 Operating Budget
Preliminary Draft

FUND	100 - GENERAL FUND							
TOTAL	COMBINED EXPENDITURES							
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between	
		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	FY27 & FY25 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	5,657,121	5,753,619	6,670,229	6,779,799	7,070,916	400,687	6.0%
5102	Fringe Benefits	3,483,891	3,433,619	3,389,273	3,372,374	3,744,820	355,547	10.5%
5103	Part-time Wages	369,250	287,808	394,357	339,404	347,795	(46,562)	-11.8%
5104	Part-time Benefits	100,564	167,546	136,608	129,020	151,819	15,211	11.1%
5105	Overtime	635,058	595,313	400,093	439,341	440,705	40,612	10.2%
5107	Part-time Overtime	12,894	5,181	11,151	13,035	12,965	1,815	16.3%
5108	Unemployment Benefits	2,928	1,676	-	-	-	-	0.0%
5112	PERS Relief	167,686	183,118	-	-	-	-	0.0%
Total Salaries and Benefits		10,429,393	10,427,881	11,001,711	11,072,974	11,769,021	767,310	7.0%
Maintenance and Operations								
5201	Office Supplies	44,141	45,402	47,950	45,050	43,250	(4,700)	-9.8%
5202	Operating Supplies	284,810	346,384	374,330	373,000	373,500	(830)	-0.2%
5203	Fuel and Lube	325,678	298,120	252,300	277,600	280,100	27,800	11.0%
5204	Chemicals	190,447	134,229	222,600	222,600	222,600	-	0.0%
5205	Ammunition	14,574	18,377	20,000	22,500	25,000	5,000	25.0%
5206	Food and Staples	36,307	38,424	44,200	40,400	42,100	(2,100)	-4.8%
5207	Vehicle and Boat Maintenance	227,479	207,147	295,500	293,500	294,750	(750)	-0.3%
5208	Equipment Maintenance	15,974	36,448	55,125	42,550	43,550	(11,575)	-21.0%
5209	Building & Grounds Maintenance	76,739	76,352	103,757	99,007	101,757	(2,000)	-1.9%
5210	Professional Services	796,681	755,016	994,050	962,665	951,165	(42,885)	-4.3%
5211	Audit Services	33,885	121,846	118,642	130,506	143,556	24,915	21.0%
5213	Survey and Appraisal	20	4,350	13,000	7,000	7,000	(6,000)	-46.2%
5214	Rents & Leases	94,413	123,939	196,658	180,373	178,873	(17,785)	-9.0%
5215	Communications	231,461	244,761	218,190	214,540	213,540	(4,650)	-2.1%
5216	Freight and Postage	21,204	35,274	14,700	14,150	14,150	(550)	-3.7%
5217	Electricity	266,590	289,827	309,971	302,353	329,068	19,097	6.2%
5218	Water	18,244	21,934	24,126	24,127	26,540	2,414	10.0%
5219	Sewer	24,244	29,363	33,457	32,300	35,530	2,073	6.2%
5220	Refuse and Disposal	7,391	9,843	10,300	9,800	9,800	(500)	-4.9%
5221	Property Insurance	55,522	72,338	78,816	86,698	95,368	16,551	21.0%
5222	Auto Insurance	43,673	49,420	47,749	50,193	55,212	7,463	15.6%
5223	Liability Insurance	117,923	118,449	198,870	199,873	219,861	20,991	10.6%
5224	Fidelity Bond	450	450	450	450	450	-	0.0%
5227	Advertising	26,152	32,521	43,900	38,650	38,150	(5,750)	-13.1%
5228	Books	44,917	45,125	44,750	45,500	45,500	750	1.7%
5229	Periodicals	10,812	9,709	12,550	10,550	9,550	(3,000)	-23.9%
5230	Audio Visual	16,230	17,462	16,500	10,000	9,000	(7,500)	-45.5%
5231	Tools and Equipment	111,613	129,250	141,445	129,400	128,900	(12,545)	-8.9%
5233	Computer Related Items	49,848	71,551	68,200	66,200	63,700	(4,500)	-6.6%
5234	Record and Permits	798	807	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	19,318	16,585	27,170	21,220	21,220	(5,950)	-21.9%
5236	Transportation	48,328	5,687	-	1,550	1,550	1,550	0.0%
5237	Subsistence	31,047	4,593	-	2,600	2,600	2,600	0.0%
5238	Printing and Binding	3,213	4,272	13,850	12,550	12,250	(1,600)	-11.6%
5242	Janitorial	-	-	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	72,765	60,023	29,700	42,700	43,200	13,500	45.5%
5248	Lobbying	23,411	26,661	63,000	61,000	62,000	(1,000)	-1.6%
5250	Camera Area Network	-	-	-	915	915	915	0.0%
5251	Pioneer Beautification	1,571	1,203	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	6,298	2,728	2,350	2,850	2,950	600	25.5%
5254	Over and Short	10	-	-	-	-	-	0.0%
5280	Volunteer Incentives	32,970	36,543	39,000	29,000	29,000	(10,000)	-25.6%
5282	City Hall Building Maintenance	10,524	12,901	10,000	13,000	13,000	3,000	30.0%
5283	Library Building Maintenance	22,865	22,675	25,000	25,000	25,000	-	0.0%
5284	Police Building Maintenance	8,422	2,983	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	6,215	5,589	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	754	-	-	-	-	-	0.0%
5287	Animal Control Building Maintenance	870	5,154	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	545	-	-	-	-	-	0.0%
5292	City Hall Motor Pool	328	8	700	700	700	-	0.0%

City of Homer
FY26/27 Operating Budget
Preliminary Draft

FUND 100 - GENERAL FUND TOTAL COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY23	FY24	FY25	FY26	FY27	Difference Between FY27 & FY25 Budget	
		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	BUDGET	\$	%
5293	Police Motor Pool	18,327	20,041	20,000	20,000	20,000	-	0.0%
5294	Fire Motor Pool	12,069	11,583	18,000	18,000	18,000	-	0.0%
5601	Uniform	38,387	58,863	67,900	56,400	61,400	(6,500)	-9.6%
5602	Safety Equipment	25,340	34,489	39,950	33,450	33,450	(6,500)	-16.3%
5603	Employee Training	110,778	215,259	309,510	260,750	264,400	(45,110)	-14.6%
5604	Public Education	824	2,835	4,750	4,250	4,250	(500)	-10.5%
5605	Sister Cities	-	3,962	-	-	-	-	0.0%
5611	ADA Compliance	-	-	250	250	250	-	0.0%
5614	Car Allowance	10,182	22,354	9,842	22,300	22,300	12,458	126.6%
5624	Legal Services	254,699	273,819	200,000	200,000	200,000	-	0.0%
5625	Impound Costs	4,202	1,385	6,000	5,000	5,000	(1,000)	-16.7%
5626	Jail Laundry Services	-	-	-	-	-	-	0.0%
5627	IT Security	-	41,376	80,000	80,000	80,000	-	0.0%
5630	Haven House	14,000	14,000	14,000	14,000	14,000	-	0.0%
5632	Wellness Program	24,030	20,995	27,000	25,000	25,000	(2,000)	-7.4%
5633	Phones	-	3,968	10,000	8,000	8,000	(2,000)	-20.0%
5634	Networking	5,055	6,274	6,500	29,000	29,000	22,500	346.2%
5635	Software	54,272	50,979	70,500	107,500	105,400	34,900	49.5%
5636	Servers	10,129	21,317	15,000	50,000	50,000	35,000	233.3%
5639	Subscription Databases	-	8,952	23,500	20,000	20,000	(3,500)	-14.9%
5801	Pratt Museum	69,000	79,000	79,000	79,000	79,000	-	0.0%
5804	Homer Chamber of Commerce	-	75,000	75,000	75,000	75,000	-	0.0%
5815	Parks & Recreation Board	189	1,475	1,500	1,500	1,500	-	0.0%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	-	0.0%
	Total Maintenance and Operations	4,154,156	4,584,654	5,337,558	5,300,519	5,378,354	40,796	0.8%
	Transfers							
5106	Leave Cash Out	122,629	221,360	178,375	330,254	221,320	42,945	24.1%
5990	Transfers To	1,156,267	190,866	16,752	202,818	209,705	192,953	1151.8%
	Total Transfers	1,278,896	412,226	195,128	533,072	431,025	235,898	120.9%
	Total	15,862,445	15,424,760	16,534,397	16,906,565	17,578,400	1,044,003	6.3%