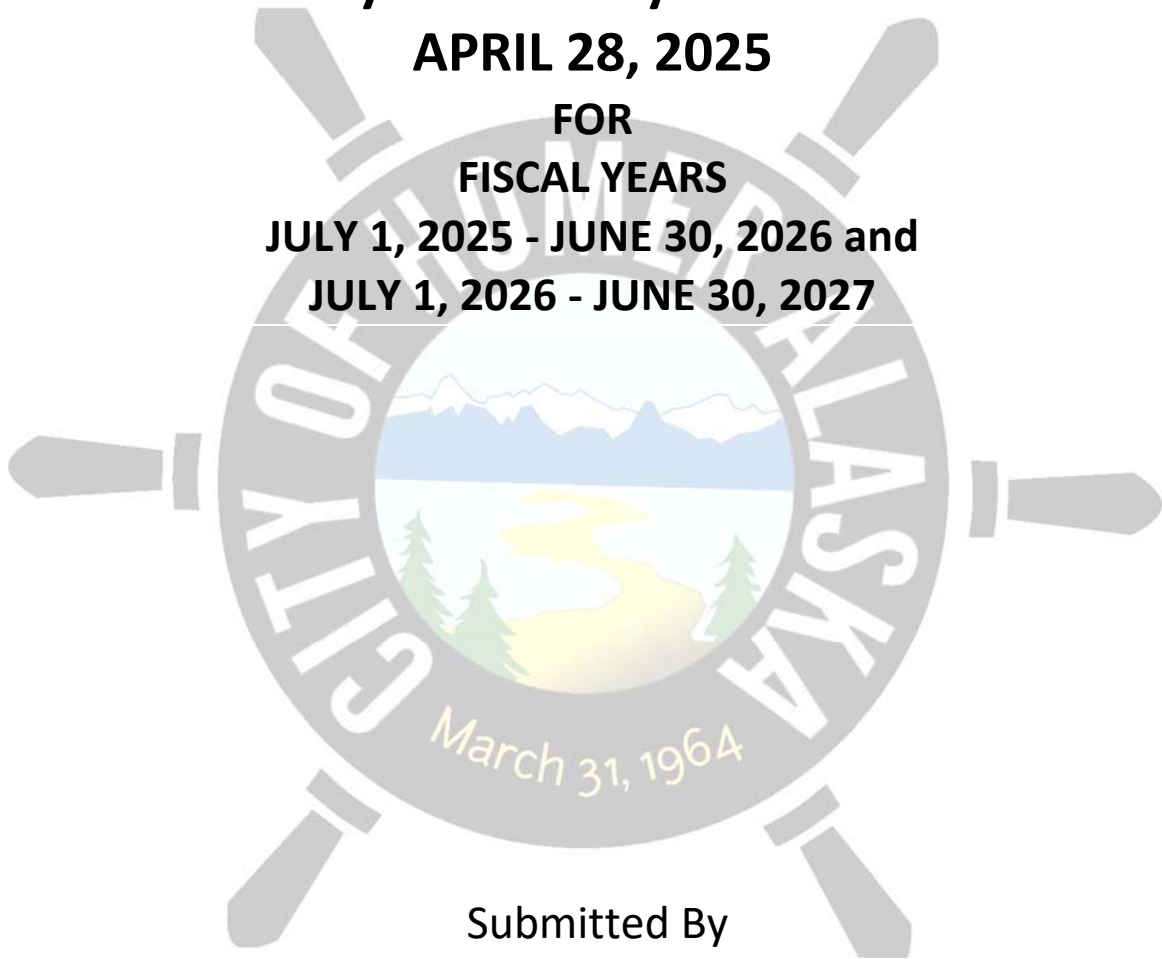


CITY OF HOMER

**DRAFT BIENNIAL
OPERATING BUDGET**
By Homer City Council
APRIL 28, 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

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City of Homer FY26/27 Draft Budget

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City of Homer
FY26/27 Operating Budget

FUND 100

REVENUE DETAIL BY LINE ITEM

Sorted by Type

A/C Num.	Revenue 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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
0005	PROPERTY TAXES:							
4101	Real Prop Tax	3,703,173	4,256,321	3,880,104	5,063,326	5,207,696	1,327,593	34.2%
4102	Per Prop Tax	231,901	246,726	236,982	240,243	240,243	3,261	1.4%
4103	Motr Vehicle Tx	39,248	40,928	45,581	42,393	42,393	(3,187)	-7.0%
4104	Prior Years Taxes	55,894	67,296	48,363	54,666	54,666	6,302	13.0%
4105	Pen/Int Prop Tx	42,898	34,684	8,642	29,551	29,551	20,908	241.9%
4107	Oil Tax	4,173	-	6,000	1,391	1,391	(4,609)	-76.8%
	Total Property Taxes	4,077,288	4,645,956	4,225,672	5,431,570	5,575,940	1,350,268	32.0%
0010	SALES & USE TAXES:							
4201	Sales Tax	7,783,970	7,741,229	8,789,131	7,860,067	8,180,380	(608,752)	-6.9%
4206	Remote Sales Tax	505,089	435,433	455,000	460,000	460,000	5,000	1.1%
4202	Cooperative Tax	24,752	24,504	23,901	25,000	25,000	1,099	4.6%
4203	Liquor License	-	35,250	23,667	25,000	25,000	1,333	5.6%
4205	Sales Tax Comm	3,000	4,000	4,333	4,000	4,000	(333)	-7.7%
	Total Sales and Use Taxes	8,316,811	8,240,416	9,296,032	8,374,067	8,694,380	(601,652)	-6.5%
0015	PERMITS & LICENSES:							
4301	Driveway Permit	2,436	2,000	2,196	2,304	2,304	108	4.9%
4302	Sign Permits	450	350	117	317	317	200	171.4%
4303	Building Permit	24,650	20,351	16,800	21,982	21,982	5,182	30.8%
4304	Peddler Permits	700	940	2,693	1,341	1,341	(1,352)	-50.2%
4308	Zoning Fees	10,000	16,300	12,442	11,450	11,450	(992)	-8.0%
4309	Row Permit	3,233	2,695	3,075	2,886	2,886	(189)	-6.2%
4310	Marijuana Licenses	-	2,400	1,133	1,200	1,200	67	5.9%
4314	Taxi/chauffeurs/safety Inspec	1,505	1,785	3,268	1,983	1,983	(1,284)	-39.3%
	Total Permits and Licenses	42,973	46,821	41,723	43,463	43,463	1,739	4.2%
0020	FINES & FORFEITURES:							
4401	Fines/Forfeit	3,118	3,989	8,381	3,543	3,543	(4,839)	-57.7%
4402	Non Moving Fine	10,278	-	-	-	-	-	0.0%
	Total Fines and Forfeitures	13,396	3,989	8,381	3,543	3,543	(4,839)	-57.7%
0025	USE OF MONEY:							
4801	Interest Income	118,721	343,825	-	-	-	-	0.0%
4802	Penalty/Interest	-	-	-	-	-	-	0.0%
	Total Use of Money	118,721	343,825	-	-	-	-	0.0%
0030	REVENUES-OTHER AGENCIES:							
4503	Prisoner Care	509,922	660,103	619,938	624,519	624,519	4,581	0.7%
4504	Borough 911	52,800	52,800	52,800	52,800	52,800	-	0.0%
4505	Police Sp Serv	149,617	38,000	39,600	39,600	39,600	-	0.0%
4507	Library Grt Ak	-	-	-	-	-	-	0.0%
4508	Library Grant	-	-	-	-	-	-	0.0%
4509	Assistant Fire Chief	-	-	-	-	-	-	0.0%
4510	Library E-Rate Discount	19,908	15,078	-	-	-	-	0.0%
4511	Pioneer Av Maint	34,000	34,000	34,000	34,000	34,000	-	0.0%
4514	Other Grants	-	-	-	-	-	-	0.0%
4527	PERS Revenue ***	167,686	183,118	-	-	-	-	0.0%
4909	Restitution	-	-	-	-	-	-	0.0%
	Total Intergovernmental	933,932	983,099	746,338	750,919	750,919	4,581	0.6%
0035	CHARGES FOR SERVICES:							
4311	Library Cards	11	86	-	-	-	-	0.0%
4315	Project Administration Fee	1,380	-	-	-	-	-	0.0%
4316	Lid Application Fee	100	100	-	-	-	-	0.0%
4317	Lid Yearly Bill	13,567	10,259	19,649	13,434	13,434	(6,215)	-31.6%
4516	Pw Equip & Serv	955	638	-	-	-	-	0.0%
4599	Pioneer Beautification	-	-	-	-	-	-	0.0%
4601	Ambulance Fees	283,609	274,001	258,981	304,992	304,992	46,011	17.8%
4602	Fire Contr Kesa	-	-	-	-	-	-	0.0%
4603	Fire Contract - Kachemak City	112,513	126,656	112,513	126,656	126,656	14,143	12.6%
4604	HVF Class Fees	-	-	-	-	-	-	0.0%
4607	Other Services	12,652	15,626	17,465	13,551	13,551	(3,914)	-22.4%
	Camping	136,533	-	-	-	-	-	0.0%

City of Homer
FY26/27 Operating Budget

FUND 100

REVENUE DETAIL BY LINE ITEM

Sorted by Type

A/C Num.	Revenue 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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
4609	Animal Care Fee	7,650	-	-	-	-	-	0.0%
4610	Plans & Specs	3	200	-	-	-	-	0.0%
4611	City Clerk Fees	4,313	2,125	2,314	3,146	3,146	833	36.0%
4612	Publication Fee	100	-	-	-	-	-	0.0%
4613	Cemetery Plots	13,600	9,400	9,000	12,733	12,733	3,733	41.5%
4614	Community Recreation Fees	38,821	54,409	23,686	35,375	35,375	11,689	49.4%
4650	Rents & Leases	3,661	150	205	1,339	1,339	1,134	553.0%
4655	Pavillion Rental	2,425	1,711	1,950	2,179	2,179	229	11.7%
4660	Advertising - Community School	-	-	-	-	-	-	0.0%
4907	Old School Fees	-	-	-	-	-	-	0.0%
	Total Charges for Services	631,893	495,360	445,762	513,406	513,406	67,644	15.2%
0040	OTHER REVENUE:							
4901	Surplus Prop	67,613	35,000	-	-	-	-	0.0%
4902	Other Revenue	47,385	84,012	-	-	-	-	0.0%
4905	Donations/Gifts	-	-	-	-	-	-	0.0%
4512	REIMBURSEMENTS	-	-	-	-	-	-	0.0%
4906	Proc Law Suits	-	-	-	-	-	-	0.0%
	Total Other Revenues	114,998	119,012	-	-	-	-	0.0%
0045	AIRPORT TERMINAL REVENUES:							
4655	Airline Leases	152,817	150,576	130,997	143,846	143,846	12,848	9.8%
4656	Concessions	1,428	1,428	6,069	1,250	1,250	(4,819)	-79.4%
4657	Car Rental	46,274	43,300	42,706	47,386	47,386	4,680	11.0%
4658	Parking Fees	31,164	24,064	22,634	29,766	29,766	7,133	31.5%
4660	Advertising	-	-	-	-	-	-	0.0%
	Total Airport	231,684	219,367	202,406	222,248	222,248	19,842	9.8%
	Total Before Operating Transfers	14,481,696	15,097,845	14,966,315	15,339,216	15,803,898	837,584	5.6%
0099	OPERATING TRANSFERS:							
4981	G/F Admin Water	-	-	-	-	-	-	0.0%
4982	G/F Admin Sewer	-	-	-	-	-	-	0.0%
4983	G/F Admin P & H	-	-	-	-	-	-	0.0%
4984	G/F ADMIN HART	-	-	-	-	-	-	0.0%
4985	G/F Admin Hawsp	-	-	-	-	-	-	0.0%
4987	G/F ADMIN HART - TRAILS	-	-	-	-	-	-	0.0%
4990	HART Transfer - Road/Trail Mtn	907,807	945,385	1,279,890	1,287,142	1,320,499	40,609	3.2%
4992	Other Transfer	95,754	10,000	10,000	10,000	10,000	-	0.0%
4990	Draw on Fund Balance - Fire Positions	-	-	92,061	-	-	(92,061)	-100.0%
4990	Draw on Fund Balance - Budget Amendments	-	-	186,131	-	-	(186,131)	-100.0%
4990	Draw on Fund Balance - Balance Budget	-	-	-	-	-	-	0.0%
	Total Operating Transfers	1,003,561	955,385	1,568,082	1,297,142	1,330,499	(237,583)	-15.2%
	Grand Total	15,485,257	16,053,230	16,534,397	16,636,358	17,134,397	600,000	3.6%
	Grand Total (Adj) ***	15,317,571	15,870,112	16,534,397	16,636,358	17,134,397	600,000	3.6%

City of Homer
FY26/27 Operating Budget

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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	5,657,121	5,753,619	6,670,229	6,497,709	6,633,627	(36,602)	-0.5%
5102	Fringe Benefits	3,483,891	3,433,619	3,389,273	3,453,739	3,796,894	407,621	12.0%
5103	Part-time Wages	369,250	287,808	394,357	346,485	347,723	(46,635)	-11.8%
5104	Part-time Benefits	100,564	167,546	136,608	127,299	147,500	10,892	8.0%
5105	Overtime	635,058	595,313	400,093	407,916	409,281	9,187	2.3%
5107	Part-time Overtime	12,894	5,181	11,151	10,288	10,288	(863)	-7.7%
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	10,843,436	11,345,313	343,602	3.1%
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	40,900	42,600	(1,600)	-3.6%
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	940,665	949,165	(44,885)	-4.5%
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	215,540	214,540	(3,650)	-1.7%
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	-	-	-	17,000	17,000	17,000	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	39,000	39,000	-	0.0%
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%

City of Homer
FY26/27 Operating Budget

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	\$	%
5292	City Hall Motor Pool	328	8	700	700	700	-	0.0%
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	220,050	221,200	(88,310)	-28.5%
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	107,400	36,900	52.3%
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	77,000	77,000	(2,000)	-2.5%
5804	Homer Chamber of Commerce	-	75,000	75,000	70,000	70,000	(5,000)	-6.7%
5815	Parks & Recreation Board	189	1,475	1,500	-	-	(1,500)	-100.0%
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	5,256,904	5,354,239	16,681	0.3%
	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	205,764	213,525	196,773	1174.6%
	Total Transfers	1,278,896	412,226	195,128	536,018	434,845	239,718	122.9%
	Total	15,862,445	15,424,760	16,534,397	16,636,358	17,134,397	600,000	3.6%

City of Homer
FY26/27 Operating Budget

FUND ADMIN	100 - GENERAL FUND 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	746,852	796,849	843,596	721,506	728,750	(114,845)	-13.6%
5102	Fringe Benefits	405,406	389,350	396,118	360,608	393,001	(3,117)	-0.8%
5103	Part-time Wages	53,648	28,015	75,464	46,504	47,742	(27,722)	-36.7%
5104	Part-time Benefits	6,901	41,170	20,822	22,226	26,347	5,525	26.5%
5105	Overtime	14,034	13,326	15,349	13,997	14,011	(1,337)	-8.7%
5107	Part-time Overtime	3,118	-	1,200	1,200	1,200	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	20,785	23,763	-	-	-	-	0.0%
Total Salaries and Benefits		1,250,744	1,292,473	1,352,548	1,166,041	1,211,052	(141,497)	-10.5%
Maintenance and Operations								
5201	Office Supplies	3,959	5,286	5,750	5,900	5,900	150	2.6%
5202	Operating Supplies	2,234	3,474	2,500	4,000	4,000	1,500	60.0%
5203	Fuel and Lube	-	-	-	-	-	-	0.0%
5206	Food and Staples	9,995	9,164	11,900	12,900	13,900	2,000	16.8%
5208	Equipment Maintenance	1,526	736	3,275	3,300	3,300	25	0.8%
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	73,682	60,375	95,400	79,500	82,500	(12,900)	-13.5%
5213	Survey and Appraisal	-	-	-	-	-	-	0.0%
5214	Rents & Leases	357	341	-	-	-	-	0.0%
5215	Communications	14,721	9,843	11,800	10,850	10,850	(950)	-8.1%
5216	Freight and Postage	755	247	550	550	550	-	0.0%
5217	Electricity	-	-	-	-	-	-	0.0%
5218	Water	-	-	-	-	-	-	0.0%
5219	Sewer	-	-	-	-	-	-	0.0%
5221	Property Insurance	-	-	-	-	-	-	0.0%
5223	Liability Insurance	2,376	4,198	9,454	9,484	10,432	978	10.3%
5227	Advertising	17,953	23,437	30,650	27,150	27,150	(3,500)	-11.4%
5228	Books	-	-	-	-	-	-	0.0%
5229	Periodicals	70	-	550	550	550	-	0.0%
5230	Audio Visual	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	1,185	2,370	3,450	3,450	3,450	-	0.0%
5233	Computer Related Items	5,389	3,195	6,200	6,200	6,200	-	0.0%
5234	Record and Permits	798	807	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	3,526	2,714	5,850	4,150	4,150	(1,700)	-29.1%
5236	Transportation	18,126	290	-	-	-	-	0.0%
5237	Subsistence	7,507	23	-	-	-	-	0.0%
5238	Printing and Binding	2,435	3,577	10,000	10,300	10,000	-	0.0%
5240	Political Activities	-	-	-	-	-	-	0.0%
5244	Snow Removal	-	-	-	-	-	-	0.0%
5248	Lobbying	2,411	4,944	12,000	10,000	11,000	(1,000)	-8.3%
5252	Credit Card Expenses	-	188	1,000	1,000	1,000	-	0.0%
5601	Uniform	-	498	1,000	1,000	1,000	-	0.0%
5603	Employee Training	23,749	38,706	67,000	39,000	39,000	(28,000)	-41.8%
5604	Public Education	-	-	-	-	-	-	0.0%
5611	ADA Compliance	-	-	250	250	250	-	0.0%
5614	Car Allowance	3,514	2,624	3,500	4,000	4,000	500	14.3%
5627	IT Security	-	-	-	-	-	-	0.0%
5632	Wellness Program	24,030	20,995	27,000	25,000	25,000	(2,000)	-7.4%
5633	Phones	-	-	-	-	-	-	0.0%
5634	Networking	-	-	-	-	-	-	0.0%
5635	Software	815	16,831	9,900	11,300	11,200	1,300	13.1%
5636	Servers	-	-	-	-	-	-	0.0%
5639	Subscription Databases	-	-	-	-	-	-	0.0%
5815	Parks & Recreation Board	-	1,475	1,500	-	-	(1,500)	-100.0%
Total Maintenance and Operations		221,113	216,339	321,479	270,834	276,382	(45,097)	-14.0%
Total		1,471,857	1,508,812	1,674,027	1,436,874	1,487,433	(186,593)	-11.1%

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:				
• 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.		✓ 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:						
• 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	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	FY27 & FY25	
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	243,357	256,881	275,525	207,115	212,971	(62,554)	-22.7%
5102	Fringe Benefits	136,332	138,498	130,936	117,776	131,603	667	0.5%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	12,171	12,824	13,105	13,105	13,105	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,344	8,612	-	-	-	-	0.0%
Total Salaries and Benefits		399,204	416,814	419,567	337,996	357,680	(61,887)	-14.8%
Maintenance and Operations								
5201	Office Supplies	729	3,741	3,000	3,000	3,000	-	0.0%
5206	Food and Staples	163	387	150	150	150	-	0.0%
5208	Equipment Maintenance	699	-	1,500	1,500	1,500	-	0.0%
5210	Professional Services	13,524	9,543	17,000	17,000	17,000	-	0.0%
5214	Rents & Leases	357	341	-	-	-	-	0.0%
5215	Communications	3,775	1,942	1,600	1,600	1,600	-	0.0%
5216	Freight and Postage	8	221	-	-	-	-	0.0%
5223	Liability Insurance	611	1,139	2,581	2,589	2,848	267	10.3%
5227	Advertising	10,363	12,280	12,000	12,000	12,000	-	0.0%
5231	Tools and Equipment	-	-	1,200	1,200	1,200	-	0.0%
5233	Computer Related Items	211	-	1,000	1,000	1,000	-	0.0%
5234	Record and Permits	798	807	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	1,023	1,153	1,000	1,000	1,000	-	0.0%
5236	Transportation	3,355	-	-	-	-	-	0.0%
5237	Subsistence	4,152	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	-	-	-	-	0.0%
5240	Political Activities	-	-	-	-	-	-	0.0%
5603	Employee Training	4,560	11,684	15,500	10,500	10,500	(5,000)	-32.3%
5635	Software	67	3,064	-	-	-	-	0.0%
Total Maintenance and Operations		44,393	46,301	57,531	52,539	52,798	(4,733)	-8.2%
Total		443,597	463,115	477,098	390,535	410,478	(66,620)	-14.0%

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	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	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	175	125	1,000	2,016	2,016	1,016	101.6%
5104	Part-time Benefits	2,626	0	165	165	165	0	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	2,625	-	1,200	1,200	1,200	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	5,426	125	2,365	3,381	3,381	1,016	43.0%
	Maintenance and Operations							
5201	Office Supplies	222	150	300	300	300	-	0.0%
5206	Food and Staples	63	-	250	250	250	-	0.0%
5208	Equipment Maintenance	600	600	1,175	1,200	1,200	25	2.1%
5210	Professional Services	-	4,600	5,000	5,000	5,000	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5227	Advertising	1,141	772	750	750	750	-	0.0%
5238	Printing and Binding	2,435	3,577	6,700	7,000	6,700	-	0.0%
	Total Maintenance and Operations	4,462	9,699	14,175	14,500	14,200	25	0.2%
	Total	9,887	9,824	16,540	17,881	17,581	1,041	6.3%

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:		Functions and Responsibilities:			
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.		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:		FY24/25 Accomplishments:			
- 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		✓ 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:					
- 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	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	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	298,791	319,629	272,613	214,990	214,990	(57,622)	-21.1%
5102	Fringe Benefits	167,908	144,739	122,401	92,138	98,168	(24,233)	-19.8%
5103	Part-time Wages	37,303	-	74,464	44,488	45,726	(28,738)	-38.6%
5104	Part-time Benefits	2,990	19,380	20,657	22,061	26,182	5,525	26.7%
5105	Overtime	759	502	892	892	906	14	1.6%
5107	Part-time Overtime	493	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,967	8,800	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>516,212</u>	<u>493,050</u>	<u>491,027</u>	<u>374,569</u>	<u>385,972</u>	<u>(105,055)</u>	<u>-21.4%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,453	193	1,200	1,200	1,200	-	0.0%
5202	Operating Supplies	-	(15)	-	-	-	-	0.0%
5206	Food and Staples	9,769	8,778	11,500	12,000	13,000	1,500	13.0%
5208	Equipment Maintenance	20	-	100	100	100	-	0.0%
5210	Professional Services	36,178	16,800	39,000	20,000	23,000	(16,000)	-41.0%
5215	Communications	9,603	3,534	8,000	5,000	5,000	(3,000)	-37.5%
5216	Freight and Postage	722	26	500	500	500	-	0.0%
5223	Liability Insurance	1,189	1,863	4,199	4,213	4,634	435	10.3%
5227	Advertising	4,645	9,028	12,000	10,000	10,000	(2,000)	-16.7%
5228	Books	-	-	-	-	-	-	0.0%
5229	Periodicals	70	-	200	200	200	-	0.0%
5231	Tools and Equipment	-	60	750	750	750	-	0.0%
5233	Computer Related Items	341	84	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	2,009	811	4,000	2,000	2,000	(2,000)	-50.0%
5236	Transportation	8,069	290	-	-	-	-	0.0%
5237	Subsistence	1,385	23	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,500	1,500	1,500	-	0.0%
5248	Lobbying	2,411	4,944	12,000	10,000	11,000	(1,000)	-8.3%
5603	Employee Training	7,423	9,552	34,000	15,000	15,000	(19,000)	-55.9%
5604	Public Education	-	-	-	-	-	-	0.0%
5614	Car Allowance	3,013	2,125	3,000	3,000	3,000	-	0.0%
5635	Software	726	3,116	2,500	3,200	3,500	1,000	40.0%
<u>Total Maintenance and Operations</u>		<u>89,027</u>	<u>61,211</u>	<u>135,449</u>	<u>89,663</u>	<u>95,384</u>	<u>(40,065)</u>	<u>-29.6%</u>
<u>Total</u>		<u>605,239</u>	<u>554,261</u>	<u>626,476</u>	<u>464,231</u>	<u>481,356</u>	<u>(145,120)</u>	<u>-23.2%</u>

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:				
- Proactively staying current with a significant number of changing labor, employment, and healthcare laws to ensure compliance - Healthcare Renewal; rising healthcare costs - Reviewing and updating job descriptions as departmental needs shift - Recruitment and Retention; if City of Homer wage scale does not remain competitive with COLA's, recruitment and retention are increasingly challenging		✓ 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:						
- Work with PERS and City Council to implement new classification of employees: Long Term/Non-Perm - Personnel Regulations updates - Successful healthcare bidding and renewal or change - Successful recruitment and retention to offset attrition - Leadership development/ coaching/ training for employees, both current supervisory and non-supervisory positions - Continuing 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	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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	113,677	120,358	136,448	136,448	136,448	0	0.0%
5102	Fringe Benefits	55,038	56,452	56,578	58,798	62,818	6,240	11.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,023	3,470	-	-	-	-	0.0%
Total Salaries and Benefits		171,738	180,280	193,026	195,246	199,266	6,240	3.2%
Maintenance and Operations								
5201	Office Supplies	1,265	1,106	1,000	1,000	1,000	-	0.0%
5210	Professional Services	7,106	14,057	16,400	15,500	15,500	(900)	-5.5%
5215	Communications	95	191	250	250	250	-	0.0%
5216	Freight and Postage	26	-	-	-	-	-	0.0%
5223	Liability Insurance	309	565	1,269	1,273	1,401	131	10.3%
5227	Advertising	1,097	743	5,000	3,500	3,500	(1,500)	-30.0%
5229	Periodicals	-	-	350	350	350	-	0.0%
5231	Tools and Equipment	1,185	2,310	1,500	1,500	1,500	-	0.0%
5233	Computer Related Items	-	-	-	-	-	-	0.0%
5235	Membership Dues	244	475	550	550	550	-	0.0%
5236	Transportation	5,608	-	-	-	-	-	0.0%
5237	Subsistence	1,641	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	-	-	-	-	0.0%
5603	Employee Training	8,972	15,417	13,000	9,000	9,000	(4,000)	-30.8%
5611	ADA Compliance	-	-	250	250	250	-	0.0%
5632	Wellness Program	24,030	20,995	27,000	25,000	25,000	(2,000)	-7.4%
5635	Software	-	108	-	100	100	100	0.0%
Total Maintenance and Operations		51,578	55,966	66,569	58,273	58,401	(8,169)	-12.3%
Total		223,316	236,247	259,595	253,519	257,667	(1,929)	-0.7%

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:			
• 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.		✓ 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:					
• 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	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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	91,028	99,981	159,009	162,952	164,340	5,331	3.4%
5102	Fringe Benefits	46,128	49,661	86,203	91,896	100,412	14,209	16.5%
5103	Part-time Wages	16,170	27,890	(0)	-	-	0	-100.0%
5104	Part-time Benefits	1,285	21,789	0	-	-	(0)	-100.0%
5105	Overtime	1,104	-	1,351	-	-	(1,351)	-100.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,450	2,882	-	-	-	-	0.0%
Total Salaries and Benefits		158,164	202,204	246,564	254,849	264,752	18,188	7.4%
Maintenance and Operations								
5201	Office Supplies	289	97	250	400	400	150	60.0%
5202	Operating Supplies	2,234	3,490	2,500	4,000	4,000	1,500	60.0%
5206	Food and Staples	-	-	-	500	500	500	0.0%
5208	Equipment Maintenance	207	136	500	500	500	-	0.0%
5210	Professional Services	16,874	15,376	18,000	22,000	22,000	4,000	22.2%
5215	Communications	1,247	4,176	1,950	4,000	4,000	2,050	105.1%
5216	Freight and Postage	-	-	50	50	50	-	0.0%
5223	Liability Insurance	268	630	1,404	1,408	1,549	145	10.3%
5227	Advertising	706	614	900	900	900	-	0.0%
5233	Computer Related Items	4,837	3,111	4,200	4,200	4,200	-	0.0%
5235	Membership Dues	250	275	300	600	600	300	100.0%
5236	Transportation	1,094	-	-	-	-	-	0.0%
5237	Subsistence	329	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,800	1,800	1,800	-	0.0%
5252	Credit Card Expenses	-	188	1,000	1,000	1,000	-	0.0%
5601	Uniform	-	498	1,000	1,000	1,000	-	0.0%
5603	Employee Training	2,793	2,052	4,500	4,500	4,500	-	0.0%
5614	Car Allowance	502	499	500	1,000	1,000	500	100.0%
5635	Software	22	10,543	7,400	8,000	7,600	200	2.7%
5815	Parks & Recreation Board	-	1,475	1,500	-	-	(1,500)	-100.0%
Total Maintenance and Operations		31,654	43,161	47,754	55,858	55,599	7,845	16.4%
Total		189,818	245,365	294,318	310,707	320,352	26,034	8.8%

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:			
- 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 activities - Pending update of Comprehensive Plan and Zoning Code - Potential adoption and implementation of building codes - Update office policies and procedures and modernize records management		✓ 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:					
- Complete Comprehensive Plan Update - Update Zoning Code - Plan and implement code enforcement program, including relevant code changes - Promote the City’s relationship with the US Coast Guard via the Coast Guard City program - Continue grant writing and project management for priority City projects - Plan for and begin long term electronic records management in conjunction with City Clerk - Implement Transportation Plan objectives - Implement 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	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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	369,499	320,325	388,709	399,412	410,579	21,870	5.6%
5102	Fringe Benefits	192,429	174,140	182,351	194,239	212,132	29,780	16.3%
5103	Part-time Wages	15,445	-	50,256	38,132	38,132	(12,124)	-24.1%
5104	Part-time Benefits	1,231	19,380	22,358	21,541	25,561	3,202	14.3%
5105	Overtime	-	201	2,500	1,500	1,500	(1,000)	-40.0%
5107	Part-time Overtime	41	-	-	1,000	1,000	1,000	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	9,828	9,240	-	-	-	-	0.0%
Total Salaries and Benefits		588,473	523,286	646,175	655,824	688,904	42,728	6.6%
Maintenance and Operations								
5201	Office Supplies	2,971	842	3,500	3,000	3,000	(500)	-14.3%
5202	Operating Supplies	-	168	-	-	-	-	0.0%
5206	Food and Staples	390	846	3,000	3,500	3,500	500	16.7%
5208	Equipment Maintenance	-	-	500	-	-	(500)	-100.0%
5210	Professional Services	1,750	5,810	20,000	20,000	20,000	-	0.0%
5213	Survey and Appraisal	-	4,350	10,000	5,000	5,000	(5,000)	-50.0%
5214	Rents & Leases	-	840	-	1,000	1,000	1,000	0.0%
5215	Communications	1,725	2,461	1,400	2,400	2,400	1,000	71.4%
5216	Freight and Postage	53	22	300	300	300	-	0.0%
5223	Liability Insurance	628	1,656	3,752	3,764	4,140	388	10.3%
5227	Advertising	2,003	4,589	4,000	3,500	3,500	(500)	-12.5%
5228	Books	2,297	121	500	-	-	(500)	-100.0%
5231	Tools and Equipment	370	61	1,500	1,000	1,000	(500)	-33.3%
5233	Computer Related Items	3,302	132	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	3,672	1,885	4,500	3,000	3,000	(1,500)	-33.3%
5236	Transportation	6,816	114	-	-	-	-	0.0%
5237	Subsistence	1,049	290	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,500	500	500	(1,000)	-66.7%
5252	Credit Card Expenses	270	401	-	500	600	600	0.0%
5603	Employee Training	2,932	16,506	17,000	15,500	15,500	(1,500)	-8.8%
5604	Public Education	-	-	2,000	2,500	2,500	500	25.0%
5635	Software	15,275	8,599	15,900	21,700	23,700	7,800	49.1%
Total Maintenance and Operations		45,502	49,692	91,352	89,164	91,640	288	0.3%
Total		633,974	572,978	737,527	744,988	780,544	43,017	5.8%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0112 - ECONOMIC DEVELOPMENT								
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	124,657	168,642	128,229	130,606	133,219	4,990	3.9%
5102	Fringe Benefits	56,775	90,146	54,991	57,842	61,862	6,872	12.5%
5103	Part-time Wages	-	-	50,256	38,132	38,132	(12,124)	-24.1%
5104	Part-time Benefits	-	-	22,358	21,541	25,561	3,202	14.3%
5105	Overtime	-	-	1,000	-	-	(1,000)	-100.0%
5107	Part-time Overtime	-	-	-	1,000	1,000	1,000	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,316	4,862	-	-	-	-	0.0%
Total Salaries and Benefits		184,747	263,649	256,834	249,122	259,774	2,940	1.1%
Maintenance and Operations								
5201	Office Supplies	-	825	1,500	1,500	1,500	-	0.0%
5206	Food and Staples	-	360	1,000	1,000	1,000	-	0.0%
5210	Professional Services	-	5,135	10,000	10,000	10,000	-	0.0%
5213	Survey and Appraisal	-	4,350	5,000	5,000	5,000	-	0.0%
5215	Communications	-	383	700	700	700	-	0.0%
5216	Freight and Postage	-	13	150	150	150	-	0.0%
5223	Liability Insurance	-	735	1,662	1,667	1,834	172	10.3%
5227	Advertising	-	715	1,000	1,000	1,000	-	0.0%
5228	Books	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	-	61	500	500	500	-	0.0%
5233	Computer Related Items	-	112	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	-	1,079	1,500	1,500	1,500	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,000	500	500	(500)	-50.0%
5603	Employee Training	-	8,473	7,000	6,000	6,000	(1,000)	-14.3%
5604	Public Education	-	-	2,000	2,500	2,500	500	25.0%
5635	Software	-	144	400	700	700	300	75.0%
Total Maintenance and Operations		-	22,385	34,412	33,717	33,884	(528)	-1.5%
Total		184,747	286,034	291,246	282,839	293,658	2,412	0.8%

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	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	244,843	151,683	260,481	268,806	277,361	16,880	6.5%
5102	Fringe Benefits	135,654	83,994	127,360	136,396	150,269	22,909	18.0%
5103	Part-time Wages	15,445	-	0	-	-	(0)	-100.0%
5104	Part-time Benefits	1,231	19,380	(0)	-	-	0	-100.0%
5105	Overtime	-	201	1,500	1,500	1,500	-	0.0%
5107	Part-time Overtime	41	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,512	4,378	-	-	-	-	0.0%
Total Salaries and Benefits		403,726	259,636	389,341	406,702	429,130	39,789	10.2%
Maintenance and Operations								
5201	Office Supplies	2,971	17	2,000	1,500	1,500	(500)	-25.0%
5202	Operating Supplies	-	168	-	-	-	-	0.0%
5206	Food and Staples	390	486	2,000	2,500	2,500	500	25.0%
5208	Equipment Maintenance	-	-	500	-	-	(500)	-100.0%
5210	Professional Services	1,750	675	10,000	10,000	10,000	-	0.0%
5213	Survey and Appraisal	-	-	5,000	-	-	(5,000)	-100.0%
5214	Rents & Leases	-	840	-	1,000	1,000	1,000	0.0%
5215	Communications	1,725	2,077	700	1,700	1,700	1,000	142.9%
5216	Freight and Postage	53	9	150	150	150	-	0.0%
5223	Liability Insurance	628	921	2,090	2,097	2,307	216	10.3%
5227	Advertising	2,003	3,874	3,000	2,500	2,500	(500)	-16.7%
5228	Books	2,297	121	500	-	-	(500)	-100.0%
5231	Tools and Equipment	370	-	1,000	500	500	(500)	-50.0%
5233	Computer Related Items	3,302	20	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	3,672	806	3,000	1,500	1,500	(1,500)	-50.0%
5236	Transportation	6,816	114	-	-	-	-	0.0%
5237	Subsistence	1,049	290	-	-	-	-	0.0%
5238	Printing and Binding	-	-	500	-	-	(500)	-100.0%
5252	Credit Card Expenses	270	401	-	500	600	600	0.0%
5603	Employee Training	2,932	8,033	10,000	9,500	9,500	(500)	-5.0%
5635	Software	15,275	8,456	15,500	21,000	23,000	7,500	48.4%
Total Maintenance and Operations		45,502	27,307	56,940	55,447	57,757	816	1.4%
Total		449,227	286,944	446,281	462,149	486,887	40,605	9.1%

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.	• 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:				
• 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.	✓ 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:					
• 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 ◦ 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	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	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	205,282	271,842	299,278	305,382	313,192	13,915	4.6%
5102	Fringe Benefits	129,762	141,848	138,934	147,437	161,046	22,112	15.9%
5103	Part-time Wages	331	-	-	-	-	-	0.0%
5104	Part-time Benefits	26	-	-	-	-	-	0.0%
5105	Overtime	27,821	5,307	5,000	5,000	5,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,200	7,990	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>369,423</u>	<u>426,987</u>	<u>443,212</u>	<u>457,819</u>	<u>479,239</u>	<u>36,027</u>	<u>8.1%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	3,007	609	2,000	1,000	1,000	(1,000)	-50.0%
5210	Professional Services	3,349	30,307	40,000	40,000	40,000	-	0.0%
5215	Communications	68,904	66,884	40,000	45,000	45,000	5,000	12.5%
5216	Freight and Postage	23	1,128	1,000	1,000	1,000	-	0.0%
5223	Liability Insurance	767	1,644	3,716	3,728	4,100	385	10.3%
5228	Books	2,409	655	250	1,500	1,500	1,250	500.0%
5231	Tools and Equipment	4,547	2,469	10,000	3,500	3,500	(6,500)	-65.0%
5233	Computer Related Items	31,961	56,828	40,000	40,000	40,000	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5603	Employee Training	793	10,464	11,000	9,000	9,000	(2,000)	-18.2%
5614	Car Allowance	1,884	2,250	2,438	2,500	2,500	62	2.5%
5627	IT Security	-	41,376	80,000	80,000	80,000	-	0.0%
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	24,008	9,563	25,000	51,000	51,000	26,000	104.0%
5636	Servers	10,129	16,269	15,000	50,000	50,000	35,000	233.3%
<u>Total Maintenance and Operations</u>		<u>156,837</u>	<u>250,689</u>	<u>286,904</u>	<u>365,228</u>	<u>365,600</u>	<u>78,697</u>	<u>27.4%</u>
<u>Total</u>		<u>526,260</u>	<u>677,676</u>	<u>730,115</u>	<u>823,047</u>	<u>844,839</u>	<u>114,724</u>	<u>15.7%</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:			
Changes in financial reporting due to Government Accounting Standards Board (GASB)		✓ 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:					
- 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	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	497,007	407,756	549,621	534,015	539,862	(9,759)	-1.8%
5102	Fringe Benefits	289,501	232,127	252,997	260,496	284,371	31,374	12.4%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	12,563	7,574	13,000	13,000	13,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	2,276	120	-	-	-	-	0.0%
5112	PERS Relief	13,553	11,973	-	-	-	-	0.0%
Total Salaries and Benefits		814,898	659,549	815,618	807,512	837,233	21,615	2.7%
Maintenance and Operations								
5201	Office Supplies	9,478	4,899	6,000	6,000	6,000	-	0.0%
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	199	-	500	500	500	0.0%
5210	Professional Services	49,917	53,855	90,000	70,000	70,000	(20,000)	-22.2%
5215	Communications	1,682	2,520	1,200	2,700	2,700	1,500	125.0%
5223	Liability Insurance	1,320	2,135	4,832	4,847	5,332	500	10.3%
5231	Tools and Equipment	2,791	-	-	-	-	-	0.0%
5233	Computer Related Items	-	-	-	-	-	-	0.0%
5235	Membership Dues	665	110	2,000	1,000	1,000	(1,000)	-50.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	163	-	-	-	-	0.0%
5238	Printing and Binding	-	-	1,000	1,000	1,000	-	0.0%
5254	Over and Short	10	-	-	-	-	-	0.0%
5603	Employee Training	1,765	7,454	28,000	15,000	15,000	(13,000)	-46.4%
5635	Software	60	434	200	1,000	1,000	800	400.0%
Total Maintenance and Operations		67,688	71,770	133,232	102,047	102,532	(30,700)	-23.0%
Total		882,587	731,320	948,850	909,559	939,765	(9,085)	-1.0%

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:				
• 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.		✓ 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:						
• 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	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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	382,755	397,385	424,929	440,379	452,281	27,352	6.4%
5102	Fringe Benefits	230,733	234,803	225,461	243,444	271,157	45,696	20.3%
5103	Part-time Wages	89,734	85,421	116,823	108,359	108,359	(8,464)	-7.2%
5104	Part-time Benefits	66,680	65,953	58,161	64,128	76,188	18,027	31.0%
5105	Overtime	99	460	1,000	1,000	1,000	-	0.0%
5107	Part-time Overtime	137	456	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	10,183	11,469	-	-	-	-	0.0%
Total Salaries and Benefits		780,320	795,946	826,374	857,310	908,985	82,611	10.0%
Maintenance and Operations								
5201	Office Supplies	8,307	7,436	9,000	9,000	7,000	(2,000)	-22.2%
5202	Operating Supplies	1,240	1,139	1,270	-	-	(1,270)	-100.0%
5203	Fuel and Lube	21,204	17,310	18,000	18,000	18,000	-	0.0%
5208	Equipment Maintenance	87	3,516	3,000	1,500	1,500	(1,500)	-50.0%
5209	Building & Grounds Maintenance	66	-	250	-	-	(250)	-100.0%
5210	Professional Services	8,585	10,847	9,400	9,400	9,400	-	0.0%
5214	Rents & Leases	5,374	3,793	6,000	4,000	2,000	(4,000)	-66.7%
5215	Communications	33,332	28,009	36,000	36,000	30,000	(6,000)	-16.7%
5216	Freight and Postage	3,208	4,035	4,500	4,750	4,750	250	5.6%
5217	Electricity	31,628	30,152	33,609	33,167	36,483	2,874	8.6%
5218	Water	1,086	1,428	1,148	1,571	1,728	580	50.5%
5219	Sewer	1,486	1,485	1,263	1,634	1,797	534	42.3%
5221	Property Insurance	15,037	20,133	21,940	24,134	26,548	4,607	21.0%
5223	Liability Insurance	1,433	2,564	5,846	5,865	6,451	605	10.3%
5227	Advertising	967	531	1,000	500	-	(1,000)	-100.0%
5228	Books	40,211	44,349	44,000	44,000	44,000	-	0.0%
5229	Periodicals	10,742	9,709	12,000	10,000	9,000	(3,000)	-25.0%
5230	Audio Visual	16,230	17,462	16,500	10,000	9,000	(7,500)	-45.5%
5231	Tools and Equipment	3,726	3,696	5,250	2,000	1,000	(4,250)	-81.0%
5233	Computer Related Items	200	557	5,500	3,500	1,000	(4,500)	-81.8%
5235	Membership Dues	730	817	1,500	750	750	(750)	-50.0%
5236	Transportation	2,029	-	-	-	-	-	0.0%
5237	Subsistence	2,100	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	600	-	-	(600)	-100.0%
5242	Janitorial	-	-	-	-	-	-	0.0%
5244	Snow Removal	20,020	16,120	10,200	10,200	10,200	-	0.0%
5252	Credit Card Expenses	620	808	600	600	600	-	0.0%
5603	Employee Training	844	2,472	8,500	5,500	5,500	(3,000)	-35.3%
5634	Networking	-	-	-	-	-	-	0.0%
5635	Software	13,852	13,957	19,500	15,000	13,000	(6,500)	-33.3%
5636	Servers	-	5,048	-	-	-	-	0.0%
5639	Subscription Databases	-	8,952	23,500	20,000	20,000	(3,500)	-14.9%
Total Maintenance and Operations		244,344	256,325	299,877	271,071	259,708	(40,169)	-13.4%
Total		1,024,664	1,052,271	1,126,251	1,128,381	1,168,693	42,442	3.8%

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	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	8,100	10,950	13,000	13,000	13,000	-	0.0%
5102	Fringe Benefits	644	868	1,056	1,056	1,056	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		8,744	11,818	14,056	14,056	14,056	-	0.0%
Maintenance and Operations								
5201	Office Supplies	-	10,795	500	500	500	-	0.0%
5206	Food and Staples	1,027	1,907	3,300	4,000	4,000	700	21.2%
5210	Professional Services	4,126	583	24,200	24,200	24,200	-	0.0%
5211	Audit Services	33,885	121,846	118,642	130,506	143,556	24,915	21.0%
5215	Communications	-	-	-	-	-	-	0.0%
5223	Liability Insurance	654	1,064	2,299	2,306	2,537	238	10.3%
5227	Advertising	-	-	1,000	1,000	1,000	-	0.0%
5233	Computer Related Items	3,513	2,411	4,500	4,500	4,500	-	0.0%
5235	Membership Dues	6,714	6,531	6,770	6,770	6,770	-	0.0%
5236	Transportation	4,256	-	-	-	-	-	0.0%
5237	Subsistence	6,963	-	-	-	-	-	0.0%
5248	Lobbying	21,000	21,716	51,000	51,000	51,000	-	0.0%
5280	Volunteer Incentives	-	-	4,000	4,000	4,000	-	0.0%
5603	Employee Training	1,775	13,446	18,200	13,200	13,200	(5,000)	-27.5%
5605	Sister Cities	-	3,962	-	-	-	-	0.0%
5624	Legal Services	254,699	273,819	200,000	200,000	200,000	-	0.0%
Total Maintenance and Operations		338,613	458,081	434,411	441,982	455,263	20,853	4.8%
Transfers								
5990	Transfers To	102,561	113,366	16,752	134,384	142,145	125,393	748.5%
Total Transfers		102,561	113,366	16,752	134,384	142,145	125,393	748.5%
Total		449,918	583,265	465,219	590,422	611,465	146,246	31.4%

FY26 Budget Notes:

5990 - (1) Seawall \$10,000, (2) Water Hydrants \$xx,xxx, (3) Health Insurance Fund \$x,xxx

FY27 Budget Notes:

5990 - (1) Seawall \$10,000, (2) Water Hydrants \$xx,xxx, (3) Health Insurance Fund \$x,xxx

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	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	FY27 & FY25	
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		-	-	-	-	-	-	0.0%
Maintenance and Operations								
5201	Office Supplies	5,151	4,495	5,000	5,000	5,000	-	0.0%
5202	Operating Supplies	1,140	1,438	2,000	2,000	2,000	-	0.0%
5203	Fuel and Lube	5,368	6,908	7,000	7,000	7,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	427	865	500	500	500	-	0.0%
5209	Building & Grounds Maintenance	1,350	-	3,000	3,000	3,000	-	0.0%
5210	Professional Services	688	5,120	6,000	6,000	6,000	-	0.0%
5214	Rents & Leases	26,103	28,740	40,000	40,000	40,000	-	0.0%
5215	Communications	12,841	15,161	15,000	15,000	15,000	-	0.0%
5216	Freight and Postage	12,634	24,543	3,500	3,500	3,500	-	0.0%
5217	Electricity	31,242	22,640	45,219	24,904	27,394	(17,825)	-39.4%
5218	Water	610	780	801	859	944	143	17.8%
5219	Sewer	705	811	799	892	982	182	22.8%
5220	Refuse and Disposal	307	296	350	350	350	-	0.0%
5221	Property Insurance	6,505	8,566	9,336	10,269	11,296	1,960	21.0%
5222	Auto Insurance	424	423	423	465	512	89	21.0%
5223	Liability Insurance	184	334	769	771	848	80	10.3%
5224	Fidelity Bond	450	450	450	450	450	-	0.0%
5244	Snow Removal	15,000	12,500	7,500	7,500	7,500	-	0.0%
5250	Camera Area Network	-	-	-	5,000	5,000	5,000	0.0%
Total Maintenance and Operations		121,128	134,072	147,647	133,459	137,275	(10,372)	-7.0%
Transfers								
Transfer to Revolving Energy Fund		-	-	-	-	-	-	0.0%
5990	Total Transfers	-	-	-	-	-	-	0.0%
Total		121,128	134,072	147,647	133,459	137,275	(10,372)	-7.0%

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	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	FY27 & FY25	
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
	Maintenance and Operations							
5203	Fuel and Lube	16,647	17,682	10,000	10,000	10,000	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	1,833	627	2,400	2,400	2,400	-	0.0%
5210	Professional Services	3,616	8,894	2,500	2,765	2,765	265	10.6%
5215	Communications	802	615	1,000	1,000	1,000	-	0.0%
5217	Electricity	14,967	15,273	19,666	16,800	18,480	(1,185)	-6.0%
5218	Water	686	1,187	1,000	1,306	1,437	437	43.7%
5219	Sewer	603	1,233	1,000	1,357	1,492	492	49.2%
5221	Property Insurance	3,847	4,608	5,022	5,524	6,076	1,055	21.0%
5223	Liability Insurance	86	91	215	215	237	22	10.3%
	Total Maintenance and Operations	43,087	50,211	42,802	41,367	43,888	1,085	2.5%
	Total	43,087	50,211	42,802	41,367	43,888	1,085	2.5%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0149 - AIRPORT								
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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	96,541	51,633	50,593	50,813	52,020	1,427	2.8%
5102	Fringe Benefits	50,068	33,314	29,597	31,390	34,821	5,224	17.7%
5103	Part-time Wages	6,261	11,753	19,226	19,226	19,226	(0)	0.0%
5104	Part-time Benefits	759	1,377	2,269	2,269	2,269	0	0.0%
5105	Overtime	2,224	3,684	4,235	4,235	4,235	-	0.0%
5107	Part-time Overtime	58	43	1,784	500	500	(1,284)	-72.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,627	1,595	-	-	-	-	0.0%
Total Salaries and Benefits		158,538	103,399	107,704	108,433	113,070	5,367	5.0%
Maintenance and Operations								
5202	Operating Supplies	3,953	5,580	4,800	4,800	4,800	-	0.0%
5203	Fuel and Lube	12,231	12,564	14,600	14,600	14,600	-	0.0%
5208	Equipment Maintenance	3,705	3,453	4,100	4,100	4,100	-	0.0%
5209	Building & Grounds Maintenance	14,871	13,330	11,500	11,500	11,500	-	0.0%
5210	Professional Services	12,733	13,053	4,800	4,800	4,800	-	0.0%
5214	Rents & Leases	32,338	35,345	32,873	32,873	32,873	(0)	0.0%
5215	Communications	1,359	1,654	1,550	1,550	1,550	-	0.0%
5217	Electricity	31,357	32,723	35,625	35,995	39,595	3,970	11.1%
5218	Water	2,342	2,484	4,438	2,732	3,005	(1,433)	-32.3%
5219	Sewer	4,102	4,286	5,125	4,714	5,186	61	1.2%
5220	Refuse and Disposal	608	608	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	5,761	7,673	8,361	9,198	10,117	1,756	21.0%
5223	Liability Insurance	331	546	1,250	1,254	1,379	129	10.3%
5227	Advertising	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	1,043	664	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	-	-	-	-	-	-	0.0%
5252	Credit Card Expenses	1,042	1,331	750	750	750	-	0.0%
5614	Car Allowance	478	1,748	104	800	800	696	669.2%
Total Maintenance and Operations		128,253	137,043	131,876	131,666	137,055	5,179	3.9%
Transfers								
	<i>Transfer to Revolving Energy Fund</i>	-	-	-	-	-	-	0.0%
5990	Total Transfers	-	-	-	-	-	-	0.0%
Total		286,791	240,442	239,580	240,099	250,126	10,546	4.4%

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	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	FY27 & FY25	
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
	Maintenance and Operations							
5210	Professional Services	10,000	10,000	12,000	-	-	(12,000)	-100.0%
5801	Pratt Museum	69,000	79,000	79,000	77,000	77,000	(2,000)	-2.5%
5804	Homer Chamber of Commerce	-	75,000	75,000	70,000	70,000	(5,000)	-6.7%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	-	0.0%
	Total Maintenance and Operations	104,000	189,000	191,000	172,000	172,000	(19,000)	-9.9%
	Capital Outlay and Transfers							
5990	Transfers To	1,053,706	77,500	-			-	0.0%
	Total C/O, Transfers & Reserves	1,053,706	77,500	-	-	-	-	0.0%
	Total	1,157,706	266,500	191,000	172,000	172,000	(19,000)	-9.9%

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	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	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	<u>Total Salaries and Benefits</u>	-	-	-	-	-	-	0.0%
<u>Maintenance and Operations</u>								
5106	Leave Cash Out	122,629	221,360	178,375	330,254	221,320	42,945	24.1%
	<u>Total Maintenance and Operations</u>	122,629	221,360	178,375	330,254	221,320	42,945	24.1%
	<u>Total</u>	122,629	221,360	178,375	330,254	221,320	42,945	24.1%

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: • 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:				
• 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		✓ 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:						
• 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	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	648,506	658,675	847,017	739,651	760,304	(86,713)	-10.2%
5102	Fringe Benefits	401,061	447,057	462,257	427,854	470,700	8,442	1.8%
5103	Part-time Wages	42,756	43,361	56,976	56,976	56,976	0	0.0%
5104	Part-time Benefits	5,602	5,805	7,728	7,728	7,728	0	0.0%
5105	Overtime	76,241	103,898	42,964	42,964	42,964	-	0.0%
5107	Part-time Overtime	4,874	1,761	3,701	3,701	3,701	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	19,276	21,983	-	-	-	-	0.0%
Total Salaries and Benefits		1,198,317	1,282,541	1,420,642	1,278,873	1,342,372	(78,271)	-5.5%
Maintenance and Operations								
5201	Office Supplies	3,066	2,961	3,500	3,000	3,100	(400)	-11.4%
5202	Operating Supplies	28,827	39,958	43,260	34,500	35,000	(8,260)	-19.1%
5203	Fuel and Lube	21,392	21,607	15,000	12,000	13,000	(2,000)	-13.3%
5206	Food and Staples	4,197	5,014	5,000	3,000	3,200	(1,800)	-36.0%
5207	Vehicle and Boat Maintenance	13,469	3,242	14,000	12,000	12,250	(1,750)	-12.5%
5208	Equipment Maintenance	2,292	15,172	21,000	12,000	12,500	(8,500)	-40.5%
5209	Building & Grounds Maintenance	3,374	11,957	12,000	8,000	10,000	(2,000)	-16.7%
5210	Professional Services	69,436	58,540	114,250	68,000	73,000	(41,250)	-36.1%
5214	Rents & Leases	3,308	3,046	5,500	2,500	2,500	(3,000)	-54.5%
5215	Communications	14,795	22,540	24,000	15,000	15,000	(9,000)	-37.5%
5216	Freight and Postage	1,370	3,428	1,200	900	900	(300)	-25.0%
5217	Electricity	19,897	28,367	18,371	31,204	34,324	15,953	86.8%
5218	Water	1,586	1,680	1,925	1,848	2,033	108	5.6%
5219	Sewer	1,862	1,748	2,030	1,923	2,115	86	4.2%
5220	Refuse and Disposal	957	905	1,500	1,000	1,000	(500)	-33.3%
5221	Property Insurance	9,225	12,231	13,326	14,658	16,124	2,798	21.0%
5222	Auto Insurance	14,352	15,404	14,841	15,166	16,682	1,841	12.4%
5223	Liability Insurance	2,250	4,470	10,211	10,244	11,268	1,057	10.3%
5227	Advertising	100	110	500	250	250	(250)	-50.0%
5228	Books	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	20,197	50,836	48,895	36,000	36,000	(12,895)	-26.4%
5233	Computer Related Items	1,473	4,736	5,000	5,000	5,000	-	0.0%
5235	Membership Dues	900	1,730	3,500	2,500	2,500	(1,000)	-28.6%
5236	Transportation	8,099	140	-	250	250	250	0.0%
5237	Subsistence	11,500	1,860	-	2,000	2,000	2,000	0.0%
5244	Snow Removal	5,120	5,940	-	2,000	2,000	2,000	0.0%
5280	Volunteer Incentives	32,970	36,543	35,000	35,000	35,000	-	0.0%
5601	Uniform	10,590	31,804	34,500	25,000	30,000	(4,500)	-13.0%
5602	Safety Equipment	18,651	26,003	29,000	22,500	22,500	(6,500)	-22.4%
5603	Employee Training	18,650	52,266	72,360	42,500	43,000	(29,360)	-40.6%
5604	Public Education	824	2,835	2,750	1,750	1,750	(1,000)	-36.4%
5635	Software	194	1,027	-	2,000	2,000	2,000	0.0%
Total Maintenance and Operations		344,922	468,102	552,419	423,693	446,247	(106,172)	-19.2%
Total		1,543,239	1,750,642	1,973,062	1,702,566	1,788,619	(184,443)	-9.3%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0150 - FIRE ADMINISTRATION								
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	226,513	228,681	247,871	193,945	197,235	(50,636)	-20.4%
5102	Fringe Benefits	137,237	133,796	132,927	108,913	118,927	(14,000)	-10.5%
5103	Part-time Wages	-	99	-	-	-	-	0.0%
5104	Part-time Benefits	-	200	-	-	-	-	0.0%
5105	Overtime	17,052	5,588	14,070	14,070	14,070	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,478	6,753	-	-	-	-	0.0%
Total Salaries and Benefits		387,280	375,118	394,868	316,928	330,232	(64,637)	-16.4%
Maintenance and Operations								
5201	Office Supplies	3,066	2,961	3,500	3,000	3,100	(400)	-11.4%
5202	Operating Supplies	4,449	6,244	5,500	4,500	5,000	(500)	-9.1%
5203	Fuel and Lube	21,392	21,607	15,000	12,000	13,000	(2,000)	-13.3%
5206	Food and Staples	4,197	5,014	5,000	3,000	3,200	(1,800)	-36.0%
5207	Vehicle and Boat Maintenance	668	1,143	3,000	2,000	2,250	(750)	-25.0%
5208	Equipment Maintenance	198	6,735	10,500	7,000	7,500	(3,000)	-28.6%
5209	Building & Grounds Maintenance	3,374	11,957	12,000	8,000	10,000	(2,000)	-16.7%
5210	Professional Services	35,760	54,346	103,750	60,000	65,000	(38,750)	-37.3%
5214	Rents & Leases	3,308	3,046	5,500	2,500	2,500	(3,000)	-54.5%
5215	Communications	14,795	22,540	24,000	15,000	15,000	(9,000)	-37.5%
5216	Freight and Postage	1,370	3,428	1,200	900	900	(300)	-25.0%
5217	Electricity	19,897	28,367	18,371	31,204	34,324	15,953	86.8%
5218	Water	1,586	1,680	1,925	1,848	2,033	108	5.6%
5219	Sewer	1,862	1,748	2,030	1,923	2,115	86	4.2%
5220	Refuse and Disposal	957	905	1,500	1,000	1,000	(500)	-33.3%
5221	Property Insurance	9,225	12,231	13,326	14,658	16,124	2,798	21.0%
5222	Auto Insurance	14,352	15,404	14,841	15,166	16,682	1,841	12.4%
5223	Liability Insurance	2,250	4,470	10,211	10,244	11,268	1,057	10.3%
5227	Advertising	100	110	500	250	250	(250)	-50.0%
5228	Books	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	3,290	10,979	11,000	6,000	6,000	(5,000)	-45.5%
5233	Computer Related Items	1,473	4,736	5,000	5,000	5,000	-	0.0%
5235	Membership Dues	675	300	1,250	750	750	(500)	-40.0%
5236	Transportation	8,099	140	-	250	250	250	0.0%
5237	Subsistence	11,242	1,860	-	2,000	2,000	2,000	0.0%
5244	Snow Removal	5,120	5,940	-	2,000	2,000	2,000	0.0%
5280	Volunteer Incentives	32,970	36,543	35,000	35,000	35,000	-	0.0%
5601	Uniform	7,014	31,804	34,500	25,000	30,000	(4,500)	-13.0%
5602	Safety Equipment	-	-	-	-	-	-	0.0%
5603	Employee Training	203	18,356	23,000	15,000	15,000	(8,000)	-34.8%
5604	Public Education	54	1,222	750	750	750	-	0.0%
5635	Software	194	1,027	-	2,000	2,000	2,000	0.0%
Total Maintenance and Operations		213,138	316,843	362,154	287,943	309,997	(52,157)	-14.4%
Total		600,418	691,960	757,023	604,871	640,229	(116,794)	-15.4%

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	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	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	194,490	215,847	298,217	257,885	266,117	(32,100)	-10.8%
5102	Fringe Benefits	125,193	154,214	164,183	150,463	165,915	1,732	1.1%
5103	Part-time Wages	21,378	21,664	28,488	28,488	28,488	0	0.0%
5104	Part-time Benefits	2,801	2,869	3,864	3,864	3,864	0	0.0%
5105	Overtime	26,059	49,371	14,447	14,447	14,447	-	0.0%
5107	Part-time Overtime	2,437	880	1,850	1,850	1,850	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,866	7,646	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>378,224</u>	<u>452,491</u>	<u>511,049</u>	<u>456,997</u>	<u>480,681</u>	<u>(30,368)</u>	<u>-5.9%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	243	2,507	5,000	5,000	5,000	-	0.0%
5207	Vehicle and Boat Maintenance	12,801	2,100	11,000	10,000	10,000	(1,000)	-9.1%
5208	Equipment Maintenance	2,094	8,437	10,500	5,000	5,000	(5,500)	-52.4%
5210	Professional Services	29,406	3,519	6,000	5,000	5,000	(1,000)	-16.7%
5231	Tools and Equipment	11,411	32,231	30,395	25,000	25,000	(5,395)	-17.7%
5235	Membership Dues	175	1,291	2,000	1,500	1,500	(500)	-25.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5601	Uniform	3,459	-	-	-	-	-	0.0%
5602	Safety Equipment	18,028	24,307	26,000	20,000	20,000	(6,000)	-23.1%
5603	Employee Training	10,553	18,764	30,000	20,000	20,000	(10,000)	-33.3%
5604	Public Education	641	920	1,000	500	500	(500)	-50.0%
<u>Total Maintenance and Operations</u>		<u>88,812</u>	<u>94,075</u>	<u>121,895</u>	<u>92,000</u>	<u>92,000</u>	<u>(29,895)</u>	<u>-24.5%</u>
<u>Total</u>		<u>467,036</u>	<u>546,565</u>	<u>632,944</u>	<u>548,997</u>	<u>572,681</u>	<u>(60,263)</u>	<u>-9.5%</u>

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	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	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	227,503	214,147	300,929	287,822	296,953	(3,976)	-1.3%
5102	Fringe Benefits	138,631	159,047	165,147	168,478	185,858	20,710	12.5%
5103	Part-time Wages	21,378	21,598	28,488	28,488	28,488	0	0.0%
5104	Part-time Benefits	2,801	2,736	3,864	3,864	3,864	0	0.0%
5105	Overtime	33,130	48,940	14,447	14,447	14,447	-	0.0%
5107	Part-time Overtime	2,437	880	1,850	1,850	1,850	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,932	7,584	-	-	-	-	0.0%
Total Salaries and Benefits		432,813	454,932	514,725	504,948	531,459	16,734	3.3%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	24,135	31,207	32,760	25,000	25,000	(7,760)	-23.7%
5210	Professional Services	4,271	676	4,500	3,000	3,000	(1,500)	-33.3%
5231	Tools and Equipment	5,496	7,626	7,500	5,000	5,000	(2,500)	-33.3%
5235	Membership Dues	50	139	250	250	250	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	258	-	-	-	-	-	0.0%
5601	Uniform	117	-	-	-	-	-	0.0%
5602	Safety Equipment	623	1,696	3,000	2,500	2,500	(500)	-16.7%
5603	Employee Training	7,894	15,147	19,360	7,500	8,000	(11,360)	-58.7%
5604	Public Education	129	693	1,000	500	500	(500)	-50.0%
Total Maintenance and Operations		42,972	57,184	68,370	43,750	44,250	(24,120)	-35.3%
Total		475,785	512,117	583,095	548,698	575,709	(7,386)	-1.3%

FY26/27 Budget Notes:

FY26/27 Budget Narrative Worksheet

Police Department

Mission Statement:		Functions and Responsibilities:				
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.		- 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:				
- 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.		✓ 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:						
- 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 POLICE		100 - GENERAL FUND 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	1,825,313	1,845,133	2,109,135	2,138,151	2,177,689	68,554	3.3%
5102	Fringe Benefits	1,180,105	1,147,957	1,060,979	1,107,481	1,215,624	154,645	14.6%
5103	Part-time Wages	22,371	32,090	0	-	-	(0)	-100.0%
5104	Part-time Benefits	2,624	23,362	0	-	-	(0)	-100.0%
5105	Overtime	453,060	407,818	264,844	264,844	264,844	-	0.0%
5107	Part-time Overtime	720	884	-	-	-	-	0.0%
5108	Unemployment Benefits	-	740	-	-	-	-	0.0%
5112	PERS Relief	60,598	64,948	-	-	-	-	0.0%
Total Salaries and Benefits		3,544,792	3,522,932	3,434,958	3,510,476	3,658,157	223,199	6.5%
Maintenance and Operations								
5201	Office Supplies	4,448	5,113	7,750	6,700	6,800	(950)	-12.3%
5202	Operating Supplies	14,197	12,594	20,500	19,000	19,000	(1,500)	-7.3%
5203	Fuel and Lube	68,913	77,632	55,700	57,000	58,500	2,800	5.0%
5205	Ammunition	14,574	18,377	20,000	22,500	25,000	5,000	25.0%
5206	Food and Staples	20,698	21,493	21,000	17,500	18,000	(3,000)	-14.3%
5207	Vehicle and Boat Maintenance	4,662	6,636	6,500	6,500	7,500	1,000	15.4%
5208	Equipment Maintenance	126	2,838	7,750	5,250	5,750	(2,000)	-25.8%
5209	Building & Grounds Maintenance	8,620	7,076	14,000	13,500	14,250	250	1.8%
5210	Professional Services	323,611	290,488	346,000	390,500	391,000	45,000	13.0%
5214	Rents & Leases	20,986	17,351	17,285	16,000	16,500	(785)	-4.5%
5215	Communications	66,908	78,889	65,600	65,400	70,400	4,800	7.3%
5216	Freight and Postage	2,289	1,876	2,650	2,150	2,150	(500)	-18.9%
5217	Electricity	56,523	61,617	60,768	67,779	74,557	13,789	22.7%
5218	Water	1,871	2,162	2,048	2,379	2,616	568	27.7%
5219	Sewer	1,926	2,248	1,922	2,473	2,720	798	41.5%
5220	Refuse and Disposal	1,181	1,165	1,600	1,600	1,600	-	0.0%
5221	Property Insurance	8,061	9,862	10,737	11,810	12,991	2,255	21.0%
5222	Auto Insurance	14,379	17,606	17,601	18,980	20,878	3,277	18.6%
5223	Liability Insurance	95,890	83,489	137,671	138,480	152,328	14,657	10.6%
5227	Advertising	3,012	2,233	3,500	3,000	3,000	(500)	-14.3%
5231	Tools and Equipment	44,700	43,998	40,000	48,000	48,500	8,500	21.3%
5233	Computer Related Items	1,933	1,592	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	1,848	2,445	1,650	1,650	1,650	-	0.0%
5236	Transportation	8,862	1,512	-	300	300	300	0.0%
5237	Subsistence	1,608	1,972	-	300	300	300	0.0%
5242	Janitorial	-	-	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	17,000	15,000	12,000	13,000	13,500	1,500	12.5%
5250	Camera Area Network	-	-	-	12,000	12,000	12,000	0.0%
5601	Uniform	18,572	22,130	21,000	19,000	19,000	(2,000)	-9.5%
5603	Employee Training	51,169	58,793	63,750	60,350	61,000	(2,750)	-4.3%
5625	Impound Costs	4,202	1,385	6,000	5,000	5,000	(1,000)	-16.7%
5626	Jail Laundry Services	-	-	-	-	-	-	0.0%
5630	Haven House	14,000	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	45	363	-	500	500	500	0.0%
Total Maintenance and Operations		896,814	883,937	981,983	1,045,601	1,084,291	102,309	10.4%
Transfers								
5990	Transfers To	-	-	-	-	-	-	0.0%
Total Transfers		-	-	-	-	-	-	0.0%
Total		4,441,606	4,406,869	4,416,940	4,556,077	4,742,448	325,508	7.4%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0160 - POLICE ADMINISTRATION								
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	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	114,985	119,144	134,259	134,259	134,259	(0)	0.0%
5102	Fringe Benefits	36,579	36,289	45,812	35,382	39,201	(6,611)	-14.4%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	5,281	4,057	2,256	2,256	2,256	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,199	3,552	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>160,044</u>	<u>163,042</u>	<u>182,327</u>	<u>171,897</u>	<u>175,716</u>	<u>(6,611)</u>	<u>-3.6%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	2,656	1,650	1,000	1,700	1,800	800	80.0%
5202	Operating Supplies	8,514	6,804	8,000	8,000	8,000	-	0.0%
5203	Fuel and Lube	59,435	63,378	42,500	46,000	47,000	4,500	10.6%
5205	Ammunition	14,574	18,377	20,000	22,500	25,000	5,000	25.0%
5206	Food and Staples	1,689	5,702	1,000	1,000	1,000	-	0.0%
5207	Vehicle and Boat Maintenance	3,697	5,386	5,000	5,000	6,000	1,000	20.0%
5208	Equipment Maintenance	126	2,338	6,000	3,500	4,000	(2,000)	-33.3%
5209	Building & Grounds Maintenance	3,829	3,916	6,000	5,500	6,250	250	4.2%
5210	Professional Services	14,803	17,328	16,000	16,000	16,000	-	0.0%
5214	Rents & Leases	15,052	13,189	10,285	10,000	10,500	215	2.1%
5215	Communications	64,100	78,792	65,000	65,000	70,000	5,000	7.7%
5216	Freight and Postage	726	477	350	350	350	-	0.0%
5217	Electricity	39,551	39,253	36,414	43,179	47,496	11,083	30.4%
5218	Water	993	1,218	1,138	1,340	1,473	335	29.4%
5219	Sewer	1,016	1,266	1,087	1,392	1,531	445	40.9%
5220	Refuse and Disposal	880	863	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	6,482	7,763	8,451	9,297	10,226	1,775	21.0%
5222	Auto Insurance	14,379	17,606	17,601	18,980	20,878	3,277	18.6%
5223	Liability Insurance	21,602	24,346	42,023	44,153	48,568	6,545	15.6%
5227	Advertising	3,012	2,233	3,500	3,000	3,000	(500)	-14.3%
5231	Tools and Equipment	22,348	18,619	17,000	17,000	17,500	500	2.9%
5233	Computer Related Items	1,677	1,592	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	1,338	2,178	1,400	1,400	1,400	-	0.0%
5236	Transportation	7,083	1,339	-	-	-	-	0.0%
5237	Subsistence	1,402	1,972	-	-	-	-	0.0%
5242	Janitorial	-	-	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	17,000	15,000	12,000	13,000	13,500	1,500	12.5%
5601	Uniform	8,433	9,237	8,000	8,000	8,000	-	0.0%
5603	Employee Training	47,262	56,639	45,600	45,600	46,000	400	0.9%
5625	Impound Costs	4,202	1,385	6,000	5,000	5,000	(1,000)	-16.7%
5630	Haven House	14,000	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	45	363	-	500	500	500	0.0%
<u>Total Maintenance and Operations</u>		<u>401,906</u>	<u>434,210</u>	<u>399,349</u>	<u>414,389</u>	<u>438,973</u>	<u>39,625</u>	<u>9.9%</u>
<u>Total</u>		<u>561,950</u>	<u>597,252</u>	<u>581,676</u>	<u>586,286</u>	<u>614,689</u>	<u>33,014</u>	<u>5.7%</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0161 - DISPATCH								
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	355,330	372,869	407,474	411,807	420,587	13,114	3.2%
5102	Fringe Benefits	240,169	240,788	218,947	233,463	260,033	41,086	18.8%
5103	Part-time Wages	-	1,266	-	-	-	-	0.0%
5104	Part-time Benefits	-	100	-	-	-	-	0.0%
5105	Overtime	59,028	41,525	42,446	42,446	42,446	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	740	-	-	-	-	0.0%
5112	PERS Relief	11,021	11,946	-	-	-	-	0.0%
Total Salaries and Benefits		665,548	669,235	668,867	687,716	723,066	54,200	8.1%
Maintenance and Operations								
5201	Office Supplies	1,694	3,156	5,250	4,000	4,000	(1,250)	-23.8%
5202	Operating Supplies	151	191	2,500	2,000	2,000	(500)	-20.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	270	8,779	14,000	15,000	15,000	1,000	7.1%
5214	Rents & Leases	5,934	4,162	7,000	6,000	6,000	(1,000)	-14.3%
5215	Communications	2,698	-	-	-	-	-	0.0%
5216	Freight and Postage	1,298	1,099	2,000	1,500	1,500	(500)	-25.0%
5231	Tools and Equipment	3,563	6,394	7,000	7,000	7,000	-	0.0%
5233	Computer Related Items	256	-	-	-	-	-	0.0%
5235	Membership Dues	510	267	250	250	250	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5250	Camera Area Network	-	-	-	-	6,000	6,000	0.0%
5601	Uniform	2,403	4,360	3,000	2,500	2,500	(500)	-16.7%
5603	Employee Training	3,908	2,154	11,750	11,750	12,000	250	2.1%
Total Maintenance and Operations		22,685	30,562	52,750	50,000	56,250	3,500	6.6%
Total		688,233	699,797	721,617	737,716	779,316	57,700	8.0%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0162 - INVESTIGATION								
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	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	123,291	122,601	126,439	127,975	131,082	4,643	3.7%
5102	Fringe Benefits	75,951	75,588	61,729	64,909	70,776	9,047	14.7%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	38,920	36,655	17,332	17,332	17,332	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,314	4,591	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>242,477</u>	<u>239,436</u>	<u>205,500</u>	<u>210,215</u>	<u>219,190</u>	<u>13,690</u>	<u>6.7%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	1,279	1,600	6,000	5,500	5,500	(500)	-8.3%
5210	Professional Services	21,002	17,727	14,000	11,500	11,500	(2,500)	-17.9%
5215	Communications	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	8,206	7,253	8,000	16,000	16,000	8,000	100.0%
5236	Transportation	1,779	173	-	300	300	300	0.0%
5237	Subsistence	206	-	-	300	300	300	0.0%
<u>Total Maintenance and Operations</u>		<u>32,472</u>	<u>26,752</u>	<u>28,000</u>	<u>33,600</u>	<u>33,600</u>	<u>5,600</u>	<u>20.0%</u>
<u>Total</u>		<u>274,949</u>	<u>266,188</u>	<u>233,500</u>	<u>243,815</u>	<u>252,790</u>	<u>19,290</u>	<u>8.3%</u>

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	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	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	912,241	880,702	1,016,762	1,026,923	1,047,863	31,101	3.1%
5102	Fringe Benefits	591,417	571,124	507,215	532,011	579,756	72,541	14.3%
5103	Part-time Wages	11,416	-	-	-	-	-	0.0%
5104	Part-time Benefits	1,356	-	-	-	-	-	0.0%
5105	Overtime	267,421	251,929	154,880	154,880	154,880	-	0.0%
5107	Part-time Overtime	720	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	31,376	32,651	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>1,815,946</u>	<u>1,736,406</u>	<u>1,678,857</u>	<u>1,713,814</u>	<u>1,782,498</u>	<u>103,641</u>	<u>6.2%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	-	63	-	-	-	-	0.0%
5210	Professional Services	-	-	-	-	-	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5601	Uniform	5,847	7,460	7,500	6,500	6,500	(1,000)	-13.3%
5603	Employee Training	-	-	-	-	-	-	0.0%
<u>Total Maintenance and Operations</u>		<u>5,847</u>	<u>7,523</u>	<u>7,500</u>	<u>6,500</u>	<u>6,500</u>	<u>(1,000)</u>	<u>-13.3%</u>
<u>Total</u>		<u>1,821,794</u>	<u>1,743,929</u>	<u>1,686,357</u>	<u>1,720,314</u>	<u>1,788,998</u>	<u>102,641</u>	<u>6.1%</u>

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0164 - JAIL								
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	319,466	349,817	424,201	437,187	443,897	19,696	4.6%
5102	Fringe Benefits	235,989	224,167	227,276	241,715	265,858	38,582	17.0%
5103	Part-time Wages	10,955	30,824	0	-	-	(0)	-100.0%
5104	Part-time Benefits	1,269	23,261	0	-	-	(0)	-100.0%
5105	Overtime	82,410	73,652	47,931	47,931	47,931	-	0.0%
5107	Part-time Overtime	-	884	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	10,689	12,208	-	-	-	-	0.0%
Total Salaries and Benefits		660,777	714,813	699,407	726,834	757,686	58,279	8.3%
Maintenance and Operations								
5201	Office Supplies	98	307	1,500	1,000	1,000	(500)	-33.3%
5202	Operating Supplies	4,253	3,935	3,500	3,000	3,000	(500)	-14.3%
5203	Fuel and Lube	1,650	2,232	2,000	2,000	2,000	-	0.0%
5206	Food and Staples	19,008	15,791	20,000	16,500	17,000	(3,000)	-15.0%
5207	Vehicle and Boat Maintenance	965	1,250	1,500	1,500	1,500	-	0.0%
5208	Equipment Maintenance	-	500	750	750	750	-	0.0%
5209	Building & Grounds Maintenance	4,792	3,161	5,000	5,000	5,000	-	0.0%
5210	Professional Services	3,849	6,654	2,000	8,000	8,500	6,500	325.0%
5215	Communications	-	-	-	-	-	-	0.0%
5216	Freight and Postage	265	300	300	300	300	-	0.0%
5217	Electricity	8,583	13,223	15,225	14,545	16,000	774	5.1%
5218	Water	248	304	285	335	368	84	29.4%
5219	Sewer	254	316	272	348	383	111	41.0%
5223	Liability Insurance	73,956	58,362	93,911	92,584	101,843	7,932	8.4%
5231	Tools and Equipment	10,582	11,732	8,000	8,000	8,000	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5250	Camera Area Network	-	-	-	12,000	6,000	6,000	0.0%
5601	Uniform	1,889	1,074	2,500	2,000	2,000	(500)	-20.0%
5603	Employee Training	-	-	6,400	3,000	3,000	(3,400)	-53.1%
5626	Jail Laundry Services	-	-	-	-	-	-	0.0%
Total Maintenance and Operations		130,392	119,143	163,142	170,863	176,644	13,502	8.3%
Total		791,168	833,957	862,549	897,696	934,330	71,781	8.3%

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	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	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		-	-	-	-	-	-	0.0%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	-	-	500	500	500	-	0.0%
5203	Fuel and Lube	7,828	12,022	11,200	9,000	9,500	(1,700)	-15.2%
5206	Food and Staples	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	-	-	3,000	3,000	3,000	-	0.0%
5210	Professional Services	283,687	240,000	300,000	340,000	340,000	40,000	13.3%
5215	Communications	110	98	600	400	400	(200)	-33.3%
5217	Electricity	8,389	9,141	9,129	10,055	11,061	1,932	21.2%
5218	Water	629	640	625	704	775	149	23.9%
5219	Sewer	656	666	564	732	806	241	42.8%
5220	Refuse and Disposal	302	302	600	600	600	-	0.0%
5221	Property Insurance	1,579	2,098	2,285	2,514	2,765	480	21.0%
5223	Liability Insurance	332	780	1,738	1,743	1,918	180	10.3%
5244	Snow Removal	-	-	-	-	-	-	0.0%
<u>Total Maintenance and Operations</u>		303,512	265,747	331,242	370,249	372,324	41,082	12.4%
<u>Total</u>		303,512	265,747	331,242	370,249	372,324	41,082	12.4%

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:
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.	The Public Works Department is divided into two divisions: Public Works: • 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 Water and Sewer: • Operates the water and sewer system and is funded by the Utility Fund (next budget section).
Future Considerations:	FY24/25 Accomplishments:
• 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.	✓ 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.

	✓ 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.
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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	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	877,266	993,072	1,144,350	1,155,399	1,185,949	41,598	3.6%
5102	Fringe Benefits	604,182	632,155	639,524	679,735	752,987	113,463	17.7%
5103	Part-time Wages	138,706	87,168	75,612	77,288	77,288	1,676	2.2%
5104	Part-time Benefits	16,741	10,501	25,269	9,407	9,407	(15,862)	-62.8%
5105	Overtime	49,016	53,045	51,202	61,376	62,727	11,525	22.5%
5107	Part-time Overtime	3,945	2,036	4,466	3,888	3,888	(579)	-13.0%
5108	Unemployment Benefits	652	816	-	-	-	-	0.0%
5112	PERS Relief	24,636	30,157	-	-	-	-	0.0%
Total Salaries and Benefits		1,715,145	1,808,949	1,940,424	1,987,093	2,092,246	151,821	7.8%
Maintenance and Operations								
5201	Office Supplies	3,754	2,965	4,950	4,950	4,950	-	0.0%
5202	Operating Supplies	233,220	282,034	300,000	308,700	308,700	8,700	2.9%
5203	Fuel and Lube	179,924	144,417	132,000	159,000	159,000	27,000	20.5%
5204	Chemicals	190,447	134,229	222,600	222,600	222,600	-	0.0%
5207	Vehicle and Boat Maintenance	209,347	197,269	275,000	275,000	275,000	-	0.0%
5208	Equipment Maintenance	7,813	9,668	15,000	15,400	15,400	400	2.7%
5209	Building & Grounds Maintenance	46,623	43,362	60,607	60,607	60,607	-	0.0%
5210	Professional Services	235,188	207,143	229,500	225,500	225,500	(4,000)	-1.7%
5213	Survey and Appraisal	20	-	3,000	2,000	2,000	(1,000)	-33.3%
5214	Rents & Leases	5,946	34,481	95,000	84,000	84,000	(11,000)	-11.6%
5215	Communications	14,393	16,184	20,640	20,640	20,640	-	0.0%
5216	Freight and Postage	871	(6)	1,000	1,000	1,000	-	0.0%
5217	Electricity	80,977	99,055	96,713	92,504	98,235	1,522	1.6%
5218	Water	10,064	12,211	12,765	13,433	14,776	2,011	15.8%
5219	Sewer	13,560	17,552	21,317	19,307	21,237	(80)	-0.4%
5220	Refuse and Disposal	4,337	6,869	5,850	5,850	5,850	-	0.0%
5221	Property Insurance	7,086	9,266	10,095	11,104	12,215	2,120	21.0%
5222	Auto Insurance	14,518	15,988	14,885	15,581	17,140	2,255	15.2%
5223	Liability Insurance	12,004	16,258	18,856	18,916	20,807	1,951	10.3%
5227	Advertising	2,117	1,622	3,250	3,250	3,250	-	0.0%
5231	Tools and Equipment	33,054	25,156	31,350	34,450	34,450	3,100	9.9%
5233	Computer Related Items	2,077	2,100	3,000	3,000	3,000	-	0.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	1,263	352	1,400	1,400	1,400	-	0.0%
5236	Transportation	140	3,631	-	1,000	1,000	1,000	0.0%
5237	Subsistence	320	285	-	300	300	300	0.0%
5238	Printing and Binding	778	695	750	750	750	-	0.0%
5244	Snow Removal	15,625	10,463	-	10,000	10,000	10,000	0.0%
5251	Pioneer Beautification	1,571	1,203	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	4,366	-	-	-	-	-	0.0%
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%
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	9,225	4,432	11,400	11,400	11,400	-	0.0%
5602	Safety Equipment	6,689	8,485	10,950	10,950	10,950	-	0.0%
5603	Employee Training	9,101	15,153	23,700	20,000	20,000	(3,700)	-15.6%
5604	Public Education	-	-	-	-	-	-	0.0%
5614	Car Allowance	4,305	15,732	3,800	15,000	15,000	11,200	294.7%
5635	Software	22	205	-	5,000	5,000	5,000	0.0%
5815	Parks & Recreation Board	189	-	-	-	-	-	0.0%
Total Maintenance and Operations		1,441,854	1,419,394	1,722,577	1,768,792	1,782,356	59,780	3.5%
Transfers								
5990	Transfers To	-	-	-	71,380	71,380	71,380	0.0%
Total Transfers		-	-	-	71,380	71,380	71,380	0.0%
Total		3,156,999	3,228,343	3,663,001	3,827,265	3,945,982	282,981	7.7%

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0170 - PUBLIC WORKS ADMINISTRATION								
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	61,286	75,290	114,316	117,696	121,192	6,875	6.0%
5102	Fringe Benefits	39,673	43,417	56,932	61,651	67,996	11,064	19.4%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	128	152	1,060	500	500	(560)	-52.8%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,633	2,175	-	-	-	-	0.0%
Total Salaries and Benefits		102,721	121,034	172,308	179,847	189,688	17,380	10.1%
Maintenance and Operations								
5201	Office Supplies	3,048	2,288	3,200	3,200	3,200	-	0.0%
5202	Operating Supplies	7,517	6,889	5,500	5,500	5,500	-	0.0%
5207	Vehicle and Boat Maintenance	602	-	-	-	-	-	0.0%
5208	Equipment Maintenance	597	253	-	400	400	400	0.0%
5210	Professional Services	9,829	7,971	21,000	10,000	10,000	(11,000)	-52.4%
5214	Rents & Leases	5,946	3,671	7,000	6,000	6,000	(1,000)	-14.3%
5215	Communications	13,819	16,184	11,080	11,080	11,080	-	0.0%
5216	Freight and Postage	871	(6)	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	7,086	9,266	10,095	11,104	12,215	2,120	21.0%
5222	Auto Insurance	14,518	15,988	14,885	15,581	17,140	2,255	15.2%
5223	Liability Insurance	12,004	16,258	18,856	18,916	20,807	1,951	10.3%
5227	Advertising	2,117	1,037	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	1,403	950	-	800	800	800	0.0%
5233	Computer Related Items	-	30	-	-	-	-	0.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	233	32	500	500	500	-	0.0%
5236	Transportation	140	1,882	-	1,000	1,000	1,000	0.0%
5237	Subsistence	320	215	-	300	300	300	0.0%
5602	Safety Equipment	3,289	1,225	2,200	2,200	2,200	-	0.0%
5603	Employee Training	1,919	1,490	3,200	3,200	3,200	-	0.0%
5614	Car Allowance	-	-	-	-	-	-	0.0%
5635	Software	22	205	-	5,000	5,000	5,000	0.0%
Total Maintenance and Operations		85,281	85,828	99,515	96,782	101,342	1,826	1.8%
Transfers								
	Transfer to PW Fleet CARMA (Grader Lease)	-	-	-	71,380	71,380	71,380	0.0%
5990	Total Transfers	-	-	-	71,380	71,380	71,380	0.0%
Total		188,002	206,862	271,823	348,008	362,410	90,586	33.3%

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	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	131,699	192,139	186,615	185,687	190,428	3,813	2.0%
5102	Fringe Benefits	95,231	116,352	103,863	109,149	120,406	16,544	15.9%
5103	Part-time Wages	18,576	31,673	6,286	6,286	6,286	(0)	0.0%
5104	Part-time Benefits	2,203	3,614	742	742	742	0	0.0%
5105	Overtime	7,937	15,736	7,617	9,790	10,714	3,096	40.6%
5107	Part-time Overtime	-	30	377	377	377	-	0.0%
5108	Unemployment Benefits	652	-	-	-	-	-	0.0%
5112	PERS Relief	3,714	5,993	-	-	-	-	0.0%
Total Salaries and Benefits		260,013	365,536	305,500	312,031	328,953	23,453	7.7%
Maintenance and Operations								
5201	Office Supplies	-	-	-	-	-	-	0.0%
5202	Operating Supplies	22,927	15,578	7,000	15,700	15,700	8,700	124.3%
5203	Fuel and Lube	41,916	34,434	7,000	34,000	34,000	27,000	385.7%
5208	Equipment Maintenance	3,764	5,905	7,000	7,000	7,000	-	0.0%
5209	Building & Grounds Maintenance	12,527	10,787	20,607	20,607	20,607	-	0.0%
5210	Professional Services	9,162	36,056	20,000	22,000	22,000	2,000	10.0%
5215	Communications	574	-	1,620	1,620	1,620	-	0.0%
5217	Electricity	37,765	40,269	46,797	44,295	48,725	1,928	4.1%
5218	Water	1,349	1,381	1,708	1,519	1,671	(37)	-2.1%
5219	Sewer	1,463	1,436	2,011	1,579	1,737	(273)	-13.6%
5220	Refuse and Disposal	33	2,638	2,350	2,350	2,350	-	0.0%
5231	Tools and Equipment	7,307	7,817	5,300	7,600	7,600	2,300	43.4%
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%
5602	Safety Equipment	2,458	4,227	5,000	5,000	5,000	-	0.0%
5603	Employee Training	5,490	5,730	8,000	6,300	6,300	(1,700)	-21.3%
Total Maintenance and Operations		196,930	215,558	187,392	225,571	230,310	42,918	22.9%
Total		456,943	581,094	492,893	537,601	559,264	66,371	13.5%

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	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	78,686	74,111	86,223	85,628	87,397	1,173	1.4%
5102	Fringe Benefits	49,677	46,104	48,095	50,358	55,500	7,404	15.4%
5103	Part-time Wages	1,755	-	2,668	2,668	2,668	(0)	0.0%
5104	Part-time Benefits	214	-	304	335	335	32	10.5%
5105	Overtime	397	909	1,170	1,170	1,218	48	4.1%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,103	2,163	-	-	-	-	0.0%
Total Salaries and Benefits		132,832	123,287	138,460	140,159	147,117	8,657	6.3%
Maintenance and Operations								
5202	Operating Supplies	58,169	75,861	102,000	102,000	102,000	-	0.0%
5204	Chemicals	79,080	47,492	111,700	111,700	111,700	-	0.0%
5210	Professional Services	9,578	1,752	6,500	6,500	6,500	-	0.0%
5214	Rents & Leases	-	8,505	19,000	19,000	19,000	-	0.0%
5215	Communications	-	-	4,240	4,240	4,240	-	0.0%
5227	Advertising	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	783	1,543	3,000	3,000	3,000	-	0.0%
5603	Employee Training	-	5,288	1,500	1,500	1,500	-	0.0%
Total Maintenance and Operations		147,609	140,441	247,940	247,940	247,940	-	0.0%
Total		280,441	263,728	386,400	388,099	395,057	8,657	2.2%

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	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	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	94,468	93,876	103,147	101,447	103,654	507	0.5%
5102	Fringe Benefits	60,069	60,163	57,968	60,432	66,702	8,734	15.1%
5103	Part-time Wages	2,340	-	3,557	3,557	3,557	(0)	0.0%
5104	Part-time Benefits	285	-	405	447	447	42	10.5%
5105	Overtime	610	2,169	3,106	3,764	3,764	657	21.2%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,529	2,769	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>160,300</u>	<u>158,976</u>	<u>168,184</u>	<u>169,647</u>	<u>178,125</u>	<u>9,941</u>	<u>5.9%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	40,940	68,861	70,000	70,000	70,000	-	0.0%
5210	Professional Services	13,428	13,325	45,000	45,000	45,000	-	0.0%
5214	Rents & Leases	-	10,605	19,000	19,000	19,000	-	0.0%
5217	Electricity	32,584	46,963	35,203	35,203	35,203	(0)	0.0%
5227	Advertising	-	-	750	750	750	-	0.0%
5231	Tools and Equipment	1,991	319	3,000	3,000	3,000	-	0.0%
<u>Total Maintenance and Operations</u>		<u>88,942</u>	<u>140,073</u>	<u>172,953</u>	<u>172,953</u>	<u>172,953</u>	<u>(0)</u>	<u>0.0%</u>
<u>Total</u>		<u>249,242</u>	<u>299,050</u>	<u>341,137</u>	<u>342,600</u>	<u>351,078</u>	<u>9,940</u>	<u>2.9%</u>

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	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	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	110,248	108,849	120,071	117,266	119,912	(159)	-0.1%
5102	Fringe Benefits	74,567	73,450	67,841	70,507	77,905	10,064	14.8%
5103	Part-time Wages	2,925	-	4,447	4,447	4,447	0	0.0%
5104	Part-time Benefits	356	28	506	559	559	53	10.5%
5105	Overtime	14,345	13,994	23,175	27,735	27,735	4,560	19.7%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,314	3,541	-	-	-	-	0.0%
Total Salaries and Benefits		205,755	199,862	216,040	220,513	230,557	14,517	6.7%
<u>Maintenance and Operations</u>								
5202	Operating Supplies	46,217	60,807	53,000	53,000	53,000	-	0.0%
5204	Chemicals	111,367	86,738	110,900	110,900	110,900	-	0.0%
5210	Professional Services	-	-	-	-	-	-	0.0%
5214	Rents & Leases	-	11,701	50,000	40,000	40,000	(10,000)	-20.0%
5227	Advertising	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	1,574	3,682	3,750	3,750	3,750	-	0.0%
5244	Snow Removal	15,625	10,463	-	10,000	10,000	10,000	0.0%
Total Maintenance and Operations		174,783	173,390	217,650	217,650	217,650	-	0.0%
Total		380,538	373,252	433,690	438,163	448,207	14,517	3.3%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0175 - PARKS								
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	78,505	78,813	102,246	103,948	106,818	4,572	4.5%
5102	Fringe Benefits	55,703	47,770	58,463	62,467	69,326	10,863	18.6%
5103	Part-time Wages	80,622	42,650	44,027	45,702	45,702	1,676	3.8%
5104	Part-time Benefits	9,484	5,206	21,585	5,596	5,596	(15,989)	-74.1%
5105	Overtime	1,713	4,252	3,152	6,497	6,876	3,723	118.1%
5107	Part-time Overtime	1,621	1,666	3,011	3,011	3,011	-	0.0%
5108	Unemployment Benefits	-	816	-	-	-	-	0.0%
5112	PERS Relief	2,134	2,395	-	-	-	-	0.0%
Total Salaries and Benefits		229,781	183,569	232,485	227,221	237,329	4,845	2.1%
Maintenance and Operations								
5202	Operating Supplies	37,797	15,197	20,000	20,000	20,000	-	0.0%
5203	Fuel and Lube	10,427	9,222	15,000	15,000	15,000	-	0.0%
5208	Equipment Maintenance	2,885	1,997	5,000	5,000	5,000	-	0.0%
5209	Building & Grounds Maintenance	33,849	32,575	40,000	40,000	40,000	-	0.0%
5210	Professional Services	174,100	91,386	90,000	90,000	90,000	-	0.0%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5215	Communications	-	-	1,000	1,000	1,000	-	0.0%
5217	Electricity	10,628	11,824	14,713	13,006	14,307	(406)	-2.8%
5218	Water	8,714	10,830	11,057	11,913	13,105	2,048	18.5%
5219	Sewer	12,097	16,116	19,306	17,728	19,500	194	1.0%
5220	Refuse and Disposal	4,304	4,232	3,500	3,500	3,500	-	0.0%
5227	Advertising	-	585	-	-	-	-	0.0%
5231	Tools and Equipment	6,112	3,465	4,500	4,500	4,500	-	0.0%
5235	Membership Dues	620	-	500	500	500	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5251	Pioneer Beautification	1,571	1,203	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	4,366	-	-	-	-	-	0.0%
5601	Uniform	1,622	793	3,000	3,000	3,000	-	0.0%
5603	Employee Training	1,692	2,120	2,000	2,000	2,000	-	0.0%
5604	Public Education	-	-	-	-	-	-	0.0%
5815	Parks & Recreation Board	189	-	-	-	-	-	0.0%
Total Maintenance and Operations		310,974	201,544	231,076	228,647	232,912	1,836	0.8%
Total		540,755	385,113	463,560	455,868	470,241	6,680	1.4%

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	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	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	108,122	108,184	149,058	152,969	157,583	8,525	5.7%
5102	Fringe Benefits	73,094	70,822	81,008	86,791	96,165	15,157	18.7%
5103	Part-time Wages	7,488	-	-	-	-	-	0.0%
5104	Part-time Benefits	1,082	-	-	-	-	-	0.0%
5105	Overtime	1,485	4,284	4,000	4,000	4,000	-	0.0%
5107	Part-time Overtime	1,800	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,915	3,242	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>195,986</u>	<u>186,533</u>	<u>234,067</u>	<u>243,760</u>	<u>257,748</u>	<u>23,681</u>	<u>10.1%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	760	-	2,000	2,000	2,000	-	0.0%
5203	Fuel and Lube	127,581	100,761	110,000	110,000	110,000	-	0.0%
5207	Vehicle and Boat Maintenance	208,745	197,269	275,000	275,000	275,000	-	0.0%
5208	Equipment Maintenance	121	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	160	454	2,000	2,000	2,000	-	0.0%
5215	Communications	-	-	1,620	1,620	1,620	-	0.0%
5231	Tools and Equipment	12,719	6,558	10,000	10,000	10,000	-	0.0%
5236	Transportation	-	1,749	-	-	-	-	0.0%
5237	Subsistence	-	71	-	-	-	-	0.0%
5292	City Hall Motor Pool	328	8	700	700	700	-	0.0%
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	7,603	3,639	8,400	8,400	8,400	-	0.0%
5602	Safety Equipment	788	1,463	1,500	1,500	1,500	-	0.0%
5603	Employee Training	-	-	7,000	5,000	5,000	(2,000)	-28.6%
<u>Total Maintenance and Operations</u>		<u>389,202</u>	<u>343,595</u>	<u>456,220</u>	<u>454,220</u>	<u>454,220</u>	<u>(2,000)</u>	<u>-0.4%</u>
<u>Total</u>		<u>585,188</u>	<u>530,127</u>	<u>690,287</u>	<u>697,980</u>	<u>711,968</u>	<u>21,681</u>	<u>3.1%</u>

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	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	103,254	114,537	143,592	148,196	153,583	9,991	7.0%
5102	Fringe Benefits	64,654	67,586	74,919	80,775	89,575	14,655	19.6%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	119	14	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,749	3,302	-	-	-	-	0.0%
Total Salaries and Benefits		170,775	185,439	218,512	228,972	243,158	24,647	11.3%
Maintenance and Operations								
5201	Office Supplies	706	677	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	1,605	557	1,500	1,500	1,500	-	0.0%
5210	Professional Services	17,054	34,029	20,000	25,000	25,000	5,000	25.0%
5213	Survey and Appraisal	20	-	3,000	2,000	2,000	(1,000)	-33.3%
5215	Communications	-	-	1,080	1,080	1,080	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5227	Advertising	-	-	1,500	1,500	1,500	-	0.0%
5231	Tools and Equipment	465	336	800	800	800	-	0.0%
5233	Computer Related Items	2,077	2,070	3,000	3,000	3,000	-	0.0%
5235	Membership Dues	410	320	400	400	400	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5238	Printing and Binding	778	695	750	750	750	-	0.0%
5602	Safety Equipment	-	464	750	750	750	-	0.0%
5603	Employee Training	-	526	2,000	2,000	2,000	-	0.0%
Total Maintenance and Operations		23,115	39,674	36,530	40,530	40,530	4,000	10.9%
Total		193,891	225,113	255,042	269,502	283,688	28,647	11.2%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0178 - JANITORIAL								
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	\$	%
<u>Salary and Wages</u>								
5101	Salary and Wages	111,000	147,272	139,081	142,563	145,382	6,301	4.5%
5102	Fringe Benefits	91,514	106,490	90,434	97,605	109,412	18,978	21.0%
5103	Part-time Wages	24,999	12,844	14,628	14,628	14,628	0	0.0%
5104	Part-time Benefits	3,116	1,654	1,727	1,727	1,727	0	0.0%
5105	Overtime	22,284	11,536	7,922	7,922	7,922	-	0.0%
5107	Part-time Overtime	525	340	1,079	500	500	(579)	-53.6%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,545	4,578	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>256,982</u>	<u>284,714</u>	<u>254,869</u>	<u>264,944</u>	<u>279,570</u>	<u>24,701</u>	<u>9.7%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	17,290	38,283	39,000	39,000	39,000	-	0.0%
5208	Equipment Maintenance	446	1,513	3,000	3,000	3,000	-	0.0%
5209	Building & Grounds Maintenance	247	-	-	-	-	-	0.0%
5210	Professional Services	1,876	22,170	25,000	25,000	25,000	-	0.0%
5231	Tools and Equipment	700	486	1,000	1,000	1,000	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5602	Safety Equipment	154	1,107	1,500	1,500	1,500	-	0.0%
5614	Car Allowance	4,305	15,732	3,800	15,000	15,000	11,200	294.7%
<u>Total Maintenance and Operations</u>		<u>25,017</u>	<u>79,291</u>	<u>73,300</u>	<u>84,500</u>	<u>84,500</u>	<u>11,200</u>	<u>15.3%</u>
<u>Total</u>		<u>281,998</u>	<u>364,005</u>	<u>328,169</u>	<u>349,444</u>	<u>364,070</u>	<u>35,901</u>	<u>10.9%</u>

FY26/27 Budget Notes:

FY26/27 Budget Narrative Worksheet

Water and Sewer Utility Operations

Mission Statement:	Functions and Responsibilities:
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.	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. The Water Division accounts for eight subsections designed to track and recover the cost to operate and maintain the water systems. • 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. The Sewer Division accounts for four separate sewer related accounts. • 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:				
- 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		✓ 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:						
- Replace Raw Water Transmission Main - Renovate Beluga Slough Sewage Lift Station - Replace West Trunk Transmission main - Construct Shellfish 0.75 MG water tank - Design A-frame 0.5 MG water tank - Establish grease trap program - Industrial 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	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	\$	%
Water Revenue								
Operating Revenue:								
	Metered Sales	1,915,984	2,245,909	2,325,213	2,339,585	2,459,896	134,684	5.8%
4661	Connection Fees	16,382	16,770	17,696	16,384	16,950	(746)	-4.2%
4662	Services & Meters	33,625	39,996	34,490	34,302	36,263	1,772	5.1%
4663	In Lieu of City Sales Tax	459	477	-	560	346	346	0.0%
Total Operating Revenue		1,966,450	2,303,153	2,377,399	2,390,830	2,513,455	136,056	5.7%
Non- Operating Revenue								
4801	Interest on Investments	(1,235)	18,121	-	-	-	-	0.0%
4802	Penalty & Interest (Utilities)	6,061	7,780	3,717	8,146	6,548	2,831	76.2%
4527	PERS Revenue	17,448	20,767	-	-	-	-	0.0%
4902	Other Revenue	-	-	-	-	-	-	0.0%
4992	Transfer from GF	91,734	103,000	108,964	123,136	129,468	20,504	18.8%
4990	Transfer from Fund Balance	-	-	4,470	-	-	(4,470)	-100.0%
Total Non-Operating Revenue		114,009	149,668	117,151	131,282	136,016	18,864	16.1%
Total Water Revenue		2,080,459	2,452,820	2,494,551	2,522,112	2,649,471	154,920	6.2%
Total Water Revenues (W/O PERS Relief)		2,063,011	2,432,054	2,494,551	2,522,112	2,649,471	154,920	6.2%
Sewer Revenue								
Operating Revenue								
	Metered Sales	1,829,631	1,987,374	2,184,808	2,129,620	2,237,942	53,134	2.4%
4619	Inspection Fees	-	-	-	-	-	-	0.0%
4662	Services & Meters	21,688	16,414	18,509	17,577	17,500	(1,009)	-5.5%
4701	RV Dump Station	10,505	9,713	6,024	10,370	8,702	2,678	44.5%
4902	Other	-	-	-	-	-	-	0.0%
Total Operating Revenue		1,861,824	2,013,501	2,209,341	2,157,567	2,264,144	54,803	2.5%
Non- Operating Revenue								
4527	PERS Revenue	14,139	17,229	-	-	-	-	0.0%
4990	Transfer from Fund Balance	-	-	4,471	-	-	(4,471)	-100.0%
Total Non-Operating Revenue		14,139	17,229	4,471	-	-	(4,471)	-100.0%
Total Sewer Revenue		1,875,963	2,030,730	2,213,812	2,157,567	2,264,144	50,332	2.3%
Total Sewer Revenues (W/O PERS Relief)		1,861,824	2,013,501	2,213,812	2,157,567	2,264,144	50,332	2.3%
Total Operating Revenue		3,828,274	4,316,653	4,586,740	4,548,398	4,777,599	190,859	4.2%
Total Non-Operating Revenue		128,147	166,897	121,622	131,282	136,016	14,393	11.8%
Total Water & Sewer Revenues		3,956,422	4,483,550	4,708,362	4,679,679	4,913,615	205,252	4.4%
Total Water & Sewer Revenues (W/O PERS Relief)		3,924,835	4,445,554	4,708,362	4,679,679	4,913,615	205,252	4.4%

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
WATER	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	611,373	679,114	757,671	761,788	781,437	23,767	3.1%
5102	Fringe Benefits	391,189	431,416	415,051	439,903	487,540	72,489	17.5%
5103	Part-time Wages	18,937	-	4,447	4,447	4,447	0	0.0%
5104	Part-time Benefits	2,036	-	506	559	559	53	10.5%
5105	Overtime	31,469	41,047	47,187	51,040	47,187	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	17,448	20,767	-	-	-	-	0.0%
Total Salaries and Benefits		1,072,453	1,172,343	1,224,861	1,257,736	1,321,169	96,308	7.9%
Maintenance and Operations								
5201	Office Supplies	907	3,095	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	164,158	32,679	212,850	122,850	122,850	(90,000)	-42.3%
5203	Fuel and Lube	36,173	39,372	30,600	30,600	30,600	-	0.0%
5204	Chemicals	165,691	134,710	150,000	190,000	220,000	70,000	46.7%
5207	Vehicle and Boat Maintenance	556	368	500	500	500	-	0.0%
5208	Equipment Maintenance	33,201	40,773	46,550	46,550	46,550	-	0.0%
5209	Building & Grounds Maintenance	7,786	5,022	7,700	7,700	7,700	-	0.0%
5210	Professional Services	54,650	49,829	65,500	75,500	65,500	-	0.0%
5211	Audit Services	6,656	23,934	21,234	22,296	23,411	2,176	10.3%
5213	Survey and Appraisal	1,200	1,200	1,200	1,200	1,200	-	0.0%
5215	Communications	16,657	20,823	9,000	9,000	9,000	-	0.0%
5216	Freight and Postage	450	187	6,500	6,500	6,500	-	0.0%
5217	Electricity	224,992	249,410	249,291	274,351	301,786	52,495	21.1%
5221	Property Insurance	11,263	13,386	14,582	16,040	17,644	3,062	21.0%
5222	Auto Insurance	12,898	13,820	14,885	16,372	18,009	3,125	21.0%
5223	Liability Insurance	2,649	4,853	11,080	11,115	12,226	1,147	10.3%
5226	Testing and Analysis	15,580	23,696	20,000	20,000	20,000	-	0.0%
5227	Advertising	1,505	-	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	7,588	6,648	9,400	9,400	9,400	-	0.0%
5233	Computer Related Items	678	410	750	750	750	-	0.0%
5234	Record and Permits	200	-	250	250	250	-	0.0%
5235	Membership Dues	976	925	1,000	1,000	1,000	-	0.0%
5236	Transportation	680	-	-	-	-	-	0.0%
5237	Subsistence	945	-	-	-	-	-	0.0%
5248	Lobbying	-	-	1,000	1,000	1,000	-	0.0%
5252	Credit Card Expenses	17,436	14,042	25,000	25,000	25,000	-	0.0%
5602	Safety Equipment	2,702	589	1,553	1,550	1,450	(103)	-6.6%
5603	Employee Training	4,637	11,791	13,150	13,150	13,150	-	0.0%
5606	Bad Debt Expenses	8,821	3,054	12,000	12,000	12,000	-	0.0%
5608	Debt Repayment - Interest	1,639	4,353	-	-	-	-	0.0%
Total Maintenance and Operations		803,274	698,969	928,324	917,424	970,226	41,902	4.5%
Transfers								
5106	Leave Cash Out	63,736	7,414	5,611	12,836	7,180	1,568	28.0%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
5990	Transfers To	376,780	364,468	335,754	334,117	350,895	15,141	4.5%
Total Transfers		440,515	371,882	341,365	346,952	358,075	16,710	4.9%
Total		2,316,242	2,243,194	2,494,551	2,522,112	2,649,471	154,920	6.2%

City of Homer
FY26/27 Operating Budget

FUND	200 - UTILITY FUND							
DEPT	0400 - WATER SYSTEM ADMINISTRATION							
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	90,828	119,473	141,165	146,109	150,250	9,085	6.4%
5102	Fringe Benefits	46,134	68,906	72,477	78,205	86,542	14,065	19.4%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	301	264	355	355	355	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,774	3,458	-	-	-	-	0.0%
	Total Salaries and Benefits	140,037	192,100	213,996	224,669	237,146	23,150	10.8%
	Maintenance and Operations							
5201	Office Supplies	907	3,095	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	1,207	732	750	750	750	-	0.0%
5203	Fuel and Lube	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	250	250	250	-	0.0%
5210	Professional Services	4,694	4,798	4,500	4,500	4,500	-	0.0%
5211	Audit Services	6,656	23,934	21,234	22,296	23,411	2,176	10.3%
5215	Communications	16,657	20,823	9,000	9,000	9,000	-	0.0%
5216	Freight and Postage	450	187	6,500	6,500	6,500	-	0.0%
5221	Property Insurance	11,263	13,386	14,582	16,040	17,644	3,062	21.0%
5222	Auto Insurance	12,898	13,820	14,885	16,372	18,009	3,125	21.0%
5223	Liability Insurance	2,649	4,853	11,080	11,115	12,226	1,147	10.3%
5227	Advertising	1,505	-	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	79	-	900	-	-	(900)	-100.0%
5233	Computer Related Items	678	410	750	750	750	-	0.0%
5234	Record and Permits	200	-	250	250	250	-	0.0%
5235	Membership Dues	976	925	1,000	1,000	1,000	-	0.0%
5236	Transportation	680	-	-	-	-	-	0.0%
5237	Subsistence	945	-	-	-	-	-	0.0%
5248	Lobbying	-	-	1,000	1,000	1,000	-	0.0%
5252	Credit Card Expenses	17,436	14,042	25,000	25,000	25,000	-	0.0%
5602	Safety Equipment	2,078	589	1,100	-	-	(1,100)	-100.0%
5603	Employee Training	1,504	8,606	9,450	9,450	9,450	-	0.0%
5606	Bad Debt Expenses	8,821	3,054	12,000	12,000	12,000	-	0.0%
5608	Debt Repayment - Interest	1,639	4,353	-	-	-	-	0.0%
	Total Maintenance and Operations	93,922	117,607	136,980	139,023	144,490	7,510	5.5%
	Transfers							
	Transfer to Water CARMA	358,804	346,558	325,376	328,971	345,583	20,207	6.2%
	Transfer to Reserves for Energy Project Repay	12,398	12,398	4,919	-	-	(4,919)	-100.0%
	Transfer to Revolving Energy Fund	469	469	188	-	-	(188)	-100.0%
	Transfer to GF PW Maint. (Direct)	5,000	5,000	5,000	5,000	5,000	-	0.0%
	Transfer to Health Insurance Fund	109	43	271	145	312	41	15.0%
5990	Total Transfers	376,780	364,468	335,754	334,117	350,895	15,141	4.5%
	Other							
5106	Leave Cash Out	63,736	7,414	5,611	12,836	7,180	1,568	28.0%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
	Total Other	63,736	7,414	5,611	12,836	7,180	1,568	28.0%
	Total	674,474	681,589	692,342	710,644	739,711	47,369	6.8%

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	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	183,823	205,211	226,972	223,671	228,350	1,379	0.6%
5102	Fringe Benefits	120,137	130,012	121,173	126,747	139,842	18,669	15.4%
5103	Part-time Wages	293	-	445	445	445	0	0.0%
5104	Part-time Benefits	36	-	51	56	56	5	10.5%
5105	Overtime	18,734	26,845	21,000	24,853	21,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,387	6,690	-	-	-	-	0.0%
	Total Salaries and Benefits	328,411	368,756	369,640	375,771	389,693	20,053	5.4%
	Maintenance and Operations							
5202	Operating Supplies	5,628	3,679	10,000	10,000	10,000	-	0.0%
5203	Fuel and Lube	34,061	37,971	30,000	30,000	30,000	-	0.0%
5204	Chemicals	165,691	134,710	150,000	190,000	220,000	70,000	46.7%
5207	Vehicle and Boat Maintenance	556	368	500	500	500	-	0.0%
5208	Equipment Maintenance	19,450	25,530	25,000	25,000	25,000	-	0.0%
5209	Building & Grounds Maintenance	4,019	3,541	3,000	3,000	3,000	-	0.0%
5210	Professional Services	11,615	17,818	30,000	30,000	30,000	-	0.0%
5215	Communications	-	-	-	-	-	-	0.0%
5217	Electricity	101,184	97,041	106,014	106,745	117,419	11,405	10.8%
5226	Testing and Analysis	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	-	-	-	900	900	900	0.0%
5602	Safety Equipment	-	-	-	1,100	1,000	1,000	0.0%
5603	Employee Training	2,095	2,223	2,500	2,500	2,500	-	0.0%
	Total Maintenance and Operations	344,299	322,882	357,014	399,745	440,319	83,305	23.3%
	Total	672,710	691,638	726,654	775,515	830,012	103,358	14.2%

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	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	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		-	-	-	-	-	-	0.0%
Maintenance and Operations								
5202	Operating Supplies	7,248	6,643	10,000	10,000	10,000	-	0.0%
5208	Equipment Maintenance	4,053	4,063	5,500	5,500	5,500	-	0.0%
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	224	538	500	500	500	-	0.0%
5226	Testing and Analysis	15,580	23,696	20,000	20,000	20,000	-	0.0%
Total Maintenance and Operations		27,106	34,940	36,000	36,000	36,000	-	0.0%
Total		27,106	34,940	36,000	36,000	36,000	0	0.0%

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	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	14,952	17,149	17,805	17,401	17,816	11	0.1%
5102	Fringe Benefits	9,762	10,606	9,930	10,351	11,494	1,564	15.7%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	60	92	600	600	600	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	399	497	-	-	-	-	0.0%
Total Salaries and Benefits		25,173	28,344	28,335	28,352	29,909	1,575	5.6%
Maintenance and Operations								
5202	Operating Supplies	118	96	500	500	500	-	0.0%
5203	Fuel and Lube	2,112	1,401	600	600	600	-	0.0%
5208	Equipment Maintenance	6,964	8,824	12,000	12,000	12,000	-	0.0%
5209	Building & Grounds Maintenance	1,724	732	2,000	2,000	2,000	-	0.0%
5217	Electricity	62,042	74,229	79,859	81,652	89,818	9,959	12.5%
5231	Tools and Equipment	475	172	500	500	500	-	0.0%
Total Maintenance and Operations		73,434	85,454	95,459	97,252	105,418	9,959	10.4%
Total		98,608	113,798	123,793	125,604	135,327	11,534	9.3%

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	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	133,497	196,191	159,493	161,655	165,415	5,922	3.7%
5102	Fringe Benefits	88,826	109,661	87,324	92,901	102,668	15,344	17.6%
5103	Part-time Wages	585	-	889	889	889	0	0.0%
5104	Part-time Benefits	71	-	101	112	112	11	10.5%
5105	Overtime	10,602	11,928	21,970	21,970	21,970	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,833	6,000	-	-	-	-	0.0%
	Total Salaries and Benefits	237,414	323,779	269,777	277,527	291,054	21,277	7.9%
	Maintenance and Operations							
5202	Operating Supplies	25,472	10,700	30,000	30,000	30,000	-	0.0%
5208	Equipment Maintenance	1,430	155	2,000	2,000	2,000	-	0.0%
5209	Building & Grounds Maintenance	1,000	536	1,500	1,500	1,500	-	0.0%
5210	Professional Services	23,632	16,434	20,000	20,000	20,000	-	0.0%
5217	Electricity	61,766	78,140	63,418	85,953	94,549	31,131	49.1%
5226	Testing and Analysis	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	5,699	5,339	6,500	6,500	6,500	-	0.0%
5602	Safety Equipment	-	-	-	-	-	-	0.0%
	Total Maintenance and Operations	118,999	111,303	123,418	145,953	154,549	31,131	25.2%
	Total	356,414	435,082	393,195	423,480	445,603	52,408	13.3%

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	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	3,737	5,384	5,835	5,916	6,131	297	5.1%	
5102	Fringe Benefits	3,153	3,758	3,557	3,806	4,279	722	20.3%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	4	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	100	155	-	-	-	-	0.0%	
Total Salaries and Benefits		6,994	9,297	9,391	9,721	10,410	1,019	10.9%	
Maintenance and Operations									
5202	Operating Supplies	547	76	600	600	600	-	0.0%	
5208	Equipment Maintenance	1,304	2,201	1,800	1,800	1,800	-	0.0%	
5209	Building & Grounds Maintenance	1,043	213	1,200	1,200	1,200	-	0.0%	
5210	Professional Services	10,110	6,005	5,000	15,000	5,000	-	0.0%	
5213	Survey and Appraisal	1,200	1,200	1,200	1,200	1,200	-	0.0%	
Total Maintenance and Operations		14,204	9,694	9,800	19,800	9,800	-	0.0%	
Total		21,198	18,992	19,191	29,521	20,210	1,019	5.3%	

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	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	68,798	18,952	80,955	83,983	87,269	6,314	7.8%
5102	Fringe Benefits	47,264	31,640	47,911	51,801	58,117	10,207	21.3%
5103	Part-time Wages	16,012	-	-	-	-	-	0.0%
5104	Part-time Benefits	1,679	-	-	-	-	-	0.0%
5105	Overtime	561	255	1,488	1,488	1,488	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,845	554	-	-	-	-	0.0%
Total Salaries and Benefits		136,159	51,402	130,354	137,273	146,874	16,520	12.7%
Maintenance and Operations								
5202	Operating Supplies	117,897	10,608	150,000	60,000	60,000	(90,000)	-60.0%
5210	Professional Services	4,375	4,061	5,000	5,000	5,000	-	0.0%
5231	Tools and Equipment	1,335	1,137	1,500	1,500	1,500	-	0.0%
5602	Safety Equipment	624	-	453	450	450	(3)	-0.7%
5603	Employee Training	1,038	963	1,200	1,200	1,200	-	0.0%
Total Maintenance and Operations		125,270	16,769	158,153	68,150	68,150	(90,003)	-56.9%
Total		261,428	68,171	288,507	205,423	215,024	(73,483)	-25.5%

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	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	115,737	116,755	125,447	123,054	126,207	760	0.6%
5102	Fringe Benefits	75,914	76,833	72,680	76,093	84,598	11,918	16.4%
5103	Part-time Wages	2,048	-	3,113	3,113	3,113	(0)	0.0%
5104	Part-time Benefits	249	-	354	391	391	37	10.5%
5105	Overtime	1,207	1,663	1,774	1,774	1,774	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,110	3,414	-	-	-	-	0.0%
Total Salaries and Benefits		198,265	198,665	203,368	204,424	216,082	12,715	6.3%
Maintenance and Operations								
5202	Operating Supplies	6,040	145	11,000	11,000	11,000	-	0.0%
5210	Professional Services	-	175	500	500	500	-	0.0%
Total Maintenance and Operations		6,040	320	11,500	11,500	11,500	-	0.0%
Total		204,304	198,985	214,868	215,924	227,582	12,715	5.9%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
SEWER	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	511,437	571,394	643,401	647,365	662,570	19,169	3.0%
5102	Fringe Benefits	318,783	350,524	346,198	366,791	405,471	59,273	17.1%
5103	Part-time Wages	5,652	5,070	16,659	16,659	16,659	0	0.0%
5104	Part-time Benefits	625	531	1,869	1,895	1,895	26	1.4%
5105	Overtime	20,150	26,261	25,375	26,471	26,792	1,416	5.6%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	14,139	17,229	-	-	-	-	0.0%
Total Salaries and Benefits		870,785	971,009	1,033,502	1,059,181	1,113,387	79,885	7.7%
Maintenance and Operations								
5201	Office Supplies	731	3,587	1,100	1,100	1,100	-	0.0%
5202	Operating Supplies	159,612	33,666	58,800	58,800	58,800	-	0.0%
5203	Fuel and Lube	21,275	26,570	30,000	30,000	30,000	-	0.0%
5204	Chemicals	77,446	86,319	76,000	86,000	88,000	12,000	15.8%
5207	Vehicle and Boat Maintenance	246	466	250	250	250	-	0.0%
5208	Equipment Maintenance	35,685	23,216	44,000	44,400	44,400	400	0.9%
5209	Building & Grounds Maintenance	1,345	2,216	3,800	3,800	3,800	-	0.0%
5210	Professional Services	82,810	46,488	172,000	97,000	97,000	(75,000)	-43.6%
5211	Audit Services	6,656	23,934	21,234	22,296	23,411	2,176	10.3%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5215	Communications	6,527	10,550	5,500	5,500	5,500	-	0.0%
5216	Freight and Postage	-	541	6,500	6,500	6,500	-	0.0%
5217	Electricity	289,421	293,998	344,494	323,398	355,737	11,244	3.3%
5218	Water	662	822	809	904	995	186	22.9%
5219	Sewer	692	854	810	940	1,034	224	27.7%
5221	Property Insurance	16,942	22,701	24,718	27,190	29,909	5,191	21.0%
5222	Auto Insurance	12,898	13,820	14,885	16,372	18,009	3,125	21.0%
5223	Liability Insurance	2,112	4,014	9,529	9,559	10,515	986	10.3%
5226	Testing and Analysis	7,352	5,077	6,500	6,500	6,500	-	0.0%
5227	Advertising	-	-	1,250	1,250	1,250	-	0.0%
5231	Tools and Equipment	3,418	3,348	4,800	4,800	4,800	-	0.0%
5233	Computer Related Items	-	-	-	-	-	-	0.0%
5234	Record and Permits	7,920	7,941	9,000	9,000	9,000	-	0.0%
5235	Membership Dues	1,165	476	700	700	700	-	0.0%
5236	Transportation	1,007	-	-	-	-	-	0.0%
5237	Subsistence	483	-	-	-	-	-	0.0%
5248	Lobbying	-	-	1,000	1,000	1,000	-	0.0%
5252	Credit Card Expenses	17,436	14,112	20,000	20,000	20,000	-	0.0%
5601	Uniform	300	400	500	500	500	-	0.0%
5602	Safety Equipment	2,956	640	2,650	2,650	2,650	-	0.0%
5603	Employee Training	6,945	15,969	16,400	16,400	16,400	-	0.0%
5606	Bad Debt Expenses	(518)	290	2,500	2,500	2,500	-	0.0%
Total Maintenance and Operations		763,523	642,015	879,728	799,309	840,260	(39,468)	-4.5%
Transfers								
5106	Leave Cash Out	13,020	8,355	6,605	12,524	9,892	3,288	49.8%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
5990	Transfers To	239,253	259,173	293,977	286,553	300,606	6,628	2.3%
Total Transfers		252,273	267,528	300,582	299,077	310,498	9,916	3.3%
Total		1,886,581	1,880,552	2,213,812	2,157,567	2,264,144	50,332	2.3%

City of Homer
FY26/27 Operating Budget

FUND 200 - UTILITY FUND								
DEPT	0500 - SEWER SYSTEM ADMINISTRATION							
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	90,828	119,473	141,165	146,109	150,250	9,085	6.4%
5102	Fringe Benefits	46,151	68,908	72,477	78,205	86,542	14,065	19.4%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	301	264	403	403	403	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,424	3,452	-	-	-	-	0.0%
	Total Salaries and Benefits	139,704	192,096	214,044	224,717	237,194	23,150	10.8%
	Maintenance and Operations							
5201	Office Supplies	731	3,587	1,100	1,100	1,100	-	0.0%
5202	Operating Supplies	-	523	800	800	800	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	1,349	1,766	4,500	4,500	4,500	-	0.0%
5211	Audit Services	6,656	23,934	21,234	22,296	23,411	2,176	10.3%
5215	Communications	6,527	10,550	5,500	5,500	5,500	-	0.0%
5216	Freight and Postage	-	541	6,500	6,500	6,500	-	0.0%
5221	Property Insurance	16,942	22,701	24,718	27,190	29,909	5,191	21.0%
5222	Auto Insurance	12,898	13,820	14,885	16,372	18,009	3,125	21.0%
5223	Liability Insurance	2,112	4,014	9,529	9,559	10,515	986	10.3%
5227	Advertising	-	-	1,250	1,250	1,250	-	0.0%
5231	Tools and Equipment	144	-	700	700	700	-	0.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	1,165	476	700	700	700	-	0.0%
5236	Transportation	1,007	-	-	-	-	-	0.0%
5237	Subsistence	483	-	-	-	-	-	0.0%
5248	Lobbying	-	-	1,000	1,000	1,000	-	0.0%
5252	Credit Card Expenses	17,436	14,112	20,000	20,000	20,000	-	0.0%
5601	Uniform	300	400	500	500	500	-	0.0%
5602	Safety Equipment	2,697	522	2,300	2,300	2,300	-	0.0%
5603	Employee Training	6,945	15,969	16,400	16,400	16,400	-	0.0%
5606	Bad Debt Expenses	(518)	290	2,500	2,500	2,500	-	0.0%
	Total Maintenance and Operations	76,873	113,204	134,116	139,167	145,594	11,478	8.6%
	Transfers							
	Transfer to Sewer CARMA	234,166	254,138	288,758	281,422	295,323	6,565	2.3%
	Transfer to GF PW Maint. (Direct)	5,000	5,000	5,000	5,000	5,000	-	0.0%
	Transfer to Health Insurance Fund	88	35	219	132	282	63	28.7%
5990	Total Transfers	239,253	259,173	293,977	286,553	300,606	6,628	2.3%
	Other							
5106	Leave Cash Out	13,020	8,355	6,605	12,524	9,892	3,288	49.8%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
	Total Other	13,020	8,355	6,605	12,524	9,892	3,288	49.8%
	Total	468,849	572,828	648,742	662,961	693,286	44,544	6.9%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND DEPT		200 - UTILITY FUND 0501 - SEWER PLANT OPERATIONS						
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	193,308	215,362	230,703	226,390	231,227	524	0.2%
5102	Fringe Benefits	126,801	130,491	124,976	130,420	144,173	19,196	15.4%
5103	Part-time Wages	4,481	5,070	14,880	14,880	14,880	(0)	0.0%
5104	Part-time Benefits	482	531	1,667	1,672	1,672	5	0.3%
5105	Overtime	16,031	16,182	14,972	16,068	16,205	1,232	8.2%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,568	6,675	-	-	-	-	0.0%
Total Salaries and Benefits		346,672	374,311	387,198	389,430	408,156	20,958	5.4%
Maintenance and Operations								
5202	Operating Supplies	8,510	10,458	12,000	12,000	12,000	-	0.0%
5203	Fuel and Lube	21,275	26,570	30,000	30,000	30,000	-	0.0%
5204	Chemicals	77,446	86,319	76,000	86,000	88,000	12,000	15.8%
5207	Vehicle and Boat Maintenance	246	466	250	250	250	-	0.0%
5208	Equipment Maintenance	24,285	21,670	26,000	26,000	26,000	-	0.0%
5209	Building & Grounds Maintenance	1,345	1,846	2,000	2,000	2,000	-	0.0%
5210	Professional Services	42,859	39,702	70,000	50,000	50,000	(20,000)	-28.6%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5215	Communications	-	-	-	-	-	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5217	Electricity	272,002	272,896	323,462	300,185	330,204	6,742	2.1%
5218	Water	662	822	809	904	995	186	22.9%
5219	Sewer	692	854	810	940	1,034	224	27.7%
5226	Testing and Analysis	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	525	794	900	900	900	-	0.0%
5234	Record and Permits	7,920	7,941	9,000	9,000	9,000	-	0.0%
5602	Safety Equipment	260	119	350	350	350	-	0.0%
5603	Employee Training	-	-	-	-	-	-	0.0%
Total Maintenance and Operations		458,027	470,457	551,581	518,529	550,732	(848)	-0.2%
Total		804,700	844,768	938,779	907,959	958,889	20,110	2.1%

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	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	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
	Maintenance and Operations							
5202	Operating Supplies	6,498	9,318	9,000	9,000	9,000	-	0.0%
5208	Equipment Maintenance	-	882	-	400	400	400	0.0%
5210	Professional Services	100	342	2,500	2,500	2,500	-	0.0%
5226	Testing and Analysis	7,352	5,077	6,500	6,500	6,500	-	0.0%
	Total Maintenance and Operations	13,950	15,618	18,000	18,400	18,400	400	2.2%
	Total	13,950	15,618	18,000	18,400	18,400	400	2.2%
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	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	95,188	99,985	111,409	112,488	114,769	3,360	3.0%
5102	Fringe Benefits	59,814	62,327	60,375	64,079	70,639	10,264	17.0%
5103	Part-time Wages	585	-	889	889	889	0	0.0%
5104	Part-time Benefits	71	-	101	112	112	11	10.5%
5105	Overtime	1,937	4,412	5,000	5,000	5,184	184	3.7%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,583	3,010	-	-	-	-	0.0%
Total Salaries and Benefits		160,179	169,733	177,774	182,567	191,593	13,818	7.8%
Maintenance and Operations								
5202	Operating Supplies	9,936	5,485	12,000	12,000	12,000	-	0.0%
5208	Equipment Maintenance	9,590	434	16,000	16,000	16,000	-	0.0%
5209	Building & Grounds Maintenance	-	370	1,800	1,800	1,800	-	0.0%
5217	Electricity	17,419	21,102	21,032	23,212	25,534	4,502	21.4%
5231	Tools and Equipment	1,146	453	1,600	1,600	1,600	-	0.0%
Total Maintenance and Operations		38,091	27,845	52,432	54,612	56,934	4,502	8.6%
Total		198,270	197,578	230,206	237,180	248,526	18,320	8.0%

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	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	132,112	136,575	160,124	162,378	166,325	6,200	3.9%
5102	Fringe Benefits	86,017	88,798	88,370	94,088	104,118	15,748	17.8%
5103	Part-time Wages	585	-	889	889	889	0	0.0%
5104	Part-time Benefits	71	-	101	112	112	11	10.5%
5105	Overtime	1,881	5,403	5,000	5,000	5,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,564	4,093	-	-	-	-	0.0%
	Total Salaries and Benefits	224,230	234,868	254,485	262,467	276,443	21,959	8.6%
	Maintenance and Operations							
5202	Operating Supplies	134,668	7,882	25,000	25,000	25,000	-	0.0%
5208	Equipment Maintenance	1,810	229	2,000	2,000	2,000	-	0.0%
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	38,502	4,679	95,000	40,000	40,000	(55,000)	-57.9%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5217	Electricity	-	-	-	-	-	-	0.0%
5227	Advertising	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	1,602	2,101	1,600	1,600	1,600	-	0.0%
	Total Maintenance and Operations	176,582	14,890	123,600	68,600	68,600	(55,000)	-44.5%
	Total	400,812	249,759	378,085	331,067	345,043	(33,041)	-8.7%

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: 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.		Functions and Responsibilities: 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. There are numerous components of the Port & Harbor Fund. - 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: - 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		FY24/25 Accomplishments: ✓ 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: - 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	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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
0600	HARBOR ADMINISTRATION							
4515	Ferry Lease	18,000	18,000	18,000	18,000	18,000	-	0.0%
4650	Rents & Leases	597,344	625,649	500,000	511,000	525,000	25,000	5.0%
	Operating Revenue - Admin	615,344	643,649	518,000	529,000	543,000	25,000	4.8%
4527	PERS Revenue	32,821	40,694	-			-	0.0%
4634	Port Storage Fees	207,662	172,016	96,164	166,000	170,000	73,836	76.8%
4635	Port Impound Fees	816	2,017	-	1,000	1,000	1,000	0.0%
4705	Business Licenses	20	30	-	-	-	-	0.0%
4801	Interest on Investments	73,468	140,244	-	-	-	-	0.0%
4901	Surplus Property	2,187	-	-	1,000	5,000	5,000	0.0%
4902	Other Revenue	11,189	(0)	-	44,793	44,793	44,793	0.0%
4990	Transfers In	-	-	26,572	-	-	(26,572)	-100.0%
	Non-Operating Revenue - Admin	328,162	355,001	122,736	212,793	220,793	98,057	79.9%
0601	HARBOR							
4245	Waste Oil Disposal	1,079	-	-	-	-	-	0.0%
4249	Oil Spill Rec	-	-	-	-	-	-	0.0%
4318	Parking Fees	158,725	178,961	225,000	225,000	230,000	5,000	2.2%
4319	Electrical Supplies	1,449	1,014	2,380	1,500	1,500	(880)	-37.0%
4402	Non Moving Fine	100	12,219	8,000	6,000	6,000	(2,000)	-25.0%
4624	Berth Trans Mo	716,742	748,679	720,640	612,544	648,576	(72,064)	-10.0%
4625	Berth Reserved	1,628,043	1,779,007	1,828,236	1,974,495	2,013,984	185,748	10.2%
4626	Berth Trans A	325,749	361,422	332,805	359,430	366,618	33,813	10.2%
4627	Berth Trans S/A	132,878	152,941	156,364	168,873	172,250	15,886	10.2%
4628	Berth Trans Dly	159,413	170,279	154,599	166,967	170,306	15,707	10.2%
4629	Metered Energy	140,575	146,080	89,472	146,080	146,080	56,608	63.3%
4644	Pumping	-	-	-	-	-	-	0.0%
4645	Wooden Grid	4,089	4,912	4,833	5,000	5,000	167	3.5%
4646	Commercial Ramp	49,562	65,949	55,000	55,000	55,000	-	0.0%
4647	Berth Wait List	15,082	13,425	12,623	14,573	14,573	1,950	15.5%
4648	Steel Grid Fees	6,969	2,605	8,000	-	-	(8,000)	-100.0%
4653	L&L Ramp	5,276	-	-	-	-	-	0.0%
4654	Spit Camping	35,018	205,241	110,000	200,000	200,000	90,000	81.8%
4663	Trans Enrg 110 V	34,863	45,349	42,746	42,000	42,000	(746)	-1.7%
4664	Trans Engy 220 V	20,569	29,451	28,744	22,000	22,000	(6,744)	-23.5%
4665	Trans Engy 208 V	204,723	193,837	159,228	160,000	170,000	10,772	6.8%
4666	Comm Ramp Wharf	41,055	67,069	40,000	43,000	45,000	5,000	12.5%
	Operating Revenue - Harbor	3,681,959	4,178,439	3,978,670	4,202,462	4,308,887	330,217	8.3%
4802	Penalty Income	7,797	14,884	6,500	6,500	6,500	-	0.0%
4902	Other Revenue	66,923	67,272	60,167	61,000	61,000	833	1.4%
	Non-Operating Revenue - Harbor	74,720	82,156	66,667	67,500	67,500	833	1.2%
0602	PIONEER DOCK							
4631	USCG Leases	38,976	40,495	30,796	35,000	35,000	4,204	13.6%
4637	Seafood Wharfge	-	-	-	-	-	-	0.0%
4638	Fuel Wharfge	198,654	193,311	214,809	265,663	265,663	50,854	23.7%
4639	Pioneer Dock - Wharfage	-	-	-	-	-	-	0.0%
4641	PD Water Sales	9,291	6,908	10,500	9,000	9,000	(1,500)	-14.3%
4642	PD Docking	39,991	45,052	46,000	42,000	42,000	(4,000)	-8.7%
	Operating Revenue - Pioneer Dock	286,911	285,767	302,106	351,663	351,663	49,557	16.4%

FUND 400								
REVENUE DETAIL BY LINE ITEM								
Sorted by Type								
A/C Num.	Revenue 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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
0603	FISH DOCK							
4620	Ice Sales	243,997	341,209	265,742	300,000	320,000	54,258	20.4%
4621	Cold Storage	22,319	24,603	25,000	25,000	25,000	-	0.0%
4622	Crane Rental	203,818	201,470	190,306	190,306	190,306	-	0.0%
4623	Card Access Fees	6,144	5,933	5,700	5,700	5,700	-	0.0%
4637	Seafood Wharfge	20,530	24,621	17,324	18,000	18,000	676	3.9%
4700	Other Wharf Fd	9,945	68	9,843	-	-	(9,843)	-100.0%
	Operating Revenue - Fish Dock	506,754	597,903	513,915	539,006	559,006	45,091	8.8%
4206	Fish Tax	116,236	78,772	64,562	75,000	75,000	10,438	16.2%
0604	DEEP WATER DOCK							
4633	Stevedoring	49,565	9,834	12,000	10,000	12,000	-	0.0%
4637	Seafood Wharfge	-	-	-	-	-	-	0.0%
4640	DWD Wharfage	152,709	8,402	46,651	30,000	30,000	(16,651)	-35.7%
4643	DWD Docking	121,387	113,278	100,000	100,000	120,000	20,000	20.0%
4668	Water Sales	41,651	20,424	30,000	30,000	30,000	-	0.0%
4672	Port Security Revenues	-	-	-	-	-	-	0.0%
	Operating Revenue - Deep Water Dock	365,311	151,937	188,651	170,000	192,000	3,349	1.8%
0605	OUTFALL LINE							
4704	Outfall Line	4,800	4,800	4,800	2,400	2,400	(2,400)	-50.0%
0606	FISH GRINDER							
4706	Fish Grinder	6,803	10,393	7,390	8,000	8,000	610	8.3%
0615	LOAD AND LAUNCH RAMP							
4653	Load and Launch Ramp	120,243	145,410	130,000	130,000	130,000	-	0.0%
	Total	6,107,243	6,534,227	5,897,497	6,287,824	6,458,249	560,753	9.5%

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Salaries and Benefits								
5101	Salary and Wages	1,200,096	1,379,157	1,552,986	1,527,660	1,556,173	3,187	0.2%
5102	Fringe Benefits	197,813	884,305	873,798	897,141	989,896	116,099	13.3%
5103	Part-time Wages	171,551	122,103	184,933	224,945	224,348	39,415	21.3%
5104	Part-time Benefits	19,895	14,232	23,173	44,966	48,838	25,666	110.8%
5105	Overtime	29,798	29,580	39,439	42,416	43,351	3,913	9.9%
5107	Part-time Overtime	164	460	3,879	3,879	3,879	-	0.0%
5108	Unemployment Benefits	-	4,932	-	-	-	-	0.0%
5112	PERS Relief	32,821	40,694	-	-	-	-	0.0%
Total Salaries and Benefits		1,652,138	2,475,462	2,678,207	2,741,007	2,866,486	188,279	7.0%
Maintenance and Operations								
5201	Office Supplies	6,257	4,040	4,700	5,500	5,500	800	17.0%
5202	Operating Supplies	21,809	26,337	26,000	30,000	30,000	4,000	15.4%
5203	Fuel and Lube	43,534	49,017	36,300	38,300	39,300	3,000	8.3%
5204	Chemicals	-	4,408	6,000	6,000	6,000	-	0.0%
5207	Vehicle and Boat Maintenance	18,002	33,396	25,000	30,000	30,000	5,000	20.0%
5208	Equipment Maintenance	69,361	62,505	77,000	107,000	107,000	30,000	39.0%
5209	Building & Grounds Maintenance	56,517	40,523	67,000	64,500	64,500	(2,500)	-3.7%
5210	Professional Services	51,240	19,760	36,500	39,000	39,000	2,500	6.8%
5211	Audit Services	16,196	47,868	42,468	44,592	46,821	4,353	10.3%
5213	Survey and Appraisal	-	17,500	12,500	12,500	12,500	-	0.0%
5214	Rents & Leases	3,716	4,563	7,000	7,000	7,000	-	0.0%
5215	Communications	8,840	12,981	10,000	11,000	11,000	1,000	10.0%
5216	Freight and Postage	1,492	2,028	5,500	5,500	5,500	-	0.0%
5217	Electricity	649,413	654,842	803,495	720,326	750,559	(52,936)	-6.6%
5218	Water	85,913	138,976	91,528	152,874	163,761	72,233	78.9%
5219	Sewer	11,977	12,383	15,919	13,621	12,233	(3,686)	-23.2%
5220	Refuse and Disposal	52,883	52,288	63,300	68,300	68,300	5,000	7.9%
5221	Property Insurance	88,108	106,791	116,336	127,970	140,767	24,431	21.0%
5222	Auto Insurance	9,740	10,907	11,522	13,145	14,459	2,937	25.5%
5223	Liability Insurance	77,367	86,006	81,843	110,567	121,624	39,780	48.6%
5226	Testing and Analysis	-	4,073	7,000	7,000	7,000	-	0.0%
5227	Advertising	4,345	6,888	7,000	7,000	7,000	-	0.0%
5228	Books	107	-	-	-	-	-	0.0%
5231	Tools and Equipment	17,252	5,214	18,700	17,500	17,500	(1,200)	-6.4%
5234	Record and Permits	-	-	4,000	4,000	4,000	-	0.0%
5235	Membership Dues	7,435	6,085	7,000	8,500	8,500	1,500	21.4%
5236	Transportation	12,464	2,201	4,000	4,000	4,000	-	0.0%
5237	Subsistence	8,765	663	4,000	3,000	3,000	(1,000)	-25.0%
5238	Printing and Binding	3,993	282	3,500	3,000	3,000	(500)	-14.3%
5248	Lobbying	21,245	20,803	42,000	72,000	72,000	30,000	71.4%
5249	Oil Spill Response	-	-	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	7,094	2,423	18,000	18,000	18,000	-	0.0%
5252	Credit Card Expenses	101,699	132,100	129,000	136,000	136,000	7,000	5.4%
5256	Waste Oil Disposal	18,691	39,136	45,000	35,000	35,000	(10,000)	-22.2%
5258	Float and Ramp Repairs	43,986	15,624	25,000	35,000	35,000	10,000	40.0%
5287	Animal Control Building Maintenance	1,010	-	2,100	2,100	2,100	-	0.0%
5601	Uniform	5,986	11,574	11,500	9,500	9,500	(2,000)	-17.4%
5602	Safety Equipment	5,880	7,360	15,000	15,000	15,000	-	0.0%
5603	Employee Training	5,681	32,999	41,000	45,500	45,500	4,500	11.0%
5606	Bad Debt Expenses	35,622	58,210	30,000	50,000	50,000	20,000	66.7%
5624	Legal Services	-	4,388	100,000	100,000	100,000	-	0.0%
5627	Port Security	-	-	2,500	-	-	(2,500)	-100.0%
5635	Software	134	3,200	4,000	4,000	4,000	-	0.0%
5637	Diving Services	16,045	30,945	8,500	27,000	27,000	18,500	217.6%
5638	Signage Parking Delineation	18,065	37,294	31,000	25,000	25,000	(6,000)	-19.4%
Total Maintenance and Operations		1,610,323	1,808,581	2,100,713	2,236,794	2,304,924	204,211	9.7%
Transfers								
5106	Leave Cash Out	57,406	73,867	49,513	59,849	47,856	(1,656)	-3.3%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
5990	Transfers To	1,353,072	1,203,680	1,069,064	1,250,174	1,238,983	169,919	15.9%
Total Transfers		1,410,479	1,277,546	1,118,577	1,310,023	1,286,839	168,263	15.0%
Total		4,672,940	5,561,589	5,897,496	6,287,824	6,458,249	560,753	9.5%

FUND	400 - PORT & HARBOR ENTERPRISE FUND							
DEPT	0600 - ADMINISTRATION							
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	211,178	353,285	367,344	314,630	321,008	(46,336)	-12.6%
5102	Fringe Benefits	35,095	200,087	194,664	171,559	189,794	(4,871)	-2.5%
5103	Part-time Wages	7,055	4,779	11,988	50,537	51,402	39,415	328.8%
5104	Part-time Benefits	566	387	1,444	23,006	27,109	25,666	1777.7%
5105	Overtime	2,199	4,453	5,845	5,845	6,780	935	16.0%
5107	Part-time Overtime	69	85	-	-	-	-	0.0%
5108	Unemployment Benefits	-	1,946	-	-	-	-	0.0%
5112	PERS Relief	5,784	10,396	-	-	-	-	0.0%
	Total Salaries and Benefits	261,946	575,417	581,284	565,577	596,093	14,809	2.5%
Maintenance and Operations								
5201	Office Supplies	3,390	2,048	2,500	2,500	2,500	-	0.0%
5202	Operating Supplies	960	3,049	2,500	2,500	2,500	-	0.0%
5207	Vehicle and Boat Maintenance	32	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	-	4,216	10,000	10,000	10,000	-	0.0%
5210	Professional Services	18,241	1,333	5,000	5,000	5,000	-	0.0%
5211	Audit Services	16,196	47,868	42,468	44,592	46,821	4,353	10.3%
5213	Survey and Appraisal	-	17,500	12,500	12,500	12,500	-	0.0%
5214	Rents & Leases	3,716	4,563	7,000	7,000	7,000	-	0.0%
5215	Communications	8,840	12,981	10,000	11,000	11,000	1,000	10.0%
5216	Freight and Postage	1,492	2,028	5,500	5,500	5,500	-	0.0%
5221	Property Insurance	88,108	106,791	116,336	127,970	140,767	24,431	21.0%
5222	Auto Insurance	9,740	10,907	11,522	13,145	14,459	2,937	25.5%
5223	Liability Insurance	77,367	86,006	81,843	110,567	121,624	39,780	48.6%
5227	Advertising	3,470	6,637	6,000	6,000	6,000	-	0.0%
5228	Books	107	-	-	-	-	-	0.0%
5231	Tools and Equipment	174	-	1,500	1,500	1,500	-	0.0%
5234	Record and Permits	-	-	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	4,255	3,175	3,500	3,500	3,500	-	0.0%
5236	Transportation	7,494	1,504	4,000	4,000	4,000	-	0.0%
5237	Subsistence	4,418	60	4,000	3,000	3,000	(1,000)	-25.0%
5238	Printing and Binding	3,993	-	3,000	3,000	3,000	-	0.0%
5248	Lobbying	21,245	20,803	42,000	72,000	72,000	30,000	71.4%
5252	Credit Card Expenses	96,395	126,018	125,000	130,000	130,000	5,000	4.0%
5258	Float and Ramp Repairs	-	-	-	-	-	-	0.0%
5603	Employee Training	2,055	8,076	14,500	22,500	22,500	8,000	55.2%
5606	Bad Debt Expenses	35,622	58,210	30,000	50,000	50,000	20,000	66.7%
5608	Debt Repayment - Interest	-	-	-	-	-	-	0.0%
5624	Legal Services	-	4,388	100,000	100,000	100,000	-	0.0%
5635	Software	134	3,200	4,000	4,000	4,000	-	0.0%
	Total Maintenance and Operations	409,903	531,390	646,669	753,773	781,171	134,501	20.8%
Transfers								
	Transfer to Port Reserves	30,000	328,588	188,491	501,676	472,506	284,015	150.7%
	Transfer to Reserves for Match Funding	993,675	500,000	500,000	500,000	500,000	-	0.0%
	Transfer to Revolving Energy Fund	-	-	-	-	-	-	0.0%
	Transfer to Bond Fund	300,000	375,000	380,000	248,130	265,687	(114,313)	-30.1%
	Transfer to Health Insurance Fund	212	92	573	368	790	217	37.9%
5990	Total Transfers	1,323,887	1,203,680	1,069,064	1,250,174	1,238,983	169,919	15.9%
Others								
5106	Leave Cash Out	57,406	73,867	49,513	59,849	47,856	(1,656)	-3.3%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
	Total Others	57,406	73,867	49,513	59,849	47,856	(1,656)	-3.3%
	Total	2,053,143	2,384,353	2,346,530	2,629,373	2,664,103	317,573	13.5%

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	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	445,886	476,097	461,218	470,800	477,166	15,948	3.5%
5102	Fringe Benefits	71,622	263,009	257,266	267,715	293,701	36,434	14.2%
5103	Part-time Wages	96,470	90,650	120,416	35,003	35,003	(85,412)	-70.9%
5104	Part-time Benefits	11,318	10,689	14,503	4,216	4,216	(10,287)	-70.9%
5105	Overtime	17,732	18,640	18,123	20,248	20,248	2,125	11.7%
5107	Part-time Overtime	64	311	1,700	1,700	1,700	-	0.0%
5108	Unemployment Benefits	-	1,145	-	-	-	-	0.0%
5112	PERS Relief	12,331	14,262	-	-	-	-	0.0%
	Total Salaries and Benefits	655,423	874,803	873,226	799,682	832,034	(41,193)	-4.7%
	Maintenance and Operations							
5201	Office Supplies	848	844	600	910	910	310	51.7%
5202	Operating Supplies	8,027	8,411	7,500	6,375	6,375	(1,125)	-15.0%
5203	Fuel and Lube	22,013	26,418	17,000	14,450	14,450	(2,550)	-15.0%
5204	Chemicals	-	4,408	3,000	-	-	(3,000)	-100.0%
5207	Vehicle and Boat Maintenance	4,607	6,085	5,000	4,250	4,250	(750)	-15.0%
5208	Equipment Maintenance	135	940	2,000	1,850	1,850	(150)	-7.5%
5209	Building & Grounds Maintenance	9,640	20,242	7,500	4,250	4,250	(3,250)	-43.3%
5210	Professional Services	3,850	6,562	2,500	4,625	4,625	2,125	85.0%
5213	Survey and Appraisal	-	-	-	-	-	-	0.0%
5217	Electricity	438,210	416,996	557,757	420,695	424,765	(132,993)	-23.8%
5218	Water	41,982	78,536	50,729	82,390	86,629	35,900	70.8%
5219	Sewer	7,175	7,913	9,936	6,204	4,325	(5,611)	-56.5%
5220	Refuse and Disposal	51,514	52,288	60,000	59,000	59,000	(1,000)	-1.7%
5227	Advertising	875	251	1,000	850	850	(150)	-15.0%
5231	Tools and Equipment	7,279	3,034	4,000	3,700	3,700	(300)	-7.5%
5235	Membership Dues	140	400	500	925	925	425	85.0%
5236	Transportation	2,554	130	-	-	-	-	0.0%
5237	Subsistence	3,232	257	-	-	-	-	0.0%
5238	Printing and Binding	-	282	500	-	-	(500)	-100.0%
5249	Oil Spill Response	-	-	1,000	850	850	(150)	-15.0%
5287	Electrical Supplies	1,010	-	2,100	1,785	1,785	(315)	-15.0%
5601	Uniform	5,014	7,581	5,000	3,200	3,200	(1,800)	-36.0%
5602	Safety Equipment	2,966	4,281	5,000	4,250	4,250	(750)	-15.0%
5603	Employee Training	476	12,167	12,000	11,700	11,700	(300)	-2.5%
5638	Signage Parking Delineation	18,065	37,294	31,000	9,500	9,500	(21,500)	-69.4%
	Total Maintenance and Operations	629,612	695,317	785,622	641,759	648,188	(137,434)	-17.5%
	Transfers							
	Transfer to Loan Payment to GF - Principal		-	-	-	-	-	0.0%
	Transfer to Loan Payment to GF - Interest		-	-	-	-	-	0.0%
5990	Total Transfers	-	-	-	-	-	-	0.0%
	Total	1,285,036	1,570,121	1,658,848	1,441,441	1,480,222	(178,626)	-10.8%

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	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	47,627	35,321	31,683	37,637	38,088	6,406	20.2%
5102	Fringe Benefits	7,163	19,265	17,154	20,954	22,917	5,764	33.6%
5103	Part-time Wages	-	94	-	-	-	-	0.0%
5104	Part-time Benefits	-	14	-	-	-	-	0.0%
5105	Overtime	1,745	1,196	1,734	1,734	1,734	-	0.0%
5107	Part-time Overtime	-	28	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,313	1,053	-	-	-	-	0.0%
Total Salaries and Benefits		57,848	56,972	50,571	60,326	62,740	12,169	24.1%
Maintenance and Operations								
5201	Office Supplies	-	-	-	-	-	-	0.0%
5202	Operating Supplies	-	-	1,500	1,500	1,500	-	0.0%
5208	Equipment Maintenance	-	807	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	2,000	125	2,000	2,000	2,000	-	0.0%
5210	Professional Services	1,996	240	2,000	2,000	2,000	-	0.0%
5217	Electricity	18,201	19,928	21,072	21,921	24,113	3,041	14.4%
5218	Water	10,099	12,359	8,977	13,594	14,954	5,976	66.6%
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
Total Maintenance and Operations		32,297	33,459	38,549	44,015	47,567	9,018	23.4%
Total		90,146	90,430	89,120	104,341	110,307	21,187	23.8%

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	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	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	157,322	162,751	290,087	303,777	311,948	21,861	7.5%
5102	Fringe Benefits	41,479	190,129	182,068	198,037	219,654	37,586	20.6%
5103	Part-time Wages	25,289	-	23,793	25,254	23,793	0	0.0%
5104	Part-time Benefits	2,986	-	3,765	3,996	3,765	0	0.0%
5105	Overtime	2,453	1,699	7,701	7,701	7,701	-	0.0%
5107	Part-time Overtime	24	-	2,179	2,179	2,179	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,250	4,741	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>233,803</u>	<u>359,319</u>	<u>509,593</u>	<u>540,944</u>	<u>569,039</u>	<u>59,446</u>	<u>11.7%</u>
<u>Maintenance and Operations</u>								
5201	Office Supplies	1,840	516	1,000	1,000	1,000	-	0.0%
5202	Operating Supplies	5,907	5,170	3,000	3,000	3,000	-	0.0%
5203	Fuel and Lube	4,278	3,768	3,000	5,000	5,000	2,000	66.7%
5204	Chemicals	-	-	3,000	3,000	3,000	-	0.0%
5207	Vehicle and Boat Maintenance	725	-	-	-	-	-	0.0%
5208	Equipment Maintenance	43,847	30,048	50,000	75,000	75,000	25,000	50.0%
5209	Building & Grounds Maintenance	15,679	(763)	13,000	6,000	6,000	(7,000)	-53.8%
5210	Professional Services	20,998	8,680	5,000	5,000	5,000	-	0.0%
5217	Electricity	170,763	193,973	198,610	213,370	234,707	36,097	18.2%
5218	Water	14,594	34,018	14,782	37,420	41,162	26,381	178.5%
5219	Sewer	796	399	567	439	483	(84)	-14.9%
5231	Tools and Equipment	1,057	287	1,500	1,500	1,500	-	0.0%
5235	Membership Dues	1,130	760	-	1,000	1,000	1,000	0.0%
5250	Camera Area Network	546	-	4,000	4,000	4,000	-	0.0%
5601	Uniform	597	690	3,000	2,000	2,000	(1,000)	-33.3%
5602	Safety Equipment	1,849	755	1,000	1,000	1,000	-	0.0%
5603	Employee Training	356	9,957	6,000	6,000	6,000	-	0.0%
<u>Total Maintenance and Operations</u>		<u>284,960</u>	<u>288,258</u>	<u>307,460</u>	<u>364,730</u>	<u>389,852</u>	<u>82,393</u>	<u>26.8%</u>
<u>Total</u>		<u>518,763</u>	<u>647,577</u>	<u>817,052</u>	<u>905,674</u>	<u>958,891</u>	<u>141,839</u>	<u>17.4%</u>

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	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	47,824	40,374	44,780	56,095	56,774	11,993	26.8%
5102	Fringe Benefits	7,142	25,041	25,040	32,029	35,133	10,094	40.3%
5103	Part-time Wages	-	94	-	-	-	-	0.0%
5104	Part-time Benefits	-	14	-	-	-	-	0.0%
5105	Overtime	1,756	1,361	1,734	2,093	2,093	359	20.7%
5107	Part-time Overtime	-	28	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,319	1,203	-	-	-	-	0.0%
Total Salaries and Benefits		58,041	68,115	71,554	90,217	94,001	22,446	31.4%
Maintenance and Operations								
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5203	Fuel and Lube	-	318	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	42	-	1,000	1,000	1,000	-	0.0%
5210	Professional Services	-	-	2,000	2,000	2,000	-	0.0%
5217	Electricity	10,656	10,974	12,838	12,072	13,279	441	3.4%
5218	Water	11,276	5,755	9,608	6,330	6,963	(2,645)	-27.5%
5219	Sewer	1,003	756	1,156	831	915	(241)	-20.9%
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	409	-	4,000	4,000	4,000	-	0.0%
5601	Uniform	-	-	-	-	-	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
5627	Port Security	-	-	2,500	-	-	(2,500)	-100.0%
Total Maintenance and Operations		23,387	17,803	36,102	29,234	31,157	(4,945)	-13.7%
Total		81,427	85,917	107,656	119,451	125,157	17,501	16.3%

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	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	-	-	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	-	-	-	0.0%
	Maintenance and Operations							
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	17,597	(4,735)	3,000	5,000	5,000	2,000	66.7%
5210	Professional Services	4,045	-	-	-	-	-	0.0%
5231	Tools and Equipment	-	-	-	-	-	-	0.0%
5226	Testing and Analysis	-	4,073	7,000	7,000	7,000	-	0.0%
5637	Diving Services	6,520	6,500	3,500	7,000	7,000	3,500	100.0%
	Total Maintenance and Operations	28,162	5,838	13,500	19,000	19,000	5,500	40.7%
	Total	28,162	5,838	13,500	19,000	19,000	5,500	40.7%

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	FY23	FY24	FY25	FY26	FY27	Difference Between	
		7/1/22 -	7/1/23 -	7/1/24 -	7/1/25 -	7/1/26 -	FY27 & FY25	
		6/30/23	6/30/24	6/30/25	6/30/26	6/30/27	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
	Salaries and Benefits							
5101	Salary and Wages	-	10,260	-	-	-	-	0.0%
5102	Fringe Benefits	-	-	-	-	-	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	296	-	-	-	-	0.0%
	Total Salaries and Benefits	-	10,556	-	-	-	-	0.0%
	Maintenance and Operations							
5202	Operating Supplies	-	-	4,000	4,000	4,000	-	0.0%
5208	Equipment Maintenance	13,919	20,584	14,000	14,000	14,000	-	0.0%
5209	Building & Grounds Maintenance	-	35	2,500	2,500	2,500	-	0.0%
5210	Professional Services	-	735	15,000	15,000	15,000	-	0.0%
5218	Water	6,381	6,399	5,150	7,039	7,743	2,593	50.4%
5226	Testing and Analysis	-	-	-	-	-	-	0.0%
5234	Record and Permits	-	-	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	1,715	1,715	2,500	2,500	2,500	-	0.0%
	Total Maintenance and Operations	22,015	29,468	45,150	47,039	47,743	2,593	5.7%
	Total	22,015	40,024	45,150	47,039	47,743	2,593	5.7%

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	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	-	-	-	50,321	51,224	51,224	0.0%
5102	Fringe Benefits	-	-	-	29,896	33,018	33,018	0.0%
5103	Part-time Wages	-	-	-	64,133	64,133	64,133	0.0%
5104	Part-time Benefits	-	-	-	7,724	7,724	7,724	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
Total Salaries and Benefits		-	-	-	152,074	156,099	156,099	0.0%
Maintenance and Operations								
5201	Office Supplies	-	-	-	60	60	60	0.0%
5202	Operating Supplies	-	-	-	750	750	750	0.0%
5203	Fuel and Lube	-	-	-	1,700	1,700	1,700	0.0%
5204	Chemicals	-	-	-	2,000	2,000	2,000	0.0%
5207	Vehicle and Boat Maintenance	-	-	-	500	500	500	0.0%
5208	Equipment Maintenance	-	-	-	100	100	100	0.0%
5209	Building & Grounds Maintenance	-	-	-	750	750	750	0.0%
5210	Professional Services	-	-	-	250	250	250	0.0%
5217	Electricity	-	-	-	37,000	37,000	37,000	0.0%
5227	Advertising	-	-	-	100	100	100	0.0%
5231	Tools and Equipment	-	-	-	200	200	200	0.0%
5235	Membership Dues	-	-	-	50	50	50	0.0%
5249	Oil Spill Response	-	-	-	100	100	100	0.0%
5287	Electrical Supplies	-	-	-	210	210	210	0.0%
5601	Uniform	-	-	-	300	300	300	0.0%
5602	Safety Equipment	-	-	-	500	500	500	0.0%
5603	Employee Training	-	-	-	300	300	300	0.0%
5638	Signage Parking Delineation	-	-	-	11,625	11,625	11,625	0.0%
Total Maintenance and Operations		-	-	-	56,495	56,495	56,495	0.0%
Total		-	-	-	208,569	212,594	212,594	0.0%

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	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	-	-	-	30,638	31,089	31,089	0.0%
5102	Fringe Benefits	-	-	-	17,697	19,459	19,459	0.0%
5103	Part-time Wages	-	-	-	37,288	37,288	37,288	0.0%
5104	Part-time Benefits	-	-	-	4,491	4,491	4,491	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	Total Salaries and Benefits	-	-	-	90,115	92,328	92,328	0.0%
	Maintenance and Operations							
5201	Office Supplies	-	-	-	30	30	30	0.0%
5202	Operating Supplies	-	-	-	375	375	375	0.0%
5203	Fuel and Lube	-	-	-	850	850	850	0.0%
5204	Chemicals	-	-	-	1,000	1,000	1,000	0.0%
5207	Vehicle and Boat Maintenance	-	-	-	250	250	250	0.0%
5208	Equipment Maintenance	-	-	-	50	50	50	0.0%
5209	Building & Grounds Maintenance	-	-	-	5,000	5,000	5,000	0.0%
5210	Professional Services	-	-	-	125	125	125	0.0%
5217	Electricity	-	-	-	1,000	1,000	1,000	0.0%
5218	Water	-	-	-	4,000	4,000	4,000	0.0%
5219	Sewer	-	-	-	2,500	2,500	2,500	0.0%
5220	Refuse and Disposal	-	-	-	6,000	6,000	6,000	0.0%
5227	Advertising	-	-	-	50	50	50	0.0%
5231	Tools and Equipment	-	-	-	100	100	100	0.0%
5235	Membership Dues	-	-	-	25	25	25	0.0%
5249	Oil Spill Response	-	-	-	50	50	50	0.0%
5287	Electrical Supplies	-	-	-	105	105	105	0.0%
5601	Uniform	-	-	-	1,500	1,500	1,500	0.0%
5602	Safety Equipment	-	-	-	250	250	250	0.0%
5638	Signage Parking Delineation	-	-	-	3,875	3,875	3,875	0.0%
	Total Maintenance and Operations	-	-	-	27,135	27,135	27,135	0.0%
	Total	-	-	-	117,250	119,463	119,463	0.0%

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	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	206,474	206,981	246,052	177,539	181,105	(64,947)	-26.4%
5102	Fringe Benefits	24,815	127,896	135,572	107,598	119,120	(16,452)	-12.1%
5103	Part-time Wages	20,587	2,671	-	-	-	-	0.0%
5104	Part-time Benefits	2,429	323	-	-	-	-	0.0%
5105	Overtime	2,506	1,165	3,000	3,000	3,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	1,841	-	-	-	-	0.0%
5112	PERS Relief	5,558	6,000	-	-	-	-	0.0%
Total Salaries and Benefits		262,370	346,878	384,624	288,137	303,225	(81,399)	-21.2%
Maintenance and Operations								
5201	Office Supplies	180	632	600	1,000	1,000	400	66.7%
5202	Operating Supplies	6,847	9,557	6,000	10,000	10,000	4,000	66.7%
5203	Fuel and Lube	15,769	17,232	14,000	14,000	15,000	1,000	7.1%
5207	Vehicle and Boat Maintenance	12,638	27,311	20,000	25,000	25,000	5,000	25.0%
5208	Equipment Maintenance	11,459	10,126	10,000	15,000	15,000	5,000	50.0%
5209	Building & Grounds Maintenance	7,165	15,454	12,000	12,000	12,000	-	0.0%
5210	Professional Services	2,110	2,210	4,500	4,500	4,500	-	0.0%
5217	Electricity	7,821	9,346	9,308	10,280	11,308	2,000	21.5%
5218	Water	460	476	743	523	575	(168)	-22.6%
5219	Sewer	798	817	1,226	899	989	(237)	-19.4%
5231	Tools and Equipment	7,479	1,894	5,000	5,000	5,000	-	0.0%
5235	Membership Dues	195	35	500	500	500	-	0.0%
5236	Transportation	2,416	567	-	-	-	-	0.0%
5237	Subsistence	1,114	346	-	-	-	-	0.0%
5256	Waste Oil Disposal	18,691	39,136	45,000	35,000	35,000	(10,000)	-22.2%
5258	Float and Ramp Repairs	43,986	15,624	25,000	35,000	35,000	10,000	40.0%
5601	Uniform	376	3,303	3,500	2,500	2,500	(1,000)	-28.6%
5602	Safety Equipment	1,064	2,296	3,000	3,000	3,000	-	0.0%
5603	Employee Training	2,795	2,799	8,500	5,000	5,000	(3,500)	-41.2%
5637	Diving Services	9,525	24,445	5,000	20,000	20,000	15,000	300.0%
Total Maintenance and Operations		152,888	183,606	173,877	199,202	201,373	27,495	15.8%
Total		415,258	530,484	558,501	487,339	504,597	(53,903)	-9.7%

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	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	\$	%
<u>Salaries and Benefits</u>								
5101	Salary and Wages	26,466	27,279	31,210	21,192	21,593	(9,617)	-30.8%
5102	Fringe Benefits	3,024	16,356	17,035	12,741	14,083	(2,952)	-17.3%
5103	Part-time Wages	2,588	366	-	-	-	-	0.0%
5104	Part-time Benefits	305	44	-	-	-	-	0.0%
5105	Overtime	324	159	300	300	300	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	713	791	-	-	-	-	0.0%
<u>Total Salaries and Benefits</u>		<u>33,420</u>	<u>44,995</u>	<u>48,546</u>	<u>34,233</u>	<u>35,976</u>	<u>(12,569)</u>	<u>-25.9%</u>
<u>Maintenance and Operations</u>								
5202	Operating Supplies	-	-	500	500	500	-	0.0%
5209	Building & Grounds Maintenance	682	222	3,000	3,000	3,000	-	0.0%
5231	Tools and Equipment	65	-	1,500	1,500	1,500	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
<u>Total Maintenance and Operations</u>		<u>747</u>	<u>222</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>0.0%</u>
<u>Total</u>		<u>34,168</u>	<u>45,217</u>	<u>54,546</u>	<u>40,233</u>	<u>41,976</u>	<u>(12,569)</u>	<u>-23.0%</u>
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	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	26,466	27,842	31,210	21,192	21,593	(9,617)	-30.8%
5102	Fringe Benefits	3,024	16,518	17,035	12,741	14,083	(2,952)	-17.3%
5103	Part-time Wages	2,588	366	-	-	-	-	0.0%
5104	Part-time Benefits	305	44	-	-	-	-	0.0%
5105	Overtime	324	159	300	300	300	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	713	807	-	-	-	-	0.0%
Total Salaries and Benefits		33,420	45,735	48,546	34,233	35,976	(12,569)	-25.9%
Maintenance and Operations								
5202	Operating Supplies	-	-	500	500	500	-	0.0%
5203	Fuel and Lube	493	81	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	3,713	5,728	8,000	8,000	8,000	-	0.0%
5210	Professional Services	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	239	-	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	-	-	5,000	5,000	5,000	-	0.0%
5602	Safety Equipment	-	-	2,000	2,000	2,000	-	0.0%
Total Maintenance and Operations		4,445	5,809	16,500	16,500	16,500	-	0.0%
Total		37,865	51,544	65,046	50,733	52,476	(12,569)	-19.3%

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	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	\$	%
	<u>Salaries and Benefits</u>							
5101	Salary and Wages	30,853	38,966	49,401	43,838	44,585	(4,816)	-9.7%
5102	Fringe Benefits	4,449	26,005	27,964	26,174	28,935	971	3.5%
5103	Part-time Wages	16,975	23,083	28,737	12,729	12,729	(16,009)	-55.7%
5104	Part-time Benefits	1,984	2,717	3,461	1,533	1,533	(1,928)	-55.7%
5105	Overtime	757	750	701	1,195	1,195	494	70.4%
5107	Part-time Overtime	7	8	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	841	1,145	-	-	-	-	0.0%
	<u>Total Salaries and Benefits</u>	55,866	92,673	110,265	85,468	88,976	(21,288)	-19.3%
	<u>Maintenance and Operations</u>							
5202	Operating Supplies	68	150	500	500	500	-	0.0%
5203	Fuel and Lube	981	1,200	1,300	1,300	1,300	-	0.0%
5209	Building & Grounds Maintenance	-	-	5,000	5,000	5,000	-	0.0%
5210	Professional Services	-	-	500	500	500	-	0.0%
5217	Electricity	3,761	3,625	3,910	3,988	4,387	477	12.2%
5218	Water	1,119	1,433	1,539	1,576	1,734	194	12.6%
5219	Sewer	2,205	2,498	3,034	2,748	3,022	(12)	-0.4%
5220	Refuse and Disposal	1,369	-	3,300	3,300	3,300	-	0.0%
5231	Tools and Equipment	960	-	2,200	1,000	1,000	(1,200)	-54.5%
5250	Camera Area Network	6,139	2,423	5,000	5,000	5,000	-	0.0%
5252	Credit Card Expenses	5,304	6,082	4,000	6,000	6,000	2,000	50.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
	<u>Total Maintenance and Operations</u>	21,906	17,411	31,284	31,912	32,743	1,459	4.7%
	<u>Transfers</u>							
5990	Transfers to Reserves	29,186	-	-	-	-	-	0.0%
	<u>Total Transfers</u>	29,186	-	-	-	-	-	0.0%
	<u>Total</u>	106,957	110,084	141,549	117,380	121,720	(19,829)	-14.0%

FY26/27 Budget Notes:

City of Homer
FY26/27 Operating Budget

FUND 600

**INTERNAL SERVICE FUND
HEALTH INSURANCE FUND**

A/C Num.	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	BUDGET
Revenues						
4801	Interest	-	-	-	-	-
4902	Other Revenue	-	-	-	-	-
4904	City Health Contributions	2,223,068	2,383,397	1,992,600	2,228,820	2,715,240
4907	Employee Health Contributions	182,397	174,845	216,325	227,299	254,575
4910	Employee Dental Contributions	10,749	10,812	10,885	10,101	10,101
4911	Employee Vision Contributions	-	-	-	-	-
4992	Operating Transfers	1,235	536	3,346	1,893	4,061
Total Revenues		2,417,448	2,569,589	2,223,156	2,468,113	2,983,977
Expenses						
5102	Fringe Benefits	7,510	2,111	7,277	14,868	14,868
5104	Part-time Benefits	857	92	787	813	813
5210	Professional Services	535	103	780	146	146
5246	Health Insurance Claims	-	-	-	-	-
5247	Health Insurance Premium	2,147,264	2,038,093	1,791,912	2,272,991	2,545,750
5297	Health Insurance Incentive	147,700	323,000	422,400	422,400	422,400
5609	Other	-	-	-	-	-
5990	Transfers To	-	-	-	-	-
Total Expenses		2,303,866	2,363,399	2,223,156	2,711,218	2,983,977
Operating Income (Loss)		113,582	206,191	(0)	(243,105)	0
Ending Fund Balance		36,915	243,105	243,105	(0)	(0)

FY26 Budget Notes:

4904 - \$1,535/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 - \$1,870/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	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	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
Transferred In								
4904	Contribution From General Fund	122,629	221,360	178,375	330,254	221,320	42,945	24.1%
4904	Contribution From Water Fund	63,736	7,414	5,611	12,836	7,180	1,568	28.0%
4904	Contribution From Sewer Fund	13,020	8,355	6,605	12,524	9,892	3,288	49.8%
4904	Contribution From Harbor Fund	61,929	73,867	49,513	59,849	47,856	(1,656)	-3.3%
	Total Transferred In	261,313	310,995	240,104	415,463	286,248	46,144	19.2%
Expenses		Actual	Actual	Budget	Estimates	Estimates		
5102	General Fund - Leave Cash Out	5,181	8,150	5,335	7,685	8,514	3,179	59.6%
5104	General Fund - Leave Cash Out	18	680	-	-	-	-	0.0%
5106	General Fund - Leave Cash Out	262,661	186,988	173,040	225,269	212,806	39,765	23.0%
	Total General Fund	267,860	195,818	178,375	232,955	221,320	42,945	24.1%
5102	Water - Leave Cash Out	318	44	124	185	140	16	12.6%
5104	Water - Leave Cash Out	-	-	-	-	-	-	0.0%
5106	Water - Leave Cash Out	14,359	9,705	5,487	8,870	7,040	1,553	28.3%
								0.0%
5102	Sewer - Leave Cash Out	144	404	109	202	222	113	103.4%
5104	Sewer - Leave Cash Out	-	-	-	-	-	-	0.0%
5106	Sewer - Leave Cash Out	5,516	19,610	6,496	8,632	9,670	3,175	48.9%
	Total Water & Sewer	20,337	29,764	12,216	17,888	17,072	4,856	39.8%
5102	Port - Leave Cash Out	137	283	635	142	144	(491)	-77.3%
5104	Port - Leave Cash Out	-	-	-	-	-	-	0.0%
5106	Port - Leave Cash Out	25,161	64,377	48,877	42,074	47,712	(1,165)	-2.4%
	Total Port & Harbor	25,298	64,660	49,513	42,217	47,856	(1,656)	-3.3%
	Total Payments to Employees	313,494	290,242	240,104	293,060	286,248	46,144	19.2%
	Change in Net Position	(52,181)	20,753	0	122,404	0	0	0.0%
	Fund Balance	(143,157)	(122,404)	(122,404)	0	0	122,404	-100.0%

Calculation Method (FY24):

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

Calculation Method (FY25):

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

City of Homer
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 Coordinator/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	-	-	-	-	-		-	-		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%			
	3.00	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	-		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%	

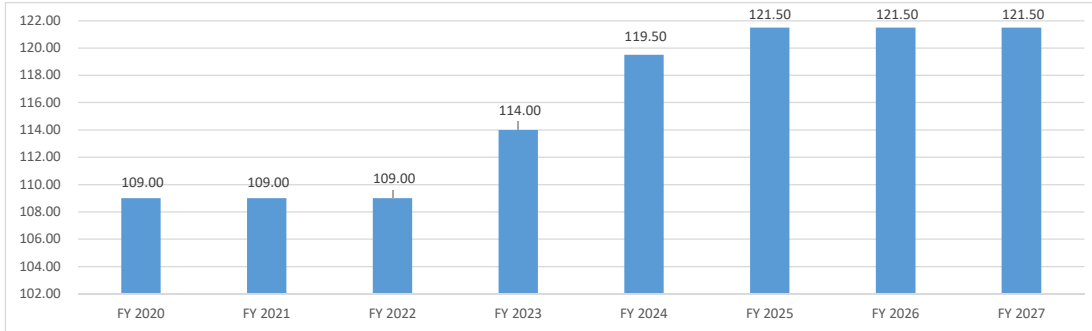
City of Homer
FY26/27 Operating Budget

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

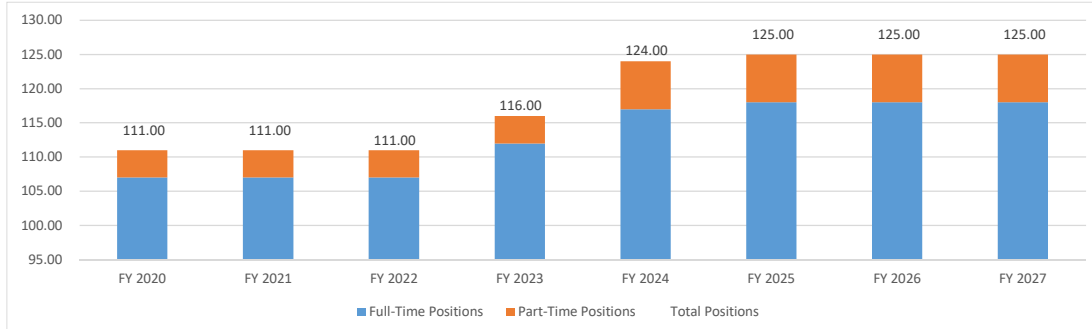
Department (Division)	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Amended Budget	FY 2026 Draft Budget	Variance Between FY26 & FY25	Note	FY 2027 Draft Budget	Variance Between FY27 & FY26	Note	Percentage Funding Levels by Fund			
										General Fund	Water Fund	Sewer Fund	Port Fund
Public Works Continued													
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	34.00	35.50	35.50	-		35.50	-					
Port and Harbor													
Port and Harbor Director	-	-	1.00	1.00	-		1.00	-					100%
Port and Harbor Director / Harbormaster	1.00	1.00	-	-	-		-	-					100%
Harbormaster	-	-	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	20.50	20.50	-		20.50	-					
Total - FTEs	114.00	119.50	121.50	121.50	0.00		121.50	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	3.00	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	23.00	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	20.50	20.50	20.50
Total FTEs (Including part-time employees eligible for benefits)		109.00	109.00	109.00	114.00	119.50	121.50	121.50	121.50



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	3.00	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	20.00	20.00	20.00
Total Full-Time Positions		107.00	107.00	107.00	112.00	117.00	118.00	118.00	118.00
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	116.00	124.00	125.00	125.00	125.00



**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	3.00	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	23.00	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	20.00	20.00	20.00
Total Full-Time Positions		107.00	107.00	107.00	112.00	116.00	118.00	118.00	118.00
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	3.00	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	23.00	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	21.00	21.00	21.00
Total Positions (eligible for benefits)		111.00	111.00	111.00	116.00	123.00	125.00	125.00	125.00

