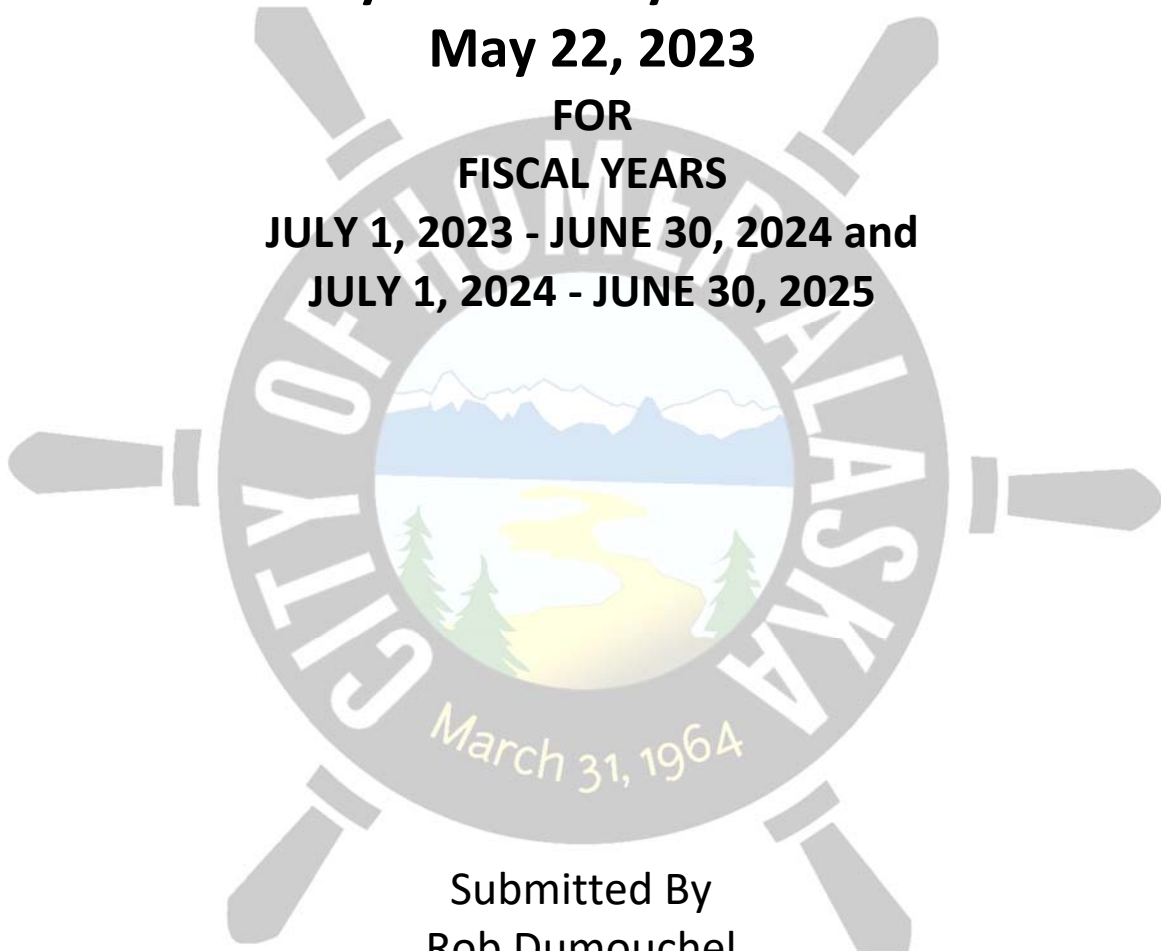


**CITY OF HOMER**

**ADOPTED BIENNIAL  
OPERATING BUDGET  
By Homer City Council  
May 22, 2023**

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



Submitted By  
Rob Dumouchel  
City Manager

**Prepared By Finance Department**

# City of Homer

The City of Homer was established as a first class municipality in March 1964 with a city manager/city council form of government. Elected officials consist of six City Council members and the mayor. Homer is part of the Kenai Peninsula Borough.

Mission Statement: The City of Homer exists to provide quality services to all its citizens; to respond in the most appropriate, open and fiscally responsible manner possible to citizens' needs and concerns; and to do so through the active participation of those citizens. These services include police, fire, emergency medical service, parks, cemeteries, animal control, street maintenance, water, wastewater collection and treatment, port and harbor, airport terminal, library, planning and general administration.

## **CITY COUNCIL:**

Mayor	Ken Castner
Council Members	Donna Aderhold Shelly Erickson Caroline Venuti Rachel Lord Jason Davis Storm Hanson

## **CITY ADMINISTRATION:**

City Manager	Rob Dumouchel
--------------	---------------

### **Departments & Divisions**

City Clerk  
Finance  
Fire  
Human Resources  
Information Technology  
Library  
Police  
Port & Harbor  
Public Works  
Planning & Zoning

### **Department & Division Heads**

Melissa Jacobsen  
Elizabeth Walton  
Mark Kirko  
Andrea Browning  
Bill Jirsa  
David Berry  
Mark Robl  
Bryan Hawkins  
Jan Keiser  
Rick Abboud

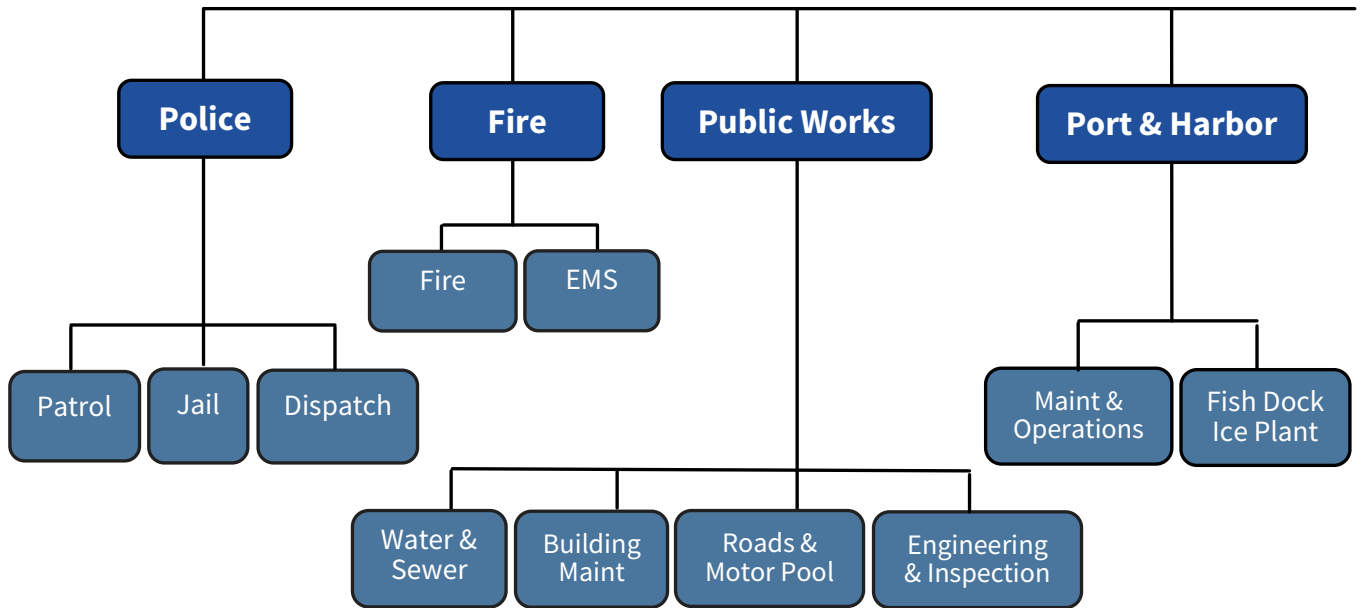
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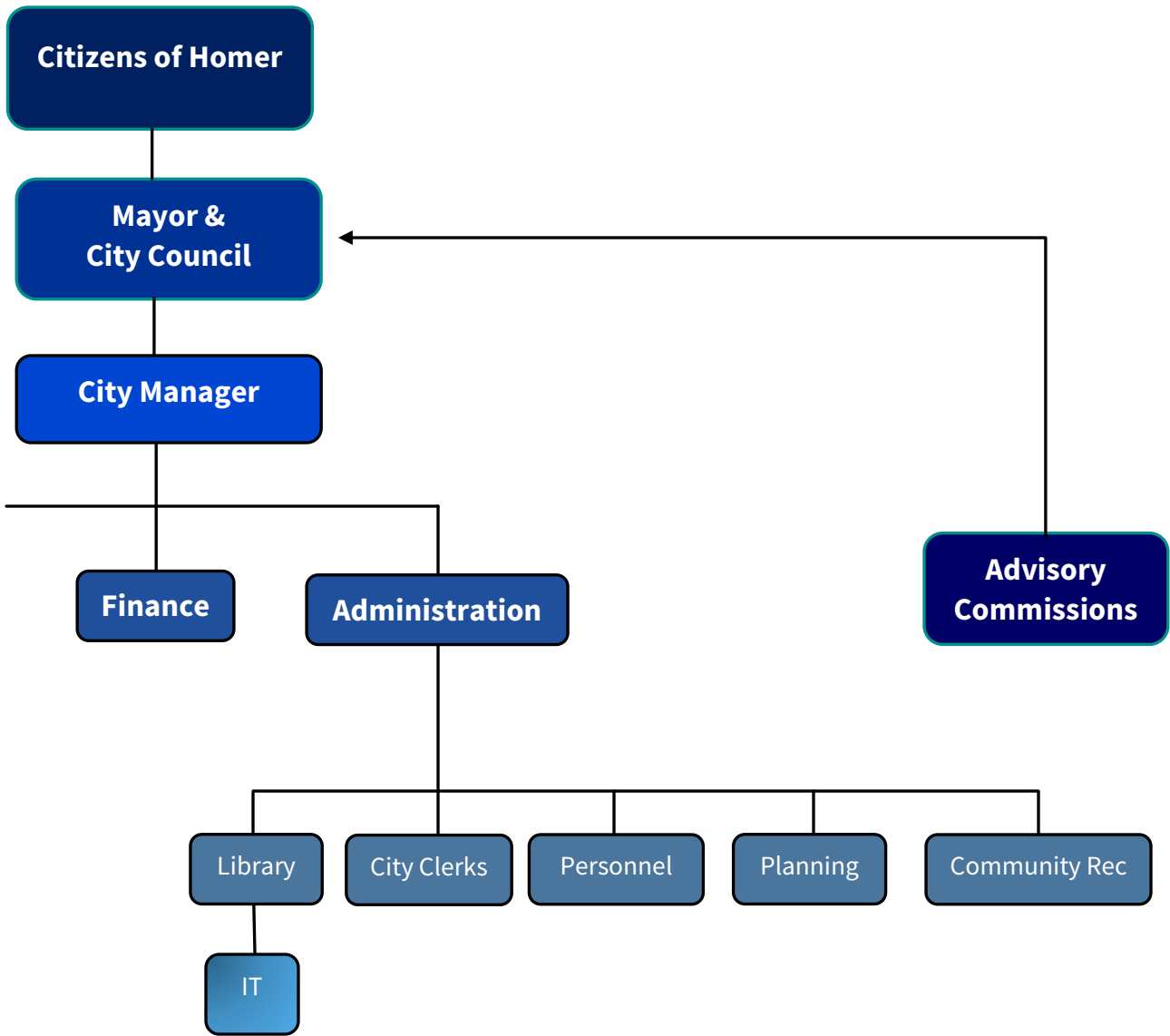
“WHERE THE LAND ENDS AND THE SEA BEGINS”



# City of Homer Departments & Divisions







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“WHERE THE LAND ENDS AND THE SEA BEGINS”



# City of Homer

[www.cityofhomer-ak.gov](http://www.cityofhomer-ak.gov)

## Office of the City Manager

491 East Pioneer Avenue  
Homer, Alaska 99603

[citymanager@cityofhomer-ak.gov](mailto:citymanager@cityofhomer-ak.gov)

(p) 907-235-8121 x2222

(f) 907-235-3148

## Memorandum

TO: Mayor Castner and Homer City Council  
FROM: Rob Dumouchel, City Manager  
DATE: April 19, 2023  
SUBJECT: FY24/25 Budget Narrative Introduction

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### Overview

Welcome to the City of Homer's Operating and Capital Budget for fiscal years 2024 and 2025. Within this document you will find a plan to meet the City's financial goals for the next biennium.

This budget proposal for fiscal years (FY) 2024 and 2025 is presented in accordance with the requirements of Homer City Code (HCC) Chapter 3.05 Budget. The FY24/25 Operating and Capital Budgets are challenged with meeting increasing demands for services in a high inflationary economic environment. After exiting the COVID-19 pandemic, the City has seen both growth in revenues and growth in costs for labor, supplies, and equipment. The FY24/25 budgets attempt to provide sufficient capacity to continue meeting demands while accepting that the buying power of our revenue growth has been eroded by market price increases.

The proposed budget for FY24 includes approximately \$26.2 million in operational spending split between the General Fund (\$16.1M), Water & Sewer Special Revenue Fund (\$4.3M), and Port & Harbor Enterprise Fund (\$5.8M). The proposed budget for FY25 increases operational spending to approximately \$26.8 million split between the General Fund (\$16.4M), Water & Sewer Special Revenue Fund (\$4.5M), and Port & Harbor Enterprise Fund (\$5.9M). The \$5.94M Capital Budget includes \$5.86M in new projects for FY24 and \$80K in new projects for FY25 and an additional \$2.99M will be set aside for future grant matches and/or bond reserves. This new two-year budget, following in the model of the FY22/23 budget, separates the operating and capital budgets into separate ordinances.

### Short Term Factors

The inflationary environment and supply chain disruptions which followed the COVID-19 pandemic have created challenges for the City. We have also seen increased visitation from independent tourists (i.e., non-cruise ship tourists) who want to visit Alaska. At first, revenue growth exceeded the growth in the costs for goods in services. Now, those rates have become very similar. There is a hope that the inflation will ease and revenues will continue to increase as the biennium goes forward. In the meantime, interest from tourists remains very strong which is positive for our budget.

## **Significant Citywide Budgetary Items & Trends**

The City has a vision for growth and has identified opportunities for expansion, however, our revenues, while at record highs, only allow for incremental expansions at this time.

### **Personnel**

The FY24/25 Operating Budget creates some new positions to meet the capacity needs of the City, and includes freezing one position temporarily in order to balance the FY24 budget.

### **General Fund**

Under the General Fund, one new full-time Parks Coordinator position is created through the conversion of approximately four temporary park laborer/technician positions. One Finance position is being left unfilled, just for FY24. We forecast having enough revenue to reactivate the position in 2025.

In November 2022, Homer City Council Ordinance 22-82 approved the creation of two new Firefighter/EMT positions. These positions are to be funded by a transfer from the General Fund Fund Balance in 2024 and 2025 with the goal of being able to absorb the expense once we move into the FY26/27 budget. Based on current budget projections, both positions will have to be entirely funded by the General Fund in FY24; however a portion of the cost for the positions will be covered by revenues in 2025. We expect to be able to fully fund the positions into the FY26/27 budget if revenue trends remain on a similar track.

To expand capacity and fully meet demand for services, a number of General Fund positions have been identified as future needs for Council to consider:

- Jailer (grow an existing position from part-time to full-time, and consider an additional full-time position)
- Dispatcher/Evidence Technician
- Police Officer
- Recreation Assistant (full- or part-time)
- Human Resources Assistant
- Community Development Director (or replacement for the division head that takes the Director role)
- Building Official (when we're ready to implement building codes)
- Building Inspector/Code Enforcement Officer (when we're ready to implement building codes)
- Public Works Operator
- City Engineer (We should plan to split the Director and Engineer positions again in the future)

### **Utility Fund**

There are no plans to grow or contract the number of Water or Sewer personnel in the FY24/25 Budget. However, if the City experiences significant increases in the amount of pipe in the ground for the water and sewer utility, an increase in staffing will be necessary to maintain and operate the infrastructure.

### **Enterprise Fund**

The Port & Harbor Department is gearing up for a potential expansion of the port facility, a process that will take many years to complete. We are just now entering the three-year General Investigation study with the US Army Corps of Engineers, but we see the need to build Enterprise capacity now. Existing staff will be undergoing a reorganization which will be supplemented by the conversion of two existing summer temporary positions (one in port maintenance and one at the ice house) into regular full-time positions, the



addition of a property manager position in the Administration division, and the addition of one new custodian which will be funded by the Enterprise but managed by Public Works as part of the janitorial team. The Enterprise is also expanding its budget to include three temporary seasonal employees: one administrative position and two additional seasonal positions to cover expanded responsibilities related to parking and camping.

### **Health Insurance**

Every budget year is heavily influenced by our health insurance renewal. Health insurance is a very large and variable cost in the City's budget. Leading into the FY24/25 budget, we worked with a goal of holding the FY24 increase down to 8%. Human Resources staff worked with our provider and broker to get that number down to 6.8% over current enrollment (equal to 2% over FY23 total costs). This item will continue to be both expensive and volatile year after year. For FY25 we have budgeted for an 8% increase to be safe, with the hopes that it will be much less expensive to renew.

### **Other Increases in Expenditure**

This biennium sees notable increases for Fire (firefighter physicals and training), IT (cybersecurity improvements), and the contract-operated Animal Shelter. There is also a small increase for the Pratt Museum of \$10,000.

## **General Fund**

The General Fund is a governmental fund which serves as the City's chief operating fund. The General Fund powers the following departments: Administration, Police, Volunteer Fire, Finance, and a significant portion of Public Works.

### **General Fund Revenue**

#### **Sales Tax**

Sales tax revenue drives the City's budget. Forecasting sales tax revenue after the COVID-19 pandemic has been challenging, but the general trend has been upwards. All quarters throughout FY22 and FY23 have been experiencing new records. Looking back at the FY22/23 budget, our FY22 sales tax forecast was a little above our actuals. Since our FY22 sales tax was short of the forecast, we adjusted FY23 downward before applying the forecasted 7% increase for FY24. To be conservative for FY25, not knowing what changes the market may hold for us, we only budgeted for a 4% increase. This assumption should be closely examined and challenged during the mid-biennium adjustment period.

#### **Property Tax**

Property tax continues to trend upwards as real estate becomes more valuable and new structures are developed in Homer. Despite national trends in which housing starts have cooled slightly due to high interest rates, development interest in Homer has not subsided. In calendar year 2021, the City issued 62 zoning permits at a total estimated value of \$23.3 million. In calendar year 2022, those numbers grew to 66 and \$29.8 million respectively. When forecasting Property Tax revenues, we included modest year over year growth, however, we expect the actuals will exceed our conservative forecasts.

#### **Airport Revenue**

The airport is a State facility, however, the Homer Airport Terminal is owned and managed by the City. The City's long term lease is set to expire in 2023, and we are in the process of negotiating a five year renewal. The City subleases space within terminal to two airlines and a car rental business. Our second airline, Kenai Aviation is a recent addition and they appear to be doing well with their schedule of daily flights out of

Homer. While the airport does generate revenue, it does not exceed the costs of operations. Operating the airport terminal is a service to the community and is subsidized by General Fund dollars.

### **Charges for Services**

Charges for Services is a broad category that includes many items such as: Community Recreation fees, ambulance billing, campground fees, fire protection to Kachemak City, permits for building and development, fines, etc. Notable changes in the FY24/25 budget include movement of Spit camping fees to the Port Enterprise as part of a strategic move to have Spit-based campground operations fall under the management of Port & Harbor staff. Additionally, per Resolution 23-004, Animal Shelter fees will be retained by the Animal Shelter's operator and not remitted to the City's General Fund.

### **Operating Transfers**

Operating Transfers represent payment by other funds to the General Fund. These transfers used to be largely associated with Administrative Fees which were paid by the Utility and the Port Enterprise. The FY24/25 Operating Budget does not include Administrative Fees, although the General Fund is getting some support by way of wage allocation for positions that significantly support Utility and Enterprise operations. Operating Transfers to the General Fund also occur when a portion of sales tax revenue generated by HART is transferred into the General Fund to cover road and trail maintenance, as approved by Homer voters in 2018.

### **General Fund Expenses**

The truncation of FY21 to accommodate the move City finances from a calendar year to a July 1-June 30 fiscal year made comparisons in the FY22/23 budget difficult. We are expecting that they will become easier as we move into the future with uninterrupted two-year budget cycles.

### **Cost of Living Adjustment (COLA)**

COLAs are an important way to keep the City's wage scale competitive in the local market. A fair and equitable COLA helps with both recruitment and retention. In FY23, through a mid-biennium review of the prior budget, Council approved a 7% COLA as a way to keep pace with the high inflationary environment in which our employees are living. That COLA was a major reason why the wage parity study released by the City in early 2023 showed that the majority of our low- to mid-level positions were competitive with other public agencies with similar characteristics to Homer. We do however have issues with wage compression and salary ranges for positions at the director-level and above. The FY24 budget proposes a 1.5% COLA. FY25 is left open for renegotiation during the next mid-biennium budget adjustment. Given how difficult it has been to forecast the rate of growth, it will be better for staff and Council to consider FY25 COLA in the context of revenue trends at the time of the mid-biennium to determine a fair and equitable rate for the FY25 COLA.

### **Supplies and Materials**

The COVID-19 pandemic spiked prices for many things required by the City to provide services to the public. Vehicles, chemicals, staffing, electronics, etc. have all seen significant increases in recent times. There are many line items for necessary operating supplies, equipment, etc. which reflect these increases within the FY24/25 budget. It seems like that trend in rapid increases is slowing, however, it's very hard to say at this time if that will remain the case for an extended period of time. That said, while we may see a plateau in prices, we generally do not expect prices to go down.

## **General Fund Transfers to CARMA**

There are no planned transfers to General Fund CARMA accounts from operations in the FY24/25 Operating Budget. In 2022, both General Fund CARMAs were loaded with transfers from the General Fund Unassigned Fund Balance (\$1.5M for General CARMA and \$1M for General Fleet CARMA). Those transfers appear to have been sufficient to get through most General Fund needs running through the end of FY25 while leaving balances to take care of unforeseen circumstances. Administration recommends considering another transfer sometime during the biennium outside of the budget process.

## **Port and Harbor Enterprise Fund**

### **Port and Harbor Enterprise Fund Revenue**

The Port and Harbor generates revenue from many sources which include moorage, wharfage, parking, boat launching, and, beginning in 2023, camping. Generally speaking, we use three year averages to help forecast revenues for the budget. Because of plans to increase both parking rates and the amount of paid parking spaces, we had to do our best to conservatively forecast the impact of those moves. We also anticipate at least \$110,000 in new revenues coming to the Harbor via camping, which will also see a rate increase in 2023.

### **Port and Harbor Enterprise Fund Expenditures and Reserves**

Most elements of the Port Enterprise's budget are fairly status quo. Areas of significant change include the addition of three new full-time positions (two of which are upgraded from existing temporary positions), a new custodian (funded by harbor and managed by Public Works), and the addition of a legal line item to the Port budget. In regards to reserves, a large portion of what would typically go to the Port Reserves will instead be set aside in a Port Matching Reserve Fund where it will be staged for future use related to successful grants or future bonds.

### **Port and Harbor Enterprise Fund Budget Policy Considerations**

The Port Enterprise is not currently paying Administrative Fees. This has saved the Enterprise a significant amount of money that can be put towards reserves. With the ambitious plans for replacing float systems and expanding port infrastructure, it's very helpful to be able to set aside large amount of money for future grant matching funds or a bond debt reserve.

## **Water and Sewer Special Revenue Fund**

### **Water and Sewer Fund Revenue**

Most water and sewer revenues are forecasted by looking at a three-year running average to determine future needs. The pandemic provided some disturbance to our typical model, but by the end of FY25 that should be entirely out of our system.

### **Water and Sewer Fund Expenditures**

There are a number of places where increased costs of essential items like chemicals, travel for training, etc. are reflected in the proposed FY24/25 budget. Operations have been relatively stable outside of supply costs, so no other significant changes were made in the Water and Sewer Operating Budget.

### **Water and Sewer Fund CARMA**

Capital costs related to Water and Sewer is where we see much more action within the Utility. The Utility CARMA has subaccounts for water and sewer projects. Utility CARMA is typically funded via transfers from

the Water and Sewer Operating fund. In the FY24/25 budget, we do not have transfers to Utility CARMA, however, at the mid-biennium review we may have some accumulated surplus in the Utility Fund that could be appropriated to Utility CARMA by the Council.

### **Water and Sewer Fund Budget Policy Considerations**

On an annual basis, Council revisits the water and sewer rate model. During the last budget cycle we worked with a utility rate specialist from HDR to provide data and options for forecasting future needs that will be funded by the rate model. Our rates were last updated towards the end of calendar year 2022, and will be updated again as part of the FY24/25 budget to meet the goal of reviewing the rate models concurrently with budget development and adoption.

### **Capital Projects**

The Capital Budget will move through Council as a separate ordinance however, the Capital Budget is discussed here as part of the total budget overview. Capital projects are funded through eight different sources: General Capital Asset Repair & Maintenance Allowance (CARMA), General Fleet CARMA, Utility CARMA (water and sewer), Port Fleet Reserve, Port Reserve, Homer Accelerated Roads and Trails (HART) Roads, HART Trails, and Homer Accelerated Water and Sewer Program (HAWSP).

In the last two-year budget, most projects were released in the first year of the budget in order to give staff maximum opportunity to purchase difficult to acquire items or schedule difficult to hire contractors. Even with that method in place, we still ran into troubles when it came to ordering vehicles. There are some we still have not been able to order from FY22/23 despite making many attempts to do so. Others that we have been able to order are seeing lead times of up to two years for fulfillment. For FY24/25, I am moving forward with the same methodology of releasing virtually all projects immediately upon budget approval for staff to have maximum opportunity to pursue equipment, materials, labor, etc. for timely obligation of budgeted funds.

A new feature in this budget is the staging of match funds. After the pandemic, a number of once-in-a-generation opportunities emerged for local governments to compete for grants. The funds in which we are proposing to stage match funds are the port and harbor reserves, HAWSP, and HART Roads. This portfolio of matching funds aligns with the Federal programs available. There is also a proposal to put aside \$311,216 within General Fund CARMA for the redevelopment of the HERC campus which will be derived from the natural gas free main allowance fund (pending acceptance of the FY22 audit and Council approval of the use of funds).

### **General CARMA**

The General CARMA fund is used to fund capital projects for General Fund purposes. In FY24/25 \$627,397 in projects are proposed. Previously, General CARMA has been funded by transfers from the Operating Budget. In the recent FY22/23 budget, surplus Operating funds were instead directed to the General Fund where the Council could later decide how to appropriate them. In early 2022, the Council approved a \$1.5 million transfer from the General Fund to “reload” General CARMA. In the FY23 budget, surplus Operating funds were directed to the General Fund Unassigned Fund Balance. General CARMA is also the proposed recipient of a transfer of \$311,216 for future developments at the HERC which would be funded by the natural gas free main allowance fund.

### **General Fleet CARMA**

The General Fleet CARMA fund is used to fund purchases of fleet vehicles for General Fund purposes. In FY24/25 \$165,000 in new fleet-related purchases are proposed. In early 2022, Council approved a \$1 million

transfer from the General Fund to General Fleet CARMA, in part, to ensure funds were available to purchase a new pumper/tanker for the Volunteer Fire Department. In the FY24/25 Capital Budget, all proposed General Fleet CARMA purchases are directed at the Volunteer Fire Department which is still well behind on its fleet needs.

### **Utility CARMA**

The Utility CARMA fund is used to fund the replacement and repair of fixed assets and fleet purchases with a water and/or sewer nexus. A total of \$1,163,834 in projects are proposed for FY24 and \$80,000 for FY25. The Utility CARMA is generally funded by transfers from the Water and Sewer Special Revenue Fund.

### **Port Fleet Reserve**

The Port Fleet Reserve is used to fund fleet-related purchases for the Port and Harbor. In FY24/25 \$115,000 in projects are proposed. The Port Fleet Reserve is funded through transfers from the Port Enterprise Fund.

### **Port Reserve**

The Port Reserve is used for general port and harbor capital projects and has a special subaccount for the Load and Launch Ramp. The Port Reserve is funded through transfers from the Port Enterprise Fund. The FY24/25 budget proposes \$335,000 in projects from the general portion of the Port Reserve and roughly \$2.5 million in grant match/future bond reserve savings. There are no proposed projects related to the Load and Launch Ramp portion of the reserve.

### **HART Roads and Trails**

HART is a voter approved sales tax which dedicates funds to road and trail related projects in the City. In FY24/25 \$3,070,667 in roads projects and \$386,000 in trails projects are proposed. In the past biennium, we experimented with various small works projects that were great in theory but had difficulties in real world administration. The intention was to give Public Works maximum flexibility to deal with small to medium sized projects that we couldn't plan for – i.e., frost boils, small culvert failures, opportunities to tag on with larger projects to improve a piece of City transportation infrastructure, etc. The FY24/25 budget eliminates specific small works projects, but sets aside \$820,000 with the understanding that those funds will be used for unpredictable projects and that those unplanned projects will need to be approved by Ordinance. This approach is not quite as nimble as the small works programs we've been experimenting with, but it should be more efficient for staff to manage and more transparent for the public.

### **HAWSP**

Like HART, HAWSP is a voter approved sales tax which dedicates funds to water and sewer related projects in the City. HAWSP also receives a significant amount of money from special assessment district loan repayments each year. Much of the HAWSP fund goes to the repayment of Alaska Department of Environmental Conservation loans which support water and sewer projects. In FY24/25 no projects are proposed for the fund, however, we hope to be able set aside funds as a match for potential grant awards.

### **Conclusion**

The City of Homer, guided by the Council and the Mayor, has done an incredible job of navigating a very difficult period in time for all levels of government. We are surrounded by many challenges. This budget is meant to make the most of the funds we have available to keep up the work we're already doing, and set the stage to successfully meet un-met needs such as proposed Homer Harbor expansion and expansion of Homer's non-motorized transportation networks. It's a difficult balance, especially when we have demands for new or expanded services on many different fronts. As long as staff and Council continue to look forward with an open mind and the willingness to act on opportunities when they present themselves, I believe we

will have a strong FY24/25 biennium and continue to build a foundation for a prosperous future for the entire City.

The following pages contain detailed information regarding every fund, department, and division of the City of Homer.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Rob Dumouchel', with a stylized flourish at the end.

Rob Dumouchel  
City Manager

# City of Homer

## Budget Description

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### DOCUMENT

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The budget document is divided into several sections. The first part of the budget is the **introduction**, which includes the table of contents, narratives about the budget document, budget process and fund structure. The next section is the **overview**. In this section the reader can see the combined budget for all fund types, and graphic presentations of the total government expenditures and revenues. The overview information is a recapitulation of detailed data presented later in the budget document. Its purpose is to give the reader an understanding of the overall financial activities and structure of the City without having to sift through the many pages of detailed information.

Following the overview are sections for each type of fund, beginning with the **General Fund** and followed by the **Utility Fund**, **Port and Harbor**, **Debt Service**, **Internal Service**, and **Investments**. Each section provides detailed information on revenues and expenditures for each fund within the fund type. Each fund and department or division within a fund has a page of narrative which describes the general and specific objectives of the fund, proposed program changes, and explanation of changes in particular accounts. There is also a page detailing the expenditures by account number. Expenditure information includes the Council's adopted or amended appropriation and historical information from three prior fiscal years.

The Capital Asset and Maintenance Repair Allowance (CARMA) Fund, Depreciation Reserves and Vehicle Replacement funds are included in the Capital Budget section. The Health Insurance Reserves, Leave Cash Out Bank and the Revolving Energy Fund are in the Internal Service Fund section. The Water and Sewer funds are included in the Utility Fund section. The Debt Service section is included for informational purposes only.

The **Appendix** section includes information on citywide staffing, the chart of accounts and a glossary of terminology. Within this section you will also find several FTE charts and an hourly salary schedule for each fiscal year.

# City of Homer

## Budget Description

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### PROCESS

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The City of Homer’s fiscal year begins July 1<sup>st</sup> and ends June 30<sup>th</sup>. The budget process for the City of Homer starts in January of the second year of the mayoral term beginning with the distribution of budget work-sheets to each department. The City Manager meets with the Department Heads to outline the budget policies and objectives for the coming fiscal years.

By the third Friday of April, the City Manager presents to the Council an overview of preliminary budget assumptions that address revenue projections, taxes, utility rates, program additions or deletions, wage and benefits, and other issues, which may potentially impact on the City’s overall financial condition.

In accordance with Homer City Code 3.05, the City Manager shall submit the preliminary budget covering each of the next two fiscal years to the City council by the third Friday in May of a budget year. The Council then has until June to hold public hearings on the City’s budgetary objectives and any statements of budget priorities of the community.

By no later than ten days prior to the end of the current fiscal year, the Council shall, by ordinance, make appropriation of the money needed for the following year.

After the budget has been adopted by the Council, the Council may transfer appropriations between major classifications or department by resolution and transfer appropriations between funds by ordinance. The City Manager has the authority to transfer amounts up to \$10,000 within a department.

### FUND

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Funds are fiscal and accounting entities with a self-balancing set of accounts. There are three broad fund categories: **Governmental Funds** (in general, they report tax supported activities), **Proprietary Funds** (report business-type activities), and **Fiduciary Funds** (report resources held as trustee or agent for others).

#### Examples of different types of funds:

- Governmental Fund Types: General Fund, Special Revenue Fund (Water & Sewer), Capital Project Funds, and Debt Service Fund.
- Proprietary Fund Types: Port & Harbor Fund
- Fiduciary Fund Types: Library Contributions Fund



# City of Homer

## Budget Description

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Fund accounting is an accounting system emphasizing accountability rather than profitability. As a control device fund accounting system is used to segregate financial resources and ensure that the segregated resources are only used for their intended purpose.

The City of Homer's activities are categorized with four major types of funds: The General Fund, Enterprise Funds, Debt Service Funds, and Reserve Funds. Under each type of fund, there are multiple funds utilized for specific purposes.

### Governmental Funds

**General Fund:** The general fund is the general operating fund of the City of Homer. It serves as the primary reporting vehicle for current government operations. This fund accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. Financial support for this fund comes from such sources as general property taxes, sales taxes, fees, and inter-governmental revenues (i.e. reimbursement from enterprise funds to the general fund for administrative services). Expenditures are authorized in the general budget. In the general fund you will find various departments such as Administration, Finance, Police, Fire and Public Works.

**HCC 3.05.049: Maintain a restricted balance of equal to four months revenue for the current fiscal year for emergency use only.**

**Water and Sewer Special Revenue Fund:** This fund accounts for operations of the water and sewer system. User charges are designed to recover cost of operation and maintenance of the system, exclusive of depreciation and major capital improvements. This fund is a component of the Utility Fund.

**Debt Service Fund:** The debt service funds are used to account for the accumulation of resources for the payment of general long-term principal, interest, and related cost. Each enterprise fund includes their respective general long-term debt principal, interest, and related costs. During the year these are kept in separate funds but are reported in the respective enterprise fund at the end of the year for financial statement presentation. During the year there is a debt service fund for HART and HAWSP. Revenue for these funds comes mainly from the collection of sales tax and assessments.

**HAWSP Debt Service Fund:** Water services are extended and property owners are assessed for part of the cost of this service. Sales tax revenue is used to pay for the financing of the debt incurred in input of new water/sewer lines and the new water treatment plant. The fund is a component of the Utility Fund.

# City of Homer

## Budget Description

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**Reserve Funds:** Those portions of the fund balance that are legally segregated for a specific future use are reserve funds. These funds are appropriable for expenditures with the approval of the City Council during the budget process or on an individual basis as situations arise which are addressed by the City Council. There are three types of reserve funds being used by the City now.

- **Capital Asset Repair and Maintenance Allowance (CARMA) Fleet Reserve:** The sole purpose of this fund is for replacement of the City's fleet of vehicles on a planned rotation basis as their useful life expires. Each department director through the normal budgetary process funds fleet allocation every year in an amount sufficient to cover the replacement of that department's fleet of vehicles. Currently, only two Fleet Reserves exist (General Fund and Port & Harbor). Resolution 91-52: Includes all rolling stock with the exception of graders, backhoes, dump trucks, fire trucks, etc.
- **Capital Asset Repair and Maintenance Allowance (CARMA) Reserve and Port Capital Reserve:** Capital replacement monies are to be restricted and distributed only for major capital outlay expenditures. Unbudgeted and unexpected capital costs in excess of \$10,000 shall come from these reserve accounts. To use these restricted funds, the City Council must approve the proposed purchase of services and/or goods. These reserve accounts have been established for General Fund (21-31S), Water (94-130A), Sewer (94-129A), and Port & Harbor (92-51S)
- **Capital Improvement (CIF) and Project Funds:** Capital project funds account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by the Proprietary Fund Type). This fund is used as a financial reporting tool to demonstrate compliance with legal and contractual provisions, and to compile certain cost data. The purpose is to control expenditures for each project or closely related group of projects. In the general fund this is mainly used for the construction of roads and the collection of cost data. The sewer and water funds use this for the addition of sewer and water lines or improvements. The Port and Harbor use the capital fund for various grants and improvements to their facilities and for the collection of cost data.

### **Proprietary Funds**

**Enterprise Funds:** Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. It is the intent of the City Council that the cost of providing goods and/or services to the general public be financed or recovered primarily through user fees. Currently, Port and Harbor is the only enterprise fund operated by the City.

# City of Homer

## Budget Description

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**Internal Service Fund:** The City has three Internal Service Funds. The chief aim of an internal service fund is cost reimbursement.

- **Health Insurance Fund:** This fund captures the expenditures associated with all city (all funds) employees' health insurance. The City holds sufficient funds to pay claims and other costs incurred by the program. Each department is allocated a portion of the cost, depending on their respective count of employees eligible for the plan. The amount allocated from departments is not limited to the expenses of this fund, as any remaining balance remains in the fund for future expenses.
- **Leave Cash Out Fund:** This fund captures the expenditures of leave cash out from employees who retire or cash in their leave during the year. The General Fund, the Water & Sewer Special Revenue Fund, and Port & Harbor Enterprise Funds allocate a portion of the cost, depending on the anticipated retiree's and other leave cash outs of this fund for the year.
- **Revolving Energy Fund:** This fund was created to provide a long term source of funding for energy efficiency projects in City Facilities. Loans are provided for capital projects that improve energy efficiency in City buildings and facilities. The loans are to be repaid using the savings that are achieved.

### **Fiduciary Funds**

Agency Fund, a type of Fiduciary Fund, is used to account for assets held by the City. Agency Fund is custodial in nature and do not involve measurement of operations. This fund generally serves as a clearing account. The City has two such accounts:

**Library Contributions Fund:** This includes funds received by the Homer Public Library until such time as disbursements are requested.

**Fire Donation Fund:** This includes funds received by the Homer Volunteer Fire Department until such time as disbursements are requested.

# **City of Homer**

## **Budget Description**

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## **FINANCIAL POLICIES**

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The City form of government is designed to provide maximum local self-government.

The City of Homer is a first class General Law City incorporated in 1964 under Title 29 of the Alaska State Statute. City Code establishes that the fiscal year begins July 1<sup>st</sup> and ends June 30<sup>th</sup>. A wide range of services such as planning and zoning, docks & small boat harbor, airport facility, water and sewer services, library, parks and recreation, public safety (police protection, jail facilities, fire and emergency medical services), Public Works, and general administrative services are provided by the City for the citizens of Homer and surrounding areas. In addition to general governmental activities, the City provides financial support to certain community service organizations that promote education, health, recreation and economic stability for the citizens of the community. Funding for the City, by order of importance, is provided from sales tax, property tax, other government agencies, ambulance fees, airport and other sources.

The City of Homer Council has the responsibility to set the budget and establish the mill rate for the City.

The need to demonstrate compliance with regulations governing the funding sources for those services requires a complex and advanced accounting system. To fulfill this need, the National Council on Governmental Accounting recommended the use of fund accounting by state and local governments. A description of the fund types is presented in the Fund Description section of this document. Depending on the type of fund referred to, the basis of accounting may be different. The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The budgetary basis is the same as the Generally Accepted Accounting Principles (GAAP) basis, where encumbrances outstanding at year-end are not treated as expenditures but as reservations of fund balance. The City's budget and accounting systems are operated on the modified accrual basis for governmental fund types (this includes the general, special revenue, capital projects and debt service funds) and the agency funds. Revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred. The accrual basis of accounting is used for the proprietary fund types, whereby revenues are recognized when earned and expenses are recorded when incurred.

# City of Homer

## **Budget Description**

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The City of Homer's financial policies set forth the framework for the overall fiscal management of the City. The established long-range policies regarding financial management have been to take a conservative approach on forecasting revenues due to the uncertainty of the revenue source, particularly State revenues. This policy takes into consideration any changes in circumstances or conditions when evaluating both the current and long-range goals, and has helped to maintain financial stability.

The following policies assist the decision-making process of the Homer City Council.

### **Prudent budgeting and effective budgetary control**

Working capital, sufficient to meet current operating needs, is provided for all funds. The working capital designation will provide the cash flow to fund day-to-day City operations. It also significantly reduces the likelihood of the City ever needing short-term debt to cover cash shortages.

Formal budgetary integration is employed as a management control device during the year for the General Fund. Capital projects are budgeted on a project length basis. The objective of these budgetary controls is to insure compliance with legal provisions embodied in the annual appropriated budget approved by the Homer City Council. The legal level of control (that is, the level at which expenditures cannot legally exceed the appropriation) is at the fund level. The City Council may pass subsequent supplemental appropriations. Activities of the General Fund, Special Revenue Funds, Enterprise Funds and Internal Service Funds are included in the biennial appropriating budget. Appropriations lapse at the end of each fiscal year.

The City maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Open encumbrances are reported as reservations of the fund balances and are charged to subsequent year appropriations.

The City's financial records for governmental fund types are maintained on a modified accrual basis. Revenues and other financial resource increments are recognized when they become susceptible to accrual. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies, prepaid insurance, and similar items that may be considered expenditures when consumed. The City's Proprietary Funds are accounted for on the accrual basis. The accrual basis means that financial records are affected when the revenues are earned and expenses are incurred.

# **City of Homer**

## **Budget Description**

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### **Efficient safeguarding of City assets**

Management of the City of Homer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of 'reasonable assurance' recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits require estimates and judgments by management. Authorization, through purchase orders, is required for the encumbrance and expenditure of funds. An encumbrance is the reservation of the funds necessary to pay for the purchase. The proper account must have adequate appropriations available prior to approval of the purchase order. Formal bids are required for purchases exceeding \$25,000.

### **Manageable debt administration**

Debt administration procedures include the scheduling of bond payments spread over the life of the issue, producing a total debt service schedule that is manageable. Under state statutes, a municipality may incur general obligation bond debt only after a bond authorization ordinance is approved by a majority vote at an election. There is no legal debt limit established for the City. Debt repayment is timed to correspond to expected cash inflows.

### **Maintenance of a sound investment policy of City monies**

The City uses a Central Treasury whereby all cash of the general government, enterprise fund, and any other agencies of the City is accumulated and invested. This procedure not only provides internal control but yields a higher rate of return on our investments because the amount available to invest is larger. The investment policies included in the City's Code of Ordinances include requirements for collateralization, diversification and safekeeping, as well as listing authorized investment instruments. The main objectives of this policy is the safeguarding of principal, maintaining sufficient liquidity to meet the City's cash flow requirements, and striving to achieve the highest rate of return on City investments and deposits, with due regard to the security of the investments and margins of risk. The city's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. The City's cash is fully invested at all times.

# CITY OF HOMER

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## Homer Municipal Code: 3.05.005-3.05.050

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### Chapter 3.05

#### BUDGET

##### Sections:

- 3.05.005 Budget assumptions.
- 3.05.010 Budget submission; contents.
- 3.05.011 City Manager's budget message.
- 3.05.012 Complete financial plan.
- 3.05.015 Review; hearing; adoption; appropriations.
- 3.05.017 Minimum annual transfer for Homer Accelerated Roads and Trails capital accounts.
- 3.05.020 Amendments.
- 3.05.025 System of accounts.
- 3.05.030 Unencumbered balances of appropriations; transfers.
- 3.05.035 Lapse of appropriation at end of fiscal year.
- 3.05.045 Balanced budget requirements.
- 3.05.047 Capital Asset Repair and Maintenance Allowance Fund.
- 3.05.048 Capital Improvement Fund.
- 3.05.049 General Fund – Fund Balance.
- 3.05.050 Priority of Funding.

3.05.005 Budget Assumptions. The City of Homer operates on a traditional biennial budget beginning with the two-year biennium commencing January 1, 2020. The 2020-21 biennial budget and all subsequent budgets shall be prepared, considered and adopted under the provisions of this chapter. The budget shall be adopted every second year of a mayoral term. By the third Friday in April the City Manager shall present to the Council an overview of preliminary budget assumptions for a budget period containing the next two fiscal years. These preliminary assumptions will address, by fund, revenue projections, tax and utility rates, program additions or deletions, wages and benefits, or other issues with potential effects upon the City's overall financial condition.

3.05.10 Budget submission; contents. By the third Friday in May of a budget year, the City Manager shall present to the Council a budget proposal covering each of the next two fiscal years of the City.

3.05.11 City Manager's budget message. The City Manager's budget message shall explain the budget in fiscal terms and in terms of work programs. It shall contain an outline of the proposed financial policies of the City for the ensuing two fiscal years, describe the important features of the budget, indicate any major changes from the prior budget period and from current financial policies, expenditures, and revenues, together with the reasons for such changes, summarize the City's debt position and include other material as deemed desirable.

3.05.12 Complete financial plan.

a. The budget shall provide a complete financial plan of all City funds and activities for the next two fiscal years. In organizing the budget, the City Manager shall utilize the most feasible combination of expenditure classification by fund, organizational unit, program, purpose or activity and objective.

b. The budget shall begin with a clear general summary of its contents, which summary shall show principal sources of anticipated revenue, stating separately the amount to be raised by property taxes, and by department the kinds of expenditures in such a manner as to present to the public a clear and simple estimate of budget detail.

c. The budget shall show in detail all estimated income, including the proposed property tax levy, but shall exclude State revenue sharing, which will be appropriated when received. The budget also shall show in detail all proposed expenditures, including debt service, for the ensuing budget period.

d. The budget shall be prepared on a modified accrual basis and subsequent reporting shall recognize revenues when they become available and measurable and recognize expenditures when liabilities are incurred.

e. The budget shall include in separate sections:

1. Proposed expenditures for current fund operations during the ensuing budget period detailed by offices, departments and agencies in terms of their respective work programs, and the method of financing such expenditures;
2. Anticipated net surplus or deficit (fund balance) for the ensuing budget period of each enterprise fund owned or operated by the City and the proposed method of its disposition; subsidiary budgets for each such fund, giving detailed income and expenditures information, shall be presented in the budget;
3. Proposed capital budget will be presented as a separate section of the biennial budget. The capital budget shall show capital expenditures during the ensuing budget period, detailed by offices, departments and agencies, when practicable, and the proposed method of financing each such capital expenditure.

f. Comparative data for the previous and ensuing budget periods shall be provided in a format for ease of comparison of previous proposed revenues and expenditures.

3.05.015 Review; hearing; adoption; appropriations.

a. At a Council meeting held not less than 10 days prior to the end of the current budget period, the Council shall, by ordinance, appropriate the money needed for the ensuing budget period.

b. The budget proposal of the City Manager shall be reviewed by the Council and shall be available for public inspection in the office of the City Clerk and posted on the City's website.



c. A public hearing on the appropriation ordinance shall be held in accordance with provisions for adoption of an ordinance. All interested parties shall be given an opportunity to be heard on matters relative to the budget.

d. A separate appropriation shall be made to each of the various funds of the City. From the effective date of the budget, the amounts stated therein as expenditures shall be and become appropriated to the objects and purposes therein named. The City Council may make supplemental and emergency appropriations, but payment may not be authorized or made and an obligation may not be incurred except in accordance with approved appropriations.

e. The City Council shall provide for a midbiennium review, and any modification shall occur no sooner than eight months after the start, but no later than the conclusion of the first year of the biennium. The City Manager shall prepare a proposed budget modification and the City shall provide for publication of notice of hearings consistent with publication of notices for adoption of other City ordinances. Such proposal shall be submitted to the City Council and shall be a public record and be available to the public. A public hearing shall be advertised at least once and shall be held no later than the first regular Council meeting in December and may be considered from time to time. At such a hearing or thereafter, the Council may consider a proposed ordinance to carry out such modifications.

3.05.017 Minimum annual transfer for Homer Accelerated Roads and Trails capital accounts.

The annual budget will transfer a minimum of \$550,000 of the three-quarters percent dedicated sales tax levied for Homer Accelerated Roads and Trails exclusively for the purpose of funding street reconstruction improvements and related utilities, construction of new local roads, and construction of new local trails.

3.05.020 Amendments. The Council may, by ordinance, increase or decrease appropriations during the course of the budget period, and may also amend the budget using the same method used for its initial adoption.

3.05.025 System of accounts. All City accounts shall be organized in a manner consistent with the approved budget. The City Council may supplement or further delineate designations.

3.05.030 Unencumbered balances of appropriations; transfers.

a. The necessary accounting records shall be maintained to reflect the unencumbered balances of all appropriations. The Finance Director/Treasurer shall submit to the City Council a quarterly report reflecting operating activity and anticipated expenditures.

b. Unencumbered appropriation balances may be transferred from one budget line item to another within the same department by the City Manager at any time. Transfer of appropriations within departments which would permanently amend the approved staffing level or level of service delivery shall require Council approval.

c. At the request of the City Manager, or on its own initiative, the Council may, by resolution, transfer unencumbered appropriation balances from one department to another within the same fund.

3.05.035 Lapse of appropriation at end of fiscal year.

a. Except as provided in this section and in section and in HCC 3.05.047 through 3.05.049, appropriations shall lapse at the end of the fiscal year to the extent that they have not been fully expended or fully encumbered. Any earnings from investment of monies accumulated in a fund shall accrue to the fund.

b. An appropriation for a capital expenditure shall continue in force until the purpose for which it is made has been accomplished or abandoned; the purpose of such appropriation shall be deemed abandoned if three years pass without disbursement or encumbrance of the appropriation.

3.05.045 Balanced budget requirements. Projected expenditures shall not exceed projected revenues in the operating budget. Any action to reconsider, rescind, or veto the budget which would affect a balanced budget must be accompanied by action which maintains a balanced budget.

3.05.047 Capital Asset Repair and Maintenance Allowance Fund.

a. There is established in the general fund a Capital Asset Repair and Maintenance Allowance Fund (CARMA). The amount of the fund shall be established by City Council in the biennial budget based on the projected maintenance and repair needs of the City.

b. Purpose. Capital asset management is essential to extending the life and use of taxpayer funded assets, facilities and infrastructure.

c. Funds in the Capital Asset Repair and Maintenance Allowance Fund shall be available for appropriation and expenditure for equipment replacement, fleet replacement, engineering, or planning services, major maintenance of city facilities, or any other purpose as identified and recommended by the City Manager and authorized by the City Council.

3.05.048 Capital Improvement Fund

a. There is established in the general fund a Capital Improvement Fund (CIF). The fund shall be comprised of various Council appropriations for capital projects, acquisitions or initiatives as identified and authorized by the City Council which shall not be limited to only the current budget period.

3.05.049. General Fund – Fund Balance.

a. Purpose. General Fund. The fund balance of the general fund represents the net assets of the general fund and serves as a measure of financial resources.

b. There is established within the fund balance of the general fund an amount equal to four months revenue for the current fiscal year that is restricted to emergency use only. Emergency restricted fund balance shall only be spent to help the City of Homer provide quick response to weather, economic uncertainty and unexpected situations such as natural disasters so as to avoid the need for short-term borrowing.

c. Unassigned fund balance shall be available for appropriation by City Council.

d. Any General Fund budget surplus at the end of a fiscal year will lapse into the General Fund – Fund Balance.

3.05.050 Priority of Funding

Within the General Fund during the biennial budget process available revenue will be budgeted in the following priority order in order to meet the financial obligations of the City of Homer:

- i. Operating budget
- ii. General Fund – Fund Balance Restricted
- iii. Capital Asset Repair and Maintenance Allowance Fund
- iv. General Fund – Fund Balance Unrestricted

# CITY OF HOMER PROFILE



**FIRST CLASS CITY**  
**FORM OF GOVERNMENT** CITY COUNCIL/MANAGER  
**AREA** 25 SQ. MI. (15 LAND, 10 WATER)  
**POPULATION** 5,876 (2022)

## GEOGRAPHY

Homer is located in southcentral Alaska on the southern tip of the vast and predominantly rural Kenai Peninsula Borough, 230 miles south of Anchorage at the end of Highway 1. A prominent geologic feature is the Homer Spit, a 4.5-mile gravel bar extending into Kachemak Bay.

## GOVERNMENT SERVICES

The City of Homer employs an average of 100 full-time equivalent employees to provide various services. In addition to public safety, public utilities, and general governmental duties, the City operates a Port & Harbor facility, an airport terminal, a public library, recreational program, and it manages a system of trails, parks, and campgrounds. The Kenai Peninsula Borough operates the local hospital and area schools; the State of Alaska operates the airport. Homer is the service hub for outlying residential areas and many smaller communities of the southern Kenai Peninsula.

## SERVICE INFRASTRUCTURE

- 80 Miles of streets**
- 59 Miles of water main**
- 63 Miles of sewer mains**
- 442 Number of fire hydrants**
- 1,862 Water/sewer connections**
- 158 Millions of gallons of sewer treated**
- 124 Motorpool vehicles maintained**
- 247 Acres of park and recreation areas**
- 116,237 Square footage of facilities maintained**

## COMMUNITY DEMOGRAPHICS

**TOTAL POPULATION: 5,830**

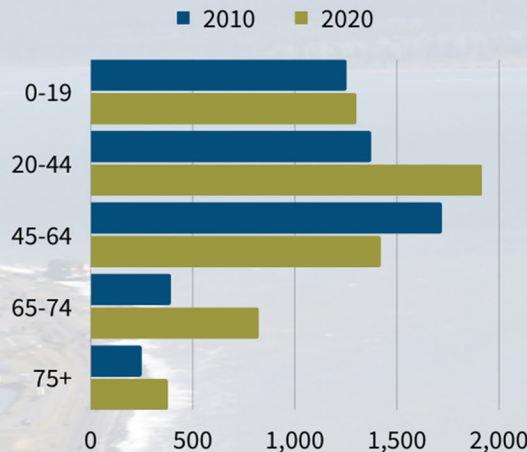
**Males: 3,015 (51.3%)**  
**Females: 2,861 (48.7%)**



**High School Graduate or Higher: 95.3%**



**Bachelor's Degree or Higher: 39.8%**



**KEY TRENDS** From 2010 to 2020, the population trends suggests that the 20-44 age group experienced substantial growth, while the 45-64 age group experienced a decline. The older age groups (65-74 and 75+) showed significant population increases, indicating an aging population. These trends could have implications for various sectors such as healthcare, social services, and workforce planning, as the proportion of older individuals in the population continues to rise. *US Census 2010 and 2020 ACS 5-Year Survey (Table S0101).*

**KEY TRENDS** Homer has experienced significant growth in its senior population, making it a prominent hub for retirees in Alaska. Since 2010, Alaska's senior population has continued to rise steadily, with a growth rate of over 5% annually, surpassing any other state in the nation. From 2010 to 2020, the 65+ population in Homer witnessed a remarkable increase of 86%. *US Census 2010 and 2020 ACS 5-Year Survey (Table S0101).* Maintaining a strong workforce age demographic will be important for Homer's economy going forward.

## HOUSING



**\$309,500** | Median Home Value  
 • Greater than Kenai Peninsula Borough at \$249,100  
 • Greater than Alaska at \$282,200  
**2,883** | Number of Housing Units

**\$1,136** | Median Monthly Rent  
 Great than Kenai Peninsula Borough at \$1,081  
 • Less than Alaska at \$1,279

**61.7%** | Owner Occupied Homes



# CITY OF HOMER PROFILE

## ECONOMIC SNAPSHOT

### INCOME



Town Charts Demographic Data

- \$34,709** | Per Capita
- 2% lower than KPB average
  - Persons below poverty line: 9.8%
- \$60,993** | Median Household
- Less than the amount for the Kenai Peninsula Borough: \$66,064
  - 3% increase since 2017

### EMPLOYMENT BY OCCUPATION

Data USA



**MANAGEMENT**  
11.8%



**OFFICE AND ADMIN SUPPORT**  
11.2%



**SALES AND RELATED**  
9.7%



**ED., INSTRUCT., AND LIBRARY**  
9%



**FOOD PREP AND SERVING**  
7.61%

### TOP INDUSTRY SECTORS



**HEALTH CARE**  
17.5%



**EDUCATION AND PUBLIC ADMIN**  
16.4%



**RETAIL**  
14%



**ACCOM. AND FOOD SERVICE**  
10.4%



**TRANSPORT**  
6.6%

### CLASS OF WORKER

- 48.1%** Employee of private company worker
- 22.1%** Self-employed workers
- 12%** Private not-for-profit wage and salary workers
- 17.9%** Local, state, and federal government workers

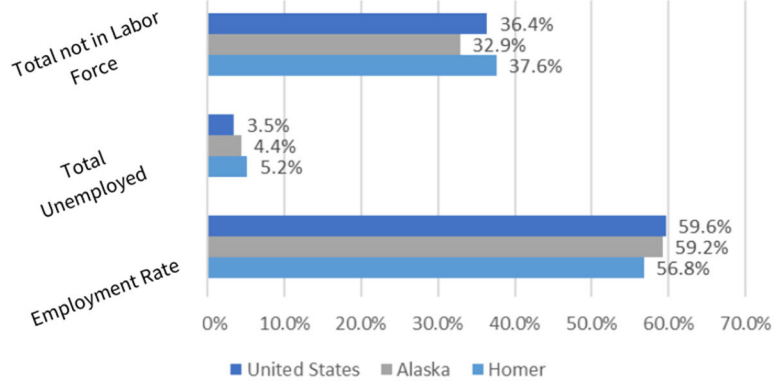
**KEY TRENDS** Compared to state and country, Homer has a higher percentage of government and self-employed workers and a lower proportion of employees in private companies. These differences reflect unique characteristics of Homer's economy, potentially influenced by geographic location, entrepreneurial activity, and government employment opportunities due to the substantial amount of federal lands. [2021 ACS 5-Year Estimates Subject Tables](#).

**KEY TRENDS** Homer's economy enjoys a high degree of diversification, a buffer from sector-specific economic downturns like the statewide decline in oil and gas production. Strong tourism, real estate, maritime transportation, commercial fishing, and marine trades anchor the economy. Commercial and sport fishing and seafood processing play a crucial role. Homer residents earned \$69 million in commercial fishing earnings, followed by Anchorage (\$40 million). [Alaska Seafood Marketing Institute Economic Impacts Report](#).

### EMPLOYMENT AND LABOR FORCE STATUS

**KEY TRENDS** Homer has lower employment and higher unemployment rates compared to the state and country. This suggests a smaller employed population, potentially due to limited job opportunities or difficulties in matching individuals with suitable employment. The higher unemployment rate implies a larger proportion of job seekers unable to find work, possibly due to economic downturns, industry challenges, or a skills gap.

### LABOR FORCE STATUS



Town Charts Demographic Data

Revenues		2018	2019	2020	2021	2022
Sales Tax	Homer Sales Tax Rate	4.5%	4.5%	4.85%	4.85%	4.85%
	Revenue to City of Homer	\$7,848,136	\$8,062,653	\$10,319,783	\$9,066,270	\$12,178,465
Homer Property Tax	Mill Rate	City = 4.5 mill	Borough = 4.5 mill	Hospital = 2.3 mill	<b>Total = 11.3 mill</b>	
	Taxable Value (real and personal)	\$755,804,352	\$788,804,274	\$815,008,238	\$821,458,623	\$874,536,436
	Assessed Value (oil and gas prop.)	\$ 1,332,910	\$0	\$0	\$0	\$0
	Revenue to City of Homer	\$ 3,537,376	\$ 3,220,914	\$ 3,279,822	\$3,718,482	\$3,559,504

Homer consumers pay a local sales tax of **7.85%** (4.85% for the City of Homer and 3% for Kenai Borough).



**CITY OF HOMER  
HOMER, ALASKA**

City Manager

**ORDINANCE 23-20(A)**

AN ORDINANCE OF THE HOMER CITY COUNCIL APPROPRIATING FUNDS FOR THE FISCAL YEARS 2024 and 2025 FOR THE GENERAL FUND, THE WATER FUND, THE SEWER FUND, THE PORT/HARBOR FUND, AND INTERNAL SERVICE FUNDS.

THE CITY OF HOMER ORDAINS:

Section 1. Pursuant to the authority of Alaska Statutes Title 29, the following appropriations are made for the fiscal year ending June 2024:

General Fund	<del>\$16,122,999</del> <b><u>16,179,131</u></b>
Water Fund	<del>\$ 2,370,842</del> <b><u>2,369,005</u></b>
Sewer Fund	<del>\$ 1,949,879</del> <b><u>1,948,388</u></b>
Port/Harbor Fund	<del>\$ 5,786,422</del>
Total Expenditures	<del>\$26,230,142</del> <b><u>26,282,946</u></b>
Internal Service Funds	\$2,735,926

Section 2. Pursuant to the authority of Alaska Statutes Title 29, the following appropriations are made for the fiscal year ending June 2025:

General Fund	<del>\$16,421,394</del> <b><u>16,468,685</u></b>
Water Fund	<del>\$ 2,429,922</del> <b><u>2,428,003</u></b>
Sewer Fund	<del>\$ 2,085,485</del> <b><u>2,083,925</u></b>
Port/Harbor Fund	<del>\$ 5,870,925</del>
Total Expenditures	<del>\$26,807,726</del> <b><u>26,851,538</u></b>
Internal Service Funds	\$2,940,129

Section 3. The amounts appropriated by this ordinance are appropriated to the objects and purposes stated in the adopted budget.



- 43            Section 4. Grant funds.  
44            (a) If grant funds that are received during the fiscal year exceed the amounts of such  
45            funds appropriated by this ordinance by not more than \$25,000, the affected  
46            appropriation is increased by the amount of the increase in receipts.  
47  
48            (b) If grant funds that are received during the fiscal year exceed the amounts  
49            appropriated by this ordinance by not more than \$25,000, the appropriation from  
50            city funds for the affected program may be reduced by the excess if the reduction is  
51            consistent with applicable federal and state statutes.  
52  
53            (c) If grant funds that are received during the fiscal year fall short of the amounts  
54            appropriated by this ordinance, the affected appropriation is reduced by the  
55            amount of the shortfall in receipts.  
56

57            Section 5. Donations or charitable contributions. If donations or contributions are  
58 received during the fiscal year that exceed the amounts of such funds appropriated by this  
59 ordinance by not more than \$5,000, the affected appropriation is increased by the amount of  
60 the increase in receipts.  
61

62            Section 6. A copy of the adopted budget shall be certified by the City Clerk and filed in  
63 the office of the City Clerk.  
64


65            Section 7. The supporting Line Item Budget detail as presented by the Administration  
66 and reviewed by the City Council is incorporated as part of this Budget Ordinance.  
67

68            Section 8. The property tax mill levy is set at 4.5 mills for 2024.  
69

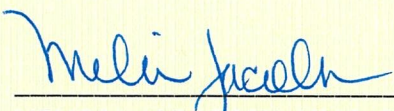
70            Section 9. This Ordinance is limited to approval of the budget and appropriations for  
71 Fiscal Year 2024 and 2025, is a non code Ordinance and shall become effective July 1, 2023.  
72

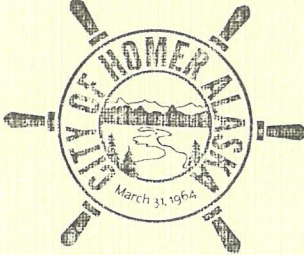
73            ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this 22 day of May, 2023.  
74

75            CITY OF HOMER

76              
77            \_\_\_\_\_  
78            KEN CASTNER, MAYOR

79            ATTEST:

80              
81            \_\_\_\_\_  
82            MELISSA JACOBSEN, MMC, CITY CLERK  
83  
84





85

86 YES: 6

87 NO: 0

88 ABSTAIN: 0

89 ABSENT: 0

90

91 First Reading: 4.10.23

92 Public Hearing: 4.24.23, 5.8.23, 5.22.23

93 Second Reading: 5.22.23

94 Effective Date: 7.1.23



**City of Homer**  
**Budget Development Schedule**  
**for Fiscal Year 2024 and 2025**

Dates	Event
1/10/2022	Preliminary Budget Development Schedule introduced to Council
July 2022	Begin FY24/25 budget discussions with departments
7/25/2022	Final Budget Development Schedule approved by Council
August - October 2022	Budget Worksessions
10/24/2022	Committee of the Whole, Council to discuss budget priorities for the coming year
	Regular Meeting, Public Hearing - public input on budget priorities for the coming year
End of December 2022	Submit to departments, budget work sheets including salary and fringe benefit costs
1st January 2023 Meeting	During Committee of the Whole, Council to discuss Revenue Sources for General Fund and preliminary budget assumptions.
End of January 2023	Departmental Draft Budget and narratives to Finance
Mid-February 2023	Compile data and return copy to departments for review
End of February 2023	City Manager - Budget Review with Finance Director and Department Heads
2nd March 2023 Meeting	City Manager's Budget (Proposed Budget) to Council
	Committee of the Whole, Council to discuss budget
	Regular Meeting - Public Hearing
1st April 2023 Meeting	Committee of the Whole, Council to discuss budget
	Regular Meeting - to introduce Budget Ordinance and Fee/Tariff Resolutions
2nd April 2023 Meeting	Committee of the Whole, Council to discuss budget
1st May 2023 Meeting	Committee of the Whole, Council to discuss budget
	Regular Meeting - Public Hearing
2nd May 2023 Meeting	Regular Meeting - Public Hearing & FY 24/25 Budget Adoption

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer  
FY24/25 Operating Budget**



## OVERVIEW

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The City of Homer's budget is the city's financial plan, which is governed by Homer Municipal Code (3.05.005 – 3.05.050). The budget quantifies the City's revenue resources and expenditure allocations for the next two fiscal years. A budget development schedule is established each budget year according to the city code requirement. Budgeting at the department or unit level is a decentralized process. Each department or unit is responsible for building its' own budget. The budget process starts in January of each second year of the mayoral term. The City Manager reviews each individual departmental budget with the department and the Finance Director. Finance Department is responsible for the compilation of the draft [or proposed] budget and the final adopted budget to ensure its completeness and accuracy. The City Manager submits the proposed budget in May to the City Council for final approval and adoption in June.

This section of the budget includes:

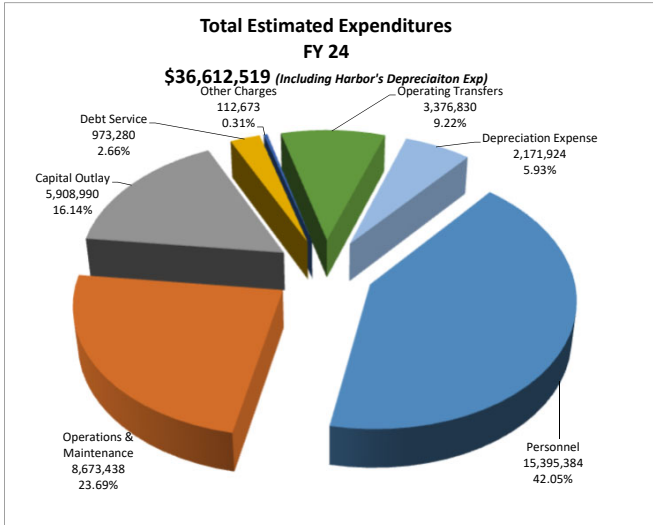
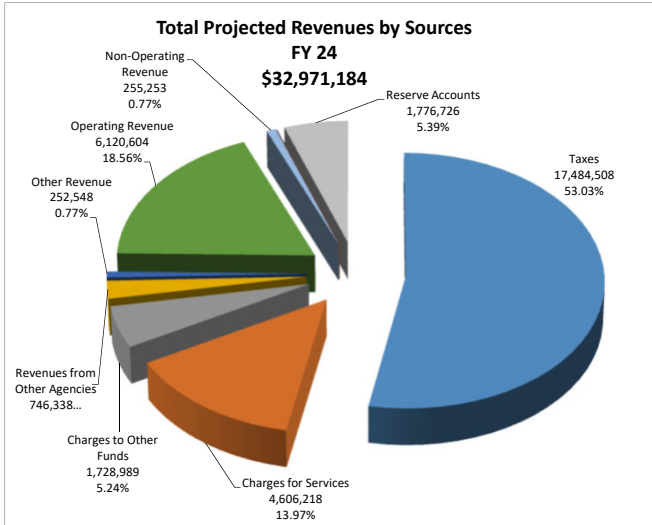
- **Combined Revenues and Appropriations**
- **Insurance Distribution**
- **Operating Transfer Schedule**

City of Homer  
FY24/25 Operating Budget

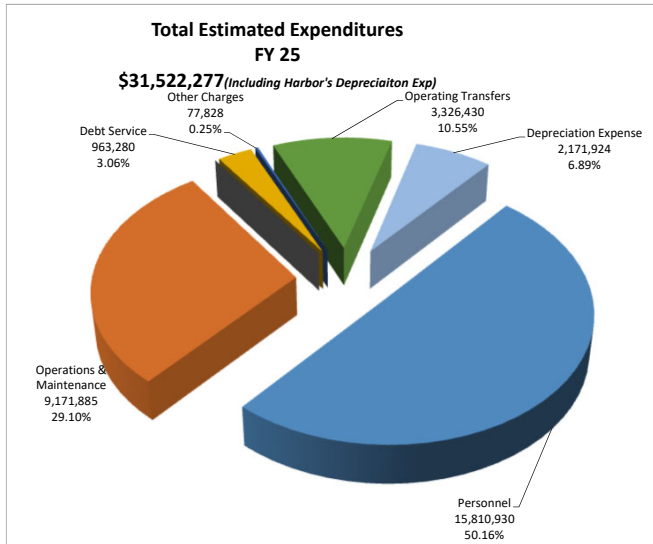
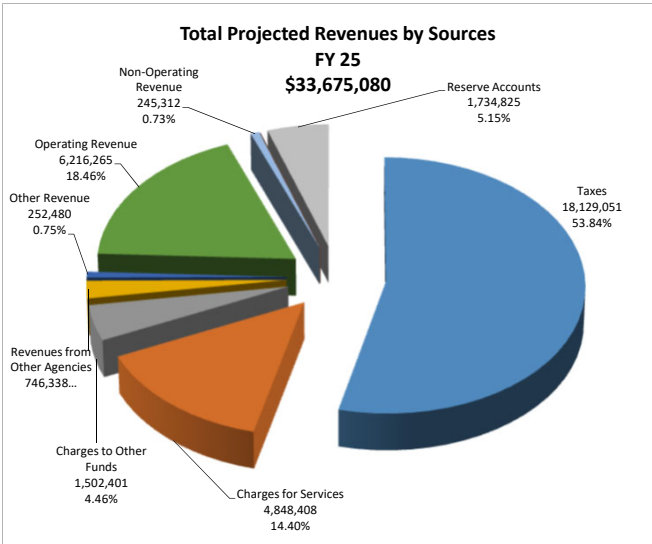
COMBINED REVENUES AND APPROPRIATIONS									
ALL FUND TYPES	FY 24								
	General Fund	Special Revenue: Water & Sewer Operations	Enterprise Fund: Port & Harbor Operations	HART Roads	HART Trails	HAWSP	Capital Projects Fund	Total	Internal Service Funds
<b>Revenues:</b>									
Taxes	13,054,366			1,991,691	204,652	2,233,799		17,484,508	
Charges for Services	396,890	4,209,328						4,606,218	
Charges to Other Funds	1,728,989							1,728,989	2,903,570
Revenues from Other Agencies	746,338							746,338	
Other Revenue	252,548							252,548	
Operating Revenue			5,639,234			481,370		6,120,604	
Non-Operating Revenue		108,065	147,188					255,253	
Reserve Accounts							1,776,726	1,776,726	
<b>Total Revenues</b>	<b>16,179,131</b>	<b>4,317,393</b>	<b>5,786,422</b>	<b>1,991,691</b>	<b>204,652</b>	<b>2,715,169</b>	<b>1,776,726</b>	<b>32,971,184</b>	<b>2,903,570</b>
<b>Expenditure/Expenses</b>									
Personnel	10,693,963	2,104,870	2,596,550					15,395,384	
Operations & Maintenance	5,150,442	1,610,671	1,912,325					8,673,438	2,735,926
Capital Outlay				2,973,667	376,314	10,000	2,549,009	5,908,990	
Debt Service						973,280		973,280	
Other Charges		38,714	73,959					112,673	
Operating Transfers	334,726	563,138	1,203,588	1,169,385	105,993			3,376,830	
Depreciation Expense			2,171,924					2,171,924	
<b>Total Expenditures/Expenses</b>	<b>16,179,131</b>	<b>4,317,393</b>	<b>7,958,346</b>	<b>4,143,052</b>	<b>482,307</b>	<b>983,280</b>	<b>2,549,009</b>	<b>36,612,519</b>	<b>2,735,926</b>
<b>Change in Fund Balance/Net Earnings</b>	<b>0</b>	<b>0</b>	<b>(2,171,924)</b>	<b>(2,151,361)</b>	<b>(277,656)</b>	<b>1,731,889</b>	<b>(772,283)</b>	<b>(3,641,334)</b>	<b>167,644</b>

COMBINED REVENUES AND APPROPRIATIONS									
ALL FUND TYPES	FY 25								
	General Fund	Special Revenue: Water & Sewer Operations	Enterprise Fund: Port & Harbor Operations	HART Roads	HART Trails	HAWSP	Capital Projects Fund	Total	Internal Service Funds
<b>Revenues:</b>									
Taxes	13,521,703			2,071,359	212,838	2,323,151		18,129,051	
Charges for Services	445,762	4,402,646						4,848,408	
Charges to Other Funds	1,502,401							1,502,401	2,940,129
Revenues from Other Agencies	746,338							746,338	
Other Revenue	252,480							252,480	
Operating Revenue			5,734,895			481,370		6,216,265	
Non-Operating Revenue		109,282	136,029					245,312	
Reserve Accounts							1,734,825	1,734,825	
<b>Total Revenues</b>	<b>16,468,685</b>	<b>4,511,929</b>	<b>5,870,925</b>	<b>2,071,359</b>	<b>212,838</b>	<b>2,804,521</b>	<b>1,734,825</b>	<b>33,675,080</b>	<b>2,940,129</b>
<b>Expenditure/Expenses</b>									
Personnel	10,973,881	2,167,310	2,669,739					15,810,930	
Operations & Maintenance	5,198,734	1,728,326	2,014,825			150,000	80,000	9,171,885	2,940,129
Capital Outlay								0	
Debt Service						963,280		963,280	
Other Charges		27,780	50,047					77,828	
Operating Transfers	296,070	588,512	1,136,313	1,186,872	118,663			3,326,430	
Depreciation Expense			2,171,924					2,171,924	
<b>Total Expenditures/Expenses</b>	<b>16,468,685</b>	<b>4,511,929</b>	<b>8,042,849</b>	<b>1,186,872</b>	<b>118,663</b>	<b>1,113,280</b>	<b>80,000</b>	<b>31,522,277</b>	<b>2,940,129</b>
<b>Change in Fund Balance/Net Earnings</b>	<b>0</b>	<b>0</b>	<b>(2,171,924)</b>	<b>884,486</b>	<b>94,175</b>	<b>1,691,241</b>	<b>1,654,825</b>	<b>2,152,803</b>	<b>0</b>

FY 24



FY 25



City of Homer  
FY24/25 Operating Budget

Policy Account #	Commercial Property 5221	Fidelity Bond 5224	Commercial Gen Liab 5223	Automobile 5222	Police Liability 5223	Marina Liability 5223	Underground Tanks 5223	Brokers Fees 5223	Workers Compensation	TOTAL
<b>Premium</b>	\$ 215,216	\$450	\$57,007	\$84,806	\$83,055	\$0	\$0	\$0	\$247,158	\$ 687,693
Allocation	Assets	Direct	Expense Budget	Rolling Stock	Direct	Direct	Direct	Direct		
Spread to all depts	-	-	-	-	-	-	-	-	\$247,158	\$247,158
Mayor/ Council	-	-	\$1,064	-	-	-	-	-	-	\$1,064
Clerk	-	-	\$1,139	-	-	-	-	-	-	\$1,139
Manager	-	-	\$1,863	-	-	-	-	-	-	\$1,863
Personnel	-	-	\$565	-	-	-	-	-	-	\$565
Economic Development	-	-	\$735	-	-	-	-	-	-	\$735
Information System	-	-	\$1,644	-	-	-	-	-	-	\$1,644
Leased Property	\$ 4,608	-	\$91	-	-	-	-	-	-	\$4,699
Community Recreation	-	-	\$630	-	-	-	-	-	-	\$630
Finance	-	-	\$2,135	-	-	-	-	-	-	\$2,135
Planning	-	-	\$921	-	-	-	-	-	-	\$921
City Hall	\$ 8,566	\$450	\$334	\$423	-	-	-	\$0	-	\$9,774
Library	\$ 20,133	-	\$2,564	-	-	-	-	-	-	\$22,697
Airport	\$ 7,673	-	\$546	-	-	-	-	-	-	\$8,218
Fire	\$ 12,231	-	\$4,470	\$15,158	-	-	-	-	-	\$31,859
Police-Admin	\$ 7,763	-	\$9,397	\$17,606	\$14,950	-	-	-	-	\$49,716
Police-Jail	-	-	-	-	\$68,105	-	-	-	-	\$68,105
Police-Animal	\$ 2,098	-	\$780	-	-	-	-	-	-	\$2,879
PW	\$ 9,266	-	\$8,347	\$13,820	-	-	\$0	-	-	\$31,433
Water	\$ 13,386	-	\$4,853	\$13,820	-	-	-	\$0	-	\$32,059
Sewer	\$ 22,701	-	\$4,014	\$13,820	-	-	-	\$0	-	\$40,535
Port	\$ 106,791	-	\$10,914	\$10,158	-	\$0	-	\$0	-	\$127,863
Seawall	-	-	-	-	-	-	-	-	-	\$0
<b>Ins. Allocation</b>	<b>\$ 215,216</b>	<b>\$ 450</b>	<b>\$ 57,007</b>	<b>\$ 84,806</b>	<b>\$ 83,055</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$247,158</b>	<b>\$ 687,693</b>

**City of Homer**  
**FY24/25 Operating Budget**

<b>FY24 Transfer Schedule</b>						
<b>Fund Description</b>	<b>Fund</b>	<b>Dept</b>	<b>Object</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
Leave Cash Out (IS)	100	0360	5106	LEAVE CASH OUT	221,359.54	
Water Admin	200	0400	5106	LEAVE CASH OUT	7,414.25	
Sewer Admin	200	0500	5106	LEAVE CASH OUT	8,354.85	
PH Admin	400	0600	5106	LEAVE CASH OUT	73,866.68	
ISF - Leave Cash Out	610	0100	4904	CHARGES FOR LEAVE CASH OUTS		221,359.54
ISF - Leave Cash Out	610	0400	4904	CHARGES FOR LEAVE CASH OUT		7,414.25
ISF - Leave Cash Out	610	0500	4904	CHARGES FOR LEAVE CASH OUT		8,354.85
ISF - Leave Cash Out	610	0600	4904	CHARGES FOR LEAVE CASH OUT		73,866.68
PH Admin	400	0600	5990	TRANSFERS TO ANOTHER FUND/DEPT	875,091.89	
PH Admin	400	0600	5990	TRANSFERS TO	328,587.92	
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		298,587.92
Load & Launch Reserve	456	0386	4992	TRANSFERS FROM(OPER)		0.00
Match Reserve	456	0389	4992	TRANSFERS FROM(OPER)		500,000.00
PH Bond Reserve	456	0382	4992	TRANSFERS FROM(OPER)		375,000.00
PH Fleet Reserve	452	0374	4992	TRANSFERS FROM(OPER)		30,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS FROM(OPER)		91.89
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		0.00
Water Admin	200	0400	5990	TRANSFERS TO	326,910.82	
Sewer Admin	200	0500	5990	TRANSFERS TO	259,172.76	
Water Dep. Reserve	256	0378	4992	TRANSFERS(OPERT		309,000.66
Sewer Dep. Reserve	256	0379	4992	TRANSFERS(OPERT		254,137.60
G/F Admin Service	100	0099	4992	TRANSFERS(OPERT		10,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS(OPERT		78.66
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		12,866.66
Mayor/Council	100	0100	5990	TRANSFERS TO	113,366.01	
Water Admin	200	0407	4992	TRANSFERS(OPERT		103,000.22
Seawall Maint.	156	0369	4992	TRANSFERS(OPERT		10,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS(OPERT		365.79
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		0.00

<b>FY25 Transfer Schedule</b>						
<b>Fund Description</b>	<b>Fund</b>	<b>Dept</b>	<b>Object</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>
Leave Cash Out (IS)	100	0360	5106	LEAVE CASH OUT	178,375.36	
Water Admin	200	0400	5106	LEAVE CASH OUT	5,611.40	
Sewer Admin	200	0500	5106	LEAVE CASH OUT	6,604.55	
PH Admin	400	0600	5106	LEAVE CASH OUT	49,512.52	
ISF - Leave Cash Out	610	0100	4904	CHARGES FOR LEAVE CASH OUTS		178,375.36
ISF - Leave Cash Out	610	0400	4904	CHARGES FOR LEAVE CASH OUT		5,611.40
ISF - Leave Cash Out	610	0500	4904	CHARGES FOR LEAVE CASH OUT		6,604.55
ISF - Leave Cash Out	610	0600	4904	CHARGES FOR LEAVE CASH OUT		49,512.52
PH Admin	400	0600	5990	TRANSFERS TO ANOTHER FUND/DEPT	880,534.87	
PH Admin	400	0600	5990	TRANSFERS TO	256,312.74	
PH Reserve	456	0380	4992	TRANSFERS FROM(OPER)		226,312.74
Load & Launch Reserve	456	0386	4992	TRANSFERS FROM(OPER)		0.00
Match Reserve	456	0389	4992	TRANSFERS FROM(OPER)		500,000.00
PH Bond Reserve	456	0382	4992	TRANSFERS FROM(OPER)		380,000.00
PH Fleet Reserve	452	0374	4992	TRANSFERS FROM(OPER)		30,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS FROM(OPER)		534.87
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		0.00
Water Admin	200	0400	5990	TRANSFERS TO	327,055.78	
Sewer Admin	200	0500	5990	TRANSFERS TO	277,020.93	
Water Dep. Reserve	256	0378	4992	TRANSFERS(OPERT		316,696.11
Sewer Dep. Reserve	256	0379	4992	TRANSFERS(OPERT		271,816.31
G/F Admin Service	100	0099	4992	TRANSFERS(OPERT		10,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS(OPERT		457.81
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		5,106.48
Mayor/Council	100	0100	5990	TRANSFERS TO	117,694.48	
Water Admin	200	0407	4992	TRANSFERS(OPERT		105,565.37
Seawall Maint.	156	0369	4992	TRANSFERS(OPERT		10,000.00
Health Insurance Fund	600	0800	4992	TRANSFERS(OPERT		2,129.11
Energy Fund	620	0375	4902	REVENUE - ENERGY FUND		0.00

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“WHERE THE LAND ENDS AND THE SEA BEGINS”



**City of Homer  
FY24/25 Operating Budget**



## General Fund

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The General Fund is established to account for the revenues and expenditures necessary to carry out basic governmental activities of the City such as administrative, library, planning, airport, public safety, fire services and recreation. Appropriations are made from the fund annually.

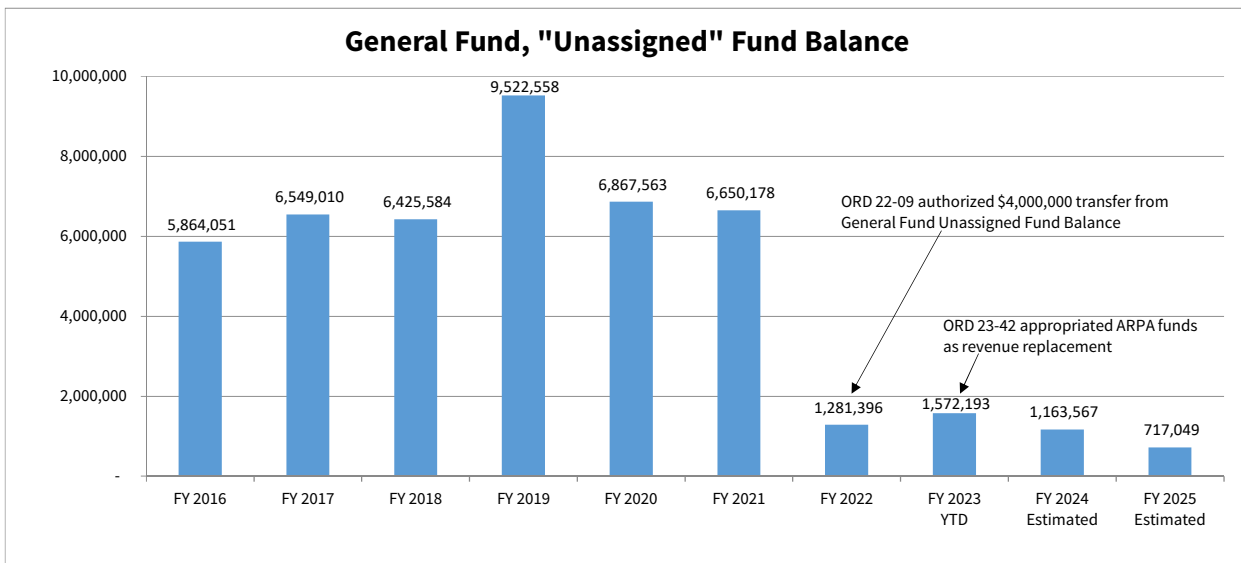
Revenues are recorded by sources, for example, property and sales taxes, airport, etc. General Fund expenditures are made for the current day-to-day operating expenses. Capital expenditures such as building improvements and the purchase of equipment are accounted for in the Capital Asset and Repair Maintenance Account (CARMA) Funds. Expenditures are accounted for by the individual departments. These are then rolled up into the General Fund.

**Fund Balances - Total  
Major Funds**

FY Ending	General	Utility Special Revenue	CARES			City Facilities Capital Projects	Gas Line Capital Project	HART - Roads Capital Projects	Nonmajor (incl. HART Trails, Gas Line)	Total Gov. Funds
			Special Revenue	HAWSP Debt Service						
12/31/2013	6,047,784	3,012,653	0	0	(1,737,914)	0	6,025,791	4,804,509	18,152,823	
12/31/2014	6,569,033	1,807,867	0	0	0	(281,413)	6,994,279	4,642,319	19,732,085	
12/31/2015	6,521,000	2,534,072	0	0	0	176,869	7,454,304	5,022,558	21,708,803	
12/31/2016	6,612,768	3,484,580	0	0	0	(2,233,601)	6,640,048	6,173,293	20,677,088	
12/31/2017	7,207,029	3,806,889	0	0	0	(1,364,351)	6,616,062	4,591,755	20,857,384	
12/31/2018	7,155,081	4,114,638	0	0	0	(932,007)	6,039,671	7,010,324	23,387,707	
12/31/2019	10,051,587	6,031,446	0	0	3,719,822	(620,533)	5,907,370	5,073,734	30,163,426	
12/31/2020	12,007,397	7,003,675	13,012	0	462,049	(369,213)	6,465,598	5,317,892	30,900,410	
6/30/2021	9,937,438	3,687,376	0	3,923,358	0	(351,409)	6,746,078	5,275,256	29,218,097	
6/30/2022	6,839,963	2,629,939	0	5,187,968	0	0	6,564,392	9,859,813	31,082,075	

**General Fund Balance - Unassigned**

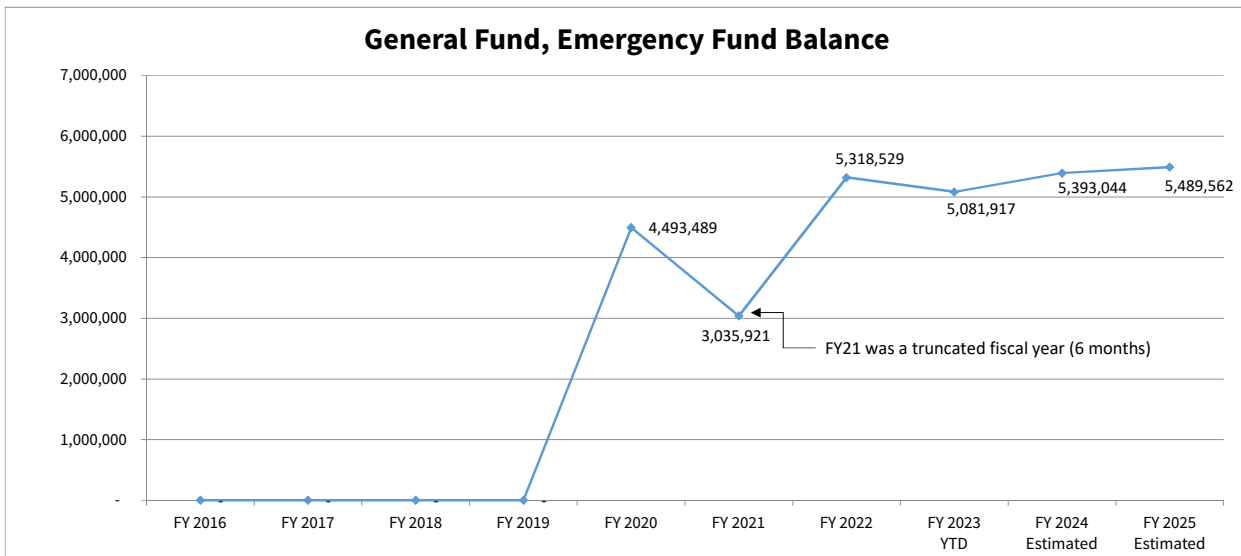
FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023 YTD	FY 2024 Estimated	FY 2025 Estimated
5,864,051	6,549,010	6,425,584	9,522,558	6,867,563	6,650,178	1,281,396	1,572,193	1,163,567	717,049



**General Fund - Emergency Fund Balance**

FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023 YTD	FY 2024 Estimated	FY 2025 Estimated
-	-	-	-	4,493,489	3,035,921	5,318,529	5,081,917	5,393,044	5,489,562

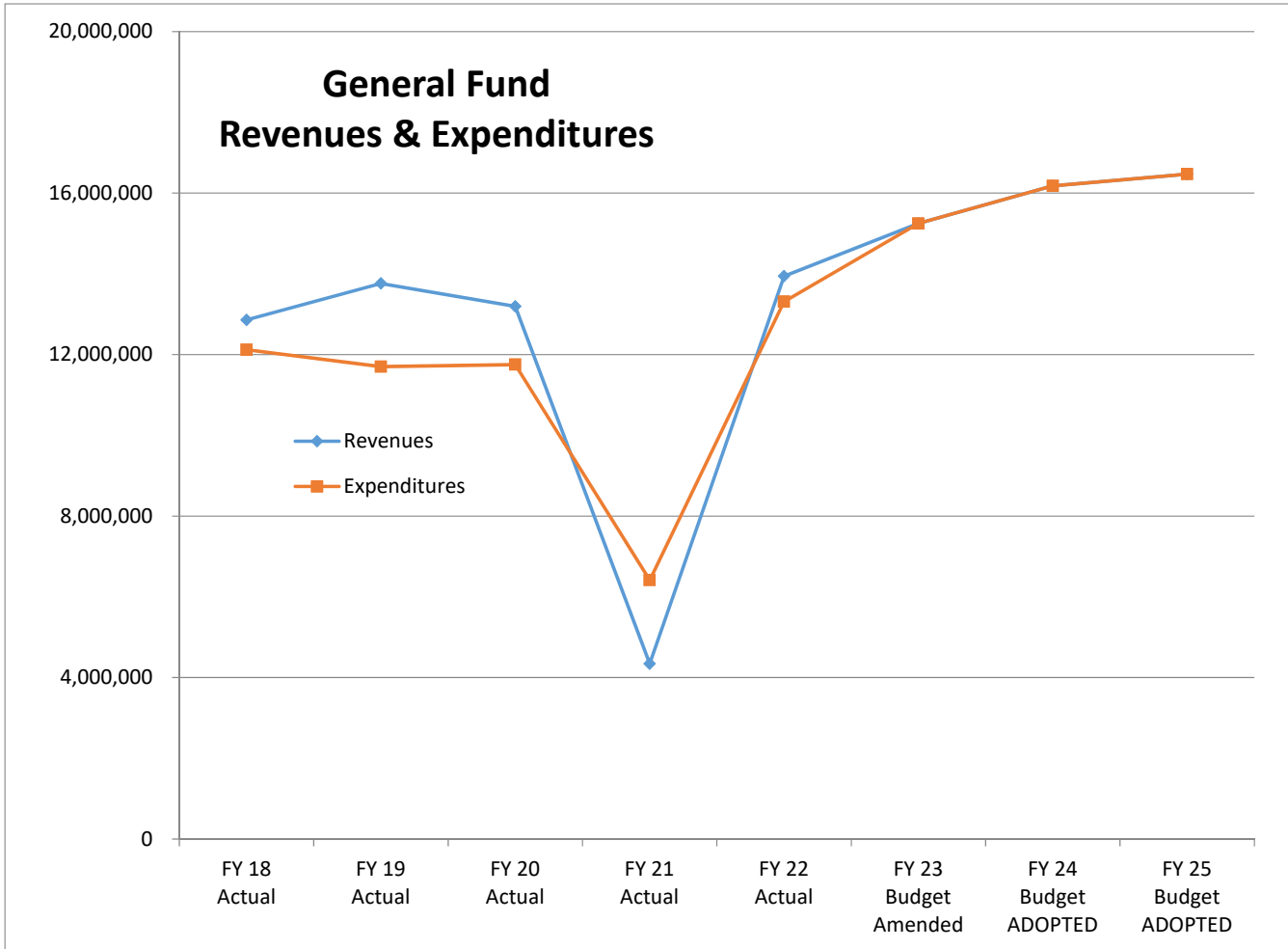
*Emergency Fund effective FY20 per HCC 3.05.049 - Equal to four months operating revenue for current fiscal year*



**City of Homer  
FY24/25 Operating Budget**

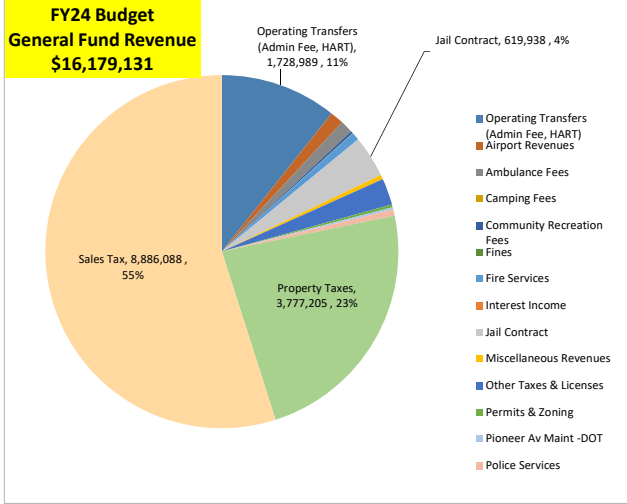
	<b>FY 18 Actual</b>	<b>FY 19 Actual</b>	<b>FY 20 Actual</b>	<b>FY 21 Actual</b>	<b>FY 22 Actual</b>	<b>FY 23 Budget Amended</b>	<b>FY 24 Budget ADOPTED</b>	<b>FY 25 Budget ADOPTED</b>
<b>Revenues</b>	12,857,634	13,761,870	13,194,902	4,342,945	13,941,761	15,245,750	16,179,131	16,468,685
<b>Expenditures</b>	12,121,493	11,699,650	11,752,343	6,413,306	13,311,352	15,245,750	16,179,131	16,468,685
<b>Rev - Exp</b>	736,141	2,062,220	1,442,559	(2,070,361)	630,408	0	0	0

<i>Excluded PERS</i>	206,427	294,185	430,855	224,297	437,745	0	0	0
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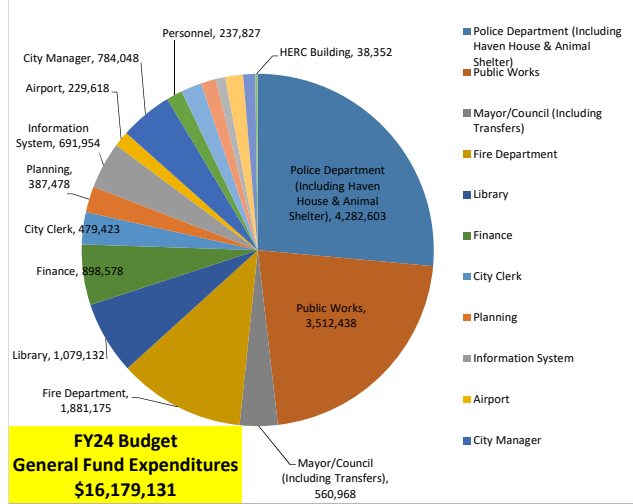


FY24

WHERE THE MONEY COMES FROM - TOTAL OPERATING REVENUE

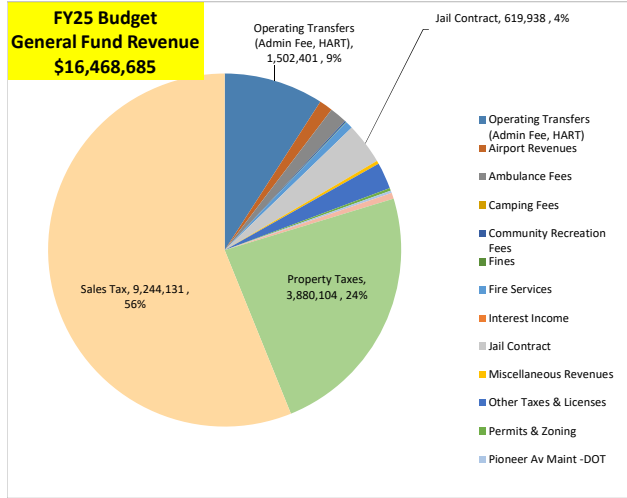


WHERE THE MONEY GOES - TOTAL OPERATING EXPENDITURES

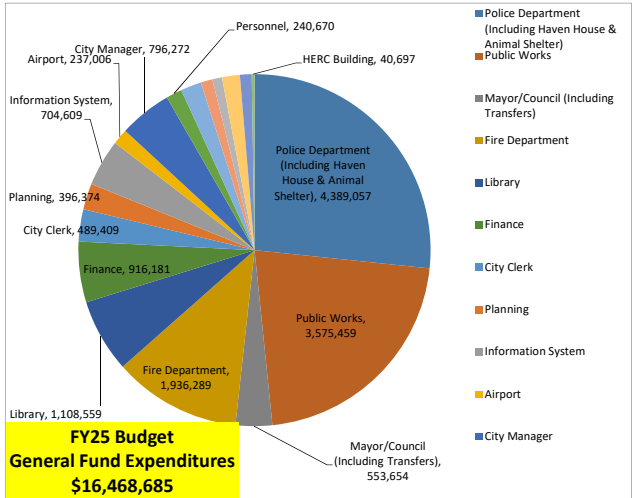


FY25

WHERE THE MONEY COMES FROM - TOTAL OPERATING REVENUE



WHERE THE MONEY GOES - TOTAL OPERATING EXPENDITURES



**FUND 100  
GENERAL FUND  
COMBINED STATEMENT**

	FY21	FY22	FY23	FY24	FY25
	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/21 - 6/30/22	7/1/22 - 6/30/23
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
<b>REVENUE:</b>					
Property Taxes	131,810	3,837,033	3,883,898	4,115,085	4,225,672
Sales & Use Taxes	3,370,407	7,757,288	8,962,391	8,939,282	9,296,032
Permits & Licenses	23,381	40,594	44,261	43,797	41,723
Fines & Forfeitures	3,886	21,246	17,393	10,303	8,381
Use of Money & Property	418	(196,256)	153,499	0	0
Revenues from Other Agencies	241,344	590,078	562,866	746,338	746,338
<i>PERS and Shared Revenue</i>	224,297	437,745	-	-	-
Charges for Services	91,780	691,433	518,992	396,890	445,762
Other Revenue	76,970	123,185	-	-	-
Airport	85,959	221,068	194,643	198,448	202,375
<b>Total General Fund Revenue</b>	<b>4,250,253</b>	<b>13,523,414</b>	<b>14,337,944</b>	<b>14,450,142</b>	<b>14,966,284</b>
<b>Total Transfer from other Funds</b>	<b>316,989</b>	<b>856,091</b>	<b>907,807</b>	<b>1,728,989</b>	<b>1,502,401</b>
<b>Total Revenues &amp; Transfers (W/O PERS Relief)</b>	<b>4,342,945</b>	<b>13,941,761</b>	<b>15,245,750</b>	<b>16,179,131</b>	<b>16,468,685</b>
<b>EXPENDITURES:</b>					
Personnel <b>(W/O PERS Relief)</b>	4,212,432	9,001,640	10,485,615	10,693,963	10,973,881
Operations & Maintenance	2,062,792	4,028,845	4,370,300	5,150,442	5,198,734
Debt Service	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>6,275,224</b>	<b>13,030,485</b>	<b>14,855,915</b>	<b>15,844,405</b>	<b>16,172,615</b>
<b>Operating Surplus/Deficit before Transfers</b>	<b>(1,932,279)</b>	<b>911,276</b>	<b>389,835</b>	<b>334,726</b>	<b>296,070</b>
<b>Operating Transfers To:</b>					
Police Fleet CARMA					
PW Fleet CARMA					
Fire Fleet CARMA					
City Hall CARMA					
Planning CARMA					
General Fleet CARMA		20,918			
Information Tech CARMA					
Public Arts CARMA					
Animal Shelter CARMA					
Parks & Recreation CARMA					
Fire CARMA					
Police CARMA					
Library CARMA					
ADA CARMA					
Airport CARMA					
Public Works CARMA					
Seawall Maintenance CARMA	10,000	10,000	10,000	10,000	10,000
Other Transfers - Balancing Health Insurance	2,469	687	826	366	2,129
Transfer to Water Hydrants	45,673	91,418	91,734	103,000	105,565
Revolving Energy Fund Repayment	21,718	21,718	0	-	-
Leave Cash Out Bank	58,222	136,126	122,629	221,360	178,375
General Fund Unassigned Fund Balance			164,646		
<b>Total Operating Transfers:</b>	<b>138,082</b>	<b>280,867</b>	<b>389,834</b>	<b>334,726</b>	<b>296,070</b>
<b>Total Expenditures &amp; Operating Transfers</b>	<b>6,413,306</b>	<b>13,311,352</b>	<b>15,245,750</b>	<b>16,179,131</b>	<b>16,468,685</b>
<b>Total Deficit/Surplus</b>	<b>(2,070,361)</b>	<b>630,409</b>	<b>0</b>	<b>0</b>	<b>0</b>

City of Homer  
FY24/25 Operating Budget

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

City of Homer  
FY24/25 Operating Budget

**FUND 100**

**REVENUE DETAIL BY LINE ITEM**

Sorted by Type

A/C Num.	Revenue Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
4603	Fire Contract - Kachemak City	48,796	103,028	90,100	112,513	112,513	22,413	24.9%
4604	HVF Class Fees	-	-	-	-	-	-	0.0%
4607	Other Services	3,704	12,376	20,768	24,671	17,465	(3,302)	-15.9%
	Camping	29,453	150,219	170,294	-	-	(170,294)	-100.0%
4609	Animal Care Fee	5,728	16,862	14,527	-	-	(14,527)	-100.0%
4610	Plans & Specs	-	5	-	-	-	-	0.0%
4611	City Clerk Fees	2,017	3,001	2,725	2,315	2,314	(412)	-15.1%
4612	Publication Fee	-	-	-	-	-	-	0.0%
4613	Cemetery Plots	400	15,200	4,933	6,133	9,000	4,067	82.4%
4614	Community Recreation Fees	3,772	12,895	27,191	31,942	23,686	(3,505)	-12.9%
4650	Rents & Leases	-	205	2,483	8,601	205	(2,278)	-91.7%
4655	Pavillion Rental	200	2,400	1,206	1,725	1,950	744	61.8%
4660	Advertising - Community School	-	-	-	-	-	-	0.0%
4907	Old School Fees	-	-	-	-	-	-	0.0%
	<b>Total Charges for Services</b>	<b>91,780</b>	<b>691,433</b>	<b>518,992</b>	<b>396,890</b>	<b>445,762</b>	<b>(73,230)</b>	<b>-14.1%</b>
<b>0040</b>	<b>OTHER REVENUE:</b>							
4901	Surplus Prop	43,224	3,740	-	-	-	-	0.0%
4902	Other Revenue	33,746	119,446	-	-	-	-	0.0%
4905	Donations/Gifts	-	-	-	-	-	-	0.0%
4512	REIMBURSEMENTS	-	-	-	-	-	-	0.0%
4906	Proc Law Suits	-	-	-	-	-	-	0.0%
	<b>Total Other Revenues</b>	<b>76,970</b>	<b>123,185</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>0045</b>	<b>AIRPORT TERMINAL REVENUES:</b>							
4655	Airline Leases	59,969	128,052	126,258	125,605	130,966	4,708	3.7%
4656	Concessions	-	894	11,717	14,076	6,069	(5,648)	-48.2%
4657	Car Rental	19,701	52,584	38,478	36,981	42,706	4,228	11.0%
4658	Parking Fees	6,289	34,071	18,189	21,787	22,634	4,444	24.4%
4660	Advertising	-	5,467	-	-	-	-	0.0%
	<b>Total Airport</b>	<b>85,959</b>	<b>221,068</b>	<b>194,643</b>	<b>198,448</b>	<b>202,375</b>	<b>7,732</b>	<b>4.0%</b>
	<b>Total Before Operating Transfers</b>	<b>4,250,253</b>	<b>13,523,414</b>	<b>14,337,944</b>	<b>14,450,142</b>	<b>14,966,284</b>	<b>628,340</b>	<b>4.4%</b>
<b>0099</b>	<b>OPERATING TRANSFERS:</b>							
4981	G/F Admin Water	162,101	-	-	-	-	-	0.0%
4982	G/F Admin Sewer	141,533	-	-	-	-	-	0.0%
4983	G/F Admin P & H	-	-	-	-	-	-	0.0%
4984	G/F ADMIN HART	-	-	-	-	-	-	0.0%
4985	G/F Admin Hawsp	-	-	-	-	-	-	0.0%
4987	G/F ADMIN HART -TRAILS	-	-	-	-	-	-	0.0%
4990	HART Transfer - Road/Trail Mtn	-	846,091	907,807	1,275,378	1,305,535	397,729	43.8%
4992	Other Transfer	11,550	10,000	-	10,000	10,000	10,000	0.0%
4990	Draw on Fund Balance - Fire Positions	1,805	-	-	226,319	186,866	186,866	0.0%
4990	Draw on Fund Balance - Finance Position*	-	-	-	148,915	-	-	0.0%
4990	Draw on Fund Balance - Balance Budget	-	-	-	68,377	-	-	0.0%
	<b>Total Operating Transfers</b>	<b>316,989</b>	<b>856,091</b>	<b>907,807</b>	<b>1,728,989</b>	<b>1,502,401</b>	<b>594,594</b>	<b>65.5%</b>
	<b>Grand Total</b>	<b>4,567,242</b>	<b>14,379,505</b>	<b>15,245,750</b>	<b>16,179,131</b>	<b>16,468,685</b>	<b>1,222,934</b>	<b>8.0%</b>
	<b>Grand Total (Adj) ***</b>	<b>4,342,945</b>	<b>13,941,761</b>	<b>15,245,750</b>	<b>16,179,131</b>	<b>16,468,685</b>	<b>1,222,934</b>	<b>8.0%</b>

\*Finance Position to remain vacant in FY24 and draw will not take place unless position is occupied

City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
TOTAL COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	2,420,778	4,929,941	6,050,302	6,154,522	6,328,499	278,197	4.6%
5102	Fringe Benefits	1,345,337	3,064,200	3,385,903	3,442,262	3,537,503	151,600	4.5%
5103	Part-time Wages	155,080	319,196	505,228	493,741	498,815	(6,413)	-1.3%
5104	Part-time Benefits	37,992	90,106	135,062	182,962	188,481	53,420	39.6%
5105	Overtime	240,854	576,161	393,132	402,326	402,432	9,300	2.4%
5107	Part-time Overtime	2,466	13,658	15,989	18,151	18,151	2,162	13.5%
5108	Unemployment Benefits	9,924	8,377	-	-	-	-	0.0%
5112	PERS Relief	224,297	437,745	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>4,436,729</b>	<b>9,439,384</b>	<b>10,485,615</b>	<b>10,693,963</b>	<b>10,973,881</b>	<b>488,266</b>	<b>4.7%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	14,346	33,489	45,700	58,950	47,950	2,250	4.9%
5202	Operating Supplies	78,188	202,331	260,270	374,570	374,330	114,060	43.8%
5203	Fuel and Lube	122,907	271,689	264,800	252,300	252,300	(12,500)	-4.7%
5204	Chemicals	109,009	153,864	187,600	222,600	222,600	35,000	18.7%
5205	Ammunition	18,215	18,116	20,000	20,000	20,000	-	0.0%
5206	Food and Staples	10,113	40,484	33,700	49,400	41,900	8,200	24.3%
5207	Vehicle and Boat Maintenance	104,493	260,234	274,200	295,000	295,500	21,300	7.8%
5208	Equipment Maintenance	5,950	29,309	36,125	51,125	53,125	17,000	47.1%
5209	Building & Grounds Maintenance	40,494	75,949	100,357	102,757	103,757	3,400	3.4%
5210	Professional Services	719,694	651,473	784,357	975,050	972,850	188,493	24.0%
5211	Audit Services	13,873	95,479	98,051	107,856	118,642	20,591	21.0%
5213	Survey and Appraisal	1,232	(2)	5,000	13,000	13,000	8,000	160.0%
5214	Rents & Leases	62,648	129,870	158,373	195,223	196,658	38,285	24.2%
5215	Communications	78,049	235,079	183,605	197,190	201,190	17,585	9.6%
5216	Freight and Postage	15,924	21,764	24,100	14,800	14,800	(9,300)	-38.6%
5217	Electricity	152,694	256,174	294,911	281,792	309,971	15,060	5.1%
5218	Water	6,879	19,790	28,939	21,769	23,946	(4,993)	-17.3%
5219	Sewer	9,100	27,280	35,574	30,008	33,009	(2,565)	-7.2%
5220	Refuse and Disposal	4,215	7,951	10,300	10,300	10,300	-	0.0%
5221	Property Insurance	14,383	38,337	41,885	61,074	67,182	25,297	60.4%
5222	Auto Insurance	18,307	41,241	43,333	46,124	50,737	7,404	17.1%
5223	Liability Insurance	48,549	100,044	120,809	122,047	134,222	13,413	11.1%
5224	Fidelity Bond	225	450	450	450	450	-	0.0%
5227	Advertising	9,104	28,640	41,300	43,900	43,900	2,600	6.3%
5228	Books	20,981	47,923	48,650	45,750	45,750	(2,900)	-6.0%
5229	Periodicals	5,551	10,286	10,500	12,550	12,550	2,050	19.5%
5230	Audio Visual	7,691	17,885	16,500	16,500	16,500	-	0.0%
5231	Tools and Equipment	63,413	112,646	113,250	139,945	139,945	26,695	23.6%
5233	Computer Related Items	10,878	59,786	49,200	66,200	66,200	17,000	34.6%
5234	Record and Permits	72	460	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	5,737	19,978	24,230	28,470	28,470	4,240	17.5%
5236	Transportation	2,918	38,002	52,800	-	-	(52,800)	-100.0%
5237	Subsistence	1,468	20,896	28,100	-	-	(28,100)	-100.0%
5238	Printing and Binding	970	3,138	13,700	13,550	13,550	(150)	-1.1%
5242	Janitorial	-	2	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	32,710	55,725	29,700	29,700	29,700	-	0.0%
5248	Lobbying	10,500	21,000	21,000	52,000	52,000	31,000	147.6%
5251	Pioneer Beautification	2,362	1,613	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	489	2,140	9,750	2,350	2,350	(7,400)	-75.9%
5280	Volunteer Incentives	9,864	23,918	39,000	39,000	39,000	-	0.0%
5282	City Hall Building Maintenance	5,666	34,001	10,000	10,000	10,000	-	0.0%
5283	Library Building Maintenance	6,399	3,081	18,000	25,000	25,000	7,000	38.9%
5284	Police Building Maintenance	831	10,514	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	191	4,876	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	840	89	3,000	-	-	(3,000)	-100.0%
5287	Animal Control Building Maintenance	1,897	2,349	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	-	3,630	3,500	-	-	(3,500)	-100.0%
5292	City Hall Motor Pool	203	150	700	700	700	-	0.0%



City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>								
<b>TOTAL COMBINED EXPENDITURES</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
5293	Police Motor Pool	21,135	20,701	20,000	20,000	20,000	-	0.0%
5294	Fire Motor Pool	5,379	14,171	25,000	18,000	18,000	(7,000)	-28.0%
5601	Uniform	15,735	40,422	37,400	67,900	67,900	30,500	81.6%
5602	Safety Equipment	10,767	29,619	31,200	37,950	39,950	8,750	28.0%
5603	Employee Training	34,026	98,952	157,750	320,750	320,010	162,260	102.9%
5604	Public Education	1,100	2,087	3,050	2,750	2,750	(300)	-9.8%
5605	Sister Cities	-	-	-	4,000	-	-	0.0%
5611	ADA Compliance	-	39	250	250	250	-	0.0%
5614	Car Allowance	4,005	7,928	7,942	9,842	9,842	1,900	23.9%
5624	Legal Services	-	402,087	275,000	200,000	200,000	(75,000)	-27.3%
5625	Impound Costs	2,060	2,735	6,000	6,000	6,000	-	0.0%
5626	Jail Laundry Services	-	733	-	-	-	-	0.0%
5627	IT Security	-	-	-	80,000	80,000	80,000	0.0%
5630	Haven House	-	14,000	14,000	14,000	14,000	-	0.0%
5632	Wellness Program	12,510	27,843	23,000	27,000	27,000	4,000	17.4%
5633	Phones	1,332	3,230	10,000	10,000	10,000	-	0.0%
5634	Networking	3,759	1,956	6,500	6,500	6,500	-	0.0%
5635	Software	6,660	34,892	45,890	69,500	65,500	19,610	42.7%
5636	Servers	102	-	5,000	15,000	15,000	10,000	200.0%
5639	Subscription Databases	-	-	-	10,000	10,000	10,000	0.0%
5801	Pratt Museum	69,000	69,000	69,000	79,000	79,000	10,000	14.5%
5804	Homer Chamber of Commerce	-	-	-	75,000	75,000	75,000	0.0%
5815	Parks & Recreation Board	-	325	1,500	1,500	1,500	-	0.0%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>2,062,792</b>	<b>4,028,845</b>	<b>4,370,300</b>	<b>5,150,442</b>	<b>5,198,734</b>	<b>828,434</b>	<b>19.0%</b>
	<b>Transfers</b>							
5106	Leave Cash Out	58,222	136,126	122,629	221,360	178,375	55,747	45.5%
5990	Transfers To	79,860	144,742	267,206	113,366	117,694	(149,512)	-56.0%
	<b>Total Transfers</b>	<b>138,082</b>	<b>280,868</b>	<b>389,835</b>	<b>334,726</b>	<b>296,070</b>	<b>(93,765)</b>	<b>-24.1%</b>
	<b>Total</b>	<b>6,637,603</b>	<b>13,749,097</b>	<b>15,245,750</b>	<b>16,179,131</b>	<b>16,468,685</b>	<b>1,222,934</b>	<b>8.0%</b>

City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
ADMIN COMBINED EXPENDITURES									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	666,980	1,420,192	1,841,796	1,852,558	1,901,584	59,788	3.2%	
5102	Fringe Benefits	332,188	777,258	983,725	981,802	1,008,704	24,979	2.5%	
5103	Part-time Wages	39,370	89,128	133,563	273,596	277,489	143,926	107.8%	
5104	Part-time Benefits	24,400	62,654	70,082	137,060	141,721	71,639	102.2%	
5105	Overtime	8,506	18,883	21,875	27,243	27,349	5,474	25.0%	
5107	Part-time Overtime	50	1,501	1,700	1,200	1,200	(500)	-29.4%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	57,763	115,583	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>1,129,257</b>	<b>2,485,199</b>	<b>3,052,740</b>	<b>3,273,460</b>	<b>3,358,046</b>	<b>305,306</b>	<b>10.0%</b>	
<b>Maintenance and Operations</b>									
5201	Office Supplies	6,066	12,505	18,000	20,250	20,250	2,250	12.5%	
5202	Operating Supplies	787	3,457	3,270	3,770	3,770	500	15.3%	
5203	Fuel and Lube	15,172	23,855	18,000	18,000	18,000	-	0.0%	
5206	Food and Staples	8	6,406	5,700	13,400	13,400	7,700	135.1%	
5208	Equipment Maintenance	37	1,531	6,775	6,775	6,775	-	0.0%	
5209	Building & Grounds Maintenance	-	-	250	250	250	-	0.0%	
5210	Professional Services	66,143	109,154	144,100	159,000	155,800	11,700	8.1%	
5213	Survey and Appraisal	-	-	2,000	10,000	10,000	8,000	400.0%	
5214	Rents & Leases	1,475	3,645	6,000	6,000	6,000	-	0.0%	
5215	Communications	35,089	106,660	80,500	89,200	89,200	8,700	10.8%	
5216	Freight and Postage	791	3,025	5,200	6,850	6,850	1,650	31.7%	
5217	Electricity	13,187	27,776	38,068	30,554	33,609	(4,459)	-11.7%	
5218	Water	224	949	1,724	1,044	1,148	(576)	-33.4%	
5219	Sewer	186	1,044	1,714	1,148	1,263	(451)	-26.3%	
5221	Property Insurance	4,206	9,305	10,236	16,541	18,195	7,959	77.8%	
5223	Liability Insurance	2,111	4,122	7,066	6,023	6,596	(470)	-6.7%	
5227	Advertising	8,279	23,995	34,650	35,650	35,650	1,000	2.9%	
5228	Books	20,981	47,223	48,150	45,750	45,750	(2,400)	-5.0%	
5229	Periodicals	5,551	10,286	10,500	12,550	12,550	2,050	19.5%	
5230	Audio Visual	7,691	17,885	16,500	16,500	16,500	-	0.0%	
5231	Tools and Equipment	4,613	13,054	13,800	19,700	19,700	5,900	42.8%	
5233	Computer Related Items	9,876	36,680	34,700	51,700	51,700	17,000	49.0%	
5234	Record and Permits	72	460	1,000	1,000	1,000	-	0.0%	
5235	Membership Dues	3,256	6,942	9,310	13,150	13,150	3,840	41.2%	
5236	Transportation	1,305	14,767	22,750	-	-	(22,750)	-100.0%	
5237	Subsistence	365	9,432	11,000	-	-	(11,000)	-100.0%	
5238	Printing and Binding	59	2,119	11,950	11,800	11,800	(150)	-1.3%	
5240	Political Activities	-	-	-	-	-	-	0.0%	
5244	Snow Removal	11,250	17,125	10,200	10,200	10,200	-	0.0%	
5248	Lobbying	-	-	-	12,000	12,000	12,000	0.0%	
5252	Credit Card Expenses	273	507	1,600	1,600	1,600	-	0.0%	
5601	Uniform	-	-	-	1,000	1,000	1,000	0.0%	
5603	Employee Training	6,552	21,028	33,750	114,000	114,000	80,250	237.8%	
5604	Public Education	576	-	800	-	-	(800)	-100.0%	
5611	ADA Compliance	-	39	250	250	250	-	0.0%	
5614	Car Allowance	2,911	5,785	5,938	5,938	5,938	-	0.0%	
5627	IT Security	-	-	-	80,000	80,000	80,000	0.0%	
5632	Wellness Program	12,510	27,843	23,000	27,000	27,000	4,000	17.4%	
5633	Phones	1,332	3,230	10,000	10,000	10,000	-	0.0%	
5634	Networking	3,759	1,956	6,500	6,500	6,500	-	0.0%	
5635	Software	6,660	32,496	45,690	69,300	65,300	19,610	42.9%	
5636	Servers	102	-	5,000	15,000	15,000	10,000	200.0%	
5639	Subscription Databases	-	-	-	10,000	10,000	10,000	0.0%	
5815	Parks & Recreation Board	-	-	-	1,500	1,500	1,500	0.0%	
	<b>Total Maintenance and Operations</b>	<b>253,454</b>	<b>606,287</b>	<b>705,641</b>	<b>960,893</b>	<b>959,194</b>	<b>253,553</b>	<b>35.9%</b>	
<b>Transfers</b>									
5990	Transfers To	6,264	6,264	-	-	-	-	0.0%	
	<b>Total Transfers</b>	<b>6,264</b>	<b>6,264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	
	<b>Total</b>	<b>1,388,976</b>	<b>3,097,751</b>	<b>3,758,382</b>	<b>4,234,353</b>	<b>4,317,240</b>	<b>558,858</b>	<b>14.9%</b>	

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

## General Fund Administration Department, City Clerk

### OBJECTIVE STATEMENT

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.

### FUNCTIONS AND RESPONSIBILITIES

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.

### LONG-TERM CONSIDERATIONS

- 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.
- Temporary hire to assist with scanning and uploading files to Laserfiche.

### PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Initiated internal transition to iCompass Agenda Management Software.
- ✓ 2<sup>nd</sup> Annual Training for Advisory Bodies and Chairs.
- ✓ Conducted 1<sup>st</sup> annual Staff Liaison Check in.
- ✓ Successful collaboration with State and Kenai Peninsula Borough in four elections in 2022.
- ✓ Transition of Lease Management duties from the harbor to Deputy Clerk.
- ✓ Held first "Running for Local Office" open house.

### BUDGET PERIOD GOALS AND OBJECTIVES

- Complete transition to iCompass including live stream.
- Collaborate with Chief Technology Officer to more fully implement electronic content management with Laserfiche.
- Continue with developing Standard Operating Procedures for City Clerk's Office.

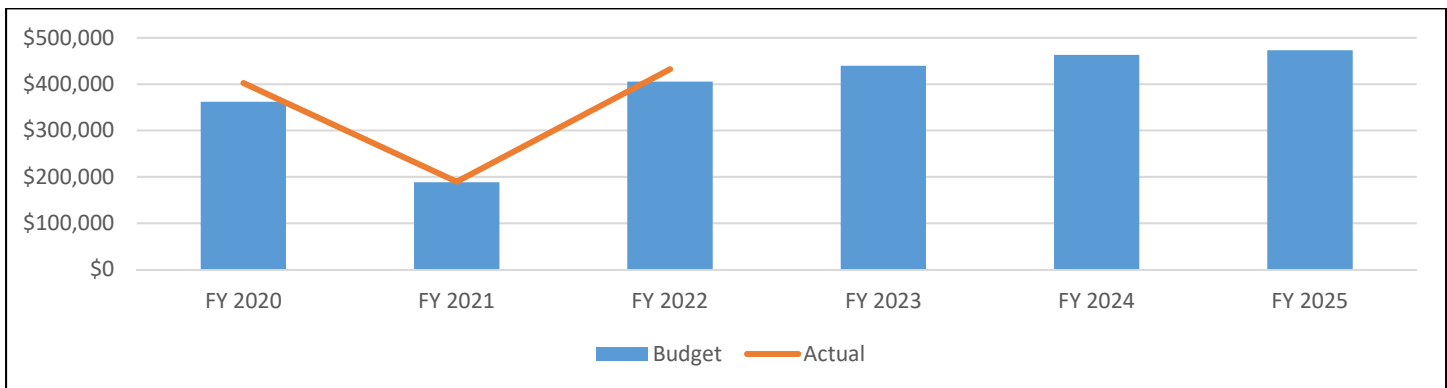
### PERFORMANCE MEASURES – CALENDAR YEAR (CY) BASIS

Item	CY 2019	CY 2020	CY 2021	CY 2022
Number of Public Meetings	183	150	174	149

### PERSONNEL – FISCAL YEAR (FY) BASIS

Full Time Equivalent (FTE)	FY 2022	FY 2023	FY 2024	FY 2025
Administration (City Clerk)	3	3	3	3

### ACTUAL VS BUDGETED EXPENDITURES



City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0101 - CITY CLERK								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	105,470	225,224	241,719	258,254	264,134	22,415	9.3%
5102	Fringe Benefits	54,069	125,395	131,471	136,014	139,947	8,476	6.4%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	5,654	10,772	13,000	13,000	13,105	105	0.8%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	10,230	20,005	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>175,424</b>	<b>381,396</b>	<b>386,191</b>	<b>407,267</b>	<b>417,187</b>	<b>30,996</b>	<b>8.0%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	920	1,365	3,000	3,000	3,000	-	0.0%
5206	Food and Staples	8	98	50	150	150	100	200.0%
5208	Equipment Maintenance	-	699	1,500	1,500	1,500	-	0.0%
5210	Professional Services	5,770	19,647	17,000	17,000	17,000	-	0.0%
5215	Communications	601	2,204	1,600	1,600	1,600	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5223	Liability Insurance	277	531	927	672	739	(189)	-20.3%
5227	Advertising	3,778	9,252	12,000	12,000	12,000	-	0.0%
5231	Tools and Equipment	472	4,782	1,200	1,200	1,200	-	0.0%
5233	Computer Related Items	1,462	-	1,000	1,000	1,000	-	0.0%
5234	Record and Permits	72	460	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	84	843	1,000	1,000	1,000	-	0.0%
5236	Transportation	-	2,590	4,500	-	-	(4,500)	-100.0%
5237	Subsistence	-	3,814	3,500	-	-	(3,500)	-100.0%
5238	Printing and Binding	59	-	-	-	-	-	0.0%
5240	Political Activities	-	-	-	-	-	-	0.0%
5603	Employee Training	675	3,665	5,000	15,500	15,500	10,500	210.0%
5635	Software	-	948	-	-	-	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>14,177</b>	<b>50,898</b>	<b>53,277</b>	<b>55,622</b>	<b>55,689</b>	<b>2,411</b>	<b>4.5%</b>
	<b>Total</b>	<b>189,601</b>	<b>432,294</b>	<b>439,468</b>	<b>462,889</b>	<b>472,875</b>	<b>33,407</b>	<b>7.6%</b>

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

City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0102 - CITY ELECTIONS									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	-	-	-	-	-	-	0.0%	
5102	Fringe Benefits	-	-	-	-	-	-	0.0%	
5103	Part-time Wages	-	175	1,919	1,000	1,000	(919)	-47.9%	
5104	Part-time Benefits	-	1	156	159	159	3	2.0%	
5105	Overtime	-	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	1,501	1,700	1,200	1,200	(500)	-29.4%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	-	-	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	-	<b>1,677</b>	<b>3,775</b>	<b>2,359</b>	<b>2,359</b>	<b>(1,416)</b>	<b>-37.5%</b>	
<b>Maintenance and Operations</b>									
5201	Office Supplies	-	50	300	300	300	-	0.0%	
5206	Food and Staples	-	42	250	250	250	-	0.0%	
5208	Equipment Maintenance	-	600	1,175	1,175	1,175	-	0.0%	
5210	Professional Services	-	-	-	5,000	5,000	5,000	0.0%	
5216	Freight and Postage	-	-	-	-	-	-	0.0%	
5227	Advertising	-	697	750	750	750	-	0.0%	
5238	Printing and Binding	-	2,119	6,700	6,700	6,700	-	0.0%	
	<b>Total Maintenance and Operations</b>	-	<b>3,508</b>	<b>9,175</b>	<b>14,175</b>	<b>14,175</b>	<b>5,000</b>	<b>54.5%</b>	
	<b>Total</b>	-	<b>5,185</b>	<b>12,950</b>	<b>16,534</b>	<b>16,534</b>	<b>3,584</b>	<b>27.7%</b>	

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

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

# General Fund

## Administration Department, City Manager

### OBJECTIVE STATEMENT

To provide effective leadership and direction in the administration and efficient implementation of policies and legislation established by the City Council. To provide professional support to the Council which is environmentally sustainable, socially equitable, and economically sound.

### FUNCTIONS AND RESPONSIBILITIES

The City of Homer operates under a City Council-City Manager form of government.

The City Manager is responsible for the supervision of all City departments and implementing the Council's policies. The City Manager keeps Council informed on fiscal matters, and makes recommendations on the future needs of the City. The City Manager provides a Manager's Report for every City Council meeting and the biennial budget to City Council. The City Manager's office also facilitates marketing and communication efforts, seeks grants to support City goals and programs, produces the Capital Improvement Plan, and performs research and reports on special topics and projects.

### LONG-TERM CONSIDERATIONS

- 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

### PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Designated as a Coast Guard City
- ✓ Acquired State and Federal funding for Homer Harbor Expansion general investigation study
- ✓ Entered regional partnership with City of Seldovia & Seldovia Village Tribe
- ✓ Established and implemented federal IJA funding plan
- ✓ Co-hosted summit and survey with local stakeholders
- ✓ Strengthened relationships with State and Federal representatives/agencies
- ✓ Added second airline lease to the airport terminal

### BUDGET PERIOD 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
- Initiate Comprehensive Plan and Zoning Code update
- Acquire land for new Public Works campus
- Secure State and Federal grant funds for non-motorized transportation, harbor, and water/sewer utility projects
- Increase capacity to manage federal grant projects

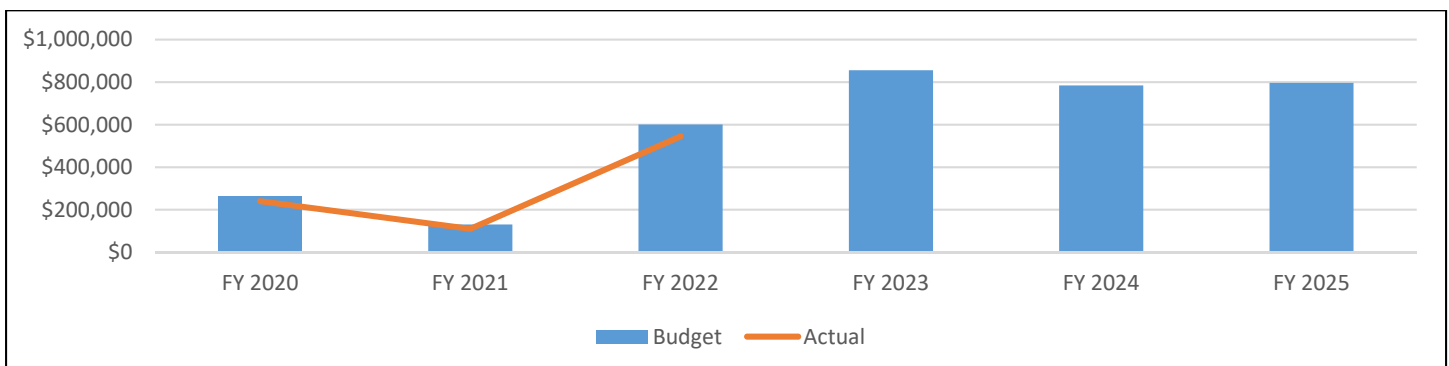
### PERFORMANCE MEASURES – CALENDAR YEAR (CY) BASIS

Item	CY 2019	CY 2020	CY 2021	CY 2022
Resolutions	91	127	87	91
Ordinances	59	89	62	85
Grant application funded/written	2/4	2/3	6/9	6/7 (declined 1)
Grant dollars approved	\$308,330	\$65,660	\$426,663	\$1,331,413 (\$148,049 declined)

### PERSONNEL – FISCAL YEAR (FY) BASIS

Full Time Equivalent (FTE)	FY 2022	FY 2023	FY 2024	FY 2025
Administration (City Manager's Office)	3	5	4.5	4.5

### ACTUAL VS BUDGETED EXPENDITURES





City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0110 - CITY MANAGER								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	110,695	283,762	497,053	365,953	372,505	(124,548)	-25.1%
5102	Fringe Benefits	51,433	139,263	244,170	178,180	182,174	(61,996)	-25.4%
5103	Part-time Wages	-	279	-	91,857	92,622	92,622	0.0%
5104	Part-time Benefits	-	22	-	23,608	24,391	24,391	0.0%
5105	Overtime	(714)	621	375	892	892	517	137.8%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	9,263	22,600	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>170,678</b>	<b>446,547</b>	<b>741,598</b>	<b>660,490</b>	<b>672,584</b>	<b>(69,014)</b>	<b>-9.3%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	2,120	1,646	1,200	1,200	1,200	-	0.0%
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5206	Food and Staples	-	6,235	5,000	10,000	10,000	5,000	100.0%
5208	Equipment Maintenance	37	-	100	100	100	-	0.0%
5210	Professional Services	51,000	57,207	61,000	30,000	30,000	(31,000)	-50.8%
5215	Communications	960	2,140	2,500	8,000	8,000	5,500	220.0%
5216	Freight and Postage	293	38	1,000	1,000	1,000	-	0.0%
5223	Liability Insurance	339	705	1,144	1,308	1,439	295	25.7%
5227	Advertising	1,000	8,025	12,000	12,000	12,000	-	0.0%
5228	Books	-	70	-	-	-	-	0.0%
5229	Periodicals	-	-	200	200	200	-	0.0%
5231	Tools and Equipment	-	1,489	750	750	750	-	0.0%
5233	Computer Related Items	130	2,635	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	1,000	2,032	2,925	4,000	4,000	1,075	36.8%
5236	Transportation	-	4,658	6,000	-	-	(6,000)	-100.0%
5237	Subsistence	365	3,513	4,000	-	-	(4,000)	-100.0%
5238	Printing and Binding	-	-	2,500	2,500	2,500	-	0.0%
5248	Lobbying	-	-	-	12,000	12,000	12,000	0.0%
5603	Employee Training	1,384	3,616	8,000	34,000	34,000	26,000	325.0%
5604	Public Education	576	-	800	-	-	(800)	-100.0%
5614	Car Allowance	1,519	3,019	3,000	3,000	3,000	-	0.0%
5635	Software	-	1,296	1,090	2,500	2,500	1,410	129.4%
	<b>Total Maintenance and Operations</b>	<b>60,722</b>	<b>98,323</b>	<b>114,209</b>	<b>123,558</b>	<b>123,689</b>	<b>9,480</b>	<b>8.3%</b>
	<b>Total</b>	<b>231,400</b>	<b>544,870</b>	<b>855,807</b>	<b>784,048</b>	<b>796,272</b>	<b>(59,534)</b>	<b>-7.0%</b>

FY24/25 Budget Notes:

5101/5102 - FY23 budget included funding for two full time special projects coordinators; FY24/25 budget has one full time coordinator and other full time position is split into two part time positions (one coordinator and one planning technician coded to Planning budget); 50% of special projects communications coordinator is coded to Port-Administration budget

5103/5104 - move full time to part time; allow for additional part time support

5206 - increased to account for inflation and increased use of line item for hospitality related to lobbying, public engagement, etc.

5210 - Formerly included funding for Chamber of Commerce which will be moved to non-departmental budget; increasing the amount available for CM office

5215/5235/5635 - increased to account for the growth of the City Manager office

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

5248 - increased to allow for additional travel costs related to lobbying efforts

5604 - Public education rolled into advertising (5227)

## General Fund Administration Department, Personnel

### OBJECTIVE STATEMENT

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.

### FUNCTIONS AND RESPONSIBILITIES

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.

### LONG-TERM CONSIDERATIONS

- 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

### PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Updated employee evaluation forms to digital
- ✓ Salary and Benefits Survey (Parity Study)
- ✓ Revised job descriptions/ key positions to support administrative goals/direction
- ✓ Recruited key positions of Chief Technology Officer, IT Support Specialist, Associate Planner, and others
- ✓ Monitored compliance with State and Federal laws

### BUDGET PERIOD GOALS AND OBJECTIVES

- In response to cost of living increases, work with CM for proposed solutions to Council for wage compression and longevity pay issues (retention)
- Propose separate wage scale for leadership employees as designated by City Manager to avoid loss of key personnel and ability to recruit if retirement occurs
- Succession planning at departments
- Successful recruitment and retention to offset attrition
- Leadership development and training for employees, both current supervisory and non-supervisory positions

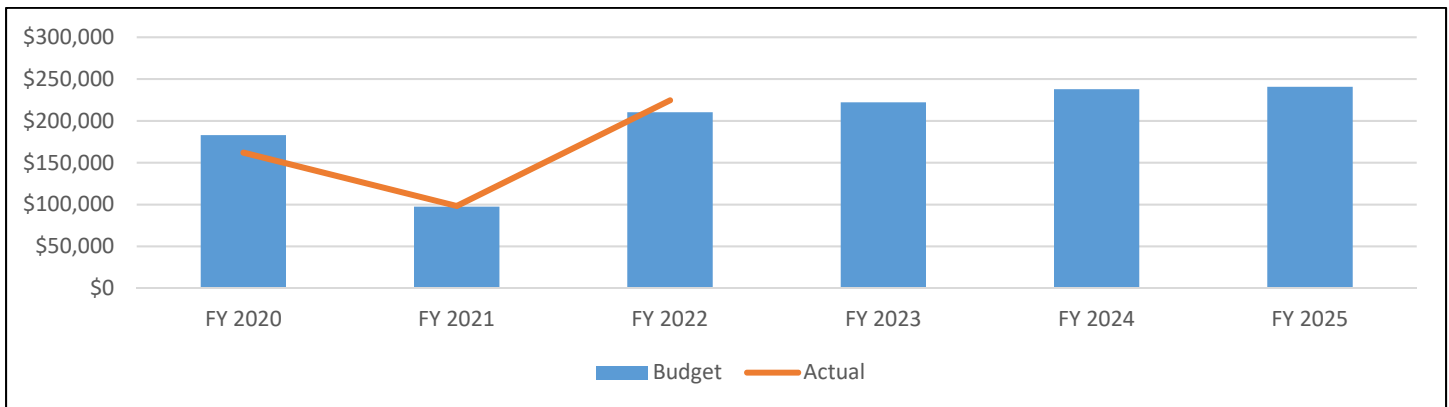
### PERFORMANCE MEASURES – CALENDAR YEAR (CY) BASIS

Item	CY 2019	CY 2020	CY 2021	CY 2022
Total Full-Time Employees	103	107	107	112

### PERSONNEL – FISCAL YEAR (FY) BASIS

Full Time Equivalent (FTE)	FY 2022	FY 2023	FY 2024	FY 2025
Administration (Personnel)	1	1	1	1

### ACTUAL VS BUDGETED EXPENDITURES



City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>									
<b>DEPT 0111 - PERSONNEL</b>									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	49,097	101,857	109,641	116,329	119,819	10,178	9.3%	
5102	Fringe Benefits	21,867	49,282	52,577	54,458	55,178	2,601	4.9%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	-	-	-	-	-	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	4,135	8,092	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>75,099</b>	<b>159,230</b>	<b>162,218</b>	<b>170,787</b>	<b>174,997</b>	<b>12,779</b>	<b>7.9%</b>	
<b>Maintenance and Operations</b>									
5201	Office Supplies	119	588	1,000	1,000	1,000	-	0.0%	
5210	Professional Services	2,837	15,340	15,700	17,800	16,400	700	4.5%	
5215	Communications	369	621	250	250	250	-	0.0%	
5216	Freight and Postage	-	-	-	-	-	-	0.0%	
5223	Liability Insurance	140	269	470	340	373	(96)	-20.5%	
5227	Advertising	2,703	3,827	5,000	5,000	5,000	-	0.0%	
5229	Periodicals	219	307	300	350	350	50	16.7%	
5231	Tools and Equipment	933	1,383	1,500	1,500	1,500	-	0.0%	
5233	Computer Related Items	-	-	-	-	-	-	0.0%	
5235	Membership Dues	-	448	500	550	550	50	10.0%	
5236	Transportation	1,305	5,263	3,000	-	-	(3,000)	-100.0%	
5237	Subsistence	-	1,669	1,000	-	-	(1,000)	-100.0%	
5238	Printing and Binding	-	-	-	-	-	-	0.0%	
5603	Employee Training	2,061	7,808	8,000	13,000	13,000	5,000	62.5%	
5611	ADA Compliance	-	39	250	250	250	-	0.0%	
5632	Wellness Program	12,510	27,843	23,000	27,000	27,000	4,000	17.4%	
	<b>Total Maintenance and Operations</b>	<b>23,197</b>	<b>65,406</b>	<b>59,970</b>	<b>67,040</b>	<b>65,673</b>	<b>5,704</b>	<b>9.5%</b>	
	<b>Total</b>	<b>98,297</b>	<b>224,636</b>	<b>222,188</b>	<b>237,827</b>	<b>240,670</b>	<b>18,483</b>	<b>8.3%</b>	

FY24/25 Budget Notes:  
5210 - increases to Applicant Pro and NeoGov Fee; JJ Keller (Training/Labor Law Posters) 3-yr renewal in FY24 for \$1400  
5235 - SHRM Membership fee increase  
5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions  
5632 - Virgin Pulse (Wellness Program) Fee Increase + more employees enrolled on program

## General Fund Administration Department, Economic Development

### OBJECTIVE STATEMENT

Promote Homer’s quality of life by supporting economic development efforts, community partnerships, municipal facility planning and grant writing for city projects.

### FUNCTIONS AND RESPONSIBILITIES

Provides special project support to the City including public outreach and community partnerships, park planning, grant writing, and land management functions. Staff is assigned to the Economic Development Advisory Commission and supports other City bodies on a regular basis. Staff participates on the Chamber of Commerce Board of Directors and provides volunteer coordination for park and trail projects.

### LONG-TERM CONSIDERATIONS

- Increase capacity and efficacy by providing project managing training and tools

### PRIOR YEAR’S ACCOMPLISHMENTS

- ✓ Supported city grant writing efforts which resulted in one state grant for Bayview Park and one federal grant for Green Infrastructure (Kachemak Sponge)
- ✓ Coordinated volunteer efforts for city parks and trails
- ✓ Continued to lead community efforts to redevelop the HERC site to ensure continued access to a city-owned indoor recreational facility

### BUDGET PERIOD GOALS AND OBJECTIVES

- Complete Bayview Park planning and construct improvements
- Complete Karen Hornaday Park Plan
- Support Comprehensive Plan and Zoning Code Rewrite projects
- Continue to make progress on demolishing HERC 2, by pursuing EPA Brownfield funding
- Begin placement of Wayfinding signage
- Continue grant writing to secure funding for priority city projects

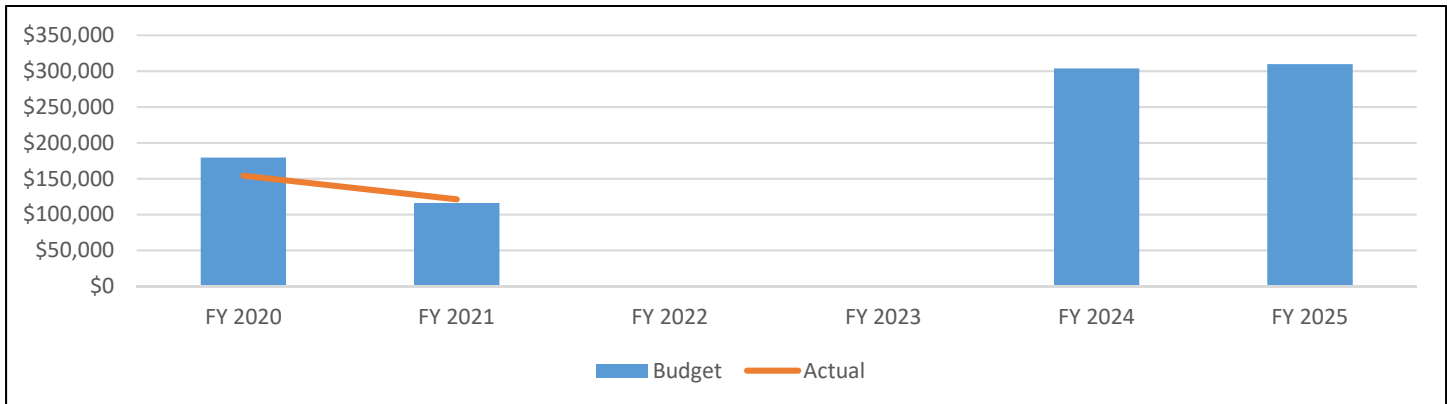
### PERFORMANCE MEASURES – CALENDAR YEAR (CY) BASIS

Item	CY 2019	CY 2020	CY 2021	CY 2022
None – Redesigned in FY23	NA	NA	NA	NA

### PERSONNEL – FISCAL YEAR (FY) BASIS

Full Time Equivalent (FTE)	FY 2022	FY 2023	FY 2024	FY 2025
Economic Development	0	0	2	2

### ACTUAL VS BUDGETED EXPENDITURES



City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0112 - ECONOMIC DEVELOPMENT								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	-	-	-	176,179	179,502	179,502	0.0%
5102	Fringe Benefits	-	-	-	94,551	97,061	97,061	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	3,000	3,000	3,000	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	-	-	-	<b>273,730</b>	<b>279,563</b>	<b>279,563</b>	<b>0.0%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	-	-	-	1,500	1,500	1,500	0.0%
5206	Food and Staples	-	-	-	1,000	1,000	1,000	0.0%
5210	Professional Services	-	-	-	10,000	10,000	10,000	0.0%
5213	Survey and Appraisal	-	-	-	5,000	5,000	5,000	0.0%
5215	Communications	-	-	-	700	700	700	0.0%
5216	Freight and Postage	-	-	-	150	150	150	0.0%
5223	Liability Insurance	-	-	-	300	300	300	0.0%
5227	Advertising	-	-	-	1,000	1,000	1,000	0.0%
5228	Books	-	-	-	500	500	500	0.0%
5231	Tools and Equipment	-	-	-	1,000	1,000	1,000	0.0%
5233	Computer Related Items	-	-	-	1,000	1,000	1,000	0.0%
5235	Membership Dues	-	-	-	2,000	2,000	2,000	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5238	Printing and Binding	-	-	-	1,000	1,000	1,000	0.0%
5603	Employee Training	-	-	-	10,000	10,000	10,000	0.0%
5604	Public Education	-	-	-	-	-	-	0.0%
5635	Software	-	-	-	400	400	400	0.0%
	<b>Total Maintenance and Operations</b>	-	-	-	<b>35,550</b>	<b>35,550</b>	<b>35,550</b>	<b>0.0%</b>
	<b>Total</b>	-	-	-	<b>309,280</b>	<b>315,113</b>	<b>315,113</b>	<b>0.0%</b>

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

## General Fund Administration Department, Information Technology

### OBJECTIVE STATEMENT

To provide efficient and reliable informational technology for all City departments. Implement and maintain a reliable network and plan for the future for the City’s informational management needs. Provide ongoing cyber security risk assessment and mitigation.

### FUNCTIONS AND RESPONSIBILITIES

To implement and support all computing, networking and telephony infrastructure for the City.

### LONG-TERM CONSIDERATIONS

- Strengthen our cybersecurity, both for practical reasons and because outside agencies increasingly require it
- Software costs will likely rise and departments will have more software demands

### PRIOR YEAR’S ACCOMPLISHMENTS

- ✓ Upgraded servers citywide
- ✓ Implemented most functions of Computer-Assisted Dispatch
- ✓ Hired a new IT Support Specialist and a CTO
- ✓ Set up a ticketing system
- ✓ Deployed a standard image to machines en masse
- ✓ Moved various services into the cloud—library catalog, city antivirus, email archive
- ✓ Improved reliability of core systems, especially in communications

### BUDGET PERIOD GOALS AND OBJECTIVES

- Take full advantage of new staff, including specialized skills
- Catch up on backlog of uncompleted projects
- Improve recordkeeping and administrative processes
- Lay the foundations for improved future services, including better cybersecurity infrastructure and a more detailed future plan

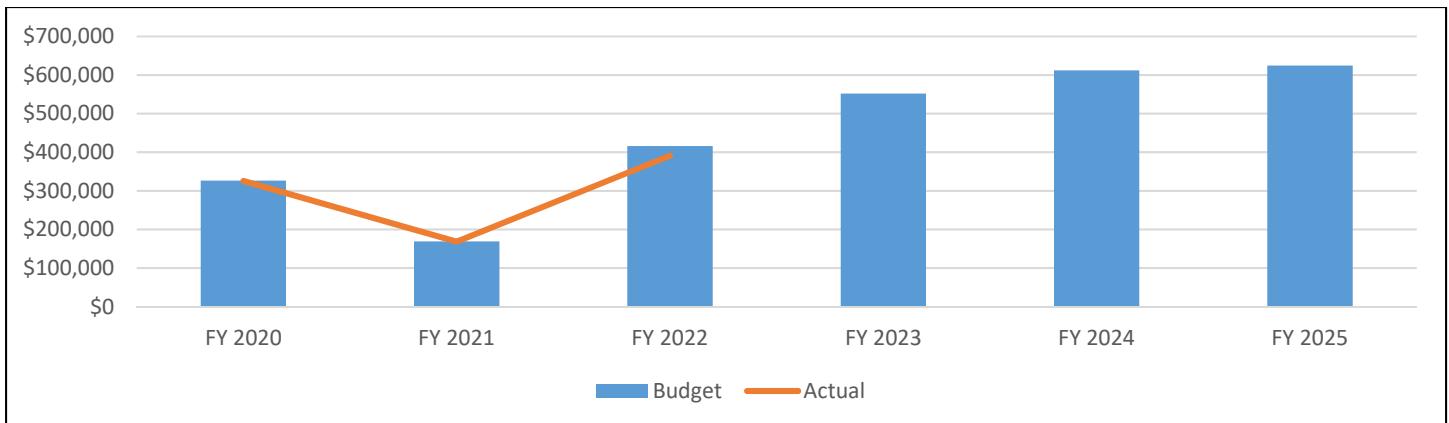
### PERFORMANCE MEASURES – CALENDAR YEAR (CY) BASIS

Item	CY 2019	CY 2020	CY 2021	CY 2022
City managed mobile devices	62	75	120	130
Desktop/Laptop Computers	111	133	100	110
Servers	51	53	45	50

### PERSONNEL – FISCAL YEAR (FY) BASIS

Full Time Equivalent (FTE)	FY 2022	FY 2023	FY 2024	FY 2025
Administration (Information Technology)	2	3	3	3

### ACTUAL VS BUDGETED EXPENDITURES



City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>								
<b>DEPT 0113 - INFORMATION TECHNOLOGY</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
5101	Salary and Wages	80,567	163,804	268,285	264,903	272,902	4,618	1.7%
5102	Fringe Benefits	38,826	87,485	139,471	138,019	142,591	3,120	2.2%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	1,244	3,717	4,500	5,000	5,000	500	11.1%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,891	13,309	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>127,528</b>	<b>268,315</b>	<b>412,256</b>	<b>407,922</b>	<b>420,493</b>	<b>8,237</b>	<b>2.0%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	68	566	1,750	2,000	2,000	250	14.3%
5210	Professional Services	-	-	15,000	40,000	40,000	25,000	166.7%
5215	Communications	25,183	70,306	40,000	40,000	40,000	-	0.0%
5216	Freight and Postage	-	99	1,000	1,000	1,000	-	0.0%
5223	Liability Insurance	250	480	838	843	928	89	10.7%
5228	Books	-	650	250	250	250	-	0.0%
5231	Tools and Equipment	358	3,276	5,500	10,000	10,000	4,500	81.8%
5233	Computer Related Items	5,919	26,676	24,000	40,000	40,000	16,000	66.7%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5603	Employee Training	-	310	2,250	11,000	11,000	8,750	388.9%
5614	Car Allowance	1,139	2,264	2,438	2,438	2,438	-	0.0%
5627	IT Security	-	-	-	80,000	80,000	80,000	0.0%
5633	Phones	1,332	3,230	10,000	10,000	10,000	-	0.0%
5634	Networking	3,759	1,956	6,500	6,500	6,500	-	0.0%
5635	Software	2,726	13,103	25,000	25,000	25,000	-	0.0%
5636	Servers	102	-	5,000	15,000	15,000	10,000	200.0%
	<b>Total Maintenance and Operations</b>	<b>40,836</b>	<b>122,916</b>	<b>139,526</b>	<b>284,031</b>	<b>284,116</b>	<b>144,589</b>	<b>103.6%</b>
	<b>Total</b>	<b>168,363</b>	<b>391,231</b>	<b>551,782</b>	<b>691,954</b>	<b>704,609</b>	<b>152,827</b>	<b>27.7%</b>

FY24/25 Budget Notes:

- 5201 - Added staff will need more supplies
- 5210 - Adopting an Enterprise Content Management (ECM) system will come out of this line, as well as other third-party services that we will contract out for
- 5231 - We have been upgrading tools and buying more capacity for added IT staff
- 5233 - Replacing workstations across the city is an ongoing project and should be budgeted for continuously
- 5603 - added staff; increased training
- 5627 - Adopting a threat monitoring service
- 5636 - More upgrades will be needed as we work through the backlog



# General Fund

## Administration Department, Community Recreation

### MISSION STATEMENT

To promote community involvement and life-long learning through educational and recreational opportunities for people of all ages.

### FUNCTIONS AND RESPONSIBILITIES

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.

### LONG-TERM CONSIDERATIONS

- New electronic permitting system rollout.
- Plan for need for additional regular staffing for year round operations, afterschool programs and summer programs for local youth.
- Plan for high demand of continued and expanded use of the HERC gym and activity room.
- Plan to fulfill the strong need and support for new community center.
- Use of public schools is a constant challenge and not consistently available, therefore additional municipal space is needed for operations.
- Need for purchasing programmatic registration and payment software.
- Need for additional expenses for equipment, training, travel and car allowance.
- Need to purchase items to improve youth participation

### PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Designed, coordinated and launched the "Lend-A-Leash" Educational Awareness program with the Animal Shelter and Homer Animal Friends
- ✓ Successful collaboration with library Sports Gear Library
- ✓ Renewed MOU with Kenai Peninsula Borough school district for facility use and equipment agreement
- ✓ Created a partnership in supporting the US Coast Guard active duty service members with their recreational and training needs
- ✓ Hosted the 1<sup>st</sup> Annual "Cosmic Hamlet Pickleball Tournament" with 75 participants at the HERC
- ✓ Partnered with South Peninsula Behavioral Health (The Center) to offer summer time youth camp at the HERC serving 30-40 youth in the community
- ✓ Successfully completed a Recreational Use Agreement with Homer Little League

### BUDGET PERIOD GOALS AND OBJECTIVES

- Purchase & implement new registration/payment software.
- Continue safe use of the HERC facility and utilization of school facilities & grounds.
- Assist with planning stages of new multi-use community center.
- Expand afterschool and summer programs for children.
- Recruit new volunteers and contracted instructors for new programs.
- Pursue additional community partnerships.
- Create a comprehensive activity program that includes other recreational/educational partners.
- Pursue new opportunities for youth afterschool, weekends and summer months

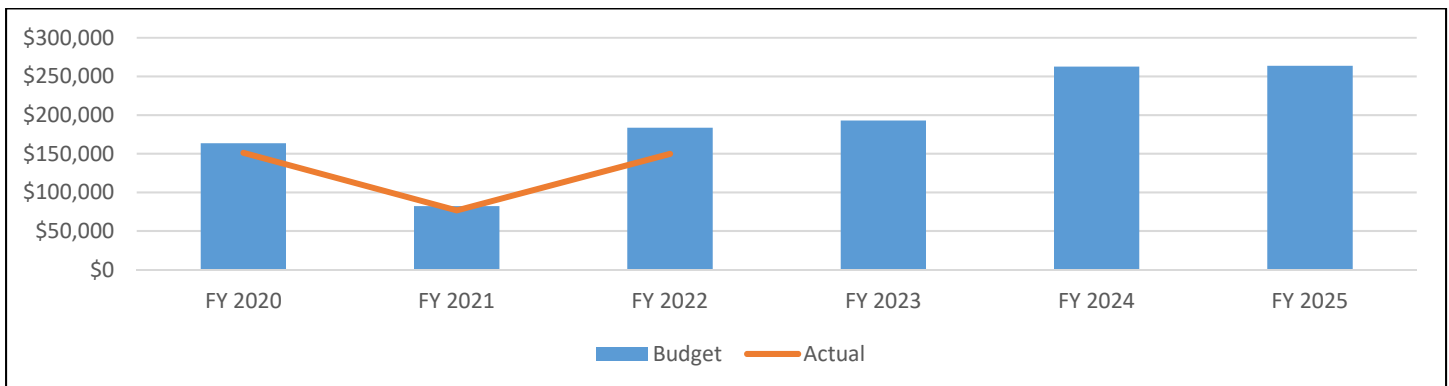
### PERFORMANCE MEASURES – CALENDAR YEAR (CY) BASIS

Item	CY 2019	CY 2020	CY 2021	CY 2022
Participants	4,213	1,256	2,000	4,100

### PERSONNEL – FISCAL YEAR (FY) BASIS

Full Time Equivalent (FTE)	FY 2022	FY 2023	FY 2024	FY 2025
Administration (Community Recreation)	1	1	1.5	1.5

### ACTUAL VS BUDGETED EXPENDITURES



City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0115- COMMUNITY RECREATION									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	42,764	85,049	90,440	96,628	99,527	9,087	10.0%	
5102	Fringe Benefits	19,885	43,477	48,874	52,363	53,083	4,209	8.6%	
5103	Part-time Wages	648	1,305	16,714	41,597	42,179	25,465	152.4%	
5104	Part-time Benefits	65	104	1,921	24,427	25,218	23,297	1212.7%	
5105	Overtime	646	1,522	-	1,351	1,351	1,351	0.0%	
5107	Part-time Overtime	50	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	3,656	6,879	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>67,715</b>	<b>138,336</b>	<b>157,949</b>	<b>216,367</b>	<b>221,358</b>	<b>63,409</b>	<b>40.1%</b>	
<b>Maintenance and Operations</b>									
5201	Office Supplies	-	20	250	250	250	-	0.0%	
5202	Operating Supplies	424	2,188	2,000	2,500	2,500	500	25.0%	
5208	Equipment Maintenance	-	232	500	500	500	-	0.0%	
5210	Professional Services	6,456	1,870	18,000	18,000	18,000	-	0.0%	
5215	Communications	951	2,934	1,950	1,950	1,950	-	0.0%	
5216	Freight and Postage	-	58	50	50	50	-	0.0%	
5223	Liability Insurance	125	236	413	295	324	(88)	-21.4%	
5227	Advertising	145	586	900	900	900	-	0.0%	
5233	Computer Related Items	416	765	4,200	4,200	4,200	-	0.0%	
5235	Membership Dues	175	175	185	300	300	115	62.2%	
5236	Transportation	-	62	1,250	-	-	(1,250)	-100.0%	
5237	Subsistence	-	-	500	-	-	(500)	-100.0%	
5238	Printing and Binding	-	-	1,800	-	-	(1,800)	-100.0%	
5252	Credit Card Expenses	-	-	1,000	1,000	1,000	-	0.0%	
5601	Uniform	-	-	-	1,000	1,000	1,000	0.0%	
5603	Employee Training	-	1,401	1,500	4,500	4,500	3,000	200.0%	
5614	Car Allowance	253	503	500	500	500	-	0.0%	
5635	Software	-	367	-	11,400	7,400	7,400	0.0%	
5815	Parks & Recreation Board	-	-	-	1,500	1,500	1,500	0.0%	
	<b>Total Maintenance and Operations</b>	<b>8,945</b>	<b>11,398</b>	<b>34,998</b>	<b>48,845</b>	<b>44,874</b>	<b>9,877</b>	<b>28.2%</b>	
	<b>Total</b>	<b>76,660</b>	<b>149,735</b>	<b>192,947</b>	<b>265,212</b>	<b>266,233</b>	<b>73,286</b>	<b>38.0%</b>	

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

## General Fund Administration Department, Planning and Zoning

### OBJECTIVE STATEMENT

Guide development in accordance with Homer’s Comprehensive Plan and Homer City Code.

### FUNCTIONS AND RESPONSIBILITIES

The Planning Office interprets and administers Homer’s Zoning and Subdivision Code.

### LONG-TERM CONSIDERATIONS

- New electronic permitting system rollout.
- Pending update of Comprehensive Plan, City Code, and adoption of building codes.
- Develop training to supplement office goals along with work/career plans.
- Consider efforts needed to update Title 21, Transportation and Comprehensive Plans and a Clearing and Grading Ordinance.

### PRIOR YEAR’S ACCOMPLISHMENTS

- ✓ Took on food truck permits
- ✓ Permitting system nearly ready for public
- ✓ Adopted Hazard Mitigation Plan
- ✓ Adopted Coastal Bluff Regulations
- ✓ Rezoned additional Urban Residential
- ✓ Adopted code to help reduce CUP apps
- ✓ Hired and trained/training two new employees

### BUDGET PERIOD GOALS AND OBJECTIVES

- Continue training programs for new hires to come up to speed on routine office activities and expand to cross training and work in support of Planning related project activities.
- Refine electronic permitting system after gaining experience with public and staff use.
- Support/adopt clearing and grading ordinance.
- Support activities in relation to Comprehensive Plan update.
- Work on rezoning more Urban Residential.
- Contribute to housing challenges conversations and activities.
- Work on adopting and implementing clearing a grading ordinance.
- Complete permit closeout procedures (gain as-built, document improvements).
- Work with Public Works to implement site development program in relation to clearing, grading, drainage, and stormwater regulations.

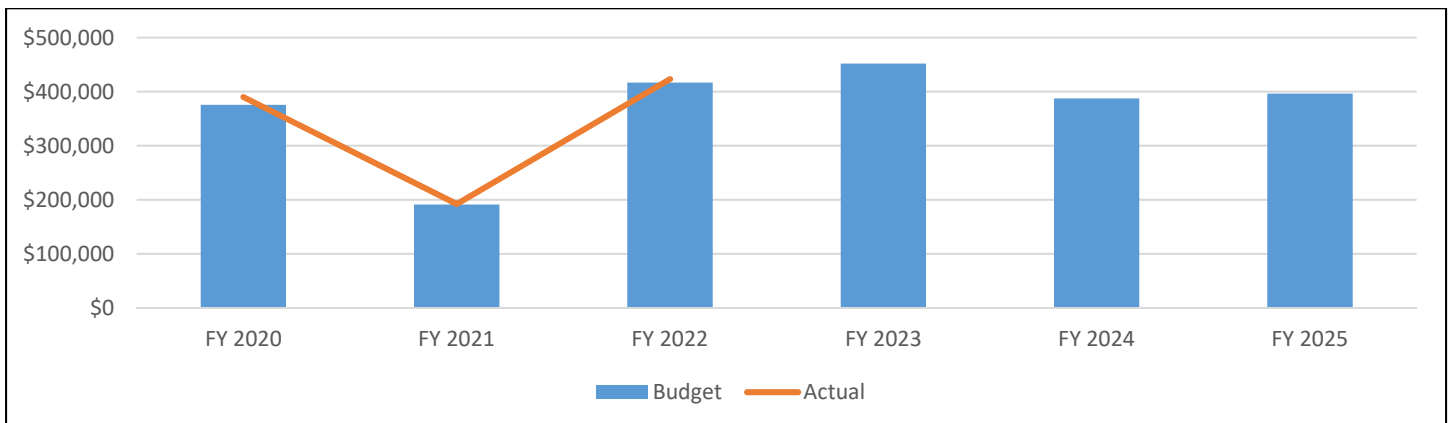
### PERFORMANCE MEASURES – CALENDAR YEAR (CY) BASIS

Item	CY 2019	CY 2020	CY 2021	CY 2022
Zoning Permits Issued	70	66	63	67
Plats Reviewed	18	12	13	8
Conditional Use Permits	8	16	8	5

### PERSONNEL – FISCAL YEAR (FY) BASIS

Full Time Equivalent (FTE)	FY 2022	FY 2023	FY 2024	FY 2025
Administration (Planning and Zoning)	3	3	2.5	2.5

### ACTUAL VS BUDGETED EXPENDITURES



City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>								
<b>DEPT 0130 - PLANNING &amp; ZONING</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
5101	Salary and Wages	119,352	245,511	264,590	175,752	180,939	(83,651)	-31.6%
5102	Fringe Benefits	56,802	129,157	138,359	91,756	93,758	(44,601)	-32.2%
5103	Part-time Wages	-	-	-	30,281	31,130	31,130	0.0%
5104	Part-time Benefits	-	-	-	21,849	22,638	22,638	0.0%
5105	Overtime	1,675	1,978	3,000	3,000	3,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	10,193	19,663	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>188,022</b>	<b>396,308</b>	<b>405,948</b>	<b>322,638</b>	<b>331,465</b>	<b>(74,484)</b>	<b>-18.3%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	463	321	1,500	2,000	2,000	500	33.3%
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5206	Food and Staples	-	32	400	2,000	2,000	1,600	400.0%
5208	Equipment Maintenance	-	-	500	500	500	-	0.0%
5210	Professional Services	-	2,119	8,000	10,000	10,000	2,000	25.0%
5213	Survey and Appraisal	-	-	2,000	5,000	5,000	3,000	150.0%
5215	Communications	819	1,347	700	700	700	-	0.0%
5216	Freight and Postage	-	-	150	150	150	-	0.0%
5223	Liability Insurance	287	549	915	690	759	(155)	-17.0%
5227	Advertising	424	1,497	3,000	3,000	3,000	-	0.0%
5228	Books	95	420	900	1,000	1,000	100	11.1%
5231	Tools and Equipment	48	21	600	1,000	1,000	400	66.7%
5233	Computer Related Items	-	-	1,000	1,000	1,000	-	0.0%
5235	Membership Dues	1,834	2,934	3,200	3,800	3,800	600	18.8%
5236	Transportation	-	2,194	4,500	-	-	(4,500)	-100.0%
5237	Subsistence	-	436	1,000	-	-	(1,000)	-100.0%
5238	Printing and Binding	-	-	350	1,000	1,000	650	185.7%
5252	Credit Card Expenses	-	-	-	-	-	-	0.0%
5603	Employee Training	79	2,991	5,000	17,500	17,500	12,500	250.0%
5635	Software	-	12,107	12,100	15,500	15,500	3,400	28.1%
	<b>Total Maintenance and Operations</b>	<b>4,049</b>	<b>26,967</b>	<b>45,815</b>	<b>64,840</b>	<b>64,909</b>	<b>19,095</b>	<b>41.7%</b>
	<b>Total</b>	<b>192,071</b>	<b>423,275</b>	<b>451,763</b>	<b>387,478</b>	<b>396,374</b>	<b>(55,389)</b>	<b>-12.3%</b>

FY24/25 Budget Notes:

5101/5102 - 1 FTE moved to Economic Development budget  
5103/5104 - 1 part-time planning technician  
5206/5227 - increase for comp plan development  
5213 - increased to be able to cover a simple survey  
5228 - cover current subscriptions with \$200 for additional book(s)  
5231 - office furniture for additional personnel  
5238 - cover estimated costs for replacement printer program  
5236/5237/5603 - additional staff; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

## General Fund Administration Department, Library

### MISSION STATEMENT

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.

### FUNCTIONS AND RESPONSIBILITIES

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.

### LONG-TERM CONSIDERATIONS

- Keeping current with the demands of new technology.
- Maintaining staffing and collection sufficient to support evolving literacy needs.

### PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Signed up for services that provide streaming video and virtual author talks
- ✓ Began offering hotspots and sports equipment for checkout
- ✓ Set up little libraries in city parks
- ✓ Upgrading infrastructure: microform reader, videophone, photocopier, book magnifier, fiber-optic connection, self-checkout machines, RFID tags, projector, coin boxes
- ✓ Worked through COVID and the materials challenge
- ✓ Continued cross-training staff; created a Deputy Director's position
- ✓ Upgrading library catalog
- ✓ Installed memorial bench

### BUDGET PERIOD GOALS AND OBJECTIVES

- Implement Libki system
- Revise library policies
- Consider strategic plan
- Address building maintenance issues

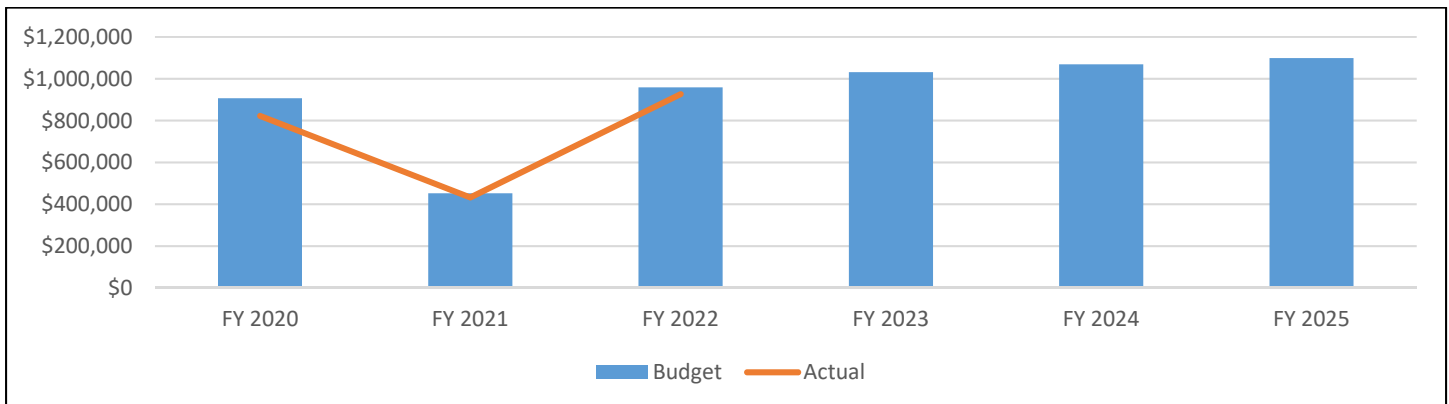
### PERFORMANCE MEASURES – CALENDAR YEAR (CY) BASIS

Item	CY 2019	CY 2020	CY 2021	CY 2022
Circulation of books and materials	169,428	88,448	112,063	136,470

### PERSONNEL – FISCAL YEAR (FY) BASIS

Full Time Equivalent (FTE)	FY 2022	FY 2023	FY 2024	FY 2025
Administration (Library)	7.5	7.5	7.5	7.5

### ACTUAL VS BUDGETED EXPENDITURES



City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0145 - LIBRARY									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	159,034	314,985	370,068	398,560	412,255	42,187	11.4%	
5102	Fringe Benefits	89,306	203,199	228,802	236,462	244,911	16,109	7.0%	
5103	Part-time Wages	38,721	87,369	114,930	108,861	110,558	(4,371)	-3.8%	
5104	Part-time Benefits	24,335	62,528	68,005	67,017	69,315	1,310	1.9%	
5105	Overtime	-	272	1,000	1,000	1,000	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	13,395	25,036	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>324,791</b>	<b>693,390</b>	<b>782,805</b>	<b>811,899</b>	<b>838,040</b>	<b>55,235</b>	<b>7.1%</b>	
<b>Maintenance and Operations</b>									
5201	Office Supplies	2,377	7,950	9,000	9,000	9,000	-	0.0%	
5202	Operating Supplies	363	1,268	1,270	1,270	1,270	-	0.0%	
5203	Fuel and Lube	15,172	23,855	18,000	18,000	18,000	-	0.0%	
5208	Equipment Maintenance	-	-	3,000	3,000	3,000	-	0.0%	
5209	Building & Grounds Maintenance	-	-	250	250	250	-	0.0%	
5210	Professional Services	80	12,971	9,400	11,200	9,400	-	0.0%	
5214	Rents & Leases	1,475	3,645	6,000	6,000	6,000	-	0.0%	
5215	Communications	6,204	27,108	33,500	36,000	36,000	2,500	7.5%	
5216	Freight and Postage	498	2,831	3,000	4,500	4,500	1,500	50.0%	
5217	Electricity	13,187	27,776	38,068	30,554	33,609	(4,459)	-11.7%	
5218	Water	224	949	1,724	1,044	1,148	(576)	-33.4%	
5219	Sewer	186	1,044	1,714	1,148	1,263	(451)	-26.3%	
5221	Property Insurance	4,206	9,305	10,236	16,541	18,195	7,959	77.8%	
5223	Liability Insurance	693	1,352	2,360	1,576	1,734	(626)	-26.5%	
5227	Advertising	229	111	1,000	1,000	1,000	-	0.0%	
5228	Books	20,886	46,083	47,000	44,000	44,000	(3,000)	-6.4%	
5229	Periodicals	5,332	9,979	10,000	12,000	12,000	2,000	20.0%	
5230	Audio Visual	7,691	17,885	16,500	16,500	16,500	-	0.0%	
5231	Tools and Equipment	2,802	2,103	4,250	4,250	4,250	-	0.0%	
5233	Computer Related Items	1,948	6,603	3,500	3,500	3,500	-	0.0%	
5235	Membership Dues	163	510	1,500	1,500	1,500	-	0.0%	
5236	Transportation	-	-	3,500	-	-	(3,500)	-100.0%	
5237	Subsistence	-	-	1,000	-	-	(1,000)	-100.0%	
5238	Printing and Binding	-	-	600	600	600	-	0.0%	
5242	Janitorial	-	-	-	-	-	-	0.0%	
5244	Snow Removal	11,250	17,125	10,200	10,200	10,200	-	0.0%	
5252	Credit Card Expenses	273	507	600	600	600	-	0.0%	
5603	Employee Training	2,354	1,237	4,000	8,500	8,500	4,500	112.5%	
5634	Networking	-	-	-	-	-	-	0.0%	
5635	Software	3,935	4,676	7,500	14,500	14,500	7,000	93.3%	
5639	Subscription Databases	-	-	-	10,000	10,000	10,000	0.0%	
	<b>Total Maintenance and Operations</b>	<b>101,528</b>	<b>226,872</b>	<b>248,672</b>	<b>267,233</b>	<b>270,519</b>	<b>21,847</b>	<b>8.8%</b>	
<b>Transfers</b>									
	<i>Transfer to Revolving Energy Fund</i>	6,264	6,264	-	-	-	-	0.0%	
5990	<b>Total Transfers</b>	<b>6,264</b>	<b>6,264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	
	<b>Total</b>	<b>432,583</b>	<b>926,526</b>	<b>1,031,478</b>	<b>1,079,132</b>	<b>1,108,559</b>	<b>77,082</b>	<b>7.5%</b>	

FY24/25 Budget Notes:  
5215/5216/5230 - reflect increased costs largely due to inflation  
5228/5229 - move \$10,000 in combined budget to new budget code for subscription databases to better account for these expenses  
5635 - reflects costs of moving the library's catalog into the cloud  
5236/5237/5603 - combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

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“WHERE THE LAND ENDS AND THE SEA BEGINS”



City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>								
<b>DEPT 0100 - MAYOR/COUNCIL</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
5101	Salary and Wages	8,850	12,150	13,000	13,000	13,000	-	0.0%
5102	Fringe Benefits	702	964	1,056	1,056	1,056	-	0.0%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	-	-	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>9,552</b>	<b>13,114</b>	<b>14,056</b>	<b>14,056</b>	<b>14,056</b>	<b>-</b>	<b>0.0%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	(12)	43	500	11,500	500	-	0.0%
5206	Food and Staples	-	2,000	2,000	10,000	2,500	500	25.0%
5210	Professional Services	179,367	3,678	25,000	25,000	25,000	-	0.0%
5211	Audit Services	13,873	95,479	98,051	107,856	118,642	20,591	21.0%
5215	Communications	1,210	191	-	-	-	-	0.0%
5223	Liability Insurance	286	503	879	720	792	(87)	-9.9%
5227	Advertising	-	-	1,000	1,000	1,000	-	0.0%
5233	Computer Related Items	939	4,682	4,500	4,500	4,500	-	0.0%
5235	Membership Dues	-	6,729	6,770	6,770	6,770	-	0.0%
5236	Transportation	-	7,457	8,000	-	-	(8,000)	-100.0%
5237	Subsistence	-	2,846	6,200	-	-	(6,200)	-100.0%
5248	Lobbying	10,500	21,000	21,000	40,000	40,000	19,000	90.5%
5280	Volunteer Incentives	-	-	4,000	4,000	4,000	-	0.0%
5603	Employee Training	325	2,750	4,000	18,200	18,200	14,200	355.0%
5605	Sister Cities	-	-	-	4,000	-	-	0.0%
5624	Legal Services	-	402,087	275,000	200,000	200,000	(75,000)	-27.3%
	<b>Total Maintenance and Operations</b>	<b>206,487</b>	<b>549,444</b>	<b>456,900</b>	<b>433,546</b>	<b>421,903</b>	<b>(34,997)</b>	<b>-7.7%</b>
<b>Transfers</b>								
5990	Transfers To	58,142	123,024	102,561	113,366	117,694	15,134	14.8%
	<b>Total Transfers</b>	<b>58,142</b>	<b>123,024</b>	<b>102,561</b>	<b>113,366</b>	<b>117,694</b>	<b>15,134</b>	<b>14.8%</b>
	<b>Total</b>	<b>274,181</b>	<b>685,582</b>	<b>573,516</b>	<b>560,968</b>	<b>553,654</b>	<b>(19,863)</b>	<b>-3.5%</b>

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

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

## General Fund Finance Department

### OBJECTIVE STATEMENT

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.

### FUNCTIONS AND RESPONSIBILITIES

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.

### LONG-TERM CONSIDERATIONS

- Changes in financial reporting due to Government Accounting Standards Board (GASB).

### PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Received the GFOA Distinguished Budget Presentation Award for the FY22/23 budget
- ✓ Completed fiscal year transition in accounting software (Caselle)
- ✓ Improved capital project reporting
- ✓ Developed Financial Supplement Forms (FSF) for Council meetings to detail current fund balance information

### BUDGET PERIOD GOALS AND OBJECTIVES

- Submit the FY24/25 budget for the GFOA Distinguished Budget Presentation Award
- Update internal policies/manuals to improve transparency in reporting
- Continue fiscal year transition in internal processes and reporting

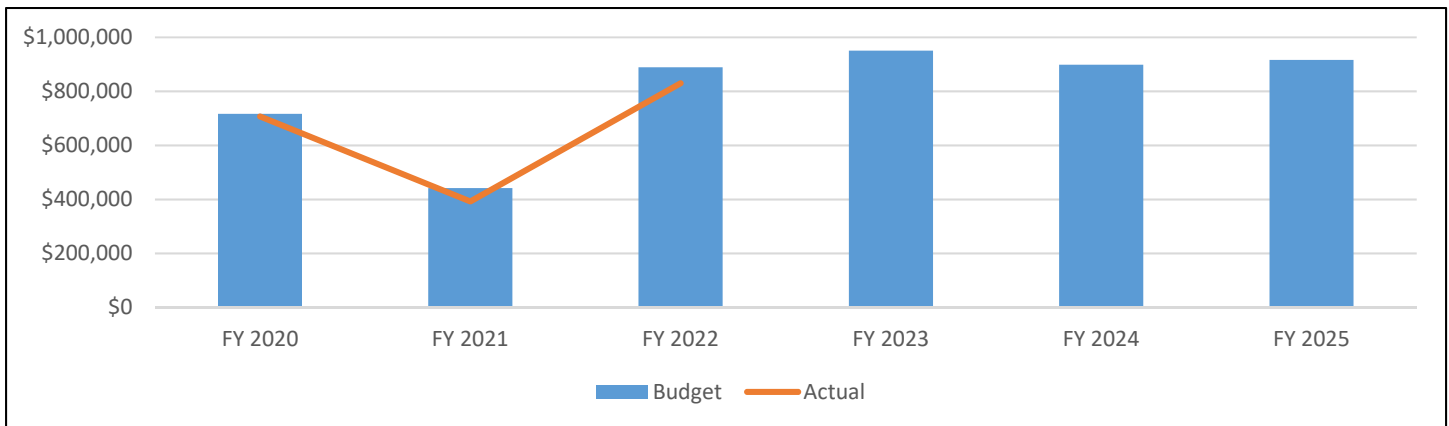
### PERFORMANCE MEASURES – CALENDAR YEAR (CY) BASIS

Item	CY 2019	CY 2020	CY 2021	CY 2022
Payroll Checks/Direct Deposits issued	3,337	3,369	3,482	3,660
Accounts Payable Checks issued	2,945	2,830	2,761	3,415
Utility invoices issued	22,224	22,614	23,072	23,525

### PERSONNEL – FISCAL YEAR (FY) BASIS

Full Time Equivalent (FTE)	FY 2022	FY 2023	FY 2024	FY 2025
Finance	7	7	7 (1 FTE to remain vacant)	7

### ACTUAL VS BUDGETED EXPENDITURES



City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0120 - FINANCE								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	224,773	445,597	540,592	498,744	511,185	(29,407)	-5.4%
5102	Fringe Benefits	118,663	265,317	299,714	256,981	261,999	(37,715)	-12.6%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	8,354	11,803	12,220	13,000	13,000	780	6.4%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	740	-	-	-	-	0.0%
5112	PERS Relief	19,635	36,346	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>371,425</b>	<b>759,803</b>	<b>852,525</b>	<b>768,726</b>	<b>786,183</b>	<b>(66,342)</b>	<b>-7.8%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	2,363	6,098	6,000	6,000	6,000	-	0.0%
5202	Operating Supplies	-	23	-	-	-	-	0.0%
5210	Professional Services	14,850	49,904	55,000	90,000	90,000	35,000	63.6%
5215	Communications	1,513	2,721	1,200	1,200	1,200	-	0.0%
5223	Liability Insurance	548	1,065	1,858	1,452	1,597	(261)	-14.0%
5231	Tools and Equipment	190	203	2,500	-	-	(2,500)	-100.0%
5233	Computer Related Items	-	7,172	-	-	-	-	0.0%
5235	Membership Dues	415	710	2,000	2,000	2,000	-	0.0%
5236	Transportation	-	-	10,000	-	-	(10,000)	-100.0%
5237	Subsistence	-	-	3,000	-	-	(3,000)	-100.0%
5238	Printing and Binding	172	945	1,000	1,000	1,000	-	0.0%
5603	Employee Training	1,365	1,155	15,000	28,000	28,000	13,000	86.7%
5635	Software	-	367	200	200	200	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>21,416</b>	<b>70,365</b>	<b>97,758</b>	<b>129,852</b>	<b>129,997</b>	<b>32,239</b>	<b>33.0%</b>
	<b>Total</b>	<b>392,840</b>	<b>830,167</b>	<b>950,283</b>	<b>898,578</b>	<b>916,181</b>	<b>(34,102)</b>	<b>-3.6%</b>

FY24/25 Budget Notes:

5101/5102 - 1.5 FTE now coded to utility fund (split 50/50 between water admin and sewer admin)

5210 - increase to allow for utilization of third party contracts on high priority projects

5236/5237/5603 - prioritizing staff training and development in FY/25; combined all travel expenses connected with employee training into one account code to be consistent with budget account descriptions

City of Homer  
FY24/25 Operating Budget

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

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

City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0149 - AIRPORT								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	22,325	75,277	49,000	46,944	48,515	(486)	-1.0%
5102	Fringe Benefits	13,519	41,705	33,463	30,980	32,020	(1,444)	-4.3%
5103	Part-time Wages	12,541	15,474	18,301	18,576	18,576	275	1.5%
5104	Part-time Benefits	1,585	1,896	2,169	2,241	2,241	72	3.3%
5105	Overtime	631	3,112	4,235	4,235	4,235	-	0.0%
5107	Part-time Overtime	160	-	1,784	1,784	1,784	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,933	6,220	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>52,694</b>	<b>143,684</b>	<b>108,952</b>	<b>104,759</b>	<b>107,369</b>	<b>(1,583)</b>	<b>-1.5%</b>
<b>Maintenance and Operations</b>								
5202	Operating Supplies	897	1,079	4,800	4,800	4,800	-	0.0%
5203	Fuel and Lube	6,312	11,507	14,600	14,600	14,600	-	0.0%
5208	Equipment Maintenance	1,793	5,423	4,100	4,100	4,100	-	0.0%
5209	Building & Grounds Maintenance	4,585	4,505	11,500	11,500	11,500	-	0.0%
5210	Professional Services	2,400	5,282	4,800	4,800	4,800	-	0.0%
5214	Rents & Leases	29,863	29,863	32,873	32,873	32,873	-	0.0%
5215	Communications	577	1,485	1,550	1,550	1,550	-	0.0%
5217	Electricity	13,296	29,442	38,919	32,386	35,625	(3,294)	-8.5%
5218	Water	635	3,668	3,540	4,035	4,438	898	25.4%
5219	Sewer	1,218	4,235	5,743	4,659	5,125	(618)	-10.8%
5220	Refuse and Disposal	293	620	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	1,707	4,063	4,469	6,337	6,971	2,502	56.0%
5223	Liability Insurance	164	325	567	364	401	(166)	-29.2%
5227	Advertising	575	-	-	-	-	-	0.0%
5231	Tools and Equipment	7,329	612	1,000	1,000	1,000	-	0.0%
5252	Credit Card Expenses	-	274	-	750	750	750	0.0%
5614	Car Allowance	109	214	104	104	104	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>71,754</b>	<b>102,597</b>	<b>129,566</b>	<b>124,859</b>	<b>129,637</b>	<b>71</b>	<b>0.1%</b>
<b>Transfers</b>								
	<i>Transfer to Revolving Energy Fund</i>	7,762	7,762	-	-	-	-	0.0%
5990	<b>Total Transfers</b>	<b>7,762</b>	<b>7,762</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
	<b>Total</b>	<b>132,210</b>	<b>254,043</b>	<b>238,518</b>	<b>229,618</b>	<b>237,006</b>	<b>(1,512)</b>	<b>-0.6%</b>

FY24/25 Budget Notes:

City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0140 - CITY HALL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
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%
	<b>Total Salaries and Benefits</b>	-	-	-	-	-	-	<b>0.0%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	1,338	5,121	5,000	5,000	5,000	-	0.0%
5202	Operating Supplies	-	961	2,000	2,000	2,000	-	0.0%
5203	Fuel and Lube	4,750	5,963	7,000	7,000	7,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	500	500	500	-	0.0%
5209	Building & Grounds Maintenance	-	4,839	3,000	3,000	3,000	-	0.0%
5210	Professional Services	-	5,202	6,000	6,000	6,000	-	0.0%
5214	Rents & Leases	14,494	27,261	40,000	40,000	40,000	-	0.0%
5215	Communications	5,133	17,134	15,000	15,000	15,000	-	0.0%
5216	Freight and Postage	13,540	15,762	15,500	3,500	3,500	(12,000)	-77.4%
5217	Electricity	16,333	37,371	23,079	41,108	45,219	22,140	95.9%
5218	Water	343	662	918	729	801	(116)	-12.7%
5219	Sewer	338	661	828	727	799	(29)	-3.5%
5220	Refuse and Disposal	151	302	350	350	350	-	0.0%
5221	Property Insurance	1,964	4,667	4,900	7,156	7,871	2,971	60.6%
5222	Auto Insurance	218	435	457	466	513	56	12.2%
5223	Liability Insurance	102	193	322	203	223	(99)	-30.7%
5224	Fidelity Bond	225	450	450	450	450	-	0.0%
5244	Snow Removal	8,835	14,060	7,500	7,500	7,500	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>67,764</b>	<b>141,045</b>	<b>132,805</b>	<b>140,688</b>	<b>145,727</b>	<b>12,922</b>	<b>9.7%</b>
<b>Transfers</b>								
	<i>Transfer to Revolving Energy Fund</i>	3,182	3,182	-	-	-	-	0.0%
5990	<b>Total Transfers</b>	<b>3,182</b>	<b>3,182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
	<b>Total</b>	<b>70,945</b>	<b>144,227</b>	<b>132,805</b>	<b>140,688</b>	<b>145,727</b>	<b>12,922</b>	<b>9.7%</b>

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>								
<b>DEPT 0350 - NON-DEPARTMENTAL</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
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%
	<b>Total Salaries and Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Maintenance and Operations</b>								
5210	Professional Services	275,000	25,000	-	-	-	-	0.0%
5801	Pratt Museum	69,000	69,000	69,000	79,000	79,000	10,000	14.5%
5804	Homer Chamber of Commerce	-	-	-	75,000	75,000	75,000	0.0%
5830	Homer Foundation	25,000	25,000	25,000	25,000	25,000	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>369,000</b>	<b>119,000</b>	<b>94,000</b>	<b>179,000</b>	<b>179,000</b>	<b>85,000</b>	<b>90.4%</b>
<b>Capital Outlay and Transfers</b>								
5990	Transfers To	-	-	164,646	-	-	(164,646)	-100.0%
	<b>Total C/O, Transfers &amp; Reserves</b>	<b>-</b>	<b>-</b>	<b>164,646</b>	<b>-</b>	<b>-</b>	<b>(164,646)</b>	<b>-100.0%</b>
	<b>Total</b>	<b>369,000</b>	<b>119,000</b>	<b>258,646</b>	<b>179,000</b>	<b>179,000</b>	<b>(79,646)</b>	<b>-30.8%</b>

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



City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>								
<b>DEPT 0360 - LEAVE CASH OUT</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
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%
	<b>Total Salaries and Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Maintenance and Operations</b>								
5106	Leave Cash Out	58,222	136,126	122,629	221,360	178,375	55,747	45.5%
	<b>Total Maintenance and Operations</b>	<b>58,222</b>	<b>136,126</b>	<b>122,629</b>	<b>221,360</b>	<b>178,375</b>	<b>55,747</b>	<b>45.5%</b>
	<b>Total</b>	<b>58,222</b>	<b>136,126</b>	<b>122,629</b>	<b>221,360</b>	<b>178,375</b>	<b>55,747</b>	<b>45.5%</b>

FY24/25 Budget Notes:

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

# General Fund Fire Department

## MISSION STATEMENT

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.

## FUNCTIONS AND RESPONSIBILITIES

The Fire and Emergency Service staff and volunteers provide professional emergency services to the community 24/7/365.

The Fire Department is split across three budget pages: (1) Fire Administration (0150) - Supports all facets of the department and the volunteers that is not directly attributable to Fire or Emergency Services; (2) 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; and (3) Emergency Medical Services (0152) - Provide emergency medical needs and transport to the hospital.

## LONG-TERM CONSIDERATIONS

- 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.

## PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Submitted 6 grant opportunities, total grant dollars requested exceeded 750,000 - 3 of 6 grants were awarded over 100,000
- ✓ Increased the medical service capability to mostly ALS with more paramedic level care.
- ✓ Improved the health and wellness program for members.
- ✓ Completed 2-EMT classes, firefighter-1, firefighter-2, fire officer-1, swift-water instructor, technical rope rescue instructor and AEMT classes for a total of more than 800 hours of training.
- ✓ Revised State mandated EMS protocols.
- ✓ Held open house to educate the public on their fire departments strengths and needs.
- ✓ Change to a new station software to improve data collection and report retrieval.

## BUDGET PERIOD GOALS AND OBJECTIVES

- Secure more funding to replace aged, uncompliant vehicles.
- Continue to peruse grant funding.
- Work with local officials to improve City code relating to open burning and the burn permit process.
- Keep working on recruitment and retention
- Focus on Tech rescue, confined space and urban search and rescue. (USAR)

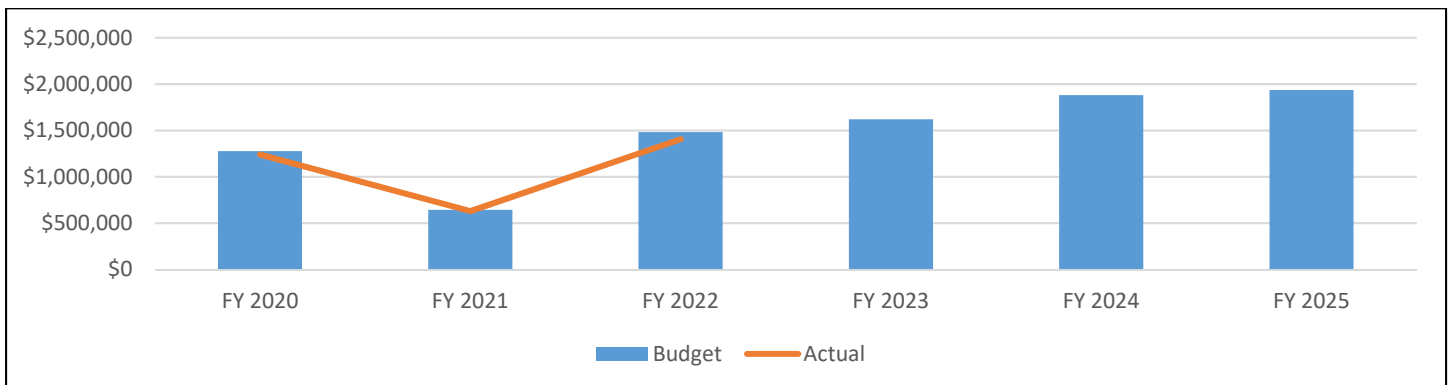
## PERFORMANCE MEASURES – CALENDAR YEAR (CY) BASIS

Item	CY 2019	CY 2020	CY 2021	CY 2022
Fire and EMS calls	636	624	637	785

## PERSONNEL – FISCAL YEAR (FY) BASIS

Full Time Equivalent (FTE)	FY 2022	FY 2023	FY 2024	FY 2025
Fire	8	10	10	10

## ACTUAL VS BUDGETED EXPENDITURES



City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>									
<b>FIRE</b>	<b>COMBINED EXPENDITURES</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	281,397	563,327	669,724	781,627	806,444	136,720	20.4%	
5102	Fringe Benefits	158,164	346,780	381,065	462,945	477,458	96,393	25.3%	
5103	Part-time Wages	21,522	76,333	126,235	55,049	55,049	(71,186)	-56.4%	
5104	Part-time Benefits	2,474	9,018	17,155	6,845	6,845	(10,311)	-60.1%	
5105	Overtime	24,570	49,187	42,964	42,964	42,964	-	0.0%	
5107	Part-time Overtime	-	2,024	3,701	3,701	3,701	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	25,770	48,494	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>513,896</b>	<b>1,095,163</b>	<b>1,240,845</b>	<b>1,353,131</b>	<b>1,392,460</b>	<b>151,615</b>	<b>12.2%</b>	
<b>Maintenance and Operations</b>									
5201	Office Supplies	282	2,635	3,500	3,500	3,500	-	0.0%	
5202	Operating Supplies	10,446	30,604	30,500	43,600	43,260	12,760	41.8%	
5203	Fuel and Lube	5,957	18,817	15,000	15,000	15,000	-	0.0%	
5206	Food and Staples	2,130	5,062	5,000	5,000	5,000	-	0.0%	
5207	Vehicle and Boat Maintenance	12,168	(375)	13,000	13,500	14,000	1,000	7.7%	
5208	Equipment Maintenance	195	1,735	8,000	19,000	21,000	13,000	162.5%	
5209	Building & Grounds Maintenance	7,168	10,446	9,000	12,000	12,000	3,000	33.3%	
5210	Professional Services	9,705	35,656	58,000	113,250	114,250	56,250	97.0%	
5214	Rents & Leases	906	4,216	7,000	5,000	5,500	(1,500)	-21.4%	
5215	Communications	6,294	28,454	20,000	22,000	24,000	4,000	20.0%	
5216	Freight and Postage	317	445	800	800	800	-	0.0%	
5217	Electricity	8,645	15,183	30,648	16,701	18,371	(12,276)	-40.1%	
5218	Water	695	1,591	2,013	1,750	1,925	(88)	-4.4%	
5219	Sewer	694	1,677	1,851	1,845	2,030	178	9.6%	
5220	Refuse and Disposal	452	911	1,500	1,500	1,500	-	0.0%	
5221	Property Insurance	1,787	6,544	7,198	10,148	11,162	3,964	55.1%	
5222	Auto Insurance	6,513	14,642	16,105	15,730	17,303	1,198	7.4%	
5223	Liability Insurance	909	1,853	3,234	2,475	2,722	(512)	-15.8%	
5227	Advertising	-	1,052	500	500	500	-	0.0%	
5228	Books	-	700	500	-	-	(500)	-100.0%	
5231	Tools and Equipment	7,888	24,417	27,000	47,895	47,895	20,895	77.4%	
5233	Computer Related Items	64	3,428	5,000	5,000	5,000	-	0.0%	
5235	Membership Dues	862	1,245	3,500	3,500	3,500	-	0.0%	
5236	Transportation	249	6,020	6,000	-	-	(6,000)	-100.0%	
5237	Subsistence	146	4,337	5,500	-	-	(5,500)	-100.0%	
5244	Snow Removal	4,200	7,870	-	-	-	-	0.0%	
5280	Volunteer Incentives	9,864	23,918	35,000	35,000	35,000	-	0.0%	
5601	Uniform	3,299	7,038	6,500	34,500	34,500	28,000	430.8%	
5602	Safety Equipment	8,524	19,108	21,000	27,000	29,000	8,000	38.1%	
5603	Employee Training	5,862	28,615	33,500	69,100	72,360	38,860	116.0%	
5604	Public Education	524	2,087	2,250	2,750	2,750	500	22.2%	
5635	Software	-	734	-	-	-	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>116,747</b>	<b>310,665</b>	<b>378,599</b>	<b>528,044</b>	<b>543,829</b>	<b>165,230</b>	<b>43.6%</b>	
	<b>Total</b>	<b>630,643</b>	<b>1,405,827</b>	<b>1,619,444</b>	<b>1,881,175</b>	<b>1,936,289</b>	<b>316,845</b>	<b>19.6%</b>	

City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>								
<b>DEPT 0150 - FIRE ADMINISTRATION</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
5101	Salary and Wages	75,907	156,408	239,187	230,830	237,658	(1,528)	-0.6%
5102	Fringe Benefits	49,357	109,427	134,977	133,748	137,376	2,399	1.8%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	12,973	22,213	14,070	14,070	14,070	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,486	14,173	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>145,722</b>	<b>302,222</b>	<b>388,234</b>	<b>378,648</b>	<b>389,104</b>	<b>870</b>	<b>0.2%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	282	2,635	3,500	3,500	3,500	-	0.0%
5202	Operating Supplies	809	7,497	4,500	5,000	5,500	1,000	22.2%
5203	Fuel and Lube	5,957	18,817	15,000	15,000	15,000	-	0.0%
5206	Food and Staples	2,130	5,062	5,000	5,000	5,000	-	0.0%
5207	Vehicle and Boat Maintenance	1,060	3,967	2,000	2,500	3,000	1,000	50.0%
5208	Equipment Maintenance	26	135	5,000	9,500	10,500	5,500	110.0%
5209	Building & Grounds Maintenance	7,168	10,446	9,000	12,000	12,000	3,000	33.3%
5210	Professional Services	9,705	27,761	31,000	103,750	103,750	72,750	234.7%
5214	Rents & Leases	906	4,216	7,000	5,000	5,500	(1,500)	-21.4%
5215	Communications	6,294	28,454	20,000	22,000	24,000	4,000	20.0%
5216	Freight and Postage	317	445	800	800	800	-	0.0%
5217	Electricity	8,645	15,183	30,648	16,701	18,371	(12,276)	-40.1%
5218	Water	695	1,591	2,013	1,750	1,925	(88)	-4.4%
5219	Sewer	694	1,677	1,851	1,845	2,030	178	9.6%
5220	Refuse and Disposal	452	911	1,500	1,500	1,500	-	0.0%
5221	Property Insurance	1,787	6,544	7,198	10,148	11,162	3,964	55.1%
5222	Auto Insurance	6,513	14,642	16,105	15,730	17,303	1,198	7.4%
5223	Liability Insurance	909	1,853	3,234	2,475	2,722	(512)	-15.8%
5227	Advertising	-	1,052	500	500	500	-	0.0%
5228	Books	-	700	500	-	-	(500)	-100.0%
5231	Tools and Equipment	2,510	8,676	10,000	10,000	10,000	-	0.0%
5233	Computer Related Items	64	3,428	5,000	5,000	5,000	-	0.0%
5235	Membership Dues	362	170	1,250	1,250	1,250	-	0.0%
5236	Transportation	249	5,891	6,000	-	-	(6,000)	-100.0%
5237	Subsistence	146	4,337	5,500	-	-	(5,500)	-100.0%
5244	Snow Removal	4,200	7,870	-	-	-	-	0.0%
5280	Volunteer Incentives	9,864	23,918	35,000	35,000	35,000	-	0.0%
5601	Uniform	1,172	5,521	4,000	34,500	34,500	30,500	762.5%
5602	Safety Equipment	661	-	-	-	-	-	0.0%
5603	Employee Training	25	1,950	3,500	21,500	23,000	19,500	557.1%
5604	Public Education	47	750	750	750	750	-	0.0%
5635	Software	-	734	-	-	-	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>73,651</b>	<b>216,832</b>	<b>237,349</b>	<b>342,699</b>	<b>353,564</b>	<b>116,215</b>	<b>49.0%</b>
	<b>Total</b>	<b>219,373</b>	<b>519,053</b>	<b>625,583</b>	<b>721,347</b>	<b>742,668</b>	<b>117,085</b>	<b>18.7%</b>

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

City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0151 - FIRE SERVICES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	96,281	190,739	217,429	275,399	284,393	66,963	30.8%
5102	Fringe Benefits	51,947	113,100	123,769	164,599	170,041	46,272	37.4%
5103	Part-time Wages	4,196	38,166	63,118	27,524	27,524	(35,593)	-56.4%
5104	Part-time Benefits	492	4,509	8,578	3,422	3,422	(5,155)	-60.1%
5105	Overtime	4,818	9,975	14,447	14,447	14,447	-	0.0%
5107	Part-time Overtime	-	1,012	1,850	1,850	1,850	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	8,515	15,788	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>166,249</b>	<b>373,289</b>	<b>429,191</b>	<b>487,242</b>	<b>501,678</b>	<b>72,487</b>	<b>16.9%</b>
<b>Maintenance and Operations</b>								
5202	Operating Supplies	3,287	5,024	5,000	5,000	5,000	-	0.0%
5207	Vehicle and Boat Maintenance	11,107	(4,342)	11,000	11,000	11,000	-	0.0%
5208	Equipment Maintenance	169	1,600	3,000	9,500	10,500	7,500	250.0%
5210	Professional Services	-	4,122	22,000	5,000	6,000	(16,000)	-72.7%
5231	Tools and Equipment	3,411	10,417	12,000	30,395	30,395	18,395	153.3%
5235	Membership Dues	500	1,075	2,000	2,000	2,000	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5601	Uniform	1,171	1,389	2,500	-	-	(2,500)	-100.0%
5602	Safety Equipment	7,643	17,443	18,000	24,000	26,000	8,000	44.4%
5603	Employee Training	1,683	11,225	14,000	30,000	30,000	16,000	114.3%
5604	Public Education	425	1,000	1,000	1,000	1,000	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>29,397</b>	<b>48,953</b>	<b>90,500</b>	<b>117,895</b>	<b>121,895</b>	<b>31,395</b>	<b>34.7%</b>
	<b>Total</b>	<b>195,646</b>	<b>422,242</b>	<b>519,691</b>	<b>605,137</b>	<b>623,573</b>	<b>103,882</b>	<b>20.0%</b>

FY24/25 Budget Notes:

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

City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0152 - EMS SERVICES									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	109,209	216,180	213,108	275,399	284,393	71,285	33.5%	
5102	Fringe Benefits	56,860	124,253	122,320	164,599	170,041	47,722	39.0%	
5103	Part-time Wages	17,326	38,166	63,118	27,524	27,524	(35,593)	-56.4%	
5104	Part-time Benefits	1,982	4,509	8,578	3,422	3,422	(5,155)	-60.1%	
5105	Overtime	6,779	17,000	14,447	14,447	14,447	-	0.0%	
5107	Part-time Overtime	-	1,012	1,850	1,850	1,850	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	9,769	18,533	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>201,924</b>	<b>419,652</b>	<b>423,420</b>	<b>487,242</b>	<b>501,678</b>	<b>78,258</b>	<b>18.5%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	6,350	18,083	21,000	33,600	32,760	11,760	56.0%	
5210	Professional Services	-	3,774	5,000	4,500	4,500	(500)	-10.0%	
5231	Tools and Equipment	1,967	5,325	5,000	7,500	7,500	2,500	50.0%	
5235	Membership Dues	-	-	250	250	250	-	0.0%	
5236	Transportation	-	129	-	-	-	-	0.0%	
5237	Subsistence	-	-	-	-	-	-	0.0%	
5601	Uniform	956	127	-	-	-	-	0.0%	
5602	Safety Equipment	220	1,665	3,000	3,000	3,000	-	0.0%	
5603	Employee Training	4,154	15,440	16,000	17,600	19,360	3,360	21.0%	
5604	Public Education	52	337	500	1,000	1,000	500	100.0%	
	<b>Total Maintenance and Operations</b>	<b>13,699</b>	<b>44,880</b>	<b>50,750</b>	<b>67,450</b>	<b>68,370</b>	<b>17,620</b>	<b>34.7%</b>	
	<b>Total</b>	<b>215,624</b>	<b>464,532</b>	<b>474,170</b>	<b>554,692</b>	<b>570,048</b>	<b>95,878</b>	<b>20.2%</b>	

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

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“WHERE THE LAND ENDS AND THE SEA BEGINS”



## General Fund Police Department

### MISSION STATEMENT

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.

### FUNCTIONS AND RESPONSIBILITIES

The Police Department is split across six budget pages: (1) Administration (0160) - Supports all facets of the department to include patrol, traffic enforcement, investigations, jail, animal control, dispatch and general police work; (2) 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; (3) 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; (4) 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; (5) Jail (0164) - Responsible for the welfare of prisoners that are arrested by the Homer Police, the Alaska State Troopers and other allied agencies, track court proceedings for all prisoners; (6) 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.

### LONG-TERM CONSIDERATIONS

- Adequate staffing to meet the increasing operational needs.
- Maintain and upgrade patrol fleet.
- Animal Shelter contract expires in CY 2023.

### PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ CAD installation and training
- ✓ Increased jail contract funding
- ✓ Resolution of the Duffy Murnane case by arrest
- ✓ Jail booking procedure updated and computerized

### BUDGET PERIOD GOALS AND OBJECTIVES

- Pursue agency accreditation through The Accreditation Alliance
- Complete CAD mobile installation
- Negotiate new contract for Animal Shelter Operations
- In-car videos for patrol
- Obtain virtual reality training system
- Upgrade and expand night vision equipment for officers

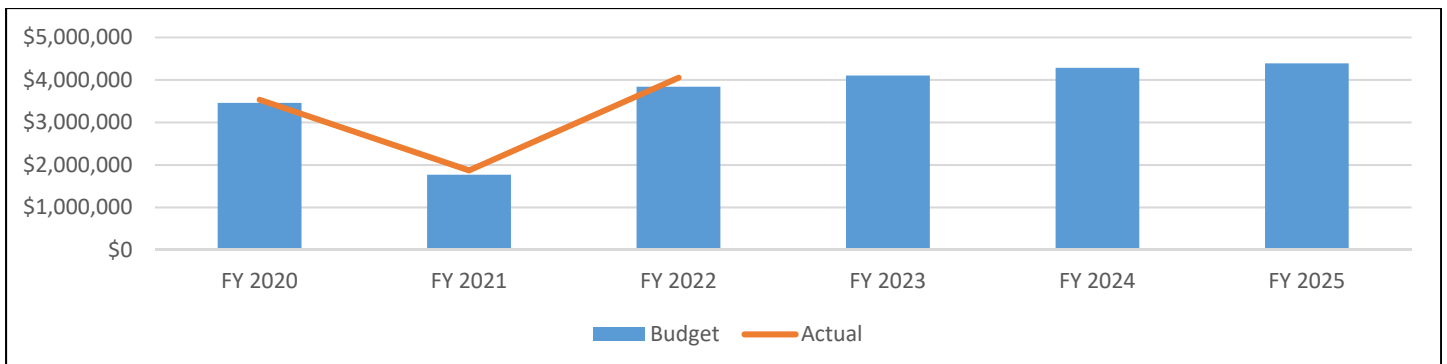
### PERFORMANCE MEASURES – CALENDAR YEAR (CY) BASIS

Item	CY 2019	CY 2020	CY 2021	CY 2022
Arrests charges	522	328	566	614
Citations	866	111	80	103
Jail bookings	458	375	484	519
Jail days served	647.5	535.5	785	836.5
Animal Shelter – Strays turned ins inside City limits	157	97	87	81
Animal Shelter – Strays turned ins from outside City limits	108	47	57	53

### PERSONNEL – FISCAL YEAR (FY) BASIS

Full Time Equivalent (FTE)	FY 2022	FY 2023	FY 2024	FY 2025
Police	23.5	23.5	23.5	23.5

### ACTUAL VS BUDGETED EXPENDITURES



City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
POLICE COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23	
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	764,310	1,585,538	1,914,037	1,937,086	1,991,400	77,363	4.0%
5102	Fringe Benefits	459,120	1,060,276	1,043,587	1,063,956	1,091,392	47,806	4.6%
5103	Part-time Wages	19,345	21,681	65,026	65,090	66,271	1,245	1.9%
5104	Part-time Benefits	2,175	3,039	26,820	27,031	27,890	1,070	4.0%
5105	Overtime	176,041	434,697	264,844	264,844	264,844	-	0.0%
5107	Part-time Overtime	211	6,561	7,000	7,000	7,000	-	0.0%
5108	Unemployment Benefits	6,290	555	-	-	-	-	0.0%
5112	PERS Relief	79,201	160,661	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>1,506,692</b>	<b>3,273,008</b>	<b>3,321,313</b>	<b>3,365,008</b>	<b>3,448,797</b>	<b>127,484</b>	<b>3.8%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	2,614	3,036	7,750	7,750	7,750	-	0.0%
5202	Operating Supplies	7,040	13,071	20,500	20,500	20,500	-	0.0%
5203	Fuel and Lube	31,993	76,938	55,700	55,700	55,700	-	0.0%
5205	Ammunition	18,215	18,116	20,000	20,000	20,000	-	0.0%
5206	Food and Staples	7,975	27,016	21,000	21,000	21,000	-	0.0%
5207	Vehicle and Boat Maintenance	3,883	4,448	5,500	6,500	6,500	1,000	18.2%
5208	Equipment Maintenance	2,515	2,716	7,750	7,750	7,750	-	0.0%
5209	Building & Grounds Maintenance	4,194	8,049	12,000	13,000	14,000	2,000	16.7%
5210	Professional Services	108,529	226,607	240,457	346,000	346,000	105,543	43.9%
5214	Rents & Leases	6,769	17,296	15,500	16,350	17,285	1,785	11.5%
5215	Communications	23,197	64,148	43,600	46,600	48,600	5,000	11.5%
5216	Freight and Postage	1,208	2,460	1,600	2,650	2,650	1,050	65.6%
5217	Electricity	28,665	50,221	59,713	55,244	60,768	1,055	1.8%
5218	Water	831	1,693	2,625	1,862	2,048	(576)	-22.0%
5219	Sewer	762	1,589	2,415	1,748	1,922	(493)	-20.4%
5220	Refuse and Disposal	577	1,171	1,600	1,600	1,600	-	0.0%
5221	Property Insurance	1,439	5,850	6,382	8,867	9,754	3,372	52.8%
5222	Auto Insurance	5,858	12,994	14,293	14,096	15,506	1,212	8.5%
5223	Liability Insurance	42,259	80,563	91,875	105,479	116,027	24,152	26.3%
5227	Advertising	250	1,091	3,000	3,500	3,500	500	16.7%
5231	Tools and Equipment	26,507	45,110	32,500	40,000	40,000	7,500	23.1%
5233	Computer Related Items	-	225	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	604	1,822	1,250	1,650	1,650	400	32.0%
5236	Transportation	1,364	9,031	5,150	-	-	(5,150)	-100.0%
5237	Subsistence	818	3,943	2,100	-	-	(2,100)	-100.0%
5242	Janitorial	-	2	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	8,425	16,670	12,000	12,000	12,000	-	0.0%
5601	Uniform	8,224	24,555	19,500	21,000	21,000	1,500	7.7%
5603	Employee Training	17,225	38,758	53,000	63,750	63,750	10,750	20.3%
5625	Impound Costs	2,060	2,735	6,000	6,000	6,000	-	0.0%
5626	Jail Laundry Services	-	733	-	-	-	-	0.0%
5630	Haven House	-	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	-	1,296	-	-	-	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>363,998</b>	<b>777,950</b>	<b>781,761</b>	<b>917,595</b>	<b>940,260</b>	<b>158,499</b>	<b>20.3%</b>
<b>Transfers</b>								
5990	Transfers To	934	934	-	-	-	-	0.0%
	<b>Total Transfers</b>	<b>934</b>	<b>934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
	<b>Total</b>	<b>1,871,625</b>	<b>4,051,892</b>	<b>4,103,074</b>	<b>4,282,603</b>	<b>4,389,057</b>	<b>285,983</b>	<b>7.0%</b>

City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>								
<b>DEPT 0160 - POLICE ADMINISTRATION</b>								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	53,643	106,724	113,915	115,624	119,092	5,177	4.5%
5102	Fringe Benefits	14,997	33,809	33,821	40,966	41,038	7,217	21.3%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	3,216	6,580	2,256	2,256	2,256	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	4,789	9,004	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>76,645</b>	<b>156,118</b>	<b>149,991</b>	<b>158,845</b>	<b>162,386</b>	<b>12,394</b>	<b>8.3%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	1,011	1,253	1,000	1,000	1,000	-	0.0%
5202	Operating Supplies	2,070	3,492	8,000	8,000	8,000	-	0.0%
5203	Fuel and Lube	23,031	63,623	42,500	42,500	42,500	-	0.0%
5205	Ammunition	18,215	18,116	20,000	20,000	20,000	-	0.0%
5206	Food and Staples	275	471	1,000	1,000	1,000	-	0.0%
5207	Vehicle and Boat Maintenance	3,883	4,448	4,000	5,000	5,000	1,000	25.0%
5208	Equipment Maintenance	2,515	2,716	6,000	6,000	6,000	-	0.0%
5209	Building & Grounds Maintenance	4,194	5,144	4,000	5,000	6,000	2,000	50.0%
5210	Professional Services	4,550	10,758	16,000	16,000	16,000	-	0.0%
5214	Rents & Leases	5,304	12,676	8,500	9,350	10,285	1,785	21.0%
5215	Communications	23,082	59,445	43,000	46,000	48,000	5,000	11.6%
5216	Freight and Postage	78	626	350	350	350	-	0.0%
5217	Electricity	24,128	30,094	39,609	33,103	36,414	(3,196)	-8.1%
5218	Water	482	941	1,559	1,035	1,138	(421)	-27.0%
5219	Sewer	458	898	1,460	988	1,087	(374)	-25.6%
5220	Refuse and Disposal	432	863	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	972	4,794	5,273	7,130	7,843	2,570	48.7%
5222	Auto Insurance	5,858	12,994	14,293	14,096	15,506	1,212	8.5%
5223	Liability Insurance	9,605	18,351	23,260	23,763	26,139	2,879	12.4%
5227	Advertising	250	1,091	3,000	3,500	3,500	500	16.7%
5231	Tools and Equipment	19,487	27,520	13,500	17,000	17,000	3,500	25.9%
5233	Computer Related Items	-	-	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	604	1,822	1,000	1,400	1,400	400	40.0%
5236	Transportation	1,269	7,093	2,000	-	-	(2,000)	-100.0%
5237	Subsistence	818	3,943	1,000	-	-	(1,000)	-100.0%
5242	Janitorial	-	2	1,000	1,000	1,000	-	0.0%
5244	Snow Removal	8,425	16,670	12,000	12,000	12,000	-	0.0%
5601	Uniform	6,717	18,986	6,500	8,000	8,000	1,500	23.1%
5603	Employee Training	15,269	34,239	39,000	45,600	45,600	6,600	16.9%
5625	Impound Costs	2,060	2,735	6,000	6,000	6,000	-	0.0%
5630	Haven House	-	14,000	14,000	14,000	14,000	-	0.0%
5635	Software	-	1,296	-	-	-	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>185,042</b>	<b>381,098</b>	<b>341,805</b>	<b>351,815</b>	<b>363,761</b>	<b>21,957</b>	<b>6.4%</b>
	<b>Total</b>	<b>261,687</b>	<b>537,216</b>	<b>491,796</b>	<b>510,660</b>	<b>526,147</b>	<b>34,351</b>	<b>7.0%</b>

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>								
<b>DEPT 0161 - DISPATCH</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
5101	Salary and Wages	181,271	323,451	405,407	383,626	397,569	(7,838)	-1.9%
5102	Fringe Benefits	101,892	223,212	238,466	230,989	238,848	381	0.2%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	20,114	56,721	42,446	42,446	42,446	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	16,962	30,375	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>320,238</b>	<b>633,759</b>	<b>686,319</b>	<b>657,061</b>	<b>678,863</b>	<b>(7,457)</b>	<b>-1.1%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	1,025	1,052	5,250	5,250	5,250	-	0.0%
5202	Operating Supplies	104	369	2,500	2,500	2,500	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	40	969	750	14,000	14,000	13,250	1766.7%
5214	Rents & Leases	1,465	4,620	7,000	7,000	7,000	-	0.0%
5215	Communications	-	4,404	-	-	-	-	0.0%
5216	Freight and Postage	1,131	1,276	1,000	2,000	2,000	1,000	100.0%
5231	Tools and Equipment	1,699	4,643	4,000	7,000	7,000	3,000	75.0%
5233	Computer Related Items	-	225	-	-	-	-	0.0%
5235	Membership Dues	-	-	250	250	250	-	0.0%
5236	Transportation	-	-	750	-	-	(750)	-100.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5601	Uniform	682	3,265	3,000	3,000	3,000	-	0.0%
5603	Employee Training	1,522	4,519	11,000	11,750	11,750	750	6.8%
	<b>Total Maintenance and Operations</b>	<b>7,667</b>	<b>25,342</b>	<b>35,500</b>	<b>52,750</b>	<b>52,750</b>	<b>17,250</b>	<b>48.6%</b>
	<b>Total</b>	<b>327,905</b>	<b>659,100</b>	<b>721,819</b>	<b>709,811</b>	<b>731,613</b>	<b>9,793</b>	<b>1.4%</b>

FY24/25 Budget Notes:

5231 - purchase new chairs and a shelving unit for dispatch

5216 - increased costs in shipping and postage

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

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>									
<b>DEPT 0162 - INVESTIGATION</b>									
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	17,667	104,726	117,117	123,182	126,882	9,765	8.3%	
5102	Fringe Benefits	17,137	95,868	62,313	64,835	66,712	4,400	7.1%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	8,948	40,803	17,332	17,332	17,332	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	6,290	555	-	-	-	-	0.0%	
5112	PERS Relief	2,242	11,559	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>52,283</b>	<b>253,511</b>	<b>196,761</b>	<b>205,348</b>	<b>210,926</b>	<b>14,165</b>	<b>7.2%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	2,810	2,006	6,000	6,000	6,000	-	0.0%	
5210	Professional Services	3,771	13,353	13,000	14,000	14,000	1,000	7.7%	
5215	Communications	-	-	-	-	-	-	0.0%	
5231	Tools and Equipment	5,115	6,822	7,000	8,000	8,000	1,000	14.3%	
5236	Transportation	95	522	1,500	-	-	(1,500)	-100.0%	
5237	Subsistence	-	-	600	-	-	(600)	-100.0%	
	<b>Total Maintenance and Operations</b>	<b>11,791</b>	<b>22,703</b>	<b>28,100</b>	<b>28,000</b>	<b>28,000</b>	<b>(100)</b>	<b>-0.4%</b>	
	<b>Total</b>	<b>64,074</b>	<b>276,214</b>	<b>224,861</b>	<b>233,348</b>	<b>238,926</b>	<b>14,065</b>	<b>6.3%</b>	

FY24/25 Budget Notes:

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

City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0163 - PATROL								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	347,901	729,335	923,306	967,146	989,565	66,259	7.2%
5102	Fringe Benefits	224,309	479,171	507,673	526,064	538,536	30,863	6.1%
5103	Part-time Wages	6,409	20,841	-	-	-	-	0.0%
5104	Part-time Benefits	706	2,932	-	-	-	-	0.0%
5105	Overtime	113,637	251,825	154,880	154,880	154,880	-	0.0%
5107	Part-time Overtime	-	6,420	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	38,873	77,919	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>731,834</b>	<b>1,568,443</b>	<b>1,585,859</b>	<b>1,648,090</b>	<b>1,682,981</b>	<b>97,122</b>	<b>6.1%</b>
<b>Maintenance and Operations</b>								
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5210	Professional Services	-	-	-	-	-	-	0.0%
5236	Transportation	-	1,416	-	-	-	-	0.0%
5601	Uniform	269	-	7,500	7,500	7,500	-	0.0%
5603	Employee Training	350	-	-	-	-	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>619</b>	<b>1,416</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>	<b>0.0%</b>
	<b>Total</b>	<b>732,453</b>	<b>1,569,859</b>	<b>1,593,359</b>	<b>1,655,590</b>	<b>1,690,481</b>	<b>97,122</b>	<b>6.1%</b>

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

City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND									
DEPT 0164 - JAIL									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	163,828	321,302	354,292	347,509	358,292	4,000	1.1%	
5102	Fringe Benefits	100,786	228,215	201,314	201,102	206,259	4,945	2.5%	
5103	Part-time Wages	12,936	840	65,026	65,090	66,271	1,245	1.9%	
5104	Part-time Benefits	1,469	107	26,820	27,031	27,890	1,070	4.0%	
5105	Overtime	30,127	78,768	47,931	47,931	47,931	-	0.0%	
5107	Part-time Overtime	211	141	7,000	7,000	7,000	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	16,336	31,805	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>325,692</b>	<b>661,177</b>	<b>702,382</b>	<b>695,663</b>	<b>713,642</b>	<b>11,260</b>	<b>1.6%</b>	
<b>Maintenance and Operations</b>									
5201	Office Supplies	577	731	1,500	1,500	1,500	-	0.0%	
5202	Operating Supplies	2,057	7,204	3,500	3,500	3,500	-	0.0%	
5203	Fuel and Lube	667	1,375	2,000	2,000	2,000	-	0.0%	
5206	Food and Staples	7,699	26,544	20,000	20,000	20,000	-	0.0%	
5207	Vehicle and Boat Maintenance	-	-	1,500	1,500	1,500	-	0.0%	
5208	Equipment Maintenance	-	-	750	750	750	-	0.0%	
5209	Building & Grounds Maintenance	-	2,905	5,000	5,000	5,000	-	0.0%	
5210	Professional Services	2,250	750	2,000	2,000	2,000	-	0.0%	
5215	Communications	-	-	-	-	-	-	0.0%	
5216	Freight and Postage	-	558	250	300	300	50	20.0%	
5217	Electricity	825	12,583	9,933	13,841	15,225	5,292	53.3%	
5218	Water	121	235	278	259	285	6	2.2%	
5219	Sewer	115	224	270	247	272	2	0.7%	
5223	Liability Insurance	32,484	61,892	68,081	81,351	89,487	21,405	31.4%	
5231	Tools and Equipment	206	6,125	8,000	8,000	8,000	-	0.0%	
5236	Transportation	-	-	900	-	-	(900)	-100.0%	
5237	Subsistence	-	-	500	-	-	(500)	-100.0%	
5601	Uniform	555	2,303	2,500	2,500	2,500	-	0.0%	
5603	Employee Training	84	-	3,000	6,400	6,400	3,400	113.3%	
5626	Jail Laundry Services	-	733	-	-	-	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>47,640</b>	<b>124,163</b>	<b>129,963</b>	<b>149,148</b>	<b>158,718</b>	<b>28,756</b>	<b>22.1%</b>	
	<b>Total</b>	<b>373,333</b>	<b>785,340</b>	<b>832,345</b>	<b>844,811</b>	<b>872,360</b>	<b>40,015</b>	<b>4.8%</b>	

FY24/25 Budget Notes:

5216 - due to increasing costs for shipping and postage

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>								
<b>DEPT 0165 - ANIMAL CONTROL</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
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%
	<b>Total Salaries and Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Maintenance and Operations</b>								
5202	Operating Supplies	-	-	500	500	500	-	0.0%
5203	Fuel and Lube	8,294	11,940	11,200	11,200	11,200	-	0.0%
5206	Food and Staples	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	-	-	3,000	3,000	3,000	-	0.0%
5210	Professional Services	97,919	200,777	208,707	300,000	300,000	91,293	43.7%
5215	Communications	116	299	600	600	600	-	0.0%
5217	Electricity	3,712	7,545	10,171	8,299	9,129	(1,042)	-10.2%
5218	Water	228	517	788	569	625	(162)	-20.6%
5219	Sewer	189	466	685	513	564	(121)	-17.7%
5220	Refuse and Disposal	145	307	600	600	600	-	0.0%
5221	Property Insurance	467	1,056	1,109	1,737	1,911	802	72.3%
5223	Liability Insurance	170	321	534	365	402	(133)	-24.9%
5244	Snow Removal	-	-	-	-	-	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>111,239</b>	<b>223,229</b>	<b>238,894</b>	<b>328,382</b>	<b>329,531</b>	<b>90,637</b>	<b>37.9%</b>
<b>Transfers</b>								
	<i>Transfer to Revolving Energy Fund</i>	934	934	-	-	-	-	0.0%
5990	<b>Total Transfers</b>	<b>934</b>	<b>934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
	<b>Total</b>	<b>112,173</b>	<b>224,163</b>	<b>238,894</b>	<b>328,382</b>	<b>329,531</b>	<b>90,637</b>	<b>37.9%</b>

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



## General Fund Public Works Department

### OBJECTIVE STATEMENT

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 rolling stock.

### FUNCTIONS AND RESPONSIBILITIES

The Public Works (PW) Department is divided into two divisions (Public Works and Water/Sewer).

- The Public Works division is split across seven budget pages: (1) Administration (0170) - Supports all PW duties; (2) General Maintenance (0171) - Provides routine maintenance for City facilities; (3) Roads (Gravel - 0172, Paved - 0173, Winter - 0174) - Provides maintenance, cleaning, striping, ditching and snow removal of City roadways; (4) Parks (0175) - Provides maintenance and assists in enhancing parks, cemeteries, campgrounds and trails; (5) Motor Pool (0176) - Provides maintenance and mechanical repairs for all City vehicles; (6) Engineering/Inspections (0177) - Reviews, inspects and provides drawings for public works projects; and (7) Janitorial (0178) - Provides routine maintenance and janitorial for City buildings.
- The Water and Sewer division operates the water and sewer system and is funded by the Utility Fund (next budget section).

### LONG-TERM CONSIDERATIONS

- Control operating budget and reduce costs while maintaining existing levels of service
- Costs to maintain aging equipment are increasing
- Plan for relocation of PW complex outside tsunami inundation zone.

### PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Institutionalized financial plans for utilities and roads
- ✓ Initiated green infrastructure stormwater management program
- ✓ Developed a data based fleet replacement schedule
- ✓ Adopted CMMS for tracking and programming preventative maintenance of City infrastructure and rolling stock
- ✓ Replaced all lighting in HERC I gym with LEDs
- ✓ Developed Parks ADA transition plan
- ✓ Provided enhanced winter trail maintenance
- ✓ Enhanced relationships with Rotary's park stewardship of Ben Walter's Park and Bayview Park

### BUDGET PERIOD GOALS AND OBJECTIVES

- Assess the condition of the City's overhead doors and develop a repair/replacement plan
- Develop a Building Maintenance Program
- Install new trailhead signage to align with Wayfinding efforts
- Develop a system of Drainage Districts that allow for better management of storm water within specific watersheds
- Bring Kachemak Sponge Green Infrastructure project on-line
- Develop sustainable funding mechanism for rolling stock replacement

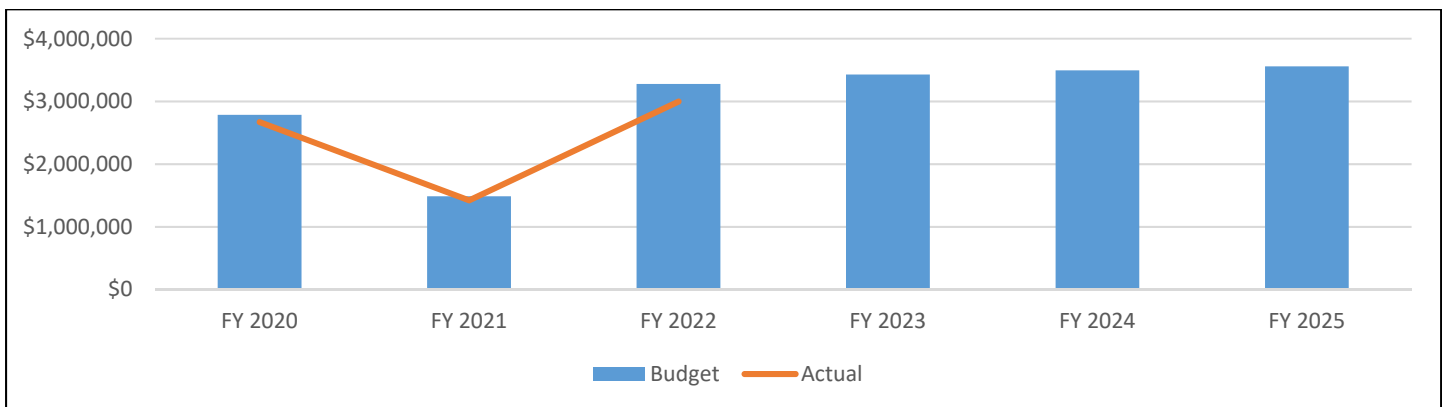
### PERFORMANCE MEASURES – CALENDAR YEAR (CY) BASIS

Item	CY 2019	CY 2020	CY 2021	CY 2022
Gravel Roads (miles)	30.62	30.62	31.01	31.29
Paved Roads (miles)	22.22	22.22	22.60	22.97
Building Square Footage to maintain	111,537	111,537	214,076	206,652

### PERSONNEL – FISCAL YEAR (FY) BASIS

Full Time Equivalent (FTE)	FY 2022	FY 2023	FY 2024	FY 2025
Public Works – including Water and Sewer	33	33	34	34

### ACTUAL VS BUDGETED EXPENDITURES



City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
PUBLIC WORKS COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	452,144	827,860	1,022,153	1,024,561	1,056,372	34,219	3.3%
5102	Fringe Benefits	262,982	571,902	643,294	644,541	664,875	21,581	3.4%
5103	Part-time Wages	62,303	116,580	162,103	81,431	81,431	(80,672)	-49.8%
5104	Part-time Benefits	7,358	13,500	18,835	9,785	9,785	(9,050)	-48.0%
5105	Overtime	22,752	58,480	46,995	50,041	50,041	3,046	6.5%
5107	Part-time Overtime	2,046	3,572	1,804	4,466	4,466	2,662	147.5%
5108	Unemployment Benefits	3,634	7,082	-	-	-	-	0.0%
5112	PERS Relief	39,995	70,440	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>853,213</b>	<b>1,669,415</b>	<b>1,895,183</b>	<b>1,814,825</b>	<b>1,866,969</b>	<b>(28,214)</b>	<b>-1.5%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	1,694	4,052	4,950	4,950	4,950	-	0.0%
5202	Operating Supplies	59,017	153,135	199,200	299,900	300,000	100,800	50.6%
5203	Fuel and Lube	45,977	131,845	122,000	132,000	132,000	10,000	8.2%
5204	Chemicals	109,009	153,864	187,600	222,600	222,600	35,000	18.7%
5207	Vehicle and Boat Maintenance	88,442	256,161	255,700	275,000	275,000	19,300	7.5%
5208	Equipment Maintenance	1,409	17,903	9,000	13,000	13,000	4,000	44.4%
5209	Building & Grounds Maintenance	22,646	47,565	60,607	60,607	60,607	-	0.0%
5210	Professional Services	62,771	188,250	249,500	229,500	229,500	(20,000)	-8.0%
5213	Survey and Appraisal	1,232	(2)	3,000	3,000	3,000	-	0.0%
5214	Rents & Leases	9,142	47,589	57,000	95,000	95,000	38,000	66.7%
5215	Communications	4,841	13,776	19,640	20,640	20,640	1,000	5.1%
5216	Freight and Postage	68	72	1,000	1,000	1,000	-	0.0%
5217	Electricity	64,376	79,928	86,976	87,921	96,713	9,737	11.2%
5218	Water	3,727	10,549	17,325	11,604	12,765	(4,561)	-26.3%
5219	Sewer	5,595	17,617	22,510	19,379	21,317	(1,193)	-5.3%
5220	Refuse and Disposal	2,743	4,948	5,850	5,850	5,850	-	0.0%
5221	Property Insurance	1,920	5,014	5,515	7,795	8,574	3,059	55.5%
5222	Auto Insurance	5,718	13,171	12,477	15,832	17,415	4,938	39.6%
5223	Liability Insurance	2,130	11,342	14,875	5,236	5,759	(9,116)	-61.3%
5227	Advertising	-	2,502	2,150	3,250	3,250	1,100	51.2%
5231	Tools and Equipment	16,887	29,250	36,450	31,350	31,350	(5,100)	-14.0%
5233	Computer Related Items	-	7,598	3,000	3,000	3,000	-	0.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	600	2,531	1,400	1,400	1,400	-	0.0%
5236	Transportation	-	727	900	-	-	(900)	-100.0%
5237	Subsistence	139	339	300	-	-	(300)	-100.0%
5238	Printing and Binding	740	74	750	750	750	-	0.0%
5251	Pioneer Beautification	2,362	1,613	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	216	1,360	8,150	-	-	(8,150)	-100.0%
5282	City Hall Building Maintenance	5,666	34,001	10,000	10,000	10,000	-	0.0%
5283	Library Building Maintenance	6,399	3,081	18,000	25,000	25,000	7,000	38.9%
5284	Police Building Maintenance	831	10,514	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	191	4,876	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	840	89	3,000	-	-	(3,000)	-100.0%
5287	Animal Control Building Maintenance	1,897	2,349	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	-	3,630	3,500	-	-	(3,500)	-100.0%
5292	City Hall Motor Pool	203	150	700	700	700	-	0.0%
5293	Police Motor Pool	21,135	20,701	20,000	20,000	20,000	-	0.0%
5294	Fire Motor Pool	5,379	14,171	25,000	18,000	18,000	(7,000)	-28.0%
5601	Uniform	4,212	8,829	11,400	11,400	11,400	-	0.0%
5602	Safety Equipment	2,243	10,511	10,200	10,950	10,950	750	7.4%
5603	Employee Training	2,695	6,646	18,500	27,700	23,700	5,200	28.1%
5604	Public Education	-	-	-	-	-	-	0.0%
5614	Car Allowance	984	1,929	1,900	3,800	3,800	1,900	100.0%
5815	Parks & Recreation Board	-	325	1,500	-	-	(1,500)	-100.0%
	<b>Total Maintenance and Operations</b>	<b>566,078</b>	<b>1,324,576</b>	<b>1,531,026</b>	<b>1,697,613</b>	<b>1,708,490</b>	<b>177,464</b>	<b>11.6%</b>
<b>Transfers</b>								
5990	Transfers To	3,576	3,576	-	-	-	-	0.0%
	<b>Total Transfers</b>	<b>3,576</b>	<b>3,576</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
	<b>Total</b>	<b>1,422,866</b>	<b>2,997,566</b>	<b>3,426,209</b>	<b>3,512,438</b>	<b>3,575,459</b>	<b>149,249</b>	<b>4.4%</b>

City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>								
<b>DEPT 0170 - PUBLIC WORKS ADMINISTRATION</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
5101	Salary and Wages	29,628	55,352	74,385	77,244	79,475	5,090	6.8%
5102	Fringe Benefits	16,590	36,650	44,046	44,846	46,310	2,264	5.1%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	40	106	1,060	1,060	1,060	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	370	4,810	-	-	-	-	0.0%
5112	PERS Relief	2,495	4,406	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>49,123</b>	<b>101,325</b>	<b>119,490</b>	<b>123,150</b>	<b>126,845</b>	<b>7,354</b>	<b>6.2%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	1,110	2,136	3,200	3,200	3,200	-	0.0%
5202	Operating Supplies	1,864	4,543	4,400	5,400	5,500	1,100	25.0%
5207	Vehicle and Boat Maintenance	3,110	100	5,700	-	-	(5,700)	-100.0%
5208	Equipment Maintenance	-	467	500	-	-	(500)	-100.0%
5210	Professional Services	7,051	11,211	10,000	21,000	21,000	11,000	110.0%
5214	Rents & Leases	1,453	5,014	7,000	7,000	7,000	-	0.0%
5215	Communications	4,799	13,776	11,080	11,080	11,080	-	0.0%
5216	Freight and Postage	68	72	1,000	1,000	1,000	-	0.0%
5221	Property Insurance	1,920	5,014	5,515	7,795	8,574	3,059	55.5%
5222	Auto Insurance	5,718	13,171	12,477	15,832	17,415	4,938	39.6%
5223	Liability Insurance	2,130	11,342	14,875	5,236	5,759	(9,116)	-61.3%
5227	Advertising	-	1,157	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	2,326	-	1,100	-	-	(1,100)	-100.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	600	1,300	500	500	500	-	0.0%
5236	Transportation	-	727	900	-	-	(900)	-100.0%
5237	Subsistence	139	339	300	-	-	(300)	-100.0%
5602	Safety Equipment	562	1,651	2,200	2,200	2,200	-	0.0%
5603	Employee Training	1,209	1,141	2,000	7,200	3,200	1,200	60.0%
5614	Car Allowance	-	-	-	-	-	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>34,057</b>	<b>73,161</b>	<b>83,748</b>	<b>88,442</b>	<b>87,428</b>	<b>3,680</b>	<b>4.4%</b>
<b>Transfers</b>								
	<i>Transfer to Revolving Energy Fund</i>	3,576	3,576	-	-	-	-	0.0%
5990	<b>Total Transfers</b>	<b>3,576</b>	<b>3,576</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
	<b>Total</b>	<b>86,756</b>	<b>178,062</b>	<b>203,238</b>	<b>211,592</b>	<b>214,273</b>	<b>11,034</b>	<b>5.4%</b>

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

City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0171 - GENERAL MAINTENANCE								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	81,127	116,258	161,879	174,342	180,134	18,255	11.3%
5102	Fringe Benefits	46,154	87,246	104,066	108,168	111,954	7,888	7.6%
5103	Part-time Wages	3,600	5,527	5,984	6,073	6,073	90	1.5%
5104	Part-time Benefits	458	695	711	733	733	22	3.0%
5105	Overtime	2,568	5,770	7,617	7,617	7,617	-	0.0%
5107	Part-time Overtime	-	-	377	377	377	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	7,049	9,696	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>140,955</b>	<b>225,191</b>	<b>280,634</b>	<b>297,311</b>	<b>306,889</b>	<b>26,255</b>	<b>9.4%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	-	143	-	-	-	-	0.0%
5202	Operating Supplies	3,935	8,784	6,300	7,000	7,000	700	11.1%
5203	Fuel and Lube	4,643	25,835	7,000	7,000	7,000	-	0.0%
5208	Equipment Maintenance	805	9,787	5,000	5,000	5,000	-	0.0%
5209	Building & Grounds Maintenance	6,368	14,504	20,607	20,607	20,607	-	0.0%
5210	Professional Services	912	22,111	12,500	20,000	20,000	7,500	60.0%
5215	Communications	-	-	1,620	1,620	1,620	-	0.0%
5217	Electricity	17,593	38,675	42,340	42,543	46,797	4,457	10.5%
5218	Water	852	1,411	2,118	1,552	1,708	(410)	-19.4%
5219	Sewer	1,003	1,662	2,155	1,828	2,011	(144)	-6.7%
5220	Refuse and Disposal	877	200	2,350	2,350	2,350	-	0.0%
5231	Tools and Equipment	3,188	7,907	5,300	5,300	5,300	-	0.0%
5282	City Hall Building Maintenance	5,666	34,001	10,000	10,000	10,000	-	0.0%
5283	Library Building Maintenance	6,399	3,081	18,000	25,000	25,000	7,000	38.9%
5284	Police Building Maintenance	831	10,514	10,500	10,500	10,500	-	0.0%
5285	Fire Building Maintenance	191	4,876	5,000	5,000	5,000	-	0.0%
5286	Old School Building Maintenance	840	89	3,000	-	-	(3,000)	-100.0%
5287	Animal Control Building Maintenance	1,897	2,349	2,500	2,500	2,500	-	0.0%
5288	Old Police Building Maintenance	-	3,630	3,500	-	-	(3,500)	-100.0%
5602	Safety Equipment	1,289	6,449	5,000	5,000	5,000	-	0.0%
5603	Employee Training	199	446	8,000	8,000	8,000	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>57,488</b>	<b>196,454</b>	<b>172,789</b>	<b>180,800</b>	<b>185,392</b>	<b>12,603</b>	<b>7.3%</b>
	<b>Total</b>	<b>198,443</b>	<b>421,645</b>	<b>453,423</b>	<b>478,111</b>	<b>492,281</b>	<b>38,858</b>	<b>8.6%</b>

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>								
<b>DEPT 0172 - GRAVEL ROADS</b>								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	38,997	73,549	90,423	85,388	87,922	(2,501)	-2.8%
5102	Fringe Benefits	21,351	46,450	53,112	51,809	53,264	152	0.3%
5103	Part-time Wages	-	282	5,000	2,578	2,578	(2,422)	-48.4%
5104	Part-time Benefits	-	33	750	293	293	(457)	-60.9%
5105	Overtime	260	541	1,170	1,170	1,170	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,306	5,890	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>63,915</b>	<b>126,745</b>	<b>150,455</b>	<b>141,238</b>	<b>145,227</b>	<b>(5,228)</b>	<b>-3.5%</b>
<b>Maintenance and Operations</b>								
5202	Operating Supplies	16,834	26,770	50,000	102,000	102,000	52,000	104.0%
5204	Chemicals	56,795	79,080	94,200	111,700	111,700	17,500	18.6%
5210	Professional Services	3,692	2,851	6,500	6,500	6,500	-	0.0%
5214	Rents & Leases	-	-	-	19,000	19,000	19,000	0.0%
5215	Communications	-	-	3,240	4,240	4,240	1,000	30.9%
5227	Advertising	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	623	2,444	3,000	3,000	3,000	-	0.0%
5603	Employee Training	-	-	1,500	1,500	1,500	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>77,944</b>	<b>111,145</b>	<b>158,440</b>	<b>247,940</b>	<b>247,940</b>	<b>89,500</b>	<b>56.5%</b>
	<b>Total</b>	<b>141,858</b>	<b>237,889</b>	<b>308,895</b>	<b>389,178</b>	<b>393,167</b>	<b>84,272</b>	<b>27.3%</b>

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>									
<b>DEPT 0173 - PAVED ROADS</b>									
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	46,118	87,512	108,307	102,430	105,465	(2,842)	-2.6%	
5102	Fringe Benefits	25,530	57,537	64,107	62,605	64,333	226	0.4%	
5103	Part-time Wages	-	375	-	3,437	3,437	3,437	0.0%	
5104	Part-time Benefits	-	44	-	391	391	391	0.0%	
5105	Overtime	251	5,905	1,693	3,106	3,106	1,414	83.5%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	3,905	7,429	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>75,804</b>	<b>158,802</b>	<b>174,106</b>	<b>171,970</b>	<b>176,732</b>	<b>2,626</b>	<b>1.5%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	11,123	32,331	40,000	70,000	70,000	30,000	75.0%	
5210	Professional Services	2,238	3,780	15,000	45,000	45,000	30,000	200.0%	
5214	Rents & Leases	-	-	-	19,000	19,000	19,000	0.0%	
5217	Electricity	39,700	29,094	32,227	32,003	35,203	2,977	9.2%	
5227	Advertising	-	84	750	750	750	-	0.0%	
5231	Tools and Equipment	805	1,088	3,000	3,000	3,000	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>53,865</b>	<b>66,377</b>	<b>90,977</b>	<b>169,753</b>	<b>172,953</b>	<b>81,977</b>	<b>90.1%</b>	
	<b>Total</b>	<b>129,669</b>	<b>225,179</b>	<b>265,082</b>	<b>341,723</b>	<b>349,686</b>	<b>84,603</b>	<b>31.9%</b>	

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>									
<b>DEPT 0174 - WINTER ROADS</b>									
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	53,238	101,474	126,190	119,472	123,007	(3,183)	-2.5%	
5102	Fringe Benefits	33,064	74,205	75,101	73,402	75,402	301	0.4%	
5103	Part-time Wages	-	469	-	4,296	4,296	4,296	0.0%	
5104	Part-time Benefits	-	55	-	489	489	489	0.0%	
5105	Overtime	11,582	32,711	23,175	23,175	23,175	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	5,459	10,681	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>103,343</b>	<b>219,595</b>	<b>224,466</b>	<b>220,834</b>	<b>226,370</b>	<b>1,903</b>	<b>0.8%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	1,797	31,580	36,000	53,000	53,000	17,000	47.2%	
5204	Chemicals	52,214	74,784	93,400	110,900	110,900	17,500	18.7%	
5210	Professional Services	-	-	-	-	-	-	0.0%	
5214	Rents & Leases	7,690	42,575	50,000	50,000	50,000	-	0.0%	
5227	Advertising	-	1,022	-	-	-	-	0.0%	
5231	Tools and Equipment	139	1,911	3,750	3,750	3,750	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>61,840</b>	<b>151,872</b>	<b>183,150</b>	<b>217,650</b>	<b>217,650</b>	<b>34,500</b>	<b>18.8%</b>	
	<b>Total</b>	<b>165,184</b>	<b>371,467</b>	<b>407,616</b>	<b>438,484</b>	<b>444,020</b>	<b>36,403</b>	<b>8.9%</b>	

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

City of Homer  
FY24/25 Operating Budget

FUND 100 - GENERAL FUND								
DEPT 0175 - PARKS								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	44,126	88,142	100,283	90,666	93,293	(6,990)	-7.0%
5102	Fringe Benefits	26,370	57,099	62,441	58,481	60,359	(2,081)	-3.3%
5103	Part-time Wages	35,975	109,927	137,195	50,913	50,913	(86,281)	-62.9%
5104	Part-time Benefits	4,094	12,672	15,774	6,174	6,174	(9,600)	-60.9%
5105	Overtime	4,002	2,394	1,520	3,152	3,152	1,632	107.4%
5107	Part-time Overtime	610	3,376	349	3,011	3,011	2,662	763.5%
5108	Unemployment Benefits	2,559	2,180	-	-	-	-	0.0%
5112	PERS Relief	4,054	7,189	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>121,791</b>	<b>282,980</b>	<b>317,561</b>	<b>212,397</b>	<b>216,902</b>	<b>(100,659)</b>	<b>-31.7%</b>
<b>Maintenance and Operations</b>								
5202	Operating Supplies	15,362	39,581	40,000	20,000	20,000	(20,000)	-50.0%
5203	Fuel and Lube	6,913	15,397	15,000	15,000	15,000	-	0.0%
5208	Equipment Maintenance	310	5,716	500	5,000	5,000	4,500	900.0%
5209	Building & Grounds Maintenance	16,278	33,061	40,000	40,000	40,000	-	0.0%
5210	Professional Services	40,164	120,960	170,000	90,000	90,000	(80,000)	-47.1%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5215	Communications	42	-	1,000	1,000	1,000	-	0.0%
5217	Electricity	7,083	12,159	12,409	13,375	14,713	2,303	18.6%
5218	Water	2,875	9,138	15,208	10,052	11,057	(4,151)	-27.3%
5219	Sewer	4,592	15,956	20,355	17,551	19,306	(1,049)	-5.2%
5220	Refuse and Disposal	1,866	4,748	3,500	3,500	3,500	-	0.0%
5227	Advertising	-	240	400	-	-	(400)	-100.0%
5231	Tools and Equipment	2,041	4,163	4,500	4,500	4,500	-	0.0%
5235	Membership Dues	-	622	500	500	500	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5251	Pioneer Beautification	2,362	1,613	1,500	1,500	1,500	-	0.0%
5252	Credit Card Expenses	216	1,360	8,150	-	-	(8,150)	-100.0%
5601	Uniform	448	1,691	3,000	3,000	3,000	-	0.0%
5603	Employee Training	75	752	1,500	2,000	2,000	500	33.3%
5604	Public Education	-	-	-	-	-	-	0.0%
5815	Parks & Recreation Board	-	325	1,500	-	-	(1,500)	-100.0%
	<b>Total Maintenance and Operations</b>	<b>100,627</b>	<b>267,481</b>	<b>339,023</b>	<b>226,978</b>	<b>231,076</b>	<b>(107,947)</b>	<b>-31.8%</b>
	<b>Total</b>	<b>222,418</b>	<b>550,461</b>	<b>656,583</b>	<b>439,375</b>	<b>447,978</b>	<b>(208,605)</b>	<b>-31.8%</b>

FY24/25 Budget Notes:  
5101/5102/5103/5104 - 1 FTE moved to Economic Development; added Parks Coordinator (funded by reduction in seasonal hires)  
5202 - \$20,000 shifted to Janitorial budget  
5208 - added increase to address current reality of needs  
5210 - no longer using a 3rd party vendor for custodial services  
5603 - increased \$500 - ARPA conference is in Wrangell this year  
5815 - moved to Community Recreation budget



City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>								
<b>DEPT 0176 - MOTOR POOL</b>								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	59,715	104,183	137,045	133,008	137,397	351	0.3%
5102	Fringe Benefits	33,394	70,526	82,050	81,067	83,896	1,845	2.2%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	1,586	3,347	2,838	2,838	2,838	-	0.0%
5107	Part-time Overtime	-	195	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	5,163	8,542	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>99,858</b>	<b>186,793</b>	<b>221,934</b>	<b>216,914</b>	<b>224,130</b>	<b>2,196</b>	<b>1.0%</b>
<b>Maintenance and Operations</b>								
5202	Operating Supplies	538	730	2,000	2,000	2,000	-	0.0%
5203	Fuel and Lube	34,421	90,613	100,000	110,000	110,000	10,000	10.0%
5207	Vehicle and Boat Maintenance	85,332	256,061	250,000	275,000	275,000	25,000	10.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	1,455	866	2,000	2,000	2,000	-	0.0%
5215	Communications	-	-	1,620	1,620	1,620	-	0.0%
5231	Tools and Equipment	7,341	9,482	14,000	10,000	10,000	(4,000)	-28.6%
5236	Transportation	-	-	-	-	-	-	0.0%
5237	Subsistence	-	-	-	-	-	-	0.0%
5292	City Hall Motor Pool	203	150	700	700	700	-	0.0%
5293	Police Motor Pool	21,135	20,701	20,000	20,000	20,000	-	0.0%
5294	Fire Motor Pool	5,379	14,171	25,000	18,000	18,000	(7,000)	-28.0%
5601	Uniform	3,764	7,138	8,400	8,400	8,400	-	0.0%
5602	Safety Equipment	310	1,537	1,500	1,500	1,500	-	0.0%
5603	Employee Training	739	-	3,500	7,000	7,000	3,500	100.0%
	<b>Total Maintenance and Operations</b>	<b>160,618</b>	<b>401,448</b>	<b>428,720</b>	<b>456,220</b>	<b>456,220</b>	<b>27,500</b>	<b>6.4%</b>
	<b>Total</b>	<b>260,476</b>	<b>588,241</b>	<b>650,654</b>	<b>673,134</b>	<b>680,350</b>	<b>29,696</b>	<b>4.6%</b>

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>								
<b>DEPT 0177 - ENGINEERING/INSPECTION</b>								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	42,849	92,673	109,822	114,959	118,305	8,483	7.7%
5102	Fringe Benefits	25,116	59,316	66,992	68,558	70,803	3,811	5.7%
5103	Part-time Wages	-	-	-	-	-	-	0.0%
5104	Part-time Benefits	-	-	-	-	-	-	0.0%
5105	Overtime	-	-	-	-	-	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	3,609	7,363	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>71,574</b>	<b>159,353</b>	<b>176,814</b>	<b>183,517</b>	<b>189,108</b>	<b>12,294</b>	<b>7.0%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	584	1,772	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	633	343	1,500	1,500	1,500	-	0.0%
5210	Professional Services	2,005	13,920	8,500	20,000	20,000	11,500	135.3%
5213	Survey and Appraisal	1,232	(2)	3,000	3,000	3,000	-	0.0%
5215	Communications	-	-	1,080	1,080	1,080	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5227	Advertising	-	-	-	1,500	1,500	1,500	0.0%
5231	Tools and Equipment	400	2,080	800	800	800	-	0.0%
5233	Computer Related Items	-	7,598	3,000	3,000	3,000	-	0.0%
5235	Membership Dues	-	608	400	400	400	-	0.0%
5236	Transportation	-	-	-	-	-	-	0.0%
5238	Printing and Binding	740	74	750	750	750	-	0.0%
5602	Safety Equipment	-	375	750	750	750	-	0.0%
5603	Employee Training	473	4,307	2,000	2,000	2,000	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>6,067</b>	<b>31,076</b>	<b>23,530</b>	<b>36,530</b>	<b>36,530</b>	<b>13,000</b>	<b>55.2%</b>
	<b>Total</b>	<b>77,642</b>	<b>190,429</b>	<b>200,344</b>	<b>220,047</b>	<b>225,638</b>	<b>25,294</b>	<b>12.6%</b>

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 100 - GENERAL FUND</b>									
<b>DEPT 0178 - JANITORIAL</b>									
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between		
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget		
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	56,347	108,718	113,820	127,052	131,375	17,555	15.4%	
5102	Fringe Benefits	35,411	82,871	91,379	95,605	98,553	7,174	7.9%	
5103	Part-time Wages	22,728	-	13,924	14,133	14,133	209	1.5%	
5104	Part-time Benefits	2,806	-	1,600	1,705	1,705	105	6.5%	
5105	Overtime	2,462	7,706	7,922	7,922	7,922	-	0.0%	
5107	Part-time Overtime	1,436	-	1,079	1,079	1,079	-	0.0%	
5108	Unemployment Benefits	705	91	-	-	-	-	0.0%	
5112	PERS Relief	4,953	9,244	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>126,849</b>	<b>208,631</b>	<b>229,723</b>	<b>247,495</b>	<b>254,767</b>	<b>25,043</b>	<b>10.9%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	6,931	8,474	19,000	39,000	39,000	20,000	105.3%	
5208	Equipment Maintenance	294	1,933	3,000	3,000	3,000	-	0.0%	
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%	
5210	Professional Services	5,255	12,552	25,000	25,000	25,000	-	0.0%	
5231	Tools and Equipment	25	175	1,000	1,000	1,000	-	0.0%	
5236	Transportation	-	-	-	-	-	-	0.0%	
5602	Safety Equipment	83	499	750	1,500	1,500	750	100.0%	
5614	Car Allowance	984	1,929	1,900	3,800	3,800	1,900	100.0%	
	<b>Total Maintenance and Operations</b>	<b>13,572</b>	<b>25,563</b>	<b>50,650</b>	<b>73,300</b>	<b>73,300</b>	<b>22,650</b>	<b>44.7%</b>	
	<b>Total</b>	<b>140,421</b>	<b>234,194</b>	<b>280,373</b>	<b>320,795</b>	<b>328,067</b>	<b>47,693</b>	<b>17.0%</b>	

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

## Special Revenue Fund Utility Operations

### MISSION STATEMENT

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 guide Homer's growth.

### FUNCTIONS AND RESPONSIBILITIES

Operate and maintain the City's water infrastructure to include the Bridge Creek Reservoir and dam, 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.

### LONG-TERM CONSIDERATIONS

- Reduction of disinfection by-products.
- Future water regulation changes.

### PRIOR YEAR'S ACCOMPLISHMENTS

- ✓ Installed new shaft air compressor and digester blowers
- ✓ Purchased sewer camera to combat I&I
- ✓ Performed DBP study to optimize treatment process and improve water quality
- ✓ Performed asset management survey to better target needed improvements before equipment failure
- ✓ Increased water/sewer service area to better serve customers
- ✓ Upgraded customer meters and transmitter for better water accountability

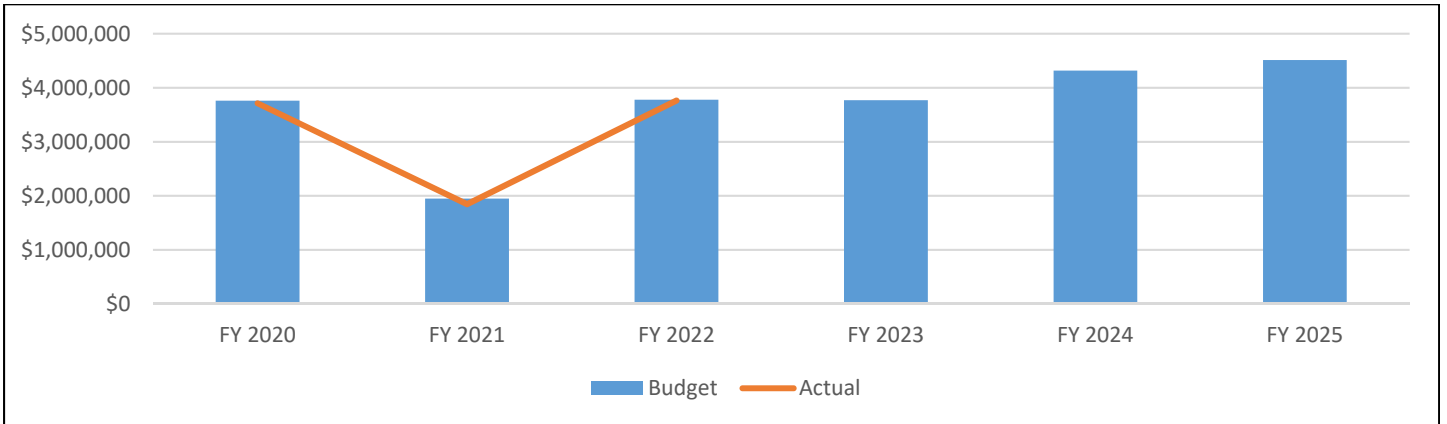
### BUDGET PERIOD GOALS AND OBJECTIVES

- Construct new raw water transmission main
- Design and fund replacement for existing 8" cast iron West Hill transmission line
- Upgrade Beluga lift station
- Install 750,000 gallon Shellfish Water Storage Tank
- Design and install 250,000 gallon A-Frame Water Storage Tank
- Replace SCADA hardware and software at WWTP
- Procure septic pumping contract in the summer of 2024

**PERFORMANCE MEASURES – CALENDAR YEAR (CY) BASIS**

Item	CY 2019	CY 2020	CY 2021	CY 2022
Water Metered (million gallons)	205	191	195	194
Sewer Treated (million gallons)	161	158	152	156
Hydrants on Water System	435	435	439	446
Pressure Reducing Stations	30	30	30	30
Manholes	829	829	849	854
Miles of Water Main	59	59	59.98	60.8
Miles of 8" to 24" Sewer Mains	63.5	63.5	65.83	66.32

**ACTUAL VS BUDGETED EXPENDITURES**



City of Homer  
FY24/25 Operating Budget

**Utility Special Revenue Funds - All Funds Combined**

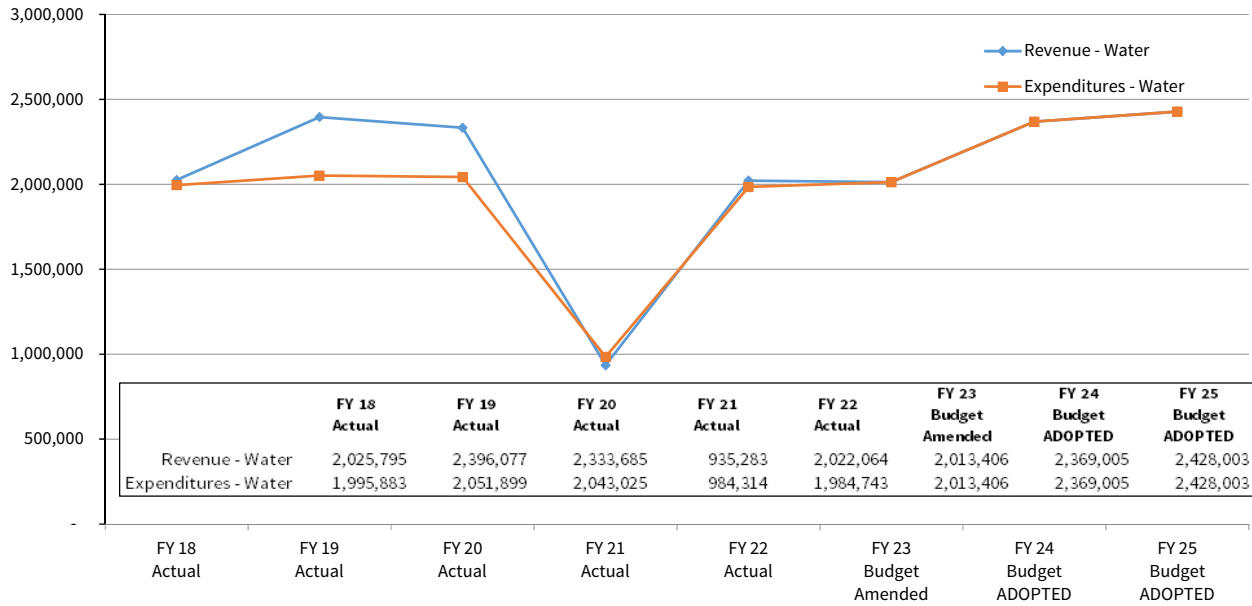
FY 24				
	Water & Sewer Special Revenue Fund	HAWSP (Homer Accelerated Water/Sewer Proj.)	Water & Sewer Depreciation Reserve	Total Utility Fund
	200	205	256	
<b>Revenue</b>				
Sales Tax		2,233,799		
Assessment Revenue		481,370		
<b>Total Operating Revenue</b>	<b>4,209,328</b>	<b>2,715,169</b>		<b>6,924,497</b>
<b>Operating Expenses before Depreciation:</b>				
Personnel	2,104,870			2,104,870
Operations & Maintenance	1,610,671	10,000	1,083,834	2,704,505
Debt Service (Prin. & Int.)		973,280		973,280
<b>Total Operating Expenses</b>	<b>3,715,541</b>	<b>983,280</b>	<b>1,083,834</b>	<b>5,782,655</b>
<b>Earnings from Operations</b>	<b>493,787</b>	<b>1,731,889</b>	<b>(1,083,834)</b>	<b>1,141,842</b>
Total Non - Operating Revenue	108,065			108,065
<b>Earnings before transfers</b>	<b>601,853</b>	<b>1,731,889</b>	<b>(1,083,834)</b>	<b>1,249,908</b>
Reserves (Fund 256)	(563,138)		563,138	0
Repayment of Energy Fund	(12,867)			(12,867)
Health Insurance	(79)			(79)
PW Maintenance (Direct)	(10,000)			(10,000)
Leave Cash Out Bank	(15,769)			(15,769)
<b>Change in Net Assets</b>	<b>0</b>	<b>1,731,889</b>	<b>(520,696)</b>	<b>1,211,193</b>

**Utility Special Revenue Funds - All Funds Combined**

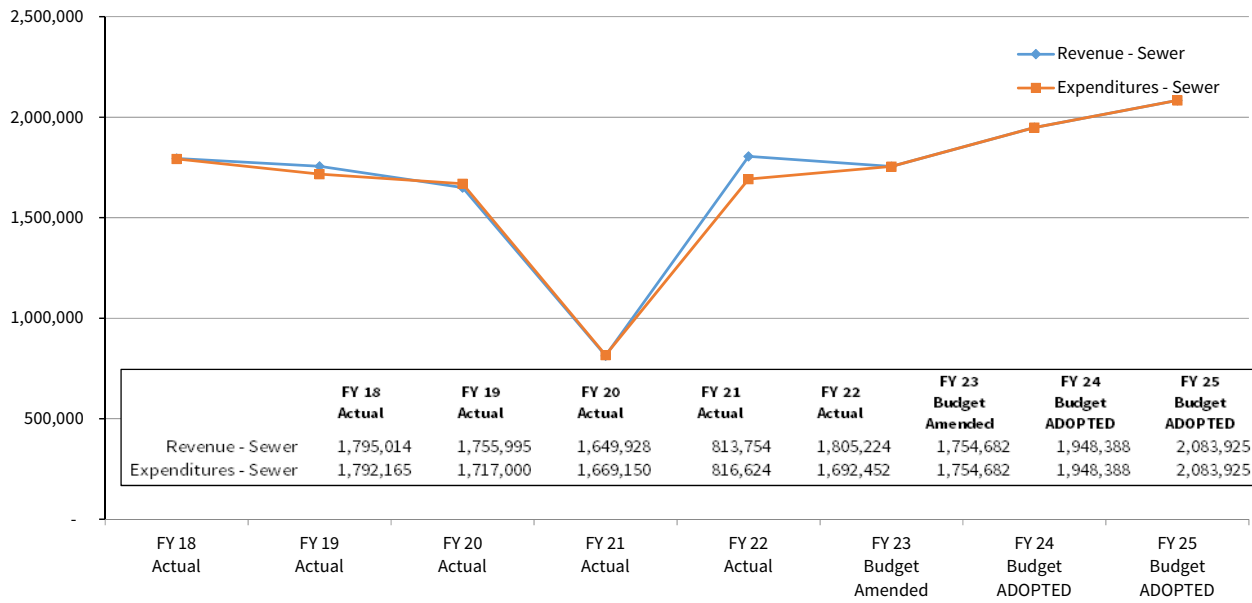
FY 25				
	Water & Sewer Special Revenue Fund	HAWSP (Homer Accelerated Water/Sewer Proj.)	Water & Sewer Depreciation Reserve	Total Utility Fund
	200	205	256	
<b>Revenue</b>				
Sales Tax		2,323,151		
Assessment Revenue		481,370		
<b>Total Operating Revenue</b>	<b>4,402,646</b>	<b>2,804,521</b>		<b>7,207,167</b>
<b>Operating Expenses before Depreciation:</b>				
Personnel	2,167,310			2,167,310
Operations & Maintenance	1,728,326	150,000	80,000	1,958,326
Debt Service (Prin. & Int.)		963,280		963,280
<b>Total Operating Expenses</b>	<b>3,895,636</b>	<b>1,113,280</b>	<b>80,000</b>	<b>5,088,916</b>
<b>Earnings from Operations</b>	<b>507,010</b>	<b>1,691,241</b>	<b>(80,000)</b>	<b>2,118,251</b>
Total Non - Operating Revenue	109,282			109,282
<b>Earnings before transfers</b>	<b>616,293</b>	<b>1,691,241</b>	<b>(80,000)</b>	<b>2,227,533</b>
Reserves (Fund 256)	(588,512)		588,512	0
Repayment of Energy Fund	(5,106)			(5,106)
Health Insurance	(458)			(458)
PW Maintenance (Direct)	(10,000)			(10,000)
Leave Cash Out Bank	(12,216)			(12,216)
<b>Change in Net Assets</b>	<b>0</b>	<b>1,691,241</b>	<b>508,512</b>	<b>2,199,753</b>

**City of Homer  
FY24/25 Operating Budget**

**Utility Fund - WATER  
Revenues & Expenses**



**Utility Fund - SEWER  
Revenues & Expenses**



City of Homer  
FY24/25 Operating Budget

FUND 200 UTILITY FUND COMBINED STATEMENT					
	FY21	FY22	FY23	FY24	FY25
	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
<b>Operating Revenues:</b>					
Water Revenue	890,426	1,948,255	1,834,685	2,260,940	2,318,721
Sewer Revenue	813,754	1,805,224	1,754,682	1,948,388	2,083,925
<b>Total Operating Revenue:</b>	<b><u>1,704,180</u></b>	<b><u>3,753,479</u></b>	<b><u>3,589,367</u></b>	<b><u>4,209,328</u></b>	<b><u>4,402,646</u></b>
<b>Operating Expenses:</b>					
Personnel ( <i>W/O PERS Relief</i> )	827,294	1,723,340	1,911,714	2,104,870	2,167,310
<i>PERS Relief</i>	43,989	86,286	-	-	-
Operations & Maintenance	641,503	1,313,772	1,415,586	1,610,671	1,728,326
Administrative Fees (to GF)	303,634	-	-	-	-
<b>Total Operating Expenses</b>	<b><u>1,816,420</u></b>	<b><u>3,123,399</u></b>	<b><u>3,327,300</u></b>	<b><u>3,715,541</u></b>	<b><u>3,895,636</u></b>
<b>Operating Income (Loss) From Operations</b>	<b><u>(112,241)</u></b>	<b><u>630,080</u></b>	<b><u>262,067</u></b>	<b><u>493,787</u></b>	<b><u>507,010</u></b>
<b>Total Non - Operating Revenue</b>	88,847	160,095	178,721	108,065	109,282
<b>Earnings before transfers</b>	<b><u>(23,394)</u></b>	<b><u>790,175</u></b>	<b><u>440,788</u></b>	<b><u>601,853</u></b>	<b><u>616,293</u></b>
<b>Operating Transfers:</b>					
CARMA Transfer	-	545,026	340,969	563,138	588,512
Repayment of Energy Fund	12,398	12,398	12,398	12,398	4,919
Transfer to Revolving Energy Fund	469	469	469	469	188
Health Insurance	625	164	197	79	458
PW Maintenance (Direct)	-	10,000	10,000	10,000	10,000
Leave Cash Out Bank	16,117	72,026	76,755	15,769	12,216
Unemployment Credit	(1,102)	-	-	-	-
<b>Total Transfers</b>	<b><u>28,507</u></b>	<b><u>640,083</u></b>	<b><u>440,788</u></b>	<b><u>601,853</u></b>	<b><u>616,293</u></b>
<b>Beginning Fund Balance</b>	1,030,917	979,016	1,129,109	1,129,109	1,129,109
<b>Change in Fund Balance</b>	<b><u>(51,901)</u></b>	<b><u>150,093</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Ending Fund Balance</b>	<b><u>979,016</u></b>	<b><u>1,129,109</u></b>	<b><u>1,129,109</u></b>	<b><u>1,129,109</u></b>	<b><u>1,129,109</u></b>



<b>FUND 200</b>								
<b>REVENUE DETAIL BY LINE ITEM</b>								
<b>Sorted by Type</b>								
A/C Num.	Revenue Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Water Revenue</b>								
<b>Operating Revenue:</b>								
	Metered Sales	861,176	1,845,903	1,779,324	2,211,899	2,266,535	487,211	27.4%
4661	Connection Fees	10,512	19,973	16,911	17,211	17,696	785	4.6%
4662	Services & Meters	18,570	81,955	38,450	31,829	34,490	(3,960)	-10.3%
4663	In Lieu of City Sales Tax	168	424	-	-	-	-	0.0%
<b>Total Operating Revenue</b>		<b>890,426</b>	<b>1,948,255</b>	<b>1,834,685</b>	<b>2,260,940</b>	<b>2,318,721</b>	<b>484,036</b>	<b>26.4%</b>
<b>Non- Operating Revenue</b>								
4801	Interest on Investments	(836)	(24,136)	84,500	-	-	(84,500)	-100.0%
4802	Penalty & Interest (Utilities)	20	6,527	2,487	5,065	3,717	1,230	49.5%
4527	PERS Revenue	24,046	47,429	-	-	-	-	0.0%
4902	Other Revenue	-	-	-	-	-	-	0.0%
4992	Transfer from GF	45,673	91,418	91,734	103,000	105,565	13,831	15.1%
<b>Total Non-Operating Revenue</b>		<b>68,903</b>	<b>121,238</b>	<b>178,721</b>	<b>108,065</b>	<b>109,282</b>	<b>(69,439)</b>	<b>-38.9%</b>
<b>Total Water Revenue</b>		<b>959,329</b>	<b>2,069,492</b>	<b>2,013,406</b>	<b>2,369,005</b>	<b>2,428,003</b>	<b>414,597</b>	<b>20.6%</b>
<b>Total Water Revenues (W/O PERS Relief)</b>		<b>935,283</b>	<b>2,022,064</b>	<b>2,013,406</b>	<b>2,369,005</b>	<b>2,428,003</b>	<b>414,597</b>	<b>20.6%</b>
<b>Sewer Revenue</b>								
<b>Operating Revenue</b>								
	Metered Sales	797,083	1,761,570	1,731,174	1,917,298	2,059,392	328,218	19.0%
4619	Inspection Fees	-	-	-	-	-	-	0.0%
4662	Services & Meters	13,916	42,390	17,522	25,515	18,509	987	5.6%
4701	RV Dump Station	306	1,264	5,986	5,575	6,024	38	0.6%
4902	Other	-	-	-	-	-	-	0.0%
4990	Transfer From	2,449	-	-	-	-	-	0.0%
<b>Total Operating Revenue</b>		<b>813,754</b>	<b>1,805,224</b>	<b>1,754,682</b>	<b>1,948,388</b>	<b>2,083,925</b>	<b>329,243</b>	<b>18.8%</b>
<b>Non- Operating Revenue</b>								
4527	PERS Revenue	19,943	38,858	-	-	-	-	0.0%
<b>Total Non-Operating Revenue</b>		<b>19,943</b>	<b>38,858</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Sewer Revenue</b>		<b>833,697</b>	<b>1,844,082</b>	<b>1,754,682</b>	<b>1,948,388</b>	<b>2,083,925</b>	<b>329,243</b>	<b>18.8%</b>
<b>Total Sewer Revenues (W/O PERS Relief)</b>		<b>813,754</b>	<b>1,805,224</b>	<b>1,754,682</b>	<b>1,948,388</b>	<b>2,083,925</b>	<b>329,243</b>	<b>18.8%</b>
Total Transfer from Fund Balance		-	-	-	-	-	-	0.0%
Total Operating Revenue		1,704,180	3,753,479	3,589,367	4,209,328	4,402,646	813,279	22.7%
Total Non-Operating Revenue		88,847	160,095	178,721	108,065	109,282	(69,439)	-38.9%
Total Water & Sewer Revenues		1,793,027	3,913,574	3,768,088	4,317,393	4,511,929	743,841	19.7%
<b>Total Water &amp; Sewer Revenues (W/O PERS Relief)</b>		<b>1,749,037</b>	<b>3,827,288</b>	<b>3,768,088</b>	<b>4,317,393</b>	<b>4,511,929</b>	<b>743,841</b>	<b>19.7%</b>

City of Homer  
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
WATER COMBINED EXPENDITURES								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	270,779	551,756	616,890	679,587	700,710	83,820	13.6%
5102	Fringe Benefits	157,719	347,235	384,043	419,181	432,050	48,007	12.5%
5103	Part-time Wages	7,404	1,118	-	4,296	4,296	4,296	0.0%
5104	Part-time Benefits	817	124	-	489	489	489	0.0%
5105	Overtime	14,004	35,815	42,662	43,573	43,573	912	2.1%
5107	Part-time Overtime	529	15	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	24,046	47,429	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>475,298</b>	<b>983,493</b>	<b>1,043,595</b>	<b>1,147,127</b>	<b>1,181,119</b>	<b>137,524</b>	<b>13.2%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	996	1,120	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	67,130	121,396	134,550	212,850	212,850	78,300	58.2%
5203	Fuel and Lube	13,169	29,508	26,600	30,600	30,600	4,000	15.0%
5204	Chemicals	67,694	136,230	150,000	150,000	150,000	-	0.0%
5207	Vehicle and Boat Maintenance	250	39	500	500	500	-	0.0%
5208	Equipment Maintenance	14,609	43,960	40,900	44,550	44,550	3,650	8.9%
5209	Building & Grounds Maintenance	3,020	6,026	7,700	7,700	7,700	-	0.0%
5210	Professional Services	13,425	64,750	77,500	65,500	65,500	(12,000)	-15.5%
5211	Audit Services	2,725	18,755	19,260	20,223	21,234	1,974	10.3%
5213	Survey and Appraisal	-	1,150	1,200	1,200	1,200	-	0.0%
5215	Communications	5,760	15,835	9,000	9,000	9,000	-	0.0%
5216	Freight and Postage	55	428	500	6,500	6,500	6,000	1200.0%
5217	Electricity	114,764	206,025	209,477	226,628	249,291	39,814	19.0%
5221	Property Insurance	7,768	8,276	9,104	12,389	13,628	4,525	49.7%
5222	Auto Insurance	5,718	11,343	12,477	14,187	15,606	3,129	25.1%
5223	Liability Insurance	1,620	3,282	5,728	2,913	3,205	(2,523)	-44.0%
5226	Testing and Analysis	10,644	17,319	17,000	17,000	17,000	-	0.0%
5227	Advertising	84	1,143	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	2,460	3,737	9,400	9,400	9,400	-	0.0%
5233	Computer Related Items	300	235	750	750	750	-	0.0%
5234	Record and Permits	150	150	250	250	250	-	0.0%
5235	Membership Dues	380	1,601	1,000	1,000	1,000	-	0.0%
5236	Transportation	336	585	800	-	-	(800)	-100.0%
5237	Subsistence	175	846	750	-	-	(750)	-100.0%
5252	Credit Card Expenses	8,854	16,373	25,000	25,000	25,000	-	0.0%
5602	Safety Equipment	24	2,395	1,900	1,512	1,553	(347)	-18.3%
5603	Employee Training	2,368	3,455	5,200	13,150	13,150	7,950	152.9%
5606	Bad Debt Expenses	5,658	7,700	12,000	12,000	12,000	-	0.0%
5608	Debt Repayment - Interest	839	1,729	-	-	-	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>350,974</b>	<b>725,389</b>	<b>781,296</b>	<b>887,553</b>	<b>914,217</b>	<b>132,922</b>	<b>17.0%</b>
<b>Transfers</b>								
5106	Leave Cash Out	7,875	57,790	63,736	7,414	5,611	(58,124)	-91.2%
5241	GF Admin Fees	162,101	-	-	-	-	-	0.0%
5990	Transfers To	12,112	265,500	124,780	326,911	327,056	202,276	162.1%
	<b>Total Transfers</b>	<b>182,088</b>	<b>323,290</b>	<b>188,515</b>	<b>334,325</b>	<b>332,667</b>	<b>144,152</b>	<b>76.5%</b>
	<b>Total</b>	<b>1,008,360</b>	<b>2,032,172</b>	<b>2,013,406</b>	<b>2,369,005</b>	<b>2,428,003</b>	<b>414,597</b>	<b>20.6%</b>

City of Homer  
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
DEPT 0400 - WATER SYSTEM ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	28,687	79,341	67,519	116,670	120,308	52,789	78.2%
5102	Fringe Benefits	15,518	41,609	39,239	68,569	70,842	31,604	80.5%
5103	Part-time Wages	7,404	642	-	-	-	-	0.0%
5104	Part-time Benefits	817	68	-	-	-	-	0.0%
5105	Overtime	41	318	355	355	355	-	0.0%
5107	Part-time Overtime	461	15	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,480	7,083	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>55,407</b>	<b>129,077</b>	<b>107,113</b>	<b>185,594</b>	<b>191,505</b>	<b>84,392</b>	<b>78.8%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	996	1,120	1,750	1,750	1,750	-	0.0%
5202	Operating Supplies	102	16	750	750	750	-	0.0%
5203	Fuel and Lube	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	250	250	250	-	0.0%
5210	Professional Services	22	4,975	4,500	4,500	4,500	-	0.0%
5211	Audit Services	2,725	18,755	19,260	20,223	21,234	1,974	10.3%
5215	Communications	5,760	15,835	9,000	9,000	9,000	-	0.0%
5216	Freight and Postage	55	428	500	6,500	6,500	6,000	1200.0%
5221	Property Insurance	7,768	8,276	9,104	12,389	13,628	4,525	49.7%
5222	Auto Insurance	5,718	11,343	12,477	14,187	15,606	3,129	25.1%
5223	Liability Insurance	1,620	3,282	5,728	2,913	3,205	(2,523)	-44.0%
5227	Advertising	84	1,143	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	-	-	900	900	900	-	0.0%
5233	Computer Related Items	300	235	750	750	750	-	0.0%
5234	Record and Permits	150	150	250	250	250	-	0.0%
5235	Membership Dues	380	1,601	1,000	1,000	1,000	-	0.0%
5236	Transportation	336	585	800	-	-	(800)	-100.0%
5237	Subsistence	175	846	750	-	-	(750)	-100.0%
5252	Credit Card Expenses	8,854	16,373	25,000	25,000	25,000	-	0.0%
5602	Safety Equipment	-	2,021	1,100	1,100	1,100	-	0.0%
5603	Employee Training	614	736	1,500	9,450	9,450	7,950	530.0%
5606	Bad Debt Expenses	5,658	7,700	12,000	12,000	12,000	-	0.0%
5608	Debt Repayment - Interest	839	1,729	-	-	-	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>42,154</b>	<b>97,148</b>	<b>108,369</b>	<b>123,913</b>	<b>127,873</b>	<b>19,505</b>	<b>18.0%</b>
<b>Transfers</b>								
	<i>Transfer to Water CARMA</i>	-	247,542	106,804	309,001	316,696	209,892	196.5%
	<i>Transfer to Reserves for Energy Project Repay</i>	12,398	12,398	12,398	12,398	4,919	(7,479)	-60.3%
	<i>Transfer to Revolving Energy Fund</i>	469	469	469	469	188	(281)	-60.0%
	<i>Transfer to GF PW Maint. (Direct)</i>	-	5,000	5,000	5,000	5,000	-	0.0%
	<i>FY2020 Unemployment Credit</i>	(1,102)	-	-	-	-	-	0.0%
	<i>Transfer to Health Insurance Fund</i>	347	91	109	43	253	144	131.9%
5990	<b>Total Transfers</b>	<b>12,112</b>	<b>265,500</b>	<b>124,780</b>	<b>326,911</b>	<b>327,056</b>	<b>202,276</b>	<b>162.1%</b>
<b>Other</b>								
5106	Leave Cash Out	7,875	57,790	63,736	7,414	5,611	(58,124)	-91.2%
5241	GF Admin Fees	162,101	-	-	-	-	-	0.0%
	<b>Total Other</b>	<b>169,976</b>	<b>57,790</b>	<b>63,736</b>	<b>7,414</b>	<b>5,611</b>	<b>(58,124)</b>	<b>-91.2%</b>
	<b>Total</b>	<b>279,650</b>	<b>549,515</b>	<b>403,997</b>	<b>643,832</b>	<b>652,046</b>	<b>248,049</b>	<b>61.4%</b>

FY24/25 Budget Notes:

5101/5102 - 1.5 finance FTEs (split 50/50 between water admin and sewer admin)

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

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 200 - UTILITY FUND</b>									
<b>DEPT 0401 - WATER TREATMENT PLANT</b>									
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	72,973	173,703	187,086	200,774	207,046	19,959	10.7%	
5102	Fringe Benefits	46,004	105,302	115,887	120,552	123,932	8,044	6.9%	
5103	Part-time Wages	-	48	-	430	430	430	0.0%	
5104	Part-time Benefits	-	6	-	49	49	49	0.0%	
5105	Overtime	9,329	19,728	16,475	17,387	17,387	912	5.5%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	6,932	15,386	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>135,238</b>	<b>314,173</b>	<b>319,448</b>	<b>339,191</b>	<b>348,843</b>	<b>29,394</b>	<b>9.2%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	4,669	16,103	10,000	10,000	10,000	-	0.0%	
5203	Fuel and Lube	12,944	27,933	26,000	30,000	30,000	4,000	15.4%	
5204	Chemicals	67,694	136,230	150,000	150,000	150,000	-	0.0%	
5207	Vehicle and Boat Maintenance	250	39	500	500	500	-	0.0%	
5208	Equipment Maintenance	8,105	22,077	23,000	23,000	23,000	-	0.0%	
5209	Building & Grounds Maintenance	290	2,278	3,000	3,000	3,000	-	0.0%	
5210	Professional Services	6,528	30,013	30,000	30,000	30,000	-	0.0%	
5215	Communications	-	-	-	-	-	-	0.0%	
5217	Electricity	46,989	87,615	102,436	96,377	106,014	3,578	3.5%	
5226	Testing and Analysis	-	-	-	-	-	-	0.0%	
5602	Safety Equipment	-	-	-	-	-	-	0.0%	
5603	Employee Training	915	684	2,500	2,500	2,500	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>148,383</b>	<b>322,971</b>	<b>347,436</b>	<b>345,377</b>	<b>355,014</b>	<b>7,578</b>	<b>2.2%</b>	
	<b>Total</b>	<b>283,621</b>	<b>637,144</b>	<b>666,885</b>	<b>684,568</b>	<b>703,857</b>	<b>36,972</b>	<b>5.5%</b>	

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

City of Homer  
FY24/25 Operating Budget

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

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 200 - UTILITY FUND</b>									
<b>DEPT 0403 - PUMP STATION</b>									
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	7,542	14,586	15,061	16,565	17,090	2,029	13.5%	
5102	Fringe Benefits	4,209	8,770	9,838	10,343	10,654	816	8.3%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	34	79	600	600	600	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	638	1,164	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>12,423</b>	<b>24,598</b>	<b>25,499</b>	<b>27,508</b>	<b>28,344</b>	<b>2,845</b>	<b>11.2%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	398	230	500	500	500	-	0.0%	
5203	Fuel and Lube	225	1,574	600	600	600	-	0.0%	
5208	Equipment Maintenance	4,243	12,401	9,300	12,000	12,000	2,700	29.0%	
5209	Building & Grounds Maintenance	713	1,970	2,000	2,000	2,000	-	0.0%	
5217	Electricity	28,771	65,999	62,621	72,599	79,859	17,237	27.5%	
5231	Tools and Equipment	248	573	500	500	500	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>34,597</b>	<b>82,747</b>	<b>75,521</b>	<b>88,199</b>	<b>95,459</b>	<b>19,937</b>	<b>26.4%</b>	
	<b>Total</b>	<b>47,020</b>	<b>107,345</b>	<b>101,020</b>	<b>115,707</b>	<b>123,802</b>	<b>22,782</b>	<b>22.6%</b>	

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 200 - UTILITY FUND</b>									
<b>DEPT 0404 - WATER DISTRIBUTION SYSTEM</b>									
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	69,932	121,854	153,108	143,850	148,419	(4,689)	-3.1%	
5102	Fringe Benefits	39,223	82,007	91,912	88,314	91,092	(821)	-0.9%	
5103	Part-time Wages	-	95	-	859	859	859	0.0%	
5104	Part-time Benefits	-	11	-	98	98	98	0.0%	
5105	Overtime	4,330	13,679	21,970	21,970	21,970	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	6,255	10,765	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>119,740</b>	<b>228,412</b>	<b>266,990</b>	<b>255,091</b>	<b>262,438</b>	<b>(4,553)</b>	<b>-1.7%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	34,474	69,442	30,000	30,000	30,000	-	0.0%	
5208	Equipment Maintenance	-	2,841	2,000	2,000	2,000	-	0.0%	
5209	Building & Grounds Maintenance	1,335	1,536	1,500	1,500	1,500	-	0.0%	
5210	Professional Services	6,062	25,600	20,000	20,000	20,000	-	0.0%	
5217	Electricity	39,004	52,411	44,420	57,653	63,418	18,998	42.8%	
5226	Testing and Analysis	-	-	-	-	-	-	0.0%	
5231	Tools and Equipment	1,615	3,147	6,500	6,500	6,500	-	0.0%	
5602	Safety Equipment	-	-	-	-	-	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>82,491</b>	<b>154,976</b>	<b>104,420</b>	<b>117,653</b>	<b>123,418</b>	<b>18,998</b>	<b>18.2%</b>	
	<b>Total</b>	<b>202,231</b>	<b>383,388</b>	<b>371,410</b>	<b>372,744</b>	<b>385,856</b>	<b>14,445</b>	<b>3.9%</b>	

FY24/25 Budget Notes:

City of Homer  
FY24/25 Operating Budget

<b>FUND 200 - UTILITY FUND</b>									
<b>DEPT 0405 - WATER RESERVOIR</b>									
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	2,446	4,556	4,855	5,471	5,625	770	15.9%	
5102	Fringe Benefits	1,502	2,747	3,542	3,754	3,877	336	9.5%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	8	18	-	-	-	-	0.0%	
5107	Part-time Overtime	68	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	207	363	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>4,230</b>	<b>7,684</b>	<b>8,396</b>	<b>9,225</b>	<b>9,502</b>	<b>1,106</b>	<b>13.2%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	386	258	600	600	600	-	0.0%	
5208	Equipment Maintenance	513	1,251	1,800	1,800	1,800	-	0.0%	
5209	Building & Grounds Maintenance	682	242	1,200	1,200	1,200	-	0.0%	
5210	Professional Services	-	-	17,000	5,000	5,000	(12,000)	-70.6%	
5213	Survey and Appraisal	-	1,150	1,200	1,200	1,200	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>1,581</b>	<b>2,901</b>	<b>21,800</b>	<b>9,800</b>	<b>9,800</b>	<b>(12,000)</b>	<b>-55.0%</b>	
	<b>Total</b>	<b>5,811</b>	<b>10,585</b>	<b>30,196</b>	<b>19,025</b>	<b>19,302</b>	<b>(10,894)</b>	<b>-36.1%</b>	

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



City of Homer  
FY24/25 Operating Budget

<b>FUND 200 - UTILITY FUND</b>									
<b>DEPT 0406 - WATER METERS</b>									
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	29,208	56,417	61,417	75,694	77,918	16,500	26.9%	
5102	Fringe Benefits	18,174	40,989	44,355	50,302	51,976	7,621	17.2%	
5103	Part-time Wages	-	-	-	-	-	-	0.0%	
5104	Part-time Benefits	-	-	-	-	-	-	0.0%	
5105	Overtime	10	416	1,488	1,488	1,488	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	2,461	4,506	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>49,853</b>	<b>102,327</b>	<b>107,260</b>	<b>127,485</b>	<b>131,382</b>	<b>24,122</b>	<b>22.5%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	21,879	14,736	75,000	150,000	150,000	75,000	100.0%	
5210	Professional Services	611	3,378	5,000	5,000	5,000	-	0.0%	
5231	Tools and Equipment	597	18	1,500	1,500	1,500	-	0.0%	
5602	Safety Equipment	24	375	800	412	453	(347)	-43.4%	
5603	Employee Training	839	2,035	1,200	1,200	1,200	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>23,949</b>	<b>20,541</b>	<b>83,500</b>	<b>158,112</b>	<b>158,153</b>	<b>74,653</b>	<b>89.4%</b>	
	<b>Total</b>	<b>73,802</b>	<b>122,868</b>	<b>190,760</b>	<b>285,597</b>	<b>289,535</b>	<b>98,775</b>	<b>51.8%</b>	

FY24/25 Budget Notes:

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 200 - UTILITY FUND</b>									
<b>DEPT 0407 - WATER HYDRANTS</b>									
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	59,991	101,300	127,843	120,564	124,305	(3,538)	-2.8%	
5102	Fringe Benefits	33,089	65,811	79,271	77,346	79,677	406	0.5%	
5103	Part-time Wages	-	333	-	3,007	3,007	3,007	0.0%	
5104	Part-time Benefits	-	39	-	342	342	342	0.0%	
5105	Overtime	253	1,576	1,774	1,774	1,774	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	5,074	8,162	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>98,407</b>	<b>177,222</b>	<b>208,888</b>	<b>203,033</b>	<b>209,106</b>	<b>218</b>	<b>0.1%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	2,274	10,952	11,000	11,000	11,000	-	0.0%	
5210	Professional Services	-	-	500	500	500	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>2,274</b>	<b>10,952</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>-</b>	<b>0.0%</b>	
	<b>Total</b>	<b>100,681</b>	<b>188,174</b>	<b>220,388</b>	<b>214,533</b>	<b>220,606</b>	<b>218</b>	<b>0.1%</b>	

FY24/25 Budget Notes:

City of Homer  
FY24/25 Operating Budget

<b>FUND 200 - UTILITY FUND</b>									
<b>SEWER COMBINED EXPENDITURES</b>									
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	225,460	467,177	515,469	570,038	587,953	72,484	14.1%	
5102	Fringe Benefits	129,276	295,421	313,807	345,785	356,318	42,511	13.5%	
5103	Part-time Wages	7,404	2,367	13,741	16,095	16,095	2,354	17.1%	
5104	Part-time Benefits	837	252	1,667	1,806	1,806	138	8.3%	
5105	Overtime	11,329	22,044	23,434	24,020	24,020	585	2.5%	
5107	Part-time Overtime	461	15	-	-	-	-	0.0%	
5108	Unemployment Benefits	1,276	-	-	-	-	-	0.0%	
5112	PERS Relief	19,943	38,858	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>395,986</b>	<b>826,134</b>	<b>868,119</b>	<b>957,743</b>	<b>986,191</b>	<b>118,072</b>	<b>13.6%</b>	
<b>Maintenance and Operations</b>									
5201	Office Supplies	500	396	1,100	1,100	1,100	-	0.0%	
5202	Operating Supplies	11,254	35,721	52,040	58,800	58,800	6,760	13.0%	
5203	Fuel and Lube	13,896	25,897	25,000	30,000	30,000	5,000	20.0%	
5204	Chemicals	27,486	63,027	66,000	66,000	66,000	-	0.0%	
5207	Vehicle and Boat Maintenance	131	207	250	250	250	-	0.0%	
5208	Equipment Maintenance	14,110	44,215	39,400	40,000	40,000	600	1.5%	
5209	Building & Grounds Maintenance	1,405	2,824	3,800	3,800	3,800	-	0.0%	
5210	Professional Services	54,992	49,302	52,700	77,000	132,000	79,300	150.5%	
5211	Audit Services	2,725	18,755	19,260	20,223	21,234	1,974	10.3%	
5214	Rents & Leases	-	-	-	-	-	-	0.0%	
5215	Communications	3,027	7,222	5,500	5,500	5,500	-	0.0%	
5216	Freight and Postage	-	-	500	6,500	6,500	6,000	1200.0%	
5217	Electricity	116,762	284,705	281,190	313,176	344,494	63,304	22.5%	
5218	Water	381	669	560	736	809	249	44.5%	
5219	Sewer	387	669	444	736	810	366	82.5%	
5221	Property Insurance	4,776	10,822	11,904	18,636	20,500	8,596	72.2%	
5222	Auto Insurance	5,718	11,343	12,477	14,187	15,606	3,129	25.1%	
5223	Liability Insurance	1,256	2,530	4,415	2,324	2,556	(1,860)	-42.1%	
5226	Testing and Analysis	3,156	3,305	6,500	6,500	6,500	-	0.0%	
5227	Advertising	239	-	1,250	1,250	1,250	-	0.0%	
5231	Tools and Equipment	1,990	1,797	4,800	4,800	4,800	-	0.0%	
5233	Computer Related Items	-	-	-	-	-	-	0.0%	
5234	Record and Permits	7,920	7,960	9,000	9,000	9,000	-	0.0%	
5235	Membership Dues	350	-	700	700	700	-	0.0%	
5236	Transportation	230	293	1,000	-	-	(1,000)	-100.0%	
5237	Subsistence	360	176	1,000	-	-	(1,000)	-100.0%	
5252	Credit Card Expenses	8,854	16,374	20,000	20,000	20,000	-	0.0%	
5601	Uniform	100	199	350	350	350	-	0.0%	
5602	Safety Equipment	1,793	2,934	2,650	2,650	2,650	-	0.0%	
5603	Employee Training	3,840	5,839	8,000	16,400	16,400	8,400	105.0%	
5606	Bad Debt Expenses	2,892	(8,796)	2,500	2,500	2,500	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>290,529</b>	<b>588,383</b>	<b>634,290</b>	<b>723,118</b>	<b>814,108</b>	<b>179,818</b>	<b>28.3%</b>	
<b>Transfers</b>									
5106	Leave Cash Out	8,242	14,236	13,020	8,355	6,605	(6,415)	-49.3%	
5241	GF Admin Fees	141,533	-	-	-	-	-	0.0%	
5990	Transfers To	278	302,557	239,253	259,173	277,021	37,768	15.8%	
	<b>Total Transfers</b>	<b>150,052</b>	<b>316,793</b>	<b>252,273</b>	<b>267,528</b>	<b>283,625</b>	<b>31,353</b>	<b>12.4%</b>	
	<b>Total</b>	<b>836,568</b>	<b>1,731,309</b>	<b>1,754,682</b>	<b>1,948,388</b>	<b>2,083,925</b>	<b>329,243</b>	<b>18.8%</b>	

City of Homer  
FY24/25 Operating Budget

FUND 200 - UTILITY FUND								
DEPT 0500 - SEWER SYSTEM ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	28,687	79,341	67,519	116,670	120,308	52,789	78.2%
5102	Fringe Benefits	15,524	41,619	39,239	68,569	70,842	31,604	80.5%
5103	Part-time Wages	7,404	642	-	-	-	-	0.0%
5104	Part-time Benefits	837	69	-	-	-	-	0.0%
5105	Overtime	41	318	200	403	403	203	101.5%
5107	Part-time Overtime	461	15	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	2,420	6,324	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>55,374</b>	<b>128,328</b>	<b>106,958</b>	<b>185,642</b>	<b>191,553</b>	<b>84,595</b>	<b>79.1%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	500	396	1,100	1,100	1,100	-	0.0%
5202	Operating Supplies	400	46	800	800	800	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5210	Professional Services	22	1,406	4,500	4,500	4,500	-	0.0%
5211	Audit Services	2,725	18,755	19,260	20,223	21,234	1,974	10.3%
5215	Communications	3,027	7,222	5,500	5,500	5,500	-	0.0%
5216	Freight and Postage	-	-	500	6,500	6,500	6,000	1200.0%
5221	Property Insurance	4,776	10,822	11,904	18,636	20,500	8,596	72.2%
5222	Auto Insurance	5,718	11,343	12,477	14,187	15,606	3,129	25.1%
5223	Liability Insurance	1,256	2,530	4,415	2,324	2,556	(1,860)	-42.1%
5227	Advertising	-	-	1,250	1,250	1,250	-	0.0%
5231	Tools and Equipment	-	-	700	700	700	-	0.0%
5234	Record and Permits	-	-	-	-	-	-	0.0%
5235	Membership Dues	350	-	700	700	700	-	0.0%
5236	Transportation	230	293	1,000	-	-	(1,000)	-100.0%
5237	Subsistence	360	176	1,000	-	-	(1,000)	-100.0%
5252	Credit Card Expenses	8,854	16,374	20,000	20,000	20,000	-	0.0%
5601	Uniform	100	199	350	350	350	-	0.0%
5602	Safety Equipment	912	2,711	2,300	2,300	2,300	-	0.0%
5603	Employee Training	3,840	5,839	8,000	16,400	16,400	8,400	105.0%
5606	Bad Debt Expenses	2,892	(8,796)	2,500	2,500	2,500	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>35,961</b>	<b>69,315</b>	<b>98,257</b>	<b>117,970</b>	<b>122,496</b>	<b>24,239</b>	<b>24.7%</b>
<b>Transfers</b>								
	Transfer to Sewer CARMA	-	297,484	234,166	254,138	271,816	37,651	16.1%
	Transfer to GF PW Maint. (Direct)	-	5,000	5,000	5,000	5,000	-	0.0%
	Transfer to Health Insurance Fund	278	73	88	35	205	117	133.6%
5990	<b>Total Transfers</b>	<b>278</b>	<b>302,557</b>	<b>239,253</b>	<b>259,173</b>	<b>277,021</b>	<b>37,768</b>	<b>15.8%</b>
<b>Other</b>								
5106	Leave Cash Out	8,242	14,236	13,020	8,355	6,605	(6,415)	-49.3%
5241	GF Admin Fees	141,533	-	-	-	-	-	0.0%
	<b>Total Other</b>	<b>149,774</b>	<b>14,236</b>	<b>13,020</b>	<b>8,355</b>	<b>6,605</b>	<b>(6,415)</b>	<b>-49.3%</b>
	<b>Total</b>	<b>241,387</b>	<b>514,435</b>	<b>457,488</b>	<b>571,139</b>	<b>597,675</b>	<b>140,187</b>	<b>30.6%</b>

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 200 - UTILITY FUND</b>								
<b>DEPT 0501 - SEWER PLANT OPERATIONS</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
5101	Salary and Wages	75,612	183,840	194,417	209,890	216,458	22,042	11.3%
5102	Fringe Benefits	48,725	124,304	122,171	127,427	131,005	8,834	7.2%
5103	Part-time Wages	-	1,535	13,741	14,377	14,377	636	4.6%
5104	Part-time Benefits	-	160	1,667	1,610	1,610	(57)	-3.4%
5105	Overtime	10,227	14,700	14,590	14,972	14,972	382	2.6%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	1,276	-	-	-	-	-	0.0%
5112	PERS Relief	7,230	15,793	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>143,069</b>	<b>340,330</b>	<b>346,586</b>	<b>368,276</b>	<b>378,422</b>	<b>31,836</b>	<b>9.2%</b>
<b>Maintenance and Operations</b>								
5202	Operating Supplies	3,780	8,958	8,000	12,000	12,000	4,000	50.0%
5203	Fuel and Lube	13,896	25,897	25,000	30,000	30,000	5,000	20.0%
5204	Chemicals	27,486	63,027	66,000	66,000	66,000	-	0.0%
5207	Vehicle and Boat Maintenance	131	207	250	250	250	-	0.0%
5208	Equipment Maintenance	13,447	25,448	22,000	22,000	22,000	-	0.0%
5209	Building & Grounds Maintenance	793	1,999	2,000	2,000	2,000	-	0.0%
5210	Professional Services	14,618	15,955	15,700	30,000	30,000	14,300	91.1%
5214	Rents & Leases	-	-	-	-	-	-	0.0%
5215	Communications	-	-	-	-	-	-	0.0%
5216	Freight and Postage	-	-	-	-	-	-	0.0%
5217	Electricity	106,428	267,324	256,513	294,056	323,462	66,949	26.1%
5218	Water	381	669	560	736	809	249	44.5%
5219	Sewer	387	669	444	736	810	366	82.5%
5226	Testing and Analysis	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	514	527	900	900	900	-	0.0%
5234	Record and Permits	7,920	7,960	9,000	9,000	9,000	-	0.0%
5602	Safety Equipment	881	224	350	350	350	-	0.0%
5603	Employee Training	-	-	-	-	-	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>190,662</b>	<b>418,864</b>	<b>406,716</b>	<b>468,028</b>	<b>497,581</b>	<b>90,864</b>	<b>22.3%</b>
	<b>Total</b>	<b>333,731</b>	<b>759,194</b>	<b>753,303</b>	<b>836,304</b>	<b>876,003</b>	<b>122,700</b>	<b>16.3%</b>

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 200 - UTILITY FUND</b>									
<b>DEPT 0502 - SEWER SYSTEM TESTING</b>									
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
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%	
	<b>Total Salaries and Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	2,081	7,872	6,240	9,000	9,000	2,760	44.2%	
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%	
5210	Professional Services	1,552	18	2,500	2,500	2,500	-	0.0%	
5226	Testing and Analysis	3,156	3,305	6,500	6,500	6,500	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>6,789</b>	<b>11,194</b>	<b>15,240</b>	<b>18,000</b>	<b>18,000</b>	<b>2,760</b>	<b>18.1%</b>	
	<b>Total</b>	<b>6,789</b>	<b>11,194</b>	<b>15,240</b>	<b>18,000</b>	<b>18,000</b>	<b>2,760</b>	<b>18.1%</b>	

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 200 - UTILITY FUND</b>									
<b>DEPT 0503 - SEWER LIFT STATION</b>									
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 -</b>	<b>7/1/21 -</b>	<b>7/1/22 -</b>	<b>7/1/23 -</b>	<b>7/1/24 -</b>	<b>FY25 &amp; FY23</b>		
		<b>6/30/21</b>	<b>6/30/22</b>	<b>6/30/23</b>	<b>6/30/24</b>	<b>6/30/25</b>	<b>Budget</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	49,836	84,598	103,319	99,209	102,298	(1,021)	-1.0%	
5102	Fringe Benefits	26,491	52,959	61,452	60,374	62,173	721	1.2%	
5103	Part-time Wages	-	95	-	859	859	859	0.0%	
5104	Part-time Benefits	-	11	-	98	98	98	0.0%	
5105	Overtime	619	4,599	5,000	5,000	5,000	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	4,250	7,078	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>81,195</b>	<b>149,341</b>	<b>169,771</b>	<b>165,540</b>	<b>170,428</b>	<b>657</b>	<b>0.4%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	487	5,145	12,000	12,000	12,000	-	0.0%	
5208	Equipment Maintenance	471	16,846	16,000	16,000	16,000	-	0.0%	
5209	Building & Grounds Maintenance	612	825	1,800	1,800	1,800	-	0.0%	
5217	Electricity	10,213	17,382	24,060	19,120	21,032	(3,028)	-12.6%	
5231	Tools and Equipment	774	797	1,600	1,600	1,600	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>12,557</b>	<b>40,994</b>	<b>55,460</b>	<b>50,520</b>	<b>52,432</b>	<b>(3,028)</b>	<b>-5.5%</b>	
	<b>Total</b>	<b>93,752</b>	<b>190,335</b>	<b>225,231</b>	<b>216,060</b>	<b>222,860</b>	<b>(2,371)</b>	<b>-1.1%</b>	

FY24/25 Budget Notes:

City of Homer  
FY24/25 Operating Budget

<b>FUND 200 - UTILITY FUND</b>									
<b>DEPT 0504 - COLLECTION SYSTEM</b>									
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	71,325	119,399	150,214	144,269	148,888	(1,326)	-0.9%	
5102	Fringe Benefits	38,536	76,540	90,945	89,414	92,297	1,352	1.5%	
5103	Part-time Wages	-	95	-	859	859	859	0.0%	
5104	Part-time Benefits	-	11	-	98	98	98	0.0%	
5105	Overtime	443	2,427	3,644	3,644	3,644	-	0.0%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	6,045	9,663	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>116,349</b>	<b>208,135</b>	<b>244,804</b>	<b>238,284</b>	<b>245,787</b>	<b>984</b>	<b>0.4%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	4,506	13,700	25,000	25,000	25,000	-	0.0%	
5208	Equipment Maintenance	192	1,921	1,400	2,000	2,000	600	42.9%	
5209	Building & Grounds Maintenance	-	-	-	-	-	-	0.0%	
5210	Professional Services	38,800	31,922	30,000	40,000	95,000	65,000	216.7%	
5214	Rents & Leases	-	-	-	-	-	-	0.0%	
5217	Electricity	121	-	617	-	-	(617)	-100.0%	
5227	Advertising	239	-	-	-	-	-	0.0%	
5231	Tools and Equipment	702	472	1,600	1,600	1,600	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>44,561</b>	<b>48,016</b>	<b>58,617</b>	<b>68,600</b>	<b>123,600</b>	<b>64,983</b>	<b>110.9%</b>	
	<b>Total</b>	<b>160,910</b>	<b>256,151</b>	<b>303,421</b>	<b>306,884</b>	<b>369,387</b>	<b>65,966</b>	<b>21.7%</b>	

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



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“WHERE THE LAND ENDS AND THE SEA BEGINS”

# Enterprise Fund 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.

## LONG-TERM 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

## PRIOR YEAR’S ACCOMPLISHMENTS

- ✓ Worked with State and Federal Delegation to secure funding needed and Authorization to begin the large vessel port expansion study in Homer.
- ✓ HDL will be completing engineering for parking improvements for Seafarers, Pavilion, and ramp 3 to 4 lots. Construction to take place spring of 2023. Contracting with T2 for parking management software.
- ✓ Ongoing discussions at Commission level about local share costs for float replacement and federal grants.
- ✓ Completed a float assessment study in November.
- ✓ Applied for and won a Tier II grant with the State for installing anodes on the remainder of the steel piles that support the harbor moorage systems. Contract was advertised and awarded to Global Diving and is project for completion by spring of 2023.

## BUDGET PERIOD GOALS AND OBJECTIVES

- Apply for federal and state dollars for a harbor float replacement project in the small boat harbor.
- Install cameras on the West side of the harbor ramps 1 thru 5
- Tsunami sheltering and escape on the Homer Spit.
- Create a capital improvement fund for the small boat float re-capitalization project.
- Establish pay to park on the East side of the small boat basin.
- Rebuild cruise ship customer base for both the large and small ship clients.
- Take ship haul out and repair facility to year round operations.
- Maintenance program for the Nick Dudiak fish lagoon.

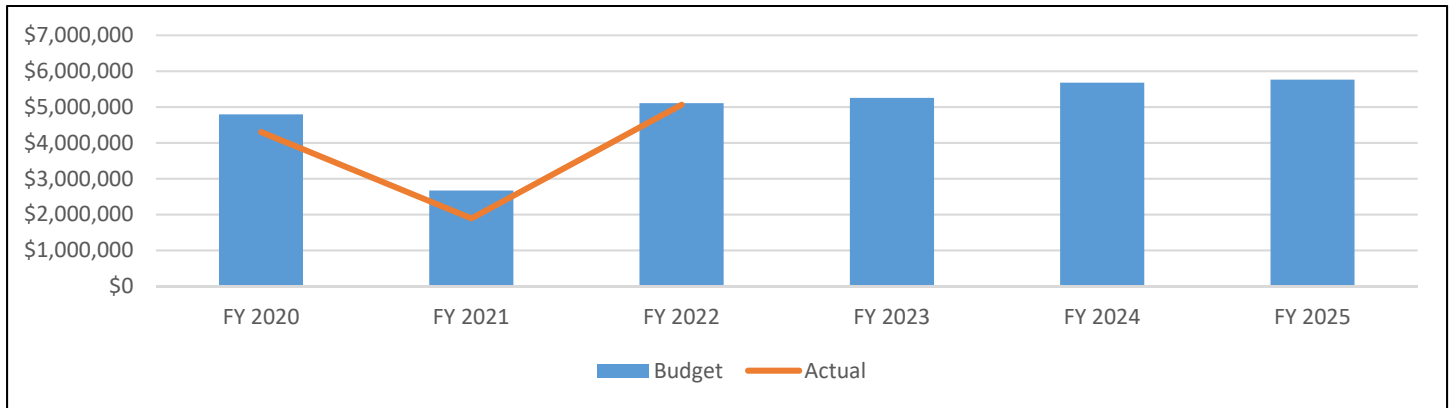
**PERFORMANCE MEASURES – CALENDAR YEAR (CY) BASIS**

Item	CY 2019	CY 2020	CY 2021	CY 2022
Seasonal Parking Pass Revenues	\$28,628	\$28,555	\$35,714	\$40,757
Crane hours	1,710	1,389	1,605	1,631
Stall Wait List	246	271	332	384
Load and Launch Revenues	\$125,034	\$128,483	\$133,811	\$123,071

**PERSONNEL – FISCAL YEAR (FY) BASIS**

Full Time Equivalent (FTE)	FY 2022	FY 2023	FY 2024	FY 2025
Port and Harbor	17	17	20	20

**ACTUAL VS BUDGETED EXPENDITURES**



City of Homer  
FY24/25 Operating Budget

**Port & Harbor All Funds Combined (400, 456, 452)**

**FY 24**

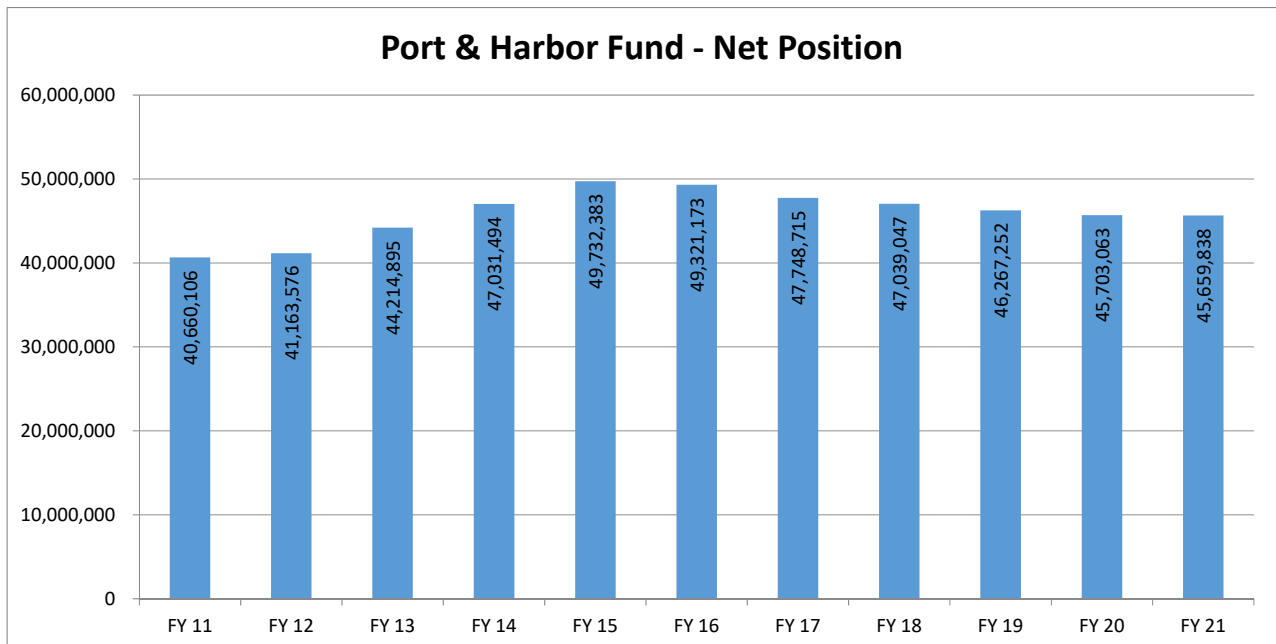
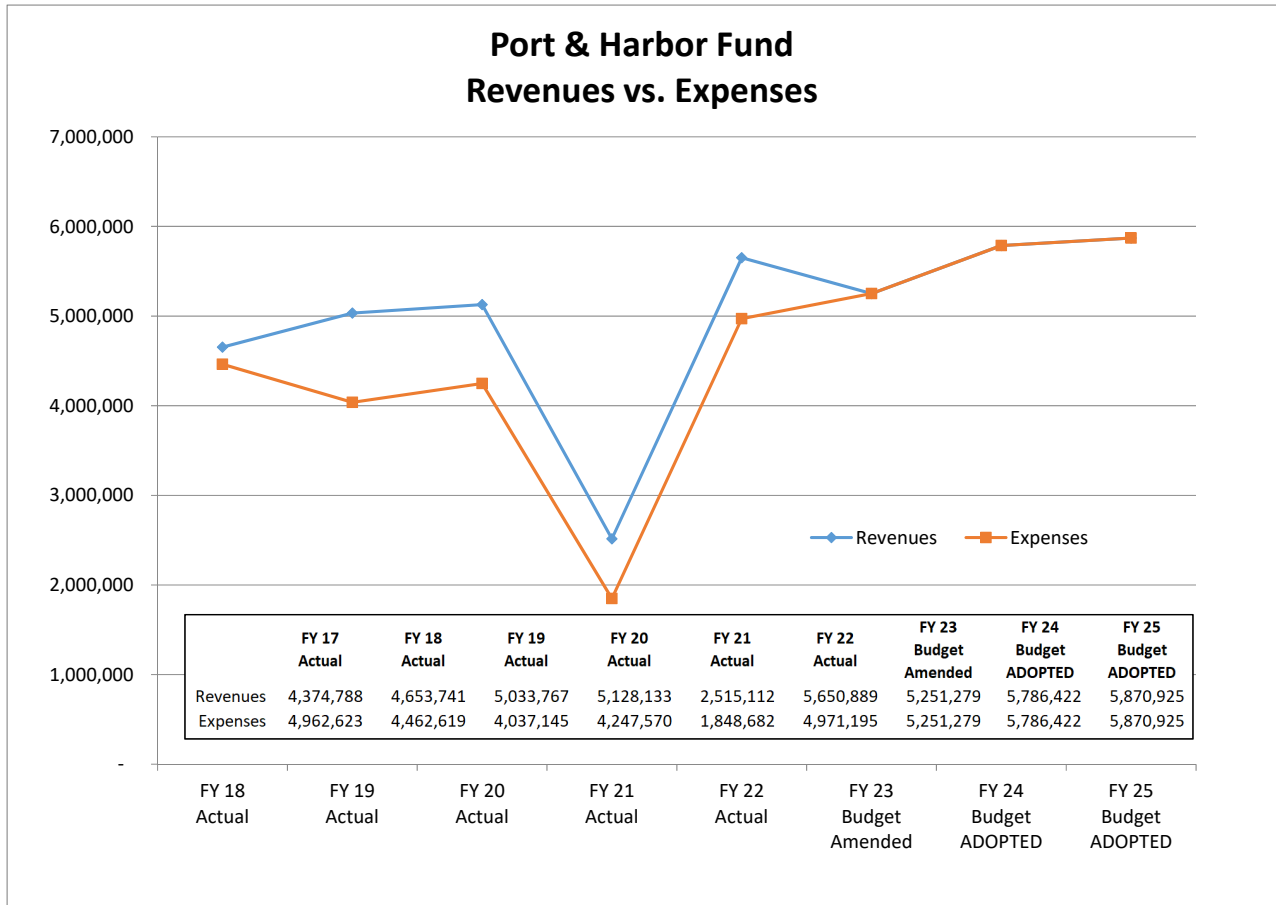
	Port & Harbor Enterprise Fund	Port & Harbor Capital Reserve	Port & Harbor Bond Reserve	Load and Launch Reserve	Port Match Reserve	USCGC Berth Space Reserve	Port & Harbor Fleet Reserve	Total Port & Harbor Funds
	400	456-0380	456-0382	456-0386	456-0389	456-0373	452-0374	
<b>Revenue</b>								
<b>Total Operating Revenue</b>	<b>5,639,234</b>							<b>5,639,234</b>
<b>Operating Expenses before Depreciation:</b>								
Personnel	2,596,550							2,596,550
Operations & Maintenance	1,912,325	335,000					115,000	2,362,325
Leave Cash Out	73,867							73,867
Debt Service			318,226					318,226
<b>Total Operating Expenses</b>	<b>4,582,742</b>	<b>335,000</b>	<b>318,226</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,000</b>	<b>5,350,968</b>
<b>Operating Income before Depreciation:</b>	<b>1,056,492</b>	<b>(335,000)</b>	<b>(318,226)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(115,000)</b>	<b>288,266</b>
Depreciation Expense	2,171,924							2,171,924
<b>Earnings from Operations</b>	<b>(1,115,432)</b>	<b>(335,000)</b>	<b>(318,226)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(115,000)</b>	<b>(1,883,658)</b>
Total Non - Operating Revenue	147,188							147,188
<b>Earnings before transfers</b>	<b>(968,244)</b>	<b>(335,000)</b>	<b>(318,226)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(115,000)</b>	<b>(1,736,470)</b>
Reserves (Port, Match, Load and Launch, Bond)	(1,203,588)	298,588	375,000		500,000		30,000	-
Transfers to Health Insurance Fund	(92)							(92)
<b>Change in Net Assets</b>	<b>(2,171,924)</b>	<b>(36,412)</b>	<b>56,774</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>(85,000)</b>	<b>(1,736,562)</b>

**Port & Harbor All Funds Combined (400, 456, 452)**

**FY 25**

	Port & Harbor Enterprise Fund	Port & Harbor Depreciation Reserve	Port & Harbor Bond Reserve	Load and Launch Reserve	Port Match Reserve	USCGC Berth Space Reserve	Port & Harbor Fleet Depreciation	Total Port & Harbor Funds
	400	456-0380	456-0382	456-0386	456-0389	456-0373	452-0374	
<b>Revenue</b>								
<b>Total Operating Revenue</b>	<b>5,734,895</b>							<b>5,734,895</b>
<b>Operating Expenses before Depreciation:</b>								
Personnel	2,669,739							2,669,739
Operations & Maintenance	2,014,825							2,014,825
Leave Cash Out	49,513							49,513
Debt Service			319,226					319,226
<b>Total Operating Expenses</b>	<b>4,734,077</b>	<b>0</b>	<b>319,226</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,053,303</b>
<b>Operating Income before Depreciation:</b>	<b>1,000,818</b>	<b>0</b>	<b>(319,226)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>681,592</b>
Depreciation Expense	2,171,924							2,171,924
<b>Earnings from Operations</b>	<b>(1,171,106)</b>	<b>0</b>	<b>(319,226)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,490,332)</b>
Total Non - Operating Revenue	136,029							136,029
<b>Earnings before transfers</b>	<b>(1,035,076)</b>	<b>0</b>	<b>(319,226)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,354,302)</b>
Reserves (Port, Match, Load and Launch, Bond)	(1,136,313)	226,313	380,000		500,000		30,000	-
Transfers to Health Insurance Fund	(535)							(535)
<b>Change in Net Assets</b>	<b>(2,171,924)</b>	<b>226,313</b>	<b>60,774</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>30,000</b>	<b>(1,354,837)</b>

**City of Homer  
FY24/25 Operating Budget**



City of Homer  
FY24/25 Operating Budget

FUND 400 PORT & HARBOR FUND COMBINED STATEMENT					
	FY21	FY22	FY23	FY24	FY25
	1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
<b>Port &amp; Harbor Revenue</b>					
<b>Total Operating Revenue</b>	<b>2,460,641</b>	<b>5,209,068</b>	<b>5,073,419</b>	<b>5,639,234</b>	<b>5,734,895</b>
<b>Operating Expenses</b>					
Personnel ( <u>W/O PERS Relief</u> )	844,129	1,915,914	2,152,322	2,596,550	2,669,739
Operations & Maintenance	657,595	1,524,545	1,616,536	1,912,325	2,014,825
PERS Relief	46,050	92,383	-	-	-
Leave Cash Out	20,620	66,243	62,025	73,867	49,513
Other Charges	-	-	65,364	-	-
<b>Total Operating Expenses</b>	<b>1,568,394</b>	<b>3,599,085</b>	<b>3,896,247</b>	<b>4,582,742</b>	<b>4,734,077</b>
<b>Operating Income (Loss) before Depreciation:</b>	<b>892,247</b>	<b>1,609,983</b>	<b>1,177,172</b>	<b>1,056,492</b>	<b>1,000,818</b>
Depreciation Expense	1,083,463	2,171,924	2,171,924	2,171,924	2,171,924
<b>Profit (Loss) from Operations:</b>	<b>(191,216)</b>	<b>(561,941)</b>	<b>(994,752)</b>	<b>(1,115,432)</b>	<b>(1,171,106)</b>
<b>Non-Operating Revenues</b>					
<b>Total Non-Operating Revenues</b>	<b>20,275</b>	<b>317,299</b>	<b>175,900</b>	<b>147,188</b>	<b>136,029</b>
<b>Profit (Loss) from Operations Before Transfers:</b>	<b>(170,942)</b>	<b>(244,642)</b>	<b>(818,852)</b>	<b>(968,244)</b>	<b>(1,035,076)</b>
<b>Operating Transfers</b>					
Reserves (Port, Match, Load and Launch, Bond)	251,354	1,454,390	1,352,860	1,203,588	1,136,313
Repayment of Energy Funds	1,341	1,341	-	-	-
Transfers to Health Insurance Fund	673	176	212	92	535
Adjusting Entries	(240,260)	(2,790,394)	-	-	-
<b>Total Operating Transfers</b>	<b>13,108</b>	<b>(1,334,487)</b>	<b>1,353,072</b>	<b>1,203,680</b>	<b>1,136,848</b>
<b>Beginning Net Position</b>	<b>42,705,403</b>	<b>42,483,850</b>	<b>43,573,695</b>	<b>41,401,771</b>	<b>39,229,847</b>
<b>Change in Net Position</b>	<b>(184,049)</b>	<b>1,089,845</b>	<b>(2,171,924)</b>	<b>(2,171,924)</b>	<b>(2,171,924)</b>
<b>Ending Net Position</b>	<b>42,521,354</b>	<b>43,573,695</b>	<b>41,401,771</b>	<b>39,229,847</b>	<b>37,057,923</b>

**All Port Funds: Current Assets - Current Liabilities**

	12/31/2017	12/31/2018	12/31/2019	12/31/2020	6/30/2021
<b>Current Assets:</b>					
<b>Cash</b>	<b>1,588,940</b>	<b>1,426,146</b>	<b>1,942,518</b>	<b>3,016,325</b>	<b>2,767,841</b>
<b>Receivables:</b>					
Trade	139,964	242,443	315,287	245,744	364,474
Grants	7,514	233,305	35,784	68	-
<b>Net Receivables</b>	<b>147,478</b>	<b>475,748</b>	<b>351,071</b>	<b>245,812</b>	<b>364,474</b>
Inventory	11,359	13,419	-	-	-
Prepaid Items	17,683	45,403	63,945	100,405	35,926
Bond Reserve	312,725	290,100	317,980	317,980	317,980
<b>Total Current Assets</b>	<b>\$ 2,078,185</b>	<b>\$ 2,250,816</b>	<b>\$ 2,675,514</b>	<b>\$ 3,680,522</b>	<b>\$ 3,486,221</b>
<b>Current Liabilities:</b>					
Accounts Payable	165,248	237,029	96,484	108,167	144,488
Accrued Liabilities	21,428	21,434	17,743	45,321	62,544
Accrued Leave	88,000	96,000	96,000	91,000	92,000
Accrued Interest Payable	12,321	11,790	11,358	10,842	6,614
Bonds Payable	140,000	145,000	150,000	160,000	185,000
Prepaid Berth	965,199	1,031,144	1,117,067	1,165,846	411,833
Current Portion Interfund Loan	62,091	66,939	33,291	36,255	36,255
Deferred Revenue	18,000	18,000	18,000	18,000	18,000
Unearned Grant Revenue	151,813	-	-	-	-
<b>Total Current Liabilities</b>	<b>\$ 1,624,100</b>	<b>\$ 1,627,336</b>	<b>\$ 1,539,943</b>	<b>\$ 1,635,431</b>	<b>\$ 956,734</b>
<b>Ending Fund Balance</b>	<b>\$ 454,085</b>	<b>\$ 623,480</b>	<b>\$ 1,135,571</b>	<b>\$ 2,045,091</b>	<b>\$ 2,529,487</b>

City of Homer  
FY24/25 Operating Budget

<b>FUND 400</b>								
<b>REVENUE DETAIL BY LINE ITEM</b>								
<b>Sorted by Type</b>								
A/C Num.	Revenue Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>0600</b>	<b>HARBOR ADMINISTRATION</b>							
4515	Ferry Lease	9,000	18,000	18,000	18,000	18,000	-	0.0%
4650	Rents & Leases	211,259	413,267	460,000	500,000	500,000	40,000	8.7%
	<b>Operating Revenue - Admin</b>	<b>220,259</b>	<b>431,267</b>	<b>478,000</b>	<b>518,000</b>	<b>518,000</b>	<b>40,000</b>	<b>8.4%</b>
4527	PERS Revenue	46,050	92,383	-	-	-	-	0.0%
4634	Port Storage Fees	50,537	119,992	92,002	96,164	96,164	4,162	4.5%
4635	Port Impound Fees	-	204	-	-	-	-	0.0%
4705	Business Licenses	10	10	34	-	-	(34)	-100.0%
4801	Interest on Investments	(3,078)	(62,000)	24,531	-	-	(24,531)	-100.0%
4901	Surplus Property	8,767	26,078	8,014	-	-	(8,014)	-100.0%
4902	Other Revenue	573	123,189	883	-	-	(883)	-100.0%
4990	Transfers In	7,277	208,321	-	-	-	-	0.0%
	<b>Non-Operating Revenue - Admin</b>	<b>110,135</b>	<b>508,176</b>	<b>125,464</b>	<b>96,164</b>	<b>96,164</b>	<b>(29,300)</b>	<b>-23.4%</b>
<b>0601</b>	<b>HARBOR</b>							
4245	Waste Oil Disposal	503	603	1,564	-	-	(1,564)	-100.0%
4249	Oil Spill Rec	-	(100)	296	-	-	(296)	-100.0%
4318	Parking Fees	80,508	180,789	117,134	225,000	225,000	107,866	92.1%
4319	Electrical Supplies	1,554	2,275	2,298	2,403	2,380	82	3.6%
4624	Berth Trans Mo	296,811	649,848	625,600	698,295	720,640	95,040	15.2%
4625	Berth Reserved	752,979	1,533,906	1,587,123	1,771,547	1,828,236	241,113	15.2%
4626	Berth Trans A	113,854	315,591	288,914	322,486	332,805	43,891	15.2%
4627	Berth Trans S/A	88,268	130,453	135,742	151,515	156,364	20,622	15.2%
4628	Berth Trans Dly	74,230	152,145	134,210	149,805	154,599	20,389	15.2%
4629	Metered Energy	79,370	186,689	91,546	92,677	89,472	(2,074)	-2.3%
4644	Pumping	-	-	339	-	-	(339)	-100.0%
4645	Wooden Grid	3,959	5,006	6,185	5,697	4,833	(1,352)	-21.9%
4646	Commercial Ramp	35,441	54,913	60,000	55,000	55,000	(5,000)	-8.3%
4647	Berth Wait List	12,012	15,211	12,055	12,394	12,623	568	4.7%
4648	Steel Grid Fees	6,512	7,900	9,121	8,000	8,000	(1,121)	-12.3%
4663	Trans Enrg 110 V	14,468	47,616	44,355	42,746	42,746	(1,609)	-3.6%
4664	Trans Engy 220 V	6,011	16,186	28,194	28,744	28,744	550	2.0%
4665	Trans Engy 208 V	105,604	205,197	153,840	159,228	159,228	5,388	3.5%
4666	Comm Ramp Wharf	15,310	38,422	44,666	40,000	40,000	(4,666)	-10.4%
	Parking Fines	-	-	-	8,000	8,000	8,000	0.0%
	Spit Camping	-	-	-	110,000	110,000	110,000	0.0%
	<b>Operating Revenue - Harbor</b>	<b>1,687,393</b>	<b>3,542,651</b>	<b>3,343,182</b>	<b>3,883,536</b>	<b>3,978,670</b>	<b>635,488</b>	<b>19.0%</b>
4802	Penalty Income	2,263	6,101	13,598	6,500	6,500	(7,098)	-52.2%
4902	Other Revenue	36,259	68,633	71,241	71,325	60,167	(11,073)	-15.5%
	<b>Non-Operating Revenue - Harbor</b>	<b>38,523</b>	<b>74,735</b>	<b>84,838</b>	<b>77,825</b>	<b>66,667</b>	<b>(18,171)</b>	<b>-21.4%</b>
<b>0602</b>	<b>PIONEER DOCK</b>							
4631	USCG Leases	18,808	35,067	36,808	36,494	30,796	(6,012)	-16.3%
4637	Seafood Wharfge	-	-	-	-	-	-	0.0%
4638	Fuel Wharfge	75,257	207,277	232,477	214,809	214,809	(17,667)	-7.6%
4639	Pioneer Dock - Wharfage	-	-	-	-	-	-	0.0%
4641	PD Water Sales	5,652	11,338	9,569	10,500	10,500	931	9.7%
4642	PD Docking	24,626	41,079	52,285	46,000	46,000	(6,285)	-12.0%
	<b>Operating Revenue - Pioneer Dock</b>	<b>124,344</b>	<b>294,761</b>	<b>331,140</b>	<b>307,804</b>	<b>302,106</b>	<b>(29,034)</b>	<b>-8.8%</b>

<b>FUND 400</b>								
<b>REVENUE DETAIL BY LINE ITEM</b>								
<b>Sorted by Type</b>								
A/C Num.	Revenue Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>0603</b>	<b>FISH DOCK</b>							
4620	Ice Sales	82,463	272,257	266,797	265,742	265,742	(1,054)	-0.4%
4621	Cold Storage	21,724	27,398	17,705	25,000	25,000	7,295	41.2%
4622	Crane Rental	88,510	193,965	197,594	190,306	190,306	(7,288)	-3.7%
4623	Card Access Fees	3,722	5,780	8,748	5,700	5,700	(3,048)	-34.8%
4637	Seafood Wharfge	5,013	17,200	16,795	17,324	17,324	529	3.1%
4700	Other Wharf Fd	-	6,694	9,843	9,843	9,843	-	0.0%
	<b>Operating Revenue - Fish Dock</b>	<b>201,431</b>	<b>523,294</b>	<b>517,482</b>	<b>513,915</b>	<b>513,915</b>	<b>(3,568)</b>	<b>-0.7%</b>
4206	<b>Fish Tax</b>	<b>0</b>	<b>66,865</b>	<b>54,760</b>	<b>64,562</b>	<b>64,562</b>	<b>9,802</b>	<b>17.9%</b>
<b>0604</b>	<b>DEEP WATER DOCK</b>							
4633	Stevedoring	2,794	8,882	14,080	12,000	12,000	(2,080)	-14.8%
4637	Seafood Wharfge	-	-	558	-	-	(558)	-100.0%
4640	DWD Wharfage	18,675	-	37,314	40,426	46,651	9,337	25.0%
4643	DWD Docking	63,859	116,132	100,000	100,000	100,000	-	0.0%
4668	Water Sales	15,454	32,419	25,000	30,000	30,000	5,000	20.0%
4672	Port Security Revenues	-	-	-	-	-	-	0.0%
	<b>Operating Revenue - Deep Water Dock</b>	<b>100,782</b>	<b>157,434</b>	<b>176,953</b>	<b>182,426</b>	<b>188,651</b>	<b>11,699</b>	<b>6.6%</b>
<b>0605</b>	<b>OUTFALL LINE</b>							
4704	<b>Outfall Line</b>	<b>2,400</b>	<b>4,626</b>	<b>4,800</b>	<b>4,800</b>	<b>4,800</b>	<b>-</b>	<b>0.0%</b>
<b>0606</b>	<b>FISH GRINDER</b>							
4706	<b>Fish Grinder</b>	<b>1,040</b>	<b>7,018</b>	<b>7,998</b>	<b>7,390</b>	<b>7,390</b>	<b>(608)</b>	<b>-7.6%</b>
<b>0615</b>	<b>LOAD AND LAUNCH RAMP</b>							
4653	<b>Load and Launch Ramp</b>	<b>74,855</b>	<b>132,446</b>	<b>126,663</b>	<b>130,000</b>	<b>130,000</b>	<b>3,337</b>	<b>2.6%</b>
	<b>Total</b>	<b>2,561,162</b>	<b>5,743,273</b>	<b>5,251,279</b>	<b>5,786,422</b>	<b>5,870,925</b>	<b>619,645</b>	<b>11.8%</b>



<b>FUND 400 - PORT &amp; HARBOR ENTERPRISE FUND</b>								
<b>COMBINED EXPENDITURES</b>								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	538,123	1,128,870	1,210,211	1,464,034	1,510,760	300,549	24.8%
5102	Fringe Benefits	242,447	634,397	737,330	914,743	940,845	203,515	27.6%
5103	Part-time Wages	43,425	107,259	146,292	155,371	155,692	9,400	6.4%
5104	Part-time Benefits	5,054	12,256	16,844	19,086	19,125	2,281	13.5%
5105	Overtime	11,473	31,929	37,766	39,439	39,439	1,672	4.4%
5107	Part-time Overtime	142	855	3,879	3,879	3,879	-	0.0%
5108	Unemployment Benefits	3,465	348	-	-	-	-	0.0%
5112	PERS Relief	46,050	92,383	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>890,179</b>	<b>2,008,297</b>	<b>2,152,322</b>	<b>2,596,550</b>	<b>2,669,739</b>	<b>517,417</b>	<b>24.0%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	1,472	5,322	4,200	4,700	4,700	500	11.9%
5202	Operating Supplies	8,783	20,623	26,000	26,000	26,000	-	0.0%
5203	Fuel and Lube	21,026	40,700	36,300	36,300	36,300	-	0.0%
5204	Chemicals	6,060	6,410	6,000	6,000	6,000	-	0.0%
5207	Vehicle and Boat Maintenance	(1,710)	21,532	25,000	25,000	25,000	-	0.0%
5208	Equipment Maintenance	20,729	68,340	63,000	64,000	64,000	1,000	1.6%
5209	Building & Grounds Maintenance	14,304	24,264	62,000	67,000	67,000	5,000	8.1%
5210	Professional Services	15,245	16,176	17,500	21,500	21,500	4,000	22.9%
5211	Audit Services	5,450	37,510	38,520	40,446	42,468	3,948	10.3%
5213	Survey and Appraisal	-	24,000	12,500	12,500	12,500	-	0.0%
5214	Rents & Leases	1,375	4,280	7,000	7,000	7,000	-	0.0%
5215	Communications	3,381	17,310	8,000	8,000	8,000	-	0.0%
5216	Freight and Postage	68	2,619	5,500	5,500	5,500	-	0.0%
5217	Electricity	309,842	664,046	650,701	730,450	803,495	152,795	23.5%
5218	Water	23,147	75,643	99,581	83,208	91,528	(8,052)	-8.1%
5219	Sewer	4,071	13,157	14,018	14,472	15,919	1,901	13.6%
5220	Refuse and Disposal	27,326	40,694	63,300	63,300	63,300	-	0.0%
5221	Property Insurance	30,344	64,722	71,194	96,919	106,611	35,416	49.7%
5222	Auto Insurance	5,105	10,007	10,275	10,714	11,786	1,511	14.7%
5223	Liability Insurance	29,030	86,649	51,610	69,016	75,917	24,308	47.1%
5226	Testing and Analysis	-	-	-	7,000	7,000	7,000	0.0%
5227	Advertising	432	6,076	7,000	7,000	7,000	-	0.0%
5228	Books	-	26	-	-	-	-	0.0%
5231	Tools and Equipment	5,595	9,471	15,700	16,700	16,700	1,000	6.4%
5234	Record and Permits	-	-	-	2,000	2,000	2,000	0.0%
5235	Membership Dues	3,710	6,088	7,000	7,000	7,000	-	0.0%
5236	Transportation	-	6,641	9,200	4,000	4,000	(5,200)	-56.5%
5237	Subsistence	285	6,837	5,837	4,000	4,000	(1,837)	-31.5%
5238	Printing and Binding	178	1,482	3,500	3,500	3,500	-	0.0%
5248	Lobbying	10,500	21,000	22,000	35,000	35,000	13,000	59.1%
5249	Oil Spill Response	-	2,833	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	214	8,748	18,000	18,000	18,000	-	0.0%
5252	Credit Card Expenses	24,727	104,946	89,000	104,000	104,000	15,000	16.9%
5256	Waste Oil Disposal	17,976	45,458	45,000	45,000	45,000	-	0.0%
5258	Float and Ramp Repairs	8,119	8,545	25,000	25,000	25,000	-	0.0%
5287	Animal Control Building Maintenance	914	2,326	2,100	2,100	2,100	-	0.0%
5601	Uniform	3,198	8,785	9,500	9,500	9,500	-	0.0%
5602	Safety Equipment	1,552	10,601	15,000	15,000	15,000	-	0.0%
5603	Employee Training	100	7,918	9,000	38,500	38,500	29,500	327.8%
5606	Bad Debt Expenses	40,151	5,230	30,000	30,000	30,000	-	0.0%
5608	Debt Repayment - Interest	62,422	4,665	-	-	-	-	0.0%
5624	Legal Services	-	-	-	100,000	100,000	100,000	0.0%
5627	Port Security	-	-	2,500	2,500	2,500	-	0.0%
5635	Software	-	938	4,000	4,000	4,000	-	0.0%
5637	Diving Services	-	4,350	8,500	8,500	8,500	-	0.0%
5638	Signage Parking Delineation	14,897	12,243	15,500	31,000	31,000	15,500	100.0%
	<b>Total Maintenance and Operations</b>	<b>720,018</b>	<b>1,529,210</b>	<b>1,616,536</b>	<b>1,912,325</b>	<b>2,014,825</b>	<b>398,290</b>	<b>24.6%</b>

City of Homer  
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<b>FUND 400 - PORT &amp; HARBOR ENTERPRISE FUND</b>								
<b>COMBINED EXPENDITURES</b>								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Transfers</b>								
5106	Leave Cash Out	20,620	66,243	62,025	73,867	49,513	(12,513)	-20.2%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
5990	Transfers To	263,915	1,459,829	1,420,397	1,203,680	1,136,848	(283,549)	-20.0%
<b>Total Transfers</b>		<b>284,535</b>	<b>1,526,072</b>	<b>1,482,422</b>	<b>1,277,546</b>	<b>1,186,360</b>	<b>(296,062)</b>	<b>-20.0%</b>
<b>Total</b>		<b>1,894,732</b>	<b>5,063,579</b>	<b>5,251,279</b>	<b>5,786,422</b>	<b>5,870,925</b>	<b>619,645</b>	<b>11.8%</b>

City of Homer  
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FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0600 - ADMINISTRATION								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	99,009	190,438	212,698	342,493	352,563	139,865	65.8%
5102	Fringe Benefits	47,751	108,119	130,203	203,727	209,428	79,225	60.8%
5103	Part-time Wages	-	-	2,848	11,262	11,582	8,734	306.7%
5104	Part-time Benefits	-	-	328	1,383	1,423	1,095	333.9%
5105	Overtime	555	(435)	5,845	5,845	5,845	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	8,146	15,120	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>155,460</b>	<b>313,243</b>	<b>351,921</b>	<b>564,710</b>	<b>580,840</b>	<b>228,919</b>	<b>65.0%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	774	4,133	2,500	2,500	2,500	-	0.0%
5202	Operating Supplies	767	2,806	2,500	2,500	2,500	-	0.0%
5207	Vehicle and Boat Maintenance	-	197	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	1,813	4,753	5,000	10,000	10,000	5,000	100.0%
5210	Professional Services	4,687	4,548	3,000	5,000	5,000	2,000	66.7%
5211	Audit Services	5,450	37,510	38,520	40,446	42,468	3,948	10.3%
5213	Survey and Appraisal	-	24,000	12,500	12,500	12,500	-	0.0%
5214	Rents & Leases	1,375	4,280	7,000	7,000	7,000	-	0.0%
5215	Communications	3,381	17,310	8,000	8,000	8,000	-	0.0%
5216	Freight and Postage	68	2,619	5,500	5,500	5,500	-	0.0%
5221	Property Insurance	30,344	64,722	71,194	96,919	106,611	35,416	49.7%
5222	Auto Insurance	5,105	10,007	10,275	10,714	11,786	1,511	14.7%
5223	Liability Insurance	29,030	86,649	51,610	69,016	75,917	24,308	47.1%
5227	Advertising	432	5,930	6,000	6,000	6,000	-	0.0%
5228	Books	-	26	-	-	-	-	0.0%
5231	Tools and Equipment	518	-	1,500	1,500	1,500	-	0.0%
5234	Record and Permits	-	-	-	2,000	2,000	2,000	0.0%
5235	Membership Dues	1,730	2,873	3,500	3,500	3,500	-	0.0%
5236	Transportation	-	2,978	4,500	4,000	4,000	(500)	-11.1%
5237	Subsistence	285	5,620	3,500	4,000	4,000	500	14.3%
5238	Printing and Binding	-	1,482	3,000	3,000	3,000	-	0.0%
5248	Lobbying	10,500	21,000	22,000	35,000	35,000	13,000	59.1%
5252	Credit Card Expenses	24,001	99,722	85,000	100,000	100,000	15,000	17.6%
5258	Float and Ramp Repairs	2,457	-	-	-	-	-	0.0%
5603	Employee Training	-	100	1,000	14,500	14,500	13,500	1350.0%
5606	Bad Debt Expenses	40,151	5,230	30,000	30,000	30,000	-	0.0%
5608	Debt Repayment - Interest	62,422	4,665	-	-	-	-	0.0%
5624	Legal Services	-	-	-	100,000	100,000	100,000	0.0%
5635	Software	-	938	4,000	4,000	4,000	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>225,291</b>	<b>414,099</b>	<b>381,599</b>	<b>577,595</b>	<b>597,282</b>	<b>215,683</b>	<b>56.5%</b>
<b>Transfers</b>								
	Transfer to Port Reserves	-	1,120,189	1,023,675	328,588	256,313	(767,362)	-75.0%
	Transfer to Reserves for Match Funding	-	-	-	500,000	500,000	500,000	0.0%
	Transfer to Revolving Energy Fund	1,341	1,341	-	-	-	-	0.0%
	Transfer to Bond Fund	225,000	300,000	300,000	375,000	380,000	80,000	26.7%
	Transfer to Health Insurance Fund	673	176	212	92	535	323	152.7%
5990	<b>Total Transfers</b>	<b>227,014</b>	<b>1,421,706</b>	<b>1,323,886</b>	<b>1,203,680</b>	<b>1,136,848</b>	<b>(187,039)</b>	<b>-14.1%</b>
<b>Others</b>								
5106	Leave Cash Out	20,620	66,243	62,025	73,867	49,513	(12,513)	-20.2%
5241	GF Admin Fees	-	-	-	-	-	-	0.0%
	<b>Total Others</b>	<b>20,620</b>	<b>66,243</b>	<b>62,025</b>	<b>73,867</b>	<b>49,513</b>	<b>(12,513)</b>	<b>-20.2%</b>
	<b>Total</b>	<b>628,385</b>	<b>2,215,291</b>	<b>2,119,432</b>	<b>2,419,852</b>	<b>2,364,482</b>	<b>245,051</b>	<b>11.6%</b>

FY24/25 Budget Notes:

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

City of Homer  
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<b>FUND 400 - PORT &amp; HARBOR ENTERPRISE FUND</b>								
<b>DEPT 0601 - HARBOR</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
5101	Salary and Wages	192,889	418,169	447,470	452,312	465,988	18,519	4.1%
5102	Fringe Benefits	87,245	233,943	269,477	276,665	283,267	13,790	5.1%
5103	Part-time Wages	22,487	64,619	89,594	116,344	116,344	26,750	29.9%
5104	Part-time Benefits	2,510	7,202	10,316	14,292	14,292	3,976	38.5%
5105	Overtime	7,002	19,346	17,772	18,123	18,123	351	2.0%
5107	Part-time Overtime	136	288	1,700	1,700	1,700	-	0.0%
5108	Unemployment Benefits	649	348	-	-	-	-	0.0%
5112	PERS Relief	16,836	34,823	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>329,754</b>	<b>778,737</b>	<b>836,328</b>	<b>879,436</b>	<b>899,714</b>	<b>63,386</b>	<b>7.6%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	288	93	600	600	600	-	0.0%
5202	Operating Supplies	3,008	7,726	7,500	7,500	7,500	-	0.0%
5203	Fuel and Lube	10,619	20,330	17,000	17,000	17,000	-	0.0%
5204	Chemicals	3,528	5,069	3,000	3,000	3,000	-	0.0%
5207	Vehicle and Boat Maintenance	219	2,449	5,000	5,000	5,000	-	0.0%
5208	Equipment Maintenance	-	228	1,000	2,000	2,000	1,000	100.0%
5209	Building & Grounds Maintenance	1,948	5,017	7,500	7,500	7,500	-	0.0%
5210	Professional Services	1,240	251	2,500	2,500	2,500	-	0.0%
5213	Survey and Appraisal	-	-	-	-	-	-	0.0%
5217	Electricity	226,932	460,956	414,579	507,052	557,757	143,179	34.5%
5218	Water	11,545	41,925	55,624	46,117	50,729	(4,895)	-8.8%
5219	Sewer	2,407	8,211	7,880	9,033	9,936	2,055	26.1%
5220	Refuse and Disposal	26,144	38,881	60,000	60,000	60,000	-	0.0%
5227	Advertising	-	146	1,000	1,000	1,000	-	0.0%
5231	Tools and Equipment	709	3,001	2,000	2,000	2,000	-	0.0%
5235	Membership Dues	-	535	500	500	500	-	0.0%
5236	Transportation	-	2,213	2,700	-	-	(2,700)	-100.0%
5237	Subsistence	-	1,000	1,337	-	-	(1,337)	-100.0%
5238	Printing and Binding	178	-	500	500	500	-	0.0%
5249	Oil Spill Response	-	2,833	1,000	1,000	1,000	-	0.0%
5287	Electrical Supplies	914	2,326	2,100	2,100	2,100	-	0.0%
5601	Uniform	1,027	3,059	3,000	3,000	3,000	-	0.0%
5602	Safety Equipment	584	2,951	5,000	5,000	5,000	-	0.0%
5603	Employee Training	-	1,991	3,000	9,500	9,500	6,500	216.7%
5638	Signage Parking Delineation	14,897	12,243	15,500	31,000	31,000	15,500	100.0%
	<b>Total Maintenance and Operations</b>	<b>306,187</b>	<b>623,432</b>	<b>619,820</b>	<b>722,902</b>	<b>779,122</b>	<b>159,302</b>	<b>25.7%</b>
<b>Transfers</b>								
	<i>Transfer to Loan Payment to GF - Principal</i>			65,364	-	-	(65,364)	-100.0%
	<i>Transfer to Loan Payment to GF - Interest</i>	10,547	3,922	1,961	-	-	(1,961)	-100.0%
5990	<b>Total Transfers</b>	<b>10,547</b>	<b>3,922</b>	<b>67,325</b>	<b>-</b>	<b>-</b>	<b>(67,325)</b>	<b>-100.0%</b>
	<b>Total</b>	<b>646,489</b>	<b>1,406,091</b>	<b>1,523,473</b>	<b>1,602,337</b>	<b>1,678,836</b>	<b>155,363</b>	<b>10.2%</b>

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 400 - PORT &amp; HARBOR ENTERPRISE FUND</b>								
<b>DEPT 0602 - PIONEER DOCK</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>Budget</b>	<b>Budget</b>
							<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
5101	Salary and Wages	20,959	45,344	30,629	30,564	31,481	852	2.8%
5102	Fringe Benefits	9,233	24,650	18,089	18,230	18,638	549	3.0%
5103	Part-time Wages	-	101	-	-	-	-	0.0%
5104	Part-time Benefits	-	14	-	-	-	-	0.0%
5105	Overtime	678	1,865	1,081	1,734	1,734	653	60.4%
5107	Part-time Overtime	-	25	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,822	3,757	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>32,694</b>	<b>75,757</b>	<b>49,799</b>	<b>50,528</b>	<b>51,853</b>	<b>2,054</b>	<b>4.1%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	-	-	-	-	-	-	0.0%
5202	Operating Supplies	-	-	1,500	1,500	1,500	-	0.0%
5208	Equipment Maintenance	-	-	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	-	-	2,000	2,000	2,000	-	0.0%
5210	Professional Services	-	3,626	2,000	2,000	2,000	-	0.0%
5217	Electricity	8,609	17,414	22,914	19,156	21,072	(1,843)	-8.0%
5218	Water	1,938	7,419	6,095	8,161	8,977	2,882	47.3%
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%
5602	Safety Equipment	-	666	1,000	1,000	1,000	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>10,547</b>	<b>29,126</b>	<b>37,509</b>	<b>35,817</b>	<b>38,549</b>	<b>1,040</b>	<b>2.8%</b>
	<b>Total</b>	<b>43,240</b>	<b>104,883</b>	<b>87,309</b>	<b>86,345</b>	<b>90,402</b>	<b>3,093</b>	<b>3.5%</b>

FY24/25 Budget Notes:

City of Homer  
FY24/25 Operating Budget

<b>FUND 400 - PORT &amp; HARBOR ENTERPRISE FUND</b>								
<b>DEPT 0603 - FISH DOCK</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
5101	Salary and Wages	92,516	201,463	236,125	275,102	286,037	49,912	21.1%
5102	Fringe Benefits	43,904	115,945	149,502	187,976	195,029	45,526	30.5%
5103	Part-time Wages	9,025	17,205	16,931	-	-	(16,931)	-100.0%
5104	Part-time Benefits	1,221	2,225	1,949	-	-	(1,949)	-100.0%
5105	Overtime	1,448	4,263	7,701	7,701	7,701	-	0.0%
5107	Part-time Overtime	-	507	2,179	2,179	2,179	-	0.0%
5108	Unemployment Benefits	2,816	-	-	-	-	-	0.0%
5112	PERS Relief	7,914	16,372	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>158,846</b>	<b>357,980</b>	<b>414,387</b>	<b>472,957</b>	<b>490,945</b>	<b>76,558</b>	<b>18.5%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	286	991	500	1,000	1,000	500	100.0%
5202	Operating Supplies	1,988	3,967	3,000	3,000	3,000	-	0.0%
5203	Fuel and Lube	580	4,383	3,000	3,000	3,000	-	0.0%
5204	Chemicals	2,532	1,341	3,000	3,000	3,000	-	0.0%
5207	Vehicle and Boat Maintenance	-	244	-	-	-	-	0.0%
5208	Equipment Maintenance	14,037	43,979	37,000	37,000	37,000	-	0.0%
5209	Building & Grounds Maintenance	3,456	3,247	13,000	13,000	13,000	-	0.0%
5210	Professional Services	9,044	4,036	3,000	5,000	5,000	2,000	66.7%
5217	Electricity	62,757	164,141	189,524	180,555	198,610	9,086	4.8%
5218	Water	4,944	12,216	16,926	13,438	14,782	(2,144)	-12.7%
5219	Sewer	219	469	1,347	516	567	(780)	-57.9%
5231	Tools and Equipment	982	2,680	1,500	1,500	1,500	-	0.0%
5235	Membership Dues	-	965	-	-	-	-	0.0%
5250	Camera Area Network	-	-	4,000	4,000	4,000	-	0.0%
5601	Uniform	-	1,568	3,000	3,000	3,000	-	0.0%
5602	Safety Equipment	12	761	1,000	1,000	1,000	-	0.0%
5603	Employee Training	50	762	1,000	6,000	6,000	5,000	500.0%
	<b>Total Maintenance and Operations</b>	<b>100,888</b>	<b>245,750</b>	<b>280,797</b>	<b>275,009</b>	<b>294,460</b>	<b>13,662</b>	<b>4.9%</b>
	<b>Total</b>	<b>259,734</b>	<b>603,730</b>	<b>695,185</b>	<b>747,966</b>	<b>785,405</b>	<b>90,220</b>	<b>13.0%</b>

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 400 - PORT &amp; HARBOR ENTERPRISE FUND</b>								
<b>DEPT 0604 - DEEP WATER DOCK</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 -</b>	<b>7/1/21 -</b>	<b>7/1/22 -</b>	<b>7/1/23 -</b>	<b>7/1/24 -</b>	<b>FY25 &amp; FY23</b>	
		<b>6/30/21</b>	<b>6/30/22</b>	<b>6/30/23</b>	<b>6/30/24</b>	<b>6/30/25</b>	<b>Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
5101	Salary and Wages	20,959	45,344	35,672	42,530	43,899	8,227	23.1%
5102	Fringe Benefits	9,233	24,650	20,757	26,485	27,148	6,391	30.8%
5103	Part-time Wages	-	101	-	-	-	-	0.0%
5104	Part-time Benefits	-	14	-	-	-	-	0.0%
5105	Overtime	678	1,865	1,260	1,734	1,734	474	37.6%
5107	Part-time Overtime	-	25	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,822	3,757	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>32,694</b>	<b>75,757</b>	<b>57,689</b>	<b>70,749</b>	<b>72,781</b>	<b>15,092</b>	<b>26.2%</b>
<b>Maintenance and Operations</b>								
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5203	Fuel and Lube	-	-	1,000	1,000	1,000	-	0.0%
5209	Building & Grounds Maintenance	230	3,600	1,000	1,000	1,000	-	0.0%
5210	Professional Services	(1,200)	-	2,000	2,000	2,000	-	0.0%
5217	Electricity	5,910	10,610	11,102	11,671	12,838	1,736	15.6%
5218	Water	3,526	7,940	10,918	8,735	9,608	(1,310)	-12.0%
5219	Sewer	384	955	898	1,050	1,156	258	28.7%
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%
5250	Camera Area Network	-	457	4,000	4,000	4,000	-	0.0%
5601	Uniform	-	-	-	-	-	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
5627	Port Security	-	-	2,500	2,500	2,500	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>8,849</b>	<b>23,562</b>	<b>35,418</b>	<b>33,956</b>	<b>36,102</b>	<b>684</b>	<b>1.9%</b>
	<b>Total</b>	<b>41,543</b>	<b>99,319</b>	<b>93,107</b>	<b>104,705</b>	<b>108,883</b>	<b>15,776</b>	<b>16.9%</b>

FY24/25 Budget Notes:

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FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0605 - OUTFALL LINE								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
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%
	<b>Total Salaries and Benefits</b>	-	-	-	-	-	-	<b>0.0%</b>
<b>Maintenance and Operations</b>								
5202	Operating Supplies	-	-	-	-	-	-	0.0%
5208	Equipment Maintenance	-	-	-	-	-	-	0.0%
5209	Building & Grounds Maintenance	-	-	3,000	3,000	3,000	-	0.0%
5210	Professional Services	-	-	-	-	-	-	0.0%
5231	Tools and Equipment	-	55	-	-	-	-	0.0%
5226	Testing and Analysis	-	-	-	7,000	7,000	7,000	0.0%
5637	Diving Services	-	4,350	3,500	3,500	3,500	-	0.0%
	<b>Total Maintenance and Operations</b>	-	<b>4,405</b>	<b>6,500</b>	<b>13,500</b>	<b>13,500</b>	<b>7,000</b>	<b>107.7%</b>
	<b>Total</b>	-	<b>4,405</b>	<b>6,500</b>	<b>13,500</b>	<b>13,500</b>	<b>7,000</b>	<b>107.7%</b>

FY24/25 Budget Notes:  
5226 - water line testing



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

FY24/25 Budget Notes:

City of Homer  
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<b>FUND 400 - PORT &amp; HARBOR ENTERPRISE FUND</b>								
<b>DEPT 0611 - HARBOR MAINTENANCE</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
5101	Salary and Wages	79,242	161,140	174,303	219,939	226,596	52,293	30.0%
5102	Fringe Benefits	32,029	89,688	105,286	137,992	141,896	36,610	34.8%
5103	Part-time Wages	5,766	9,940	16,931	-	-	(16,931)	-100.0%
5104	Part-time Benefits	640	1,103	1,949	-	-	(1,949)	-100.0%
5105	Overtime	685	3,321	3,000	3,000	3,000	-	0.0%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	6,732	13,088	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>125,094</b>	<b>278,281</b>	<b>301,469</b>	<b>360,931</b>	<b>371,492</b>	<b>70,023</b>	<b>23.2%</b>
<b>Maintenance and Operations</b>								
5201	Office Supplies	124	105	600	600	600	-	0.0%
5202	Operating Supplies	2,323	5,982	6,000	6,000	6,000	-	0.0%
5203	Fuel and Lube	8,371	14,356	14,000	14,000	14,000	-	0.0%
5207	Vehicle and Boat Maintenance	(1,929)	18,641	20,000	20,000	20,000	-	0.0%
5208	Equipment Maintenance	3,156	8,286	10,000	10,000	10,000	-	0.0%
5209	Building & Grounds Maintenance	3,485	2,495	12,000	12,000	12,000	-	0.0%
5210	Professional Services	1,474	3,566	4,500	4,500	4,500	-	0.0%
5217	Electricity	3,883	7,692	8,472	8,462	9,308	836	9.9%
5218	Water	230	614	675	676	743	68	10.1%
5219	Sewer	323	1,013	748	1,115	1,226	478	63.9%
5231	Tools and Equipment	3,140	2,057	4,000	5,000	5,000	1,000	25.0%
5235	Membership Dues	265	-	500	500	500	-	0.0%
5236	Transportation	-	1,450	2,000	-	-	(2,000)	-100.0%
5237	Subsistence	-	217	1,000	-	-	(1,000)	-100.0%
5256	Waste Oil Disposal	17,976	45,458	45,000	45,000	45,000	-	0.0%
5258	Float and Ramp Repairs	5,661	8,545	25,000	25,000	25,000	-	0.0%
5601	Uniform	2,170	4,158	3,500	3,500	3,500	-	0.0%
5602	Safety Equipment	957	6,222	3,000	3,000	3,000	-	0.0%
5603	Employee Training	50	5,065	4,000	8,500	8,500	4,500	112.5%
5637	Diving Services	-	-	5,000	5,000	5,000	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>51,660</b>	<b>135,923</b>	<b>169,995</b>	<b>172,852</b>	<b>173,877</b>	<b>3,882</b>	<b>2.3%</b>
	<b>Total</b>	<b>176,754</b>	<b>414,204</b>	<b>471,464</b>	<b>533,783</b>	<b>545,369</b>	<b>73,905</b>	<b>15.7%</b>

FY24/25 Budget Notes:

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

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

City of Homer  
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<b>FUND 400 - PORT &amp; HARBOR ENTERPRISE FUND</b>								
<b>DEPT 0612 - PIONEER DOCK MAINTENANCE</b>								
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>	
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>	
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>
<b>Salaries and Benefits</b>								
5101	Salary and Wages	9,955	20,438	21,863	27,808	28,632	6,770	31.0%
5102	Fringe Benefits	4,014	11,299	13,195	17,286	17,760	4,565	34.6%
5103	Part-time Wages	721	1,243	2,116	-	-	(2,116)	-100.0%
5104	Part-time Benefits	80	138	244	-	-	(244)	-100.0%
5105	Overtime	85	438	239	300	300	61	25.6%
5107	Part-time Overtime	-	-	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	846	1,661	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>15,701</b>	<b>35,217</b>	<b>37,657</b>	<b>45,393</b>	<b>46,692</b>	<b>9,036</b>	<b>24.0%</b>
<b>Maintenance and Operations</b>								
5202	Operating Supplies	-	-	500	500	500	-	0.0%
5209	Building & Grounds Maintenance	821	488	3,000	3,000	3,000	-	0.0%
5231	Tools and Equipment	83	-	1,500	1,500	1,500	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>904</b>	<b>488</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>0.0%</b>
	<b>Total</b>	<b>16,605</b>	<b>35,706</b>	<b>43,657</b>	<b>51,393</b>	<b>52,692</b>	<b>9,036</b>	<b>20.7%</b>

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

City of Homer  
FY24/25 Operating Budget

<b>FUND 400 - PORT &amp; HARBOR ENTERPRISE FUND</b>									
<b>DEPT 0614 - DEEP WATER DOCK MAINTENANCE</b>									
<b>A/C Num.</b>	<b>Expenditure Categories &amp; Descriptions</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>Difference Between</b>		
		<b>1/1/21 - 6/30/21</b>	<b>7/1/21 - 6/30/22</b>	<b>7/1/22 - 6/30/23</b>	<b>7/1/23 - 6/30/24</b>	<b>7/1/24 - 6/30/25</b>	<b>FY25 &amp; FY23 Budget</b>		
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>\$</b>	<b>%</b>	
<b>Salaries and Benefits</b>									
5101	Salary and Wages	9,955	20,438	21,863	27,808	28,632	6,770	31.0%	
5102	Fringe Benefits	4,014	11,299	13,195	17,286	17,760	4,565	34.6%	
5103	Part-time Wages	721	1,243	2,116	-	-	(2,116)	-100.0%	
5104	Part-time Benefits	80	138	244	-	-	(244)	-100.0%	
5105	Overtime	85	438	239	300	300	61	25.6%	
5107	Part-time Overtime	-	-	-	-	-	-	0.0%	
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%	
5112	PERS Relief	846	1,661	-	-	-	-	0.0%	
	<b>Total Salaries and Benefits</b>	<b>15,701</b>	<b>35,217</b>	<b>37,657</b>	<b>45,393</b>	<b>46,692</b>	<b>9,036</b>	<b>24.0%</b>	
<b>Maintenance and Operations</b>									
5202	Operating Supplies	233	-	500	500	500	-	0.0%	
5203	Fuel and Lube	457	397	-	-	-	-	0.0%	
5209	Building & Grounds Maintenance	2,551	4,496	8,000	8,000	8,000	-	0.0%	
5210	Professional Services	-	-	-	-	-	-	0.0%	
5231	Tools and Equipment	-	-	1,000	1,000	1,000	-	0.0%	
5250	Camera Area Network	-	-	5,000	5,000	5,000	-	0.0%	
5602	Safety Equipment	-	-	2,000	2,000	2,000	-	0.0%	
	<b>Total Maintenance and Operations</b>	<b>3,241</b>	<b>4,893</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>	<b>-</b>	<b>0.0%</b>	
	<b>Total</b>	<b>18,942</b>	<b>40,111</b>	<b>54,157</b>	<b>61,893</b>	<b>63,192</b>	<b>9,036</b>	<b>16.7%</b>	

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

City of Homer  
FY24/25 Operating Budget

FUND 400 - PORT & HARBOR ENTERPRISE FUND								
DEPT 0615 - LOAD AND LAUNCH RAMP								
A/C Num.	Expenditure Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 -	7/1/21 -	7/1/22 -	7/1/23 -	7/1/24 -	FY25 & FY23	
		6/30/21	6/30/22	6/30/23	6/30/24	6/30/25	Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Salaries and Benefits</b>								
5101	Salary and Wages	12,638	26,095	29,589	45,479	46,931	17,342	58.6%
5102	Fringe Benefits	5,022	14,803	17,626	29,096	29,920	12,294	69.8%
5103	Part-time Wages	4,705	12,808	15,756	27,765	27,765	12,010	76.2%
5104	Part-time Benefits	523	1,423	1,814	3,411	3,411	1,597	88.0%
5105	Overtime	256	828	629	701	701	72	11.4%
5107	Part-time Overtime	6	9	-	-	-	-	0.0%
5108	Unemployment Benefits	-	-	-	-	-	-	0.0%
5112	PERS Relief	1,086	2,143	-	-	-	-	0.0%
	<b>Total Salaries and Benefits</b>	<b>24,236</b>	<b>58,108</b>	<b>65,414</b>	<b>106,452</b>	<b>108,728</b>	<b>43,314</b>	<b>66.2%</b>
<b>Maintenance and Operations</b>								
5202	Operating Supplies	132	142	500	500	500	-	0.0%
5203	Fuel and Lube	998	1,234	1,300	1,300	1,300	-	0.0%
5209	Building & Grounds Maintenance	-	167	5,000	5,000	5,000	-	0.0%
5210	Professional Services	-	150	500	500	500	-	0.0%
5217	Electricity	1,751	3,232	4,109	3,555	3,910	(199)	-4.8%
5218	Water	413	1,272	2,009	1,399	1,539	(470)	-23.4%
5219	Sewer	738	2,508	3,145	2,759	3,034	(111)	-3.5%
5220	Refuse and Disposal	1,182	1,814	3,300	3,300	3,300	-	0.0%
5231	Tools and Equipment	164	1,678	2,200	2,200	2,200	-	0.0%
5250	Camera Area Network	214	8,291	5,000	5,000	5,000	-	0.0%
5252	Credit Card Expenses	725	5,224	4,000	4,000	4,000	-	0.0%
5602	Safety Equipment	-	-	1,000	1,000	1,000	-	0.0%
	<b>Total Maintenance and Operations</b>	<b>6,317</b>	<b>25,712</b>	<b>32,063</b>	<b>30,513</b>	<b>31,284</b>	<b>(780)</b>	<b>-2.4%</b>
<b>Transfers</b>								
5990	Transfers to Reserves	26,354	34,201	29,186	-	-	(29,186)	-100.0%
	<b>Total Transfers</b>	<b>26,354</b>	<b>34,201</b>	<b>29,186</b>	<b>-</b>	<b>-</b>	<b>(29,186)</b>	<b>-100.0%</b>
	<b>Total</b>	<b>56,907</b>	<b>118,021</b>	<b>126,663</b>	<b>136,965</b>	<b>140,012</b>	<b>13,349</b>	<b>10.5%</b>

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

**City of Homer  
FY24/25 Operating Budget**



## **DEBT SERVICE FUND**

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**This section is for information purposes only. Each fund budgets its debt service separately.**

### **Police Station Debt Fund –**

- In 2018, City voters approved the issuance of a General Obligation Bond to finance the planning, design and construction of a police station. Total bond proceeds of \$4,804,047 were received in 2019. A dedicated sales tax has been established to make the debt payments and will expire on December 31 in the year in which sufficient funds are received to complete payoff of debt.

### **HAWSP Fund –**

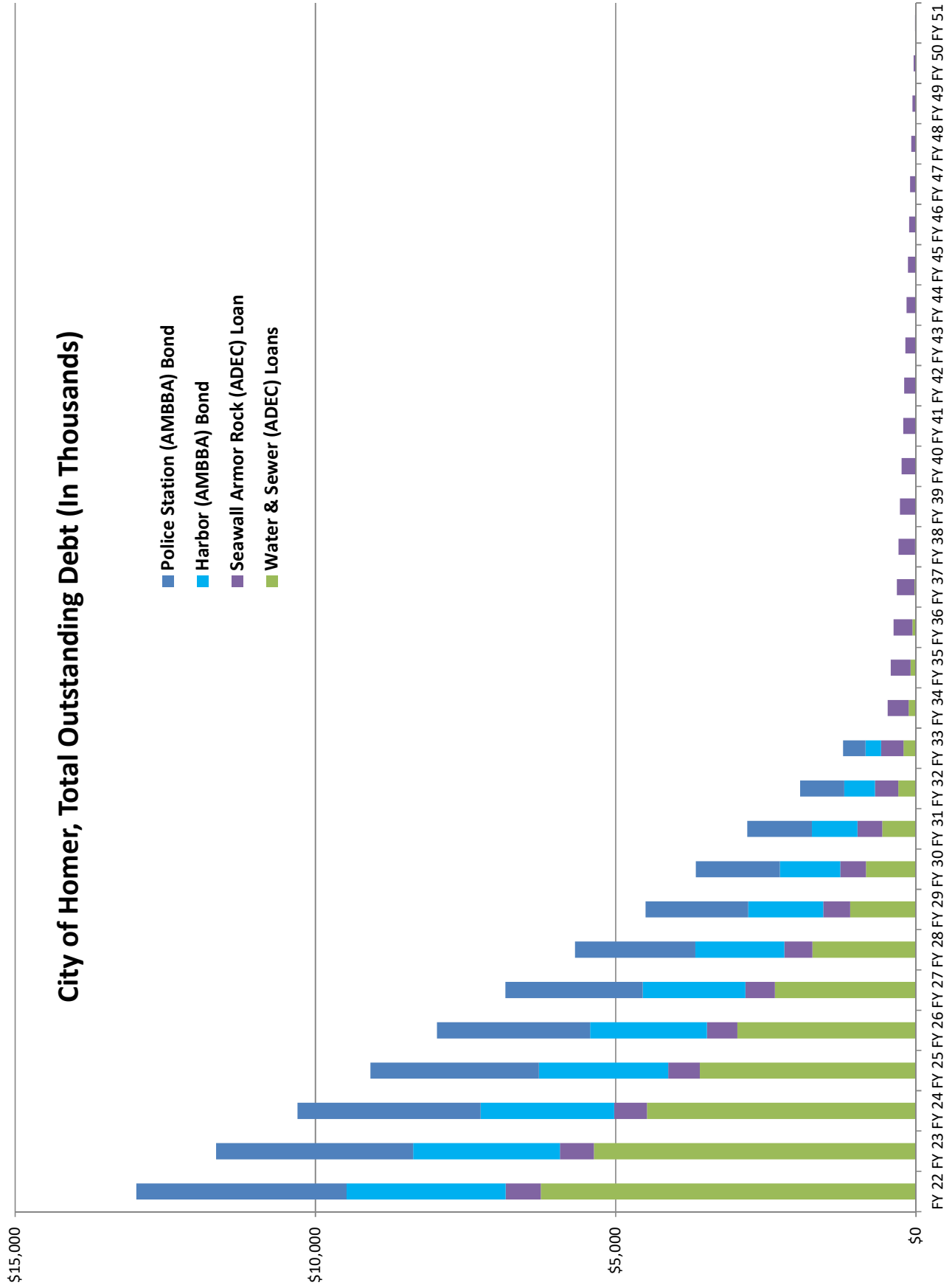
- The HAWSP fund is built from a levy of  $\frac{3}{4}$  of a percent on the retail sales tax. The purpose is to improve the health and welfare of the citizens of Homer by funding capital improvements to the City's water and sewer system. Water and Sewer Assessments levied on benefited properties are also recorded to this fund. Loans received for funding Special Assessment Districts (SADs) are provided by Alaska Clean Water/Drinking Water through Alaska Department of Environmental Conservation (ADEC). Terms of the loan typically span 20 years and have a 1.5% interest rate.

### **Port & Harbor Fund –**

- The City of Homer took part of the 2013 Alaska Municipal Bond Bank General Obligation Bonds (2013 A & 2013 B Series) Issuance. In 2021, the City participated in a refunding issuance and is expected to receive approximately 12% in present value savings (approx. \$239,614).

# City of Homer, Total Outstanding Debt (In Thousands)

- Police Station (AMBBA) Bond
- Harbor (AMBBA) Bond
- Seawall Armor Rock (ADEC) Loan
- Water & Sewer (ADEC) Loans



**City of Homer**  
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**City of Homer, Total Outstanding Debt**

<b>Fiscal Year</b>	<b>Water &amp; Sewer (ADEC) Loans</b>	<b>Seawall Armor Rock (ADEC) Loan</b>	<b>Harbor (AMBBA)</b>	<b>Police Station (AMBBA)</b>	<b>Total Balance as of 6/30/22</b>
FY 22	6,247,763	585,420	2,650,000	3,500,000	12,983,183
FY 23	5,365,884	565,906	2,440,000	3,280,000	11,651,790
FY 24	4,482,280	546,392	2,220,000	3,050,000	10,298,672
FY 25	3,596,921	526,878	2,155,000	2,805,000	9,083,799
FY 26	2,974,831	507,364	1,945,000	2,550,000	7,977,195
FY 27	2,350,935	487,850	1,715,000	2,285,000	6,838,785
FY 28	1,725,202	468,336	1,480,000	2,005,000	5,678,538
FY 29	1,097,611	448,822	1,245,000	1,710,000	4,501,433
FY 30	832,130	429,308	1,005,000	1,400,000	3,666,438
FY 31	564,731	409,794	760,000	1,075,000	2,809,525
FY 32	295,386	390,280	510,000	735,000	1,930,666
FY 33	209,245	370,766	260,000	375,000	1,215,011
FY 34	122,873	351,252			474,126
FY 35	90,603	331,738			422,342
FY 36	58,088	312,224			370,313
FY 37	25,536	292,710			318,246
FY 38	19,151	273,196			
FY 39	12,768	253,682			
FY 40	6,384	234,168			
FY 41		214,654			
FY 42		195,140			
FY 43		175,626			
FY 44		156,112			
FY 45		136,598			
FY 46		117,084			
FY 47		97,570			
FY 48		78,056			
FY 49		58,542			
FY 50		39,028			
FY 51		19,514			



**City of Homer  
FY24/25 Operating Budget**

<b>Governmental Activities</b>		<b>Fund</b>	<b>Original</b>	<b>Maturity</b>	<b>Interest</b>	<b>PMT Due</b>	<b>Unaudited Ending Balance 6/30/2023</b>	<b>Principal</b>	<b>Interest</b>	<b>Total PMT</b>	<b>Unaudited Ending Balance 6/30/2024</b>	<b>Principal</b>	<b>Interest</b>	<b>Total PMT</b>	<b>Unaudited Ending Balance 6/30/2025</b>
<b>Loan Description</b>															
ACWF #409031 - Sewer Ext	Sewer	3,462,402	2025	1.50%	Aug	365,909	121,973	5,489	127,462	121,963	243,936	121,973	3,659	125,632	121,963
ADWF #409041 - Water Ext	Water	3,389,321	2025	1.50%	Aug	429,238	143,077	6,438	149,515	143,084	286,161	143,077	4,292	147,369	143,084
ACWF #409261 - KDPHII Sewer	Sewer	1,591,733	2032	1.50%	Aug	661,323	67,356	10,103	77,459	526,612	593,968	67,356	9,093	76,449	526,612
ACWF #409081 - Sewer	Sewer	3,250,000	2034	1.50%	Apr	597,777	54,344	8,967	63,310	489,090	543,433	54,344	8,152	62,495	489,090
ADWF #409271 - KDPPIII - Water	Water	2,150,000	2032	1.50%	Aug	1,086,663	101,532	16,300	117,831	882,077	985,132	103,055	14,777	396,762	882,077
ADWF #409131 - Water TP	Water	8,000,000	2029	1.50%	Dec	2,548,011	364,001	38,220	402,222	1,820,008	2,184,011	364,001	32,760	396,762	1,820,008
ADWF #409091 - Water Distribution	Water	85,739	2037	1.50%	Mar	59,726	3,880	896	4,776	51,909	55,847	3,938	838	4,776	51,909
ACWF #409111 - Eric Ln Sewer	Sewer	190,926	2037	1.50%	Oct	143,194	9,546	2,148	11,694	124,102	133,648	9,546	2,005	11,551	124,102
ACWF #409071 - KDRPIII	Sewer	442,630	2037	1.50%	Mar	154,384	9,992	2,316	12,308	134,250	144,392	10,142	2,166	12,308	134,250
ADWF #409301 - Water Distribution/Storage Phase II	Water	127,674	2041	1.50%	Nov	121,290	6,384	319	6,703	108,522	114,906	6,384	1,724	8,108	108,522
ADWF #409311 - Seawall Armor Rock	General	585,420	2052	1.50%	June	565,906	19,514	8,489	28,003	526,878	546,392	19,514	8,196	27,710	526,878
Police Station Bond	General	4,100,000	2034	5.00%	May/Nov	3,280,000	230,000	164,000	394,000	2,805,000	3,050,000	245,000	149,500	394,500	2,805,000
<b>Total Debt - Government1</b>		<b>10,013,421</b>									<b>8,881,823</b>				<b>7,733,494</b>
Accrued Leave						847,000					847,000				847,000
<b>Total Debt - Government2</b>		<b>10,860,421</b>									<b>9,728,823</b>				<b>8,580,494</b>

<b>Enterprise Fund Activities</b>		<b>Fund</b>	<b>Original</b>	<b>Maturity</b>	<b>Interest</b>	<b>PMT Due</b>	<b>Unaudited Ending Balance 6/30/2023</b>	<b>Principal</b>	<b>Interest</b>	<b>Total PMT</b>	<b>Unaudited Ending Balance 6/30/2024</b>	<b>Principal</b>	<b>Interest</b>	<b>Total PMT</b>	<b>Unaudited Ending Balance 6/30/2025</b>
<b>Loan Description</b>															
Harbor: General Obligation Bonds	Harbor	3,735,000	2033	3.00%	June/Dec	2,270,000	180,000	113,500	293,500	1,900,000	2,090,000	190,000	104,500	294,500	1,900,000
Harbor: GOB Bond Premium (SL 20 yrs)	Harbor	494,506	2033	n/a	Dec	222,520	24,726			173,068	197,794	24,726			173,068
<b>Total Debt - Business Type1</b>		<b>4,229,506</b>				<b>2,492,520</b>				<b>2,073,068</b>	<b>2,287,794</b>				<b>2,073,068</b>
Accrued Leave						221,000					221,000				221,000
<b>Total Debt - Business Type2</b>		<b>4,229,506</b>				<b>2,713,520</b>				<b>2,073,068</b>	<b>2,508,794</b>				<b>2,294,068</b>

City of Homer  
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## INTERNAL SERVICE FUND

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Internal service funds are used to centralize certain services and then allocate the cost of those services within the government. They are used to report any activity that provides goods or services to other funds and departments on a cost-reimbursement basis.

The following are classified Internal Service Fund:

***HEALTH INSURANCE FUND:*** This fund is to jointly account for all city (all funds) employees' health insurance costs.

***LEAVE CASH OUT BANK:*** This fund is to jointly account for all city (all funds) employees' cashing out earned annual leaves due to retirement or other needs according to Personnel Regulations.

***REVOLVING ENERGY FUND:*** This fund was created to provide a long term source of funding for energy efficiency projects in City Facilities. Loans are provided for capital projects that improve energy efficiency in City buildings and facilities. The loans are to be repaid using the savings that are achieved.

City of Homer  
FY24/25 Operating Budget

<b>FUND 600</b>								
<b>INTERNAL SERVICE FUND</b>								
<b>HEALTH INSURANCE FUND</b>								
A/C Num.	Categories & Descriptions	FY21	FY22	FY23	FY24	FY25	Difference Between	
		1/1/21 - 6/30/21	7/1/21 - 6/30/22	7/1/22 - 6/30/23	7/1/23 - 6/30/24	7/1/24 - 6/30/25	FY25 & FY23 Budget	
		ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET	\$	%
<b>Revenues</b>								
4801	Interest	-	-	-	-	-	-	0.0%
4902	Other Revenue	-	-	-	-	-	-	0.0%
4904	City Health Contributions	768,762	2,023,864	2,171,160	2,364,360	2,452,200	281,040	12.9%
4907	Employee Health Contributions	89,898	182,202	212,083	216,324.66	233,631	21,548	10.2%
4910	Employee Dental Contributions	4,945	10,765	8,203	10,885	10,885	2,682	32.7%
4911	Employee Vision Contributions	2	-	-	-	-	-	0.0%
4992	Operating Transfers	3,767	1,027	1,235	536	3,122	1,887	152.8%
	<b>Total Revenues</b>	<b>867,373</b>	<b>2,217,858</b>	<b>2,392,681</b>	<b>2,592,106</b>	<b>2,699,837</b>	<b>307,156</b>	<b>12.8%</b>
<b>Expenses</b>								
5102	Fringe Benefits	2,844	6,132	4,086	7,277	7,277	3,190	78.1%
5104	Part-time Benefits	184	337	436	787	787	351	80.4%
5210	Professional Services	12,500	518	26,737	780	780	(25,957)	-97.1%
5246	Health Insurance Claims	-	-	-	-	-	-	0.0%
5247	Health Insurance Premium	999,748	2,062,349	2,260,621	2,304,994	2,489,394	228,773	10.1%
5297	Health Insurance Incentive	58,200	113,800	100,800	201,600	201,600	100,800	100.0%
5609	Other	-	-	-	-	-	-	0.0%
5990	Transfers To	-	-	-	-	-	-	0.0%
	<b>Total Expenses</b>	<b>1,073,475</b>	<b>2,183,135</b>	<b>2,392,681</b>	<b>2,515,438</b>	<b>2,699,837</b>	<b>307,157</b>	<b>12.8%</b>
	<b>Operating Income (Loss)</b>	<b>(206,102)</b>	<b>34,723</b>	<b>0</b>	<b>76,668</b>	<b>(0)</b>	<b>(0)</b>	<b>-100.0%</b>
	<b>Ending Fund Balance</b>	<b>(111,391)</b>	<b>(76,668)</b>	<b>(76,668)</b>	<b>0</b>	<b>0</b>	<b>76,668</b>	<b>-100.0%</b>

FY24 Budget Notes:  
4904 - \$1,625/month per eligible employee  
4992 - Necessary transfer to balance fund to zero  
5247 - Reflects 2% increase from FY23 budget  
5297 - Reflects an increase from \$400/month to \$800/month

FY25 Budget Notes:  
4904 - \$1,690/month per eligible employee  
4992 - Necessary transfer to balance fund to zero  
5247 - Reflects 8% increase from FY24 budget  
5297 - Reflects an increase from \$400/month to \$800/month

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

**Calculation Method (FY24):**

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

**Calculation Method (FY25):**

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

City of Homer  
FY24/25 Operating Budget

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

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

**City of Homer  
FY24/25 Operating Budget**



## **INVESTMENTS**

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**This section is for information only.**

**The City Code 3.10 governs the City's investments.**

**Basic objectives:**

- 1. Principal safety**
- 2. Sufficient liquidity to meet cash flow requirements**
- 3. Reasonable return**

**Authorized Investment Instruments (City Code 3.10.040):**

- 1. U. S. Treasures**
- 2. Other securities issued by United States Government and its Agencies**
- 3. Units of the Alaska Municipal League investment pool**
- 4. Certificate of Deposits and other FDIC insured deposits**
- 5. Taxable bonds or notes issued by any state or political subdivisions**
- 6. Bankers' Acceptances offered by banks**
- 7. Money Market Funds**
- 8. Long-term investments with Moody Rating A1 and above or S&P Rating AA and above; short-term investments with Moody Rating P-1 or S&P Rating A-1+.**

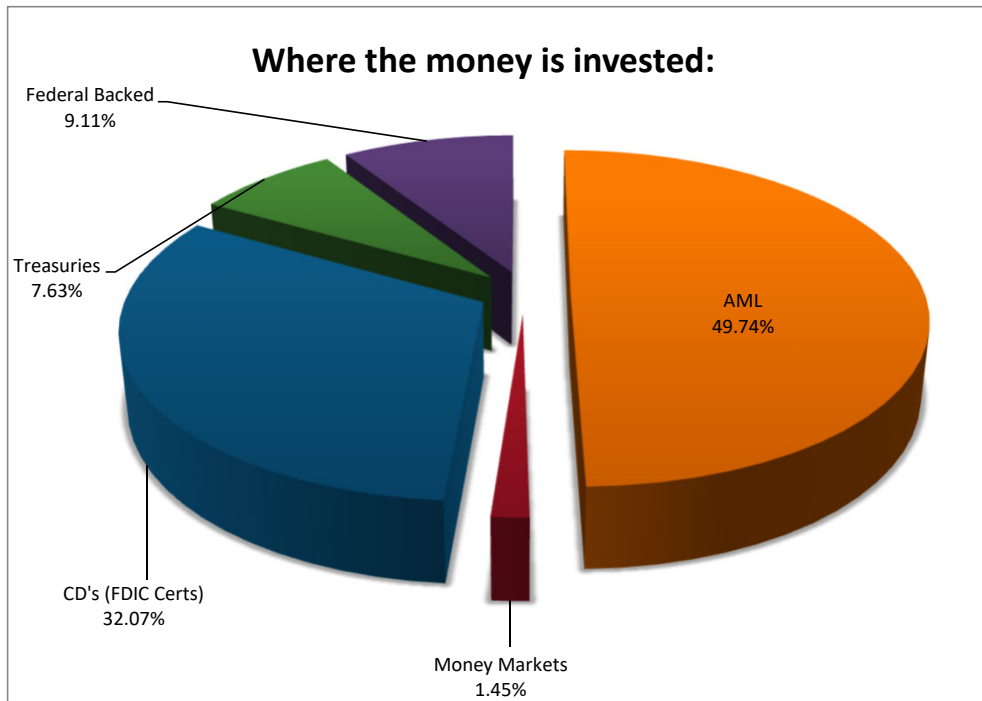
**CITY OF HOMER  
Treasurer's Report**

**As of:**

**May 31, 2023**

<b>INVESTMENT BY INSTITUTION:</b>	<b>\$ Invested</b>	<b>% Of \$ Invested</b>
Alaska Municipal League	\$ 17,784,487	52%
Pro-Equities	\$ 16,563,621	48%
<b>Total Cash and Investments</b>	<b>\$ 34,348,108</b>	<b>100%</b>

<b>MATURITY OF INVESTMENTS:</b>	<b>AMOUNT</b>	<b>% Of Investment by Maturity Date</b>
1 to 30 Days	6/30/2023 \$ 18,060,323	53%
30 to 120 Days	9/28/2023 \$ 422,837	1%
120 to 180 Days	11/27/2023 \$ 1,547,799	5%
180 to 365 Days	5/30/2024 \$ 1,649,247	5%
Over 1 Year	\$ 12,667,900	37%
<b>TOTAL</b>	<b>\$ 34,348,108</b>	<b>100%</b>



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

**City of Homer**  
**FY24/25 Operating Budget**

**Alaska Municipal League Investment Pool**

<b>Account Desc.</b>	<b><u>12/31/2018</u></b>	<b><u>12/31/2019</u></b>	<b><u>12/31/2020</u></b>	<b><u>6/30/2021</u></b>	<b><u>6/30/2022</u></b>	<b><u>5/31/2023</u></b>
Alaska PRI (Pooled Fund)	7,102,293	8,073,544	12,684,757	10,260,419	12,559,188	17,260,956
Alaska PRI (Library)	3,607	3,685	3,704	3,704	165,130	169,898
Alaska PRI (Fire Dept)	41,972	42,870	43,099	43,100	50,061	51,506
Alaska PRI (PERS)	270,517	276,357	277,830	277,842	278,008	286,037
Alaska PRI (SUSTAIN Fund)	15,663	16,002	16,086	16,086	15,638	16,090
Natural Gas	1,714,356	1,861,884	1,871,803	5	-	-
<b>Total</b>	<b><u>9,148,409</u></b>	<b><u>10,274,341</u></b>	<b><u>14,897,279</u></b>	<b><u>10,601,156</u></b>	<b><u>13,068,024</u></b>	<b><u>17,784,487</u></b>



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“WHERE THE LAND ENDS AND THE SEA BEGINS”

**City of Homer  
FY24/25 Operating Budget**



## Appendix

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**Section Includes:**

- Staffing
  - Personnel Staffing Table - FTE Employees by Department
  - FTE Count by Department Table and Chart
  - Position Count by Department Table and Chart
  - FY24 Hourly Salary Schedule
  - FY25 Hourly Salary Schedule
  
- Account Descriptions
  - Chart of Account descriptions associated with the operating fund
  
- Budget Glossary
  - Glossary of budget related terminology

**City of Homer**  
**FY24/25 Operating Budget**

Fiscal Year 2024 and 2025  
Personnel Staffing Table  
Full-Time Equivalent (FTE) Employees by Department

Department (Division)	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	Variance Between FY24 & FY23	Note	FY 2025 Adopted Budget	Variance Between FY25 & FY24	Note	Percentage Funding Levels by Fund				
										General Fund	Water Fund	Sewer Fund	Port Fund	
<b>Administration (City Manager's Office)</b>														
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	-	-	2.00	1.50	-0.50	a	1.50	-		100%				
	3.00	3.00	5.00	4.50	-0.50		4.50	-						
<b>Administration (Personnel)</b>														
Human Resources Director	1.00	1.00	1.00	1.00	-		1.00	-		100%				
	1.00	1.00	1.00	1.00	-		1.00	-						
<b>Administration (Community Recreation)</b>														
Community Recreation Manager	1.00	1.00	1.00	1.00	-		1.00	-		100%				
Recreation Programmer	-	-	-	0.50	0.50	b	0.50	-		100%				
	1.00	1.00	1.00	1.50	0.50		1.50	-						
<b>Administration (Information Technology)</b>														
Chief Technology Officer	-	-	-	1.00	1.00	c	1.00	-		100%				
IT Manager	1.00	1.00	1.00	-	-1.00	c	-	-						
IT Analyst	1.00	1.00	-	-	-		-	-						
Network Administrator	-	-	1.00	1.00	-		1.00	-		100%				
IT Support Specialist	-	-	1.00	1.00	-		1.00	-		100%				
	2.00	2.00	3.00	3.00	-		3.00	-						
<b>Administration (City Clerk)</b>														
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	-						
<b>Administration (Planning and Zoning)</b>														
City Planner	1.00	1.00	1.00	1.00	-		1.00	-		100%				
Deputy City Planner	1.00	1.00	1.00	-	-1.00	d	-	-		100%				
Planning Technician	1.00	1.00	1.00	-	-1.00	e	-	-		100%				
Associate Planner	-	-	-	1.00	1.00	e	1.00	-		100%				
Assistant Planner	-	-	-	0.50	0.50	a	0.50	-		100%				
	3.00	3.00	3.00	2.50	-0.50		2.50	-						
<b>Administration (Economic Development)</b>														
Economic Development Manager	-	-	-	1.00	1.00	d	1.00	-		100%				
Associate Planner - Parks and Trails	-	-	-	1.00	1.00	f	1.00	-		100%				
	-	-	-	2.00	2.00		2.00	-						
<b>Administration (Library)</b>														
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	-						
<b>Finance</b>														
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	-	g	4.00	-	g	75%	12.5%	12.5%		
	7.00	7.00	7.00	7.00	-		7.00	-						
<b>Police</b>														
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	3.50	3.50	-		3.50	-		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	23.50	23.50	-		23.50	-						
<b>Fire</b>														
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	4.00	4.00	6.00	6.00	-		6.00	-		100%				
	8.00	8.00	10.00	10.00	-		10.00	-						
<b>Public Works</b>														
Public Works Director / City Engineer	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%		
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%		
Project Technician	1.00	1.00	1.00	1.00	-		1.00	-		50%	25%	25%		

**City of Homer**  
**FY24/25 Operating Budget**

Fiscal Year 2024 and 2025  
Personnel Staffing Table  
Full-Time Equivalent (FTE) Employees by Department

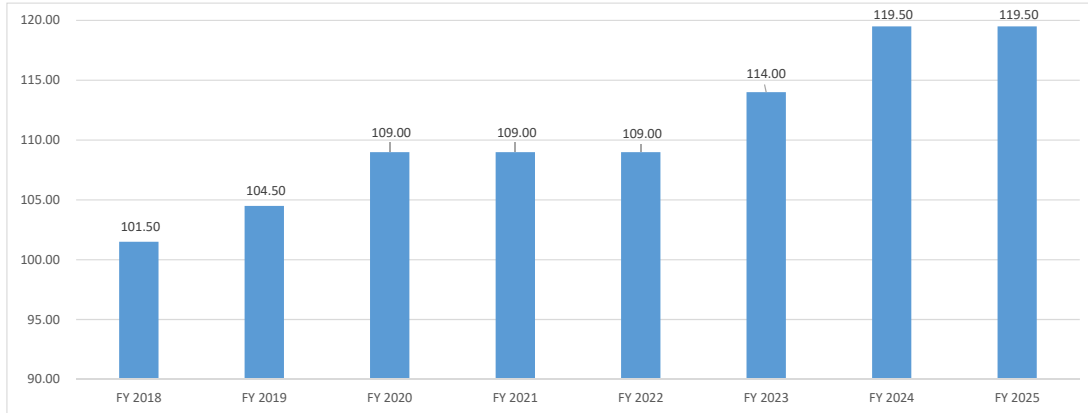
Department (Division)	FY 2022	FY 2023	FY 2023	FY 2024	Variance	Note	FY 2025	Variance	Percentage Funding Levels by Fund			
	Actual	Adopted Budget	Amended Budget	Adopted Budget	Between FY24 & FY23		Adopted Budget	Between FY25 & FY24	General Fund	Water Fund	Sewer Fund	Port Fund
<b>Public Works Continued</b>												
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	2.00	2.00	3.00	1.00	<b>h</b>	3.00	-	66.67%			33.33%
Parks Maintenance Coordinator	1.00	1.00	1.00	1.00	-		1.00	-	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%	
	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>34.00</b>	<b>1.00</b>		<b>34.00</b>	<b>-</b>				
<b>Port and Harbor</b>												
Port and Harbor Director / Harbormaster	1.00	1.00	1.00	1.00	-		1.00	-				100%
Deputy Harbormaster	1.00	1.00	1.00	1.00	-		1.00	-				100%
Administrative Supervisor	1.00	1.00	1.00	1.00	-		1.00	-				100%
Administrative Secretary	1.00	1.00	1.00	1.00	-		1.00	-				100%
Administrative Assistant	1.00	1.00	1.00	1.00	-		1.00	-				100%
Port Property Manager	-	-	-	1.00	1.00	<b>i</b>	1.00	-				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	2.00	2.00	3.00	1.00	<b>j</b>	3.00	-				100%
Ice Plant / Fish Dock Supervisor	1.00	1.00	1.00	1.00	-		1.00	-				100%
Ice Plant Operator	2.00	2.00	2.00	3.00	1.00	<b>k</b>	3.00	-				100%
	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>20.00</b>	<b>3.00</b>		<b>20.00</b>	<b>-</b>				
<b>Total - FTEs</b>	<b>109.00</b>	<b>109.00</b>	<b>114.00</b>	<b>119.50</b>	<b>5.50</b>		<b>119.50</b>	<b>0.00</b>				

**Position Change Explanations:**

- a** - One full-time Special Projects Coordinator position was reduced to part-time; part-time Assistant Planner position was created out of this reduction
- b** - FY24/25 budget created new part-time Recreation Programmer position
- c** - IT Manager position was reclassified as Chief Technology Officer
- d** - Deputy City Planner position was eliminated and converted to an Economic Development Manager
- e** - Planning Technician position was reclassified as Associate Planner
- f** - Associate Planner position was created in FY2023, but was not budgeted; incorporated into FY24/25
- g** - One full-time Accounting Technician position to remain vacant (unfunded) in FY24 and is funded in FY25
- h** - FY24/25 budget created additional full-time Building Custodian position funded by Port Fund
- i** - FY24/25 budget created new full-time Port Property Manager position
- j** - FY24/25 budget created additional full-time Port Maintenance Technician
- k** - FY24/25 budget created additional full-time Ice Plant Operator

**City of Homer  
FY24/25 Operating Budget**

Department	Division	Actual					Budget		
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Administration	City Manager/HR/IT/Eco./Com. Rec	7.00	7.00	7.00	7.00	7.00	10.00	12.00	12.00
Administration	City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Administration	Library	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Administration	Planning	3.00	3.00	3.00	3.00	3.00	3.00	2.50	2.50
Finance	Finance	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00
Fire	Fire	6.00	8.00	8.00	8.00	8.00	10.00	10.00	10.00
Police	Police	22.00	22.00	23.50	23.50	23.50	23.50	23.50	23.50
Public Works	PW - General Fund	19.00	20.00	22.00	22.00	22.00	22.00	23.00	23.00
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	17.00	17.00	20.00	20.00
<b>Total FTEs (including part-time employees eligible for benefits)</b>		<b>101.50</b>	<b>104.50</b>	<b>109.00</b>	<b>109.00</b>	<b>109.00</b>	<b>114.00</b>	<b>119.50</b>	<b>119.50</b>

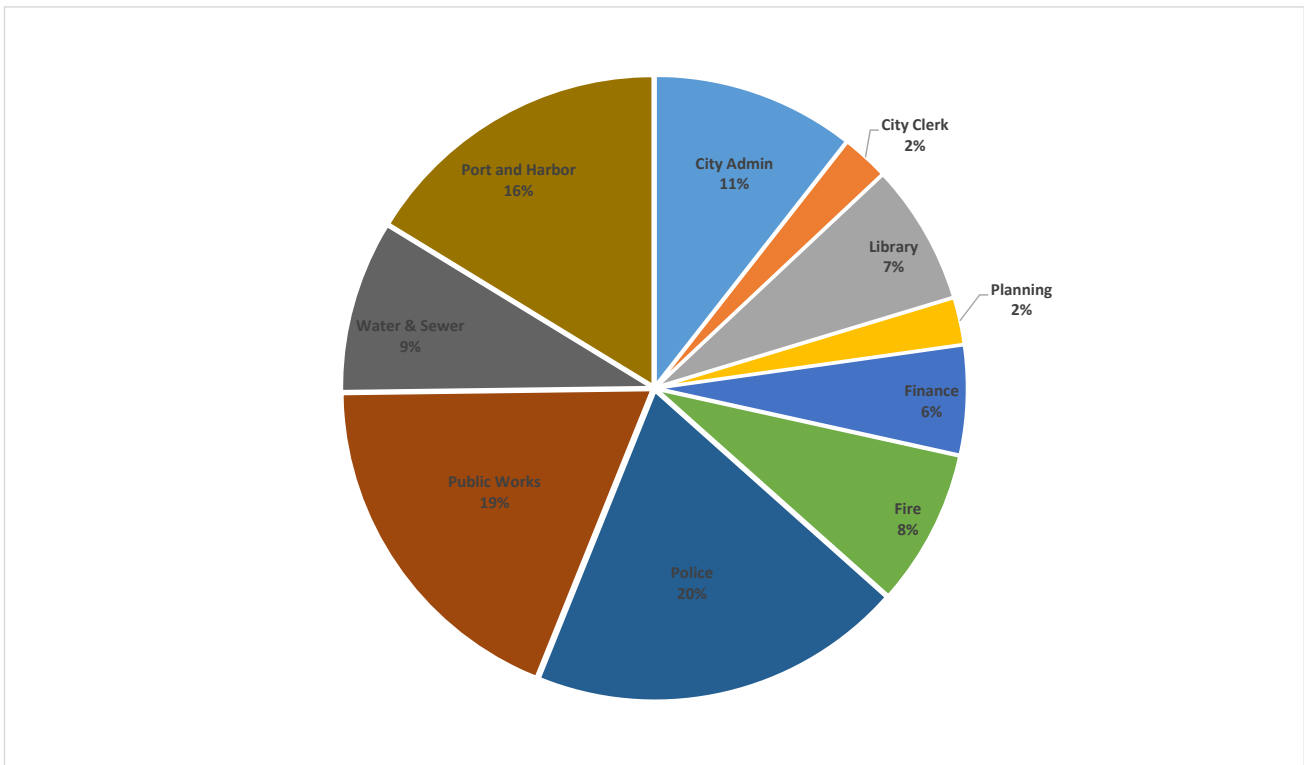


Department	Division	Actual					Budget		
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Administration	City Manager/HR/IT/Eco./Com. Rec	7.00	7.00	7.00	7.00	7.00	10.00	11.00	11.00
Administration	City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Administration	Library	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Administration	Planning	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00
Finance	Finance	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00
Fire	Fire	6.00	8.00	8.00	8.00	8.00	10.00	10.00	10.00
Police	Police	22.00	22.00	23.00	23.00	23.00	23.00	23.00	23.00
Public Works	PW - General Fund	19.00	20.00	22.00	22.00	22.00	22.00	23.00	23.00
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	17.00	17.00	20.00	20.00
<b>Total Full-Time Positions</b>		<b>100.00</b>	<b>103.00</b>	<b>107.00</b>	<b>107.00</b>	<b>107.00</b>	<b>112.00</b>	<b>116.00</b>	<b>116.00</b>
Administration	City Manager/HR/IT/Eco./Com. Rec	-	-	-	-	-	-	2.00	2.00
Administration	City Clerk	-	-	-	-	-	-	-	-
Administration	Library	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Administration	Planning	-	-	-	-	-	-	1.00	1.00
Finance	Finance	-	-	-	-	-	-	-	-
Fire	Fire	-	-	-	-	-	-	-	-
Police	Police	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Public Works	PW - General Fund	-	-	-	-	-	-	-	-
Public Works	PW - Water & Sewer	-	-	-	-	-	-	-	-
Port and Harbor	Port and Harbor	-	-	-	-	-	-	-	-
<b>Total Part-Time Positions (eligible for benefits)</b>		<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Total Positions (eligible for benefits)</b>		<b>103.00</b>	<b>106.00</b>	<b>111.00</b>	<b>111.00</b>	<b>111.00</b>	<b>116.00</b>	<b>123.00</b>	<b>123.00</b>



**City of Homer  
FY24/25 Operating Budget**

Department	Division	Actual					Budget		
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Administration	City Admin	7.00	7.00	7.00	7.00	7.00	10.00	11.00	11.00
Administration	City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Administration	Library	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Administration	Planning	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00
Finance	Finance	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00
Fire	Fire	6.00	8.00	8.00	8.00	8.00	10.00	10.00	10.00
Police	Police	22.00	22.00	23.00	23.00	23.00	23.00	23.00	23.00
Public Works	PW - General Fund	19.00	20.00	22.00	22.00	22.00	22.00	23.00	23.00
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	17.00	17.00	20.00	20.00
<b>Total Full-Time Positions</b>		<b>100.00</b>	<b>103.00</b>	<b>107.00</b>	<b>107.00</b>	<b>107.00</b>	<b>112.00</b>	<b>116.00</b>	<b>116.00</b>
Administration	City Admin	-	-	-	-	-	-	2.00	2.00
Administration	City Clerk	-	-	-	-	-	-	-	-
Administration	Library	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Administration	Planning	-	-	-	-	-	-	1.00	1.00
Finance	Finance	-	-	-	-	-	-	-	-
Fire	Fire	-	-	-	-	-	-	-	-
Police	Police	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Public Works	PW - General Fund	-	-	-	-	-	-	-	-
Public Works	PW - Water & Sewer	-	-	-	-	-	-	-	-
Port and Harbor	Port and Harbor	-	-	-	-	-	-	-	-
<b>Total Part-Time Positions (eligible for benefits)</b>		<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>7.00</b>	<b>7.00</b>
Administration	City Admin	7.00	7.00	7.00	7.00	7.00	10.00	13.00	13.00
Administration	City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Administration	Library	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Administration	Planning	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Finance	Finance	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00
Fire	Fire	6.00	8.00	8.00	8.00	8.00	10.00	10.00	10.00
Police	Police	22.00	22.00	24.00	24.00	24.00	24.00	24.00	24.00
Public Works	Public Works	19.00	20.00	22.00	22.00	22.00	22.00	23.00	23.00
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	17.00	17.00	20.00	20.00
<b>Total Positions (eligible for benefits)</b>		<b>103.00</b>	<b>106.00</b>	<b>111.00</b>	<b>111.00</b>	<b>111.00</b>	<b>116.00</b>	<b>123.00</b>	<b>123.00</b>



**City of Homer  
FY24/25 Operating Budget**

HOURLY SALARY SCHEDULE with 1.5% COLA increase for FY 24 Budget:

Implement: July 1, 2023

COLA	1.5%														
ANNUAL MERIT STEPS															
RANGE	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N	Step O
1	13.77	14.34	14.74	15.18	15.58	16.02	16.48	16.95	17.90	18.43	18.99	19.57	20.15	20.76	21.39
2	14.77	15.36	15.82	16.26	16.72	17.19	17.68	18.19	19.22	19.81	20.38	21.00	21.64	22.29	22.96
3	15.77	16.42	16.89	17.35	17.85	18.35	18.87	19.39	20.52	21.12	21.76	22.41	23.10	23.78	24.49
4	16.76	17.44	17.94	18.43	18.97	19.50	20.05	20.63	21.80	22.46	23.13	23.83	24.55	25.28	26.04
5	17.72	18.48	18.99	19.52	20.07	20.65	21.21	21.83	23.07	23.78	24.49	25.22	25.96	26.75	27.55
6	18.71	19.48	20.04	20.60	21.18	21.78	22.40	23.03	24.35	25.06	25.82	26.60	27.40	28.23	29.08
7	19.71	20.51	21.07	21.67	22.30	22.91	23.56	24.23	25.60	26.37	27.16	27.97	28.81	29.67	30.57
8	20.65	21.51	22.10	22.73	23.36	24.02	24.71	25.40	26.85	27.65	28.51	29.34	30.22	31.13	32.07
9	21.62	22.50	23.13	23.79	24.47	25.16	25.86	26.59	28.09	28.94	29.82	30.70	31.62	32.57	33.55
10	22.56	23.48	24.15	24.83	25.53	26.26	26.99	27.78	29.34	30.22	31.12	32.07	33.04	34.03	35.04
11	23.50	24.48	25.17	25.86	26.60	27.35	28.12	28.91	30.57	31.48	32.43	33.39	34.41	35.43	36.49
12	24.47	25.45	26.16	26.91	27.66	28.46	29.25	30.08	31.79	32.73	33.72	34.75	35.77	36.86	37.97
13	25.37	26.41	27.16	27.94	28.71	29.52	30.34	31.22	32.98	33.97	34.99	36.06	37.13	38.26	39.40
14	26.29	27.36	28.14	28.93	29.77	30.61	31.47	32.35	34.19	35.22	36.28	37.35	38.48	39.64	40.83
15	27.22	28.32	29.13	29.96	30.79	31.67	32.58	33.48	35.39	36.44	37.54	38.65	39.81	41.01	42.25
16	28.12	29.28	30.10	30.94	31.83	32.72	33.65	34.62	36.55	37.66	38.80	39.95	41.15	42.39	43.66
17	29.03	30.21	31.05	31.94	32.85	33.79	34.75	35.71	37.75	38.88	40.03	41.23	42.47	43.75	45.05
18	29.93	31.14	32.02	32.93	33.86	34.83	35.81	36.84	38.91	40.10	41.28	42.52	43.80	45.11	46.46
19	30.82	32.10	32.98	33.93	34.87	35.85	36.88	37.91	40.08	41.26	42.52	43.80	45.11	46.46	47.85
20	31.69	32.98	33.94	34.88	35.87	36.89	37.92	39.02	41.22	42.46	43.74	45.05	46.39	47.79	49.22
21	32.59	33.93	34.87	35.84	36.88	37.90	38.98	40.10	42.37	43.64	44.95	46.30	47.69	49.13	50.60
22	33.47	34.83	35.79	36.84	37.85	38.92	40.02	41.16	43.50	44.80	46.15	47.54	48.94	50.42	51.93
23	34.30	35.71	36.73	37.77	38.83	39.93	41.07	42.22	44.62	45.97	47.32	48.75	50.21	51.73	53.27
24	35.18	36.60	37.65	38.70	39.81	40.93	42.07	43.27	45.74	47.12	48.52	49.97	51.47	53.02	54.60
25	36.05	37.52	38.55	39.64	40.78	41.91	43.11	44.31	46.83	48.24	49.69	51.18	52.72	54.28	55.93
26	36.98	38.49	39.55	40.67	41.84	43.00	44.23	45.46	48.04	49.48	50.97	52.50	54.09	55.69	57.37
27	37.91	39.46	40.54	41.69	42.89	44.08	45.34	46.60	49.25	50.73	52.25	53.83	55.45	57.09	58.82

FIRE HOURLY SALARY SCHEDULE with 1.5% COLA increase for FY 24 Budget:

Implement: July 1, 2023

COLA	1.5%														
ANNUAL MERIT STEPS															
RANGE	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N	Step O
12	21.22							21.82	23.06	23.74	24.46	25.20	25.95	26.74	27.54
13	22.01							22.64	23.92	24.64	25.39	26.17	26.94	27.76	28.58
14	22.84							23.47	24.80	25.55	26.32	27.10	27.91	28.77	29.62
15	23.64							24.29	25.67	26.43	27.23	28.04	28.89	29.76	30.64

**City of Homer  
FY24/25 Operating Budget**

HOURLY SALARY SCHEDULE with 0% COLA increase for FY 25 Budget:

Implement: July 1, 2024

COLA	0.0%														
ANNUAL MERIT STEPS															
RANGE	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N	Step O
1	13.77	14.34	14.74	15.18	15.58	16.02	16.48	16.95	17.90	18.43	18.99	19.57	20.15	20.76	21.39
2	14.77	15.36	15.82	16.26	16.72	17.19	17.68	18.19	19.22	19.81	20.38	21.00	21.64	22.29	22.96
3	15.77	16.42	16.89	17.35	17.85	18.35	18.87	19.39	20.52	21.12	21.76	22.41	23.10	23.78	24.49
4	16.76	17.44	17.94	18.43	18.97	19.50	20.05	20.63	21.80	22.46	23.13	23.83	24.55	25.28	26.04
5	17.72	18.48	18.99	19.52	20.07	20.65	21.21	21.83	23.07	23.78	24.49	25.22	25.96	26.75	27.55
6	18.71	19.48	20.04	20.60	21.18	21.78	22.40	23.03	24.35	25.06	25.82	26.60	27.40	28.23	29.08
7	19.71	20.51	21.07	21.67	22.30	22.91	23.56	24.23	25.60	26.37	27.16	27.97	28.81	29.67	30.57
8	20.65	21.51	22.10	22.73	23.36	24.02	24.71	25.40	26.85	27.65	28.51	29.34	30.22	31.13	32.07
9	21.62	22.50	23.13	23.79	24.47	25.16	25.86	26.59	28.09	28.94	29.82	30.70	31.62	32.57	33.55
10	22.56	23.48	24.15	24.83	25.53	26.26	26.99	27.78	29.34	30.22	31.12	32.07	33.04	34.03	35.04
11	23.50	24.48	25.17	25.86	26.60	27.35	28.12	28.91	30.57	31.48	32.43	33.39	34.41	35.43	36.49
12	24.47	25.45	26.16	26.91	27.66	28.46	29.25	30.08	31.79	32.73	33.72	34.75	35.77	36.86	37.97
13	25.37	26.41	27.16	27.94	28.71	29.52	30.34	31.22	32.98	33.97	34.99	36.06	37.13	38.26	39.40
14	26.29	27.36	28.14	28.93	29.77	30.61	31.47	32.35	34.19	35.22	36.28	37.35	38.48	39.64	40.83
15	27.22	28.32	29.13	29.96	30.79	31.67	32.58	33.48	35.39	36.44	37.54	38.65	39.81	41.01	42.25
16	28.12	29.28	30.10	30.94	31.83	32.72	33.65	34.62	36.55	37.66	38.80	39.95	41.15	42.39	43.66
17	29.03	30.21	31.05	31.94	32.85	33.79	34.75	35.71	37.75	38.88	40.03	41.23	42.47	43.75	45.05
18	29.93	31.14	32.02	32.93	33.86	34.83	35.81	36.84	38.91	40.10	41.28	42.52	43.80	45.11	46.46
19	30.82	32.10	32.98	33.93	34.87	35.85	36.88	37.91	40.08	41.26	42.52	43.80	45.11	46.46	47.85
20	31.69	32.98	33.94	34.88	35.87	36.89	37.92	39.02	41.22	42.46	43.74	45.05	46.39	47.79	49.22
21	32.59	33.93	34.87	35.84	36.88	37.90	38.98	40.10	42.37	43.64	44.95	46.30	47.69	49.13	50.60
22	33.47	34.83	35.79	36.84	37.85	38.92	40.02	41.16	43.50	44.80	46.15	47.54	48.94	50.42	51.93
23	34.30	35.71	36.73	37.77	38.83	39.93	41.07	42.22	44.62	45.97	47.32	48.75	50.21	51.73	53.27
24	35.18	36.60	37.65	38.70	39.81	40.93	42.07	43.27	45.74	47.12	48.52	49.97	51.47	53.02	54.60
25	36.05	37.52	38.55	39.64	40.78	41.91	43.11	44.31	46.83	48.24	49.69	51.18	52.72	54.28	55.93
26	36.98	38.49	39.55	40.67	41.84	43.00	44.23	45.46	48.04	49.48	50.97	52.50	54.09	55.69	57.37
27	37.91	39.46	40.54	41.69	42.89	44.08	45.34	46.60	49.25	50.73	52.25	53.83	55.45	57.09	58.82

FIRE HOURLY SALARY SCHEDULE with 0% COLA increase for FY 25 Budget:

Implement: July 1, 2024

COLA	0.0%														
ANNUAL MERIT STEPS															
RANGE	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N	Step O
12	21.22							21.82	23.06	23.74	24.46	25.20	25.95	26.74	27.54
13	22.01							22.64	23.92	24.64	25.39	26.17	26.94	27.76	28.58
14	22.84							23.47	24.80	25.55	26.32	27.10	27.91	28.77	29.62
15	23.64							24.29	25.67	26.43	27.23	28.04	28.89	29.76	30.64



# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

**4101 - Real Property Taxes:** Ad valorem taxes levied at 4.5 mils on assessed valuation of real (secured) property, i.e. land, buildings, etc. Taxes are due at the Borough on August 15 and November 15 of each year.

**4102 - Personal Property Taxes:** Taxes levied at 4.5 mils on privately own personal property, i.e. airplanes, snow machines, etc. Taxes are due on August 15 and November 15 of each year.

**4103 - Motor Vehicle Taxes;** This is the tax on all licensed vehicles in the State. The Borough apportions this tax on the population of each Tax Code Area (TCA). The total receipts are apportioned to each TCA based on its percentage of the total Borough population. The receipts apportioned to a particular TCA are distributed to taxing jurisdiction areas (TJAs) which make up the TCA. Distribution is based on the mill rates of the TJA's composition to the total mill rate of the TCA.

**4104 - Prior Years Taxes:** Collection in the current year of taxes levied in the prior year or years (delinquent taxes).

**4105 - Penalty & Interest-Property Taxes:** Collection of penalties and interest on delinquent taxes.

**4201 - Sales Tax:** The City sales tax rate is 4.5% and is apportioned as follows: 3% for general services, 3/4% for sewer debt retirement and 3/4% for street reconstruction and related utilities.

**4202 - Public Utility Tax:** Taxes paid by the electric and telephone coops to the State. The

taxes are based on: all electric kWh sold within the City limits of Homer at .0005 mills; total telephone revenue generated within the City.

**4203 - Liquor License:** Amount received from the State for the tax levied on these items.

**4205 - Sales Tax Commission:** Prompt filing of quarterly sales tax allows us to take a 5% or maximum \$1,000 from the remittance to the KPB.

**4206 – Fish Tax:** Monies received by the Port and Harbor for the shared fisheries business tax program.

**4207 – Cruise Ship Tax:** Cruise Ship Passenger Tax received through the Kenai Peninsula Borough. Funds to be used only for the benefit of Cruise Ship Landings.

**4245 - Waste Oil Disposal Recovery**

**4249 - Oil Spill Recovery**

**4301 - Driveway Permit:** Fee charged permission to connect property to a City street by way of a driveway.

**4302 - Sign Permit Fee:** charged permission to put up a sign within the City.

**4303 - Building Permit:** Fee charged based on the value of the building to be constructed.

**4304 - Peddler Permit:** Fee charged for a business without a permanent physical location for their business.

**4305 - Animal License:** Fees collected for the licensing of animals with the city limits.

# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

**4308 - Zoning Fees:** Fee charged for a variety of changes such as variance, rezone, and contract rezone. See HCC 21.

**4309 - ROW Permit:** Fee charged for a Right of Way Permit. Fee is based on the magnitude of the project.

**4311 - Library Cards:** Fee charged for the use of library facilities.

### **4314 – Taxi/Chauffeurs/Safety Inspections**

**4318 – Parking Revenue:** Revenues generated from parking on the spit.

### **4319 – Sale of Electrical Supplies**

**4401 - Fines/Forfeitures:** Revenues derived from traffic violations and bail forfeitures.

**4402 - Non-Moving Fines:** Revenues from fines other than moving violations i.e. parking fines.

**4501 - Alaska Shared Revenue:** This revenue is based on revenues received from the state for the Homer Community.

**4503 - Prisoner Care:** Revenues received from the State. Provides for prisoner custody and care related to the jail. Payments are made at the end of each quarter.

**4504 - Borough 911:** Revenues received by the Kenai Peninsula Borough for providing 911 emergency services.

**4505 - Police Special Services:** Certain services are provided to the State Troopers like dispatching, etc. Payment is made at the end of each quarter.

**4507 - Library Grant -** State library grant funds received.

**4511 - Pioneer Ave P/W Maintenance:** The State pays the City for maintenance services provided for Pioneer Ave.

**4512 - Reimbursement for Expenses:** For reimbursement of an expenditure made by the City, i.e. employee is on jury duty and receives their regular pay. The jury duty check is credited to this account.

**4514 - Other Grants:** Miscellaneous grants received by departments.

**4515 Ferry Lease:** City exchange of land use by State Ferry System for maintenance garage.

**4599 – Pioneer Ave. Beautification:** Revenue collected from businesses for planting flowers.

**4601 - Ambulance Fees:** Payment for services associated with emergency medical services provided to patients in transport to a particular destination.

**4602 - Fire Department Services:** Fire-related services provided by Fire Dept.

**4603 - Fire Contract:** Contract for fire protection to Kachemak City.

**4604 - EMS Class Fee:** A fee charged each individual for classes that prepare individuals to provide Emergency medical services to local citizens.

# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

**4606 - Wildland Fires:** (outside city limits)  
Payment received for fighting wild fires outside the City limits.

**4607 - Other Services:** Monies received for services and goods provided by the City.

**4608 - City Campground:** Fees collected for the use of the Hillside Campground facility at Hornaday Park.

**4609 - Animal Care Fees:** Fees charged for the impoundment, care and feeding of stray animals.

**4610 - Sale of Plans & Specs:** Charge for the standard plans and specs sold along with the specific plans and specs for a project.

**4611 - City Clerk Fees:** Fees charged for services such as notary, copies of meeting tapes, election-related matters, etc.

**4612 - Publication Fees:** Charges for copies of City documents sold, i.e. comprehensive plan, zoning map, legislative requests, CIP, zoning & planning information, etc.

**4613 - Cemetery Plots:** Revenues derived from the sale of cemetery plots.

**4614 - Community School Class Fees:** Fees charged for community school classes.

**4616 - Metered Sales:** Residential Income derived from the sale of water to residences in and outside the City of Homer.

**4617 - Metered Sales - Commercial Income** derived from the sale of water to local businesses in and outside of the City of Homer.

**4618 - Metered Sales:** Industrial Income derived from the sale of water to various industrial businesses in the Homer area.

**4619 - Inspection Fees:** Fee charged to inspect new water or sewer connection and sewer or water permit fees for connect to City system.

**4620 - Ice Sales:** Charge for the sale of ice at the fish dock.

**4621 - Cold Storage:** Fee charged for the use of the City cold storage facility located in the Port/Harbor area.

**4622 - Crane Rental:** Fee charged for the use of the crane at the fish dock.

**4623 - Card Access Fee:** Fee charged to purchase annual crane card which allows access to the crane.

**4624 - Berth Rent - Transient Monthly:** Certain areas of the harbor have transient vessels that use boat slips on a first come based for short term usage.

**4625 - Berth Rent – Reserved:** Certain areas of the harbor have reserved berths. An annual fee is collected for the use of these boat slips.

**4626 - Berth Rent - Transient A:** Annual transient moorage fee.

**4627 - Berth Rent - Transient S:** Semi-annual transient moorage fee.

**4628 - Berth Rent - Transient D** Daily transient moorage fee.

# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

**4629 - Metered Energy:** Fee for the use of electrical energy. Reserved stalls are charged a minimum fee plus cost per kWh.

**4631 - US Coast Guard Leases:** Lease payments for Coast Guard's use of the Port/Harbor facilities.

**4633 - Stevedoring:** Longshore services billed to vessels requiring a longshore crew to dock, load, and/or unload products.

**4634 - Port Storage Fee:** Amount charged for storing other than City property in designated areas.

**4637 - Seafood Wharfage:** Fee charged for moving seafood over deep water dock.

**4638 - Main Dock - Fuel Wharfage:** Fee for moving fuel over the docks.

**4639 - Main Dock – Wharfage:** Fees charged for the use of the Main Dock to receive or discharge cargo and passengers.

**4640 - DWD – Wharfage:** Fees charged for moving cargo over the Deep Water Dock.

**4641 - Main Dock - Water Sales:** Sale of water to vessels using the Main Dock.

**4642 - Main Dock – Docking:** Charge for use of Homer docking facilities at the Main Dock.

**4643 - DWD – Docking:** Charge for the use of Homer docking facilities at the Deep Water Dock.

**4644 - Pumping:** Fee charged for the use of the pumping equipment on the dock.

**4645 - Wooden Grid:** Fee for putting a vessel on the wooden grid.

**4646 - Commercial Ramp Use:** Fee charged for using the inner harbor barge ramp.

**4647 - Berth Waiting List:** Fee received for putting an individual's name on the list for the next available berth for their boat.

**4648 - Steel Grid Use:** Fee for putting a vessel on the steel grid.

**4650 - Rent & Leases:** Charges for the use of City facilities i.e. state trooper use of a portion of the Police Department Building and facilities and leases of Spit land.

**4653 - L & L Ramp:** Fee charged for launching and landing of smaller boats, mainly for recreational use.

**4654 - Spit Camping:** Fee charged for camping on the Spit for both tents & RVs.

**4655 - Airline Leases:** Fee charged for lease of space at airport used to operate an airline.

**4656 - Concessions:** Fee charged for concession stands at airport.

**4657 - Car Rental:** Fee charged to car rental agency at airport.

**4658 - Parking Fees:** Fee charged for long term parking at the airport.

**4659 - Vending Machines:** Fee charged for vending machines stationed at the airport.

**4660 - Advertising:** Fee charged for advertising at the airport.

# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

**4661 - Connection Fee:** Charges to establish services for sewer and/or water \$30.00. Service calls, minor repairs, inspections at \$25.00 per hour. It may include the actual labor cost for an employee.

**4662 - Services & Meters:** Payment of the (stub out fees) water or sewer permit and/or deferred service installation, fees charged for services a one time meter lease fee for water.

**4663 - Transient Energy 110V:** Charges for use of 110 volt electrical energy for transients based on daily or monthly rates.

**4664 - Transient Energy 220V:** Charges for use of 220 volt electrical energy for transients based on daily or monthly rates.

**4665 - Transient Energy 208+B325V3P:** Charges for use of 208 volt three phase electrical energy for transients based on daily or monthly rates.

**4666 - Commercial Ramp Wharfage:** Charge for moving cargo over the commercial ramp.

**4667 - Beach Wharfage:** Fee charges for moving cargo over City-owned beaches.

**4668 - DWD – Water:** Sale of water to vessels using the Deep Water Dock.

**4672 – Port Security:** Reimbursement received for providing security during cruise ship landings.

**4700 – Other Wharfage - Fish Dock:** Miscellaneous wharfage over the fish dock.

**4701 - RV Dump Station:** Revenue generated by the RV dump station on the Spit.

**4703 - Main Dock Seafood Wharfage:** Fee charged for moving seafood over the main dock.

**4704 - Outfall Line:** Fee charged for connection & annual fee for services on outfall line used to dispose of fish waste.

**4706 – Fish Grinding:** Fee charged for Fish Grinding.

**4801 - Interest:** Interest earned from the investment of money in the particular fund to which it applies. Revenue derived from the investment of City money.

**4802 - Penalty & Interest:** Penalties and interest levied on delinquent accounts. This includes water, sewer, assessments and port/harbor accounts receivables.

**4808 - Other Financing Source:** Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases.

**4901 - Surplus Property Sale:** Sale of equipment and property no longer used by the City.

**4902 - Other Revenue/Income:** Miscellaneous unspecified monies received by the City. This could be non-revenue income.

**4903 - Insurance Rebate:** The amount received from various insurance companies because of the good experience in that particular area by the City.

# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

**4905 - Donations/Gifts:** Receipt of monies which are available to the City for general specific purposes.

**4906 - Proceeds from Lawsuits:** Settlement monies derived from litigation.

**4907 - Old School Lease Fees:** Fees charged to use space in building.

**4930 - Other Finance Source:** Other finance source proceeds.

**4981 - G/F Services Reimbursement from Water:** Charges to the Water Fund for overhead and administrative services provided by the General Fund.

**4982 - G/F Services Reimbursement from Sewer:** Charges to the Sewer Fund for overhead and administrative services provided by the General Fund.

**4983 - G/F Services Reimbursement from Port/Harbor:** Charges to the Port/Harbor Fund for overhead and administrative services provided by the General Fund.

**4984 - G/F Services Reimbursement from HART:** Charges to HART for overhead and administrative services provided by the General Fund.

**4985 - G/F Services Reimbursement from HAWSP:** Charges to HAWSP for overhead and administrative services provided by the General Fund.

**4992 - Transfers:** Operating transfers from another department.

**5101 - Regular Employees:** Salaries, regular full-time and part-time employees.

**5102 - Fringe Benefits:** Fringe benefits for regular full-time and permanent part-time employees.

**5103 - Part-Time Employees:** Part-time, seasonal, casual, on-call employees.

**5104 - Part-Time Fringe:** Fringe benefits for part-time, seasonal, casual, on-call employees.

**5105 - Overtime:** Overtime pay @ appropriate rate.

**5106 - Leave Cash Out:** Employee cash out of accrued leave.

**5107 - Part-Time Overtime:** Non-regular employee overtime pay.

**5201 - Office Supplies:** Forms, stationary, pencils, computer supplies, copy paper, etc.

**5202 - Operating Supplies:** All other supplies including firefighting, EMS, bedding, personal hygiene, first aid, animal related; general shop operations, building, electrical, chemicals, sand, gravel, housekeeping, etc.

**5203 - Fuel/Lube:** Fuel and lube supplies.

**5204 - Chemicals:** Chlorine and other purifying chemical used in water and sewer treatment.

**5205 - Ammunition:** Ammunition and supplies for training and operations in the police department.



# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

**5206 - Food/Staples:** Food for guests, events, visitors, animals and supporting supplies.

**5207 - Vehicle/Boat Maintenance:** Cost of repair and maintenance of autos, trucks, boats, and forklifts.

**5208 - Equipment Maintenance:** Cost of repair and maintenance of equipment.

**5209 - Building & Grounds Maintenance:** Cost of repair and maintenance to buildings and grounds associated with the facility.

**5210 - Professional & Special Services:** Cost of consultants, technicians and services provided by others.

**5211 - Accounting/Audit:** Cost of outside accounting services; annual audit costs.

**5212 - Engineer/Architect:** Cost of consulting engineers or architects.

**5213 - Survey/Appraisal:** Cost of surveyor or appraiser.

**5214 - Rents & Leases:** Cost of renting, leasing buildings, vehicles, books, equipment, etc.

**5215 - Communications:** Telephone service, fax, modems, cell phone usage and signal devices.

**5216 - Postage/Freight:** Postage expense including special delivery, Federal Express, air, etc.

**5217 - Electric:** Cost of electricity for buildings, facilities, grounds.

**5218 - Water:** Cost of water services for buildings, facilities, grounds.

**5219 - Sewer:** Cost of sewer services for buildings, facilities, grounds.

**5220 - Refuse/Disposal:** Cost of refuse collection and disposal; including the pumping of restrooms and RV dump station.

**5221 - Property Insurance:** Fire/property casualty premiums on all buildings and other structures.

**5222 - Auto Insurance:** All licensed vehicles that require insurance coverage.

**5223 - Liability & Professional Insurance:** Liability insurance premiums including police, fire, and EMT professional insurance.

**5224 - Bond Insurance:** Public employee's fidelity bond insurance.

**5227 - Advertising:** Cost of advertising in radio, newspapers, or magazines, including legal publications.

**5228 - Books:** Cost of books purchased.

**5229 - Periodicals:** Cost of periodicals purchased.

**5230 - Audio/Visual Materials:** Cost of audio/visual materials.

**5231 - Tools/Equipment:** Cost of tools and related equipment.

**5233 - Computer/Related Items:** Includes the costs of computers, printers, scanners, software, and other related computer equipment.

# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

**5234 - Recording Fees/Permits:** Recording documents, permits, etc.

**5235 - Membership/Dues:** Cost of membership/dues to professional organizations.

**5236 - Transportation:** Cost of business travel including airfare, car rental, tax, and reimbursement for mileage. Does not include transportation related to employee education, see account #5603.

**5237 - Subsistence:** Cost of meals, hotels and other related costs due to City business travel. Does not include subsistence related to employee education, see account #5603.

**5238 - Printing/Binding:** Costs of book binding for library materials, printing informational matter, Camping fee tickets.

**5241 - G/F Admin Fees:** Reimbursement from enterprise funds for administrative services paid for by the General Fund.

**5243 - Courier:** Pickup and delivery of intra-department mail to other locations.

**5244 - Snow Removal:** Contractual cost of removing snow from certain City facilities.

**5248 - Lobbying:** Includes cost of travel, subsistence, special consultants, and other related costs associated with lobbying.

**5249 - Oil Spill Response:** Cost of responding to an oil spill.

**5251 - Pioneer Ave. Beautification:** Cost of growing and planting flowers on Pioneer Ave.

**5252 - Credit Card Expense:** Percentage amount charged by the bank for use of credit card machine.

**5253 - Stop Loss Claim:** Cleaning account for stop loss coverage until insurance pays.

**5254 - Over/Short:** when cash in cash register does not equal cash taken in.

**5256 - Waste Oil Disposal:** Cost to dispose of waste oil at harbor.

**5258 - Float/Ramp Repairs:** Cost of repairs on harbor floats and ramps.

**5280 - VIP Volunteer Incentive Program:** used by the Fire Department for volunteers.

**5283 - Library Maintenance:** Used for general maintenance of the library building.

**5284 - Police Department Maintenance:** Used for general maintenance of the police department building.

**5285 - Fire Department Maintenance:** Used for general maintenance of the fire department building.

**5286 - Old School Maintenance:** Used for general maintenance of the Boys & Girls Club/University leased building.

**5287 - Electrical supplies:** Purchase of electric supplies used in repair and maintenance.

**5292 - City Hall Motor Pool Maintenance:** Used for vehicle maintenance for vehicles used by City Hall.



# CITY OF HOMER

## ACCOUNT DESCRIPTIONS

**5293 – Police Department Motor Pool Maintenance:** Used for vehicle maintenance for vehicles used by the Police Department.

**5294 – Fire Department Motor Pool Maintenance:** Used for vehicle maintenance for vehicles used by the Fire Department.

**5601 - Clothing/Uniform Allowance:** All clothing, uniforms, and accessories for police, harbor officials, and prisoners to include the cost of laundry.

**5282 – City Hall Maintenance:** The cost of maintenance of City Hall Building.

**5602 - Safety Equipment:** Cost of required safety gear, jackets, protective clothing, rain gear, etc.

**5603 - Employee Training:** Cost of tuition, instruction, seminars, registration, supplies, travel, lodging, and meals directly related to training. Does not include public education or conferences.

**5604 - Public Education:** Cost of supplies, materials, instruction by professional and related costs for organizations and universities. Fire prevention, public EMS classes, and other forms of public education.

**5605 - Sister Cities:** Costs associated with Sister Cities' activities.

**5606 - Bad Debt Expense:** Uncollectible accounts written off.

**5607 - Debt Payments:** Includes principal and interest on bonds, loans, lease purchases and any other obligations whereby the City will acquire ownership of the asset.

**5608 - Interest:** Cost of borrowing monies.

**5610- Collection Expense:** Includes service fees charged the City for filing of court actions, vessel documentation research fees, notices, ads and any other related charges related to the collection of monies owed the City.

**5614 – Car Allowance:** Allowance paid to certain employees for the usage of their vehicles rather than the City providing a vehicle to them for City use.

**5625- Impound Costs:** The costs to impound vehicles.

**5627 – Port Security:** The costs to provide security for the cruise ships visiting Homer.

**5630 – Haven House:** Payments made to Haven House to assist them in operating expenses.

**5801 - Museum:** Contributions from the City.

**5804 - Chamber of Commerce/Visitors Center:** Contributions from the City.

**5823 - Fish Stocking:** The cost of salmon smolt for Nick Dudiak Fishing Lagoon.

**5901 - Equipment:** Capital outlay for equipment, furniture and fixtures or modifications costing more than \$5,000.

**5903 - Buildings & Improvements:** Capital outlay for buildings and/or improvements costing more than \$5,000.

**5904 - Land:** Capital outlay for the cost of acquisition of land by purchase or trade.

# CITY OF HOMER

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## ACCOUNT DESCRIPTIONS

**5907 – C/O Improvements:** Capital Outlay  
for improvements.

**5990 - Transfers:** Transfers to another  
fund/department.

# CITY OF HOMER

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## BUDGET GLOSSARY

**ADOPTED BUDGET** - Refers to the budget amounts as originally approved by the City of Homer City Council at the beginning of the year, and also to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

**ALLOCATION** - A part of a lump-sum appropriation which is designed for expenditure by specific organization units and/or for the special purposes, activities, or objects.

**AMENDED BUDGET** - Refers to the budget amounts as adjusted by Council approved supplements throughout the year.

**AML** - Stands for "Alaska Municipal League".

**APPROPRIATION** - The legal authorization granted by the legislative body of a government which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.

**ASSESSED VALUATION** - The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

**BOND** - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

**BUDGET** - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used

without any modifier, the term usually indicates a financial plan for a single fiscal year.

**BUDGET DOCUMENT** - The official written statement prepared by the City's staff to present a comprehensive financial program to the City Council.

**BUDGET MESSAGE** - A general discussion of the proposed budget presented in writing by the budget-making authority to the City Council. The budget message contains an explanation of the principal budget items, an outline of the City's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**CAPITAL OUTLAY** - Expenditures that result in the acquisition of items such as tools, desks, machinery, and vehicles costing more than \$5,000 each and having a useful-life of more than one year and are not consumed through use are defined as capital items.

**COLLATERAL** - Assets pledged to secure deposits, investments, or loans.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)** - The official annual report of a government. It includes (a) the five combined financial statements in the combined statement - overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material, and detailed statistical sections.

# CITY OF HOMER

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## BUDGET GLOSSARY

**CONTINGENCY** - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

**CONTRACTUAL SERVICES** - Items of expenditure for services the City receives primarily from an outside company.

**DEBT SERVICE FUND** - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**EDC** - Stands for "Economic Development Commission".

**EMPLOYEE BENEFITS** - Contributions made by the City to designated funds to meet commitments or obligations for employee fringe benefits. Included are the City's share of costs for Social Security and the various pension, medical, and life insurance plans.

**ENTERPRISE FUND** - A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case, the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**EXPENDITURES** - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

**EXPENSES** - Outflows or other consumption of assets or occurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entities' on-going major or central operation.

**FIDUCIARY FUND TYPES** - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units, and/or other funds.

**FINANCIAL RESOURCES** - Cash and other assets that in the normal course of operations become cash.

**FISCAL YEAR** - The twelve month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operation. The City's fiscal year extends from January 1 through the following December 31.

**FUNCTION** - A group of related activities aimed at accomplishing a major service for which a government is responsible.

**FUND** - An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues, and expenditures.

**FUND BALANCE** - The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unreserved fund balance".

**FUND TYPE** - Anyone of seven categories into which all funds are classified in government accounting. The seven types are: general, special revenue, debt services, capital projects, enterprises, internal service, and trust and agency.

**GENERAL FUND** - A fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** - Uniform minimum standards and guidelines for financial

# CITY OF HOMER

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## BUDGET GLOSSARY

accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

**GOVERNMENT FUND TYPES** - Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities-except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four government types: general, special revenue, debt service, and capital projects.

**HART** - Stands for "Homer Accelerated Roads & Trails".

**HAWSP** – Stands for "Homer Accelerated Water Sewer Projects".

**INTERFUND TRANSFERS** - Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers, and operating transfers.

**ISO** - Stands for "Insurance Services Office, Inc.", this organization does evaluations for insurance rating classifications and advises the protection class.

**LAPSE** - As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations; an appropriation is made for a certain period of time.

**LEVY** - To impose taxes, special assessments, or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments, or service charges imposed by a government.

**LIABILITIES** - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

**LID** - Stands for "Local Improvement District", this is a mechanism used to obtain an organized unit for construction purposes.

**LONG TERM DEBT** - Debt with a maturity of more than one year after the date of issuance.

**MILL** - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

**MILLAGE RATE** - The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING** - A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period". "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplied that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All Governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**OPERATING BUDGET** - Plans of current expenditures and the proposed means of

# CITY OF HOMER

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## BUDGET GLOSSARY

financing them. The annual operation budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.

**OPERATING TRANSFERS** - All interfund transfers other than residual equity transfers.

**ORDINANCE** - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges universally require ordinance.

**OTHER FINANCING SOURCES** - Governmental fund general long term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

**PROGRAM** - An organized set of related work activities which are directed toward a common purpose or goal and represent a well-defined expenditure of city resources.

**PROGRAM BUDGET** - A budget which structures budget choices and information in terms of programs and their related activities, (i.e. repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

**PROGRAM GOAL** - A program goal is a general statement on the intended effect or purpose of the program's activities. It includes terms such as: To provide (a service), to supply (a given need), to control, reduce, or eliminate (an occurrence), to maintain (standards), or to maximize (quality). A goal is not limited to a one-year time frame and should generally not change from year to year. A goal statement describes the essential reason for the program's existence.

**PROGRAM OBJECTIVE** - Objectives are statements of the intended beneficial and/or tangible effects or a program's activities. They are measurable, and related to the proposed budget year. They are specific targets toward which a manager can plan, schedule work activities, and make staff assignments. Objectives should be quantifiable and are addressed in terms such as: to increase an activity, to maintain a service level, to reduce the incidence, or to eliminate a problem.

**PROPERTY TAX** - A tax levied on the assessed value of property in mills.

**PROPRIETARY FUNDS** - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the city include the enterprise funds.

**PURCHASE ORDER** - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

**RECOMMENDED BUDGET** - The budget proposed by the City Manager to the City Council for adoption.

**RESOLUTION** - A special or temporary order of a legislative body; an order of a legislative



# CITY OF HOMER

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## BUDGET GLOSSARY

body requiring less legal formality than an ordinance or statute.

**RETAINED EARNINGS** - An equity account reflecting the accumulated earning of an enterprise or internal service fund.

**REVENUE** - Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long term debt proceeds and operating transfers in are classified as "other financing sources".

**REVENUE BONDS** - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

**SALES TAX** - A tax levied on the sales price or charge on all sales, rentals and services made within the city.

**SELF-INSURANCE** - Revenues levied by one government are shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

**SINGLE AUDIT** - An audit performed in accordance with the Single Audit of 1984 and the Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or required governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

**SPECIAL REVENUE FUND** - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

**TAX RATE** - The level at which taxes are levied

**TAX LEVY** - The total dollar amount of tax that optimally could/should be collected based on tax rates and assessed values of personal and real properties.

**TESHIO, JAPAN** - This is our Japanese Sister City.

**YELISOVO, RUSSIA** - This is our Russian Sister City.

# FY24/25 Capital Budget



FY24/25 Capital Budget

Homer, Alaska



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## Capital Budget Introduction

The last few years have been intense for capital projects. The City had a backlog of deferred maintenance along with needs to expand the reach, quality, and capacity of our many public facilities. The City undertook a tremendous amount of project work despite the disruptions from the COVID-19 pandemic. Post-COVID, the proliferation of infrastructure grant programs has added the leveraging grant funds into larger projects to our focus.

This document and the annually updated Capital Improvement Plan, when used in tandem, are intended to give the best available overview of intended future capital spending. The document begins with a department by department overview of current and future capital spending. That is followed by overviews of each fund, a breakdown of all capital projects made to the City Manager, and a look at our fleet from the Public Works' asset management program. The intent was to provide capital project data in multiple ways to give Council and the public the most complete view possible. Obviously things will change in the course of a two-year budget, projects will be added and dropped along the way, but the general pathway is sketched out here for use by the Council and the public.



*Figure 1 - Crews working on the Main Street Sidewalk completed in fall 2022*

# Capital Budget Ordinance

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**CITY OF HOMER  
HOMER, ALASKA**

City Manager

**ORDINANCE 23-23(A-3)**

AN ORDINANCE OF THE CITY COUNCIL OF HOMER, ALASKA  
APPROPRIATING THE FUNDS FOR THE FISCAL YEARS 2024 AND  
2025 CAPITAL BUDGET.

**WHEREAS, Capital projects that have been closed through the FY24/25 capital budget planning process are outlined in Memorandum CC-23-153.**

**NOW, THEREFORE,** THE CITY OF HOMER ORDAINS:

Section 1. Pursuant to the authority of Alaska Statutes Title 29, the following appropriations are made for the fiscal year ending June 2024:

**Capital Projects Funds:**

General Fund Fleet CARMA (152)	\$ <del>165,000</del> <b>270,000</b>
General Fund CARMA (156)	\$ <del>627,397</del> <b>1,037,136 745,175</b>
Utility CARMA (256)	\$ 1,163,834
Port Fleet Reserves (452)	\$ 115,000
Port Reserves (456)	\$ 335,000
HART Roads (160)	\$ <del>3,070,667</del> <b>2,880,667 2,973,667</b>
HART Trails (165)	\$ <del>386,000</del> <b>376,314</b>
HAWSP (205)	\$ <del>0</del> <b>10,000</b>
<b><u>General Fund Unassigned (100)</u></b>	<b><u>\$20,000 97,500</u></b>
<b><u>General Fund Seized Assets (157-0745)</u></b>	<b><u>\$16,268.78</u></b>
Total Capital Expenditures	\$ <del>5,862,898</del> <b>6,112,637 6,102,758.78</b>

Section 2. Pursuant to the authority of Alaska Statutes Title 29, the following appropriations are made for the fiscal year ending June 2025:

**Capital Projects Funds:**

General Fund Fleet CARMA (152)	\$ 0
General Fund CARMA (156)	\$ 0
Utility CARMA (256)	\$ 80,000
Port Fleet Reserves (452)	\$ 0
Port Reserves (456)	\$ 0
HART Roads (160)	\$ 0
HART Trails (165)	\$ 0



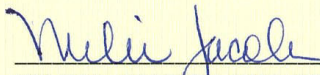
43	HAWSP (205)	\$ <del>0</del> <b>150,000</b>
44	<b>General Fund Unassigned (100)</b>	<b>\$350,000</b>
45		
46	Total Capital Expenditures	\$ <del>80,000</del> <b>580,000</b>

47  
48 Section 3. The amounts appropriated by this ordinance are appropriated to the  
49 purposes stated in the adopted budget.

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51 Section 4. This Ordinance is limited to approval of the Budget and appropriations for  
52 Fiscal Year 2024 and 2025, is a non code Ordinance and shall become effective July 1, 2023.

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54 ENACTED BY THE CITY COUNCIL OF HOMER, ALASKA, this 26 day of June,  
55 2023.

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57 CITY OF HOMER  
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61 KEN CASTNER, MAYOR

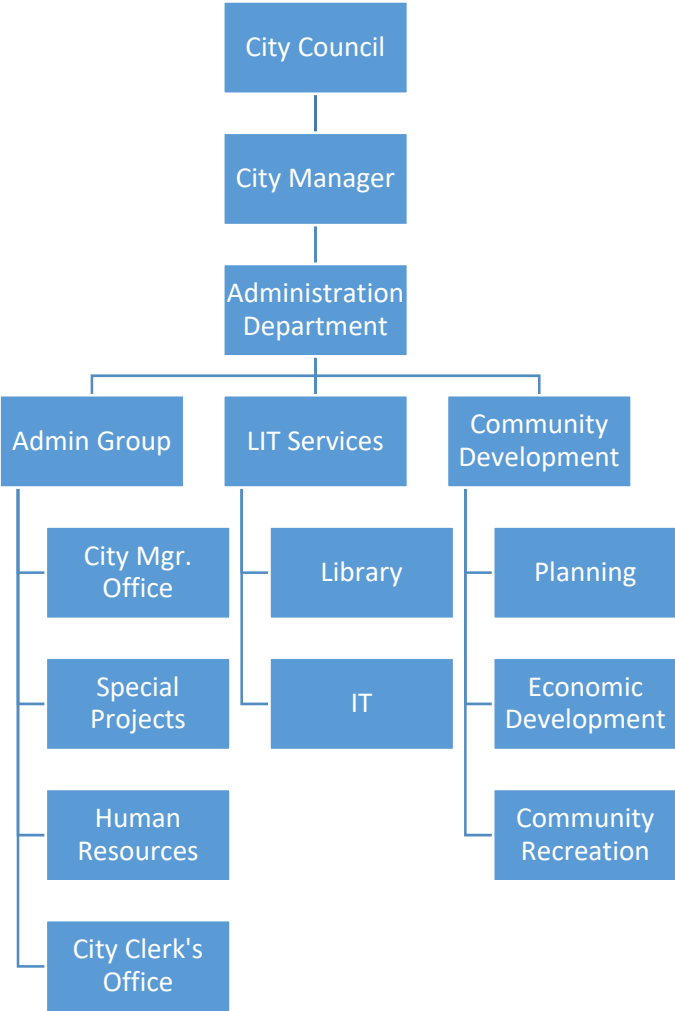
62 ATTEST:  
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66 MELISSA JACOBSEN, MMC, CITY CLERK

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69 AYES: 5  
70 NOES: 1  
71 ABSTAIN: 0  
72 ABSENT: 0

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74  
75 First Reading: 4-24-23  
76 Public Hearing: 5-8-23, 5-22-23, 6-12-23, 6-26-23  
77 Second Reading: 6-26-23  
78 Effective Date: 7-1-23

# Department of Administration

The Department of Administration is managed in three subsections: Administration (City Manager, Special Projects, Human Resources, and the City Clerk’s Office), Community Development (Planning, Economic Development, and Community Recreation), and Library & IT Services (Library and IT). The City of Homer’s Department of Administration is predominantly located in City Hall at 491 E Pioneer Avenue and the Homer Public Library at 500 Hazel Avenue. Administration also has a satellite offices at Homer High School and the HERC Campus for the Community Recreation Manager.



Department of Administration: Administration Group

Open Projects from Capital Budgets and Off-Cycle Appropriations

Description	Amount Requested	Status	Ordinance
Professional IJJA Grant Writing Services	\$125,000	In progress, working with HDR on multiple projects	22-39

FY24/25 City Manager Proposed Projects

Description	Amount Requested	CM Approved?
<del>Personnel Regulations and Salary Schedule Overhaul</del> *Removed by Council	\$75,000	YES – General CARMA
HERC Match Funds	\$311,216	YES – To be <b>Funded through a separate ordinance</b> by Natural Gas Free Main Allowance Funds

Anticipated FY26/27 Projects

Description	Projected Cost
City Hall Renovations – Add new offices within existing footprint	Unknown at this time

2023-2028 Capital Improvement Plan Projects

Description	Projected Total Cost
City Hall Access Barrier Removal	\$400,000
Removing Parking & Pavement Accessibility Barriers at City Facilities	\$385,600



Department of Administration: Community Development

Open Projects from Capital Budgets and Off-Cycle Appropriations

Description	Amount Requested	Status	Ordinance
Pioneer Ave Banners (FY23 Only)	\$10,000	Banners installed in June 2023	22-54
Short Term Rental Tracking Services	\$20,239	Service provider is in the "set up" phase of the agreement	23-05
Comprehensive Plan and Complete Title 21 Zoning and Planning Code Rewrite	<del>\$250,000</del> \$650,000	Funding restored to \$650,000 in budget by Council action	23-11

FY24/25 Proposed Projects

Description	Amount Requested	CM Approved?
Wayfinding & Streetscape Implementation	\$50,000	YES – HART Trails
<del>Trail Design Criteria Manual Update</del>	<del>\$50,000</del>	<del>YES – HART Trails - <b>*Removed by Council</b></del>
Community Recreation Software	\$11,000	NO* - <b>Approved by Council</b>
Bounce House	\$15,000	NO
Building Code Implementation	\$470,000	NO – Waiting for FEMA grant approval decision before moving forward

Anticipated FY26/27 Projects

Description	Projected Cost
Subdivision Code Update	\$50,000

2023-2028 Capital Improvement Plan Projects

Description	Projected Total Cost
Pioneer Avenue Gateway Redevelopment: Multi-Use Community Center	\$15,796,000

Department of Administration: Library & Information Technology

Open Projects from Capital Budgets and Off-Cycle Appropriations

Description	Amount Requested	Status	Ordinance
Public Computer Replacement	\$40,000	Project in progress, nearing completion	21-36(S-2)(A)
Videoconference System Replacement	\$7,000	Not started	21-36(S-2)(A)
Licensed Microwave WAN	\$120,000	Project in progress	21-55,18-44(A)
Email System Upgrade	\$30,000	Project in progress	21-36(S-2)(A)
Network Switches	\$32,000	Project in progress	21-36(S-2)(A)
Phone System Upgrade	\$45,000	Project in progress	23-38

FY24/25 Proposed Projects

Description	Amount Requested	CM Approved?
Upgrade City Workstations to Microsoft Office 2021	\$40,000	YES – General CARMA*
NextGen Firewall Appliance Set Up	\$50,000	YES – General CARMA* and ongoing service fee included in operating budget
Upgrade Internet link for City Hall	\$30,000	YES – General CARMA*
Replace Library Chairs	\$45,000	YES – Split between General CARMA and CAP Funds*

\*Moved to Ordinance 23-43 to be paid for with Community Assistance Program funds

Anticipated FY26/27 Projects

Description	Projected Cost
Citywide Cloud Productivity Upgrade	\$175,000
Council Chambers Tech Overhaul	\$300,000
IT Fleet Vehicle (Van?)	\$50,000

2023-2028 Capital Improvement Plan Projects

There are no Library or IT focused projects in the CIP at this time.

## Department of Finance

The Department of Finance is located at Homer City Hall at 491 E Pioneer Avenue. At this time, Finance does not have any open or proposed capital projects. In the proposed FY24/25 Operating Budget, the Department is requesting an increased amount of professional services budget to allow for more projects with finance contractors to help with technical projects and policy updates.

## Homer Volunteer Fire Department

The City of Homer Volunteer Fire Department is located at 604 E Pioneer Avenue and is also responsible for the former police station building which is co-located on the same parcel as the fire hall.

### Open Projects from Capital Budgets and Off-Cycle Appropriations

Description	Amount Requested	Status	Ordinance
Fencing Around Skyline Drive Fire Station	\$15,000	Fencing installed, small amount of grading remains for driveway	22-57
Medic-1 Replacement	\$300,000	Working on ordering the ambulance	22-81
Ladder Truck (Used)	\$230,000	Undergoing refurbishment in Anchorage	23-22

### FY24/25 Proposed Projects

Description	Amount Requested	CM Approved?
Off-Road Firefighting Apparatus	\$45,000	YES – Fleet CARMA
Fire Hose Replacement	\$78,000	YES – General CARMA
Engine 4 Replacement	\$819,000	NO
Deputy Chief Vehicle Replacement	\$95,000	YES – Fleet CARMA
Pumper/Tanker Contingency	\$25,000	YES – Fleet CARMA
MEDIC-1 Additional Funding	\$105,000	N/A – Added by Council

### Anticipated FY26/27 Projects

Description	Projected Cost
Quick Attack/Brush Truck	\$185,000
Training Trailer Repair	\$20,000
Type 3 Pumper	\$650,000
Two Utility Vehicles	\$150,000
Fire Hall Expansion/Redevelopment Design	\$1,500,000

### 2023-2028 Capital Improvement Plan Projects

Description	Projected Total Cost
Fire Hall Expansion	\$20,000,000
Fire Department Fleet Management	\$2,570,000

## Homer Police Department

The City of Homer Police Department is located at 625 Grubstake Ave. The Police Department is also responsible for the Animal Shelter which is located at 3577 Heath Street and operated under a contract currently held by Homer Animal Services, LLC.

### Open Projects from Capital Budgets and Off-Cycle Appropriations

Description	Amount Requested	Status	Ordinance
Four Patrol Vehicles and Jail Van	\$305,000	Vehicles have been purchased and most have been received and put into service	21-36(S-2)(A), 21-09
Mobile Radio for Police Vehicle	\$6,950	On Order	23-07
Computer Aided Dispatch	\$206,360	In the early stages of implementation; still getting the system dialed in	21-36(S-2)(A); 21-59

### FY24/25 Proposed Projects

Description	Amount Requested	CM Approved?
Virtual Reality Training System	\$79,900	NO
Ballistic Shields (2)	\$23,000	YES – General CARMA* (\$6,732) and seized asset account (\$16,268)
Security Fencing	\$27,000	YES – General CARMA
Night Vision Equipment	\$95,000	NO
In-Car Video Cameras	\$162,204	NO
Live Scan Fingerprinting Machine	\$23,000	N/A – Added by Council at request of Administration

\*Moved to Ordinance 23-43 to be paid for with Community Assistance Program funds

### Anticipated FY26/27 Projects

Description	Projected Cost
Two Patrol Vehicles	\$150,000
Public Safety Drone	\$30,000
Noise Abatement in Dispatch	\$100,000
Body cameras for Officers	\$90,000
Computer Replacements	\$35,000

### 2023-2028 Capital Improvement Plan Projects

There are no Police Department focused projects in the CIP at this time.

## Port & Harbor Department

The City of Homer Port & Harbor Department is headquartered at the Harbormaster's Office located at 4311 Freight Dock Road, it has various facilities surrounding the harbor basin.

### Open Projects from Capital Budgets and Off-Cycle Appropriations

<b>Description</b>	<b>Amount Requested</b>	<b>Status</b>	<b>Ordinance</b>
<b>Port Maintenance Mobile Welding Van</b>	\$17,000	Trailer has been purchased and will be converted into a mobile welding support trailer	21-36(S-2)(A)
<b>Parking Lot Delineation Materials</b>	\$25,000	Project has gotten underway	23-14
<b>Professional and Technical Assistance for PIDP Grant Application</b>	\$63,070	HDR has been hired and staff is working to support the application process	23-12
<b>New Large Vessel Harbor Project Owner Representative Contract</b>	\$408,073	HDR worked with the Corps on Work-in-Kind contract; Communications team is ramping up; General Investigation contract is signed and will begin soon	22-79
<b>HDL Parking Improvement Design</b>	\$49,690	Staff is coordinating with AKDOT to solve some existing problems before HDL proceeds on the parking lot upgrade design	22-78(A)
<b>Harbor Basin Pile Cathodic Protection</b>	\$374,051	Project initiated	21-36(S-2)(A) 22-75
<b>Rebuild Crane #7</b>	\$69,110	In progress; ordinance coming to Council to address a cost overrun related to discovery of unexpected damage to a critical part of the crane mechanism	22-66 and 23-34
<b>R&amp;M Consultants – Grant Services – Float Replacement</b>	\$56,450	Initial report complete	22-19(A)
<b>Float Repair for End Caps K thru Q</b>	\$147,900	In progress; materials are on site, coordinating with Washington based vendor to organize installation	21-52
<b>Fish Grinder Building Replacement Design</b>	\$15,000	Task order for design issued by Resolution 23-025	21-36(S-2)(A)
<b>Fish Carcass Trailer x2</b>	\$30,000	One complete, other under construction soon	21-36(S-2)(A)
<b>Harbor Office ADA Entry Door Improvements</b>	\$10,000	Not started, waiting on specialty contractor	21-36(S-2)(A)
<b>Fish Grinder Building Replacement</b>	\$100,000	Special Projects applied for an Alaska Fish and Game grant to pay for the building; will hear decision in July 2023	21-36(S-2)(A)

### FY24/25 Proposed Projects

Description	Amount Requested	CM Approved?
New Patrol Truck	\$55,000	YES – Port Fleet Reserve
Port Maintenance Plow Truck	\$60,000	YES – Port Fleet Reserve
Ice Metering System	\$145,000	YES – Port Reserve
Outfall Line Pump	\$25,000	YES – Port Reserve
Harbor Bottom Survey	\$25,000	YES – Port Reserve
Tank 1 Sludge Removal	\$40,000	YES – Port Reserve
Electrical Works for Sewage Lift Station – Fish Grinder	\$40,000	YES – Port Reserve
Paid Parking Program Expansion – Planning and Permitting	\$60,000	YES – Port Reserve
Camera System Ramps 1-5	\$344,000	NO
Wood Grid Replacement Engineering	\$25,000	NO
Fish Grinder Building	\$300,000	NO
Spit Parking Lot Storm Drain Project	\$1,198,628	NO

### Anticipated FY26/27 Projects

It is expected that much of FY26/27 will be driven by how successful we are at landing grant funds for various large projects.

### 2023-2028 Capital Improvement Plan Projects

Description	Projected Total Cost
Port of Homer: New Large Vessel Harbor	\$278,000,000
Homer Harbor Critical Float System Replacements: Systems 1 & 4	\$41,000,000
Homer Spit Coastal Erosion Mitigation	\$3,960,000
Nick Dudiak Fishing Lagoon Accessible Ramp & Fishing Platform	\$770,000
Homer Spit Campground Renovations	\$95,000
Barge Mooring & Large Vessel Haul Out Repair Facility	\$5,297,626
Fish Grinding Building Replacement	\$275,000
Harbor Ramp 8 Public Restroom	\$400,000
Homer Harbor Dredging	\$980,000
Homer Harbor Security Cameras: Ramp 1-5 Access Points	\$120,000
Ice Plant Upgrades	\$40,000
Large Vessel Sling Lift, Phase 1	\$65,000
Steel Grid Repair (engineering and design)	\$25,000
Wood Grid Replacement (engineering and design)	\$25,000

## Public Works Department (General Fund)

The City of Homer Public Works Department is located at 3575 Heath Street. The Public Works capital items will be separated between general fund and the utility fund.

### Open Projects from Capital Budgets and Off-Cycle Appropriations

<b>Description</b>	<b>Amount Requested</b>	<b>Status</b>	<b>Ordinance</b>
<b>Replacement E-103 Bldg Maint. Van</b>	\$50,000	On order	21-36(S-2)(A)
<b>Replacement E-126 Bldg Maint. Vehicle</b>	\$50,000	Attempting to order	21-36(S-2)(A)
<b>Demolish HERC2</b>	\$153,000	Task order for PCB testing approved by Resolution 23-027	22-45
<b>Mariner Park Lagoon Maintenance</b>	\$6,000	Planned for next year	21-36(S-2)(A)
<b>Skatepark Upkeep</b>	\$10,000	Small projects completed in 2022, more expected in 2023	21-36(S-2)(A)
<b>Airport ADA – Restrooms, Fountain, etc.</b>	\$14,400	Initial design complete for concept	21-36(S-2)(A)
<b>City Hall ADA – Ramp</b>	\$14,400	Designed and Fire Marshall approval has been granted; implementation to be handled with Community Assistant Program funds appropriated by Council in 2022	21-36(S-2)(A)
<b>Airport Terminal Painting (Exterior)</b>	\$21,000	On hold, discovered damaged siding that may change scope of project	21-36(S-2)(A)
<b>On-call Kachemak Bay Conservation Society</b>	\$25,000	Working on a Kachemack sponge related project	22-77
<b>Master Transportation Plan Update</b>	\$185,368	Work is underway	22-38
<b>Green Infrastructure Research – Appraisals</b>	\$80,000	Appraisals and other fieldwork complete; future work to be funded by grants	22-08
<b>Green Infrastructure Research</b>	\$60,000	Measuring glow and ground water data currently	22-08



<b>Design Criteria Manual</b>	\$15,000	Nearing completion, expect before the end of the fiscal year	22-07
<b>Ben Walters Way Sidewalk Design and Survey</b>	\$100,000	Design is 65% complete	21-36(S-2)(A)
<b>Ground Water Research</b>	\$75,000	Work is underway by KBNERR	21-36(S-2)(A)
<b>Sanding Truck</b>	\$60,000	On order	22-05(A)
<b>Non-motorized Opportunity Project – West Fairview</b>	\$110,000	Not yet initiated	23-35
<b>Beluga Slough Green Infrastructure Storm Water Treatment System</b>	\$81,313	In progress	23-16(S)

#### FY24/25 Proposed Projects

<b>Description</b>	<b>Amount Requested</b>	<b>CM Approved?</b>
<b>ADA Family Restrooms at Airport</b>	\$50,000	YES – General CARMA
<b>Airport Terminal Sidewalk Repairs</b>	\$76,175	YES – General CARMA
<b>Vehicle Replacement (E-130, E-114)</b>	\$51,667	YES – HART Roads
<b>GIS Upgrade</b>	\$16,490	YES – General CARMA
<b>HERC II Abatement and Demolition</b>	\$325,000	NO
<b>HERC I Roof Inspection</b>	\$15,000	YES – General CARMA
<b>Karen Hornaday Park Master Plan</b>	\$50,000	YES – General CARMA
<b>Air Conditioning Unit for PW Server Room</b>	\$8,000	YES – General CARMA Moved to CAP Funding
<b>HERC I Hazmat Abatement/Demo Design</b>	\$75,000	NO
<b>Tenant Improvements at Kachemak Center</b>	\$40,000	NO
<b>Kachemak Sponge Green Infrastructure Project – Design</b>	\$354,050	Supported by a grant, not part of the budget
<b>Heath Street – Pavement Restoration Project</b>	\$2,328,668	NO
<b>Grader</b>	\$365,000	NO
<b>Kachemak Sponge Green Infrastructure Project – Property Acquisition</b>	\$418,100	YES – HART Roads
<b>Kachemak Sponge Green Infrastructure Project – Construction of Stormwater Facilities</b>	\$2,459,080	NO
<del><b>Fuel Island Replacement – Construction</b></del>	\$190,000	<del>YES – HART Roads</del> <b>Removed by Council</b>
<b>Bishop’s Beach Restroom Replacement – Construction</b>	\$400,000	NO
<b>Bunnell Ave Road Restoration Project - Design</b>	\$50,000	YES – HART Roads
<b>Beluga Slough Green Infrastructure Project</b>	\$125,900	YES – HART Roads
<b>Ben Walters Sidewalk Construction</b>	\$1,700,000	YES – HART Roads
<b>Svedlund Herndon Sidewalk Design</b>	\$75,000	YES – HART Roads

Iris Court Drainage	\$240,000	YES – HART Roads
Allowance for Matching Funds	\$500,000	YES – HART Roads
Drainage Management Plan	\$7,000	YES – HART Roads
Mt. Augustine Surface Water	\$193,000	YES – HART Roads
Homer Soil and Water Contract	\$20,000	YES – HART Roads
Design of PW Mechanics/Operators Shop	\$100,000	NO
Vehicle Replacement (E-129, E-120, E-107, E-101)	\$150,000	YES – HART Trails
Lee Avenue Trail	\$20,000	YES – HART Trails
Fairview Ave Trail – East - Construction	\$30,000	YES – HART Trails
Library Trails – West Lot and Storybook – ADA Upgrades	\$25,000	YES – HART Trails
Reber Trail Re-Route	\$15,000	YES – HART Trails
Trailhead Improvements	\$12,000	YES – HART Trails
Side-by-side Attachments for Trail Maintenance	\$10,000	YES – HART Trails
Powered Wheelbarrow	\$4,000	YES – HART Trails
Tajen Trail – Establishing New Tread	\$10,000	YES – HART Trails
Beauregard Court Trail – Establishing New Tread	\$10,000	YES – HART Trails
Vehicle Re-appropriation for E-129, E-120, E-107, E-101	\$150,000	YES – HART Trails
ADA Accessibility Equipment	\$9,739	N/A – Added by Council – CAP Funds
Lane Dividers for West Fairview/Eric Lane	\$6,000	N/A – Added by Council – HART Roads
Bayview Park Renovation Project – Accessibility	\$52,314	N/A – Added by Council – HART Roads (\$32,000) and HART Trails (\$ 20,314)
Pest Management Contract	\$20,000	N/A – Added by Council – HART Trails
Adams Lane Path	\$55,000	N/A – Added by Council – HART Roads
Hornaday Park Playground Improvements	\$25,000	YES – General CARMA plus Homer Foundation Funds

#### Anticipated FY26/27 Projects

Description	Projected Cost
Ohlson Lane – Construction – Road & Sidewalk	\$1,500,000
Bishops Beach Restrooms	\$500,000
Hornaday Park Restrooms	\$500,000

#### 2023-2028 Capital Improvement Plan Projects

Description	Projected Total Cost
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<b>Slope Stability &amp; Erosion Mitigation Program</b>	\$8,140,000
<b>Karen Hornaday Park Public Restroom Facility</b>	\$425,000
<b>New Public Works Facility</b>	\$12,027,750
<b>Bayview Park Restoration</b>	\$190,000
<b>Homer Spit Trailhead Restroom</b>	\$400,000
<b>Jack Gist Park Improvements, Phase 2</b>	\$60,000
<b>Ben Walters Lane Sidewalk Facility</b>	\$1,673,436
<b>Heath Street Rehabilitation</b>	\$4,100,000
<b>Homer Airport Terminal Improvements</b>	\$1,402,570
<b>Homer All Ages &amp; Abilities Pedestrian Pathway</b>	\$3,900,000
<b>Svedlund/Herndon Street Sidewalks</b>	\$1,600,000
<b>Wayfinding &amp; Streetscape Plan Implementation</b>	\$271,000

## Public Works Department (Utility Fund)

The City of Homer Public Works Department provides water and sewer utility services. The wastewater treatment plan is located at 3575 Heath Street and the water treatment plant is located on Skyline Drive.

### Open Projects from Capital Budgets and Off-Cycle Appropriations

<b>Description</b>	<b>Amount Requested</b>	<b>Status</b>	<b>Ordinance</b>
<b>Interim Financing to Complete East Bunnell Ave/Charles Way Water/Sewer</b>	\$482,412	Project nearing completion	23-10
<b>RWP-1 Balance Motor/Shaft</b>	\$50,000	Utility crews were able to make adjustments that will avoid this expenditure; money to return to HAWSP	22-60
<b>Bunnell/Charles Water Main Extension</b>	\$525,637	Chose a contractor, contract executed, construction prep underway	22-18(S)
<b>Bunnell/Charles Sewer Main Extension</b>	\$418,221	Chose a contractor, contract executed, construction prep underway	22-18(S)
<b>Pennock Street Water Main Gap</b>	\$45,000	Developer has not followed through, expecting to close this project	22-03
<b>Tasmania Court Water and Sewer Improvements</b>	\$138,399	Project is complete	21-71
<b>Water Main Extension on East Hill Road</b>	\$70,485	Expected completion by June 2023	21-69
<b>Ground Water Research</b>	\$75,000	Work is underway by KBNERR	21-36(S-2)(A)
<b>Fire Hydrant Replacement Program</b>	\$100,000	Under review	22-37
<b>PR Station Hatch Improvement</b>	\$35,279	Nearing completion, one more hatch required	21-36(S-2)(A)
<b>½ of Utility Financial Management</b>	\$8,646	Original project complete; may conduct one more related plan under contract	21-03
<b>Rehab of Electrical Control Works for Lift Stations</b>	\$271,517	Project in process	22-80
<b>Broken Clarifier Belt at WWTP</b>	\$966,444	Project underway	22-55; 22-34(S); 22-73(S)

<b>Repair Pond Liner at Sewer Treatment Plant</b>	\$25,000	Waiting for fix on effluent pipe before proceeding	22-29
<b>½ of Utility Financial Management</b>	\$8,646	Original project complete; may conduct one more related plan under contract	21-03

#### FY24/25 Proposed Projects

<b>Description</b>	<b>Amount Requested</b>	<b>CM Approved?</b>
<b>Coatings for Digestors</b>	\$300,000	NO
<b>Coatings for Clarifiers</b>	\$450,000	NO
<b>Replace Water Meters</b>	\$50,000	YES – Water CARMA
<b>Million Gallon Water Tank Aeration System</b>	\$60,000	YES – Water CARMA
<b>Raw Water Line Replacement Design</b>	\$86,000	YES – Water CARMA
<b>PRV Replacement West Trunk Line</b>	\$21,000	YES – Water CARMA
<b>Final Design – Beluga Lift Station</b>	\$100,000	YES – Sewer CARMA
<b>Paintbrush Booster Station Pump Upgrade</b>	\$250,000	YES – Water CARMA
<b>WTP Membrane Filter Train FY24</b>	\$80,000	YES – Water CARMA
<b>WTP Membrane Filter Train FY25</b>	\$80,000	YES – Water CARMA
<b>WWTP Aeration Pond Effluent Box</b>	\$73,000	NO
<b>Kachekmak City Septic Pumping Contract</b>	\$55,770	NO
<b>Transfer Switch STP</b>	\$38,500	YES – Sewer CARMA
<b>Dredge Sludge Lagoon at WTP</b>	\$60,000	NO
<b>Design for Replacing 8” Cast Iron Distribution Line</b>	\$90,000	YES – Water CARMA
<b>Master Water &amp; Sewer Plan</b>	\$90,000	NO
<b>Electrical Works for Sewage Lift Station – 30 Acres</b>	\$67,000	NO
<b>Spit Parking Lot Storm Drain Project</b>	\$1,198,628	NO
<b>Fleet Replacement</b>	\$50,000	YES – Water CARMA
<b>Vehicle Replacement (E-131, E-130, E-114)</b>	\$66,667	YES – Water CARMA
<b>Vehicle Replacement (E-131, E-130, E-114)</b>	\$66,667	YES – Sewer CARMA
<b>Jack Gist Park Water/Sewer Extension</b>	\$120,000	N/A – Added by Council – General Fund Unassigned Fund Balance (\$77,500) and HAWSP (\$42,500)
<b>Karen Hornaday Park – Water/Sewer Extension FY24</b>	\$30,000	N/A – Added by Council – General Fund Unassigned Fund Balance (\$20,000) and HAWSP (\$10,000)
<b>Karen Hornaday Park – Water/Sewer Extension FY25</b>	\$500,000	N/A – Added by Council – General Fund Unassigned Fund Balance (\$350,000) and HAWSP (\$150,000)

2023-2028 Capital Improvement Plan Projects

<b>Description</b>	<b>Projected Total Cost</b>
<b>A-Frame Water Transmission Line</b>	\$804,092
<b>Beluga Sewage Lift Station</b>	\$2,934,353
<b>Water Storage/Distribution Improvements</b>	\$10,438,214

## Fund Overviews

### General Fund Fleet CARMA – Fund 152

<b>Fleet CARMA - Fund 152</b>			
<b>Current Information - as of 6/22/23</b>			
<b>Fund Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>Available Balance</b>
General Fund Fleet CARMA	\$ 1,233,672	\$ 727,253	\$ 506,419

<b>Open Encumbrances - as of 6/22/23</b>			
<b>Description</b>	<b>Requestor</b>	<b>ORD #</b>	<b>Amount Remaining</b>
Ladder Truck	Fire	23-22	\$ 200,000
Mobile Radio for Police Vehicle	Police	23-07	\$ 6,950
MEDIC1 Replacement	Fire	22-81	\$ 300,000
Airport Sanding Truck - GF Unassigned Transfer	Public Works	22-05(A)	\$ 60,000
Replacement E-103 Bldg Maint Van	Public Works	21-36(S-2)(A)	\$ 50,000
Replacement E-126 Bldg Maint Vehicle	Public Works	21-36(S-2)(A)	\$ 50,000
Patrol Vehicle Replacement	Police	21-36(S-2)(A), 21-09	\$ 60,303
			<u>\$ 727,253</u>

<b>Requested Projects</b>			
<b>Description</b>	<b>Requestor</b>	<b>Fiscal Year</b>	<b>Requested Amount</b>
Off-Road Firefighting Apparatus	Fire	FY24	\$ 45,000
Deputy Chief Vehicle Replacement	Fire	FY24	\$ 95,000
Pumper/Tanker Contingency	Fire	FY24	\$ 25,000
MEDIC1 Replacement - Additional Funding	Fire	FY24	\$ 105,000
			<u>\$ 270,000</u>

<b>Future Fund Activity</b>			
<b>Activity Description</b>	<b>FY23 Amount*</b>	<b>FY24 Amount</b>	<b>FY25 Amount</b>
Operating Budget Transfer	\$ -	\$ -	\$ -
Net Activity	\$ -	\$ -	\$ -

<b>Proposed Future State</b>				
<b>Fund Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>Projects</b>	<b>Available Balance</b>
General Fund Fleet CARMA	\$ 1,233,672	\$ 727,253	\$ 270,000	\$ 236,419
<b>Fleet CARMA Ending FY25 Balance (Est.):</b>	<b>\$ 236,419</b>			

## General Fund CARMA – Fund 156

General CARMA - Fund 156			
Current Information - as of 6/22/23			
Account Name	Current Balance	Encumbrances	Available Balance
General	\$ 1,808,296	\$ 560,033	\$ 1,248,264
Seawall	\$ 40,919	\$ -	\$ 40,919
HERC	\$ 246,005	\$ 97,511	\$ 148,494
Fishing Hole	\$ 91,351	\$ -	\$ 91,351
Total - General Fund CARMA	\$ 2,186,571	\$ 657,543	\$ 1,529,028

Open Encumbrances - as of 6/22/23			
Description	Requestor	ORD #	Amount Remaining
Telephone System Repairs - EMERGENCY ORDINANCE	IT	23-38	\$ 35,000
Planning and Zoning Updates	Planning	23-11	\$ 250,000
Short Term Rental Tracking Services	Planning	23-05	\$ 11,806
Fencing at Skyline Drive Fire Station	Fire	22-57	\$ 15,000
Pioneer Ave Banners - expires end of FY23	Parks	22-54, 19-51(A)	\$ 7,347
Demolish HERC 2	HERC	22-45	\$ 97,511
Professional IJJA Grant Writing Services	City Hall	22-39	\$ 44,976
Licensed Microwave WAN - expires 12/31/23	IT	21-66, 18-44(A)	\$ 82,220
Mariner Park Lagoon Maintenance	Parks	21-36(S-2)(A)	\$ 6,000
Skatepark Upkeep	Parks	21-36(S-2)(A)	\$ 8,787
Public Computer Replacement	Library	21-36(S-2)(A)	\$ 10,512
Videoconference System Replacement	Library	21-36(S-2)(A)	\$ 7,000
Email System Upgrade	IT	21-36(S-2)(A)	\$ 13,416
Network Switches	IT	21-36(S-2)(A)	\$ 25,523
Airport ADA - Restrooms, Fountain, etc.	Public Works	21-36(S-2)(A)	\$ 9,080
City Hall ADA - Ramp	Public Works	21-36(S-2)(A)	\$ 12,366
Airport Terminal Painting (Exterior)	Public Works	21-36(S-2)(A)	\$ 21,000
			\$ 657,543

Requested Projects			
Description	Requestor	Fiscal Year	Requested Amount
Fire Hose Replacement	Fire	FY24	\$ 78,000
Replace Library Chairs	Library	FY24	\$ 1,000
Police Station Fencing	Police	FY24	\$ 27,000
Hornaday Park Playground Improvements	Public Works	FY24	\$ 25,000
ADA-Family Restroom at Airport	Public Works	FY24	\$ 50,000
Airport Terminal Sidewalk Repairs	Public Works	FY24	\$ 76,175
HERC I Roof Inspection	Public Works	FY24	\$ 15,000
Karen Hornaday Park Master Plan	Public Works	FY24	\$ 50,000
New Comprehensive Plan Development	Council	FY24	\$ 400,000
Live Scan Fingerprinting Machine Replacement	Administration	FY24	\$ 23,000
			\$ 745,175

Future Fund Activity			
Activity Description	FY23 Amount	FY24 Amount	FY25 Amount
Proposed Transfer to HERC CARMA*		\$ 311,216	

Proposed Future State						
Account Name	Current Balance	Encumbrances	FY24 Net Activity	Projects	Available Balance	
General	\$ 1,808,296	\$ 560,033	\$ -	\$ 730,175	\$ 518,089	
Seawall	\$ 40,919	\$ -	\$ -	\$ -	\$ 40,919	
HERC	\$ 246,005	\$ 97,511	\$ 311,216	\$ 15,000	\$ 444,710	
Fishing Hole	\$ 91,351	\$ -	\$ -	\$ -	\$ 91,351	
	\$ 2,186,571	\$ 657,543	\$ 311,216	\$ 745,175	\$ 1,095,069	

General CARMA Ending FY25 Balance (Est.): \$ 1,095,069

\*Pending Council approval - Ordinance yet to be introduced

Previously Funded FY24 Projects - Now Funded with FY23 Community Assistance Program (CAP) Funds			
Description	Requestor	Fiscal Year	Requested Amount
Upgrade City Workstations to Microsoft Office 2021	IT	FY24	\$ 40,000.00
NextGen Firewall	IT	FY24	\$ 50,000.00
Upgraded Internet Link for City Hall	IT	FY24	\$ 30,000.00
Two Ballistic Shields - split funding	Police	FY24	\$ 6,732.00
GIS Upgrade	Public Works	FY24	\$ 16,490.00
Air Conditioning for Public Works Server Room	Public Works	FY24	\$ 8,000.00
ADA Accessibility Equipment	Council	FY24	\$ 9,739.00
Replace Library Chairs	Library	FY24	\$ 44,030.19
			\$ 204,991.19



## Utility CARMA – Fund 256

Utility CARMA - Fund 256				
Current Information - as of 6/22/23				
Account Name	Current Balance	Encumbrances	Available Balance	
Water	\$ 2,025,540	\$ 117,260	\$ 1,908,280	
Sewer	\$ 1,876,822	\$ 1,257,532	\$ 619,290	
	\$ 3,902,362	\$ 1,374,792	\$ 2,527,570	

Open Encumbrances - as of 6/22/23			
Description	Requestor	ORD #	Budget Remaining
Fire Hydrant Replacement Program	Water	22-37	\$ 100,000
PR Station Hatch Improvement	Water	21-36(S-2)	\$ 13,385
1/2 of Utility Financial Mgmt	Water	21-03	\$ 3,875
Rehab of Electrical Control Works for Lift Stations	Sewer	22-80	\$ 263,417
Broken Clarifier Belt at Waste Water Treatment Plant	Sewer	22-73(S), 22-55, 22-34(S)	\$ 962,236
Manhole Repair for East Hill Repaving Project	Sewer	22-29	\$ 3,004
Repair Pond Liner at Sewer Treatment Plant	Sewer	21-36(S-2)	\$ 25,000
1/2 of Utility Financial Mgmt	Sewer	21-03	\$ 3,875
			\$ 1,374,792

Requested Projects			
Description	Requestor	Fiscal Year	Budget Amount
Fleet Replacement	Water	FY24	\$ 50,000
Replace Water Meters	Water	FY24	\$ 50,000
Million Gallon Water Tank Aeration System	Water	FY24	\$ 60,000
Raw Water Line Replacement Design	Water	FY24	\$ 86,000
PRV Replacement West Trunk Line	Water	FY24	\$ 21,000
Paint Brush Booster Station Pump Upgrade	Water	FY24	\$ 250,000
WTP Membrane Train	Water	FY24	\$ 80,000
Design for Replacing 8" Cast Iron Distribution Line	Water	FY24	\$ 90,000
Vehicle Replacement (E-131, E-130, E-114)	Water	FY24	\$ 66,667
WTP Membrane Train	Water	FY25	\$ 80,000
Replace Lift Station Access Hatch	Sewer	FY24	\$ 14,000
Fleet Replacement	Sewer	FY24	\$ 50,000
Launch Ramp Lift Station Enclosure	Sewer	FY24	\$ 13,000
WWTP Digester Blowers	Sewer	FY24	\$ 48,000
Transfer Switch, STP	Sewer	FY24	\$ 38,500
Vehicle Replacement (E-131, E-130, E-114)	Sewer	FY24	\$ 66,667
Beluga Lift Station	Sewer	FY24	\$ 100,000
			\$ 1,163,834

Future Fund Activity			
Activity Description	FY23 Amount	FY24 Amount	FY25 Amount
Operating Budget Transfer - Water CARMA <sup>1</sup>	\$ 106,804	\$ 309,240	\$ 316,946
Operating Budget Transfer - Sewer CARMA <sup>2</sup>	\$ 234,166	\$ 254,332	\$ 272,020
Utility Operations to Water CARMA Transfer	\$ -	\$ -	\$ -
Utility Operations to Sewer CARMA Transfer	\$ -	\$ -	\$ -
Net Activity	\$ 340,970	\$ 563,572	\$ 588,966

Proposed Future State				
Account Name	Current Balance	Encumbrances	FY23 Net Activity	Available Balance
Water	\$ 2,025,540	\$ 117,260	\$ 106,804	\$ 2,015,084
			FY24 Projects \$	(753,667)
			FY24 Net Activity \$	309,240
			FY24 Ending Balance \$	1,570,657
			FY25 Projects \$	(80,000)
			FY25 Net Activity \$	316,946
			<b>FY25 Ending Balance \$</b>	<b>1,807,604</b>
Sewer	\$ 1,876,822	\$ 1,257,532	\$ 234,166	\$ 853,456
			FY24 Projects \$	(330,167)
			FY24 Net Activity \$	254,332
			FY24 Ending Balance \$	777,621
			FY25 Projects \$	-
			FY25 Net Activity \$	272,020
			<b>FY25 Ending Balance \$</b>	<b>1,049,641</b>

<b>Utility CARMA Ending FY25 Balance (Est.):</b>	<b>\$ 2,857,245</b>
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(1) and (2) FY23 Budget transfers are done at end of fiscal year

Port & Harbor Fleet – Fund 452

<b>Port &amp; Harbor Fleet - Fund 452</b>				
<b>Current Information - as of 6/22/23</b>				
<b>Fund Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>Available Balance</b>	
Harbor Fleet	\$ 139,514	\$ 2,120	\$ 137,394	

<b>Open Encumbrances - as of 6/22/23</b>			
<b>Description</b>	<b>Requestor</b>	<b>ORD #</b>	<b>Amount Remaining</b>
Port Maint. Mobile Welding Trailer	Port	21-36(S-2)(A)	\$ 2,120
			<u>\$ 2,120</u>

<b>Requested Projects</b>			
<b>Description</b>	<b>Requestor</b>	<b>Fiscal Year</b>	<b>Requested Amount</b>
Patrol Truck	Port	FY24	\$ 55,000
Port Maintenance Plow Truck	Port	FY24	\$ 60,000
			<u>\$ 115,000</u>

<b>Future Fund Activity</b>				
<b>Activity Description</b>	<b>FY23 Amount</b>	<b>FY24 Amount</b>	<b>FY25 Amount</b>	
Operating Budget Transfer*	\$ 30,000	\$ 30,000	\$ 30,000	
Net Activity	\$ 30,000	\$ 30,000	\$ 30,000	

<b>Proposed Future State</b>					
<b>Fund Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>FY23 Net Activity</b>	<b>Available Balance</b>	
Harbor Fleet	\$ 139,514	\$ 2,120	\$ 30,000	\$ 167,394	
				FY24 Projects	\$ (115,000)
				FY24 Net Activity	\$ 30,000
				FY24 Ending Balance	\$ 82,394
				FY25 Projects	\$ -
				FY25 Net Activity	\$ 30,000
				FY25 Ending Balance	\$ 112,394

**Port & Harbor Fleet Ending FY25 Balance (Est.):** \$ 112,394

\*FY23 Budget transfer will be done at end of fiscal year

## Port & Harbor Reserve – Fund 456

Port & Harbor Reserve - Fund 456				
Current Information - as of 6/22/23				
Account Name	Current Balance	Encumbrances		Available Balance
Harbor General	\$ 1,565,836	\$ 664,081		\$ 901,754
Harbor Match	\$ 500,000	\$ -		\$ 500,000
Load and Launch	\$ 314,381	\$ -		\$ 314,381
USCGC Berth Space Maintenance	\$ 144,360	\$ -		\$ 144,360
	<u>\$ 2,524,577</u>	<u>\$ 664,081</u>		<u>\$ 1,860,496</u>

Open Encumbrances - as of 6/22/23			
Description	Requestor	ORD #	Amount Remaining
Crane 7 Rebuild	Port	23-34, 22-66	\$ 26,383
Parking Signage and Mobile Parking Delineation Barriers	Port	23-14	\$ 12,626
Professional/Technical Support for PID Grant Application	Port	23-12	\$ 61,420
Owner's Representative	Port	22-79	\$ 369,057
Design of Parking Improvements to Select Lots	Port	22-78(A)	\$ 13,418
R&M Consultants - Grant Assistance	Port	22-19(A)	\$ 13,318
Float Repair for End Caps K thru Q	Port	21-52	\$ 35,650
Fish Grinder Building Replacement Design	Port	21-36(S-2)(A)	\$ 11,354
Fish Carcass Trailer x2	Port	21-36(S-2)(A)	\$ 10,856
Harbor Office ADA Entry Door Improvements	Port	21-36(S-2)(A)	\$ 10,000
Fish Grinder Building Replacement	Port	21-36(S-2)(A)	\$ 100,000
			<u>\$ 664,081</u>

Requested Projects			
Description	Requestor	Fiscal Year	Requested Amount
Outfall Line Pump	Port	FY24	\$ 25,000
Ice Metering System	Port	FY24	\$ 145,000
Harbor Bottom Survey	Port	FY24	\$ 25,000
Tank 1 Sludge Removal	Port	FY24	\$ 40,000
Electrical Works for Sewage Lift Station - Fish Grinder	Port	FY24	\$ 40,000
Paid Parking Program Expansion - Planning & Permitting	Port	FY24	\$ 60,000
			<u>\$ 335,000</u>

Future Fund Activity			
Activity Description	FY23 Amount	FY24 Amount	FY25 Amount
Operating Budget Transfer - Harbor General	\$ -	\$ 315,157	\$ 242,704
Operating Budget Transfer - Match Funding <sup>(1)</sup>	\$ 993,675	\$ 500,000	\$ 500,000
Operating Budget Transfer - Load and Launch*	\$ 29,186	\$ -	\$ -
Net Activity	\$ 1,022,861	\$ 815,157	\$ 742,704

Proposed Future State				
Account Name	Current Balance	Encumbrances	FY23 Net Activity	Available Balance
Harbor General	\$ 1,565,836	\$ 664,081	\$ -	\$ 901,754
			FY24 Projects \$	(335,000)
			FY24 Net Activity \$	315,157
			FY24 Ending Balance \$	881,912
			FY25 Projects \$	-
			FY25 Net Activity \$	242,704
			<b>FY25 Ending Balance \$</b>	<b>1,124,615</b>

Account Name	Current Balance	Encumbrances	FY23 Net Activity	Available Balance
Harbor Match	\$ 500,000	\$ -	\$ 993,675	\$ 1,493,675
			FY24 Projects \$	-
			FY24 Net Activity \$	500,000
			FY24 Ending Balance \$	1,993,675
			FY25 Projects \$	-
			FY25 Net Activity \$	500,000
			<b>FY25 Ending Balance \$</b>	<b>2,493,675</b>

Account Name	Current Balance	Encumbrances	FY23 Net Activity	Available Balance
Load and Launch	\$ 144,360	\$ -	\$ 29,186	\$ 173,546
			FY24 Projects \$	-
			FY24 Net Activity \$	-
			FY24 Ending Balance \$	173,546
			FY25 Projects \$	-
			FY25 Net Activity \$	-
			<b>FY25 Ending Balance \$</b>	<b>173,546</b>

Account Name	
Harbor General	\$ 1,124,615
Harbor Match	\$ 2,493,675
Load and Launch	\$ 173,546
USCGC Berth Space Maintenance	\$ 144,360
<b>Port &amp; Harbor Reserve Ending FY25 Balance (Est.):</b>	<b>\$ 3,936,196</b>

\*FY23 Budget transfers are done at end of fiscal year  
 (1) ORD 23-27 to reappropriate operating transfer from Harbor General to Harbor Match

## HART Roads

<b>HART Roads - Fund 160</b>				
<b>Current Information - as of 6/22/23</b>				
<b>Account Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>		<b>Available Balance</b>
HART Roads	\$ 5,608,791	\$ 422,958	\$	5,185,833
HART Roads Match	\$ 500,000	\$ -	\$	500,000
	<u>\$ 6,108,791</u>	<u>\$ 422,958</u>	<u>\$</u>	<u>5,685,833</u>

<b>Open Encumbrances - as of 6/22/23</b>			
<b>Description</b>	<b>Requestor</b>	<b>ORD #</b>	<b>Amount Remaining</b>
Non-Motorized Opportunity Project - West Fairview Lane	Public Works	23-35	\$ 110,000
Beluga Slough Green Infrastructure Storm Water Treatment System	Public Works	23-16(S)	\$ 81,313
On-call Kachemak Bay Conservation Society	Public Works	22-77	\$ 25,000
Master Transportation Plan Update	Public Works	22-38	\$ 36,526
Green Infrastructure Research - Appraisals	Public Works	22-08	\$ 53,900
Green Infrastructure Research	Public Works	22-08	\$ 15,892
Design Criteria Manual	Public Works	22-07	\$ 4,145
Ben Walters Way Sidewalk Design & Survey	Public Works	21-36(S-2)(A)	\$ 46,195
Ground Water Research	Public Works	21-36(S-2)(A), 21-16(A)	\$ 49,986
			<u>\$ 422,958</u>

<b>Requested Projects</b>			
<b>Description</b>	<b>Requestor</b>	<b>Fiscal Year</b>	<b>Requested Amount</b>
Drainage Management Plan	Public Works	FY24	\$ 7,000
Mt Augustine Surface Water	Public Works	FY24	\$ 193,000
Homer Soil and Water Contract	Public Works	FY24	\$ 20,000
Bunnell Ave Road Restoration Project - Design	Public Works	FY24	\$ 50,000
Beluga Slough Green Infrastructure Project	Public Works	FY24	\$ 125,900
Ben Walters Sidewalk Construction	Public Works	FY24	\$ 1,700,000
Svedlund-Herndon Sidewalk Design	Public Works	FY24	\$ 75,000
Iris Court Drainage	Public Works	FY24	\$ 240,000
Kachemak Sponge Green Infrastructure Project Property	Public Works	FY24	\$ 418,100
Vehicle Replacement (E-130 and E-114)	Public Works	FY24	\$ 51,667
Lane Dividers for West Fairview/Eric Lane	City Council	FY24	\$ 6,000
Bayview Park Renovation Project - Accessibility	Administration	FY24	\$ 32,000
Adams Lane Path	City Council	FY24	\$ 55,000
			<u>\$ 2,973,667</u>

<b>Future Fund Activity</b>			
<b>Activity Description</b>	<b>FY23 Amount*</b>	<b>FY24 Amount</b>	<b>FY25 Amount</b>
Sales Tax (Budgeted)	\$ -	\$ 1,900,555	\$ 1,976,577
Transfer to General Fund (ORD 17-40(A)) <sup>1</sup>	\$ (866,100)	\$ (1,169,889)	\$ (1,187,628)
Net Activity	\$ (866,100)	\$ 730,666	\$ 788,948

<b>Proposed Future State</b>				
<b>Account Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>FY23 Net Activity</b>	<b>Available Balance</b>
HART Roads	\$ 5,608,791	\$ 422,958	\$ (866,100)	\$ 4,319,733
			FY24 Projects	\$ (2,973,667)
			FY24 Net Activity	\$ 730,666
			FY24 Ending Balance	\$ 2,076,732
			FY25 Projects	\$ -
			FY25 Net Activity	\$ 788,948
			<b>FY25 Ending Balance</b>	<b>\$ 2,865,680</b>

<b>Account Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>FY23 Net Activity</b>	<b>Available Balance</b>
HART Roads Match	\$ 500,000	\$ -	\$ -	\$ 500,000
			FY24 Projects	\$ -
			FY24 Net Activity	\$ -
			FY24 Ending Balance	\$ 500,000
			FY25 Projects	\$ -
			FY25 Net Activity	\$ -
			<b>FY25 Ending Balance</b>	<b>\$ 500,000</b>

<b>Account Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>FY23 Net Activity</b>	<b>Available Balance</b>
HART Roads	\$ 2,865,680			
HART Roads Match	\$ 500,000			
<b>HART Roads Ending FY25 Balance (Est.):</b>	<b>\$ 3,365,680</b>			

\*FY23 Budget transfers are done at end of fiscal year  
(1) HART Roads transfer to General Fund to cover roads maintenance

## HART Trails

<b>HART Trails - Fund 165</b>				
<b>Current Information - as of 6/22/23</b>				
<b>Account Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>Available Balance</b>	
HART Trails	\$ 1,072,071	\$ 20,000	\$ 1,052,071	
<b>Open Encumbrances - as of 6/22/23</b>				
<b>Description</b>	<b>Requestor</b>	<b>Ordinance #</b>	<b>Amount Remaining</b>	
Small Works Trails Maintenance Program - expires end of FY23	Public Works	22-28, 21-36(S-2)(A)	\$ 20,000	
			<u>\$ 20,000</u>	
<b>Requested Projects</b>				
<b>Description</b>	<b>Requestor</b>	<b>Fiscal Year</b>	<b>Requested Amount</b>	
Wayfinding and Streetscape Implementation	Economic Development	FY24	\$ 50,000	
Lee Avenue Trail	Public Works	FY24	\$ 20,000	
Vehicle Replacement (E-129, E-120, E-107, E-101)	Public Works	FY24	\$ 150,000	
Fairview Ave Trail - East - Construction	Public Works	FY24	\$ 30,000	
Library Trails - West Lot and Storybook - ADA upgrades	Public Works	FY24	\$ 25,000	
Reber Trail Re-Route	Public Works	FY24	\$ 15,000	
Trail Head Improvements	Public Works	FY24	\$ 12,000	
Side-by-Side Attachments for Trails Maintenance	Public Works	FY24	\$ 10,000	
Powered Wheelbarrow	Public Works	FY24	\$ 4,000	
Tajen Trail - Establishing New Tread	Public Works	FY24	\$ 10,000	
Beauregard Court Trail - Establishing New Tread	Public Works	FY24	\$ 10,000	
Bayview Park Renovation Project - Accessibility	Administration	FY24	\$ 20,314	
Pest Management	Public Works	FY24	\$ 20,000	
			<u>\$ 376,314</u>	
<b>Future Fund Activity</b>				
<b>Activity Description</b>	<b>FY23 Amount*</b>	<b>FY24 Amount</b>	<b>FY25 Amount</b>	
Sales Tax (Budgeted)	\$ -	\$ 194,526	\$ 202,307	
Transfer to General Fund (ORD 17-40(A)) <sup>1</sup>	\$ (41,706)	\$ (105,993)	\$ (118,663)	
Net Activity	\$ (41,706)	\$ 88,532	\$ 83,644	
<b>Proposed Future State</b>				
<b>Account Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>FY23 Net Activity</b>	<b>Available Balance</b>
HART Trails	\$ 1,072,071	\$ 20,000	\$ (41,706)	\$ 1,010,365
			FY24 Projects	\$ (376,314)
			FY24 Net Activity	\$ 88,532
			FY24 Ending Balance	\$ 722,583
			FY25 Projects	\$ -
			FY25 Net Activity	\$ 83,644
			<b>FY25 Ending Balance</b>	<b>\$ 806,227</b>
<b>Account Name</b>				
HART Trails	\$	806,227		
<b>HART Trails Ending FY25 Balance (Est.):</b>	<b>\$</b>	<b>806,227</b>		

\*FY23 Budget transfers are done at end of fiscal year

(1) HART Trails transfer to General Fund to cover trails maintenance

# HAWSP

<b>HAWSP</b>			
<b>Current Information - as of 6/22/23</b>			
<b>Fund Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>Available Balance</b>
HAWSP	\$ 4,098,069	\$ 1,268,333	\$ 2,829,736

<b>Open Encumbrances - as of 6/22/23</b>			
<b>Description</b>	<b>Requestor</b>	<b>ORD #</b>	<b>Amount Remaining</b>
Jack Gist Park - Water/Sewer Extension	Council	23-37	\$ 42,500
East Bunnell Ave/Charles Way Water/Sewer Improvements	PW	23-10	\$ 482,412
Bunnell Ave/Charles Way Water Main Extension	PW	22-18(S)	\$ 250,724
Bunnell Ave/Charles Way Sewer Main Extension	PW	22-18(S)	\$ 308,754
Pennock Street Water Main Gap	PW	22-03	\$ 45,000
Tasmania Court Water/Sewer SAD	PW	21-71, 21-34, 20-68	\$ 32,189
Water Main Extension on East Hill Road	PW	21-69	\$ 57,051
Ground Water Research	PW	21-36(S-2)(A), 21-16(A)	\$ 49,703
			<u>\$ 1,268,333</u>

<b>Requested Projects</b>			
<b>Description</b>	<b>Requestor</b>	<b>Fiscal Year</b>	<b>Requested Amount</b>
Karen Hornaday Park - Water/Sewer Extension	Council	FY24	\$ 10,000
Karen Hornaday Park - Water/Sewer Extension	Council	FY25	\$ 150,000
			<u>\$ 160,000</u>

<b>Future Fund Activity</b>			
<b>Activity Description</b>	<b>FY23 Amount</b>	<b>FY24 Amount</b>	<b>FY25 Amount</b>
Sales Tax (Budgeted)		\$ 2,132,536	\$ 2,217,838
Assessment Revenue		\$ 481,370	\$ 481,370
Debt Payment		\$ (973,280)	\$ (961,875)
Net Activity	\$ -	\$ 1,640,626	\$ 1,737,333

<b>Proposed Future State</b>				
<b>Fund Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>FY23 Net Activity</b>	<b>Available Balance</b>
HAWSP	\$ 4,098,069	\$ 1,268,333	\$ -	\$ 2,829,736
			FY24 Projects	\$ (10,000)
			FY24 Net Activity	\$ 1,640,626
			FY24 Ending Balance	\$ 4,460,362
			FY25 Projects	\$ (150,000)
			FY25 Net Activity	\$ 1,737,333
			FY25 Ending Balance	\$ 6,047,695

**HAWSP Ending FY25 Balance (Est.):** \$ 6,047,695

**Note:**

The following SAD projects are complete and are awaiting final assessment roll and are not included in the projected debt payment:

- Tasmania Water/Sewer Improvements
- Alder Lane Water Improvements

The following SAD projects are still in process and are not included in the projected debt payment:

- Bunnell Ave/Charles Way Water Extension
- Bunnell Ave/Charles Way Sewer Extension

## Other Notable Funds

### Land Reserves – Fund 150

The Land Reserves Fund is used to purchase lands with a strategic value to the City. An expected future purchase taking advantage of this fund is land for a new Public Works campus located outside of the tsunami zone. Staff has been working with the City’s realtor to located and purchase an appropriate parcel.

<b>Land Reserves - Fund 150</b>				
<b>Current Information - as of 6/22/23</b>				
<b>Fund Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>Available Balance</b>	
Land Reserves	\$ 971,753	\$ 62,488	\$ 909,264	
<b>Open Encumbrances - as of 6/22/23</b>				
<b>Description</b>	<b>Requestor</b>	<b>ORD #</b>	<b>Amount Remaining</b>	
Purchase Lot 6 - Bridge Creek Watershed District	Administration	23-02(A)	\$ 9,321	
Two Parcels and Drainage Easements - Bridge Creek	Administration	22-01(A)	\$ 53,168	
			<u>\$ 62,488</u>	
<b>Requested Projects</b>				
<b>Description</b>	<b>Requestor</b>	<b>Fiscal Year</b>	<b>Requested Amount</b>	
			<u>\$ -</u>	
<b>Future Fund Activity</b>				
<b>Activity Description</b>	<b>FY23 Amount</b>	<b>FY24 Amount</b>	<b>FY25 Amount</b>	
Operating Budget Transfer				
Net Activity	\$ -	\$ -	\$ -	
<b>Proposed Future State</b>				
<b>Fund Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>FY23 Net Activity</b>	<b>Available Balance</b>
Land Reserves	\$ 971,753	\$ 62,488	\$ -	\$ 909,264
			FY24 Projects	\$ -
			FY24 Net Activity	\$ -
			FY24 Ending Balance	\$ 909,264
			FY25 Projects	\$ -
			FY25 Net Activity	\$ -
			FY25 Ending Balance	\$ 909,264
<b>Land Reserves Ending FY25 Balance (Est.):</b>	<b>\$ 909,264</b>			

Police Station Debt Service Fund – Fund 154

The Police Station Debt Service Fund exists to pay off the bond debt for the new police station which was opened in 2020. We are forecasting that the City will have sufficient funds to pay off the bond debt during FY25, possibly the very end of FY24.

<b>Police Station Debt Service - Fund 154</b>				
<b>Current Information - as of 6/22/23</b>				
<b>Fund Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>Available Balance</b>	
Police Station Debt Service	\$ 1,611,295	\$ -	\$ 1,611,295	
<b>Open Encumbrances - as of 6/22/23</b>				
<b>Description</b>	<b>Requestor</b>	<b>ORD #</b>	<b>Amount Remaining</b>	
			\$ -	
<b>Requested Projects</b>				
<b>Description</b>	<b>Requestor</b>	<b>Fiscal Year</b>	<b>Requested Amount</b>	
			\$ -	
<b>Future Fund Activity</b>				
<b>Activity Description</b>	<b>FY23 Amount</b>	<b>FY24 Amount</b>	<b>FY25 Amount</b>	<b>FY26 Amount</b>
Sales Tax (Budgeted)	\$ 893,520	\$ 929,260	\$ 929,260	\$ 929,260
Debt Payment - Principal	\$ (230,000)	\$ (245,000)	\$ (245,000)	\$ (255,000)
Debt Payment - Interest	\$ (164,000)	\$ (152,500)	\$ (152,500)	\$ (140,250)
Net Activity	\$ -	\$ 499,520	\$ 531,760	\$ 534,010
<b>Proposed Future State</b>				
<b>Fund Name</b>	<b>Current Balance</b>	<b>Encumbrances</b>	<b>FY23 Net Activity</b>	<b>Available Balance</b>
Police Station Debt Service	\$ 1,611,295	\$ -	\$ -	\$ 1,611,295
			FY24 Projects	\$ -
			FY24 Net Activity	\$ 499,520
			FY24 Ending Balance	\$ 2,110,815
			FY25 Projects	\$ -
			FY25 Net Activity	\$ 531,760
			FY25 Ending Balance	\$ 2,642,575
<b>Police Station Debt Service Ending FY25 Balance (Est.):</b>	<b>\$ 2,642,575</b>		FY26 Projects	\$ -
			FY26 Net Activity	\$ 534,010
			FY26 Ending Balance	\$ 3,176,585
<b>Police Station Debt Service Ending FY26 Balance (Est.):</b>	<b>\$ 3,176,585</b>			
	FY23	FY24	FY25	FY26
Debt Balance	3,280,000	3,050,000	2,805,000	2,550,000

ORD 18-26(A)(S)(A) - GOB Issuance; 0.3% of sales tax expires 12/31 of the year when City has received sufficient funds to pay off all of debt service



## Capital Project and Matching Fund Requests

The following tables include all requests made to the City Manager for the FY24/25 Capital Budget. Each item includes a brief description, estimated cost, and note as to whether it was approved for inclusion in the budget by the City Manager. Rejected items have brief commentary as to why.

### Fleet CARMA – Fund 152

Requesting Dept./Div.	Title	Description	Request	CM Approved
Fire	Ladder Truck (Used)	As the City has grown and allowed for larger structures to be built, the addition of a ladder truck to the fire fleet has become a necessary expansion. Ladder trucks can run \$1.4 – \$1.6 million new and appropriately equipped. We have an opportunity to purchase a used ladder truck from Ketchikan and staff is currently doing due diligence to inspect the vehicle and determine if it would be a good purchase for the City.	\$230,000	YES Purchase will come before the budget is adopted due to the availability of this specific apparatus
Fire	Off-road Firefighting Apparatus	This side-by-side vehicle with upgrades to haul water and crew for fire suppression purposes would replace the capabilities of Brush-2 which is at the end of its useful life. This vehicle would ensure we retain the capability to respond to fires off the road and on beaches.	\$45,000	YES
Fire	Deputy Chief Vehicle Replacement	The Deputy Chief is required as a Command Officer and paramedic to respond directly to calls with a reliable and tactical ready vehicle. The current vehicle is 19 years old and poorly suited to the job. The new vehicle will have all the required command equipment to manage emergency and disaster situations, communications systems, ALS medical supply storage, and rescue equipment. A plow will also be added to assist with response during winter weather.	\$95,000	YES
Fire	Pumper/Tanker Contingency	Council approved the purchase of an Enforcer 2500 gallon tender fire truck with Ordinance 22-22 at a price not to exceed \$800,000. The City received a large discount for prepayment and \$93,394 was left unspent. Administration would like to set \$25,000 aside as a contingency and return the rest (\$68,394) to Fleet CARMA.	\$25,000	YES
Fire	Engine-4 Replacement	Engine-4 is an essential part of the firefighting fleet in the city and is vital to sustaining an ISO rating that has been enjoyed by tax payers for years. Engine-4 is 40 years old, 20 years overdue for replacement and will not be classified during the next ISO visit due to its age which will have a noticeable impact on insurance premiums (increasing) on all insured businesses and homeowners in Homer. Engine-4 did not pass its last pump test in June of 2022 and was down with mechanical issues (failed brakes) for more than 5 months. With Engine-4 unable to pass its pump test it is essentially out of service and not to be used, leaving us with only one Engine.	\$819,000	NO Expecting an opportunity to purchase a ladder truck before FY24/25 is adopted; this request should be seriously considered at the time of the mid-biennium adjustment, if not sooner
Public Works	Grader	Procure a grader for the purpose of plowing snow, grading roads, repairing water/utilities, and otherwise supporting the installation and maintenance of PW infrastructure.	\$365,000	NO Not a top priority for limited funds

General CARMA – Fund 156

Requesting Dept./Div.	Title	Description	Request	CM Approved
Admin	HERC Match Funds	Move money remaining in the natural gas free main allowance account after the audit into HERC CARMA for future use	\$311,216	YES
Community Recreation	Bounce House	In an effort to provide additional fun, active and engaging programs specifically for the younger youth demographic. A bounce house would provide indoor and outdoor opportunities. The estimate includes shipping cost	\$15,000	NO Not a top priority for limited funds
Community Recreation	Recreation Management Software	Software would be used to improve and streamline the overall operations of the division by allowing for: online registration and payment; improved scheduling and communications; participant tracking; etc.	\$11,000	<del>NO</del> <b>Approved by Council</b>
Fire	Fire Hose Replacement	The existing fire hose system used to fight structural, vehicle, marine, and industrial fires is due to be replaced.	\$78,000	YES
Human Resources	Personnel Regulations and Salary Schedule Overhaul	Both personnel regulations and salary schedule-related items need to be reviewed and updated intermittently to keep up with trends in the workplace and a changing legal environment. This project would be used to hire a consultant to help staff update and modernize current HR systems	\$75,000	<del>YES</del> <b>Removed by Council</b>
IT	Upgrade City Workstations to Microsoft Office 2021 <b>*Moved to Ordinance 23-43 to be paid for with Community Assistance Program funds</b>	Most City workstations are running Office 2016. The IT Division recommends updating all of these machines to Office 2021.	\$40,000	YES
IT	NextGen Firewall <b>*Moved to Ordinance 23-43 to be paid for with Community Assistance Program funds</b>	Unlike a traditional firewall, which prevents or allows network traffic based on simple criteria like source or destination, NextGen firewalls perform realtime deeper analysis of packet-level information as it enters the network to monitor for malicious content.	\$50,000	YES
IT	Upgrade Internet Link for City Hall <b>*Moved to Ordinance 23-43 to be paid for with Community Assistance Program funds</b>	Industry standards generally recommend 5-15Mbps per office worker for Internet connectivity. Twenty office workers typically work from City Hall, sharing a 35Mbps link to the Internet, or about 1.75Mbps per office worker. Additionally, the City Hall link supports digital phones for all city staff, the city email server, business applications such as finance software, as well as video-conferencing from Council Chambers. A fiber optic connection to the building would allow a bandwidth increase to a recommended ~300Mbps to support current needs and would enable us to consider moving more applications and services to cloud-based operations.	\$30,000	YES

IT	Phone System Upgrade	The majority of the City's phone system is antiquated and has suffered multiple challenges in recent years. This project would bring the system to a modern standard. Most of our phones are roughly 20 years old. Approximately 84 phones will be replaced across the City, those at the Police Station are still relatively new and will not be replaced.	\$35,000	YES
Library	Replace Library Chairs <b>*Moved to Ordinance 23-43 to be paid for with Community Assistance Program funds</b>	When the library opened in 2006, the furnishings included 84 wooden chairs, 15 soft lounge chairs, and 49 office-style rolling chairs. The wooden chairs have held up well, but the rest are wearing out. This request would replace lounge and office chairs and includes shipping and a small contingency (\$2,500).	\$45,000	YES
Police	Police Station Fencing	This request will fund the purchase and installation of security fencing around the back of the police station. The fencing will be a six foot tall, 9 gauge chain link fence with a continuous top rail and it will include one 20 foot wide sliding gate. This fencing will close off the back perimeter of the police station grounds, running on the lot line between the station and the post office. This back area of the police station grounds is shadowed, thickly vegetated in areas and hard to monitor closely on our video surveillance system due to shadows, changing terrain elevations and vegetation. It is the area most vulnerable to approach and trespass around the station.	\$27,000	YES
Police	Two Ballistic Shields <b>*Moved to Ordinance 23-43 to be paid for with Community Assistance Program funds</b>	These ballistic shields will replace two shields that over 25 years old. The new models are significantly upgraded larger shields with improved protection from higher powered rounds and viewing ports. This project will be supported by approximately \$16,000 from the seized assets account which may only be used for police related purchases.	\$23,000 - \$16,268 from seized asset account and \$6732 from CARMA	YES
Police	Virtual Reality Training System	This request is for a Virtual Reality Training system from InVeris Training Solutions for patrol and jail officer training. This system is an advanced training solution that uses virtual reality, (VR), for critical, real-world preparation of our officers for use of force situations.	\$79,900	NO Attempt to fund through Homeland Security Grant Programs first
Police	Night Vision Equipment	This request is to purchase night vision equipment for 12 police officers. We currently have four units that are 15 years old and in poor condition. The new equipment will consist of 10 single tube units and 2 double tube units along with the required mounting hardware. The new units mount to the officer's helmets and	\$95,000	NO Attempt to fund through Homeland Security Grant Programs

		are adjusted to each individual officer's physical characteristics.		
Police	In-Car Video Cameras	This project will equip 12 of our patrol vehicles with in-car video cameras. It will also provide the necessary data storage and retrieval equipment. Approximately 80% of police departments are now operating with in-car video recording equipment. The recordings offer excellent documentation of what an officer saw and did during traffic stops and the subsequent encounters. The recordings obtained will primarily be used as evidence in court room proceedings. The district attorney's office is now requiring video recordings to go to trial in some driving cases. Without the recordings we are in danger of having cases dismissed. The recordings can also be used for training, liability protection, improving officer safety and providing transparency of police conduct to the public. Statistically, a police department is more likely to be sued for use of force allegations and driving related incidents versus anything else.	\$162,204 Would also include an annual expense for service and data storage	NO Attempt to fund through Homeland Security Grant Programs first
Public Works	Seawall Maintenance	To be paid from the Seawall CARMA fund within the General CARMA Fund	\$4,000	YES
Public Works	Hornaday Park Playground Improvements	The Homer Foundation's board of trustees approved the use of left over funds from the original playground project and the boat house pavillion to be used for maintenance and improvement of the existing Hornaday Park playground. The request to Council is for \$25,000, however, \$20,363 will be reimbursed by the Homer Foundation.	\$25,000  \$20,363 to be reimbursed by Homer Foundation	YES
Public Works	ADA-Family Restroom at Airport	This Request will fund the design and purchase of construction materials to build an ADA-compliant, gender-neutral Family Restroom at the Airport. The design will cost \$25,000, based on an estimate from a local architect and engineering team, mostly to address Fire Marshall requirements. Then, we would buy the construction materials and built it with PW labor, during "shoulder" seasons.	\$50,000	YES
Public Works	Airport Terminal Sidewalk Repairs	This Capital Request will fund the replacement of a portion of the concrete sidewalk at the airport that has buckled due to frost heave. The cost is based on a quote from a reputable local concrete contractor, which I incased by 10% for escalation.	\$76,175	YES
Public Works	GIS Upgrade <b>*Moved to Ordinance 23-43 to be paid for with Community Assistance Program funds</b>	One-time license upgrade for GIS system, addition of two extra "seats" for Public Works employees, and two Trimble tables for field work	\$16,490	YES
Public Works	HERC I Roof Inspection	With the challenges related to demolishing the HERC structures, age of the existing	\$15,000	YES

		roof structure, and series of buildings that have collapsed under snow weight in Alaska recently, it seems wise to inspect the existing roof to determine its condition and how much life is left in it.		
Public Works	Karen Hornaday Park Master Plan	Develop a new master plan for Karen Hornaday Park	\$50,000	YES
Public Works	Air Conditioning for Public Works Server Room <b>*Moved to Ordinance 23-43 to be paid for with Community Assistance Program funds</b>	Request would fund purchase of an air conditioning unit to be installed in the server room	\$8,000	YES
Public Works	Tenant Improvements for Kachemak Center	Kachemak Center is a potential rental location for Building Maintenance and Parks to reside once they leave the HERC.	\$40,000	NO Uncertain if this will be the best location, looking for alternatives
Public Works	HERC II Abatement and Demolition	Increases the funds available for the demolition of the HERC II building.	\$325,000	NO Take separate action when Admin and Council are aligned on a solution
Public Works	HERC I – HazMat Abatement/Demo Design	Fund the develop of a hazardous materials abatement and demolition plan for HERC I	\$75,000	NO Ongoing issue
Council	ADA Accessibility Equipment		\$9,739	N/A Added by Council Action
Council	New Comprehensive Plan Development		\$400,000	N/A Added by Council Action

### Utility CARMA – Fund 256 – Water

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

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

### Utility CARMA – Fund 256 – Sewer

Requesting Dept./Div.	Title	Description	Request	CM Approved
Public Works (Sewer)	Transfer Switch, STP	Backup power to the Sewer Treatment Plant is provided by an on-site diesel generator. During a power outage a transfer switch automatically transfers the plant to the generator. The original switch from 1990 is not transferring power properly. Funds will be used to purchase a new transfer switch and install it.	\$38,500	YES
Public Works	Vehicle Contingency	We have had difficulties in ordering vehicles, and when we do, the costs have gone up significantly. The intent of this funding is to cover overages for vehicles already approved in the prior budget.	\$15,000	YES – Converted into a repacked request which will create a new appropriation
Public Works (Sewer)	Final Design – Beluga Lift Station	Final design of project. Eligible for ADEC loans	\$100,000	YES
Public Works (Sewer)	Coatings for Digesters	Fund the renovation of the concrete coating on the WWTP digesters. Project is eligible for Clean Water SRF and we have submitted a questionnaire to ADEC which is the first step towards getting a loan	\$300,000	NO
Public Works (Sewer)	Coatings for Clarifiers	Renovate the coating on the WWTP clarifiers. Project is eligible for Clean Water SRF and we have submitted a questionnaire to ADEC which is the first step towards getting a loan	\$450,000	NO
Public Works (Sewer)	WWTP Aeration Pond Effluent Box	Rebuild the electrical works for the aeration pond effluent box at the WWTP. A questionnaire for ADEC SRF loan funds has been submitted	\$73000	NO
Public Works (Sewer)	Portable 3 Phase Back Up Generator	Portable, 3 phase power backup generator. Public works does not have one at this time. The sewer plant does have a backup generator, but it is not always available and we need a dedicated unit in case of emergency.	\$95,000	NO
Public Works (Sewer)	Dredge Sludge Lagoon at WTP	Fund the dredging and renovation of the sludge lagoon at the WTP	\$60,000	NO
Public Works (Sewer)	Electrical Works for Sewage Lift Station – 30 Acres	Project will upgrade/renovate the electrical works at the sewage lift station on the Spit known as the 30 acres lift station.	\$67,000	NO

## HART Roads – Fund 160

Requesting Dept./Div.	Title	Description	Request	CM Approved
Admin	Road Grant Matching Funds	Seed a general grant match account for roads, stormwater, and sidewalk improvements	\$500,000	YES
Public Works	Nuclear Compaction Testing Device	Device measures compaction of soil and asphalt	\$20,000	NO
Public Works	<del>Fuel Island Replacement – Construction</del>	<del>The fuel island at Public Works serves as a fueling station for vehicles citywide. It is over 30 years old and nearing end of life.</del>	<del>\$190,000</del>	<del>YES – Removed by Council</del>
Public Works	Bunnell Ave Road Restoration Project - Design	This project will fund the design of the Bunnell Avenue Road Restoration Project – road, sidewalks, and storm drain. The Council funded the design of the Ohlson/Bunnell Pavement Restoration Project in FY23. During preliminary design, it became apparent the local property owners wanted more discussion about what to do on Bunnell Avenue. The projects were split so that we can proceed with Ohlson Lanes final design and construction while the land use issues related to Bunnell Ave are addressed in other planning processes.	\$50,000	YES
Public Works	Beluga Slough Green Infrastructure Project	This request will fund matching funds required by the ACWA Grant to design/construct a green infrastructure project at the end of Bunnell Street	\$125,900	YES
Public Works	Ben Walters Sidewalk Construction	Fund the construction of the Ben Walters Sidewalk	\$1,700,000	YES
Public Works	Svedlund-Herndon Sidewalk Design	This request will fund the design of a sidewalk that connects pedestrians from Pioneer Avenue, north on Svedlund, and then west on Herndon to the Senior Citizen Housing Project	\$75,000	YES
Public Works	Iris Court Drainage	This request will extend an existing appropriation and increase the funds available to correct a drainage problem on Iris Court	\$240,000	YES
Public Works	Kachemak Sponge Green Infrastructure Project Property Acquisition	This project will fund property acquisition for the Kachemak Sponge Green Infrastructure Project. We expect approximately \$883,524 to be covered by grant funds and the remaining \$418,100 by the City or other funders.	\$418,100	YES
Public Works	Vehicle Contingency	We have had difficulties in ordering vehicles, and when we do, the costs have gone up significantly. The intent of this funding is to cover overages for vehicles already approved in the prior budget.	\$15,000	YES – Converted into a repacked request which will create a new appropriation
Public Works	Kachemak Sponge Green Infrastructure Project Construction of Storm Water Works	The costs are eligible for ADEC SRF financing and currently listed on ADEC’s intended use plan for \$1,000,000.	\$2,459,080	NO Currently seeking other funding sources first
Public Works	Kachemak Sponge Green Infrastructure Project Design and	This request will fund the design and associated professional services for the Kachemak Sponge Green Infrastructure Project. Much of the work will be funded by a grant. The project is also listed	\$354,050	NO Currently seeking other

	Other Professional Services	on the ADEC's intended use plan for State Revolving Use Funds.		funding sources first
Public Works	Allowance for HAPP Matching Funds	This request will fund matching funds required by the RAISE Grant, for which the City has submitted an application for the planning and design of multiple non-motorized transportation improvements	\$500,000	NO Put funds towards a general HART match instead since specific grant awards are unknown at this time
Public Works	Heath Street – Pavement Restoration Project	Project design was funded in FY23 and implementation programmed into the Road Financial Plan. The cost estimate is based on the 35% design, which calls for the rebuilding of Heath Street from the Sterling Highway to the High School. As the design progresses, we will be isolating which portions of the street need to be rebuilt	\$2,328,668	NO Reconsider during mid-biennium adjustment if adequate funds are available
Public Works	Public Works Mechanics/Operators Shop - Design	This request will fund design and related professional services for a new mechanics and operators shop	\$100,000	NO Still seeking property
Council	Lane Dividers for West Fairview/Eric Lane		\$10,000	N/A – Added by Council Action
Council	Bayview Park Renovation Project - Accessibility		\$32,000	N/A – Added by Council Action; paired with \$20,314 in HART Trails funding
Council	Adams Lane Path		\$55,000	N/A – Added by Council Action

## HART Trails – Fund 165

Requesting Dept./Div.	Title	Description	Request	CM Approved
Economic Development	Wayfinding and Streetscape Implementation	<del>Phase one of wayfinding implementation with a focus on pedestrian trailheads, wayfinding in downtown, at Spit campgrounds and major Spit facilities, and Baycrest visitor kiosk.</del>	\$50,000	YES Removed by Council
Economic Development	Trail Design Criteria Manual Update	The current manual was created in 2009. Since then, new guidelines have been proposed for ADA access, which should be incorporated into City trail standards. Project intended for FY25 so the City has time to learn policy issues with the new requirements for non-motorized transportation in new subdivisions. Year round trail maintenance considerations also need to be incorporated into trail standards.	\$50,000	YES
Public Works	Lee Avenue Trail	Fund the completion of a new trail on Lee Avenue between Heath Street and Kachemak Way	\$20,000	YES
Public Works	Fairview Ave Trail – East – Construction	This project will fund the construction of upgrades to Fairview that connects with the high school	\$30,000	YES



Public Works	Library Trails – West Lot and Storybook – ADA upgrades	The City recently adopted a plan for developing improvements to the Library’s West Lot. Part of those call for upgrading the existing trails to ADA standards.	\$25,000	YES
Public Works	Reber Trail Re-Route	This project will re-route and reconstruct the upper portion of the Reber trail to reduce the grade and/or build “steps” into the hillside to break up the steep slope.	\$15,000	YES
Public Works	Trailhead Improvements	This project will improve several trailheads on existing trails to make them more visible, add parking, and install signage. Trailheads include: Karen Hornaday Natural Trail at the west end of Danview, Lower Reber Trail at the west end of Fairview Avenue, Poopdeck Trail at Pioneer Avenue, Library Story Trail where it intersects with Lucky Shot Road.	\$12,000	YES
Public Works	Side-by-side Attachments for Trails Maintenance	This project will purchase attachments that will turn the Parks division’s side-by-side into an efficient winter trail maintenance tool by equipping it with an enclosed “cab”, cab heater, winch, snow plow, and	\$10,000	YES
Public Works	Powered Wheelbarrow	This piece of equipment will enable our Trail Maintenance crew to more effectively provide maintenance by helping to convey sand bags, tools, mulch, gravel, and the variety of other supplies needed to maintain trails.	\$4,000	YES
Public Works	Tajen Trail – Establishing New Tread	This project will build out Tajen Trail into a usable pedestrian route in a new subdivision.	\$10,000	YES
Public Works	Beauregard Court Trail – Establishing New Tread	This project will build out Beauregard Court Trail into a usable pedestrian route to connect a new subdivision of Jack Gist Park	\$10,000	YES
Public Works	Vehicle Re-appropriation for E-129, E-120, E-107, E-101	We have had difficulties in ordering vehicles, and when we do, the costs have gone up significantly. The intent of this funding is to extend the original appropriations and include additional funds to ensure we can afford the vehicles at current prices.	\$150,000	YES
Council	Bayview Park Renovation Project - Accessibility		\$20,314	N/A – Added by Council Action; paired with \$32,000 in HART Roads funding
Council	Pest Management Contract		\$20,000	N/A – Added by Council Action

## HAWSP – Fund 205

Requesting Dept./Div.	Title	Description	Request	CM Approved
Public Works	Master Water and Sewer Plan	Develop a new water/sewer master plan. This plan is eligible for ADEC Drinking Water and Clean Water loans and the high probability of being awarded Principal Forgiveness subsidies. ADEC likes communities who care enough to plan their infrastructure.	\$90,000	NO Seeking other funding opportunities first

Public Works	Bishop's Beach Restroom Replacement	This project will fund the construction of a new plumbed restroom at Bishop's Beach Park	\$400,000	NO Council has not been supportive of using HAWSP Funds for new restrooms
Council	Jack Gist Park – Water/Sewer Extension (Moved to FY23)		\$42,500	N/A – Added by Council – Paired with \$77,500 in General Fund Unassigned Fund Balance
Council	Karen Hornaday Park Water/Sewer Extension (FY24)		\$10,000	N/A – Added by Council – Paired with \$20,000 in General Fund Unassigned Fund Balance
Council	Karen Hornaday Park Water/Sewer Extension (FY25)		\$150,000	N/A – Added by Council – Paired with \$350,000 in General Fund Unassigned Fund Balance

### Port & Harbor Fleet – Fund 452

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

### Port & Harbor Reserves – Fund 456

Requesting Dept./Div.	Title	Description	Request	CM Approved
Admin	Future Grant Match Start of FY24	Create a Harbor Grant Matching Fund and seed it with \$500,000 already in Port Reserves	\$993,675	YES
Admin	Future Grant Match FY24	Add \$500,000 at the end of FY24	\$500,000	YES
Admin	Future Grant Match FY25	Add \$500,000 at the end of FY25	\$500,000	YES
Port	Outfall Line Pump	Purchase a spare replacement pump for the City outfall line. This outfall line is connected to the fish grinder building	\$25,000	

		and its purpose is to pump the ground fish materials to the disposal site between the first and second Pioneer Dock mooring dolphins at the end of the Homer Spit		
Port	Ice Metering System	This metering equipment upgrade will allow us to more accurately dispense the ice that we sell at the Fish Dock. The metering system currently in use for ice delivery is original equipment, not repairable, and also not accurate resulting in over-delivery of ice.	\$145,000	YES
Port	Harbor Bottom Survey	Survey the entire small boat basin and calculate the amount of materials that would need to be removed to get back to design depth. Based on the total number of cubic yards to be removed we would be able to estimate the cost to re-dredge the nonfederal portion of the harbor basin	\$25,000	YES
Port	Tank 1 Sludge Removal	Port Maintenance is tasked with collecting the used oil, antifreeze, filters, and absorbent rags from the ramp two and ramp seven collection satellite buildings. The materials are processed through our used oil building next to the Port Maintenance shop. We have three 10,000 gallon used oil tanks that we store the collected oil in. In an as needed agreement we pay a firm to pump the collected used oil into a tank truck and transport to a processing facility in Anchorage. Over time sludge (heavy contaminated oil waist) has accumulated on the bottom of the tanks resulting in less storage capacity. With this project, a team will be hired to clean the sludge out of the bottom of one of the three storage tanks.	\$40,000	YES
Public Works (Sewer)	Electrical Works for Sewage Lift Station – Fish Grinder	Project will upgrade/renovate the electrical works at the sewage lift station at the Fish Grinder.	\$40,000	YES
Port	Paid Parking Program Expansion – Planning and Permitting	The Spit’s parking inventory is frequently overlapped by state highway right-of-way which complicates its usage for parking purposes. This program will plan, permit, survey, and design solutions that will allow for the safe and efficient expansion of paid parking on the Spit.	\$60,000	YES
Port	Camera System Ramps 1-5	A project designing the system was funded in the previous budget. Cameras have been very effecting to deter theft, vandalism, and facility misuse. Ramps 1 thru 5 are very high use areas of the harbor and having a reliable camera system to support our mission will be a	\$344,000	NO This project can wait while larger financial needs are considered

		huge benefit to vessel, business, and vehicle owners in those areas.		
Port	Wood Grid Replacement Engineering	Staff have determined that the Wood Grid is very near its end of live from a safe operations use standpoint. During the CIP review the Wood Grid was moved up to level 1 of importance in the Capital improvement project list by the port commission and council. Phase 1 of this project will be to complete engineering and design for the replacement of this vessel maintenance facility.	\$25,000	NO Wood grid is only expected to generate \$6,000 in usage for FY23; value of retaining this amenity needs to be evaluated
Port	Fish Grinder Building	Design and construct a new building for the Fish Grinder. This project, since it involves the disposal of waste products, qualifies for ADEC SRF loans. A questionnaire has been submitted.	\$300,000	NO Currently seeking other funding sources first
Port	Spit Parking Lot Storm Drain Project	This project will upgrade several parking lots on the Spit with paving and storm drain improvements so that the Enterprise can charge for parking. This project, since it involves storm water collection and treatment, qualifies for ADEC SRF funds. A questionnaire has been submitted.	\$1,198,628	NO Wait on outcome of loan questionnaire

## Fleet Overview

The City's fleet is attempting to go through a transformation. We have many older vehicles, particularly in the Fire Department, which need to be replaced in order to continue to meet Departmental missions. We budgeted for big strides in the FY22/23 Capital Budget, however, we have faced many supply chain challenges which have included extended wait times, or even extended periods of time in which dealers will not even take orders for new vehicles.

The following list shows all current fleet vehicles, pumps, plows, and other equipment maintained by the Public Works Motor Pool. The data contained within the table, direct from our rolling stock asset management program, includes the manufacture date and expected life span of the various items. There is also a Risk Rating which scores items from one to five, with one being low risk and five being high risk. The Risk Rating is a composite of a Likelihood of Failure (LOF) rating and a Consequence of Failure (COF) rating.

Department	Asset ID	Asset Description	Manufacture Date	Expected Life	Risk Rating	Notes
Public Works Vehicles						
PARKS	E101	1999 RANGER	1999	15	3	
WTP/STP	E102	1999 RANGER TRUCK	1999	15	3	
BUILDING MAINT	E103	1999 FORD E250 VAN	1999	15	5	This vehicle is slated for replacement and a replacement has been ordered.
WTP/STP	E104	2000 K2500 4X4 W/ FLATBED	2000	15	3	
PARKS	E107	2001 CHEV S-10 EXTEND CAB	2001	15	4	This vehicle is slated for replacement and a replacement has been ordered.
EQ OPS	E110	2022 F550 XL 4x4 Reg Chassis	2022	15	2	
MOTORPOOL	E111	2002 JEEP WRANGLER	2002	15	3	
WTP/STP	E112	2006 FORD F-150 4X4	2006	15	3	
ENGINEERING	E113	2006 FORD F-150 4X4	2006	15	3	
ENGINEERING	E114	1997 FORD RANGER XLT 4X4	1997	15	4	This vehicle is slated for replacement and a replacement has been ordered.
METER	E115	2006 FORD F-150 4X4	2006	15	3	
EQ OPS	E116	2022 FORD F-350 4X4	2022	15	1	
WTP/STP	E117	2007 FORD F-150 4X4	2007	15	3	
PARKS	E118	2008 FORD F-250 4X4 FLATBED	2008	15	3	
MOTORPOOL	E119	2008 FORD F-350 SD FLATBED	2008	15	2	

Department	Asset ID	Asset Description	Manufacture Date	Expected Life	Risk Rating	Notes
PARKS	E120	1995 FORD F-150 4X4	1995	15	3	
BUILDING MAINT	E121	2016 CHEVY EXPRESS 2500 VAN	2016	15	2	
WTP/STP	E122	2014 F-150	2014	15	3	
EQ OPS	E123	2014 F-150	2014	15	3	
BUILDING MAINT	E125	2007 FORD EXPEDITION	2007	15	3	This vehicle was repurposed from the Police Dept.
PARKS	E126	1998 FORD EXPEDITION XLT - 4X4	1998	15	4	This vehicle was repurposed from the Police Dept.
ENGINEERING	E127	2012 CHEVY COLORADO EXT CAB	2012	15	3	
Superintendent	E128	2012 CHEVY COLORADO CREW CAB	2012	15	2	
EQ OPS	E130	1994 CHEV SVC TRK	1994	15	4	Vehicle needs replacement, chassis is overloaded.
WTP/STP	E131	1994 FORD 4X4 F-150 P/U	1994	15	4	This vehicle is slated for replacement and a replacement has been ordered.
PARKS	E132	1999 FORD F-550 2 TON 4X4	1999	12	3	Vehicle was repurposed from Equipment Operations.
EQ OPS	E134	2003 FORD F-550 2-TON 4X4	2003	12	5	
EQ OPS	E135	2013 FORD F-550 2-TON 4X4 Truck/Sander	2013	12	4	
EQ OPS	E136	2016 FORD F-550 2-TON 4x4 Truck/Sander	2016	12	4	
MOTORPOOL	E137	2000 DODGE DURANGO	2000	15	3	Vehicle was repurposed from the Police Dept.
WTR DIST	E138	2019 FORD F350 CHASSIS	2019	15	2	
WTR DIST	E139	2019 FORD F350 CHASSIS w/crane	2019	15	2	
WTR DIST	E140	2019 FORD F-150 4WD SUPERCAB	2019	15	1	
EQ OPS	E150	1986 140 G CAT GRADER	1986	20	5	Taken out of Service 2022, Surplused 2023
EQ OPS	E150-A	SNOW WING				Surplused 2023

Department	Asset ID	Asset Description	Manufacture Date	Expected Life	Risk Rating	Notes
EQ OPS	E150-B	SNOW GATE				Repurposed to E169
EQ OPS	E151	2009 ISUZU SWEEPER TRUCK	2009	20	3	
EQ OPS	E151-A	2009 ELGIN CROSSWIND FURY ST SWEEPER	2009	20	3	
EQ OPS	E152	2007 HRL-50 ROADWAY STRIPER - <i>Out of Service</i>	2007			Surplused 2023
EQ OPS	E153	2007 D37 KOMATSU DOZER	2007	20	2	
PORT MAINT.	E154	P/H MV9-WIGGINS 4X4 FORK LIFT	1982	20	3	
WTP	E155	HYSTER 50F FORK LIFT - WTP (used 5,000lb	1998	20	4	
EQ OPS	E156	2022 TOOLCAT 4W56	2022	20	1	
EQ OPS	E157	2000 FREIGHTLINER END DUMP	2000	20	4	Has Transmission issues needs replacement soon.
EQ OPS	E159	2014 PELICAN-NP SWEEPER	2014	20	2	
EQ OPS	E160	1984 FORD 4X6 2-TON VAN - STEAM TRK	1984	25	3	
EQ OPS	E161	1987 950 CAT LOADER	1987	20	5	Taken out of Service 2022, Surplused 2023
STP	E162	CASE LOADER - SKID STEER	1991	20	5	
EQ OPS	E164	1994 720A CHAMPION GRADER	1994	20	5	Replaced Transmission 2022, Became back-up 2023
EQ OPS	E164-A	SNOW WING				
EQ OPS	E164-B	SNOW GATE				
EQ OPS	E166	2020 CAT 420 XE BACKHOE LOADER	2020	15	2	
EQ OPS	E167	2021 VOLVO L110H LOADER	2021	20	2	
EQ OPS	E168	2002 163H AWD CAT GRADER	2002	20	4	Needs Replacement by 2026
EQ OPS	E168-A	RYLIND 14' SNOW WING				
EQ OPS	E168-B	WLEDCO BEALES SNOW GATE				
EQ OPS	E168-C	RYLIND 6-WAY V-PLOW				

Department	Asset ID	Asset Description	Manufacture Date	Expected Life	Risk Rating	Notes
EQ OPS	E169	1980 CAT 12G GRADER - Herdon Grader	1980	20	3	
EQ OPS	E170	2003 TOOLCAT 5600	2003	15	5	This vehicle was removed from service and surplused in 2023.E156 ordered as replacement in 2022
EQ OPS	E171	1989 FORD F800 BUCKET TRUCK	1989	20	4	
	E171A	ALTEC450H BOOM/BUCKET	1989	20	3	
EQ OPS	E172	2003 644H JD FRONT END LOADER	2003	20	3	
EQ OPS	E172-A	Plow Blade				
EQ OPS	E173	2006 KOMATSU PC160LC-7 EXCAVATOR	2006	20	3	
WTP / STP	E174	2006 KOMATSU WA100M-5 LOADER	2006	20	2	
EQ OPS	E175	2004 VOLVO WHEELED EW180B EXCAVATOR	2004	20	2	
EQ OPS	E176	2006 FREIGHTLINER - STEAM TRUCK	2006	20	3	
EQ OPS	E177	2015 MAC DUMP TRUCK	2015	20	2	
EQ OPS	E178	2018 SEWER VAC TRUCK	2018	20	2	
EQ OPS	E180	2021 CAT 160 AWD GRADER	2021	20	2	
EQ OPS	E180-A	HI-GATE SNOWGATE				
EQ OPS	E180-B					
	E181	2022 CAT 160 AWD GRADER	2022	20	1	Replacement for E164
<b>MISCELLANEOUS</b>						
EQ OPS	E201	STIHL MS362 CM 28" CHAINSAW	2020	10	1	
EQ OPS	E204	STIHL BR 800 BACKPACK LEAF BLOWER X-Z	2020	10	1	
	E205	TS-420 STIHL CUT-OFF SAW	2007	10	1	
	E207	DYNAPAC JUMPING JACK COMPACTOR	2004	15	1	
WTP	E219	McELROY PITBULL FUSION MACHINE (1"-4")				



Department	Asset ID	Asset Description	Manufacture Date	Expected Life	Risk Rating	Notes
EQ OPS	E222	HI-WAY TAILGATE SPREADER				
BUILDING MAINT	E223	HONDA SNOW BLOWER				
	E224	2003 ALLMAND LIGHT TOWER - USED	2003	25	3	
	E225	2007 DYNAPAC DIESEL PLATE COMPACTOR - USED	2007	25	2	
STP	E226	2007 O'BRIEN SEWER JET	2007	20	3	
WTP	E234	350 RM TAPMATE ~ LIVE TAPPING TOOL		15	3	
STP	E237	RIGID SEWER CAMERA SYSTEM				
WTP	E242	ELECTRO FUSION UNIT FOR HDPE PIPE				
MOTORPOOL	E244	MILLERMATIC 252 WELDER				
	E249	INGERSOLL RAND JACK HAMMER				
	E250	BOMAG COMPACTOR				
EQ OPS	E251	20" STIHL CHAINSAW -PW				
EQ OPS	E253	OLD SHOP AIR COMPRESSOR				
EQ OPS	E254	SULLAIR 185 MOBILE AIR COMPRESSOR				
	E255	2018 - WACKER PLATE COMPACTOR	2018	20	1	
MOTORPOOL	E256	SHOP AIR COMPRESSOR				
	E258	TS-510 STIHL CUT-OFF SAW				
EQ OPS	E259	2020 KM INTERNATIONAL ASPHALT RECYCLER	2020	20	2	
EQ OPS	E260	2002 OJK125 MELETER - CRACK SEALER	2002	20	3	
WTR DIST	E261	2020 DUSTLESS BLASTER - DB500	2020	20	1	
EQ OPS	E267	HOLMS PV 4.0 SNOW PLOW	2022	20	1	
EQ OPS	E269	2012 VAPOR STEAM GENERATOR - E176	2012	20	3	
EQ OPS	E270	TEX STEAM STEAMER - E160				
EQ OPS	E271	LAURE D50 SNOW BLOWER	2011	15	3	

Department	Asset ID	Asset Description	Manufacture Date	Expected Life	Risk Rating	Notes
WTP	E272	HONDA TRACK SNOW BLOWER				
EQ OPS	E273	STIHL 101 PRUNING SAW				
EQ OPS	E274	2018 DIAMOND - BRUSH CUTTER FOR LOADER	2018	15	2	
EQ OPS	E274A	YANMAR POWER UNIT FOR BRUSH CUTTER ATTACH.				
EQ OPS	E274B	50" DIAMOND FLAIL MOWER HEAD				
EQ OPS	E274C	DIAMOND ROTARY HEAD				
EQ OPS	E275	FAIRE SNOW BLOWER (8')				
STP	E279	PORTABLE POWER JETTER - SEWER	2007	15		
	E285	CEMENT MIXER				
EQ OPS	E287	2017 HUSQVARNA CHAINSAW 562XP 24"	2017	10	1	
EQ OPS	E289	TS 700 14 CUTQUICK CHOP SAW				
<b>Pumps</b>						
WTP	E202	1997 GORMAN RUPP WATER MAIN BOOSTER PUMP	1997	20		
	E203	1996 3" DIAPHRAGM PUMP	1996	20		
	E208	4 " DIESEL PUMP	1981	20		
EQ OPS	E209	HONDA 3" TRASH PUMP WT30X	2013	10	1	
EQ OPS	E264	2" HONDA TRASH PUMP	2018	10	1	
	E265	FLYGT READY 4 ELEC. DEWATER PUMP	2006	15		
STP	E279	PORTABLE POWER JETTER - SEWER	1997	15		
PORT MAINT.	E282	2001 VIKING WAST OIL TRANSFER PUMP	2001	20		
		<b>Generators</b>				
EQ OPS	E206	2008 HONDA EU2000i PORTABLE GENERATOR	2008	15	1	
STP	E230	PERKINS MOBILE GENERATOR - 80KW	1998	20	3	
	E230-A	TRAILER - PERKINS MOBILE GEN SET	1998	20	3	

Department	Asset ID	Asset Description	Manufacture Date	Expected Life	Risk Rating	Notes
STP	E231	1990 ONAN MOBILE GENERATOR - 80 KW	1990	20	3	
	E232	YANMAR 2700 WATT PORTABLE GENERATOR	1999	15	2	
	E233	YANMAR 5500 WATT PORTABLE GENERATOR	1999	15	2	
PORT MAINT.	E235	1999 HONDA PORTABLE GENERATOR-3.5kw	1999	15	2	
PORT MAINT.	E236	1999 HONDA PORTABLE GENERATOR-3.5kw	1999	15	2	
	E241	2005 MILLER WELDER - BOBCAT 250	2005	15	3	
PORT MAINT.	E246	1999 HONDA PORTABLE GEN SET	1999	15	2	
PORT MAINT.	E252	PORTABLE HONDA GENERATOR	2005	15	2	
PORT MAINT.	E281	MILLER WELDER/GENERATOR LOCATED IN PORT VAN E422	2008	15	1	
Trailers						
PORT MAINT.	E240	T1-1996 FLATBED TRAILER	1999	20		
PARKS	E243	EQUIPMENT TRAILER - LG TILT TOP	1974	20		
PARKS	E245	PARKS UTILITY TRAILER #1	2011	20	1	
EQ OPS	E247	TRENCH BOX TRAILER	1991	20		
MOTOR POOL	E248	LIGHT VEHICLE RETRIEVAL TRAILER - DOLLY	1997	15		
EQ OPS	E276	2021 TRAFFIC CONTROL TRAILER	2021	20	1	
EQ OPS	E284	2003 TRAILMAX HEAVY EQUIPMENT TRAILER	2003	15		
MOTOR POOL	E286	2016 UTILITY_CAR HAULER TRAILER	2016	15	2	
	E288	WTP Boat Trailer				
PARKS	E210	PARKS UTILITY TRAILER #2				
MOTOR POOL	E211	Message Trailer				
MOTOR POOL	E212	Message Trailer				
MOTOR POOL	E213	Message Trailer				
MOTOR POOL	E214	Message Trailer				

Department	Asset ID	Asset Description	Manufacture Date	Expected Life	Risk Rating	Notes
Sanders						
EQ OPS	E257	MEYER LPV SPREADER/SANDER 4' STAINLESS	2017	10	3	
PORT MAINT.	E266	8' STAINLESS STEEL SPREADER P/U SANDER	2019	10	3	
PORT MAINT.	E266-A	HONDA GAS ENGINE FOR E266 SANDER				
EQ OPS	E268	2017 SWENSON SS SANDER - 1.5 CY - E135	2017	10	4	
	E268-A	HONDA GAS ENGINE FOR E268 SANDER				
EQ OPS	E277	HENDERSON 1.5 CY - 7' SS APT SANDER	2002	12	5	
	E277-A	11 HP HONDA GAS ENGINE FOR E277 SM SANDER				
EQ OPS	E278	10 CY HENDERSON SANDER - 2002	2002	15	3	
	E278-A	18 HP HONDAY GAS ENGINE FOR E278 LG SANDER				
EQ OPS	E280	2013 - 10 CY SWENSON SS AUGER SPREADER/SANDER	2013	15	3	
EQ OPS	E283	2017 SWENSON SS SANDER - 1.5 CY - E136	2017	15	4	
	E283-A	13 HP HONDA GAS ENGINE FOR E283 SANDER				
Plows - Pick Up						
BUILDING MAINT	E290	9.5' WESTERN V-PLOW (2019)	2019	10	3	
PORT MAINT.	E291	8000HD BLIZZARD STRAIGHT BLADE PLOW (2009)	2009	10	3	
EQ OPS	E292	9' WESTERN V-PLOW (2016)	2016	10	4	
PORT MAINT.	E293	MEYERS SV3 9.5	2020	10	3	
PORT MAINT.	E294	8' BLIZZARD PLOW w/ HYD WINGS (2010)	2010	10	3	
EQ OPS	E295	9' WESTERN V-PLOW (2013)	2013	10	4	
PORT MAINT.	E296	MEYERS SV 2 - 8.5' PLOW (2012)	2012	10	3	
		<b>City Hall Vehicles</b>				
CITY HALL	E308	2006 FORD FREESTYLE AWD BLUE	2006	20	2	

Department	Asset ID	Asset Description	Manufacture Date	Expected Life	Risk Rating	Notes
		<b>Port/Harbor Vehicles</b>				
PORT OPS	E400	2010 FORD F-150 NEW TO CREW 2014	2010	15	2	
PORT OPS	E401	2003 FORD F-250 4X4 Plow Truck Ice Plant	2003	15	3	
PORT OPS	E403	2009 CHEV COLORADO	2009	15	3	
	E404	2011 FORD ESCAPE HYBRID	2011	15	1	
PORT OPS	E405	2005 FORD F-150 2WD	2022	15	2	
PORT MAINT	E406	2022 FORD XL F-250 4X4 Plow Truck Maintenance	2022	15	1	
PORT OPS	E409	2016 F-SERIES SD F350 4X4 Sander	2016	15	3	
PORTS OPS	E410	P/H MV11-1995 GROVE MANLIFT	1995	20	3	
	E411	2011 VERSA HANDLER	2011	15	2	
PORT OPS	E412	T2-1995 FISH CARCASS DUMP TRAILER	1995	15	3	
PORT OPS	E413	T3-1997 PORTABLE FIRE PUMP TRAILER	1997	20	2	
PORT OPS	E414	20' PORT OPERATIONS SKIFF W/90 HP HONDA	1999	20	3	
PORT OPS	E415	2000 FISH CARCASS TRAILER	2000		3	
PORT OPS	E416	2004 FISH CARCASS TRAILER	2004	15	3	
PORT MAINT	E417	TRAILER FOR FIRE CARTS	2005	20	2	
PORT OPS	E418	2009 SWEEPSTER	2009	15	2	
PORT MAINT	E419	2006 KOMATSU WA100M-5 LOADER	2006	20	3	
PORT MAINT	E420	2011 MB SWEEPER	2011	15	3	
PORT MAINT	E421	2012 CHEVROLET SILVERADO 1500 1/2 TON	2012	15	2	
PORT MAINT	E422	2008 GENIE Z-45/25 ARTICULATING BOOM LIFT	2008	20	3	
PORT MAINT	E424	2001 F550 USED OIL VAC TRUCK	2001	20	3	
PORT MAINT	E426	2008 FORD F-350 4X4 Plow Truck	2008	15	3	
PORT MAINT	E427	1993 CHEV STEP-SIDE VAN	1993	20	3	
PORT MAINT	E428	2010 F-350 4X4 Plow Truck	2010	15	3	

Department	Asset ID	Asset Description	Manufacture Date	Expected Life	Risk Rating	Notes
PORT OPS	E429	2013 F-150 PICKUP	2013	15	2	
PORT MAINT	E430	2002, 25' Peregrine Harbor Tug W/Twin 150 HP Cummins 4B Series Engines	2002	20	3	
PORT MAINT	E431	2013 MB SWEEPER YUKON	2013	15	2	
Police Department Vehicles						
POLICE	E500	BLUE BIRD HOVER MOWER	2020	15	1	
POLICE	E501	2017 FORD EXPLORER INTERCEPTOR	2017	8	1	
POLICE	E502	2017 FORD EXPLORER INTERCEPTOR	2017	8	1	
POLICE CHIEF	E504	2018 FORD EXPLORER AWD 4DR K8AT	2018	8	1	
POLICE	E505	2015 FORD EXPLORER	2015	8	2	
POLICE	E506	2015 FORD EXPLORER (UNMARKED)	2015	8	2	
POLICE	E507	2020 FORD EXPEDITION XL	2020	8	1	
POLICE	E508	2020 FORD EXPEDITION XL	2020	8	1	
POLICE	E511	2019 CHEVY TAHOE	2019	8	1	
POLICE	E512	2019 CHEVY TAHOE	2019	8	1	
POLICE	E516	2003 FORD EXCURSION	2003	8	4	To be replaced
POLICE	E518	2007 FORD EXPEDITION	2007	8	3	To be replaced
POLICE	E519	2013 FORD EXPEDITION	2013	8	3	
POLICE	E520	MOBILE RADAR UNIT - "SMART CART"				
POLICE	E521	2015 POLARIS RZR 570	2015	12	1	Project Drive
POLICE	E521A	FOREST RIVER CARGO MATE, RZR TRAILER				Project Drive
POLICE	E523	2008 CHEV VAN (JAIL VAN)	2008	8	3	Transferred to public works, replaced by new van
POLICE	E527	2014 FORD EXPLORER	2014	8	3	
Fire Department Vehicles						
FIRE	E602	KACHEMAK CITY BUILDING AIR COMPRESSOR	2014			
FIRE	E603	INGERSOLL RAND MODEL 2340 AIR COMPRESSOR				
FIRE	E604	QUINCY AIR COMPRESSOR	1980			

Department	Asset ID	Asset Description	Manufacture Date	Expected Life	Risk Rating	Notes
FIRE	E605	2020 BAUER COMPRESSOR	2020			
FIRE	E612	2008 - ENGINE 2 - KME CUSTOM PUMPER	2008	15	3	15 yr front line, 5 yr reserve life.
FIRE	E613	2008 - BRUSH 2 - POLARIS RANGER 700	2008	15	2	Could be surplussed if we acquire new off-road vehicle inFY24/25
FIRE	E613A	2008 - BRUSH 2 - TRAILER POLARIS RANGER 700	2008	20	1	
FIRE	E614	1983 - ENGINE 4 - SPARTAN	1983	15	5	15 yr front line, 5 yr reserve life.
FIRE	E615	2013 - COMMAND-2 - FORD EXPEDITION	2013	15	1	ACTUALLY COMMAND 3
FIRE	E621	1997 - MEDIC 1 - FORD 4X4 F350	1997	12	4	6 yr front line, 12 yr reserve life. REPLACEMENT ON ORDER
FIRE	E622	2002 - MEDIC 2 - FORD F350	2002	12	3	6 yr front line, 12 yr reserve life.
FIRE	E623	2016 - MEDIC 3 - FORD F3HZ	2016	6	1	6 yr front line, 12 yr reserve life.
FIRE	E631	1990 - BRUSH 1 - FORD	1990	12	5	12 yr front line, 3 yr reserve life. SURPLUSED
CHIEF	E632	2020 - COMMAND 1 - CHEVEROLET TAHOE	2020	15	1	
FIRE	E633	2003 - UTILITY 1 - FORD F-350, CREW CAB	2003	15	2	
FIRE	E634	2001 - UTILITY 3 - F-550 FORD	2001	12	2	12 yr front line, 3 yr reserve life. SQUAD 3
OLD CHIEF	E635	2006 - UTILITY 2 - FORD EXPEDITION	2006	15	2	COMMAND 3 - Driven by Kahles
FIRE	E636A	2002 TRAILER POLARIS SPORTSMAN 6X6	2002	20	1	
FIRE	E637	2017 (ARGO) FRONTIER 8 X 8	2017	15	2	
FIRE	E637-A	2017 BIG TEX UTILITY TRAILER	2017	15	1	
FIRE	E641	1987 - TANKER 1 - HURI	1987	15	5	15 yr front line, 5 yr reserve life.
FIRE	E642	1989 - TANKER 2 - E-ONE	1989	15	5	15 yr front line, 5 yr reserve life.
FIRE	E651	1999 - RESCUE 1 TRUCK - FREIGHT LINER	1999	15	4	15 yr front line, 5 yr reserve life.

Department	Asset ID	Asset Description	Manufacture Date	Expected Life	Risk Rating	Notes
FIRE	E652	2009 ACHILLES INFLATABLE BOAT	2009	15	2	
Parks						
PARKS	E700	2017 - JOHN DEERE LAWN TRACTOR - NEW	2017	8	2	
PARKS	E701	2019 HUSQVARNA Z254 23HP KAW 54" FAB	2019	8	3	
PARKS	E702	1998 HONDA WATER PUMP	1998			
PARKS	E703	HONDA WEED TRIMMER	2001			
PARKS	E704	STIHL WEED TRIMMER - LARGE	2000			
PARKS	E705	STIHL LAWN/SIDEWALK EDGER	2000			
PARKS	E706	2019 HUSQVARNA Z254 26HP KOH 54" ZERO MOWER	2019	8	3	
PARKS	E707	2019 HONDA PUSH MOWER	2019	8	2	
PARKS	E708	1999 LANDA COLD WATER PRESSURE WASHER	1999			
PARKS	E709	DR. FIELD & BRUSH MOWER	1996	8		
PARKS	E710	2019 HUSQVARNA 48" RIDING MOWER	2019	8	3	
PARKS	E711	STIHL MM56C WEEDER/TRIMMER				
PARKS	E712	2006 HONDA 4-WHEELER	2006	15		
PARKS	E713	MS261C STIHL CHAINSAW	2015			
PARKS	E714	2019 HUSQVARNA HANDHELD BLOWER	2019			
PARKS	E715	HONDA TRIMMER	2019			
PARKS	E716	HONDA TRIMMER	2019			
PARKS	E717	BEN FIELD AND BRUSH MOWER	2020			
PARKS	E718	2019 NHU 580BTS BACKPACK BLOWER	2019			
PARKS	E719	2020 YAMAHA WOLVERINE X2	2020	15	1	
PARKS	E719-A	WOLVERINE X2 TRAILER				
PARKS	E720	HONDA LAWNMOWER	2020			
KS	E721	HONDA MOWER	2020	8	2	



